



EUROPEAN ACCOUNTING ASSOCIATION

45TH ANNUAL CONGRESS
MAY 24-26, 2023 HELSINKI-ESPOO, FINLAND

**European Accounting Association
EAA Annual Congress 2023
24-26 May 2022
Espoo, Finland**

PROGRAMME AND COLLECTED PAPERS

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CATEGORIES OF SCIENTIFIC PROGRAMME

CATEGORY ABBREVIATIONS FOR PARALLEL SESSIONS AND RESEARCH FORA

AU	Auditing
ED	Accounting Education
FA	Financial Analysis
FR	Financial Reporting
GV	Accounting and Governance
HI	Accounting History
IC	Interdisciplinary/Critical
IS	Accounting and Information Systems
MA	Management Accounting
PSNP	Public Sector and Not-for-Profit Accounting
SEE	Social and Environmental Accounting, and Ethical Issues in Accounting
TX	Taxation

NOTICE

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ORGANISERS' WELCOME

Dear EAA Members,

We welcome you to attend the 45th Annual Congress of the European Accounting Association in Finland hosted by Aalto University School of Business. The congress will take place both in our capital city Helsinki and the neighboring city Espoo on May 24-26, 2023.

It is time to meet colleagues - presenting, listening, discussing - share experiences and plan for the future collaboration. Dine, wine, have a coffee break, enjoy lunch, make new friends - that is what congresses are about!

The metropolitan area around Helsinki with a population in the region of one million offers unique environment for the congress, with a combination of historical and modern architecture, pure nature and archipelago. The Russian's war invasion in Ukraine, protectionism, aging population and climate change are major challenges of today. But they may also offer great opportunities for focusing on important issues in academic discussion and scientific research. Our congress intends to be an occasion to reflect on such challenges and learn how to make impactful research.

The congress will start on Tuesday evening with the Early Bird at Espoo Cultural Center, hosted by the City of Espoo. The official opening of the congress with awards will be at Dipoli building followed by 10 symposia and almost 800 presentations at Undergraduate Center, both located at Aalto University Campus.

At the Welcome Reception we will enjoy music played by kantele (traditional Finnish string instrument) and the speech by the Chair of the IFRS Foundation Trustee on global sustainable disclosures. The Gala Dinner will be on Friday evening with local food, international drinks, classical music, big band, disco and karaoke - till the sun goes up!

Following the tradition by Bergen congress, we offer several alternatives for Thursday evening activities. Book yourself into these activities directly on the EAA conference pages.

We are deeply grateful to our sponsors for supporting this EAA Congress. A very special thank you to Baha Diyarov for his invaluable help, to our PCO, and all the congress participants who volunteered to help as discussants and session chairs. We are grateful to all of them, and we are proud of being part of such a great team!

We wish you all a pleasant and productive EAA Congress and look forward to meeting you all in person in sunny Espoo and Helsinki!

LOC Team - Seppo, Jari, Vikash, Juhani, David, Jukka, Bianca and last but not least Stina

PRESIDENT'S WELCOME

Dear Delegates,

It is my greatest pleasure to welcome you to the 45th Annual Congress of the European Accounting Association, hosted by Aalto University School of Business in the captivating cities of Helsinki and Espoo.

The EAA's commitment to advancing accounting research, education, and practice is embodied in events like this one. The Annual Congress serves as a forum where renowned scholars, emerging talents and experienced professionals and standard setters converge to share their knowledge, insights, and innovative ideas, collectively shaping the future of accounting in Europe and globally.

The Congress program has been thoughtfully curated to address the most pressing issues and emerging trends in accounting. We have assembled a list of symposia where renowned experts from academia, standard setting and practice will share their views on the most up-to-date topics. This year, the EAA is honored to host also the Annual Yuji Ijiri Lecture on Foundations of Accounting, which will be held by prof. Stephen Zeff on the intellectual origins in accounting.

In addition, the Congress will feature an array of parallel sessions, parallel sessions with discussants and research fora where over 782¹ papers will be presented, a platform for fruitful conversations and for the dissemination of cutting-edge research.

The Congress program is completed by a number of complementary activities, such as the 'Hack-the-future Sustainable Futures Education Workshop', the IFRS Foundation Workshop and the IFRS Breakfast Update.

The value of this Congress extends well beyond the intellectual realm. It serves as a unique opportunity for networking, fostering connections that transcend borders and research areas. I encourage everyone, and especially the young scholars, to engage with fellow delegates, establish collaborations, and build lasting relationships that will enrich your professional journey. This year, we welcome about 1,300 delegates from 53 different countries. Out of these, 194 are PhD students. A selected number of doctoral students will have the chance to present their projects and receive feedback from a distinguished faculty during the traditional Doctoral Colloquium that precedes the Congress. In addition, all PhD students and young scholars are invited to attend the PhD Forum on the first day of Congress, another great opportunity for them to network and gain insights into academic accounting research, its challenges and opportunities.

I would like to express my gratitude to Aalto University School of Business and to the Local Organizing Committee that, under the leadership of Seppo Ikäheimo, made this Congress possible. Many thanks also to the Standing Scientific Committee, chaired by Ileana Steccolini, to the Conference Committee, chaired by Caren Schelleman, and to the other EAA Committees who have contributed with their continuous effort and generous commitment to the success of the Congress.

On a personal note, as I am approaching the end of my term as EAA President, allow me to say a special 'thank you' to the members of the Management Committee, which I was honored to chair over the last two years, and to Baha Diyarov, the EAA Executive Secretary, for his invaluable help and his dedication to the EAA. It was just wonderful to work with so many talented and generous people. My best wishes go to Mark Clatworthy, who is taking over the role of EAA President starting from the end of this Congress. papers will be presented, a platform for fruitful conversations and for the dissemination of cutting-edge research.

On behalf of the EAA, I would finally like to express my gratitude to all the sponsors and exhibitors for supporting this year's Congress: IMA, AICPA-CIMA, EFRAG, KPMG, AAA, Audit Analytics, Cengage and IFRS Foundation. Their

¹ Updated figure from May 19, 2023

generous support reflects their commitment to advancing the field of accounting and their belief in the power of knowledge exchange.

I encourage you to take full advantage of all that the Congress and the beautiful Finland have to offer. Once again, welcome to the 45th EAA Annual Congress. May it be a source of inspiration, collaboration, and growth, marking a significant milestone in your academic journey.

We look forward to meeting you in Helsinki!

Sincerely,

Annalisa Prencipe

EAA President (2021-2023)

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Congress Chair 2024	Catalin ALBU	Bucharest University of Economic Studies

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Portugal	Sofia LOURENÇO	ISEG, University of Lisbon
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Slovenia	Barbara MÖREC	University of Ljubljana
Spain	Emma GARCÍA-MECA	Polytechnic University of Cartagena
Sweden	Mari PAANANEN	University of Gothenburg
Switzerland	Tami DINH	University of St Gallen
Turkey	Recep PEKDEMIR	University of Istanbul
United Kingdom	–	–
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Education Committee	Anastasia KOPITA	Cyprus University of Technology
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Virtual Activities Committee	Giovanna MICHELON	University of Bristol
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Accounting in Europe (AinE) Editor	Andrei FILIP	ESSEC Business School, France
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Giuseppe GALASSI	1994 – 1995
John SAMUELS	1995 – 1996
Arne KINSERDAL	1996 – 1997
Alfred WAGENHOFER	1997 – 1998
Carl REYNS	1998 – 1999
Serge EVRAERT	1999 – 2000
Wolfgang BALLWIESER	2000 – 2001
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Jens ELLING	2002 – 2003
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Begoña GINER	2011 – 2013
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Salvador CARMONA	2015 – 2017
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Thorsten SELLHORN	2019 – 2021
Annalisa PRENCIPE	2021 – 2023

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1978 Paris (France)	
1979 Köln (Germany)	
1980 Amsterdam (the Netherlands)	
1981 Barcelona (Spain)	
1982 Aarhus (Denmark)	
1983 Glasgow (United Kingdom)	
1984 St. Gallen (Switzerland)	
1985 Brussels (Belgium)	
1986 Stockholm (Sweden)	
1987 London (United Kingdom)	
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2009 Tampere (Finland)	Chair: Salme Näsi
2010 Istanbul (Turkey)	Chair: Recep Pekdemir
2011 Rome (Italy)	Chair: Angelo Riccaboni & Luigi Fiori
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2013 Paris (France)	Chair: Nicolas Berland
2014 Tallinn (Estonia)	Chair: Toomas Haldma
2015 Glasgow (Scotland, U.K.)	Chair: Christine Cooper
2016 Maastricht (The Netherlands)	Chair: Ann Vanstraelen
2017 Valencia (Spain)	Chair: Begoña Giner
2018 Milan (Italy)	Chair: Miles Gietzmann
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2020 Bucharest (Romania) → 2024	Chair: Catalin Albu
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2023 Espoo (Finland)	Chair: Seppo Ikäheimo

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CUHK

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Mark Clatworthy	University of Bristol
Markus Diller	University Of Passau
Markus Wabnegg	Wu Vienna University of Economics and Business
Marta Macias	Carlos III University Madrid
Martin Glaum	WHU – Otto Beisheim School of Management
Martin Jacob	WHU Otto Beisheim School of Management
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Martin Persson	University Of Illinois at Urbana-Champaign
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Maximilian A. Müller	University of Cologne
Maximilian Muhn	University of Chicago, Chicago Booth
Melanie Feldhues	Copenhagen Business School
Mengfan Liu	Erasmus University Rotterdam
Mercedes Luque-Vílchez	University of Córdoba
Mert Erinc	Bi Norwegian Business School
Michael Ebert	University of Paderborn
Michael Erkens	Erasmus University Rotterdam
Mikael Cäker	The University of Gothenburg
Millar John	Durham University
Mina Ličen	University of Ljubljana
Mingzhi Liu	University of Manitoba
Minlei Ye	University of Toronto
Muteb Alanazi	Durham University

Full Name	University
Nadia Albu	Bucharest University of Economic Studies
Natalia Kochetova	Saint Mary's University
Nazim Hussain	University of Groningen
Nico Lehmann	Erasmus University Rotterdam
Nicolas Gambetta	Universidad Ort Uruguay
Nicolas García-Torea	Universidad de Burgos
Nieves Carrera	IE Business School
Nina Schwaiger	LMU Munich
Novia Chen	U Houston
Oliver Binz	INSEAD
Otto Janschek	WU Vienna University of Economics and Business
Paolo Ferri	Università di Bologna
Patrick Velte	Leuphana University
Paul Ahn	University of Glasgow
Paul André	HEC Lausanne
Peeyush Taori	University of Hong Kong
Pengkai Lin	Singapore Management University
Pepa Kraft	HEC Paris
Peter Clarkson	University of Queensland
Peter Fiechter	University of Neuchatel
Petrus Ferreira	Rice University
Petya Platikanova	ESADE
Pia Stoczek	Paderborn University
Pietro Bianchi	Florida International University
Pietro Bonetti	IESE
Pietro Mazzola	Iulm Milano
Pietro Perotti	University of Bath
Qin Tan	City University of Hong Kong
Rachel Flam	London Business School
Rafael Copat	UT Dallas
Raúl Barroso	IESEG School of Management
Rebecca Reineke	Hannover University
Rencheng Wang	Singapore Management University
Ricardo Malagueño	University of East Anglia
Riccardo Mussari	University of Siena
Riccardo Stacchezzini	University Of Verona
Richard Crowley	Singapore Management University
Richard Zeng	University of Bristol
Rita Samiolo	King's College London
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Robert Ullmann	University of Augsburg
Roberto Vincenzi	Bocconi University
Robin Litjens	Tilburg University
Roland Koenigsgruber	Skema Business School
Roland Speklé	Nyenrode Business University
Roman Chychyla	Miami Herbert Business School
Ronghuo Zheng	The University of Texas in Austin
Ronita Ram	University of Reading
Roy-Ivar Andreassen	Bi Norwegian Business School
Ruggero Pasquale	Department of Business and Law – University of Siena
Ruishen Zhang	Shanghai University of Finance and Economics
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Saipriya Kamath	London School of Economics and Political Sciences
Samer Khalil	Murray State University
Samuel Tan	Singapore Management University
Sander Van Triest	University of Amsterdam

Full Name	University
Sandra Cohen	Athens University of Economics and Business
Sanjay Bissessur	University of Amsterdam
Sara Bormann	Goethe University
Sara Giovanna Mauro	University of Modena and Reggio Emilia
Sara Moggi	University of Verona
Saverio Bozzolan	LUISS University
Sebastian Kronenberger	University Of Mannheim
Sehwa Kim	Columbia Business School
Shaphan Ng	Singapore Management University
Shuo Wang	University of Edinburgh
Silvia Jordan	University of Innsbruck
Silvia Rota	Bocconi University
Simon Cadez	University of Ljubljana
Simon Dekeyser	KU Leuven
Simona Caramia	University of Pisa
Simone Terzani	University of Perugia
Soenke Sievers	University of Paderborn
Sonja Wuestemann	Europa-Universität Viadrina Frankfurt (Oder)
Sophie Audoussert-Coulier	Concordia University
Sophie Hoozée	Ghent University
Sophie Maussen	Ghent University
Sophie Tessier	HEC Montreal
Stefan Anchev	BI Norwegian Business School
Stefano Cascino	LSE
Stella Park	Singapore Management University
Stephan Kramer	Erasmus University Rotterdam
Stéphanie Mittelbach-Hoermanseder	Department Of Accounting, Finance & Statistics
Stephen Walker	Edinburgh University
Steven Cahan	University of Auckland
Steven Crawford	University of Houston
Suhas Sridharan	Emory University
Susana Gago Rodriguez	Universidad Pontificia Comillas – Icade
Susanne Preuss	University of Amsterdam
Svenja Dube	Fordham University
Tami Dinh	University of St Gallen
Teerooven Soobaroyen	University of Essex
Teija Laitinen	University of Vaasa
Teresa Eugenio	School of Technology and Management, Polytechnic of Leiria
Terhi Chakhovich	LUT University
Theodosia Konstantinidi	Cass Business School – City, University of London
Thomas Bourveau	Columbia University
Thomas Schneider	Toronto Metropolitan University
Ties De Kok	University of Washington
Tim Hermans	Nyenrode Business Universiteit
Timo Hyvönen	Tampere University
Tobias Bornemann	Vienna University of Economics and Business
Tom Overmans	Utrecht University
Tom Van Caneghem	Universiteit Antwerpen & Ku Leuven
Tzachi Zach	Ohio State University
Ulf Bruggemann	Humboldt University of Berlin
Ulf Mohrmann	NHH Norwegian School of Economics
Ulrich Schaefer	University of Zürich
Ulrike Thürheimer	University Of Amsterdam
Urska Kosi	Paderborn University
Vassili Joannidès De Lautour	Grenoble Ecole De Management
Vedran Capkun	HEC Paris

Full Name

Vera Palea
Versano Tsahi
Wenjiao Cao
Woo-Jin Chang
Xi Li
Xinlei Li
Yasser Eliwa
Yijun Li
Yin Wang
Yong Yu
Yue Li
Yuelong (Frank) Ma
Yuri Biondi
Zoltan Novotny-Farkas

University

University of Torino
Tel Aviv University
Erasmus University Rotterdam
HEC Paris
The London School of Economics and Political Science
HKUST
Loughborough University
Erasmus University Rotterdam
Singapore Management University
Texas Austin
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Vienna University of Economics and Business

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Please watch the [video](#) by the President and CEO, Jeff Thomson.

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EFRAG is a private association established in 2001 with the encouragement of the European Commission. EFRAG's mission is to serve the European public interest in both financial reporting and sustainability reporting by developing and promoting European views in the field of corporate reporting and by developing draft EU Sustainability Reporting Standards. In its financial reporting activities, EFRAG ensures that the European views are properly considered in the IASB's standard-setting process and in related international debates. EFRAG ultimately provides advice to the European Commission on whether newly issued or revised IFRS Standards meet the criteria of the IAS Regulation for endorsement for use in the EU, including whether endorsement would be conducive to the European public good. In its sustainability reporting activities EFRAG provides technical advice to the European Commission in the form of draft EU Sustainability Reporting Standards accompanied by bases of conclusions and cost benefit analysis including impact analysis. EFRAG is operating in a fast-evolving environment. It is attentive to the need to adapt its activities to meet new opportunities and challenges in corporate reporting.



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EXHIBITORS



The American Accounting Association, founded in 1916, is the premier organization for academic accountants. Our mission is to further the discipline and profession of accounting through education, research, and service. As thought leaders in accounting, we publish the broadest collection of accounting scholarships and annually host over 50 meetings to support our diverse, focused communities.



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The IFRS Foundation is a not-for-profit organisation created to serve the public interest by developing globally accepted accounting and sustainability disclosure standards for general purpose financial reporting that meet the needs of investors and other capital market participants for reliable, transparent and comparable information to make economic decisions.

Our standards are developed by the International Accounting Standards Board (IASB) and the International Sustainability Standards Board (ISSB). The boards are overseen by the IFRS Foundation Trustees, who in turn are accountable to the IFRS Foundation Monitoring Board of public authorities with responsibility for corporate reporting. Our governance arrangements are set out in our Constitution.

IFRS Accounting Standards, set by the IASB, are required in more than 140 jurisdictions.

PROGRAMME OUTLINE

Saturday, 20th May – Tuesday, 23rd May 2023

EAA Doctoral Colloquium, Hanasaari Conference Hotel, Espoo

Tuesday, 23rd May 2023

13:00-17:00 Hack-the-future Sustainable Futures Education Workshop, A Grid, Otakaari 5 (Room Mordor)

18:00-20:00 Early Bird Reception/Registration – Espoo Cultural Center

Wednesday, 24th May 2023 Dipoli and Undergraduate Centre – Aalto University

08:00-18:00 Registration – Dipoli – Aalto University

08:00-12:00 EAA PhD Forum, Undergraduate Centre

09:00-12:00 IFRS Foundation Workshop, Lumituuli (auditorium) in Dipoli

12:15-13:15 Opening Session in Dipoli (welcome and prize awards)

13:15-14:00 Coffee Break – Undergraduate Centre

14:00-15:30 Parallel Sessions, Research Fora, Symposium 1

15:30-16:00 Coffee Break – Undergraduate Centre

16:00-17:30 Parallel Sessions, Research Fora, Symposium 2 – Ijiri Lecture (Stephen Zeff)

18:00-21:00 Welcome Reception, Dipoli (Ida Elina and Erkki Liikanen)

Thursday, 25th May 2023 Undergraduate Centre – Aalto University

07:30-09:00 IFRS Foundation Breakfast Update –Lumituuli (auditorium) in Dipoli

08:30-18:00 Registration – Undergraduate Centre

09:00-10:30 Parallel Sessions, Research Fora, Symposium 3

10:30-11:00 Coffee Break – Undergraduate Centre

11:00-12:30 Parallel Sessions, Research Fora, Symposium 4

12:30-14:00 Lunch – Dipoli

14:00-15:30 Parallel Sessions, Research Fora, Symposium 5

15:30-16:00 Coffee Break – Undergraduate Centre

16:00-17:30 Parallel Sessions, Research Fora, Symposium 6

Friday, 26th May 2023 Undergraduate Centre – Aalto University

08:00-09:30 EAA General Assembly (light breakfast)

08:30-18:00 Registration – Undergraduate Centre

09:30-11:00 Parallel Sessions, Research Fora, Symposium 7

11:00-11:30 Coffee Break – Undergraduate Centre

11:30-13:00 Parallel Sessions, Research Fora, Symposium 8

13:00-14:30 Lunch – Dipoli

14:30-16:00 Parallel Sessions, Research Fora, Symposium 9 & 10

19:00-03:30 Gala Dinner in Wanha Satama with entertainment

Notes:

Hanasaari Conference Hotel Address: Hanasaarenranta 5, 02100 Espoo

Espoo Cultural Center Address: Kulttuuriaukio 2, 02100 Espoo

Dipoli – Aalto University Address: Otakaari 24, 02150 Espoo

Undergraduate Centre – Aalto University Address: Otakaari 1d, 02150 Espoo

Wanha Satama Address: Pikku Satamakatu 3-5, 00160 Helsinki

SOCIAL EVENTS

EARLY BIRD RECEPTION AT ESPOO CULTURAL CENTER (TAPIOLA)

Tuesday 23 May from 18:00-20:00

Early bird reception for the EAA congress 2023 will be held at the Espoo Cultural center (Finnish: Espoon kulttuurikeskus; Swedish: Esbo kulturcentrum)- The center was built in 1989 and was designed by the architect Arto Sipinen. The cultural center is situated at the very heart of Tapiola (close to the Tapiola Metro station – -5 minutes/350 meters walking distance from the Tapiola Metro station).

WELCOME RECEPTION AT KALEVA HALL (DIPOLI)

Wednesday 24 May 18:00-21:00

Kaleva hall is a prestigious hall that can hold both events and seminars. When combined with the adjacent Sief Hall, the venue can host 1000 people.

GALA DINNER AT WANHA SATAMA

Friday 26 May 19:00-03:30

Wanha Satama (“Old harbour” in Finnish) is located in Katajanokka, a maritime district just east of the Helsinki city center. In Katajanokka, it is located very near the seaside and close to the Viking Line terminal (Pikku Satamakatu 3-5, 00160 Helsinki). The Wanha Satama building is an old brick building originally dating back to the 19th century. It was renovated into an exhibition center in the 1990s.

THURSDAY SOCIAL EVENTS

The sightseeing and dinner packages for Thursday evening are open for your reservation. We have five options for you:

Archipelago dinner cruise

Helsinki design & architecture walking tour with dining

Double microbrewery tour

Nature walk & dinner in Nuuksio National Park

Local reindeer farm visit

PHD FORUM 2023

Wednesday, 24th May 2023 – 08:00-12:00

The EAA PhD Forum, launched in 2013, is an initiative of the EAA to help and promote PhD students in accounting. The PhD Forum is part of the EAA Annual Congress.

The PhD Forum will take place on Wednesday 24th May 2023 from 08.00 to 12.00hrs.

The PhD Forum is a great opportunity for research master students, PhD students as well as for Assistant Professors or Lecturers in Accounting who do not have a permanent position yet, or Postdocs in Accounting to network and gain insight into academic accounting research and its environment through the speakers. The Forum, which is open to PhD students pursuing research in any topic areas (financial accounting, managerial accounting, audit, tax, etc.) and using any research method (analytical modelling, behavioural, case study, empirical-archival, etc.) related to the EAA, may also provide information as to how to establish contacts for entering the job market.

Please address questions to Juan Manuel GARCÍA LARA (jmglara@emp.uc3m.es).

Objectives

To complement EAA's offering in terms of doctoral education and emerging scholar promotion;

To foster networking of doctoral students with established scholars and each other; To increase the visibility of EAA and its Accounting Resources Center (ARC) within the community of doctoral students.

AGENDA

- 08:00 – 08:15 *Welcome coffee & tea*
- 08:15 – 08:20 Welcoming address – U2, First floor, Undergraduate center
-Annalisa PRENCIPE (Bocconi University, EAA President)
-Seppo IKÄHEIMO (Aalto University, EAA Congress Chair)
- 08:20 – 08:50 Update on PhD activities and EAA Accounting Resources Centre
-Tami DINH (University of St. Gallen)
- 08:50 – 10:00 Plenary session: Reflections on the publication and refereeing process, views from the current and incoming editors of European Accounting Review.
-Beatriz GARCÍA OSMA (Universidad Carlos III de Madrid, European Accounting Review editor)
-Amir AMEL-ZADEH (University of Oxford, European Accounting Review joint incoming editor).
-Matias LAINE (Tampere University, European Accounting Review joint incoming editor).
- 10:00 – 10:30 *Coffee/Tea break*
- 10:30 – 12:00 Break out sessions
1. Shannon ANDERSON (University of California, Davis): "Finding (research) opportunity in adversity: Cost Management and Management Control accounting during the pandemic" – U1, First floor, Undergraduate center
 2. James A. OHLSON (Stockholm School of Economics and City University of Hong Kong): "Empirical Research: Making it Credible" – U3, First floor, Undergraduate center
 3. Ann VANSTRAELEN (University of Maastricht): "Audit quality research" – U4, First floor, Undergraduate center
 4. Alfred WAGENHOFER (University of Graz): "Analytical research in accounting: Theories and empirical predictions" – U5, First floor, Undergraduate center

IFRS FOUNDATION EVENTS

IASB WORKSHOP

Venue: Lumituuli (auditorium) in Dipoli, Otakaari 24

Wednesday 24 May 9:00-12:00

Presenters: Anne McGeachin IASB Technical Staff and Ana Simpson IASB Technical Staff

This workshop will give participants an opportunity to hear about recent developments in projects on the IASB's standard setting and research agendas. The workshop will consist of three sections. We will start with an update on the IASB's current work programme. We will then provide an update on the IASB's Primary Financial Statements project. In the final section, we will discuss research opportunities in relation to the IASB's standard setting and research agendas, including open calls for research and research relevant to IASB's pipeline projects. The session will be interactive and should be useful for people engaged in teaching IFRS Accounting Standards and those conducting research about the impact of IFRS Accounting Standards.

IFRS FOUNDATION BREAKFAST UPDATE: RESEARCH ON IFRS ACCOUNTING STANDARDS

Venue: Lumituuli (auditorium) in Dipoli, Otakaari 24

Thursday, 25 May 7:30-9:00

Presenters: Anne McGeachin IASB Technical Staff and Ana Simpson IASB Technical Staff

This session will provide feedback to a select number of research papers relevant to IFRS Accounting Standards that were submitted to the EAA Congress. The purpose of this session is to help researchers with an interest in IFRS Accounting Standards make their research more relevant and accessible to standard setters and help the IASB continue building its research capacity by establishing and maintaining collaborations with academics interested in the work of the IASB.

1. [“Fair Value Accounting for Equity Securities: Does Gain Realization Matter for Investment Decisions?”](#)

Jannis Bischof, Holger Daske and Clemens Lauer (University of Mannheim)

2. [The Predictive Ability of Share-Based Compensation Expense.](#)

Alaa Alhaj-Ismael (Centre for Financial and Corporate Integrity), and Sami Adwan (University of Sussex)

3. [Fair value of earnouts: Valuation uncertainty or cookie jar reserve?](#)

Andrew Ferguson (University of Technology Sydney), Cecilia Wei Hu (Deakin University) and Peter Lam (University of Technology Sydney)

4. [Does Consistent Capitalized R&D Ratio Improve Information Effects of Capitalized Development Expenditures?](#)

Joe Cho (University of Bristol)

CLASSROOM SESSION

Classroom Session, EAA 2023: How to introduce game elements in your class?

Thursday, 14:00-15:30, in Auditorium B

Hands-on workshop. Gamification in education means that educators use game design elements into the education setting. The goal is to make learning more engaging, novel, surprising and exciting. Elements of gamification can be used both during class and outside of class.

In this interactive hands-on session, you will play the role of the student and experience how game elements can be used to make learning more engaging. Sometimes educators get lost in the wide range of available tools. That is why the current classroom session will provide small examples of how to insert game elements into your course, without having to spend too much time on it. Real life examples of our own teaching will be shared, as well as tips and tricks to use in your own class. Why not use a funny game to start your next class?

In addition, we demonstrate an app, developed at Ghent University, that is used by students, to review the material in a pleasant way, anywhere anytime at any place. You will play this web-app on your own smart phone during this hands-on workshop and will experience in real time how this tool works (access to internet is necessary). The demo version is readily available and can be used in the own classes afterwards. The effectiveness of the app has been proven by our own empirical research and experiences will be shared on how to use it.

Breaking the concept of gamification down into relevant game design elements is tricky in education, but you will leave the room with several ideas and readily-available tools to use in your courses like financial accounting, managerial accounting, etc.

Prof. dr. Patricia Everaert is full professor at Ghent University in financial and management accounting. She did research on target costing, time-driven activity-based costing and on the effectiveness of innovations in accounting education (Lego Game, team learning, online tools). She has numerous publications in international journals such as Small Business Economics, Journal of Business Finance and Accounting, Qualitative Research in Accounting and Management, Issues in Accounting Education, Accounting Education, Journal of Accounting Education, Australian Accounting Review, Accounting Auditing and Accountability Journal, etc. She is also Associate Editor at Accounting Education. Her latest research highlights her interest in innovations in accounting education, with focus on active learning and gaming.

SYMPOSIA PROGRAMME

SYMPOSIUM 1

CONTEMPORARY DEVELOPMENTS IN MANAGEMENT CONTROL SYSTEMS

Wednesday, 24th May 2023, 14:00-15:30

UNDERGRADUATE CENTRE – AALTO UNIVERSITY, AUDITORIUM A

Over the past decades there has been a growing interest to study the interrelations between control systems. Current developments in business and society – covid and remote work, quest for agility, digitalization, political unrest, to name few – begs for further research on how organizations respond to these developments by adjusting the design and use of their control systems, and what are the resulting outcomes. The aim of this symposium is to discuss and debate about the past achievements of, and future avenues for, the research on the interconnectedness of multiple control systems. The practical relevance of this research stream is discussed.

CHAIR:

Teemu Malmi (Aalto University School of Business)

PANELISTS:

David Brown (University of Technology Sydney, UTS)

Berend van der Kolk (Vrije Universiteit Amsterdam, VU)

Melissa Martin (University of Illinois Chicago, UIC)

Antti Niemelä (OP Financial Group)

SYMPOSIUM 2

YURI IJIRI LECTURE: TRACING INTELLECTUAL ORIGINS IN ACCOUNTING

Wednesday, 24th May 2023 at 16:00-17:30

UNDERGRADUATE CENTRE – AALTO UNIVERSITY, AUDITORIUM A

Welcome remarks: Annalisa Prencipe (EAA president)

Introduction to the Annual Yuji Ijiri Lecture on Foundations of Accounting: Alfred Wagenhofer

Yuji Ijiri Lecture: Stephen Zeff

Discussion: Christoph Pelger

Q&A

Presentation of the certificate to Stephen Zeff by Annalisa Prencipe at the end.



Stephen Zeff

Tracing intellectual origins in accounting should be a staple in our literature, to demonstrate that there may be writings somewhere in the long line of our published research that may help us resolve some of today's conundrums. It therefore justifies our search of the literature to unearth these writings. It also pays to learn how some early writings may have conveyed meaning in the resolution of later inquiries. I will be discussing four streams in the literature. The first proposes to identify the origins of the centrality of information for decision-making in both the management accounting and financial accounting literatures, and as well in all of the standard setters' conceptual frameworks. The second focuses on the origins of futurity in the financial accounting literature. The third treats the thread of the evolution of the literature on general price-level accounting. And the fourth, dealing with the recognition of goodwill in consolidated statements, shows how early academic writing influenced the Financial Accounting Standards Board (FASB) to require a novel approach.

SYMPOSIUM 3

EDITOR'S PANEL – PUBLISHING: REFLECTIONS ON THE ROLES AND EXPECTATIONS OF REVIEWERS, AUTHORS, AND EDITORS

Thursday, 25th May 2023, 9:00-10:30

UNDERGRADUATE CENTRE – AALTO UNIVERSITY, AUDITORIUM A

The process of publication is central to ensure that our communities continue to produce new and rigorous knowledge, and to strengthen academic debates. In this process, the roles and interactions of reviewers, editors and authors are crucial. This year, the editors' panel will aim to discuss the main challenges for reviewers, editors and authors when taking part in the "publication" process and identify possible solutions and advice to shed more clarity on roles, expectations, and best modes of interaction.

CHAIR:

Ileana Steccolini (Chair, Standing Scientific Committee, EAA)

PANELISTS:

Andrei Filip (Accounting in Europe)

James Guthrie (Accounting, Auditing and Accountability Journal)

Robert Knechel (The Accounting Review)

Stergios Leventis (Journal of International Accounting, Auditing and Taxation)

Beatriz Osma (European Accounting Review)

Keith Robson (Accounting, Organizations and Society)

SYMPOSIUM 4

ACCOUNTING REQUIREMENTS FOR INTANGIBLE ASSETS IN TODAY'S BUSINESS MODELS (EAR AND AINE SYMPOSIUM)

Thursday, 25th May 2023, 11:00-12:30

UNDERGRADUATE CENTRE – AALTO UNIVERSITY, AUDITORIUM A

Intangible assets are major determinants of growth and value creation whose growing economic relevance is universally recognized. At the same time, these assets are both uncertain and risky. Hence, accounting for intangible assets has been a matter of debate for decades. Standard-setters, practitioners and academics increasingly deal with challenges related to managing and reporting on intangible assets for external users, as well as understanding how these assets affect corporate performance for internal users. In this symposium, panelists will discuss questions facing standard setters, preparers, and academics with respect to the recognition, measurement, and disclosure of intangible assets.

CHAIR:

Araceli Mora (University of Valencia)

PANELISTS:

Anne Jeny (IESEG School of Management, Paris)

Katherine Schipper (Duke University)

Ana Simpson (IASB)

Rasmus Sommer (EFRAG)

Stefano Zambon (University of Ferrara)

SYMPOSIUM 5

REGULATION OF SUSTAINABILITY REPORTING IN THE EU: CURRENT STATE AND RESEARCH OPPORTUNITIES (EAR AND AINE SYMPOSIUM)

Thursday, 25th May 2023, 14:00-15:30

UNDERGRADUATE CENTRE – AALTO UNIVERSITY, AUDITORIUM A

Sustainability reporting is increasingly used by policy makers, market participants and stakeholders to enable and facilitate a transition towards a more sustainable economy and society. The European Union is at the forefront of regulatory actions aiming at standardizing sustainability reporting, encouraging due diligence in the supply chain and mobilizing of financial markets for sustainability. The aim of this symposium is to present and discuss the key EU regulatory developments from different research angles. Topics include the state of the art of the accounting literature on non-financial reporting mandates and their economic and broader social consequences, the fundamental debates arising from the standard setting process, and opportunities for future research in these areas.

CHAIRS:

Joerg-Markus Hitz (University of Tübingen)

Giovanna Michelin (University of Bristol)

PANELISTS:

Begoña Giner (University of Valencia)

Carlos Larrinaga (University of Burgos)

Thorsten Sellhorn (Ludwig-Maximilians-Universität München)

SYMPOSIUM 6

DIVERSITY IN ACADEMIC LIFE

Thursday, 25th May 2023, 16:00-17:30

UNDERGRADUATE CENTRE – AALTO UNIVERSITY, AUDITORIUM A

What does it mean to be a ‘diverse’ accounting faculty member? Can diverse groups thrive in a too often homogenous faculty department? If so, how? These discussions go beyond diversity in research paradigms and methods, and rather focus on faculty members as individuals and their lived experiences at their institutions.

This symposium aims to provide ample space for diverse voices in accounting academia and reflect together on how we foster equity and inclusion within our profession. These important and highly relevant debates also ensure that students can find and get exposed to diverse role models. Furthermore, these conversations should help faculty members and accounting departments to further reflect on their hiring, mentoring, workloads, career trajectories, compensation, promotion and social activities to embrace (take into consideration) current socio-cultural changes to adopt and promote diversity within organizations. Join multiple faculty members as they engage in this topic, drawing on their life experiences related to diversity in accounting academia. This symposium will include panel discussions, keynote speeches, and opportunities for the audience to engage via live virtual interactions using modern tools (e.g., menti.com or slido.com) and Q&A.

CHAIR:

Charles H. Cho (Schulich School of Business, York University)

PANELISTS:

Catalin Albu (Bucharest University of Economic Studies)

Loreal Jiles (Institute of Management Accountants)

Stefani Mason (DePaul University)

Partha Mohapatra (California State University, Sacramento)

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The Association of
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in Business

SYMPOSIUM 7

SUSTAINABILITY REPORTING: MEASUREMENT OF IMPACTS

Friday, 26th May 2023, 9:30-11.00

UNDERGRADUATE CENTRE – AALTO UNIVERSITY, AUDITORIUM A

Sustainability reporting, or non-financial reporting, is not a new phenomenon, but it has grown tremendously in the last few years. Compared with the 2014 EC Directive, the new Sustainability Reporting Directive issued in 2022 has extended the obligations in terms of entities affected, granularity of information, and has made it clear that the so called “double materiality” has to be followed. In other words, entities have to inform about how sustainability aspects affect them (the “outside-in” perspective), also referred to as financial materiality, and how the entity impacts society and the planet (the “inside-out” perspective), known as impact materiality. That said, it is not obvious that “inside-out” aspects do not have later “outside-in” effects, and consequently cannot be entirely ignored when considering the financial materiality notion. The central point of this symposium is to discuss how to measure impacts and inform about them in the corporate reports: Should they be captured in the sustainability reports only? Or, could they be captured by the financial statements? Is there a clear line between them? Are impacts sources of risks only? Or, are there also related opportunities to be considered? How to decide if these impacts are material enough to be reported?

CHAIR:

Begoña Giner (University of Valencia, EFRAG Sustainability Reporting Board, SRC Chair)

PANELISTS:

Stuart Cooper (Bristol University)

Karin Juslin (PWC Finland, Director, ESG Reporting & Assurance)

Chiara del Prete (EFRAG Sustainability Reporting TEG Chair)

Ethan Rouen (Harvard University and Impact-Weighted Accounts)

SYMPOSIUM 8

ASSURANCE OF CLIMATE CHANGE REPORTING: DEVELOPING RESEARCH AGENDA

Friday, 26th May 2023, 11.30-13.00

UNDERGRADUATE CENTRE – AALTO UNIVERSITY, AUDITORIUM A

As the world continues to grapple with the impacts of climate change, assurance over the accuracy and credibility of climate change reporting is critical. Providing auditing or some other form of assurance over greenhouse gas emissions is essential for tracking progress towards emission reduction goals and holding organizations accountable for their environmental impact.

This panel session will bring together experts from academia and industry to discuss the current state of assurance of climate change reporting and to identify key research areas that could help improve the effectiveness and credibility of such assurance. The discussion will cover a range of topics, including:

- The current developments in assurance standards
- The current state of assurance of climate change reporting and its limitations
- Research areas that could help improve the effectiveness and credibility of assurance; and how research on assurance of climate change reporting can be integrated into broader research agendas, such as sustainability reporting and environmental accounting; and opportunities for collaboration between academia, industry, and regulators to advance research on assurance of climate change reporting
- Who should provide assurance and why.

Attendees will gain a deeper understanding of the challenges and opportunities related to assurance of climate change reporting and will leave with practical insights on how to develop research agendas in this area. This panel session is essential for researchers, students, and professionals interested in climate change reporting, assurance, sustainability reporting, and environmental accounting.

CHAIR:

Lasse Niemi (Aalto University School of Business)

PANELISTS:

Ingalill Aspholm (Finnish Association of Authorised Public Accountants)

David Hay (University of Auckland)

Robert Knechel (University of Florida, Warrington College of Business)

Kirsi Saaristo (KPMG Finland, Senior Manager, ESG Reporting and Assurance Leader)

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SYMPOSIUM 9

THE BALANCE BETWEEN TECHNICAL AND CRITICAL CONTENT IN ACCOUNTING EDUCATION

Friday, 26th May 2023, 14.30-16.00

UNDERGRADUATE CENTRE – AALTO UNIVERSITY, AUDITORIUM B

Should we teach more than technical content in accounting degrees? Should accounting degree content be dominated by technical content?

The nature and content of accounting education is highly affected by jurisdictional and institutional contexts, and within all these contexts technical accounting content matters. Accounting programmes are often pressured to include more and more advanced technical accounting content. At the same time, there are often demands to minimise the “boring” parts of the accounting craft, especially those most likely to be automated such as double entry bookkeeping. In contrast many of the main employers of our accounting graduates continue to emphasise that they want graduates with the non-technical skills universities traditionally provide to all graduates regardless of field of study, such as effective communication, critical thinking, and the intellectual curiosity to continue learning throughout their careers.

This symposium is designed to open a discussion on how accounting programmes might, or should, look to balancing these demands to provide programmes in the best interests of our students, in the long as well as the short term.

CHAIR:

Gia Chevis (Member of the EAA Education Committee, Clinical Professor, PwC Professor of Teaching Excellence, Baylor University, USA)

PANELISTS:

Nicola Beatson (Senior Lecturer, University of Otago, New Zealand; President of AFAANZ)

Mirel Leino-Haltia (Professor of Practice, Aalto University School of Business)

Jussi Siitonen (CFO and Deputy to the CEO at Fiskars Group, Finland)

Greg Stoner (Member of the EAA Education Committee, Professor, University of Glasgow, UK; Editor: Accounting Education, & Chair of the BAFA Accounting Education Special Interest Group)

SYMPOSIUM 10

CONNECTIVITY BETWEEN FINANCIAL REPORTING AND SUSTAINABILITY REPORTING

Friday, 26th May 2023 at 14:30-16:00

UNDERGRADUATE CENTRE – AALTO UNIVERSITY, AUDITORIUM A

The rapidly evolving corporate reporting environment including the ongoing enhancement of both sustainability and financial reporting requirements and practices underscores the importance of ensuring connectivity between these two reporting domains. The objectives and scopes of financial reporting and sustainability reporting are different. However, the two types of reporting also complement each other, interact and are both making use of assessments of future events and circumstances.

Although the term connectivity is increasingly being applied by reporting stakeholders, the thinking around this notion from both a conceptual, standard setting and practical application standpoint is at the early stages with no commonly accepted definition and with multiple questions arising. For instance, there is a need to consider how financial and sustainability reporting can jointly provide a consistent and holistic reflection of the reporting entity's circumstances and effects and meet the information needs of different types of stakeholders. Other questions are: What aspects of connectivity should be prioritised? What are the users' needs and what are the resulting mechanisms for ensuring connectivity of these needs? What role can technology fulfil? What is the impact of different time horizons and of having different users? How can the articulation of financial statements, management commentary and sustainability statements be made effective? How to foster clarity of the respective roles and scopes of financial and sustainability reporting? How to conceptualise financial materiality in sustainability statements as opposed to financial materiality in financial statements?

At this symposium, panelists will discuss the issues on connectivity between financial reporting and sustainability reporting. Participants will also receive a presentation of EFRAG's activities on the development of European Sustainability Reporting Standards (ESRS) and its IFRS influencing and proactive research workplan with a focus on projects relevant where insights from academic research are sought.

The EFRAG symposium involves the following contributors:

Birgitte Mogensen (former PTF ESRS member and member of various Boards)

Chiara Del Prete (EFRAG Sustainability Reporting TEG Chairwoman)

Linda Mezon-Hutter (IASB Vice-Chair, former Chair Accounting Standards Board (AcSB) in Canada)

Elina Peill (EFRAG Administrative Board member (representing Accountancy Europe), former EFRAG FRB deputy member and Corporate Reporting Specialist at Deloitte)

Thorsten Sellhorn (EFRAG Academic Panel member, EFRAG EWG Conceptual Guidelines member, Professor of Accounting at Ludwig-Maximilian University Munich's School of Management, former EAA President, IFRS Advisory Council member)

Saskia Slomp (EFRAG CEO)

Jeremy Stuber (EFRAG Intangibles Advisory Panel member, IFRS CMAC member, CRUF (UK) Chair and Global Equity Analyst at Newton Investment Management).

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SCIENTIFIC COMMITTEE REPORT

The 2023 EAA conference will consist, as usual of research fora, parallel sessions and parallel sessions with discussants. Research fora (RF) are those sessions where papers which are the initial stages of development are presented, whereas parallel session (PS) host more developed papers, closer to publication. Among the latter, a group is usually selected to be presented and discussed by experts in the relevant areas (PSD sessions).

1053 papers were submitted for the 2023 conference. Of these, 919 were accepted, and 782² are expected to be presented at the conference (see table 1), in research fora (285), parallel sessions (449). Table 1 also provides the breakdown of sessions for each category.

In the last year a few critical issues emerged which affected the works of SSC:

- At the last conference, a case of plagiarism was detected. As a consequence, a policy for preventing it was proposed by the SSC and adopted by EAA.
- It is becoming increasingly difficult to find available reviewers to support the work of the SSC, as well as good discussants for PSD sessions. This requires at times much more informal work of networking by the members of the SSC, and more general work to communicate to our community the importance of serving it.
- In spite of clear rules, stated on the website and on the instructions for submission, about the need for submitted papers to be anonymized, several cases of papers containing identifiers emerged this year. This year the approach taken was on a one-by-one case, evaluated jointly by SSC members and Chair. However, from next year it has been generally agreed to take a much stricter approach, adding a “box” to tick to confirm that the submitted paper is anonymized, and clarifying that if this is not the case the paper will be rejected.

This year, the members of the Standing Scientific Committee include Martine Cools, Mara Cameran, Aytakin Ertan, Urska Kosi, Matias Laine, Edith Leung, Mariannunziata Liguori Jochen Pierk, Petya Platikanova, Georg Schneider, MariaFrancesca Sicilia and Ileana Steccolini. No changes in the SSC are expected for the coming year.

In closing this report, I would like to take this opportunity to thank the members of the EAA Scientific Committee, the Standing Scientific Committee, Baha Diyarov and the conference Organizers for their great support in managing a significant number of papers, allowing us to conclude the review process on time and the authors to be notified of relevant decisions.

Ileana Steccolini, Università di Bologna and University of Essex, UK
Chair of the EAA Standing Scientific Committee

April 19th, 2023

² Updated figure from May 19, 2023

Table 1 – Total submissions and papers to be presented by category

Track	Submissions	Accepted papers				Registered papers*		
		Total	%	RF	PS	Total	RF	PS
AU = Auditing	127	114	89.76%	53	61	91	42	49
ED = Accounting Education	24	20	83.33%	14	6	19	13	6
FA = Financial Analysis	103	84	81.55%	32	52	65	25	40
FR = Financial Reporting	204	179	87.75%	77	102	154	62	92
GV = Accounting and Governance	113	96	84.96%	0	96	82	0	82
HI = History	14	14	100.00%	9	5	9	5	4
IC = Interdisciplinary /Critical	73	63	86.30%	26	37	61	24	37
IS = Accounting and Information Systems	16	13	81.25%	8	5	7	4	3
MA = Management Accounting	142	123	86.62%	54	69	105	44	61
PSNP = Public Sector Accounting & Not-For-Profit Accounting	25	22	88.00%	12	10	19	10	9
SEE = Social and Environmental Accounting & Ethical Issues in Accounting	150	131	87.33%	65	66	111	54	57
TX = Taxation	62	60	96.77%	24	36	59	24	35
	1053	919	87.27%	374	545	782	307	475
<i>*Updated figures from May 19, 2023</i>								

STATISTICS

PAPERS TO BE PRESENTED AT EAA 2023 – ANALYSIS BY TOPIC STREAM AND COUNTRY/REGION OF PRESENTER ORIGIN (As of May 3, 2023)

Country	TRACKS												Total
	AU	ED	FA	FR	GV	HI	IC	IS	MA	PSNP	SEE	TX	
Australia	1		4	7	4		3		4		3	1	27
Austria	4		2	5	3		3		6		5	11	39
Belgium	5	1	2	1	1		2		8			4	24
Brazil			1	2			3		1				7
Canada	3	1	1	5			2		1		4	2	19
China	3			3	4				2		1		13
Cyprus			4		1								5
Czech Republic					1				2			1	4
Denmark	1		1			1	3	1	2		2	1	12
Estonia		1											1
Finland	8	2	3	2			5	1	6	1	7	1	36
France	2	1	6	10			7		4	1	5	3	39
Georgia											1		1
Germany	11	1	10	22	10		8	2	30		23	16	133
Greece	2			3							1	2	8
Hong Kong	3		2	14	1		2				5	2	29
India					1								1
Ireland					2		2		1		2		7
Israel				1									1
Italy	6		2	6	4		2		4	4	11	2	41
Japan			1	2	1	2	1		4		1		12
KOREA												1	1
Lithuania										1			1
Macao				1									1
Macedonia, Republic of	1												1
Malaysia	1												1
Netherlands	6		6	4	6		2	1	9		3	3	40
Norway	2			3	4				2	1	1		13
Poland	1			1			1			2	3	1	9
Portugal	3			6	1	2	1		1	2			16
Romania	1	2					1				1		5
Saudi Arabia										1	1		2
Singapore	1	1	3	3	1								9
Slovenia		1		1					1				3
South Africa	1											1	2
South Korea					1				2				3
Spain	6	5	4	5	4	1	1		3	3	6	1	39
Sweden	5	1		3	1		2	1					13
Switzerland				7				1	1		2		11
Taiwan	4		3	5	3				1			1	17

Country	TRACKS												
	AU	ED	FA	FR	GV	HI	IC	IS	MA	PSNP	SEE	TX	Total
Thailand				1									1
U.K.	5	1	9	17	21	3	9		6	1	19	3	94
U.S.A.	5	1	1	14	7				4	2	3	2	39
Uruguay											1		1
Vietnam							1						1
Total	91	19	65	154	82	9	61	7	105	19	111	59	782

Statistics updated: 19th May 2023

EAA 2023, ESPOO, FINLAND

Topics		Submissions received	Submissions accepted and presented			
			Total	PSD	PS	RF
AU	Auditing	127	91	14	35	42
ED	Accounting Education	24	19	2	4	13
FA	Financial Analysis	103	65	11	29	25
FR	Financial Reporting	204	154	32	60	62
GV	Accounting and Governance	113	82	30	52	0
HI	Accounting History	14	9	0	4	5
IC	Interdisciplinary/Critical	73	61	10	27	24
IS	Accounting and Information Systems	16	7	0	3	4
MA	Management Accounting	142	105	22	39	44
PSNP	Public Sector and Not-for-Profit	25	19	3	6	10
SEE	Social, Environmental, and Ethical	150	111	17	40	54
TX	Taxation	62	59	10	25	24
Total		1053	782	151	324	307

Statistics updated: 19th May 2023

EAA 2022, BERGEN, NORWAY

Topics		Submissions received	Submissions accepted and presented			
			Total	PSD	PS	RF
AU	Auditing	123	91	15	35	41
ED	Accounting Education	27	20	2	4	14
FA	Financial Analysis	95	68	10	21	37
FR	Financial Reporting	185	132	20	49	63
GV	Accounting and Governance	95	55	8	16	31
HI	Accounting History	15	10	2	4	4
IC	Interdisciplinary/Critical	36	23	6	10	7
IS	Accounting and Information Systems	16	15	2	4	9
MA	Management Accounting	128	103	22	38	43
PSNP	Public Sector and Not-for-Profit	31	23	4	9	10
SEE	Social, Environmental, and Ethical	125	90	12	30	48
TX	Taxation	65	55	4	30	21
Total		941	685	107	250	328

EAA 2021, BRUSSELS, BELGIUM (ONLINE) AND ROLLED OVER PAPERS FROM BUCHAREST 2020

Topics		Submissions received	Submissions accepted and presented			
			Total	PSD	PS	RF
AU	Auditing	156	94	12	32	50
ED	Accounting Education	44	25	2	4	19
FA	Financial Analysis	157	88	8	41	39
FR	Financial Reporting	295	171	30	65	76
GV	Accounting and Governance	161	83	12	28	43
HI	Accounting History	20	15	2	5	8
IC	Interdisciplinary/Critical	72	38	8	19	11
IS	Accounting and Information Systems	21	10	2	2	6
MA	Management Accounting	186	106	22	39	45
PSNP	Public Sector and Not-for-Profit	47	29	4	9	16
SEE	Social, Environmental, and Ethical	151	76	12	28	36
TX	Taxation	76	51	10	17	24
Total		1,386	786	124	289	373

EAA 2019, PAPHOS, CYPRUS

Topics		Submissions received	Submissions accepted and presented			
			Total	PSD	PS	RF
AU	Auditing	112	76	14	26	36
ED	Accounting Education	26	22	2	5	15
FA	Financial Analysis	121	80	14	27	39
FR	Financial Reporting	213	146	28	51	66
GV	Accounting and Governance	135	86	14	26	45
HI	Accounting History	29	21	4	9	8
IC	Interdisciplinary/Critical	48	28	4	12	12
IS	Accounting and Information Systems	9	6	2	1	3
MA	Management Accounting	140	94	11	24	58
PSNP	Public Sector and Not-for-Profit	35	30	8	13	7
SEE	Social, Environmental, and Ethical	191	59	10	17	31
TX	Taxation	53	43	8	14	21
Total		1,012	685	119	225	341

EAA 2018, MILAN, ITALY

Topics		Submissions received	Submissions accepted and presented			
			Total	PSD	PS	RF
AU	Auditing	159	128	16	52	60
ED	Accounting Education	32	24	0	6	18
FA	Financial Analysis	176	138	14	49	75
FR	Financial Reporting	306	246	28	100	118
GV	Accounting and Governance	167	122	12	42	68
HI	Accounting History	32	24	1	11	12
IC	Interdisciplinary/Critical	65	49	4	23	22
IS	Accounting and Information Systems	10	6	1	2	3
MA	Management Accounting	179	150	12	61	77
PSNP	Public Sector and Not-for-Profit	56	46	4	12	30
SEE	Social, Environmental, and Ethical	138	105	8	44	53
TX	Taxation	61	51	8	23	20
Total		1,381	1,089	108	425	556

EAA 2017, VALENCIA, SPAIN

Topics		Submissions received	Submissions accepted and presented			
			Total	PSD	PS	RF
AU	Auditing	168	137	8	69	60
ED	Accounting Education	29	23	0	5	18
FA	Financial Analysis	150	105	8	42	55
FR	Financial Reporting	268	197	10	93	94
GV	Accounting and Governance	138	94	4	30	60
HI	Accounting History	21	18	2	8	8
IC	Interdisciplinary/Critical	66	48	4	29	15
IS	Accounting and Information Systems	12	5	0	1	4
MA	Management Accounting	196	138	6	52	80
PSNP	Public Sector and Not-for-Profit	55	46	4	19	23
SEE	Social, Environmental, and Ethical	102	83	4	34	45
TX	Taxation	64	53	4	28	21
Total		1,269	947	54	410	483

EAA 2016, MAASTRICHT, THE NETHERLANDS

Topics		Submissions received	Submissions accepted and presented			
			Total	PSD	PS	RF
AU	Auditing	116	86	6	43	37
ED	Accounting Education	33	26	2	8	16
FA	Financial Analysis	116	91	4	47	40
FR	Financial Reporting	236	181	10	69	102
GV	Accounting and Governance	96	53	8	19	26
HI	Accounting History	17	12	2	3	7
IC	Interdisciplinary/Critical	48	29	4	15	10
IS	Accounting and Information Systems	6	4	0	0	4
MA	Management Accounting	145	114	8	56	50
PSNP	Public Sector and Not-for-Profit	44	29	2	9	18
SEE	Social, Environmental, and Ethical	71	48	2	22	24
TX	Taxation	45	34	2	17	15
Total		973	707	50	308	349

EAA 2015, GLASGOW, UNITED KINGDOM

Topics		Submissions received	Submissions accepted and presented			
			Total	PSD	PS	RF
AU	Auditing	146	123	8	65	50
ED	Accounting Education	37	31	2	12	17
FA	Financial Analysis	105	76	4	33	39
FR	Financial Reporting	256	180	12	96	72
GV	Accounting and Governance	143	103	6	51	46
IS	Accounting and Information Systems	14	9	0	2	7
MA	Management Accounting	171	128	8	50	70
PS	Public Sector Accounting	42	31	2	16	13
SE	Social and Environmental Accounting	72	52	4	22	26
TX	Taxation	49	44	2	22	20
Total		1,035	777	48	369	360

DISCUSSANTS

Updated: 19th May 2023

LAST NAME	FIRST NAME	ORGANIZATION	Session Name	Session Date	Start Time	End Time	Room Name
AFZALI	MANSOOR	HANKEN SCHOOL OF ECONOMICS	FR_PSD14	05/26/2023	02:30 PM	04:00 PM	U3, First floor, Undergraduate center
AMBERGER	HARALD	VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS	TX_PSD03	05/25/2023	11:00 AM	12:30 PM	U1, First floor, Undergraduate center
AMEL-ZADEH	AMIR	OXFORD UNIVERSITY	FR_PSD08	05/26/2023	09:30 AM	11:00 AM	U3, First floor, Undergraduate center
ANDERSON	MARK	UNIVERSITY OF CALGARY	MA_PSD06	05/26/2023	11:30 AM	01:00 PM	U7, First floor, Undergraduate center
APOSTOL	OANA	TAMPERE UNIVERSITY	SEE_PSD07	05/26/2023	09:30 AM	11:00 AM	U1, First floor, Undergraduate center
ARRANZ-APERTE	LAURA	UNIVERSITY OF THE BALEARIC ISLANDS	GV_PSD08	05/26/2023	09:30 AM	11:00 AM	U4, First floor, Undergraduate center
BACHMANN	REBECCA	MACQUARIE UNIVERSITY	GV_PSD09	05/26/2023	09:30 AM	11:00 AM	U8, Second floor, Undergraduate center
BAE	JIHUN	ERASMUS UNIVERSITY ROTTERDAM, ERIM	FR_PSD11	05/26/2023	11:30 AM	01:00 PM	U5, First floor, Undergraduate center
BANERJEE	SHANTANU	LANCASTER UNIVERSITY, MANAGEMENT SCHOOL	FA_PSD05	05/25/2023	02:00 PM	03:30 PM	U121a, First floor, Undergraduate center
BEERBAUM	DIRK	AALTO UNIVERSITY SCHOOL OF BUSINESS	FR_PSD13	05/26/2023	11:30 AM	01:00 PM	U356, Third floor, Undergraduate center
BENTLEY	JEREMIAH	UNIVERSITY OF MASSACHUSETTS AMHERST	MA_PSD07	05/25/2023	04:00 PM	05:30 PM	U356, Third floor, Undergraduate center
BORNEMANN	TOBIAS	VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS	TX_PSD05	05/25/2023	02:00 PM	03:30 PM	U8, Second floor, Undergraduate center
BRENNAN	NIAMH M.	UNIVERSITY COLLEGE DUBLIN	IC_PSD01	05/24/2023	02:00 PM	03:30 PM	U7, First floor, Undergraduate center
BREUER	PATRICIA	UNIVERSITY OF MANNHEIM	FR_PSD04	05/25/2023	11:00 AM	12:30 PM	U5, First floor, Undergraduate center
BRIÉ	BJARNE	VLERICK BUSINESS SCHOOL	FA_PSD01	05/24/2023	02:00 PM	03:30 PM	U4, First floor, Undergraduate center
BROK	PETER	COPENHAGEN BUSINESS SCHOOL	TX_PSD03	05/25/2023	11:00 AM	12:30 PM	U1, First floor, Undergraduate center
BROWNE-TRINH	RUBY	UNIVERSITY OF BRISTOL	FR_PSD10	05/26/2023	11:30 AM	01:00 PM	U1, First floor, Undergraduate center
CASCINO	STEFANO	LSE	FR_PSD05	05/24/2023	02:00 PM	03:30 PM	U5, First floor, Undergraduate center
CASTILLO-MERINO	DAVID	IQS SCHOOL OF MANAGEMENT. UNIVERSITY RAMON LLULL	GV_PSD02	05/25/2023	04:00 PM	05:30 PM	U9, Second floor, Undergraduate center
CHE	LIMEI	PEKING UNIVERSITY, HSBC BUSINESS SCHOOL	AU_PSD02	05/24/2023	04:00 PM	05:30 PM	U3, First floor, Undergraduate center
CHENG	MANDY	UNSW SYDNEY	IS_MA_PSD01	05/24/2023	02:00 PM	03:30 PM	U8, Second floor, Undergraduate center
CHO	JOE (JOONGHI)	UNIVERSITY OF BRISTOL	FR_PSD12	05/26/2023	11:30 AM	01:00 PM	U8, Second floor, Undergraduate center
COLUMBANO	CLAUDIO	UNIVERSITÀ DI ROMA TRE	PSNP_PSD03	05/25/2023	09:00 AM	10:30 AM	U9, Second floor, Undergraduate center
CORAZZA	LAURA	UNIVERSITY OF TORINO	SEE_PSD02	05/24/2023	04:00 PM	05:30 PM	U356, Third floor, Undergraduate center
CORREA	CARMEN	UNIVERSITY PABLO DE OLAVIDE, SEVILLE	SEE_PSD02	05/24/2023	04:00 PM	05:30 PM	U356, Third floor, Undergraduate center
DEKEYSER	SIMON	KU LEUVEN	AU_PSD05	05/25/2023	11:00 AM	12:30 PM	U356, Third floor, Undergraduate center
DIEFENBACH	ULF	BERLIN SCHOOL OF ECONOMICS AND LAW	MA_PSD10	05/26/2023	11:30 AM	01:00 PM	U4, First floor, Undergraduate center
DUBE	SVENJA	FORDHAM UNIVERSITY	SEE_PSD08	05/26/2023	09:30 AM	11:00 AM	U6, First floor, Undergraduate center
ECKER	FRANK	FRANKFURT SCHOOL OF FINANCE & MANAGEMENT	FA_PSD03	05/25/2023	09:00 AM	10:30 AM	U4, First floor, Undergraduate center
ELEMES	ANASTASIOS	ESSEC BUSINESS SCHOOL	TX_PSD02	05/25/2023	09:00 AM	10:30 AM	U1, First floor, Undergraduate center

LAST NAME	FIRST NAME	ORGANIZATION	Session Name	Session Date	Start Time	End Time	Room Name
ELMARZOUKY	MAHMOUD	ASTON UNIVERSITY	GV_PSD13	05/26/2023	02:30 PM	04:00 PM	U1, First floor, Undergraduate center
EPURE	MIRCEA	POMPEU FABRA UNIVERSITY	GV_PSD12	05/26/2023	11:30 AM	01:00 PM	U9, Second floor, Undergraduate center
FRIEDRICH	CHRISTIAN	TECHNICAL UNIVERSITY OF DARMSTADT	AU_PSD07	05/25/2023	04:00 PM	05:30 PM	U7, First floor, Undergraduate center
FRISENNA	CLAUDIA	UNIVERSITY OF CATANIA	GV_PSD11	05/26/2023	11:30 AM	01:00 PM	U6, First floor, Undergraduate center
GAO	ZHAN	LANCASTER UNIVERSITY	FA_PSD06	05/25/2023	02:00 PM	03:30 PM	U356, Third floor, Undergraduate center
GARLOT FALGUIERES	ELODIE	IESEG SCHOOL OF MANAGEMENT	IC_PSD02	05/24/2023	04:00 PM	05:30 PM	U7, First floor, Undergraduate center
GIESE	HENNING	PADERBORN UNIVERSITY	TX_PSD06	05/25/2023	04:00 PM	05:30 PM	U6, First floor, Undergraduate center
GONCHAROV	IGOR	LANCASTER UNIVERSITY	FR_PSD03	05/25/2023	09:00 AM	10:30 AM	U5, First floor, Undergraduate center
GORMAN	LOUISE	TRINITY COLLEGE DUBLIN, TRINITY BUSINESS SCHOOL	SEE_PSD05	05/25/2023	02:00 PM	03:30 PM	U7, First floor, Undergraduate center
GRAAF	JOHAN	STOCKHOLM SCHOOL OF ECONOMICS	IC_PSD01	05/24/2023	02:00 PM	03:30 PM	U7, First floor, Undergraduate center
GRANDE HERRERA	CRISTINA	BAYES BUSINESS SCHOOL	GV_PSD15	05/26/2023	02:30 PM	04:00 PM	U6, First floor, Undergraduate center
GREGOR	MARTIN	CHARLES UNIVERSITY	GV_PSD13	05/26/2023	02:30 PM	04:00 PM	U1, First floor, Undergraduate center
GROSSETTI	FRANCESCO	BOCCONI UNIVERSITY	FR_PSD12	05/26/2023	11:30 AM	01:00 PM	U8, Second floor, Undergraduate center
GULLKVIST	BENITA	UNIVERSITY OF VAASA	SEE_PSD01	05/24/2023	02:00 PM	03:30 PM	U356, Third floor, Undergraduate center
GUO	RUI	THE CHINESE UNIVERSITY OF HONG KONG	FR_PSD16	05/26/2023	02:30 PM	04:00 PM	U7, First floor, Undergraduate center
GUO	QIANG	UNIVERSITY OF SOUTHERN DENMARK	AU_PSD01	05/24/2023	02:00 PM	03:30 PM	U1, First floor, Undergraduate center
HANSEN	JAMES	WEBER STATE UNIVERSITY	AU_PSD07	05/25/2023	04:00 PM	05:30 PM	U7, First floor, Undergraduate center
HARDIES	KRIS	UNIVERSITY OF ANTWERP	AU_PSD02	05/24/2023	04:00 PM	05:30 PM	U3, First floor, Undergraduate center
HARRÉ	SIMON	MAASTRICHT UNIVERSITY	FA_PSD03	05/25/2023	09:00 AM	10:30 AM	U4, First floor, Undergraduate center
HASLAM	JIM	DURHAM UNIVERSITY	IC_PSD04	05/25/2023	11:00 AM	12:30 PM	U7, First floor, Undergraduate center
HAY	DAVID	UNIVERSITY OF AUCKLAND	ED_PSD01	05/24/2023	02:00 PM	03:30 PM	U3, First floor, Undergraduate center
HO	HOA	LUDWIG-MAXIMILIAN UNIVERSITY OF MUNICH	MA_PSD03	05/25/2023	09:00 AM	10:30 AM	U8, Second floor, Undergraduate center
HONSEL	VICTORIA	WHU OTTO BEISHEIM SCHOOL OF MANAGEMENT	IC_PSD04	05/25/2023	11:00 AM	12:30 PM	U7, First floor, Undergraduate center
HOPPE	ANDRE	KU LEUVEN	MA_PSD05	05/25/2023	02:00 PM	03:30 PM	U6, First floor, Undergraduate center
HRAZDIL	KAREL	SIMON FRASER UNIVERSITY	TX_PSD01	05/24/2023	04:00 PM	05:30 PM	U1, First floor, Undergraduate center
HUBER	CHRISTIAN	COPENHAGEN BUSINESS SCHOOL	MA_PSD06	05/26/2023	11:30 AM	01:00 PM	U7, First floor, Undergraduate center
JARVA	HENRY	HANKEN SCHOOL OF ECONOMICS	FR_PSD13	05/26/2023	11:30 AM	01:00 PM	U356, Third floor, Undergraduate center
JI	JIAO	UNIVERSITY OF SHEFFIELD	GV_PSD01	05/24/2023	02:00 PM	03:30 PM	U6, First floor, Undergraduate center
JIANG	WEI	THE UNIVERSITY OF MANCHESTER	FR_PSD11	05/26/2023	11:30 AM	01:00 PM	U5, First floor, Undergraduate center
JOHANSSON-BERG	TOBIAS	MALARDALEN UNIVERSITY	MA_PSD08	05/26/2023	09:30 AM	11:00 AM	U5, First floor, Undergraduate center
JUNG	TAEJIN	IE UNIVERSITY	TX_PSD01	05/24/2023	04:00 PM	05:30 PM	U1, First floor, Undergraduate center
KALLIO	KIRSI-MARI	TURKU SCHOOL OF ECONOMICS	IC_PSD02	05/24/2023	04:00 PM	05:30 PM	U7, First floor, Undergraduate center
KANELIS	DIMITRIS	LANCASTER UNIVERSITY	FR_PSD02	05/24/2023	04:00 PM	05:30 PM	U5, First floor, Undergraduate center
KHALILOV	AKRAM	BI NORWEGIAN BUSINESS SCHOOL	FR_PSD07	05/25/2023	04:00 PM	05:30 PM	U8, Second floor, Undergraduate center
KIRAN	ANILA	AALTO UNIVERSITY	AU_PSD04	05/25/2023	11:00 AM	12:30 PM	U3, First floor, Undergraduate center
KLEYMENOVA	ANYA	BOARD OF GOVERNORS OF THE	FR_PSD10	05/26/2023	11:30 AM	01:00 PM	U1, First floor, Undergraduate center

LAST NAME	FIRST NAME	ORGANIZATION	Session Name	Session Date	Start Time	End Time	Room Name
		FEDERAL RESERVE SYSTEM					
KLOSCH	MARTIN	UNIVERSITY OF GRAZ	SEE_PSD05	05/25/2023	02:00 PM	03:30 PM	U7, First floor, Undergraduate center
KLUMPES	PAUL	AALBORG UNIVERSITY	SEE_PSD08	05/26/2023	09:30 AM	11:00 AM	U6, First floor, Undergraduate center
KNECHEL	W. ROBERT	UNIVERSITY OF FLORIDA	AU_PSD03	05/26/2023	02:30 PM	04:00 PM	U8, Second floor, Undergraduate center
KUHLMANN	FINIA	LSE, THE LONDON SCHOOL OF ECONOMICS AND POLITICAL SCIENCE	MA_PSD03	05/25/2023	09:00 AM	10:30 AM	U8, Second floor, Undergraduate center
KURTOVIC	HRVOJE	HEC LAUSANNE	GV_PSD03	05/25/2023	09:00 AM	10:30 AM	U6, First floor, Undergraduate center
LANGER	LUISA	UNIVERSITY OF MANNHEIM	GV_PSD02	05/25/2023	04:00 PM	05:30 PM	U9, Second floor, Undergraduate center
LASSAK	MATTHIAS	AARHUS UNIVERSITY, SCHOOL OF BUSINESS AND SOCIAL SCIENCES	FR_PSD01	05/25/2023	02:00 PM	03:30 PM	U3, First floor, Undergraduate center
LEE	SANGWON	CY CERGY PARIS UNIVERSITÉ	FR_PSD01	05/25/2023	02:00 PM	03:30 PM	U3, First floor, Undergraduate center
LEVENTIS	STERGIOS	INTERNATIONAL HELLENIC UNIVERSITY	GV_PSD01	05/24/2023	02:00 PM	03:30 PM	U6, First floor, Undergraduate center
LI	KEVIN	THE UNIVERSITY OF NEW SOUTH WALES	GV_PSD07	05/25/2023	11:00 AM	12:30 PM	U6, First floor, Undergraduate center
LI	YUE	UNIVERSITY OF TORONTO	SEE_PSD06	05/25/2023	04:00 PM	05:30 PM	U5, First floor, Undergraduate center
LIVNE	GILAD	UNIVERSITY OF BRISTOL	AU_PSD06	05/25/2023	02:00 PM	03:30 PM	U9, Second floor, Undergraduate center
LOHMEIER	NILS	UNIVERSITY OF MÜNSTER	GV_PSD05	05/25/2023	02:00 PM	03:30 PM	U4, First floor, Undergraduate center
LOUKOPOULOS	GEORGIOS	UNIVERSITY OF STRATHCLYDE, STRATHCLYDE BUSINESS SCHOOL	GV_PSD11	05/26/2023	11:30 AM	01:00 PM	U6, First floor, Undergraduate center
MADADIAN	OVEIS	IÉSEG SCHOOL OF MANAGEMENT	FR_PSD16	05/26/2023	02:30 PM	04:00 PM	U7, First floor, Undergraduate center
MARANGONI	CLAUDIA	TILBURG UNIVERSITY	FA_PSD02	05/24/2023	04:00 PM	05:30 PM	U4, First floor, Undergraduate center
MARCHINI	PIER LUIGI	UNIVERSITY OF PARMA	GV_PSD06	05/25/2023	04:00 PM	05:30 PM	U3, First floor, Undergraduate center
MARTIN	MELISSA	UNIVERSITY OF ILLINOIS AT CHICAGO	MA_PSD07	05/25/2023	04:00 PM	05:30 PM	U356, Third floor, Undergraduate center
MAX	MALTE MARTIN	VU, SCHOOL OF BUSINESS AND ECONOMICS	TX_PSD06	05/25/2023	04:00 PM	05:30 PM	U6, First floor, Undergraduate center
MEIER	JAN-HENDRIK	KIEL UNIVERSITY OF APPLIED SCIENCES	MA_PSD02	05/24/2023	04:00 PM	05:30 PM	U8, Second floor, Undergraduate center
MESA-PÉREZ	ENRIQUE	UNIVERSIDAD LOYOLA ANDALUCÍA	SEE_PSD04	05/25/2023	11:00 AM	12:30 PM	U9, Second floor, Undergraduate center
MEYER	NIKLAS	WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT	GV_PSD10	05/26/2023	11:30 AM	01:00 PM	U3, First floor, Undergraduate center
MOHRMANN	ULF	NHH NORWEGIAN SCHOOL OF ECONOMICS	AU_PSD06	05/25/2023	02:00 PM	03:30 PM	U9, Second floor, Undergraduate center
MOTOKI	FABIO	UNIVERSITY OF EAST ANGLIA	FR_PSD02	05/24/2023	04:00 PM	05:30 PM	U5, First floor, Undergraduate center
MUHN	MAXIMILIAN	UNIVERSITY OF CHICAGO, CHICAGO BOOTH	FR_PSD05	05/24/2023	02:00 PM	03:30 PM	U5, First floor, Undergraduate center
NOORDERMEER	BENJAMIN	MAASTRICHT UNIVERSITY	FA_PSD06	05/25/2023	02:00 PM	03:30 PM	U356, Third floor, Undergraduate center
OELRICH	SEBASTIAN	TECHNICAL UNIVERSITY DRESDEN	IC_PSD05	05/25/2023	02:00 PM	03:30 PM	U5, First floor, Undergraduate center
ORIJ	RENÉ	NYENRODE BUSINESS UNIVERSITEIT	SEE_PSD01	05/24/2023	02:00 PM	03:30 PM	U356, Third floor, Undergraduate center
OSTERMAIER	ANDREAS	UNIVERSITY OF SOUTHERN DENMARK	MA_PSD09	05/26/2023	09:30 AM	11:00 AM	U9, Second floor, Undergraduate center
OWUSU	ANDREWS	UNIVERSITY OF DERBY	GV_PSD07	05/25/2023	11:00 AM	12:30 PM	U6, First floor, Undergraduate center
PALERMO	TOMMASO	LSE, THE LONDON SCHOOL OF ECONOMICS AND POLITICAL SCIENCE	MA_PSD09	05/26/2023	09:30 AM	11:00 AM	U9, Second floor, Undergraduate center
PAN	HUNGHUA	NATIONAL TSING-HUA UNIVERSITY	GV_PSD04	05/24/2023	04:00 PM	05:30 PM	U6, First floor, Undergraduate center

LAST NAME	FIRST NAME	ORGANIZATION	Session Name	Session Date	Start Time	End Time	Room Name
PATTERSON	KATHARINE	WU VIENNA	MA_PSD04	05/25/2023	11:00 AM	12:30 PM	U8, Second floor, Undergraduate center
PFISTER	JAN	TURKU SCHOOL OF ECONOMICS	MA_PSD02	05/24/2023	04:00 PM	05:30 PM	U8, Second floor, Undergraduate center
PFLITSCH	MAX	TECHNICAL UNIVERSITY OF MUNICH	TX_PSD02	05/25/2023	09:00 AM	10:30 AM	U1, First floor, Undergraduate center
PINTO	JEDSON	UNIVERSITY OF TEXAS AT DALLAS	FR_PSD04	05/25/2023	11:00 AM	12:30 PM	U5, First floor, Undergraduate center
PLANTE	MAUDE	UNIVERSITÉ LAVAL	IC_PSD03	05/25/2023	09:00 AM	10:30 AM	U7, First floor, Undergraduate center
PREUSS	SUSANNE	UNIVERSITY OF AMSTERDAM	SEE_PSD06	05/25/2023	04:00 PM	05:30 PM	U5, First floor, Undergraduate center
QUARCHIONI	SONIA	UNIVERSITY OF PALERMO	MA_PSD05	05/25/2023	02:00 PM	03:30 PM	U6, First floor, Undergraduate center
RAGHUNANDAN	ANEESH	LSE, THE LONDON SCHOOL OF ECONOMICS AND POLITICAL SCIENCE	SEE_PSD09	05/24/2023	04:00 PM	05:30 PM	U9, Second floor, Undergraduate center
RANEY	ROBERT	IESE BUSINESS SCHOOL, UNIVERSITY OF NAVARRA	FR_PSD06	05/26/2023	02:30 PM	04:00 PM	U4, First floor, Undergraduate center
REICHEL	KENNETH	LOUISIANA STATE UNIVERSITY	AU_PSD03	05/26/2023	02:30 PM	04:00 PM	U8, Second floor, Undergraduate center
RUGGIERO	PASQUALE	UNIVERSITY OF SIENA AND BRIGHTON BUSINESS SCHOOL	PSNP_PSD03	05/25/2023	09:00 AM	10:30 AM	U9, Second floor, Undergraduate center
SCHAEFER	PETER	TECHNICAL UNIVERSITY OF MUNICH	GV_PSD06	05/25/2023	04:00 PM	05:30 PM	U3, First floor, Undergraduate center
SCHIEHL	EDUARDO	HEC MONTRÉAL / AALTO UNIVERSITY SCHOOL OF BUSINESS	GV_PSD08	05/26/2023	09:30 AM	11:00 AM	U4, First floor, Undergraduate center
SCHIEMANN	FRANK	UNIVERSITY OF BAMBERG	SEE_PSD03	05/25/2023	09:00 AM	10:30 AM	U250a, Second floor, Undergraduate center
SCHÜTT	HARM	TILBURG UNIVERSITY	FA_PSD04	05/25/2023	11:00 AM	12:30 PM	U4, First floor, Undergraduate center
SEAVEY	SCOTT	FLORIDA ATLANTIC UNIVERSITY	AU_PSD04	05/25/2023	11:00 AM	12:30 PM	U3, First floor, Undergraduate center
SHE	GUOMAN	UNIVERSITY OF HONG KONG	FR_PSD06	05/26/2023	02:30 PM	04:00 PM	U4, First floor, Undergraduate center
SHI	BEI	UNIVERSITY OF AMSTERDAM	MA_PSD04	05/25/2023	11:00 AM	12:30 PM	U8, Second floor, Undergraduate center
SHORT	JUSTIN	THE UNIVERSITY OF TENNESSEE AT KNOXVILLE	GV_PSD09	05/26/2023	09:30 AM	11:00 AM	U8, Second floor, Undergraduate center
SIAHAAN	FERNANDO	VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS	TX_PSD05	05/25/2023	02:00 PM	03:30 PM	U8, Second floor, Undergraduate center
SKOOG	MATTI	ABO AKADEMI UNIVERSITY	SEE_PSD07	05/26/2023	09:30 AM	11:00 AM	U1, First floor, Undergraduate center
SORRENTINO	DANIELA	UNIVERSITY OF SIENA	PSNP_PSD02	05/26/2023	09:30 AM	11:00 AM	U250a, Second floor, Undergraduate center
STENZEL	ARTHUR	UNIVERSITY OF ST. GALLEN	FR_PSD14	05/26/2023	02:30 PM	04:00 PM	U3, First floor, Undergraduate center
STOUMBOS	ROBERT	ESSEC BUSINESS SCHOOL	FR_PSD08	05/26/2023	09:30 AM	11:00 AM	U3, First floor, Undergraduate center
STRAUSS	ERIK	WITTEN/HERDECKE UNIVERSITY	MA_PSD11	05/26/2023	02:30 PM	04:00 PM	U356, Third floor, Undergraduate center
SZELES	MATE	TILBURG UNIVERSITY	GV_PSD03	05/25/2023	09:00 AM	10:30 AM	U6, First floor, Undergraduate center
TAHAR	CAROLINE	IAELYON SCHOOL OF MANAGEMENT	MA_PSD08	05/26/2023	09:30 AM	11:00 AM	U5, First floor, Undergraduate center
TANK	ANN	UNIVERSITY OF GRONINGEN	IS_MA_PSD01	05/24/2023	02:00 PM	03:30 PM	U8, Second floor, Undergraduate center
THAMBAR	PAUL	MONASH UNIVERSITY	MA_PSD11	05/26/2023	02:30 PM	04:00 PM	U356, Third floor, Undergraduate center
TIDEMAN	SEBASTIAN	SYRACUSE UNIVERSITY	FR_PSD15	05/26/2023	02:30 PM	04:00 PM	U5, First floor, Undergraduate center
TIETMEYER	RAPHAEL	HAMBURG UNIVERSITY	SEE_PSD09	05/24/2023	04:00 PM	05:30 PM	U9, Second floor, Undergraduate center
TOURON	PHILIPPE	UNIVERSITE PARIS 1	IC_PSD05	05/25/2023	02:00 PM	03:30 PM	U5, First floor, Undergraduate center
TROMBETTA	MARCO	IE UNIVERSITY	AU_PSD01	05/24/2023	02:00 PM	03:30 PM	U1, First floor, Undergraduate center
TUCKER	JENNIFER	UNIVERSITY OF FLORIDA	FR_PSD03	05/25/2023	09:00 AM	10:30 AM	U5, First floor, Undergraduate center

LAST NAME	FIRST NAME	ORGANIZATION	Session Name	Session Date	Start Time	End Time	Room Name
UCIEDA BLANCO	JOSE LUIS	UNIVERSIDAD AUTÓNOMA DE MADRID	ED_PSD01	05/24/2023	02:00 PM	03:30 PM	U3, First floor, Undergraduate center
UTHAM	VINAY	BRUNEL UNIVERSITY	FA_PSD04	05/25/2023	11:00 AM	12:30 PM	U4, First floor, Undergraduate center
VAN TRIEST	SANDER	UNIVERSITY OF AMSTERDAM	MA_PSD10	05/26/2023	11:30 AM	01:00 PM	U4, First floor, Undergraduate center
VANDER BAUWHEDE	HEIDI	UNIVERSITEIT GENT	AU_PSD05	05/25/2023	11:00 AM	12:30 PM	U356, Third floor, Undergraduate center
VANHAVERBEKE	STEVEN	CATHOLIC UNIVERSITY OF LEUVEN	FR_PSD09	05/26/2023	09:30 AM	11:00 AM	U7, First floor, Undergraduate center
VINNARI	EIJA	TAMPERE UNIVERSITY	SEE_PSD04	05/25/2023	11:00 AM	12:30 PM	U9, Second floor, Undergraduate center
VORST	PATRICK	MAASTRICHT UNIVERSITY	FA_PSD02	05/24/2023	04:00 PM	05:30 PM	U4, First floor, Undergraduate center
VOULGARIS	GEORGE	UNIVERSITY OF MANCHESTER	GV_PSD10	05/26/2023	11:30 AM	01:00 PM	U3, First floor, Undergraduate center
WANG	YI	DURHAM UNIVERSITY	GV_PSD04	05/24/2023	04:00 PM	05:30 PM	U6, First floor, Undergraduate center
WRIGHT	SUE	UNIVERSITY OF TECHNOLOGY SYDNEY	GV_PSD15	05/26/2023	02:30 PM	04:00 PM	U6, First floor, Undergraduate center
WU	FAN	FRANKFURT SCHOOL OF FINANCE & MANAGEMENT	FR_PSD15	05/26/2023	02:30 PM	04:00 PM	U5, First floor, Undergraduate center
WU	SERENA	TRINITY WESTERN UNIVERSITY	GV_PSD12	05/26/2023	11:30 AM	01:00 PM	U9, Second floor, Undergraduate center
XU	SHIRLEY	KEELE UNIVERSITY	IC_PSD03	05/25/2023	09:00 AM	10:30 AM	U7, First floor, Undergraduate center
XUE	JING	NANJING UNIVERSITY	GV_PSD05	05/25/2023	02:00 PM	03:30 PM	U4, First floor, Undergraduate center
YAO	LI	CONCORDIA UNIVERSITY	FR_PSD09	05/26/2023	09:30 AM	11:00 AM	U7, First floor, Undergraduate center
YI	LIN	UNIVERSITY OF HOUSTON - CLEAR LAKE	GV_PSD14	05/25/2023	04:00 PM	05:30 PM	U1, First floor, Undergraduate center
ZHANG	RUISHEN	SHANGHAI UNIVERSITY OF FINANCE AND ECONOMICS	FA_PSD01	05/24/2023	02:00 PM	03:30 PM	U4, First floor, Undergraduate center
ZHAO	WANLI	BOCCONI UNIVERSITY	GV_PSD14	05/25/2023	04:00 PM	05:30 PM	U1, First floor, Undergraduate center
ZHENG	XIANG	NHH NORWEGIAN SCHOOL OF ECONOMICS	FR_PSD07	05/25/2023	04:00 PM	05:30 PM	U8, Second floor, Undergraduate center

CHAIRS

Updated: 19th May 2023

LAST NAME	FIRST NAME	ORGANIZATION	Session Name	Session Date	Start Time	End Time	Room Name
AARON	AURELIUS	THE HONG KONG POLYTECHNIC UNIVERSITY	FR_PS01	05/26/2023	11:30 AM	01:00 PM	U119, First floor, Undergraduate center
ABDELFATTAH	TAREK	UNIVERSITY OF NOTTINGHAM	AU_PS01	05/24/2023	02:00 PM	03:30 PM	U119, First floor, Undergraduate center
ACHILLI	GIULIA	ROYAL HOLLOWAY UNIVERSITY OF LONDON	IC_PS01	05/26/2023	09:30 AM	11:00 AM	U406a, Fourth floor, Undergraduate center
AHN	PAUL	UNIVERSITY OF GLASGOW	IC_PS05	05/24/2023	04:00 PM	05:30 PM	U119, First floor, Undergraduate center
AKBAR	SAEED	THE UNIVERSITY OF BRADFORD	GV_PSD03	05/25/2023	09:00 AM	10:30 AM	U6, First floor, Undergraduate center
ALDEIA	SUSANA CRISTINA	PORTUCALENSE UNIVERSITY	TX_PSD05	05/25/2023	02:00 PM	03:30 PM	U8, Second floor, Undergraduate center
ALI	HESHAM	NOTTINGHAM UNIVERSITY BUSINESS SCHOOL	GV_PSD07	05/25/2023	11:00 AM	12:30 PM	U6, First floor, Undergraduate center
ALON	ANNA	UNIVERSITY OF AGDER	IC_PS02	05/24/2023	04:00 PM	05:30 PM	U406a, Fourth floor, Undergraduate center
ALSAHALI	KHOLOD	JUBAIL INDUSTRIAL COLLEGE	GV_PS07	05/25/2023	02:00 PM	03:30 PM	U406a, Fourth floor, Undergraduate center
ANDERNACK	ISABELLE	BURGUNDY SCHOOL OF BUSINESS	PSNP_PSD03	05/25/2023	09:00 AM	10:30 AM	U9, Second floor, Undergraduate center
ARRANZ-APERTE	LAURA	UNIVERSITY OF THE BALEARIC ISLANDS	FA_PS05	05/25/2023	11:00 AM	12:30 PM	U358, Third floor, Undergraduate center
BABOUKARDOS	DIOGENIS	AUDENCIA BUSINESS SCHOOL	SEE_PS05	05/25/2023	11:00 AM	12:30 PM	U410b, Fourth floor, Undergraduate center
BASIOUDIS	ILIAS	ASTON BUSINESS SCHOOL	AU_RF07	05/25/2023	04:00 PM	05:30 PM	U413a, Fourth floor, Undergraduate center
BEERBAUM	DIRK	AALTO UNIVERSITY SCHOOL OF BUSINESS	IS_RF01	05/24/2023	02:00 PM	03:30 PM	U414a, Fourth floor, Undergraduate center
BELAL	ATAUR	UNIVERSITY OF BIRMINGHAM	SEE_PSD03	05/25/2023	09:00 AM	10:30 AM	U250a, Second floor, Undergraduate center
BERENS	JULIAN	ROSTOCK UNIVERSITY	SEE_PSD04	05/25/2023	11:00 AM	12:30 PM	U9, Second floor, Undergraduate center
BEROVA ALVES	IRYNA	ISCAL (LISBON ACCOUNTING AND BUSINESS SCHOOL), LISBON POLYTECHNIC INSTITUTE	MA_PS06	05/25/2023	02:00 PM	03:30 PM	U119, First floor, Undergraduate center
BESEN	MELIS	NEWCASTLE UNIVERSITY	AU_PS10	05/26/2023	09:30 AM	11:00 AM	U119, First floor, Undergraduate center
BEUSELINCK	CHRISTOF	IESEG SCHOOL OF MANAGEMENT	FR_RF07	05/25/2023	04:00 PM	05:30 PM	U414b, Fourth floor, Undergraduate center
BIALEK-JAWORSKA	ANNA	UNIVERSITY OF WARSAW FACULTY OF ECONOMIC SCIENCES	TX_PSD06	05/25/2023	04:00 PM	05:30 PM	U6, First floor, Undergraduate center
BLEIBTREU	CHRISTOPHER	BI NORWEGIAN BUSINESS SCHOOL	AU_PS02	05/24/2023	02:00 PM	03:30 PM	U121a, First floor, Undergraduate center
BOGACHEK	OLGA	FREE UNIVERSITY OF BOZEN	AU_PS11	05/26/2023	09:30 AM	11:00 AM	U410b, Fourth floor, Undergraduate center
BOONLERT-U-THAI	KRIENGRKAI	CHULALONGKORN UNIVERSITY	FR_PS02	05/24/2023	04:00 PM	05:30 PM	U405a, Fourth floor, Undergraduate center
BREUER	MATTHIAS	COLUMBIA UNIVERSITY	FR_PS11	05/26/2023	09:30 AM	11:00 AM	U261, Second floor, Undergraduate center
BROCCARDO	LAURA	UNIVERSITY OF TURIN	MA_PS10	05/26/2023	09:30 AM	11:00 AM	U264, Second floor, Undergraduate center
BUIJINK	WILLEM		AU_PS12	05/26/2023	09:30 AM	11:00 AM	U401, Fourth floor, Undergraduate center
CAHAYA	FITRA ROMAN	UNIVERSITY OF ESSEX	SEE_RF02	05/25/2023	09:00 AM	10:30 AM	U411, Fourth floor, Undergraduate center
CAMFFERMAN	KEES	VU UNIVERSITY AMSTERDAM	FR_PS04	05/25/2023	09:00 AM	10:30 AM	U401, Fourth floor, Undergraduate center
CARRIÓN	ELENA	UNIVERSITY OF BURGOS	SEE_PS06	05/25/2023	02:00 PM	03:30 PM	U358, Third floor, Undergraduate center
CASCINO	STEFANO	LSE	FR_PSD06	05/26/2023	02:30 PM	04:00 PM	U4, First floor, Undergraduate center
CATASUS	BINO	STOCKHOLM BUSINESS SCHOOL	IC_PS07	05/25/2023	02:00 PM	03:30 PM	U410b, Fourth floor, Undergraduate center
CHAKHOVICH	TERHI	LUT UNIVERSITY	IC_PS06	05/25/2023	11:00 AM	12:30 PM	U121a, First floor, Undergraduate center
CHANG	MILLICENT	UNIVERSITY OF WOLLONGONG	FR_PS13	05/26/2023	11:30 AM	01:00 PM	U264, Second floor, Undergraduate center
CHARITOU	ANDREAS	UNIVERSITY OF CYPRUS	FA_RF02	05/25/2023	09:00 AM	10:30 AM	U413a, Fourth floor, Undergraduate center

LAST NAME	FIRST NAME	ORGANIZATION	Session Name	Session Date	Start Time	End Time	Room Name
CHO	JOE (JOONGHI)	UNIVERSITY OF BRISTOL	FR_PSD12	05/26/2023	11:30 AM	01:00 PM	U8, Second floor, Undergraduate center
CIESLEWICZ	JOSHUA	UTAH VALLEY UNIVERSITY	SEE_RF03	05/25/2023	11:00 AM	12:30 PM	U411, Fourth floor, Undergraduate center
COOPER	STUART	UNIVERSITY OF BRISTOL	SEE_PS01	05/24/2023	02:00 PM	03:30 PM	U9, Second floor, Undergraduate center
CORTEN	MAARTEN	HASSELT UNIVERSITY	AU_PS04	05/25/2023	09:00 AM	10:30 AM	U406a, Fourth floor, Undergraduate center
CROCCO	EDOARDO	UNIVERSITÀ DEGLI STUDI DI TORINO	ED_RF02	05/24/2023	04:00 PM	05:30 PM	U115a, First floor, Undergraduate center
CROUGHS	ZILOY	KU LEUVEN	AU_PSD01	05/24/2023	02:00 PM	03:30 PM	U1, First floor, Undergraduate center
CUI	JIE	FRANKFURT SCHOOL OF FINANCE & MANAGEMENT	FR_PS15	05/26/2023	11:30 AM	01:00 PM	U250a, Second floor, Undergraduate center
CUZDRIOREAN	DAN DACIAN	BABES-BOLYAI UNIVERSITY	TX_PS01	05/24/2023	02:00 PM	03:30 PM	U250a, Second floor, Undergraduate center
D'ARCY	ANNE	VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS	FR_PSD08	05/26/2023	09:30 AM	11:00 AM	U3, First floor, Undergraduate center
DE INES ANTON	OMAR	CARLOS III UNIVERSITY MADRID	AU_RF01	05/24/2023	02:00 PM	03:30 PM	U121b, First floor, Undergraduate center
DELSHADI	MAHMOUD	UNIVERSITY OF GLASGOW	IC_PSD01	05/24/2023	02:00 PM	03:30 PM	U7, First floor, Undergraduate center
DEMERS	ELIZABETH	UNIVERSITY OF WATERLOO	SEE_PS11	05/26/2023	09:30 AM	11:00 AM	U356, Third floor, Undergraduate center
DEMIRAKOS	EFTHIMIOS	ATHENS UNIVERSITY OF ECONOMICS AND BUSINESS	FA_PS01	05/24/2023	02:00 PM	03:30 PM	U405a, Fourth floor, Undergraduate center
DENEUVE	EMELINE	ESSEC BUSINESS SCHOOL	AU_PS05	05/25/2023	11:00 AM	12:30 PM	U119, First floor, Undergraduate center
DESCHÊNES	JÉRÔME	QUEBEC UNIVERSITY AT ABITIBI-TEMISCAMINQUE	GV_PS08	05/25/2023	04:00 PM	05:30 PM	U119, First floor, Undergraduate center
DETZEN	DOMINIC	VRIJE UNIVERSITEIT AMSTERDAM	IC_PSD02	05/24/2023	04:00 PM	05:30 PM	U7, First floor, Undergraduate center
DEWAELE	LILIANA	OPEN UNIVERSITY OF THE NETHERLANDS	MA_PS13	05/25/2023	04:00 PM	05:30 PM	U259, Second floor, Undergraduate center
DHARAN	BALA	RICE UNIVERSITY	FR_PS10	05/26/2023	09:30 AM	11:00 AM	U405a, Fourth floor, Undergraduate center
DINH	TAMI	UNIVERSITY OF ST GALLEN	FR_PS12	05/24/2023	02:00 PM	03:30 PM	U406b, Fourth floor, Undergraduate center
EBERHARTINGER	EVA	VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS	TX_RF04	05/25/2023	02:00 PM	03:30 PM	U411, Fourth floor, Undergraduate center
EBERT	MICHAEL	UNIVERSITY OF PADERBORN	MA_PS01	05/24/2023	02:00 PM	03:30 PM	U261, Second floor, Undergraduate center
ECKER	FRANK	FRANKFURT SCHOOL OF FINANCE & MANAGEMENT	FA_PS08	05/25/2023	02:00 PM	03:30 PM	U250a, Second floor, Undergraduate center
ELMAHGOUB	MOHAMED	SOUTHAMPTON BUSINESS SCHOOL - UNIVERSITY OF SOUTHAMPTON	AU_RF08	05/26/2023	09:30 AM	11:00 AM	U414a, Fourth floor, Undergraduate center
EPURE	MIRCEA	POMPEU FABRA UNIVERSITY	GV_PS02	05/26/2023	09:30 AM	11:00 AM	U406b, Fourth floor, Undergraduate center
ERKENS	MICHAEL	ERASMUS UNIVERSITY ROTTERDAM	GV_PS09	05/25/2023	04:00 PM	05:30 PM	U261, Second floor, Undergraduate center
FARRELL	MICHAEL	UNIVERSITY COLLEGE CORK	MA_PS02	05/24/2023	04:00 PM	05:30 PM	U410b, Fourth floor, Undergraduate center
FIRK	SEBASTIAN	UNIVERSITY OF GRONINGEN	MA_PSD05	05/25/2023	02:00 PM	03:30 PM	U6, First floor, Undergraduate center
FLAGMEIER	VANESSA	UNIVERSITY OF PASSAU	FR_PSD09	05/26/2023	09:30 AM	11:00 AM	U7, First floor, Undergraduate center
FLASSAK	KONSTANTIN	LMU MUNICH	MA_PSD07	05/25/2023	04:00 PM	05:30 PM	U356, Third floor, Undergraduate center
FUCHS	FLORIAN	UNIVERSITY OF KAISERSLAUTERN	MA_RF04	05/25/2023	02:00 PM	03:30 PM	U121b, First floor, Undergraduate center
GAO	PENGFEI	CARDIFF BUSINESS SCHOOL	GV_PSD02	05/25/2023	04:00 PM	05:30 PM	U9, Second floor, Undergraduate center
GAO	ZHAN	LANCASTER UNIVERSITY	FA_PS06	05/25/2023	11:00 AM	12:30 PM	U262, Second floor, Undergraduate center
GARG	MUKESH	MONASH UNIVERSITY	AU_PS03	05/24/2023	04:00 PM	05:30 PM	U259, Second floor, Undergraduate center
GAUCH	KEVIN	DARMSTADT UNIVERSITY OF TECHNOLOGY	AU_PSD02	05/24/2023	04:00 PM	05:30 PM	U3, First floor, Undergraduate center
GELASHVILI	VERA	UNIVERSITY KING JUAN CARLOS	FA_PS03	05/24/2023	04:00 PM	05:30 PM	U250a, Second floor, Undergraduate center
GHIO	ALESSANDRO	LAVAL UNIVERSITY	IC_PS04	05/25/2023	09:00 AM	10:30 AM	U262, Second floor, Undergraduate center
GHITA	RAZVAN	UNIVERSITY OF SOUTHERN DENMARK	MA_PS11	05/26/2023	09:30 AM	11:00 AM	U259, Second floor, Undergraduate center
GHITTI	MARCO	UNIVERSITY OF PADUA	FA_PSD06	05/25/2023	02:00 PM	03:30 PM	U356, Third floor, Undergraduate center

LAST NAME	FIRST NAME	ORGANIZATION	Session Name	Session Date	Start Time	End Time	Room Name
GEISE	HENNING	PADERBORN UNIVERSITY	TX_RF05	05/25/2023	04:00 PM	05:30 PM	U402, Fourth floor, Undergraduate center
GÓMEZ CONDE	JACOBO	UNIVERSIDAD AUTÓNOMA DE MADRID	MA_RF05	05/25/2023	02:00 PM	03:30 PM	U414b, Fourth floor, Undergraduate center
GOUNOPOULOS	DIMITRIOS	UNIVERSITY OF BATH	FA_RF04	05/25/2023	11:00 AM	12:30 PM	U414a, Fourth floor, Undergraduate center
GRAAF	JOHAN	STOCKHOLM SCHOOL OF ECONOMICS	IC_PSD03	05/25/2023	09:00 AM	10:30 AM	U7, First floor, Undergraduate center
GRASCHITZ	SABINE	UNIVERSITY OF INNSBRUCK	AU_RF02	05/24/2023	04:00 PM	05:30 PM	Historiahuone, U137a, First floor, Undergraduate center
GRIFFIN	PAUL	UNIVERSITY OF CALIFORNIA, DAVIS	SEE_PS07	05/25/2023	02:00 PM	03:30 PM	U261, Second floor, Undergraduate center
GROSSI	GIUSEPPE	KRISTIANSTAD UNIVERSITY	PSNP_PS01	05/24/2023	02:00 PM	03:30 PM	U262, Second floor, Undergraduate center
GU	ZHAOYANG	CHINESE UNIVERSITY OF HONG KONG	FR_PSD05	05/24/2023	02:00 PM	03:30 PM	U5, First floor, Undergraduate center
GUIDI	MICHELE	ANCONA UNIVERSITA' POLITECNICA DELLE MARCHE	SEE_PS12	05/26/2023	11:30 AM	01:00 PM	U406b, Fourth floor, Undergraduate center
GULENKO	MARYNA	PADERBORN UNIVERSITY	SEE_PS13	05/26/2023	11:30 AM	01:00 PM	U401, Fourth floor, Undergraduate center
GUO	DI	HONG KONG BAPTIST UNIVERSITY	FR_PSD10	05/26/2023	11:30 AM	01:00 PM	U1, First floor, Undergraduate center
GUO	RUI	THE CHINESE UNIVERSITY OF HONG KONG	FR_PSD07	05/25/2023	04:00 PM	05:30 PM	U8, Second floor, Undergraduate center
GUO	MENG	AALTO UNIVERSITY SCHOOL OF BUSINESS	AU_RF09	05/26/2023	09:30 AM	11:00 AM	U413a, Fourth floor, Undergraduate center
HA	HOANG NHAN	UNIVERSIDAD CARLOS III DE MADRID	AU_PS06	05/25/2023	11:00 AM	12:30 PM	U261, Second floor, Undergraduate center
HABERMANN	FLORIAN	CATHOLIC UNIVERSITY OF EICHSTATT-INGOLSTADT	SEE_PSD07	05/26/2023	09:30 AM	11:00 AM	U1, First floor, Undergraduate center
HADJIGAVRIEL	STAVRIANA	CUNEF	AU_PSD03	05/26/2023	02:30 PM	04:00 PM	U8, Second floor, Undergraduate center
HALARI	ANWAR	OPEN UNIVERSITY	SEE_PS08	05/25/2023	04:00 PM	05:30 PM	U406b, Fourth floor, Undergraduate center
HAMBERG	MATTIAS	STAVANGER UNIVERSITY COLLEGE	FR_RF01	05/24/2023	02:00 PM	03:30 PM	Historiahuone, U137a, First floor, Undergraduate center
HANSEN	JAMES	WEBER STATE UNIVERSITY	AU_PSD04	05/25/2023	11:00 AM	12:30 PM	U3, First floor, Undergraduate center
HAO	RUBIN	UNIVERSITY OF MACAU	FA_PSD01	05/24/2023	02:00 PM	03:30 PM	U4, First floor, Undergraduate center
HARDECK	INGA	UNIVERSITY OF REGENSBURG	TX_PS02	05/24/2023	04:00 PM	05:30 PM	U262, Second floor, Undergraduate center
HARRER	THERESIA	HANKEN SCHOOL OF ECONOMICS	SEE_PSD08	05/26/2023	09:30 AM	11:00 AM	U6, First floor, Undergraduate center
HARTLIEB	SVEN	UNIVERSITY OF BAMBERG	AU_PS07	05/25/2023	02:00 PM	03:30 PM	U406b, Fourth floor, Undergraduate center
HASLAM	JIM	DURHAM UNIVERSITY	IC_PSD04	05/25/2023	11:00 AM	12:30 PM	U7, First floor, Undergraduate center
HEIKKILÄ	TIMO	TAMPERE UNIVERSITY	SEE_RF07	05/26/2023	09:30 AM	11:00 AM	U402, Fourth floor, Undergraduate center
HENNIG	JAN	UNIVERSITY OF GRONINGEN	GV_PS01	05/24/2023	02:00 PM	03:30 PM	U264, Second floor, Undergraduate center
HO	HOA	LUDWIG-MAXIMILIAN UNIVERSITY OF MUNICH	MA_PS12	05/26/2023	11:30 AM	01:00 PM	U405a, Fourth floor, Undergraduate center
HOFFMANN	SEBASTIAN	HHL LEIPZIG GRADUATE SCHOOL OF MANAGEMENT	HI_PS01	05/24/2023	02:00 PM	03:30 PM	U406a, Fourth floor, Undergraduate center
HOOGENDOORN	MARTIN	ERASMUS UNIVERSITY ROTTERDAM	FR_RF02	05/24/2023	04:00 PM	05:30 PM	U413a, Fourth floor, Undergraduate center
HÖRNER	SVEN	UNIVERSITY OF BAYREUTH	AU_PSD05	05/25/2023	11:00 AM	12:30 PM	U356, Third floor, Undergraduate center
HOWARD	JENNIFER	CALIFORNIA STATE UNIVERSITY LONG BEACH	AU_RF03	05/25/2023	09:00 AM	10:30 AM	U121a, First floor, Undergraduate center
HUANG	ALAN GUOMING	UNIVERSITY OF WATERLOO	FA_RF05	05/25/2023	02:00 PM	03:30 PM	U115a, First floor, Undergraduate center
HUBER	CHRISTIAN	COPENHAGEN BUSINESS SCHOOL	MA_PS07	05/25/2023	02:00 PM	03:30 PM	U401, Fourth floor, Undergraduate center
HUMMEL	KATRIN	VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS	SEE_PS09	05/25/2023	04:00 PM	05:30 PM	U4, First floor, Undergraduate center
HUSSAIN	NAZIM	UNIVERSITY OF GRONINGEN	SEE_PSD05	05/25/2023	02:00 PM	03:30 PM	U7, First floor, Undergraduate center
IBRAHIM	SALMA	KINGSTON UNIVERSITY	FR_PS03	05/24/2023	04:00 PM	05:30 PM	U121a, First floor, Undergraduate center
ISIDRO	HELENA	ISCTE-IUL	FA_PS11	05/26/2023	09:30 AM	11:00 AM	U121a, First floor, Undergraduate center
IVANOVA	MARIYA N	STOCKHOLM SCHOOL OF ECONOMICS	FR_PS05	05/25/2023	11:00 AM	12:30 PM	U405a, Fourth floor, Undergraduate center
IZE	FABIEN	TILBURG UNIVERSITY	MA_RF06	05/25/2023	04:00 PM	05:30 PM	U115a, First floor, Undergraduate center

LAST NAME	FIRST NAME	ORGANIZATION	Session Name	Session Date	Start Time	End Time	Room Name
JANS	MIEKE	HASSELT UNIVERSITY	IS_PS01	05/24/2023	02:00 PM	03:30 PM	U401, Fourth floor, Undergraduate center
JANSSON	ANDREAS	JÖNKÖPING UNIVERSITY, JÖNKÖPING INTERNATIONAL BUSINESS SCHOOL	GV_PS10	05/24/2023	04:00 PM	05:30 PM	U406b, Fourth floor, Undergraduate center
JOHANSSON-BERG	TOBIAS	MALARDALEN UNIVERSITY	MA_PS14	05/26/2023	11:30 AM	01:00 PM	U259, Second floor, Undergraduate center
JONA	JONATHAN	UNIVERSITY OF NEW MEXICO	FR_PS06	05/25/2023	11:00 AM	12:30 PM	U259, Second floor, Undergraduate center
JOOS	PHILIP	TILBURG UNIVERSITY	FR_PSD03	05/25/2023	09:00 AM	10:30 AM	U5, First floor, Undergraduate center
JORISSEN	ANN	UNIVERSITY OF ANTWERP	MA_PSD02	05/24/2023	04:00 PM	05:30 PM	U8, Second floor, Undergraduate center
JULIANI	ELSA MARIA	INSEAD	FR_PSD11	05/26/2023	11:30 AM	01:00 PM	U5, First floor, Undergraduate center
KALOGIROU	FANI	UNIVERSIDADE CATÓLICA PORTUGUESA	FR_PSD04	05/25/2023	11:00 AM	12:30 PM	U5, First floor, Undergraduate center
KANG	TONY	UNIVERSITY OF NEBRASKA-LINCOLN	AU_RF04	05/25/2023	11:00 AM	12:30 PM	Historiahuone, U137a, First floor, Undergraduate center
KARAVITIS	PANAGIOTIS	ADAM SMITH BUSINESS SCHOOL, UNIVERSITY OF GLASGOW	TX_PSD01	05/24/2023	04:00 PM	05:30 PM	U1, First floor, Undergraduate center
KAZAKIS	PANTELIS	ADAM SMITH BUSINESS SCHOOL, UNIVERSITY OF GLASGOW	TX_RF01	05/24/2023	04:00 PM	05:30 PM	U402, Fourth floor, Undergraduate center
KETTUNEN	JAANA	HANKEN SCHOOL OF ECONOMICS	FR_PS14	05/26/2023	11:30 AM	01:00 PM	U261, Second floor, Undergraduate center
KHADAROO	IQBAL	KING FAHD UNIVERSITY OF PETROLEUM AND MINERALS	IC_PS08	05/25/2023	04:00 PM	05:30 PM	U358, Third floor, Undergraduate center
KIHN	LILI-ANNE	TAMPERE UNIVERSITY	MA_PSD06	05/26/2023	11:30 AM	01:00 PM	U7, First floor, Undergraduate center
KLOPPENBURG	INGOLF	UNIVERSITY OF TURKU	FA_PSD02	05/24/2023	04:00 PM	05:30 PM	U4, First floor, Undergraduate center
KLUMPES	PAUL	AALBORG UNIVERSITY	SEE_PSD09	05/24/2023	04:00 PM	05:30 PM	U9, Second floor, Undergraduate center
KNORREN	LARS	TILBURG UNIVERSITY	GV_PSD06	05/25/2023	04:00 PM	05:30 PM	U3, First floor, Undergraduate center
KOENIGSGRUBER	ROLAND	SKEMA BUSINESS SCHOOL	FR_PSD02	05/24/2023	04:00 PM	05:30 PM	U5, First floor, Undergraduate center
KOENRAADT	JEROEN	LONDON SCHOOL OF ECONOMICS	FR_PSD13	05/26/2023	11:30 AM	01:00 PM	U356, Third floor, Undergraduate center
KOMAREV	ILIYA	MONTPELLIER BUSINESS SCHOOL	AU_PS09	05/25/2023	04:00 PM	05:30 PM	U406a, Fourth floor, Undergraduate center
KOORNHOF	CAROLINA	UNIVERSITY OF PRETORIA	ED_PS01	05/24/2023	02:00 PM	03:30 PM	U358, Third floor, Undergraduate center
KORCA	BLERITA	UNIVERSITY OF BAMBERG	SEE_PSD06	05/25/2023	04:00 PM	05:30 PM	U5, First floor, Undergraduate center
KREANDER	NIKLAS	UNIVERSITY OF SOUTH-EASTERN NORWAY	SEE_RF04	05/25/2023	02:00 PM	03:30 PM	U402, Fourth floor, Undergraduate center
KRUPOVA	LENKA	ANGLIA RUSKIN UNIVERSITY	FR_RF08	05/26/2023	09:30 AM	11:00 AM	U115a, First floor, Undergraduate center
KSHATRIYA	ANIL	UNIVERSITY OF AMSTERDAM	MA_PS04	05/25/2023	09:00 AM	10:30 AM	U259, Second floor, Undergraduate center
KUHLMANN	FINIA	LSE, THE LONDON SCHOOL OF ECONOMICS AND POLITICAL SCIENCE	PSNP_RF02	05/24/2023	02:00 PM	03:30 PM	U259, Second floor, Undergraduate center
KUNKEL	TESSA	COPENHAGEN BUSINESS SCHOOL	FR_RF09	05/26/2023	09:30 AM	11:00 AM	U414b, Fourth floor, Undergraduate center
KUROKI	MAKOTO	YOKOHAMA CITY UNIVERSITY	PSNP_RF01	05/25/2023	09:00 AM	10:30 AM	U402, Fourth floor, Undergraduate center
LAATS	KERTU	UNIVERSITY OF TARTU	MA_RF01	05/24/2023	02:00 PM	03:30 PM	U402, Fourth floor, Undergraduate center
LEWIS	RACHAEL	UNSW	MA_PSD08	05/26/2023	09:30 AM	11:00 AM	U5, First floor, Undergraduate center
LI	FANG	UNIVERSITY OF OXFORD SAÏD BUSINESS SCHOOL	FR_RF03	05/25/2023	09:00 AM	10:30 AM	U115a, First floor, Undergraduate center
LI	JIAYIN	UNIVERSITY OF INTERNATIONAL BUSINESS AND ECONOMICS	GV_PSD01	05/24/2023	02:00 PM	03:30 PM	U6, First floor, Undergraduate center
LIANG	LIHONG	SYRACUSE UNIVERSITY	FR_RF04	05/25/2023	11:00 AM	12:30 PM	U413a, Fourth floor, Undergraduate center
LINKE	VERA	UNIVERSITY OF THE FEDERAL ARMED FORCES HAMBURG	HI_RF01	05/25/2023	09:00 AM	10:30 AM	U414b, Fourth floor, Undergraduate center
LIU	SIQI	OPEN UNIVERSITY	SEE_RF05	05/25/2023	04:00 PM	05:30 PM	U121b, First floor, Undergraduate center
LOEHLEIN	LUKAS	WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT	IC_RF01	05/24/2023	02:00 PM	03:30 PM	U115a, First floor, Undergraduate center

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LOFFLER	CLEMENS	FH WIEN UNIVERSITY OF APPLIED SCIENCES OF WKW	MA_RF08	05/26/2023	09:30 AM	11:00 AM	Historiahuone, U137a, First floor, Undergraduate center
LORENZ	JOHANNES	OLDENBURG UNIVERSITY	TX_PS03	05/25/2023	09:00 AM	10:30 AM	U264, Second floor, Undergraduate center
LUSTOSA	PAULO ROBERTO	UNIVERSITY OF BRASILIA	MA_PSD10	05/26/2023	11:30 AM	01:00 PM	U4, First floor, Undergraduate center
LYNCH	RUTH	KEMMY BUSINESS SCHOOL, UNIVERSITY OF LIMERICK	GV_PS05	05/26/2023	11:30 AM	01:00 PM	U358, Third floor, Undergraduate center
MA	WENTAO	THE AUSTRALIAN NATIONAL UNIVERSITY	FR_RF10	05/26/2023	11:30 AM	01:00 PM	U411, Fourth floor, Undergraduate center
MAGHAKYAN	ARPINE	UNIVERSITY OF GLASGOW	AU_PSD06	05/25/2023	02:00 PM	03:30 PM	U9, Second floor, Undergraduate center
MAKAREM	NASER	UNIVERSITY OF ABERDEEN	FR_RF11	05/26/2023	11:30 AM	01:00 PM	Historiahuone, U137a, First floor, Undergraduate center
MÄKELÄ	HANNELE	TAMPERE UNIVERSITY	SEE_RF06	05/25/2023	04:00 PM	05:30 PM	U250a, Second floor, Undergraduate center
MALMI	TEEMU	AALTO UNIVERSITY SCHOOL OF BUSINESS	MA_PS03	05/25/2023	09:00 AM	10:30 AM	U405a, Fourth floor, Undergraduate center
MANGENEY	LOUIS	IESEG SCHOOL OF MANAGEMENT	FR_RF12	05/26/2023	11:30 AM	01:00 PM	U413a, Fourth floor, Undergraduate center
MARCHINI	PIER LUIGI	UNIVERSITY OF PARMA	GV_PS06	05/25/2023	11:00 AM	12:30 PM	U250a, Second floor, Undergraduate center
MARIAN	RADU	BABES-BOLYAI UNIVERSITY	SEE_PS10	05/24/2023	02:00 PM	03:30 PM	U410b, Fourth floor, Undergraduate center
MARINI	CLAUDIA	VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS	MA_RF07	05/26/2023	09:30 AM	11:00 AM	U121b, First floor, Undergraduate center
MARTIN	MELISSA	UNIVERSITY OF ILLINOIS AT CHICAGO	MA_PS09	05/26/2023	11:30 AM	01:00 PM	U410b, Fourth floor, Undergraduate center
MAUSSEN	SOPHIE	GHENT UNIVERSITY	MA_PSD09	05/26/2023	09:30 AM	11:00 AM	U9, Second floor, Undergraduate center
MCMEEKING	KEVIN	BRUNEL UNIVERSITY	FR_RF13	05/26/2023	11:30 AM	01:00 PM	U414b, Fourth floor, Undergraduate center
MELLADO	LUCÍA	UNIVERSIDAD NACIONAL DE EDUCACION A DISTANCIA	ED_RF03	05/25/2023	09:00 AM	10:30 AM	U414a, Fourth floor, Undergraduate center
MENSAH	ALBERT	HEC PARIS	GV_PSD10	05/26/2023	11:30 AM	01:00 PM	U3, First floor, Undergraduate center
MESA-PÉREZ	ENRIQUE	UNIVERSIDAD LOYOLA ANDALUCÍA	SEE_PSD01	05/24/2023	02:00 PM	03:30 PM	U356, Third floor, Undergraduate center
MEYER	NIKLAS	WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT	GV_PSD05	05/25/2023	02:00 PM	03:30 PM	U4, First floor, Undergraduate center
MIIHKINEN	ANTTI	TURKU SCHOOL OF ECONOMICS, UNIVERSITY OF TURKU	GV_PSD11	05/26/2023	11:30 AM	01:00 PM	U6, First floor, Undergraduate center
MINUTIELLO	VALENTINA	LIUC - CATTANEO UNIVERSITY	SEE_PSD02	05/24/2023	04:00 PM	05:30 PM	U356, Third floor, Undergraduate center
MONDAL	UJJAL	UNIVERSITY OF EAST ANGLIA	SEE_RF09	05/26/2023	11:30 AM	01:00 PM	U414a, Fourth floor, Undergraduate center
MOUFTY	SOUAD	DE MONTFORT UNIVERSITY	GV_PSD13	05/26/2023	02:30 PM	04:00 PM	U1, First floor, Undergraduate center
MÜLLER	JENS	PADERBORN UNIVERSITY	TX_PS04	05/25/2023	09:00 AM	10:30 AM	U3, First floor, Undergraduate center
MURGOLO	MICHAEL	LIUC - CATTANEO UNIVERSITY	SEE_PS14	05/24/2023	04:00 PM	05:30 PM	U264, Second floor, Undergraduate center
NGHIEM	ANH THU	FOREIGN TRADE UNIVERSITY	GV_PS13	05/26/2023	11:30 AM	01:00 PM	U406a, Fourth floor, Undergraduate center
NIEMANN	RAINER	UNIVERSITY OF GRAZ	TX_PS05	05/25/2023	11:00 AM	12:30 PM	U401, Fourth floor, Undergraduate center
NOORDERMEER	BENJAMIN	MAASTRICHT UNIVERSITY	FA_PS02	05/24/2023	04:00 PM	05:30 PM	U358, Third floor, Undergraduate center
NOVOTNY-FARKAS	ZOLTAN	VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS	FR_PS21	05/26/2023	02:30 PM	04:00 PM	U259, Second floor, Undergraduate center
NTOUNIS	DIMITRIOS	ATHENS UNIVERSITY OF ECONOMICS AND BUSINESS	MA_RF09	05/26/2023	11:30 AM	01:00 PM	U121b, First floor, Undergraduate center
NUNEZ-NICKEL	MANUEL	UNIVERSIDAD CARLOS III DE MADRID-Q2818029G	FR_RF06	05/25/2023	04:00 PM	05:30 PM	Historiahuone, U137a, First floor, Undergraduate center
ORIJ	RENÉ	NYENRODE BUSINESS UNIVERSITEIT	SEE_PS03	05/25/2023	09:00 AM	10:30 AM	U406b, Fourth floor, Undergraduate center
OSTERMAIER	ANDREAS	UNIVERSITY OF SOUTHERN DENMARK	MA_PS08	05/25/2023	04:00 PM	05:30 PM	U405a, Fourth floor, Undergraduate center
OTT	CHRISTIAN	EM STRASBOURG BUSINESS SCHOOL	SEE_RF10	05/26/2023	11:30 AM	01:00 PM	U115a, First floor, Undergraduate center
PAGET-BLANC	ERIC	UNIVERSITÉ EVRY VAL D'ESSONNE	FR_PS07	05/25/2023	02:00 PM	03:30 PM	U264, Second floor, Undergraduate center
PAIENTKO	TETIANA	HOCHSCHULE FÜR TECHNIK UND WIRTSCHAFT BERLIN	FR_PS17	05/26/2023	02:30 PM	04:00 PM	U264, Second floor, Undergraduate center
PALAS	RIMONA	COLLEGE OF LAW AND BUSINESS	FR_PS18	05/26/2023	02:30 PM	04:00 PM	U410b, Fourth floor, Undergraduate center

LAST NAME	FIRST NAME	ORGANIZATION	Session Name	Session Date	Start Time	End Time	Room Name
PANDIT	SHAILENDRA	UNIVERSITY OF ILLINOIS AT CHICAGO	FR_PS19	05/26/2023	02:30 PM	04:00 PM	U261, Second floor, Undergraduate center
PELGER	CHRISTOPH	UNIVERSITY OF PASSAU	FR_PSD16	05/26/2023	02:30 PM	04:00 PM	U7, First floor, Undergraduate center
PIRVELI	EREKLE	CAUCASUS UNIVERSITY	SEE_RF11	05/26/2023	11:30 AM	01:00 PM	U402, Fourth floor, Undergraduate center
PLANTE	MAUDE	UNIVERSITÉ LAVAL	IC_RF02	05/24/2023	04:00 PM	05:30 PM	U411, Fourth floor, Undergraduate center
POPE	PETER	UNIVERSITY OF BOCCONI	FA_RF01	05/24/2023	02:00 PM	03:30 PM	U411, Fourth floor, Undergraduate center
POTÌ	VALERIO	M. SMURFIT SCHOOL OF BUSINESS, UNIVERSITY COLLEGE DUBLIN	FR_PS20	05/26/2023	02:30 PM	04:00 PM	U262, Second floor, Undergraduate center
QUARCHIONI	SONIA	UNIVERSITY OF PALERMO	MA_PS15	05/26/2023	02:30 PM	04:00 PM	U119, First floor, Undergraduate center
RAI	ATUL	WICHITA STATE UNIVERSITY	FR_PSD14	05/26/2023	02:30 PM	04:00 PM	U3, First floor, Undergraduate center
RAJABALIZADEH	JAVAD	TURKU SCHOOL OF ECONOMICS	AU_PSD07	05/25/2023	04:00 PM	05:30 PM	U7, First floor, Undergraduate center
RANASINGHE	AJANEE	TILBURG UNIVERSITY	MA_PS05	05/25/2023	11:00 AM	12:30 PM	U406a, Fourth floor, Undergraduate center
RAPP	MARC STEFFEN	UNIVERSITY OF MARBURG	MA_PSD11	05/26/2023	02:30 PM	04:00 PM	U356, Third floor, Undergraduate center
RAUTIAINEN	ANTTI	UNIVERSITY OF JYVASKYLA, JSBE, FINLAND	PSNP_PS02	05/24/2023	04:00 PM	05:30 PM	U401, Fourth floor, Undergraduate center
REILLEY	JACOB	UNIVERSITY OF GRONINGEN	IC_RF04	05/25/2023	11:00 AM	12:30 PM	U414b, Fourth floor, Undergraduate center
REIMSBACH	DANIEL	RADBOUD UNIVERSITY	SEE_PS04	05/25/2023	09:00 AM	10:30 AM	U356, Third floor, Undergraduate center
RENDERS	ANNELIES	MAASTRICHT UNIVERSITY	FR_PS08	05/25/2023	02:00 PM	03:30 PM	U1, First floor, Undergraduate center
RENELT	CHRISTIAN	VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS	TX_PSD02	05/25/2023	09:00 AM	10:30 AM	U1, First floor, Undergraduate center
RENGES	BEATRICE DOROTHEA	UNIVERSITY OF REGENSBURG	TX_PSD03	05/25/2023	11:00 AM	12:30 PM	U1, First floor, Undergraduate center
RODRIGUE	MICHELLE	LAVAL UNIVERSITY	SEE_RF08	05/26/2023	09:30 AM	11:00 AM	U411, Fourth floor, Undergraduate center
RUDOLF	NICOLAS	UNIVERSITY OF LAUSANNE	FR_PS09	05/25/2023	04:00 PM	05:30 PM	U401, Fourth floor, Undergraduate center
SALERNO	ADRIANO	BOCCONI UNIVERSITY	FA_RF03	05/24/2023	04:00 PM	05:30 PM	U414a, Fourth floor, Undergraduate center
SANDULESCU	MARIA-SILVIA	BUCHAREST UNIVERSITY OF ECONOMIC STUDIES	IC_PS09	05/25/2023	04:00 PM	05:30 PM	U262, Second floor, Undergraduate center
SARATH	BHARAT	RUTGERS UNIVERSITY	GV_PSD09	05/26/2023	09:30 AM	11:00 AM	U8, Second floor, Undergraduate center
SCANLAN	TIALEI	BRIGHAM YOUNG UNIVERSITY-HAWAII	ED_PS02	05/25/2023	11:00 AM	12:30 PM	U264, Second floor, Undergraduate center
SCHAEFFER	UTZ	WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT	MA_PSD03	05/25/2023	09:00 AM	10:30 AM	U8, Second floor, Undergraduate center
SCHAUPP	DANIEL	WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT	MA_PSD04	05/25/2023	11:00 AM	12:30 PM	U8, Second floor, Undergraduate center
SCHIEHL	EDUARDO	HEC MONTRÉAL / AALTO UNIVERSITY SCHOOL OF BUSINESS	GV_PS04	05/25/2023	09:00 AM	10:30 AM	U261, Second floor, Undergraduate center
SCHNEIDER	FABIOLA	DUBLIN CITY UNIVERSITY	SEE_PS02	05/24/2023	04:00 PM	05:30 PM	U261, Second floor, Undergraduate center
SCHÜSSLER	TILL	MUENSTER UNIVERSITY	FA_PSD04	05/25/2023	11:00 AM	12:30 PM	U4, First floor, Undergraduate center
SCHÜTT	HARM	TILBURG UNIVERSITY	FA_PS09	05/25/2023	04:00 PM	05:30 PM	U410b, Fourth floor, Undergraduate center
SEHN	VICTOR HUGO	LUDWIG-MAXIMILIAN UNIVERSITY OF MUNICH	FR_PSD15	05/26/2023	02:30 PM	04:00 PM	U5, First floor, Undergraduate center
SHEPPARD	GAIL	MAYNOOTH UNIVERSITY SCHOOL OF BUSINESS	PSNP_PSD02	05/26/2023	09:30 AM	11:00 AM	U250a, Second floor, Undergraduate center
SHI	WEI	DEAKIN UNIVERSITY	GV_PSD12	05/26/2023	11:30 AM	01:00 PM	U9, Second floor, Undergraduate center
SHIWAKOTI	RADHA	BRUNEL UNIVERSITY	GV_PSD04	05/24/2023	04:00 PM	05:30 PM	U6, First floor, Undergraduate center
SKOOG	MATTI	ABO AKADEMI UNIVERSITY	SEE_RF01	05/24/2023	04:00 PM	05:30 PM	U121b, First floor, Undergraduate center
SOLTANI	BAHRAM	UNIVERSITY OF PARIS 1 PANTHEON-SORBONNE	AU_RF05	05/25/2023	02:00 PM	03:30 PM	Historiahuone, U137a, First floor, Undergraduate center
STASZKIEWICZ	PIOTR	WARSAW SCHOOL OF ECONOMICS	AU_RF06	05/25/2023	04:00 PM	05:30 PM	U411, Fourth floor, Undergraduate center
STENZEL	ARTHUR	UNIVERSITY OF ST. GALLEN	TX_PS09	05/25/2023	04:00 PM	05:30 PM	U121a, First floor, Undergraduate center
STOCZEK	PIA	PADERBORN UNIVERSITY	FA_PS10	05/26/2023	09:30 AM	11:00 AM	U358, Third floor, Undergraduate center

LAST NAME	FIRST NAME	ORGANIZATION	Session Name	Session Date	Start Time	End Time	Room Name
STONER	GREG	ADAM SMITH BUSINESS SCHOOL, UNIVERSITY OF GLASGOW	ED_PSD01	05/24/2023	02:00 PM	03:30 PM	U3, First floor, Undergraduate center
SUL	EDWARD	GEORGE WASHINGTON UNIVERSITY	GV_PS14	05/26/2023	11:30 AM	01:00 PM	U262, Second floor, Undergraduate center
SUN	YUAN	THE HONG KONG POLYTECHNIC UNIVERSITY	IC_PSD05	05/25/2023	02:00 PM	03:30 PM	U5, First floor, Undergraduate center
SURETH-SLOANE	CAREN	PADERBORN UNIVERSITY	TX_RF02	05/25/2023	09:00 AM	10:30 AM	Historiahuone, U137a, First floor, Undergraduate center
SWEENEY	BREDA	NATIONAL UNIVERSITY OF IRELAND, GALWAY	MA_RF02	05/25/2023	09:00 AM	10:30 AM	U121b, First floor, Undergraduate center
THEODOSOPOULOS	GRIGORIOS	BRUNEL UNIVERSITY	IC_HI_RF05	05/25/2023	04:00 PM	05:30 PM	U414a, Fourth floor, Undergraduate center
TOEDTMANN	BENJAMIN	UNIVERSITY OF MANNHEIM	FR_PSD01	05/25/2023	02:00 PM	03:30 PM	U3, First floor, Undergraduate center
TUCKER	JENNIFER	UNIVERSITY OF FLORIDA	FR_RF05	05/25/2023	02:00 PM	03:30 PM	U414a, Fourth floor, Undergraduate center
TWYFORD	ERIN	UNIVERSITY OF WOLLONGONG	IC_RF03	05/25/2023	11:00 AM	12:30 PM	U121b, First floor, Undergraduate center
UCHE	CHINYERE	UNIVERSITY OF BRISTOL	IC_PS03	05/25/2023	09:00 AM	10:30 AM	U358, Third floor, Undergraduate center
ULLMANN	ROBERT	UNIVERSITY OF AUGSBURG	TX_RF03	05/25/2023	11:00 AM	12:30 PM	U115a, First floor, Undergraduate center
UTHAM	VINAY	BRUNEL UNIVERSITY	FA_PSD05	05/25/2023	02:00 PM	03:30 PM	U121a, First floor, Undergraduate center
VAISANEN	MARJO	UNIVERSITY OF OULU	IS_MA_PSD01	05/24/2023	02:00 PM	03:30 PM	U8, Second floor, Undergraduate center
VALENTINČIČ	ALJOŠA	UNIVERSITY OF LJUBLJANA, SCHOOL OF ECONOMICS & BUSINESS	FR_PS16	05/26/2023	02:30 PM	04:00 PM	U358, Third floor, Undergraduate center
VALLE RUIZ	CINTHIA	IESEG SCHOOL OF MANAGEMENT	TX_PS06	05/25/2023	02:00 PM	03:30 PM	U405a, Fourth floor, Undergraduate center
VAN DER KOLK	BEREND	VU AMSTERDAM	MA_RF03	05/25/2023	11:00 AM	12:30 PM	U402, Fourth floor, Undergraduate center
VAN MOURIK	CARIEN	OPEN UNIVERSITY	GV_PSD14	05/25/2023	04:00 PM	05:30 PM	U1, First floor, Undergraduate center
VAZQUEZ	ANTONIO B.	STOCKHOLM SCHOOL OF ECONOMICS	GV_PS15	05/26/2023	11:30 AM	01:00 PM	U121a, First floor, Undergraduate center
VERMA	SHRADDHA	THE OPEN UNIVERSITY	HI_PS02	05/24/2023	04:00 PM	05:30 PM	U414b, Fourth floor, Undergraduate center
VLADU	ALINA BEATRICE	BABES-BOLYAI UNIVERSITY	ED_RF01	05/25/2023	02:00 PM	03:30 PM	U413a, Fourth floor, Undergraduate center
VOULGARIS	GEORGE	UNIVERSITY OF MANCHESTER	GV_PS03	05/25/2023	09:00 AM	10:30 AM	U119, First floor, Undergraduate center
WANG	ANGIE	THE CHINESE UNIVERSITY OF HONG KONG	GV_PS16	05/26/2023	02:30 PM	04:00 PM	U405a, Fourth floor, Undergraduate center
WANG	YI	DURHAM UNIVERSITY	GV_PS11	05/26/2023	09:30 AM	11:00 AM	U262, Second floor, Undergraduate center
WARSAME	HUSSEIN	UNIVERSITY OF CALGARY	TX_PS07	05/25/2023	02:00 PM	03:30 PM	U262, Second floor, Undergraduate center
WATRIN	CHRISTOPH	MUENSTER UNIVERSITY	TX_PS08	05/25/2023	04:00 PM	05:30 PM	U264, Second floor, Undergraduate center
WYATT	ANNE	DEAKIN UNIVERSITY	FA_PS04	05/25/2023	09:00 AM	10:30 AM	U410b, Fourth floor, Undergraduate center
XIN	BAOHUA	UNIVERSITY OF TORONTO	GV_PS17	05/26/2023	02:30 PM	04:00 PM	U406a, Fourth floor, Undergraduate center
YI	LIN	UNIVERSITY OF HOUSTON - CLEAR LAKE	GV_PS12	05/25/2023	11:00 AM	12:30 PM	U406b, Fourth floor, Undergraduate center
ZENGIN-KARAIBRAHIMOGLU	YASEMIN	UNIVERSITY OF GRONINGEN	AU_PS08	05/25/2023	02:00 PM	03:30 PM	U259, Second floor, Undergraduate center
ZHAI	WEIHUAN SOPHIA	XIAMEN UNIVERSITY	FA_PSD03	05/25/2023	09:00 AM	10:30 AM	U4, First floor, Undergraduate center
ZHI	WEIJIA	FRANKFURT SCHOOL OF FINANCE & MANAGEMENT	GV_PSD08	05/26/2023	09:30 AM	11:00 AM	U4, First floor, Undergraduate center
ZHU	FENGZHI	UNIVERSIDAD CARLOS III DE MADRID	GV_PS18	05/26/2023	02:30 PM	04:00 PM	U401, Fourth floor, Undergraduate center
ZU	CHUNYU	RENMIN UNIVERSITY OF CHINA	GV_PSD15	05/26/2023	02:30 PM	04:00 PM	U6, First floor, Undergraduate center

COLLECTED PAPERS BY DATE

AU_PS01 PARALLEL SESSION WEDNESDAY, MAY 24, 2:00 PM 3:30 PM

U119, FIRST FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: TAREK ABDELFAH (UNIVERSITY OF NOTTINGHAM)

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 HUSSAINY (UNIVERSITY OF PORTSMOUTH)

KEY AUDIT MATTERS DISSIMILARITY: DETERMINANTS AND CONSEQUENCES

EMELINE DENEUVE (ESSEC BUSINESS SCHOOL)

DOES AUDIT PARTNER KNOWLEDGE IMPROVE 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 WEDNESDAY, MAY 24, 2:00 PM 3:30 PM

U121A, FIRST FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: CHRISTOPHER BLEIBTREU (BI NORWEGIAN BUSINESS SCHOOL)

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 WEDNESDAY, MAY 24, 2:00 PM 3:30 PM

U1, FIRST FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: ZILOY CROUGHS (KU LEUVEN)

DISCUSSANT 1: QIANG GUO (UNIVERSITY OF SOUTHERN DENMARK)

DISCUSSANT 2: MARCO TROMBETTA (IE UNIVERSITY)

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 AOBDA (PENNSYLVANIA STATE UNIVERSITY), ZHONGWEN FAN (UNIVERSITY OF HONG KONG), QIONG WU (WUHAN UNIVERSITY)

AU_RF01 RESEARCH FORUM WEDNESDAY, MAY 24, 2:00 PM 3:30 PM

U121B, FIRST FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: OMAR DE INES ANTON (CARLOS III UNIVERSITY MADRID)

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)

ED_PS01 PARALLEL SESSION WEDNESDAY, MAY 24, 2:00 PM 3:30 PM

U358, THIRD FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: CAROLINA KOORNHOF (UNIVERSITY OF PRETORIA)

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 WEDNESDAY, MAY 24, 2:00 PM 3:30 PM

U3, FIRST FLOOR, UNDERGRADUATE CENTER

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)

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 PONTIFICIAL UNIVERSITY), RAQUEL REDONDO (UNIVERSIDAD PONTIFICIA COMILLAS DE MADRID), CARMEN VALOR (UNIVERSIDAD PONTIFICIA COMILLAS)

FA_PS01 PARALLEL SESSION WEDNESDAY, MAY 24, 2:00 PM 3:30 PM

U405A, FOURTH FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: EFTHIMIOS DEMIRAKOS (ATHENS UNIVERSITY OF ECONOMICS AND BUSINESS)

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)

ALGORITHMIC TRADING AND INFORMATION TRANSFER
DANQING YOUNG (THE CHINESE UNIVERSITY OF HONG KONG), XIAORI ZHANG (FUDAN UNIVERSITY), CHRISTINE JIANG (FUDAN UNIVERSITY)

FA_PSD01 PARALLEL SESSION WITH DISCUSSANT WEDNESDAY, MAY 24, 2:00 PM 3:30 PM

U4, FIRST FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: RUBIN HAO (UNIVERSITY OF MACAU)

DISCUSSANT 1: BJARNE BRIÉ (VLERICK BUSINESS SCHOOL)

DISCUSSANT 2: RUISHEN ZHANG (SHANGHAI UNIVERSITY OF FINANCE AND ECONOMICS)

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 WEDNESDAY, MAY 24, 2:00 PM 3:30 PM

U411, FOURTH FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: PETER POPE (UNIVERSITY OF BOCCONI)

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 THEODOSOPOULOS (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 WEDNESDAY, MAY 24, 2:00 PM 3:30 PM

U406B, FOURTH FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: TAMI DINH (UNIVERSITY OF ST GALLEN)

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 BROWNE-TRINH (UNIVERSITY OF BRISTOL), **JOE (JOONGHI) CHO** (UNIVERSITY OF BRISTOL)

FR_PSD05 PARALLEL SESSION WITH DISCUSSANT WEDNESDAY, MAY 24, 2:00 PM 3:30 PM

U5, FIRST FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: ZHAOYANG GU (CHINESE UNIVERSITY OF HONG KONG)

DISCUSSANT 1: MAXIMILIAN MUHN (UNIVERSITY OF CHICAGO, CHICAGO BOOTH)

DISCUSSANT 2: STEFANO CASCINO (LSE)

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 WEDNESDAY, MAY 24, 2:00 PM 3:30 PM

HISTORIAHUONE, U137A, FIRST FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: MATTIAS HAMBERG (STAVANGER UNIVERSITY COLLEGE)

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), **PAPAGEORGIU 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 WEDNESDAY, MAY 24, 2:00 PM 3:30 PM

U264, SECOND FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: JAN HENNIG (UNIVERSITY OF GRONINGEN)

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 ZENGİN-KARAIBRAHIMOĞLU (UNIVERSITY OF GRONINGEN), VLAD-ANDREI PORUMB (UNIVERSITY OF MANCHESTER)

GV_PSD01 PARALLEL SESSION WITH DISCUSSANT WEDNESDAY, MAY 24, 2:00 PM 3:30 PM

U6, FIRST FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: JIAYIN LI (UNIVERSITY OF INTERNATIONAL BUSINESS AND ECONOMICS)

DISCUSSANT 1: STERGIOS LEVENTIS (INTERNATIONAL HELLENIC UNIVERSITY)

DISCUSSANT 2: JIAO JI (UNIVERSITY OF SHEFFIELD)

GENDER DIVERSITY IN THE BOARDROOM: ASSESSING THE IMPACT OF FEMALE DIRECTOR NONWORK 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 PADUA), GIOVANNI LIBERATORE (UNIVERSITY OF FLORENCE), ANDREA BAFUNDI (UNIVERSITY OF PADUA)

HI_PS01 PARALLEL SESSION WEDNESDAY, MAY 24, 2:00 PM 3:30 PM

U406A, FOURTH FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: SEBASTIAN HOFFMANN (HHL LEIPZIG GRADUATE SCHOOL OF MANAGEMENT)

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 WEDNESDAY, MAY 24, 2:00 PM 3:30 PM

U7, FIRST FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: MAHMOUD DELSHADI (UNIVERSITY OF GLASGOW)

DISCUSSANT 1: NIAMH M. BRENNAN (UNIVERSITY COLLEGE DUBLIN)

DISCUSSANT 2: JOHAN GRAAF (STOCKHOLM SCHOOL OF ECONOMICS)

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 WEDNESDAY, MAY 24, 2:00 PM 3:30 PM

U115A, FIRST FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: LUKAS LOEHLEIN (WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT)

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 WEDNESDAY, MAY 24, 2:00 PM 3:30 PM

U8, SECOND FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: MARJO VAISANEN (UNIVERSITY OF OULU)

DISCUSSANT 1: MANDY CHENG (UNSW SYDNEY)

DISCUSSANT 2: ANN TANK (UNIVERSITY OF GRONINGEN)

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 WEDNESDAY, MAY 24, 2:00 PM 3:30 PM

U401, FOURTH FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: MIEKE JANS (HASSELT UNIVERSITY)

INTERSUBJECTIVITY IN THE DEVELOPMENT PROCESS OF MANAGEMENT CONTROL SYSTEMS AT THE AGE OF DATA SCIENCE
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 WEDNESDAY, MAY 24, 2:00 PM 3:30 PM

U414A, FOURTH FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: DIRK BEERBAUM (AALTO UNIVERSITY SCHOOL OF BUSINESS)

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)

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 WEDNESDAY, MAY 24, 2:00 PM 3:30 PM

U261, SECOND FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: MICHAEL EBERT (UNIVERSITY OF PADERBORN)

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 WEDNESDAY, MAY 24, 2:00 PM 3:30 PM

U402, FOURTH FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: KERTU LAATS (UNIVERSITY OF TARTU)

CUSTOMERS AS A CONTROL MECHANISM: THE IMPACT OF CUSTOMER CONTACT ON INFORMATION ASYMMETRY IN EMPLOYEE-SUPERVISOR RELATIONSHIPS
SANDER VAN TRIEST (UNIVERSITY OF AMSTERDAM)

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), MICHEL 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)

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)

PSNP_PS01 PARALLEL SESSION WEDNESDAY, MAY 24, 2:00 PM 3:30 PM

U262, SECOND FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: GIUSEPPE GROSSI (KRISTIANSTAD UNIVERSITY)

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 CONFORMITY WITH PEERS IN UNDERSTATING HEALTHCARE EXPENSES BY LOCAL GOVERNMENTS
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 REICHEL (LOUISIANA STATE UNIVERSITY), **LAURA ALFORD** (TEXAS A&M UNIVERSITY – TEXARKANA),
NICHOLAS MITCHELL (LOUISIANA STATE UNIVERSITY), **KIMBERLY TRIBOU** (COLLEGE OF CHARLESTON)

PSNP_RF02 RESEARCH FORUM WEDNESDAY, MAY 24, 2:00 PM 3:30 PM

U259, SECOND FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: FINIA KUHLMANN (LSE, THE LONDON SCHOOL OF ECONOMICS AND POLITICAL SCIENCE)

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 PAZIENZA** ("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 WEDNESDAY, MAY 24, 2:00 PM 3:30 PM

U9, SECOND FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: STUART COOPER (UNIVERSITY OF BRISTOL)

CAN REPORTING BIAS AID IN CORPORATE DECARBONIZATION?

MARTIN KLOSCH (UNIVERSITY OF GRAZ), **THERESA WITTEICH** (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 WEDNESDAY, MAY 24, 2:00 PM 3:30 PM

U410B, FOURTH FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: RADU MARIAN (BABES-BOLYAI UNIVERSITY)

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 WEDNESDAY, MAY 24, 2:00 PM 3:30 PM

U356, THIRD FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: ENRIQUE MESA-PÉREZ (UNIVERSIDAD LOYOLA ANDALUCÍA)

DISCUSSANT 1: RENÉ ORIJ (NYENRODE BUSINESS UNIVERSITEIT)

DISCUSSANT 2: BENITA GULLKVIST (UNIVERSITY OF VAASA)

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 WEDNESDAY, MAY 24, 2:00 PM 3:30 PM

U250A, SECOND FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: DAN DACIAN CUZDRIOREAN (BABES-BOLYAI UNIVERSITY)

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 WEDNESDAY, MAY 24, 4:00 PM 5:30 PM

U259, SECOND FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: MUKESH GARG (MONASH UNIVERSITY)

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 (RUHR-UNIVERSITY BOCHUM), MARIUS GROS (NIEDERRHEIN UNIVERSITY OF APPLIED SCIENCES), CHRISTOPHER OEHLER (GOETHE-UNIVERSITY FRANKFURT), MARTIN NIENHAUS (RUHR-UNIVERSITY BOCHUM)

SWITCHING COSTS AND MARKET POWER IN THE AUDITING INDUSTRY: EVIDENCE FROM A STRUCTURAL APPROACH
QIANG GUO (UNIVERSITY OF SOUTHERN DENMARK), CHRISTOPHER KOCH (UNIVERSITY OF MAINZ), AIYONG ZHU (SOUTHWESTERN UNIVERSITY OF FINANCE AND ECONOMICS)

AU_PSD02 PARALLEL SESSION WITH DISCUSSANT WEDNESDAY, MAY 24, 4:00 PM 5:30 PM

U3, FIRST FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: KEVIN GAUCH (DARMSTADT UNIVERSITY OF TECHNOLOGY)

DISCUSSANT 1: LIMEI CHE (PEKING UNIVERSITY, HSBC BUSINESS SCHOOL)

DISCUSSANT 2: KRIS HARDIES (UNIVERSITY OF ANTWERP)

DRIVERS AND BEHAVIORAL OUTCOMES OF ASPIRATIONS FOR PARTNERSHIP IN AUDITING
LINDE KERCKHOFS (VRIJE UNIVERSITEIT BRUSSEL), MARIE-LAURE VANDENHAUTE (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 WEDNESDAY, MAY 24, 4:00 PM 5:30 PM

HISTORIAHUONE, U137A, FIRST FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: SABINE GRASCHITZ (UNIVERSITY OF INNSBRUCK)

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_RF02 RESEARCH FORUM WEDNESDAY, MAY 24, 4:00 PM 5:30 PM

U115A, FIRST FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: EDOARDO CROCCO (UNIVERSITÀ DEGLI STUDI DI TORINO)

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 BEATRICE VLADU (BABES-BOLYAI UNIVERSITY)

WHO ENROLLS IN ACCOUNTING? ETHICAL PREDISPOSITIONS OF UNDERGRADUATE ACCOUNTING STUDENTS
MAJA ZAMAN GROFF (SCHOOL OF ECONOMICS AND BUSINESS, UNIVERSITY OF LJUBLJANA), TAMARA POJE (SCHOOL OF ECONOMICS AND BUSINESS, UNIVERSITY OF LJUBLJANA), **MINA LIČEN** (UNIVERSITY OF LJUBLJANA)

FA_PS02 PARALLEL SESSION WEDNESDAY, MAY 24, 4:00 PM 5:30 PM

U358, THIRD FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: BENJAMIN NOORDERMEER (MAASTRICHT UNIVERSITY)

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 WEDNESDAY, MAY 24, 4:00 PM 5:30 PM

U250A, SECOND FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: VERA GELASHVILI (UNIVERSITY KING JUAN CARLOS)

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 WEDNESDAY, MAY 24, 4:00 PM 5:30 PM

U4, FIRST FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: INGOLF KLOPPENBURG (UNIVERSITY OF TURKU)

DISCUSSANT 1: CLAUDIA MARANGONI (TILBURG UNIVERSITY)

DISCUSSANT 2: PATRICK VORST (MAASTRICHT UNIVERSITY)

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 WEDNESDAY, MAY 24, 4:00 PM 5:30 PM

U414A, FOURTH FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: ADRIANO SALERNO (BOCCONI UNIVERSITY)

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 WEDNESDAY, MAY 24, 4:00 PM 5:30 PM

U405A, FOURTH FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: KRIENGGKRAI BOONLERT-U-THAI (CHULALONGKORN UNIVERSITY)

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 WEDNESDAY, MAY 24, 4:00 PM 5:30 PM

U121A, FIRST FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: SALMA IBRAHIM (KINGSTON UNIVERSITY)

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 WEDNESDAY, MAY 24, 4:00 PM 5:30 PM

U5, FIRST FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: ROLAND KOENIGSGRUBER (SKEMA BUSINESS SCHOOL)

DISCUSSANT 1: DIMITRIS KANELIS (LANCASTER UNIVERSITY)

DISCUSSANT 2: FABIO MOTOKI (UNIVERSITY OF EAST ANGLIA)

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), **RUI SHEN ZHANG** (SHANGHAI UNIVERSITY OF FINANCE AND ECONOMICS)

FR_RF02 RESEARCH FORUM WEDNESDAY, MAY 24, 4:00 PM 5:30 PM

U413A, FOURTH FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: MARTIN HOOGENDOORN (ERASMUS UNIVERSITY ROTTERDAM)

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)

NATURAL DISASTER RISK AND FIRM PERFORMANCE: TEXT MINING AND MACHINE LEARNING APPROACH
SHIRLEY DANIEL (UNIVERSITY OF HAWAII, UNITED STATES), **TING-TSEN YEH** (LOUISIANA STATE UNIVERSITY IN SHREVEPORT), YUANZHANG XIAO (UNIVERSITY OF HAWAII AT MANOA), DUY NGUYEN (UNIVERSITY OF HAWAII AT MANOA)

GV_PS10 PARALLEL SESSION WEDNESDAY, MAY 24, 4:00 PM 5:30 PM

U406B, FOURTH FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: ANDREAS JANSSON (JÖNKÖPING UNIVERSITY, JÖNKÖPING INTERNATIONAL BUSINESS SCHOOL)

GENERALIST CEOS AND DEBT CONCENTRATION
YIWEI LI (UNIVERSITY OF ESSEX), **ZHE SHEN** (XIAMEN UNIVERSITY), YEQIN 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 (NATIONAL TAIPEI UNIVERSITY)

GV_PSD04 PARALLEL SESSION WITH DISCUSSANT WEDNESDAY, MAY 24, 4:00 PM 5:30 PM

U6, FIRST FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: RADHA SHIWAKOTI (BRUNEL UNIVERSITY)

DISCUSSANT 1: HUNGHUA PAN (NATIONAL TSING-HUA UNIVERSITY)

DISCUSSANT 2: YI WANG (DURHAM UNIVERSITY)

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 WEDNESDAY, MAY 24, 4:00 PM 5:30 PM

U414B, FOURTH FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: SHRADDHA VERMA (THE OPEN UNIVERSITY)

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)

IC_PS02 PARALLEL SESSION WEDNESDAY, MAY 24, 4:00 PM 5:30 PM

U406A, FOURTH FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: ANNA ALON (UNIVERSITY OF AGDER)

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), TESSA KUNKEL (COPENHAGEN BUSINESS SCHOOL)

IC_PS05 PARALLEL SESSION WEDNESDAY, MAY 24, 4:00 PM 5:30 PM

U119, FIRST FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: PAUL AHN (UNIVERSITY OF GLASGOW)

ACCOUNTING AS AN AFFECTIVE TECHNOLOGY AND EMOTIONAL AUTHENTICITY: A QUALITATIVE FIELD STUDY
NATHALIE REPENNING (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_PSD02 PARALLEL SESSION WITH DISCUSSANT WEDNESDAY, MAY 24, 4:00 PM 5:30 PM

U7, FIRST FLOOR, UNDERGRADUATE CENTER

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 WEDNESDAY, MAY 24, 4:00 PM 5:30 PM

U411, FOURTH FLOOR, UNDERGRADUATE CENTER

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 (UNIVERSITY OF DUNDEE), 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 WEDNESDAY, MAY 24, 4:00 PM 5:30 PM

U410B, FOURTH FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: MICHAEL FARRELL (UNIVERSITY COLLEGE CORK)

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 WEDNESDAY, MAY 24, 4:00 PM 5:30 PM

U8, SECOND FLOOR, UNDERGRADUATE CENTER

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)

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 WEDNESDAY, MAY 24, 4:00 PM 5:30 PM

U401, FOURTH FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: ANTTI RAUTIAINEN (UNIVERSITY OF JYVASKYLA, JSBE, FINLAND)

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 WEDNESDAY, MAY 24, 4:00 PM 5:30 PM

U261, SECOND FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: FABIOLA SCHNEIDER (DUBLIN CITY UNIVERSITY)

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)

THE EFFECT OF ANTI-SLAPP STATUTES ON CORPORATE POLLUTION: THE ROLE OF LOCAL STAKEHOLDERS AND INVESTORS

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)

SEE_PS14 PARALLEL SESSION WEDNESDAY, MAY 24, 4:00 PM 5:30 PM

U264, SECOND FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: MICHAEL MURGOLO (LIUC - CATTANEO UNIVERSITY)

ORGANIZED IRRESPONSIBILITY AND MODERN SLAVERY RISK REPORTING BOUNDARIES. THE CASE OF SUPERMARKETS CHAINS IN UK AND AU

CARLA ANTONINI (AUTONOMOUS UNIVERSITY OF MADRID), ANTONIO MATEO-MARQUEZ (UNIVERSITY OF SEVILLE), CARLOS LARRINAGA (UNIVERSIDAD DE BURGOS), **ENRIQUE MESA-PÉREZ** (UNIVERSIDAD LOYOLA ANDALUCÍA), CONNY BECK (UNIVERSITY OF SYDNEY)

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 WEDNESDAY, MAY 24, 4:00 PM 5:30 PM

U356, THIRD FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: VALENTINA MINUTIELLO (LIUC - CATTANEO UNIVERSITY)

DISCUSSANT 1: CARMEN CORREA (UNIVERSITY PABLO DE OLAVIDE, SEVILLE)

DISCUSSANT 2: LAURA CORAZZA (UNIVERSITY OF TORINO)

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 WEDNESDAY, MAY 24, 4:00 PM 5:30 PM

U9, SECOND FLOOR, UNDERGRADUATE CENTER

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)

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 WEDNESDAY, MAY 24, 4:00 PM 5:30 PM

U121B, FIRST FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: MATTI SKOOG (ABO AKADEMI UNIVERSITY)

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 WEDNESDAY, MAY 24, 4:00 PM 5:30 PM

U262, SECOND FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: INGA HARDECK (UNIVERSITY OF REGENSBURG)

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 WEDNESDAY, MAY 24, 4:00 PM 5:30 PM

U1, FIRST FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: PANAGIOTIS KARAVITIS (ADAM SMITH BUSINESS SCHOOL, UNIVERSITY OF GLASGOW)

DISCUSSANT 1: TAEJIN JUNG (IE UNIVERSITY)

DISCUSSANT 2: KAREL HRAZDIL (SIMON FRASER UNIVERSITY)

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 WEDNESDAY, MAY 24, 4:00 PM 5:30 PM

U402, FOURTH FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: PANTELIS KAZAKIS (ADAM SMITH BUSINESS SCHOOL, UNIVERSITY OF GLASGOW)

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)

AU_PS04 PARALLEL SESSION THURSDAY, MAY 25, 9:00 AM 10:30 AM

U406A, FOURTH FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: MAARTEN CORTEN (HASSELT UNIVERSITY)

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 THURSDAY, MAY 25, 9:00 AM 10:30 AM

U121A, FIRST FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: JENNIFER HOWARD (CALIFORNIA STATE UNIVERSITY LONG BEACH)

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 JYVASKYLA, 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 THURSDAY, MAY 25, 9:00 AM 10:30 AM

U414A, FOURTH FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: LUCÍA MELLADO (UNIVERSIDAD NACIONAL DE EDUCACION A DISTANCIA)

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)

HOW DO ACCOUNTANTS RANK SKILLS?

JASON CHEN (CENTRAL CONNECTICUT STATE UNIVERSITY), **JENNIFER CHEN** (BRIGHAM YOUNG UNIVERSITY-HAWAII), **SPENCER SCANLAN** (BRIGHAM YOUNG UNIVERSITY-HAWAII), **TIALEI SCANLAN** (BRIGHAM YOUNG UNIVERSITY-HAWAII)

FA_PS04 PARALLEL SESSION THURSDAY, MAY 25, 9:00 AM 10:30 AM

U410B, FOURTH FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: ANNE WYATT (DEAKIN UNIVERSITY)

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 REMPOUTSIKA (OPEN UNIVERSITY), **DIMITRIS CHRONOPOULOS** (UNIVERSITY OF ST ANDRES, 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 THURSDAY, MAY 25, 9:00 AM 10:30 AM

U4, FIRST FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: WEIHUAN SOPHIA ZHAI (XIAMEN UNIVERSITY)

DISCUSSANT 1: FRANK ECKER (FRANKFURT SCHOOL OF FINANCE & MANAGEMENT)

DISCUSSANT 2: SIMON HARRÉ (MAASTRICHT UNIVERSITY)

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 MENSCH (HEC PARIS), **JEONG-BON KIM** (CITY UNIVERSITY OF HONG KONG), **FRANCO WONG** (UNIVERSITY OF TORONTO), **VICKI (WEI) TANG** (GEORGETOWN UNIVERSITY)

FA_RF02 RESEARCH FORUM THURSDAY, MAY 25, 9:00 AM 10:30 AM

U413A, FOURTH FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: ANDREAS CHARITOU (UNIVERSITY OF CYPRUS)

THE ONLINE USAGE OF INTEGRATED REPORTS – AN EXPLORATORY STUDY OF THE DEMAND SIDE

STEPHANIE MITTELBACH-HOERMANSCHER (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)

LOCKDOWN INVESTORS REVIVE THE EARNINGS ANNOUNCEMENT PREMIUM

ROMAIN BOULLAND (ESSEC BUSINESS SCHOOL), **YIKE WANG** (HEC)

FR_PS04 PARALLEL SESSION THURSDAY, MAY 25, 9:00 AM 10:30 AM

U401, FOURTH FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: KEES CAMFFERMAN (VU UNIVERSITY AMSTERDAM)

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-INDUCED EARNINGS MANAGEMENT IN THE US OIL INDUSTRY

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 THURSDAY, MAY 25, 9:00 AM 10:30 AM

U5, FIRST FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: PHILIP JOOS (TILBURG UNIVERSITY)

DISCUSSANT 1: IGOR GONCHAROV (LANCASTER UNIVERSITY)

DISCUSSANT 2: JENNIFER TUCKER (UNIVERSITY OF FLORIDA)

ECONOMIC CONSEQUENCES OF THE NEW ACCOUNTING STANDARDS ON LEASES

ISABEL LOURENCO (LISBON UNIVERSITY INSTITUTE), RAQUEL SARQUIS (UNIVERSITY OF SÃO PAULO), VERONICA SANTANA (FEAP), ARIIVALDO 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 THURSDAY, MAY 25, 9:00 AM 10:30 AM

U115A, FIRST FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: FANG LI (UNIVERSITY OF OXFORD SAÏD BUSINESS SCHOOL)

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 THURSDAY, MAY 25, 9:00 AM 10:30 AM

U119, FIRST FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: GEORGE VOULGARIS (UNIVERSITY OF MANCHESTER)

DO FIRMS RESPOND TO THE MANDATED DISCLOSURE OF TARGET GENDER QUOTAS FOR TOP EXECUTIVE POSITIONS?

ISABELLA GRABNER (WU VIENNA), ZOLTAN NOVOTNY-FARKAS (VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS), **MARIANA SAILER** (VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS)

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)

BOARD GENDER DIVERSITY AND EXECUTIVE REMUNERATION: THE RELATIONSHIP BETWEEN GENDER AND THE CHIEF EXECUTIVE OFFICER PAY-PERFORMANCE STRUCTURE IN UK FIRMS

ANTOINETTE FLYNN (UNIVERSITY OF LIMERICK, KEMMY BUSINESS SCHOOL), **COLETTE GREY** (UNIVERSITY OF LIMERICK), DOUGLAS ADU (UNIVERSITY OF LIMERICK)

GV_PS04 PARALLEL SESSION THURSDAY, MAY 25, 9:00 AM 10:30 AM

U261, SECOND FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: EDUARDO SCHIEHL (HEC MONTRÉAL / AALTO UNIVERSITY SCHOOL OF BUSINESS)

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 THURSDAY, MAY 25, 9:00 AM 10:30 AM

U6, FIRST FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: SAEED AKBAR (THE UNIVERSITY OF BRADFORD)

DISCUSSANT 1: HRVOJE KURTOVIC (HEC LAUSANNE)

DISCUSSANT 2: MATE SZELES (TILBURG UNIVERSITY)

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)

HI_RF01 RESEARCH FORUM THURSDAY, MAY 25, 9:00 AM 10:30 AM

U414B, FOURTH FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: VERA LINKE (UNIVERSITY OF THE FEDERAL ARMED FORCES HAMBURG)

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_PS03 PARALLEL SESSION THURSDAY, MAY 25, 9:00 AM 10:30 AM

U358, THIRD FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: CHINYERE UCHE (UNIVERSITY OF BRISTOL)

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 THURSDAY, MAY 25, 9:00 AM 10:30 AM

U262, SECOND FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: ALESSANDRO GHIO (LAVAL UNIVERSITY)

LEGITIMATION OF ACCOUNTING FRAUD: A MICRO-DISCURSIVE ANALYSIS OF WIRECARD'S CEO

PHILIPPE TOURON (UNIVERSITE PARIS 1), PETER DALY (EDHEC BUSINESS SCHOOL)

RISK STACKING AND STAGING: POSITIONING TACTICS AND RISK PRIORITIZATION IN RISK MANAGEMENT (NEW

TITLE)

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 THURSDAY, MAY 25, 9:00 AM 10:30 AM

U7, FIRST FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: JOHAN GRAAF (STOCKHOLM SCHOOL OF ECONOMICS)

DISCUSSANT 1: MAUDE PLANTE (UNIVERSITÉ LAVAL)

DISCUSSANT 2: SHIRLEY XU (KEELE UNIVERSITY)

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 THURSDAY, MAY 25, 9:00 AM 10:30 AM

U405A, FOURTH FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: TEEMU MALMI (AALTO UNIVERSITY SCHOOL OF BUSINESS)

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 THURSDAY, MAY 25, 9:00 AM 10:30 AM

U259, SECOND FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: ANIL KSHATRIYA (UNIVERSITY OF AMSTERDAM)

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 THURSDAY, MAY 25, 9:00 AM 10:30 AM

U8, SECOND FLOOR, UNDERGRADUATE CENTER

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)

THE PATHWAY OF MANAGEMENT ACCOUNTING AND PERFORMANCE MANAGEMENT TOWARDS SUSTAINABILITY: A SYSTEMATIC LITERATURE REVIEW AND A RESEARCH AGENDA

ANNA MISSAGLIA (LIUC - CATTANEO UNIVERSITY), PATRIZIA TETTAMANZI (LIUC, CATTANEO UNIVERSITY-CASTELLANZA), VALENTINA MINUTIELLO (LIUC - CATTANEO UNIVERSITY), 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 THURSDAY, MAY 25, 9:00 AM 10:30 AM

U121B, FIRST FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: BREDA SWEENEY (NATIONAL UNIVERSITY OF IRELAND, GALWAY)

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 THURSDAY, MAY 25, 9:00 AM 10:30 AM

U9, SECOND FLOOR, UNDERGRADUATE CENTER

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)

VISUALISING AND MEASURING PUBLIC VALUES CREATED BY SMART CITIES. A COLLABORATIVE GOVERNANCE PERSPECTIVE

GIUSEPPE GROSSI (KRISTIANSTAD UNIVERSITY), **DOROTA DOBIJA** (KOZMINSKI UNIVERSITY), ZUZANNA STANISZEWSKA (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 THURSDAY, MAY 25, 9:00 AM 10:30 AM

U402, FOURTH FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: MAKOTO KUROKI (YOKOHAMA CITY UNIVERSITY)

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 THURSDAY, MAY 25, 9:00 AM 10:30 AM

U406B, FOURTH FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: RENÉ ORIJ (NYENRODE BUSINESS UNIVERSITEIT)

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 THURSDAY, MAY 25, 9:00 AM 10:30 AM

U356, THIRD FLOOR, UNDERGRADUATE CENTER
SESSION CHAIR: DANIEL REIMSBACH (RADBOD UNIVERSITY)

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 THURSDAY, MAY 25, 9:00 AM 10:30 AM

U250A, SECOND FLOOR, UNDERGRADUATE CENTER
SESSION CHAIR: ATATUR BELAL (UNIVERSITY OF BIRMINGHAM)
DISCUSSANT 1: FRANK SCHIEMANN (UNIVERSITY OF BAMBERG)

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)

SEE_RF02 RESEARCH FORUM THURSDAY, MAY 25, 9:00 AM 10:30 AM

U411, FOURTH FLOOR, UNDERGRADUATE CENTER
SESSION CHAIR: FITRA ROMAN CAHAYA (UNIVERSITY OF ESSEX)

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 THURSDAY, MAY 25, 9:00 AM 10:30 AM

U264, SECOND FLOOR, UNDERGRADUATE CENTER
SESSION CHAIR: JOHANNES LORENZ (OLDENBURG UNIVERSITY)

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 THURSDAY, MAY 25, 9:00 AM 10:30 AM

U3, FIRST FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: JENS MÜLLER (PADERBORN UNIVERSITY)

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 DOELEMEN (WU VIENNA), DOMINIKA LANGENMAYR (CATHOLIC UNIVERSITY OF EICHSTAETT-INGOLSTADT), **DIRK SCHINDLER** (ERASMUS UNIVERSITY ROTTERDAM)

THE SPILLOVER EFFECT OF MANAGERIAL TAXES ON MUTUAL FUND RISK-TAKING
ANNA THERESA BUEHRLE (ZEW/UNIVERSITY OF MANNHEIM), CHIA-YI YEN (UNIVERSITY OF MANNHEIM)

TX_PSD02 PARALLEL SESSION WITH DISCUSSANT THURSDAY, MAY 25, 9:00 AM 10:30 AM

U1, FIRST FLOOR, UNDERGRADUATE CENTER

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)

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 THURSDAY, MAY 25, 9:00 AM 10:30 AM

HISTORIAHUONE, U137A, FIRST FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: CAREN SURETH-SLOANE (PADERBORN UNIVERSITY)

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 THURSDAY, MAY 25, 11:00 AM 12:30 PM

U119, FIRST FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: EMELINE DENEUVE (ESSEC BUSINESS SCHOOL)

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 THURSDAY, MAY 25, 11:00 AM 12:30 PM

U261, SECOND FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: HOANG NHAN HA (UNIVERSIDAD CARLOS III DE MADRID)

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 - COLLIER SCHOOL OF MANAGEMENT)

ARE AUDIT FEES LINEAR IN ACCRUALS?

SHAIENDRA 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 THURSDAY, MAY 25, 11:00 AM 12:30 PM

U3, FIRST FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: JAMES HANSEN (WEBER STATE UNIVERSITY)

DISCUSSANT 1: ANILA KIRAN (AALTO UNIVERSITY)

DISCUSSANT 2: SCOTT SEAVEY (FLORIDA ATLANTIC UNIVERSITY)

STRESS, EMPLOYEE SATISFACTION, WORK-LIFE BALANCE AND TELEWORK IN AUDITING FIRMS AND AUDITORS PERFORMANCE

ANTONIO SAMAGAO (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 THE ROLE OF GENDER IN WORKLOAD ALLOCATION IN AUDIT FIRMS

RUIQING ZHANG (TILBURG UNIVERSITY), **EDDY CARDINAELS** (TILBURG UNIVERSITY), **SIMON DEKEYSER** (KU LEUVEN)

AU_PSD05 PARALLEL SESSION WITH DISCUSSANT THURSDAY, MAY 25, 11:00 AM 12:30 PM

U356, THIRD FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: SVEN HÖRNER (UNIVERSITY OF BAYREUTH)

DISCUSSANT 1: HEIDI VANDER BAUWHEDE (UNIVERSITEIT GENT)

DISCUSSANT 2: SIMON DEKEYSER (KU LEUVEN)

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 THURSDAY, MAY 25, 11:00 AM 12:30 PM

HISTORIAHUONE, U137A, FIRST FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: TONY KANG (UNIVERSITY OF NEBRASKA-LINCOLN)

FRICTIONS PERCEPTION OF THE APPLICATION OF ARTIFICIAL INTELLIGENCE TO AUDITORS' RISK ASSESSMENT PROCESSES. A SOCIOMATERIAL SELF-AFFORDANCE ANALYSIS

PIOTR STASZKIEWICZ (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 AUTOMATION 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)

ED_PS02 PARALLEL SESSION THURSDAY, MAY 25, 11:00 AM 12:30 PM

U264, SECOND FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: TIALEI SCANLAN (BRIGHAM YOUNG UNIVERSITY-HAWAII)

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 UCIEDA 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)

FA_PS05 PARALLEL SESSION THURSDAY, MAY 25, 11:00 AM 12:30 PM

U358, THIRD FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: LAURA ARRANZ-APERTE (UNIVERSITY OF THE BALEARIC ISLANDS)

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 KOSTOGLU (UNIVERSITY OF CYPRUS), ANDREAS CHARITOU (UNIVERSITY OF CYPRUS), IRENE KARAMANOY (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 THURSDAY, MAY 25, 11:00 AM 12:30 PM

U262, SECOND FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: ZHAN GAO (LANCASTER UNIVERSITY)

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 THURSDAY, MAY 25, 11:00 AM 12:30 PM

U4, FIRST FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: TILL SCHÜSSLER (MÜNSTER UNIVERSITY)

DISCUSSANT 1: HARM SCHÜTT (TILBURG UNIVERSITY)

DISCUSSANT 2: VINAY UTHAM (BRUNEL UNIVERSITY)

LOCAL MOOD AFTER MEGA EVENTS - EVIDENCE FROM SELL-SIDE FINANCIAL ANALYSTS

KENO BUß (GOETHE UNIVERSITY FRANKFURT), JONAS WESSEL (GOETHE UNIVERSITY FRANKFURT)

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 THURSDAY, MAY 25, 11:00 AM 12:30 PM

U414A, FOURTH FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: DIMITRIOS GOUNOPOULOS (UNIVERSITY OF BATH)

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 THURSDAY, MAY 25, 11:00 AM 12:30 PM

U405A, FOURTH FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: MARIYA N IVANOVA (STOCKHOLM SCHOOL OF ECONOMICS)

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 THURSDAY, MAY 25, 11:00 AM 12:30 PM

U259, SECOND FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: JONATHAN JONA (UNIVERSITY OF NEW MEXICO)

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)

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 THURSDAY, MAY 25, 11:00 AM 12:30 PM

U5, FIRST FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: FANI KALOGIROU (UNIVERSIDADE CATÓLICA PORTUGUESA)

DISCUSSANT 1: JEDSON PINTO (UNIVERSITY OF TEXAS AT DALLAS)

DISCUSSANT 2: PATRICIA BREUER (UNIVERSITY OF MANNHEIM)

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 THURSDAY, MAY 25, 11:00 AM 12:30 PM

U413A, FOURTH FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: LIHONG LIANG (SYRACUSE UNIVERSITY)

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 THURSDAY, MAY 25, 11:00 AM 12:30 PM

U250A, SECOND FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: PIER LUIGI MARCHINI (UNIVERSITY OF PARMA)

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 THURSDAY, MAY 25, 11:00 AM 12:30 PM

U406B, FOURTH FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: LIN YI (UNIVERSITY OF HOUSTON - CLEAR LAKE)

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 THURSDAY, MAY 25, 11:00 AM 12:30 PM

U6, FIRST FLOOR, UNDERGRADUATE CENTER

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)

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_PS06 PARALLEL SESSION THURSDAY, MAY 25, 11:00 AM 12:30 PM

U121A, FIRST FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: TERHI CHAKHOVICH (LUT UNIVERSITY)

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 THURSDAY, MAY 25, 11:00 AM 12:30 PM

U7, FIRST FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: JIM HASLAM (DURHAM UNIVERSITY)

DISCUSSANT 1: JIM HASLAM (DURHAM UNIVERSITY)

DISCUSSANT 2: VICTORIA HONSEL (WHU OTTO BEISHEIM SCHOOL OF MANAGEMENT)

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 OPERATIONAL DECISION-MAKING: BEYOND COMMENSURATION AND INCOMPLETENESS

PAOLA TREVISAN (COPENHAGEN BUSINESS SCHOOL), **CHRISTIAN HUBER** (COPENHAGEN BUSINESS SCHOOL), **JAN MOURITSEN** (COPENHAGEN BUSINESS SCHOOL)

IC_RF03 RESEARCH FORUM THURSDAY, MAY 25, 11:00 AM 12:30 PM

U121B, FIRST FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: ERIN TWYFORD (UNIVERSITY OF WOLLONGONG)

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 SLAPNI?AR (THE UNIVERSITY OF QUEENSLAND), MARC EULERICH (UNIVERSITY OF DUISBURG-ESSEN), MICHEAL AXELSEN (UNIVERSITY OF QUEENSLAND)

IC_RF04 RESEARCH FORUM THURSDAY, MAY 25, 11:00 AM 12:30 PM

U414B, FOURTH FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: JACOB REILLEY (UNIVERSITY OF GRONINGEN)

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)

FINANCIALIZATION AS AN EXPLANATORY FACTOR OF IRREGULARITIES COMMITTED IN THE CAPITAL MARKET

CAROLINE ORTH (UNISINOS - UNIVERSIDADE DO VALE DO RIO DOS SINOS), MARLLA DE OLIVEIRA FEITOSA (UNISINOS - UNIVERSIDADE DO VALE DO RIO DOS SINOS), CLEA MACAGNAN (UNIVERSIDADE DO VALE DO RIO DOS SINOS - UNISINOS), ROBERTO DECOURT (UNIVERSIDADE DO VALE DO RI DOS SINOS - UNISINOS)

MA_PS05 PARALLEL SESSION THURSDAY, MAY 25, 11:00 AM 12:30 PM

U406A, FOURTH FLOOR, UNDERGRADUATE CENTER
SESSION CHAIR: AJANEE RANASINGHE (TILBURG UNIVERSITY)

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 THURSDAY, MAY 25, 11:00 AM 12:30 PM

U8, SECOND FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: DANIEL SCHAUPP (WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT)

DISCUSSANT 1: BEI SHI (UNIVERSITY OF AMSTERDAM)

DISCUSSANT 2: KATHARINE PATTERSON (WU VIENNA)

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), EDDY CARDINAELS (TILBURG UNIVERSITY), ALEXANDRA VAN DEN ABEELE (KU LEUVEN)

MA_RF03 RESEARCH FORUM THURSDAY, MAY 25, 11:00 AM 12:30 PM

U402, FOURTH FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: BEREND VAN DER KOLK (VU AMSTERDAM)

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 THURSDAY, MAY 25, 11:00 AM 12:30 PM

U410B, FOURTH FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: DIOGENIS BABOUKARDOS (AUDENCIA BUSINESS SCHOOL)

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 THURSDAY, MAY 25, 11:00 AM 12:30 PM

U9, SECOND FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: JULIAN BERENS (ROSTOCK UNIVERSITY)

DISCUSSANT 1: ENRIQUE MESA-PÉREZ (UNIVERSIDAD LOYOLA ANDALUCÍA)

DISCUSSANT 2: EIJA VINNARI (TAMPERE UNIVERSITY)

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 THURSDAY, MAY 25, 11:00 AM 12:30 PM

U411, FOURTH FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: JOSHUA CIESLEWICZ (UTAH VALLEY UNIVERSITY)

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

OMAIMA HASSAN (ABERDEEN BUSINESS SCHOOL), **MUHAMMAD SA'ID** (ROBERT GORDON UNIVERSITY), **XIN**

ZHANG (ROBERT GORDON UNIVERSITY)

TX_P505 PARALLEL SESSION THURSDAY, MAY 25, 11:00 AM 12:30 PM

U401, FOURTH FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: RAINER NIEMANN (UNIVERSITY OF GRAZ)

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 RÜNGER** (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 THURSDAY, MAY 25, 11:00 AM 12:30 PM

U1, FIRST FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: BEATRICE DOROTHEA RENDES (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 THURSDAY, MAY 25, 11:00 AM 12:30 PM

U115A, FIRST FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: ROBERT ULLMANN (UNIVERSITY OF AUGSBURG)

TAX IT BEFORE EXIT: EXIT TAXATION AND GREENFIELD INVESTMENTS

GEORG WINKLER (VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS)

TAX CONSOLIDATION, LOSSES, AND INVESTMENT

SILKE RÜNGER (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 THURSDAY, MAY 25, 2:00 PM 3:30 PM

U406B, FOURTH FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: SVEN HARTLIEB (UNIVERSITY OF BAMBERG)

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** (VRIJE UNIVERSITEIT AMSTERDAM), CHRISTIAN PETERS (TILBURG UNIVERSITY)

AU_PS08 PARALLEL SESSION THURSDAY, MAY 25, 2:00 PM 3:30 PM

U259, SECOND FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: YASEMIN ZENGIN-KARAIBRAHIMOGLU (UNIVERSITY OF GRONINGEN)

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 FOLLEAU (UNIVERSITY OF WATERLOO), BRADLEY POMEROY (UNIVERSITY OF WATERLOO), ADAM VITALIS (UNIVERSITY OF WATERLOO), PEI WANG (UNIVERSITY OF WATERLOO)

AU_PSD06 PARALLEL SESSION WITH DISCUSSANT THURSDAY, MAY 25, 2:00 PM 3:30 PM

U9, SECOND FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: ARPINE MAGHAKYAN (UNIVERSITY OF GLASGOW)

DISCUSSANT 1: ULF MOHRMANN (NHH NORWEGIAN SCHOOL OF ECONOMICS)

DISCUSSANT 2: GILAD LIVNE (UNIVERSITY OF BRISTOL)

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 THURSDAY, MAY 25, 2:00 PM 3:30 PM

HISTORIAHUONE, U137A, FIRST FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: BAHRAM SOLTANI (UNIVERSITY OF PARIS 1 PANTHEON-SORBONNE)

DO HIGH-QUALITY FINANCIAL AUDITORS ENHANCE CSR DISCLOSURE QUALITY?
JIMMY LEE (SINGAPORE MANAGEMENT UNIVERSITY), CHEE YEOW LIM (SINGAPORE MANAGEMENT UNIVERSITY)

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)

ED_RF01 RESEARCH FORUM THURSDAY, MAY 25, 2:00 PM 3:30 PM

U413A, FOURTH FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: ALINA BEATRICE VLADU (BABES-BOLYAI UNIVERSITY)

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_PS08 PARALLEL SESSION THURSDAY, MAY 25, 2:00 PM 3:30 PM

U250A, SECOND FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: FRANK ECKER (FRANKFURT SCHOOL OF FINANCE & MANAGEMENT)

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 THURSDAY, MAY 25, 2:00 PM 3:30 PM

U121A, FIRST FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: VINAY UTHAM (BRUNEL UNIVERSITY)

DISCUSSANT 1: SHANTANU BANERJEE (LANCASTER UNIVERSITY, MANAGEMENT SCHOOL)

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 THURSDAY, MAY 25, 2:00 PM 3:30 PM

U356, THIRD FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: MARCO GHITTI (UNIVERSITY OF PADUA)

DISCUSSANT 1: BENJAMIN NOORDERMEER (MAASTRICHT UNIVERSITY)

DISCUSSANT 2: ZHAN GAO (LANCASTER UNIVERSITY)

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 THURSDAY, MAY 25, 2:00 PM 3:30 PM

U115A, FIRST FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: ALAN GUOMING HUANG (UNIVERSITY OF WATERLOO)

LANGUAGE AND INVESTORS' ASSESSMENT OF CSR DISCLOSURES

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 THURSDAY, MAY 25, 2:00 PM 3:30 PM

U264, SECOND FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: ERIC PAGET-BLANC (UNIVERSITÉ EVRY VAL D'ESSONNE)

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 THURSDAY, MAY 25, 2:00 PM 3:30 PM

U1, FIRST FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: ANNELIES RENDERS (MAASTRICHT UNIVERSITY)

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 THURSDAY, MAY 25, 2:00 PM 3:30 PM

U3, FIRST FLOOR, UNDERGRADUATE CENTER

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), **VIKTORIA MUTHSAM** (WU VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS)

FR_RF05 RESEARCH FORUM THURSDAY, MAY 25, 2:00 PM 3:30 PM

U414A, FOURTH FLOOR, UNDERGRADUATE CENTER

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 THURSDAY, MAY 25, 2:00 PM 3:30 PM

U406A, FOURTH FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: KHOLOD ALSAHLI (JUBAIL INDUSTRIAL COLLEGE)

THE INFLUENCE OF TOP EXECUTIVES' NARCISSISM ON WORKING CAPITAL MANAGEMENT POLICIES

SANNE VAN DUIN (UNIVERSITY OF AMSTERDAM), **HRISHIKESH DESAI** (ARKANSAS STATE UNIVERSITY), **ZIAD ELKHATIB** (ARKANSAS STATE UNIVERSITY)

DEMOCRACY EXPOSED CEOS

MENGHAN ZHU (VRIJE UNIVERSITEIT AMSTERDAM), **WEIJIA ZHI** (FRANKFURT SCHOOL OF FINANCE & MANAGEMENT)

GV_PSD05 PARALLEL SESSION WITH DISCUSSANT THURSDAY, MAY 25, 2:00 PM 3:30 PM

U4, FIRST FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: NIKLAS MEYER (WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT)

DISCUSSANT 1: NILS LOHMEIER (UNIVERSITY OF MÜNSTER)

DISCUSSANT 2: JING XUE (NANJING UNIVERSITY)

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 THURSDAY, MAY 25, 2:00 PM 3:30 PM

U410B, FOURTH FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: BINO CATASUS (STOCKHOLM BUSINESS SCHOOL)

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 JAPANCORPORATE 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 THURSDAY, MAY 25, 2:00 PM 3:30 PM

U5, FIRST FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: YUAN SUN (THE HONG KONG POLYTECHNIC UNIVERSITY)

DISCUSSANT 1: SEBASTIAN OELRICH (TECHNICAL UNIVERSITY DRESDEN)

DISCUSSANT 2: PHILIPPE TOURON (UNIVERSITE PARIS 1)

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 BRENK (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 THURSDAY, MAY 25, 2:00 PM 3:30 PM

U119, FIRST FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: IRYNA BEROVA ALVES (ISCAL (LISBON ACCOUNTING AND BUSINESS SCHOOL), LISBON POLYTECHNIC INSTITUTE)

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)

MA_PS07 PARALLEL SESSION THURSDAY, MAY 25, 2:00 PM 3:30 PM

U401, FOURTH FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: CHRISTIAN HUBER (COPENHAGEN BUSINESS SCHOOL)

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 THURSDAY, MAY 25, 2:00 PM 3:30 PM

U6, FIRST FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: SEBASTIAN FIRK (UNIVERSITY OF GRONINGEN)

DISCUSSANT 1: SONIA QUARCHIONI (UNIVERSITY OF PALERMO)

DISCUSSANT 2: ANDRE HOPPE (KU LEUVEN)

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 THURSDAY, MAY 25, 2:00 PM 3:30 PM

U121B, FIRST FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: FLORIAN FUCHS (UNIVERSITY OF KAISERSLAUTERN)

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 THURSDAY, MAY 25, 2:00 PM 3:30 PM

U414B, FOURTH FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: JACOBO GÓMEZ CONDE (UNIVERSIDAD AUTÓNOMA DE MADRID)

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)

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 THURSDAY, MAY 25, 2:00 PM 3:30 PM

U358, THIRD FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: ELENA CARRIÓN (UNIVERSITY OF BURGOS)

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 THURSDAY, MAY 25, 2:00 PM 3:30 PM

U261, SECOND FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: **PAUL GRIFFIN** (UNIVERSITY OF CALIFORNIA, DAVIS)

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 GOETTSCHKE** (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 THURSDAY, MAY 25, 2:00 PM 3:30 PM

U7, FIRST FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: **NAZIM HUSSAIN** (UNIVERSITY OF GRONINGEN)

DISCUSSANT 1: **MARTIN KLOSCH** (UNIVERSITY OF GRAZ)

DISCUSSANT 2: **LOUISE GORMAN** (TRINITY COLLEGE DUBLIN, TRINITY BUSINESS SCHOOL)

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 THURSDAY, MAY 25, 2:00 PM 3:30 PM

U402, FOURTH FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: **NIKLAS KREANDER** (UNIVERSITY OF SOUTH-EASTERN NORWAY)

"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 THURSDAY, MAY 25, 2:00 PM 3:30 PM

U405A, FOURTH FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: CINTHIA VALLE RUIZ (IESEG SCHOOL OF MANAGEMENT)

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 THURSDAY, MAY 25, 2:00 PM 3:30 PM

U262, SECOND FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: HUSSEIN WARSAME (UNIVERSITY OF CALGARY)

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 THURSDAY, MAY 25, 2:00 PM 3:30 PM

U8, SECOND FLOOR, UNDERGRADUATE CENTER

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 THURSDAY, MAY 25, 2:00 PM 3:30 PM

U411, FOURTH FLOOR, UNDERGRADUATE CENTER

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 THURSDAY, MAY 25, 4:00 PM 5:30 PM

U406A, FOURTH FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: ILIYA KOMAREV (MONTPELLIER BUSINESS SCHOOL)

LIQUIDITY CONSTRAINTS AND AUDITOR RESPONSE TO REAL ACTIVITIES MANAGEMENT: EVIDENCE FROM REPO BORROWING DYNAMICS
JOHN ZHANG (AUDENCIA BUSINESS SCHOOL)

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 THURSDAY, MAY 25, 4:00 PM 5:30 PM

U7, FIRST FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: JAVAD RAJABALIZADEH (TURKU SCHOOL OF ECONOMICS)

DISCUSSANT 1: CHRISTIAN FRIEDRICH (TECHNICAL UNIVERSITY OF DARMSTADT)

DISCUSSANT 2: JAMES HANSEN (WEBER STATE UNIVERSITY)

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 GOETTSCHKE** (CATHOLIC UNIVERSITY OF EICHSTATT-INGOLSTADT)

AU_RF06 RESEARCH FORUM THURSDAY, MAY 25, 4:00 PM 5:30 PM

U411, FOURTH FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: PIOTR STASZKIEWICZ (WARSAW SCHOOL OF ECONOMICS)

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 THURSDAY, MAY 25, 4:00 PM 5:30 PM

U413A, FOURTH FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: ILIAS BASIOUDIS (ASTON BUSINESS SCHOOL)

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 SUNDBIK** (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 THURSDAY, MAY 25, 4:00 PM 5:30 PM

U410B, FOURTH FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: HARM SCHÜTT (TILBURG UNIVERSITY)

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 THURSDAY, MAY 25, 4:00 PM 5:30 PM

U401, FOURTH FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: NICOLAS RUDOLF (UNIVERSITY OF LAUSANNE)

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 & BARCELONA SCHOOL OF ECONOMICS), 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 GLACHTSIU (RUHR UNIVERSITY BOCHUM)

FR_PSD07 PARALLEL SESSION WITH DISCUSSANT THURSDAY, MAY 25, 4:00 PM 5:30 PM

U8, SECOND FLOOR, UNDERGRADUATE CENTER

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)

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 THURSDAY, MAY 25, 4:00 PM 5:30 PM

HISTORIAHUONE, U137A, FIRST FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: MANUEL NUNEZ-NICKEL (UNIVERSIDAD CARLOS III DE MADRID-Q2818029G)

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 THURSDAY, MAY 25, 4:00 PM 5:30 PM

U414B, FOURTH FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: CHRISTOF BEUSELINCK (IESEG SCHOOL OF MANAGEMENT)

CORPORATE GREEN BONDS: THE ROLE OF EXTERNAL REVIEWS FOR INVESTMENT GREENNESS AND DISCLOSURE QUALITY

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 THURSDAY, MAY 25, 4:00 PM 5:30 PM

U119, FIRST FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: JÉRÔME DESCHÊNES (QUEBEC UNIVERSITY AT ABITIBI-TEMISCAMINQUE)

DUAL HOLDING AND ANALYST FORECAST PROPERTIES

HAKJOON SONG (CALIFORNIA STATE UNIVERSITY DOMINGUEZ HILLS), **SEUNG WON LEE** (PENNSYLVANIA STATE UNIVERSITY HARRISBURG), **SUNGHOO 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 THURSDAY, MAY 25, 4:00 PM 5:30 PM

U261, SECOND FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: MICHAEL ERKENS (ERASMUS UNIVERSITY ROTTERDAM)

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 THURSDAY, MAY 25, 4:00 PM 5:30 PM

U9, SECOND FLOOR, UNDERGRADUATE CENTER

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)

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 THURSDAY, MAY 25, 4:00 PM 5:30 PM

U3, FIRST FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: LARS KNORREN (TILBURG UNIVERSITY)

DISCUSSANT 1: PETER SCHAEFER (TECHNICAL UNIVERSITY OF MUNICH)

DISCUSSANT 2: PIER LUIGI MARCHINI (UNIVERSITY OF PARMA)

BOARD COMPENSATION AND INVESTMENT EFFICIENCY

MARTIN GREGOR (CHARLES UNIVERSITY), **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 THURSDAY, MAY 25, 4:00 PM 5:30 PM

U1, FIRST FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: CARIEN VAN MOURIK (OPEN UNIVERSITY)

DISCUSSANT 1: LIN YI (UNIVERSITY OF HOUSTON - CLEAR LAKE)

DISCUSSANT 2: WANLI ZHAO (BOCCONI UNIVERSITY)

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

SEONG JIN AHN (KOREA ADVANCED INSTITUTE OF SCIENCE AND TECHNOLOGY), **JARED JENNINGS** (WASHINGTON UNIVERSITY IN ST. LOUIS), YANRONG JIA (BARUCH COLLEGE)

IC_HI_RF05 RESEARCH FORUM THURSDAY, MAY 25, 4:00 PM 5:30 PM

U414A, FOURTH FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: GRIGORIOS THEODOSOPOULOS (BRUNEL UNIVERSITY)

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 (UNIVERSITÀ 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 FEDERICO II), 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 THURSDAY, MAY 25, 4:00 PM 5:30 PM

U358, THIRD FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: IQBAL KHADAROO (KING FAHD UNIVERSITY OF PETROLEUM AND MINERALS)

WHEN THE SOCIALISING FORM OF ACCOUNTABILITY CLASHES WITH ITS HIERARCHICAL FORM: A CRITICAL ANALYSIS OF ACCOUNTABILITY MECHANISMS IN A CLASSROOM

OZLEM ARIKAN (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), DAVID CRVELIN (HEC - PARIS), LUKAS LOEHLIN (WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT), UTZ SCHAEFFER (WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT)

IC_PS09 PARALLEL SESSION THURSDAY, MAY 25, 4:00 PM 5:30 PM

U262, SECOND FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: MARIA-SILVIA SANDULESCU (BUCHAREST UNIVERSITY OF ECONOMIC STUDIES)

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 THURSDAY, MAY 25, 4:00 PM 5:30 PM

U405A, FOURTH FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: ANDREAS OSTERMAIER (UNIVERSITY OF SOUTHERN DENMARK)

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 THURSDAY, MAY 25, 4:00 PM 5:30 PM

U259, SECOND FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: LILIANA DEWAELE (OPEN UNIVERSITY OF THE NETHERLANDS)

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 ABEELE (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 SELFHORN (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 THURSDAY, MAY 25, 4:00 PM 5:30 PM

U356, THIRD FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: KONSTANTIN FLASSAK (LMU MUNICH)

DISCUSSANT 1: JEREMIAH BENTLEY (UNIVERSITY OF MASSACHUSETTS AMHERST)

DISCUSSANT 2: MELISSA MARTIN (UNIVERSITY OF ILLINOIS AT CHICAGO)

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 THURSDAY, MAY 25, 4:00 PM 5:30 PM

U115A, FIRST FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: FABIEN IZE (TILBURG UNIVERSITY)

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 THURSDAY, MAY 25, 4:00 PM 5:30 PM

U406B, FOURTH FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: ANWAR HALARI (OPEN UNIVERSITY)

NGO ACTIVISM, GREENWASHING, AND DECARBONIZATION
THERESA WITTEICH (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 THURSDAY, MAY 25, 4:00 PM 5:30 PM

U4, FIRST FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: KATRIN HUMMEL (VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS)

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 THURSDAY, MAY 25, 4:00 PM 5:30 PM

U5, FIRST FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: BLERITA KORCA (UNIVERSITY OF BAMBERG)

DISCUSSANT 1: YUE LI (UNIVERSITY OF TORONTO)

DISCUSSANT 2: SUSANNE PREUSS (UNIVERSITY OF AMSTERDAM)

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 SCHIEHLL (HEC MONTRÉAL / AALTO UNIVERSITY SCHOOL OF BUSINESS), HENRIQUE MARTINS
(FUNDAÇÃO GETÚLIO VARGAS – FGV/EAESP), KRISTA LEWELLYN (FLORIDA SOUTHERN COLLEGE)

SEE_RF05 RESEARCH FORUM THURSDAY, MAY 25, 4:00 PM 5:30 PM

U121B, FIRST FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: SIQI LIU (OPEN UNIVERSITY)

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 THURSDAY, MAY 25, 4:00 PM 5:30 PM

U250A, SECOND FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: HANNELE MÄKELÄ (TAMPERE UNIVERSITY)

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)

DETERMINANTS AND EXTENT OF CSR REPORTING 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 TOWARDS 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 THURSDAY, MAY 25, 4:00 PM 5:30 PM

U264, SECOND FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: CHRISTOPH WATRIN (MUENSTER UNIVERSITY)

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 THURSDAY, MAY 25, 4:00 PM 5:30 PM

U121A, FIRST FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: ARTHUR STENZEL (UNIVERSITY OF ST. GALLEN)

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 THURSDAY, MAY 25, 4:00 PM 5:30 PM

U6, FIRST FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: ANNA BIALEK-JAWORSKA (UNIVERSITY OF WARSAW FACULTY OF ECONOMIC SCIENCES)

DISCUSSANT 1: HENNING GIESE (PADERBORN UNIVERSITY)

DISCUSSANT 2: MALTE MARTIN MAX (VU, SCHOOL OF BUSINESS AND ECONOMICS)

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 THURSDAY, MAY 25, 4:00 PM 5:30 PM

U402, FOURTH FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: HENNING GIESE (PADERBORN UNIVERSITY)

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?

MICHEL 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)

AU_PS10 PARALLEL SESSION FRIDAY, MAY 26, 9:30 AM 11:00 AM

U119, FIRST FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: MELIS BESEN (NEWCASTLE UNIVERSITY)

INWARD TRANSMISSION EFFECTS OF FOREIGN AUDIT REGULATION: EVIDENCE FROM THE EU SAD ON U.S. PARENT COMPANIES' REPORTING TIMELINESS

INES SIMAC (KU LEUVEN)

DOES PRE-AUDIT FINANCIAL REPORTING QUALITY MATTER? EVIDENCE FROM BIG 4 AND NON-BIG 4 FIRMS

LIMEI CHE (PEKING UNIVERSITY, HSBC BUSINESS SCHOOL)

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_PS11 PARALLEL SESSION FRIDAY, MAY 26, 9:30 AM 11:00 AM

U410B, FOURTH FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: OLGA BOGACHEK (FREE UNIVERSITY OF BOZEN)

DO AUDITORS PAY PRICE FOR NOT SECURING THEIR CLIENTS' DATA?

YASEMIN ZENGİN-KARAIBRAHIMOĞLU (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)

GROUP DYNAMICS AND AUDITOR ALIGNMENT IN CORPORATE GROUPS

ZILOY CROUGHS (KU LEUVEN), **SIMON DEKEYSER** (KU LEUVEN), **INES SIMAC** (KU LEUVEN)

AU_PS12 PARALLEL SESSION FRIDAY, MAY 26, 9:30 AM 11:00 AM

U401, FOURTH FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: WILLEM BUIJINK ()

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)

AUDIT REFORM IN THE EUROPEAN UNION: UNFORESEEN CONSEQUENCES AND INTENDED IMPACTS

DITMIR SUFAJ (KU LEUVEN)

AU_RF08 RESEARCH FORUM FRIDAY, MAY 26, 9:30 AM 11:00 AM

U414A, FOURTH FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: MOHAMED ELMAHGOUB (SOUTHAMPTON BUSINESS SCHOOL - UNIVERSITY OF SOUTHAMPTON)

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)

THE INSTITUTIONALIZATION OF SUSTAINABILITY INFORMATION ASSURANCE IN THE FACE OF THE UPCOMING ASSURANCE OBLIGATIONS – WHAT DO WE KNOW FROM THE AUDITING PRACTICE?

EWALD ASCHAUER (VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS), **DOROTHEA GREILING** (LINZ JOHANNES KEPLER UNIVERSITY), **JACQUELINE STRAKOVA** (LINZ JOHANNES KEPLER UNIVERSITY), **ALBERT TRAXLER** (JOHANNES KEPLER UNIVERSITY LINZ), **ULLA DAURER** (JOHANNES KEPLER UNIVERSITY, LINZ, INSTITUTE OF MANAGEMENT ACCOUNTING)

GAAP CHANGES AND AUDITING: EVIDENCE FROM EXPLANATORY LANGUAGE, AUDIT FEES, AND AUDITOR CHANGES

WENFENG WANG (CITY UNIVERSITY OF HONG KONG), **DI GUO** (HONG KONG BAPTIST UNIVERSITY), **LEI ZHAO** (HUAZHONG UNIVERSITY OF SCIENCE AND TECHNOLOGY), **QILIANG LIU** (JIAXI UNIVERSITY OF FINANCE AND ECONOMICS)

AU_RF09 RESEARCH FORUM FRIDAY, MAY 26, 9:30 AM 11:00 AM

U413A, FOURTH FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: MENG GUO (AALTO UNIVERSITY SCHOOL OF BUSINESS)

PERSONALITY CHARACTERISTICS, PREFERENCES FOR REWARDS, AND THE PROPENSITY TO CHOOSE AN AUDITING JOB

IRYNA BEROVA ALVES (ISCAL (LISBON ACCOUNTING AND BUSINESS SCHOOL), LISBON POLYTECHNIC INSTITUTE), BRUNO GREGÓRIO (ISEG LISBON SCHOOL OF ECONOMICS AND MANAGEMENT, UNIVERSIDADE DE LISBOA), **SOFIGA 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)

DO ETHICAL PERCEPTION AND GENDER INFLUENCE THE DECISION TO BECOME AUDITORS? REVISITING OLD CONCEPTS

MARÍA DEL MAR CAMACHO-MIÑANO (UNIVERSIDAD COMPLUTENSE DE MADRID), CRISTINA DEL CAMPO CAMPOS (UNIVERSIDAD COMPLUTENSE DE MADRID), **BEGOÑA NAVALLAS** (UNIVERSIDAD AUTONOMA DE MADRID), VERA GELASHVILI (UNIVERSITY KING JUAN CARLOS)

FA_PS10 PARALLEL SESSION FRIDAY, MAY 26, 9:30 AM 11:00 AM

U358, THIRD FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: PIA STOCZEK (PADERBORN UNIVERSITY)

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 ELEFATHERIOU (PIRAEUS UNIVERSITY), ANNE-LISE RONSE (EDHEC BUSINESS SCHOOL)

FA_PS11 PARALLEL SESSION FRIDAY, MAY 26, 9:30 AM 11:00 AM

U121A, FIRST FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: HELENA ISIDRO (ISCTE-IUL)

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 FRIDAY, MAY 26, 9:30 AM 11:00 AM

U405A, FOURTH FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: BALA DHARAN (RICE UNIVERSITY)

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 FRIDAY, MAY 26, 9:30 AM 11:00 AM

U261, SECOND FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: MATTHIAS BREUER (COLUMBIA UNIVERSITY)

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 FRIDAY, MAY 26, 9:30 AM 11:00 AM

U3, FIRST FLOOR, UNDERGRADUATE CENTER

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)

VOLUNTARY DISCLOSURE AND THE EARNINGS ANNOUNCEMENT PREMIUM

AMIR AMEL-ZADEH (OXFORD UNIVERSITY), QIRONG SONG (UNIVERSITY OF OXFORD)

SEEING PEOPLE: THE SELECTIVE ATTENTION OF FINANCIAL ANALYSTS IN THEIR RESEARCH OUTPUT

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 FRIDAY, MAY 26, 9:30 AM 11:00 AM

U7, FIRST FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: VANESSA FLAGMEIER (UNIVERSITY OF PASSAU)

DISCUSSANT 1: STEVEN VANHAVERBEKE (CATHOLIC UNIVERSITY OF LEUVEN)

DISCUSSANT 2: LI YAO (CONCORDIA UNIVERSITY)

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 FRIDAY, MAY 26, 9:30 AM 11:00 AM

U115A, FIRST FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: **LENKA KRUPOVA** (ANGLIA RUSKIN UNIVERSITY)

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 FRIDAY, MAY 26, 9:30 AM 11:00 AM

U414B, FOURTH FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: **TESSA KUNKEL** (COPENHAGEN BUSINESS SCHOOL)

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 FRIDAY, MAY 26, 9:30 AM 11:00 AM

U406B, FOURTH FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: **MIRCEA EPURE** (POMPEU FABRA UNIVERSITY & BARCELONA SCHOOL OF ECONOMICS)

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 ABDELFAH (UNIVERSITY OF NOTTINGHAM), **ZAKARIA ARI** (UNIVERSITY OF MANCHESTER), **SARFRAZ NAZIR** (UNIVERSITY OF MILAN-BICOCCA), **MOHAMED ELMAHGOUB** (SOUTHAMPTON BUSINESS SCHOOL - UNIVERSITY OF SOUTHAMPTON), **AHMED EBRAHIM** (CHARLES F. DOLAN SCHOOL OF BUSINESS, FAIRFIELD UNIVERSITY)

GV_PS11 PARALLEL SESSION FRIDAY, MAY 26, 9:30 AM 11:00 AM

U262, SECOND FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: YI WANG (DURHAM UNIVERSITY)

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 FRIDAY, MAY 26, 9:30 AM 11:00 AM

U4, FIRST FLOOR, UNDERGRADUATE CENTER

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)

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 FRIDAY, MAY 26, 9:30 AM 11:00 AM

U8, SECOND FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: BHARAT SARATH (RUTGERS UNIVERSITY)

DISCUSSANT 1: REBECCA BACHMANN (MACQUARIE UNIVERSITY)

DISCUSSANT 2: JUSTIN SHORT (THE UNIVERSITY OF TENNESSEE AT KNOXVILLE)

EXECUTIVE TEAM AND CORPORATE MISBEHAVIOR: EVIDENCE FROM U.S. EQUITY MARKET

YIWEI LI (UNIVERSITY OF ESSEX)

THE GOVERNANCE ROLE OF THE US AND HOME-COUNTRY PRESS 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 FRIDAY, MAY 26, 9:30 AM 11:00 AM

U406A, FOURTH FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: GIULIA ACHILLI (ROYAL HOLLOWAY UNIVERSITY OF LONDON)

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 FRIDAY, MAY 26, 9:30 AM 11:00 AM

U264, SECOND FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: LAURA BROCCARDO (UNIVERSITY OF TURIN)

PROCESS INNOVATIONS AND EMPLOYMENT DYNAMICS: FIRM-LEVEL EVIDENCE

ANDRE HOPPE (KU LEUVEN), MARLEEN WILLEKENS (KU LEUVEN), VICTOR ZUIDDAM (KU LEUVEN)

THE EFFECT OF TASK HETEROGENEITY ON EMPLOYEES' PERFORMANCE MISREPORTING AND THE MODERATING ROLE OF REWARD TYPE

EDDY CARDINAELS (TILBURG UNIVERSITY), JAKE ZUREICH (TILBURG UNIVERSITY), **BRITT COOPMANS** (PWC)

MA_PS11 PARALLEL SESSION FRIDAY, MAY 26, 9:30 AM 11:00 AM

U259, SECOND FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: RAZVAN GHITA (UNIVERSITY OF SOUTHERN DENMARK)

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 FRIDAY, MAY 26, 9:30 AM 11:00 AM

U5, FIRST FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: RACHAEL LEWIS (UNSW)

DISCUSSANT 1: TOBIAS JOHANSSON-BERG (MALARDALEN UNIVERSITY)

DISCUSSANT 2: CAROLINE TAHAR (IAELYON SCHOOL OF MANAGEMENT)

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 JYVASKYLA), HELJÄ SYREN (UNIVERSITY OF JYVÄSKYLÄ), AILA VIRTANEN (UNIVERSITY OF JYVÄSKYLÄ)

MA_PSD09 PARALLEL SESSION WITH DISCUSSANT FRIDAY, MAY 26, 9:30 AM 11:00 AM

U9, SECOND FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: SOPHIE MAUSSEN (GHENT UNIVERSITY)

DISCUSSANT 1: ANDREAS OSTERMAIER (UNIVERSITY OF SOUTHERN DENMARK)

DISCUSSANT 2: TOMMASO PALERMO (LSE, THE LONDON SCHOOL OF ECONOMICS AND POLITICAL SCIENCE)

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 FRIDAY, MAY 26, 9:30 AM 11:00 AM

U121B, FIRST FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: CLAUDIA MARINI (VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS)

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 FRIDAY, MAY 26, 9:30 AM 11:00 AM

HISTORIAHUONE, U137A, FIRST FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: CLEMENS LOFFLER (FH WIEN UNIVERSITY OF APPLIED SCIENCES OF WKW)

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 (HAWAI'I PACIFIC UNIVERSITY), KYOUNGWON MO (CHUNG-ANG UNIVERSITY), KYUNBEOM JEONG (HANSUNG UNIVERSITY), KYUNG JIN PARK (MYONGJI UNIVERSITY)

THE ATTENTION-DIRECTING ROLE OF OPERATING RISK IN MANAGERIAL 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)

HOW DOES DEMAND UNCERTAINTY FROM CLIMATE CHANGE EXPOSURE AFFECT FIRMS' COST STRUCTURES? EXAMINING THE REAL EFFECTS OF CLIMATE CHANGE ON FIRMS' OPERATIONAL DECISIONS
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 FRIDAY, MAY 26, 9:30 AM 11:00 AM

U250A, SECOND FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: GAIL SHEPPARD (MAYNOOTH UNIVERSITY SCHOOL OF BUSINESS)

DISCUSSANT 1: DANIELA SORRENTINO (UNIVERSITY OF SIENA)

ACCOUNTING FOR THE VULNERABLE: MAKING UP SERVICE USER VOICE

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)

SEE_PS11 PARALLEL SESSION FRIDAY, MAY 26, 9:30 AM 11:00 AM

U356, THIRD FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: ELIZABETH DEMERS (UNIVERSITY OF WATERLOO)

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 FRIDAY, MAY 26, 9:30 AM 11:00 AM

U1, FIRST FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: FLORIAN HABERMANN (CATHOLIC UNIVERSITY OF EICHSTATT-INGOLSTADT)

DISCUSSANT 1: OANA APOSTOL (TAMPERE UNIVERSITY)

DISCUSSANT 2: MATTI SKOOG (ABO AKADEMI UNIVERSITY)

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 FRIDAY, MAY 26, 9:30 AM 11:00 AM

U6, FIRST FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: THERESIA HARRER (HANKEN SCHOOL OF ECONOMICS)

DISCUSSANT 1: PAUL KLUMPES (AALBORG UNIVERSITY)

DISCUSSANT 2: SVENJA DUBE (FORDHAM UNIVERSITY)

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 FRIDAY, MAY 26, 9:30 AM 11:00 AM

U402, FOURTH FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: TIMO HEIKKILÄ (TAMPERE UNIVERSITY)

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

PAWEŁ 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)

DETECTING 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 ALSAHLI (JUBAIL INDUSTRIAL COLLEGE), ABDULAZIZ ALOMRAN (KING FAISAL UNIVERSITY)

SEE_RF08 RESEARCH FORUM FRIDAY, MAY 26, 9:30 AM 11:00 AM

U411, FOURTH FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: MICHELLE RODRIGUE (LAVAL UNIVERSITY)

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 FRIDAY, MAY 26, 11:30 AM 1:00 PM

U119, FIRST FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: AURELIUS AARON (THE HONG KONG POLYTECHNIC UNIVERSITY)

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 EFFECT OF THE IFRS 9 TRANSITION ON NON-PERFORMING LOAN SALES
MADÉLINE KALISTA (VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS), ZOLTAN NOVOTNY-FARKAS (VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS)

FR_PS13 PARALLEL SESSION FRIDAY, MAY 26, 11:30 AM 1:00 PM

U264, SECOND FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: MILLICENT CHANG (UNIVERSITY OF WOLLONGONG)

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 ZÜRICH), ROBERT GOEX (UNIVERSITY OF ZÜRICH), ULRICH SCHAEFER (UNIVERSITY OF ZÜRICH), VERENA BRAUN (UNIVERSITY OF ZÜRICH)

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 FRIDAY, MAY 26, 11:30 AM 1:00 PM

U261, SECOND FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: JAANA KETTUNEN (HANKEN SCHOOL OF ECONOMICS)

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 AROLDI FREITAS DE MOURA (FGV-EAESP), **FABIO MOTOKI** (UNIVERSITY OF EAST ANGLIA), RAFAELA PINHO (FUCAPE BUSINESS SCHOOL), JOSEPH GERAKOS (DARTMOUTH COLLEGE)

FR_PS15 PARALLEL SESSION FRIDAY, MAY 26, 11:30 AM 1:00 PM

U250A, SECOND FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: JIE CUI (FRANKFURT SCHOOL OF FINANCE & MANAGEMENT)

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)

FINANCIAL INFORMATION AND FIRM HETEROGENEITY

PATRICIA BREUER (UNIVERSITY OF MANNHEIM)

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 FRIDAY, MAY 26, 11:30 AM 1:00 PM

U1, FIRST FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: DI GUO (HONG KONG BAPTIST UNIVERSITY)

DISCUSSANT 1: ANYA KLEYMENOVA (BOARD OF GOVERNORS OF THE FEDERAL RESERVE SYSTEM)

DISCUSSANT 2: RUBY BROWNE-TRINH (UNIVERSITY OF BRISTOL)

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 FRIDAY, MAY 26, 11:30 AM 1:00 PM

U5, FIRST FLOOR, UNDERGRADUATE CENTER

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 FRIDAY, MAY 26, 11:30 AM 1:00 PM

U8, SECOND FLOOR, UNDERGRADUATE CENTER

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 FRIDAY, MAY 26, 11:30 AM 1:00 PM

U356, THIRD FLOOR, UNDERGRADUATE CENTER

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)

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 FRIDAY, MAY 26, 11:30 AM 1:00 PM

U411, FOURTH FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: WENTAO MA (THE AUSTRALIAN NATIONAL UNIVERSITY)

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 FRIDAY, MAY 26, 11:30 AM 1:00 PM

HISTORIAHUONE, U137A, FIRST FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: NASER MAKAREM (UNIVERSITY OF ABERDEEN)

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 FRIDAY, MAY 26, 11:30 AM 1:00 PM

U413A, FOURTH FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: LOUIS MANGENEY (IESEG SCHOOL OF MANAGEMENT)

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 FRIDAY, MAY 26, 11:30 AM 1:00 PM

U414B, FOURTH FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: KEVIN MCMEEKING (BRUNEL UNIVERSITY)

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 RISK, 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 FRIDAY, MAY 26, 11:30 AM 1:00 PM

U358, THIRD FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: RUTH LYNCH (KEMMY BUSINESS SCHOOL, UNIVERSITY OF LIMERICK)

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 FRIDAY, MAY 26, 11:30 AM 1:00 PM

U406A, FOURTH FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: ANH THU NGHIEM (FOREIGN TRADE UNIVERSITY)

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 FRIDAY, MAY 26, 11:30 AM 1:00 PM

U262, SECOND FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: EDWARD SUL (GEORGE WASHINGTON UNIVERSITY)

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 FRIDAY, MAY 26, 11:30 AM 1:00 PM

U121A, FIRST FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: ANTONIO B. VAZQUEZ (STOCKHOLM SCHOOL OF ECONOMICS)

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 FRIDAY, MAY 26, 11:30 AM 1:00 PM

U3, FIRST FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: ALBERT MENSAH (HEC PARIS)

DISCUSSANT 1: GEORGE VOULGARIS (UNIVERSITY OF MANCHESTER)

DISCUSSANT 2: NIKLAS MEYER (WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT)

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 FRIDAY, MAY 26, 11:30 AM 1:00 PM

U6, FIRST FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: ANTTI MIIHKINEN (TURKU SCHOOL OF ECONOMICS, UNIVERSITY OF TURKU)

DISCUSSANT 1: CLAUDIA FRISENNA (UNIVERSITY OF CATANIA)

DISCUSSANT 2: GEORGIOS LOUKOPOULOS (UNIVERSITY OF STRATHCLYDE, STRATHCLYDE BUSINESS SCHOOL)

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 FRIDAY, MAY 26, 11:30 AM 1:00 PM

U9, SECOND FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: WEI SHI (DEAKIN UNIVERSITY)

DISCUSSANT 1: MIRCEA EPURE (POMPEU FABRA UNIVERSITY & BARCELONA SCHOOL OF ECONOMICS)

DISCUSSANT 2: SERENA WU (TRINITY WESTERN UNIVERSITY)

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 FRIDAY, MAY 26, 11:30 AM 1:00 PM

U410B, FOURTH FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: MELISSA MARTIN (UNIVERSITY OF ILLINOIS AT CHICAGO)

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)

ENABLING EMPLOYEE ADAPTABILITY TO CHANGE: THE ROLES OF COMPENSATION CONTRACT AND PROCESS ACCOUNTABILITY

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 FRIDAY, MAY 26, 11:30 AM 1:00 PM

U405A, FOURTH FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: HOA HO (LUDWIG-MAXIMILIAN UNIVERSITY OF MUNICH)

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 ACCOUNTANTS' SKILLS AND PERFORMANCE ACROSS DIFFERENT HIERARCHY LEVELS

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 FRIDAY, MAY 26, 11:30 AM 1:00 PM

U259, SECOND FLOOR, UNDERGRADUATE CENTER
SESSION CHAIR: TOBIAS JOHANSSON-BERG (MALARDALEN UNIVERSITY)

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 FRIDAY, MAY 26, 11:30 AM 1:00 PM

U7, FIRST FLOOR, UNDERGRADUATE CENTER

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), ANN LING-CHING CHAN (NATIONAL CHENGCHI UNIVERSITY)

MA_PSD10 PARALLEL SESSION WITH DISCUSSANT FRIDAY, MAY 26, 11:30 AM 1:00 PM

U4, FIRST FLOOR, UNDERGRADUATE CENTER

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 SMALL BUSINESSES: EXAMINING THE ROLE OF INTUITION AND ACCOUNTING INFORMATION

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 FRIDAY, MAY 26, 11:30 AM 1:00 PM

U121B, FIRST FLOOR, UNDERGRADUATE CENTER

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 MANAGEMENT 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)

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)

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)

SEE_PS12 PARALLEL SESSION FRIDAY, MAY 26, 11:30 AM 1:00 PM

U406B, FOURTH FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: MICHELE GUIDI (ANCONA UNIVERSITA' POLITECNICA DELLE MARCHE)

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 FRIDAY, MAY 26, 11:30 AM 1:00 PM

U401, FOURTH FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: MARYNA GULENKO (PADERBORN UNIVERSITY)

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 FRIDAY, MAY 26, 11:30 AM 1:00 PM

U414A, FOURTH FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: UJJAL MONDAL (UNIVERSITY OF EAST ANGLIA)

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)

PROPAGATION OF ESG-LINKED COMPENSATION THROUGH BOARDROOM CONNECTION

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)

INTANGIBLES REACTION ON CORPORATE SOCIAL RESPONSIBILITY: EVIDENCE FROM THE FOOD AND BEVERAGE SECTOR

SILVANA SECINARO (UNIVERSITY OF TURIN), DAVIDE CALANDRA (UNIVERSITY OF TURIN), FEDERICO LANZALONGA (UNIVERSITY OF TURIN), MICHELE OPPIOLI (UNIVERSITY OF TURIN - DEPARTMENT OF MANAGEMENT)

SEE_RF10 RESEARCH FORUM FRIDAY, MAY 26, 11:30 AM 1:00 PM

U115A, FIRST FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: CHRISTIAN OTT (EM STRASBOURG BUSINESS SCHOOL)

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 FRIDAY, MAY 26, 11:30 AM 1:00 PM

U402, FOURTH FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: EREKLE PIRVELI (CAUCASUS UNIVERSITY)

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 BENU (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), RAFFAELA CASCIELLO (UNIVERSITY OF NAPLES FEDERICO II), MARTINA PRISCO (UNIVERSITY OF NAPLES FEDERICO II, ITALY - DEPARTMENT OF ECONOMICS, MANAGEMENT, INSTITUTIONS), **ILARIA MARTINO** (UNIVERSITY OF NAPLES FEDERICO II, ITALY - DEPARTMENT OF ECONOMICS, MANAGEMENT, INSTITUTIONS)

AU_PSD03 PARALLEL SESSION WITH DISCUSSANT FRIDAY, MAY 26, 2:30 PM 4:00 PM

U8, SECOND FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: STAVRIANA HADJIGAVRIEL (CUNEF)

DISCUSSANT 1: KENNETH REICHEL (LOUISIANA STATE UNIVERSITY)

DISCUSSANT 2: W. ROBERT KNECHEL (UNIVERSITY OF FLORIDA)

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 FRIDAY, MAY 26, 2:30 PM 4:00 PM

U358, THIRD FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: ALJOŠA VALENTINČIČ (UNIVERSITY OF LJUBLJANA, SCHOOL OF ECONOMICS & BUSINESS)

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), MENGJU MA (UNIVERSITY OF CENTRAL ARKANSAS)

FR_PS17 PARALLEL SESSION FRIDAY, MAY 26, 2:30 PM 4:00 PM

U264, SECOND FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: TETIANA PAIENTKO (HOCHSCHULE FÜR TECHNIK UND WIRTSCHAFT BERLIN)

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 FRIDAY, MAY 26, 2:30 PM 4:00 PM

U410B, FOURTH FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: RIMONA PALAS (COLLEGE OF LAW AND BUSINESS)

DISENTANGLING THE EFFECTS OF REPORTING FREQUENCY: EVIDENCE FROM AN EYE-TRACKING STUDY

ANN TANK (UNIVERSITY OF GRONINGEN), TANJA BLASCHECK (UNIVERSITY OF STUTTGART), SVEN NOLTE (RADBOD 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 FRIDAY, MAY 26, 2:30 PM 4:00 PM

U261, SECOND FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: SHAILENDRA PANDIT (UNIVERSITY OF ILLINOIS AT CHICAGO)

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)

FR_PS20 PARALLEL SESSION FRIDAY, MAY 26, 2:30 PM 4:00 PM

U262, SECOND FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: VALERIO POTÌ (M. SMURFIT SCHOOL OF BUSINESS, UNIVERSITY COLLEGE DUBLIN)

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)

FAIR VALUE ASSETS SENSITIVITY TO INVESTOR SENTIMENT: INFORMATION OR BIAS?
LIYU HE (MACQUARIE UNIVERSITY), **CHENG-YI SHIU** (NATIONAL CHENGCHI UNIVERSITY), CARL SHEN (MACQUARIE UNIVERSITY)

FR_PS21 PARALLEL SESSION FRIDAY, MAY 26, 2:30 PM 4:00 PM

U259, SECOND FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: ZOLTAN NOVOTNY-FARKAS (VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS)

WHEN NON-GAAP EARNINGS ARE NOT OPPORTUNISTIC: EVIDENCE FROM NON-GAAP EARNINGS THAT FOLLOW MANAGEMENT FORECASTS

MOHAMAD MAZBOUDI (AMERICAN UNIVERSITY OF BEIRUT), **SUTEERA PONGTEPUPATHUM** (CHULALONGKORN UNIVERSITY), MARK SOLIMAN (UNIVERSITY OF SOUTHERN CALIFORNIA)

FINSIDE THE BLACK BOX OF PRESENT VALUE MEASUREMENTS AFTER IFRS - WHAT SHAPES MANAGEMENT JUDGEMENT AND DISCRETION?

CHRISTINE GERTUNG (UNIVERSITY OF MAINZ)

FR_PSD06 PARALLEL SESSION WITH DISCUSSANT FRIDAY, MAY 26, 2:30 PM 4:00 PM

U4, FIRST FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: STEFANO CASCINO (LSE)

DISCUSSANT 1: GUOMAN SHE (UNIVERSITY OF HONG KONG)

DISCUSSANT 2: ROBERT RANEY (IESE BUSINESS SCHOOL, UNIVERSITY OF NAVARRA)

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 FRIDAY, MAY 26, 2:30 PM 4:00 PM

U3, FIRST FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: ATUL RAI (WICHITA STATE UNIVERSITY)

DISCUSSANT 1: MANSOOR AFZALI (HANKEN SCHOOL OF ECONOMICS)

DISCUSSANT 2: ARTHUR STENZEL (UNIVERSITY OF ST. GALLEN)

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 FRIDAY, MAY 26, 2:30 PM 4:00 PM

U5, FIRST FLOOR, UNDERGRADUATE CENTER

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)

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 FRIDAY, MAY 26, 2:30 PM 4:00 PM

U7, FIRST FLOOR, UNDERGRADUATE CENTER

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)

PRESENTATION AND PLACEMENT OF NARRATIVE INFORMATION: ECONOMIC CONSEQUENCES OF THE INTRODUCTION OF STRATEGIC REPORTS

PETROULA GLACHTSIU (RUHR UNIVERSITY BOCHUM), **DEVIRIMI 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 FRIDAY, MAY 26, 2:30 PM 4:00 PM

U405A, FOURTH FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: ANGIE WANG (THE CHINESE UNIVERSITY OF HONG KONG)

MANAGERIAL EMOTIONS 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 FRIDAY, MAY 26, 2:30 PM 4:00 PM

U406A, FOURTH FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: BAOHUA XIN (UNIVERSITY OF TORONTO)

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 (BIRMINGHAM CITY UNIVERSITY), OLIVER MARNET (SOUTHAMPTON BUSINESS SCHOOL, UNIVERSITY OF SOUTHAMPTON)

GV_PS18 PARALLEL SESSION FRIDAY, MAY 26, 2:30 PM 4:00 PM

U401, FOURTH FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: FENGZHI ZHU (UNIVERSIDAD CARLOS III DE MADRID)

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 FRIDAY, MAY 26, 2:30 PM 4:00 PM

U1, FIRST FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: SOUAD MOUFTY (DE MONTFORT UNIVERSITY)

DISCUSSANT 1: MARTIN GREGOR (CHARLES UNIVERSITY)

DISCUSSANT 2: MAHMOUD ELMARZOUKY (ASTON UNIVERSITY)

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 FRIDAY, MAY 26, 2:30 PM 4:00 PM

U6, FIRST FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: CHUNYU ZU (RENMIN UNIVERSITY OF CHINA)

DISCUSSANT 1: CRISTINA GRANDE HERRERA (BAYES BUSINESS SCHOOL)

DISCUSSANT 2: SUE WRIGHT (UNIVERSITY OF TECHNOLOGY SYDNEY)

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 FRIDAY, MAY 26, 2:30 PM 4:00 PM

U119, FIRST FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: SONIA QUARCHIONI (UNIVERSITY OF PALERMO)

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 FRIDAY, MAY 26, 2:30 PM 4:00 PM

U356, THIRD FLOOR, UNDERGRADUATE CENTER

SESSION CHAIR: MARC STEFFEN RAPP (UNIVERSITY OF MARBURG)

DISCUSSANT 1: ERIK STRAUSS (WITTEN/HERDECKE UNIVERSITY)

DISCUSSANT 2: PAUL THAMBAR (MONASH UNIVERSITY)

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

JAN HENDRIK LAMPE (WHU OTTO BEISHEIM SCHOOL OF MANAGEMENT)

PRESENTER INDEX

Updated: 19th May 2023

LAST NAME	FIRST NAME	Session Date	Start Time	End Time	Session Name	Room
AARON	AURELIUS	05/25/2023	2:00 PM	3:30 PM	FA_PSD06	U356, Third floor, Undergraduate center
ABDELFATTAH	TAREK	05/26/2023	9:30 AM	11:00 AM	GV_PS02	U406b, Fourth floor, Undergraduate center
ABTS	MARTE	05/26/2023	11:30 AM	1:00 PM	MA_PS09	U410b, Fourth floor, Undergraduate center
ACHILLI	GIULIA	05/25/2023	9:00 AM	10:30 AM	IC_PS03	U358, Third floor, Undergraduate center
ACOSTA GARCIA	CATHERINE	05/25/2023	9:00 AM	10:30 AM	TX_PS03	U264, Second floor, Undergraduate center
ADAMS	SARAH	05/24/2023	4:00 PM	5:30 PM	IC_PS02	U406a, Fourth floor, Undergraduate center
ADRIAN	CHRISTOFER	05/24/2023	4:00 PM	5:30 PM	FA_PS03	U250a, Second floor, Undergraduate center
ADUBOFOUR	PRINCE CHARLES	05/25/2023	2:00 PM	3:30 PM	FR_RF05	U414a, Fourth floor, Undergraduate center
ADWAN	SAMI	05/25/2023	4:00 PM	5:30 PM	FR_RF06	Historiahuone, U137a, First floor, Undergraduate center
AFRIDI	ADNAN SARFARAZ	05/24/2023	2:00 PM	3:30 PM	GV_PS01	U264, Second floor, Undergraduate center
AFZALI	MANSOOR	05/25/2023	9:00 AM	10:30 AM	AU_PS04	U406a, Fourth floor, Undergraduate center
AGGELOPOULOS	ELEFThERIOS	05/25/2023	11:00 AM	12:30 PM	TX_PS05	U401, Fourth floor, Undergraduate center
AHÇI	MUSTAFA	05/24/2023	2:00 PM	3:30 PM	FR_PSD05	U5, First floor, Undergraduate center
AHMAD	NGLAA	05/24/2023	4:00 PM	5:30 PM	IC_RF02	U411, Fourth floor, Undergraduate center
AHN	PAUL	05/25/2023	2:00 PM	3:30 PM	IC_PSD05	U5, First floor, Undergraduate center
AHN	HA EUN	05/25/2023	4:00 PM	5:30 PM	MA_RF06	U115a, First floor, Undergraduate center
AKBAR	SAEED	05/26/2023	2:30 PM	4:00 PM	GV_PS17	U406a, Fourth floor, Undergraduate center
ALA-HEIKKILÄ	VIRPI	05/25/2023	2:00 PM	3:30 PM	MA_PSD05	U6, First floor, Undergraduate center
ALBU	NADIA	05/25/2023	4:00 PM	5:30 PM	AU_RF06	U411, Fourth floor, Undergraduate center
ALBU	CATALIN	05/26/2023	11:30 AM	1:00 PM	SEE_PS13	U401, Fourth floor, Undergraduate center
ALDEIA	SUSANA CRISTINA	05/24/2023	2:00 PM	3:30 PM	IC_RF01	U115a, First floor, Undergraduate center
ALEAHMAD	YOSRA	05/26/2023	9:30 AM	11:00 AM	MA_PS11	U259, Second floor, Undergraduate center
ALEXANDER	ERNST-KENJI	05/25/2023	4:00 PM	5:30 PM	SEE_PS09	U4, First floor, Undergraduate center
ALI	HESHAM	05/26/2023	11:30 AM	1:00 PM	GV_PS14	U262, Second floor, Undergraduate center
ALLAM	AMIR	05/26/2023	9:30 AM	11:00 AM	FR_RF08	U115a, First floor, Undergraduate center
ALLES	MICHAEL	05/25/2023	11:00 AM	12:30 PM	AU_RF04	Historiahuone, U137a, First floor, Undergraduate center
ALMUBARAK	ALHANOUF	05/25/2023	11:00 AM	12:30 PM	SEE_PS05	U410b, Fourth floor, Undergraduate center
ALONSO	MARTA	05/24/2023	4:00 PM	5:30 PM	GV_PSD04	U6, First floor, Undergraduate center
ALSAHALI	KHOLOD	05/26/2023	9:30 AM	11:00 AM	SEE_RF07	U402, Fourth floor, Undergraduate center
ALTENDORFER	ANDREAS	05/26/2023	9:30 AM	11:00 AM	SEE_PSD08	U6, First floor, Undergraduate center
AMANO	YOSHIKI	05/26/2023	11:30 AM	1:00 PM	FR_RF12	U413a, Fourth floor, Undergraduate center
AMBERGER	HARALD	05/25/2023	11:00 AM	12:30 PM	TX_PSD03	U1, First floor, Undergraduate center
AMBROSINI	FRANCESCO	05/25/2023	4:00 PM	5:30 PM	FR_RF06	Historiahuone, U137a, First floor, Undergraduate center
AMEL-ZADEH	AMIR	05/26/2023	9:30 AM	11:00 AM	FR_PSD08	U3, First floor, Undergraduate center
ANAGNOSTOPOULOU	SERAINA	05/24/2023	4:00 PM	5:30 PM	FR_PS03	U121a, First floor, Undergraduate center

LAST NAME	FIRST NAME	Session Date	Start Time	End Time	Session Name	Room
ANDERNACK	ISABELLE	05/24/2023	2:00 PM	3:30 PM	PSNP_RF02	U259, Second floor, Undergraduate center
ANDERSON	MARK	05/25/2023	4:00 PM	5:30 PM	MA_RF06	U115a, First floor, Undergraduate center
ANDREASSEN	ROY-IVAR	05/25/2023	11:00 AM	12:30 PM	MA_RF03	U402, Fourth floor, Undergraduate center
ANDREICOVICI	IONELA	05/24/2023	4:00 PM	5:30 PM	FR_PSD02	U5, First floor, Undergraduate center
ANNELIN	ALICE	05/25/2023	4:00 PM	5:30 PM	AU_RF06	U411, Fourth floor, Undergraduate center
APOSTOL	OANA	05/25/2023	11:00 AM	12:30 PM	IC_PS06	U121a, First floor, Undergraduate center
ARIKAN	OZLEM	05/25/2023	4:00 PM	5:30 PM	IC_PS08	U358, Third floor, Undergraduate center
ASHOUR	SALMA	05/24/2023	4:00 PM	5:30 PM	TX_PS02	U262, Second floor, Undergraduate center
AWUYE	ISAAC	05/24/2023	2:00 PM	3:30 PM	FR_RF01	Historiahuone, U137a, First floor, Undergraduate center
BAAKEN	STEFAN	05/24/2023	4:00 PM	5:30 PM	TX_PS02	U262, Second floor, Undergraduate center
BABOUKARDOS	DIOGENIS	05/24/2023	2:00 PM	3:30 PM	SEE_PS01	U9, Second floor, Undergraduate center
BACH	AMADEUS	05/26/2023	9:30 AM	11:00 AM	GV_PS11	U262, Second floor, Undergraduate center
BACH	ALISA SOPHIE	05/26/2023	9:30 AM	11:00 AM	MA_RF07	U121b, First floor, Undergraduate center
BACHMANN	REBECCA	05/26/2023	2:30 PM	4:00 PM	GV_PS16	U405a, Fourth floor, Undergraduate center
BADA	CARMEN	05/24/2023	2:00 PM	3:30 PM	ED_PSD01	U3, First floor, Undergraduate center
BAMBER	MATT	05/26/2023	9:30 AM	11:00 AM	IC_PS01	U406a, Fourth floor, Undergraduate center
BANERJEE	SHANTANU	05/25/2023	11:00 AM	12:30 PM	FA_RF04	U414a, Fourth floor, Undergraduate center
BARONE	ELISABETTA	05/26/2023	9:30 AM	11:00 AM	GV_PS02	U406b, Fourth floor, Undergraduate center
BARROS	RUBEN	05/24/2023	4:00 PM	5:30 PM	PSNP_PS02	U401, Fourth floor, Undergraduate center
BASSYOUNY	HESHAM	05/25/2023	2:00 PM	3:30 PM	FR_PS08	U1, First floor, Undergraduate center
BECKER	KIRSTIN	05/25/2023	11:00 AM	12:30 PM	IC_PSD04	U7, First floor, Undergraduate center
BEER	CHRISTIAN	05/24/2023	2:00 PM	3:30 PM	FA_RF01	U411, Fourth floor, Undergraduate center
BEHLING	FLORIAN	05/25/2023	4:00 PM	5:30 PM	MA_RF06	U115a, First floor, Undergraduate center
BEHREND	FLORIAN	05/24/2023	4:00 PM	5:30 PM	MA_PS02	U410b, Fourth floor, Undergraduate center
BELAL	ATAUR	05/25/2023	4:00 PM	5:30 PM	SEE_RF06	U250a, Second floor, Undergraduate center
BELDI	ADEL	05/25/2023	2:00 PM	3:30 PM	MA_RF05	U414b, Fourth floor, Undergraduate center
BENTLEY	JEREMIAH	05/24/2023	2:00 PM	3:30 PM	MA_PS01	U261, Second floor, Undergraduate center
BERENS	JULIAN	05/24/2023	4:00 PM	5:30 PM	SEE_RF01	U121b, First floor, Undergraduate center
BERLINSKI	ELISE	05/24/2023	2:00 PM	3:30 PM	IS_PS01	U401, Fourth floor, Undergraduate center
BERZINS	JANIS	05/24/2023	2:00 PM	3:30 PM	GV_PS01	U264, Second floor, Undergraduate center
BIALEK-JAWORSKA	ANNA	05/25/2023	9:00 AM	10:30 AM	PSNP_RF01	U402, Fourth floor, Undergraduate center
BINZ	OLIVER	05/24/2023	4:00 PM	5:30 PM	FR_PS03	U121a, First floor, Undergraduate center
BIÖRKLUND	ANDERS	05/25/2023	9:00 AM	10:30 AM	IC_PSD03	U7, First floor, Undergraduate center
BIRK	SIMON	05/25/2023	2:00 PM	3:30 PM	MA_PS07	U401, Fourth floor, Undergraduate center
BLEIBTREU	CHRISTOPHER	05/26/2023	2:30 PM	4:00 PM	FR_PS19	U261, Second floor, Undergraduate center
BORITZ	J. EFRIM	05/25/2023	2:00 PM	3:30 PM	AU_PS08	U259, Second floor, Undergraduate center
BORNEMANN	TOBIAS	05/25/2023	2:00 PM	3:30 PM	TX_PSD05	U8, Second floor, Undergraduate center
BOURMISTROV	ANATOLI	05/26/2023	11:30 AM	1:00 PM	GV_PS05	U358, Third floor, Undergraduate center
BOZHINOVSKA LAZAREVSKA	ZORICA	05/24/2023	2:00 PM	3:30 PM	AU_RF01	U121b, First floor, Undergraduate center

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BREIJER	RIES	05/25/2023	11:00 AM	12:30 PM	SEE_PS05	U410b, Fourth floor, Undergraduate center
BRENNAN	NIAMH M.	05/26/2023	9:30 AM	11:00 AM	IC_PS01	U406a, Fourth floor, Undergraduate center
BREUER	MATTHIAS	05/25/2023	4:00 PM	5:30 PM	AU_RF06	U411, Fourth floor, Undergraduate center
BREUER	PATRICIA	05/26/2023	11:30 AM	1:00 PM	FR_PS15	U250a, Second floor, Undergraduate center
BRIÉ	BJARNE	05/24/2023	4:00 PM	5:30 PM	FR_PS02	U405a, Fourth floor, Undergraduate center
BRILAKIS	CHARALAMPOS	05/24/2023	4:00 PM	5:30 PM	AU_RF02	Historiahuone, U137a, First floor, Undergraduate center
BROCCARDO	LAURA	05/25/2023	2:00 PM	3:30 PM	MA_RF05	U414b, Fourth floor, Undergraduate center
BROK	PETER	05/25/2023	2:00 PM	3:30 PM	TX_RF04	U411, Fourth floor, Undergraduate center
BROWEN-TRINH	RUBY	05/24/2023	2:00 PM	3:30 PM	FR_PS12	U406b, Fourth floor, Undergraduate center
BUEHRLE	ANNA THERESA	05/25/2023	9:00 AM	10:30 AM	TX_PS04	U3, First floor, Undergraduate center
BURMAN	VIJAY	05/26/2023	9:30 AM	11:00 AM	AU_RF09	U413a, Fourth floor, Undergraduate center
BUß	KENO	05/25/2023	11:00 AM	12:30 PM	FA_PSD04	U4, First floor, Undergraduate center
BWANIKA	NAJIB	05/25/2023	9:00 AM	10:30 AM	SEE_PS04	U356, Third floor, Undergraduate center
CADEZ	SIMON	05/25/2023	11:00 AM	12:30 PM	MA_PS05	U406a, Fourth floor, Undergraduate center
CAHAYA	FITRA ROMAN	05/26/2023	9:30 AM	11:00 AM	SEE_RF08	U411, Fourth floor, Undergraduate center
CAMARGO	ARTHUR	05/26/2023	11:30 AM	1:00 PM	FR_RF11	Historiahuone, U137a, First floor, Undergraduate center
CANO-RODRIGUEZ	MANUEL	05/25/2023	2:00 PM	3:30 PM	FA_RF05	U115a, First floor, Undergraduate center
CARMONA	SALVADOR	05/24/2023	2:00 PM	3:30 PM	HI_PS01	U406a, Fourth floor, Undergraduate center
CARR	MICHELLE	05/26/2023	2:30 PM	4:00 PM	MA_PSD11	U356, Third floor, Undergraduate center
CARRIÓN	ELENA	05/25/2023	9:00 AM	10:30 AM	SEE_PS03	U406b, Fourth floor, Undergraduate center
CASTILLO-MERINO	DAVID	05/26/2023	9:30 AM	11:00 AM	AU_RF08	U414a, Fourth floor, Undergraduate center
CATASUS	BINO	05/25/2023	9:00 AM	10:30 AM	GV_PS04	U261, Second floor, Undergraduate center
CENCIARELLI	VELIA	05/25/2023	11:00 AM	12:30 PM	FR_RF04	U413a, Fourth floor, Undergraduate center
CHAKHOVICH	TERHI	05/25/2023	4:00 PM	5:30 PM	SEE_RF05	U121b, First floor, Undergraduate center
CHANG	YU-TZU	05/24/2023	2:00 PM	3:30 PM	AU_PS01	U119, First floor, Undergraduate center
CHANG	MILLICENT	05/24/2023	2:00 PM	3:30 PM	FA_PSD01	U4, First floor, Undergraduate center
CHANG	CHIH-WEI	05/24/2023	4:00 PM	5:30 PM	GV_PS10	U406b, Fourth floor, Undergraduate center
CHARITOU	ANDREAS	05/25/2023	2:00 PM	3:30 PM	FA_PSD05	U121a, First floor, Undergraduate center
CHAU	YUEN-KIT	05/26/2023	11:30 AM	1:00 PM	FR_RF13	U414b, Fourth floor, Undergraduate center
CHE	LIMEI	05/26/2023	9:30 AM	11:00 AM	AU_PS10	U119, First floor, Undergraduate center
CHEN	JASON	05/25/2023	9:00 AM	10:30 AM	ED_RF03	U414a, Fourth floor, Undergraduate center
CHEN	NI-YUN	05/25/2023	2:00 PM	3:30 PM	FA_PS08	U250a, Second floor, Undergraduate center
CHEN	XIAOQI	05/26/2023	2:30 PM	4:00 PM	FR_PS20	U262, Second floor, Undergraduate center
CHEN	TSUNG-KANG	05/26/2023	11:30 AM	1:00 PM	FR_RF12	U413a, Fourth floor, Undergraduate center
CHEN	ZIANG	05/25/2023	4:00 PM	5:30 PM	GV_PS08	U119, First floor, Undergraduate center
CHEN	YASHENG	05/26/2023	11:30 AM	1:00 PM	MA_PS14	U259, Second floor, Undergraduate center
CHEN	LI-YU	05/25/2023	4:00 PM	5:30 PM	MA_RF06	U115a, First floor, Undergraduate center
CHEN	CAI	05/24/2023	2:00 PM	3:30 PM	SEE_PS10	U410b, Fourth floor, Undergraduate center
CHENG	C. S. AGNES	05/25/2023	11:00 AM	12:30 PM	FR_PS06	U259, Second floor, Undergraduate center

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CHENG	MANDY	05/24/2023	4:00 PM	5:30 PM	MA_PS02	U410b, Fourth floor, Undergraduate center
CHLOMOU	GRIGORIA	05/24/2023	4:00 PM	5:30 PM	FA_RF03	U414a, Fourth floor, Undergraduate center
CHO	YOUNG JUN	05/25/2023	2:00 PM	3:30 PM	FA_PSD06	U356, Third floor, Undergraduate center
CHO	JOE (JOONGHI)	05/25/2023	9:00 AM	10:30 AM	FR_RF03	U115a, First floor, Undergraduate center
CHO	HYUNGGJIN	05/25/2023	2:00 PM	3:30 PM	TX_PS06	U405a, Fourth floor, Undergraduate center
CHRZAN	SANDRA	05/24/2023	4:00 PM	5:30 PM	SEE_RF01	U121b, First floor, Undergraduate center
CHUN	HONGMIN	05/26/2023	2:30 PM	4:00 PM	GV_PS18	U401, Fourth floor, Undergraduate center
CHUNG	YU-HSUAN	05/25/2023	11:00 AM	12:30 PM	FA_RF04	U414a, Fourth floor, Undergraduate center
CIAPPEI	CAMILLA	05/24/2023	2:00 PM	3:30 PM	GV_PSD01	U6, First floor, Undergraduate center
CISLEWICZ	JOSHUA	05/26/2023	9:30 AM	11:00 AM	SEE_RF07	U402, Fourth floor, Undergraduate center
CLUBB	COLIN	05/25/2023	4:00 PM	5:30 PM	FA_PS09	U410b, Fourth floor, Undergraduate center
COLUMBANO	CLAUDIO	05/24/2023	2:00 PM	3:30 PM	PSNP_PS01	U262, Second floor, Undergraduate center
CONCEICAO	ANA CRISTINA MENDES	05/25/2023	9:00 AM	10:30 AM	MA_RF02	U121b, First floor, Undergraduate center
COOLS	MARTINE	05/24/2023	2:00 PM	3:30 PM	MA_RF01	U402, Fourth floor, Undergraduate center
COOPMANS	BRITT	05/26/2023	9:30 AM	11:00 AM	MA_PS10	U264, Second floor, Undergraduate center
CORAZZA	LAURA	05/26/2023	9:30 AM	11:00 AM	SEE_RF07	U402, Fourth floor, Undergraduate center
CORRAL FERNÁNDEZ	SARA	05/26/2023	9:30 AM	11:00 AM	GV_PS02	U406b, Fourth floor, Undergraduate center
CORREA	CARMEN	05/26/2023	9:30 AM	11:00 AM	SEE_RF08	U411, Fourth floor, Undergraduate center
CORTEN	MAARTEN	05/24/2023	4:00 PM	5:30 PM	IC_RF02	U411, Fourth floor, Undergraduate center
CROCCO	EDOARDO	05/25/2023	9:00 AM	10:30 AM	MA_RF02	U121b, First floor, Undergraduate center
CROUGHS	ZILOY	05/26/2023	9:30 AM	11:00 AM	AU_PS11	U410b, Fourth floor, Undergraduate center
CROWLEY	RICHARD	05/26/2023	2:30 PM	4:00 PM	GV_PSD13	U1, First floor, Undergraduate center
CUI	JIE	05/25/2023	11:00 AM	12:30 PM	GV_PS12	U406b, Fourth floor, Undergraduate center
DAI	JIAXI	05/24/2023	2:00 PM	3:30 PM	FA_RF01	U411, Fourth floor, Undergraduate center
D'ARCY	ANNE	05/25/2023	2:00 PM	3:30 PM	FA_PS08	U250a, Second floor, Undergraduate center
DASCHNER	STEFAN	05/26/2023	2:30 PM	4:00 PM	FR_PS18	U410b, Fourth floor, Undergraduate center
DAUM	LEONIE	05/25/2023	9:00 AM	10:30 AM	IC_PSD03	U7, First floor, Undergraduate center
DE ALMEIDA	MARTA MALHEIRO	05/24/2023	2:00 PM	3:30 PM	PSNP_RF02	U259, Second floor, Undergraduate center
DE INES ANTON	OMAR	05/25/2023	9:00 AM	10:30 AM	AU_RF03	U121a, First floor, Undergraduate center
DE LA HIGUERA MOLINA	EMILIO JOSE	05/26/2023	11:30 AM	1:00 PM	GV_PS13	U406a, Fourth floor, Undergraduate center
DE LUCA	FRANCESCO	05/25/2023	9:00 AM	10:30 AM	GV_PS03	U119, First floor, Undergraduate center
DE VITO	ANTONIO	05/26/2023	11:30 AM	1:00 PM	GV_PSD11	U6, First floor, Undergraduate center
DEJUAN-BITRIA	DANIEL	05/26/2023	9:30 AM	11:00 AM	FA_PS10	U358, Third floor, Undergraduate center
DEKOSTER	KENNY	05/25/2023	9:00 AM	10:30 AM	TX_PS03	U264, Second floor, Undergraduate center
DELFINO	GIANLUCA F.	05/26/2023	9:30 AM	11:00 AM	MA_RF08	Historiahuone, U137a, First floor, Undergraduate center
DEMERS	ELIZABETH	05/25/2023	2:00 PM	3:30 PM	FR_PS08	U1, First floor, Undergraduate center
DENEUVE	EMELINE	05/24/2023	2:00 PM	3:30 PM	AU_PS01	U119, First floor, Undergraduate center
DESCHÊNES	JÉRÔME	05/25/2023	9:00 AM	10:30 AM	AU_PS04	U406a, Fourth floor, Undergraduate center
DEWAELE	LILIANA	05/25/2023	11:00 AM	12:30 PM	MA_PSD04	U8, Second floor, Undergraduate center

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DIERCKX	MICHIEL	05/25/2023	11:00 AM	12:30 PM	AU_RF04	Historiahuone, U137a, First floor, Undergraduate center
DISTELMANS	TINEKE	05/25/2023	4:00 PM	5:30 PM	MA_PS13	U259, Second floor, Undergraduate center
DOBIJA	DOROTA	05/25/2023	9:00 AM	10:30 AM	PSNP_PSD03	U9, Second floor, Undergraduate center
DOERING	HANNES	05/24/2023	4:00 PM	5:30 PM	FR_PSD02	U5, First floor, Undergraduate center
DONG	MINYUE	05/26/2023	2:30 PM	4:00 PM	FR_PSD14	U3, First floor, Undergraduate center
DREYER	FLORIAN ALEXANDER	05/25/2023	11:00 AM	12:30 PM	FA_RF04	U414a, Fourth floor, Undergraduate center
DUFURRENA	SEAMUS	05/25/2023	11:00 AM	12:30 PM	IC_PS06	U121a, First floor, Undergraduate center
DUMITRU	MADALINA	05/25/2023	2:00 PM	3:30 PM	ED_RF01	U413a, Fourth floor, Undergraduate center
EBERHARTINGER	EVA	05/24/2023	2:00 PM	3:30 PM	TX_PS01	U250a, Second floor, Undergraduate center
EHM	DANIEL	05/25/2023	2:00 PM	3:30 PM	TX_RF04	U411, Fourth floor, Undergraduate center
EL FASSI	ISMAIL	05/26/2023	11:30 AM	1:00 PM	SEE_RF10	U115a, First floor, Undergraduate center
ELEMES	ANASTASIOS	05/25/2023	9:00 AM	10:30 AM	TX_PSD02	U1, First floor, Undergraduate center
ELS	KAROLINE	05/25/2023	4:00 PM	5:30 PM	GV_PS08	U119, First floor, Undergraduate center
ENACHE	LUMINITA	05/26/2023	2:30 PM	4:00 PM	FR_PS16	U358, Third floor, Undergraduate center
EPURE	MIRCEA	05/25/2023	4:00 PM	5:30 PM	FR_PS09	U401, Fourth floor, Undergraduate center
ERINC	MERT	05/25/2023	11:00 AM	12:30 PM	AU_PSD05	U356, Third floor, Undergraduate center
ERKENS	MICHAEL	05/26/2023	9:30 AM	11:00 AM	FA_PS10	U358, Third floor, Undergraduate center
ERRICO	MARCO	05/24/2023	2:00 PM	3:30 PM	FR_RF01	Historiahuone, U137a, First floor, Undergraduate center
ESPOSITO-CANO	ANTOINETTE	05/26/2023	11:30 AM	1:00 PM	FR_RF12	U413a, Fourth floor, Undergraduate center
ESSID	MOEZ	05/24/2023	2:00 PM	3:30 PM	SEE_PS10	U410b, Fourth floor, Undergraduate center
EVERAERT	PATRICIA	05/24/2023	2:00 PM	3:30 PM	ED_PSD01	U3, First floor, Undergraduate center
FABISCH	DANIEL	05/24/2023	4:00 PM	5:30 PM	FR_PS02	U405a, Fourth floor, Undergraduate center
FABRIZI	MICHELE	05/26/2023	11:30 AM	1:00 PM	FR_PSD13	U356, Third floor, Undergraduate center
FANG	XIAOHUA	05/26/2023	9:30 AM	11:00 AM	FR_PSD09	U7, First floor, Undergraduate center
FANG	ZHENG	05/26/2023	9:30 AM	11:00 AM	GV_PSD08	U4, First floor, Undergraduate center
FEDERSEL	FLORIAN PHILIPP	05/24/2023	4:00 PM	5:30 PM	AU_RF02	Historiahuone, U137a, First floor, Undergraduate center
FEIL	LISA	05/26/2023	9:30 AM	11:00 AM	AU_RF09	U413a, Fourth floor, Undergraduate center
FEKETE PALI-PISTA	SZILVESZTER	05/24/2023	4:00 PM	5:30 PM	ED_RF02	U115a, First floor, Undergraduate center
FIRK	SEBASTIAN	05/26/2023	9:30 AM	11:00 AM	GV_PSD08	U4, First floor, Undergraduate center
FLACH	LEONARDO	05/26/2023	11:30 AM	1:00 PM	FR_RF13	U414b, Fourth floor, Undergraduate center
FLAGMEIER	VANESSA	05/24/2023	2:00 PM	3:30 PM	FR_PSD05	U5, First floor, Undergraduate center
FLANAGAN	CHRISTOPHER	05/25/2023	4:00 PM	5:30 PM	IC_PS09	U262, Second floor, Undergraduate center
FLASSAK	KONSTANTIN	05/25/2023	9:00 AM	10:30 AM	MA_PS03	U405a, Fourth floor, Undergraduate center
FLEER	SEBASTIAN	05/25/2023	2:00 PM	3:30 PM	FR_PSD01	U3, First floor, Undergraduate center
FLÓREZ PARRA	JESÚS MAURICIO	05/25/2023	9:00 AM	10:30 AM	PSNP_RF01	U402, Fourth floor, Undergraduate center
FLOROPOULOS	NIKOLAOS	05/24/2023	4:00 PM	5:30 PM	FA_RF03	U414a, Fourth floor, Undergraduate center
FRIEDMAN	HENRY	05/24/2023	2:00 PM	3:30 PM	SEE_PS10	U410b, Fourth floor, Undergraduate center
FRIEDRICH	CHRISTIAN	05/25/2023	11:00 AM	12:30 PM	AU_PS05	U119, First floor, Undergraduate center
FRIEDRICH	JAN	05/24/2023	4:00 PM	5:30 PM	IC_PS02	U406a, Fourth floor, Undergraduate center

LAST NAME	FIRST NAME	Session Date	Start Time	End Time	Session Name	Room
FRISENNA	CLAUDIA	05/26/2023	9:30 AM	11:00 AM	AU_PS10	U119, First floor, Undergraduate center
FUCHS	FLORIAN	05/25/2023	9:00 AM	10:30 AM	MA_RF02	U121b, First floor, Undergraduate center
FUMAGALLI	MICHELE	05/26/2023	11:30 AM	1:00 PM	MA_PS09	U410b, Fourth floor, Undergraduate center
GABRIELLI	GIANLUCA	05/25/2023	11:00 AM	12:30 PM	AU_RF04	Historiahuone, U137a, First floor, Undergraduate center
GAMBETTA	NICOLAS	05/26/2023	11:30 AM	1:00 PM	SEE_RF11	U402, Fourth floor, Undergraduate center
GAO	PENGFEEI	05/25/2023	11:00 AM	12:30 PM	GV_PS12	U406b, Fourth floor, Undergraduate center
GAO	YU	05/25/2023	9:00 AM	10:30 AM	GV_PSD03	U6, First floor, Undergraduate center
GARANINA	TATIANA	05/24/2023	4:00 PM	5:30 PM	FA_PS03	U250a, Second floor, Undergraduate center
GARCÍA-MECA	EMMA	05/24/2023	4:00 PM	5:30 PM	SEE_PSD09	U9, Second floor, Undergraduate center
GARG	MUKESH	05/25/2023	4:00 PM	5:30 PM	FR_RF06	Historiahuone, U137a, First floor, Undergraduate center
GARLOT FALGUIERES	ELODIE	05/25/2023	2:00 PM	3:30 PM	IC_PS07	U410b, Fourth floor, Undergraduate center
GAUCH	KEVIN	05/25/2023	9:00 AM	10:30 AM	AU_RF03	U121a, First floor, Undergraduate center
GEORGIOU	NADINE	05/26/2023	9:30 AM	11:00 AM	FR_RF08	U115a, First floor, Undergraduate center
GERTUNG	CHRISTINE	05/26/2023	2:30 PM	4:00 PM	FR_PS21	U259, Second floor, Undergraduate center
GHIO	ALESSANDRO	05/26/2023	9:30 AM	11:00 AM	SEE_PS11	U356, Third floor, Undergraduate center
GHITA	RAZVAN	05/25/2023	4:00 PM	5:30 PM	MA_PS08	U405a, Fourth floor, Undergraduate center
GHITTI	MARCO	05/25/2023	11:00 AM	12:30 PM	AU_PS06	U261, Second floor, Undergraduate center
GIESE	HENNING	05/24/2023	2:00 PM	3:30 PM	TX_PS01	U250a, Second floor, Undergraduate center
GJYMSHANA	ERIK	05/25/2023	11:00 AM	12:30 PM	TX_RF03	U115a, First floor, Undergraduate center
GKIKOPOULOS	SPYRIDON	05/25/2023	11:00 AM	12:30 PM	TX_PS05	U401, Fourth floor, Undergraduate center
GLACHTSIU	PETROULA	05/26/2023	2:30 PM	4:00 PM	FR_PSD16	U7, First floor, Undergraduate center
GOGAR	APOORV	05/24/2023	4:00 PM	5:30 PM	FA_RF03	U414a, Fourth floor, Undergraduate center
GOH	CLARENCE	05/25/2023	11:00 AM	12:30 PM	FA_PS05	U358, Third floor, Undergraduate center
GOMES	DELFINA	05/25/2023	9:00 AM	10:30 AM	HI_RF01	U414b, Fourth floor, Undergraduate center
GÓMEZ CONDE	JACOBO	05/26/2023	11:30 AM	1:00 PM	MA_PSD06	U7, First floor, Undergraduate center
GORE	ANGELA	05/25/2023	9:00 AM	10:30 AM	PSNP_RF01	U402, Fourth floor, Undergraduate center
GORMAN	LOUISE	05/25/2023	9:00 AM	10:30 AM	SEE_RF02	U411, Fourth floor, Undergraduate center
GOSELIN	ANNE MARIE	05/25/2023	11:00 AM	12:30 PM	SEE_RF03	U411, Fourth floor, Undergraduate center
GOUNOPOULOS	DIMITRIOS	05/24/2023	2:00 PM	3:30 PM	FA_PS01	U405a, Fourth floor, Undergraduate center
GRAHN	ALINE	05/26/2023	2:30 PM	4:00 PM	FR_PS19	U261, Second floor, Undergraduate center
GRANDE HERRERA	CRISTINA	05/26/2023	9:30 AM	11:00 AM	GV_PSD09	U8, Second floor, Undergraduate center
GRASCHITZ	SABINE	05/25/2023	4:00 PM	5:30 PM	AU_RF07	U413a, Fourth floor, Undergraduate center
GRAUMANN	NIKLAS	05/26/2023	11:30 AM	1:00 PM	SEE_PS12	U406b, Fourth floor, Undergraduate center
GRAZIOLI	FRANCESCO	05/25/2023	9:00 AM	10:30 AM	FA_PS04	U410b, Fourth floor, Undergraduate center
GRECO	GIULIO	05/25/2023	2:00 PM	3:30 PM	TX_PS07	U262, Second floor, Undergraduate center
GREGOR	MARTIN	05/25/2023	4:00 PM	5:30 PM	GV_PSD06	U3, First floor, Undergraduate center
GREY	COLETTE	05/25/2023	9:00 AM	10:30 AM	GV_PS03	U119, First floor, Undergraduate center
GRIFFIN	PAUL	05/26/2023	2:30 PM	4:00 PM	FR_PS18	U410b, Fourth floor, Undergraduate center
GROOT	WENDY	05/25/2023	2:00 PM	3:30 PM	IC_PSD05	U5, First floor, Undergraduate center

LAST NAME	FIRST NAME	Session Date	Start Time	End Time	Session Name	Room
GROSSETTI	FRANCESCO	05/24/2023	4:00 PM	5:30 PM	FR_RF02	U413a, Fourth floor, Undergraduate center
GROSSKOPF	ANN-KRISTIN	05/25/2023	4:00 PM	5:30 PM	FR_RF07	U414b, Fourth floor, Undergraduate center
GUIDI	MICHELE	05/25/2023	4:00 PM	5:30 PM	SEE_RF06	U250a, Second floor, Undergraduate center
GUILLAMON SAORIN	ENCARNA	05/26/2023	11:30 AM	1:00 PM	SEE_RF10	U115a, First floor, Undergraduate center
GULENKO	MARYNA	05/25/2023	2:00 PM	3:30 PM	SEE_PS06	U358, Third floor, Undergraduate center
GULKO	NADIA	05/25/2023	9:00 AM	10:30 AM	ED_RF03	U414a, Fourth floor, Undergraduate center
GULLKVIST	BENITA	05/25/2023	11:00 AM	12:30 PM	FR_RF04	U413a, Fourth floor, Undergraduate center
GUO	QIANG	05/24/2023	4:00 PM	5:30 PM	AU_PS03	U259, Second floor, Undergraduate center
GUO	DI	05/24/2023	2:00 PM	3:30 PM	FR_RF01	Historiahuone, U137a, First floor, Undergraduate center
GUO	JIA	05/25/2023	9:00 AM	10:30 AM	SEE_PSD03	U250a, Second floor, Undergraduate center
HA	HOANG NHAN	05/25/2023	4:00 PM	5:30 PM	AU_PS09	U406a, Fourth floor, Undergraduate center
HAAPAMAKI	ELINA	05/25/2023	4:00 PM	5:30 PM	AU_RF07	U413a, Fourth floor, Undergraduate center
HABERMANN	FLORIAN	05/25/2023	2:00 PM	3:30 PM	SEE_PS07	U261, Second floor, Undergraduate center
HADJIGAVRIEL	STAVRIANA	05/25/2023	4:00 PM	5:30 PM	AU_RF07	U413a, Fourth floor, Undergraduate center
HAGENBEEK	IVAN	05/25/2023	2:00 PM	3:30 PM	AU_PS07	U406b, Fourth floor, Undergraduate center
HAIDER	SYEDA NUSRAT	05/25/2023	4:00 PM	5:30 PM	FR_PSD07	U8, Second floor, Undergraduate center
HALARI	ANWAR	05/25/2023	11:00 AM	12:30 PM	MA_RF03	U402, Fourth floor, Undergraduate center
HAMR	SABRINA	05/25/2023	2:00 PM	3:30 PM	MA_PS06	U119, First floor, Undergraduate center
HAN	SONGYI	05/26/2023	9:30 AM	11:00 AM	FR_PS10	U405a, Fourth floor, Undergraduate center
HANSEN	JAMES	05/26/2023	11:30 AM	1:00 PM	FR_PS15	U250a, Second floor, Undergraduate center
HARDECK	INGA	05/25/2023	4:00 PM	5:30 PM	TX_PS09	U121a, First floor, Undergraduate center
HARRÉ	SIMON	05/25/2023	9:00 AM	10:30 AM	FA_PSD03	U4, First floor, Undergraduate center
HARRER	THERESIA	05/25/2023	4:00 PM	5:30 PM	SEE_RF05	U121b, First floor, Undergraduate center
HARTLIEB	SVEN	05/25/2023	11:00 AM	12:30 PM	AU_PSD05	U356, Third floor, Undergraduate center
HASLAM	JIM	05/25/2023	2:00 PM	3:30 PM	IC_PS07	U410b, Fourth floor, Undergraduate center
HASSAN	OMAIMA	05/25/2023	11:00 AM	12:30 PM	SEE_RF03	U411, Fourth floor, Undergraduate center
HAW	IN-MU	05/24/2023	4:00 PM	5:30 PM	FA_PS02	U358, Third floor, Undergraduate center
HE	LI-JEN	05/24/2023	4:00 PM	5:30 PM	AU_RF02	Historiahuone, U137a, First floor, Undergraduate center
HE	HUIYU	05/26/2023	11:30 AM	1:00 PM	FR_PSD12	U8, Second floor, Undergraduate center
HEICHL	VERONIKA	05/25/2023	11:00 AM	12:30 PM	SEE_RF03	U411, Fourth floor, Undergraduate center
HEIKKILÄ	TIMO	05/25/2023	4:00 PM	5:30 PM	SEE_RF06	U250a, Second floor, Undergraduate center
HENRIQUES	CATARINA	05/25/2023	11:00 AM	12:30 PM	AU_PSD04	U3, First floor, Undergraduate center
HESS	DIETER	05/25/2023	2:00 PM	3:30 PM	FA_RF05	U115a, First floor, Undergraduate center
HEWAWITHANA	DUSHY	05/25/2023	9:00 AM	10:30 AM	SEE_PS03	U406b, Fourth floor, Undergraduate center
HEYVAERT	CARL-ERIK	05/25/2023	2:00 PM	3:30 PM	FA_RF05	U115a, First floor, Undergraduate center
HIDAYAT	AGUS	05/24/2023	4:00 PM	5:30 PM	TX_PS02	U262, Second floor, Undergraduate center
HILLMANN	LISA	05/25/2023	9:00 AM	10:30 AM	TX_RF02	Historiahuone, U137a, First floor, Undergraduate center
HILMER	LUDWIG	05/24/2023	2:00 PM	3:30 PM	AU_PS02	U121a, First floor, Undergraduate center
HIRSCH	BERNHARD	05/25/2023	4:00 PM	5:30 PM	MA_PSD07	U356, Third floor, Undergraduate center

LAST NAME	FIRST NAME	Session Date	Start Time	End Time	Session Name	Room
HO	HOA	05/25/2023	2:00 PM	3:30 PM	MA_PS06	U119, First floor, Undergraduate center
HO	TUAN	05/26/2023	11:30 AM	1:00 PM	SEE_PS12	U406b, Fourth floor, Undergraduate center
HOFER	ALEXANDER	05/25/2023	9:00 AM	10:30 AM	GV_PS04	U261, Second floor, Undergraduate center
HOFFMANN	SEBASTIAN	05/25/2023	2:00 PM	3:30 PM	IC_PS07	U410b, Fourth floor, Undergraduate center
HOFFMANN	NICOLE	05/26/2023	9:30 AM	11:00 AM	MA_PSD08	U5, First floor, Undergraduate center
HOGLUND	HENRIK	05/25/2023	4:00 PM	5:30 PM	AU_RF07	U413a, Fourth floor, Undergraduate center
HONG	SUNNY	05/26/2023	2:30 PM	4:00 PM	GV_PS17	U406a, Fourth floor, Undergraduate center
HONSEL	VICTORIA	05/25/2023	4:00 PM	5:30 PM	IC_PS08	U358, Third floor, Undergraduate center
HOPPE	ANDRE	05/26/2023	9:30 AM	11:00 AM	MA_PS10	U264, Second floor, Undergraduate center
HÖRNER	SVEN	05/25/2023	4:00 PM	5:30 PM	MA_RF06	U115a, First floor, Undergraduate center
HOWARD	JENNIFER	05/24/2023	2:00 PM	3:30 PM	AU_PS02	U121a, First floor, Undergraduate center
HRAZDIL	KAREL	05/24/2023	4:00 PM	5:30 PM	TX_PSD01	U1, First floor, Undergraduate center
HSIEH	TIEN-SHIH	05/24/2023	4:00 PM	5:30 PM	TX_RF01	U402, Fourth floor, Undergraduate center
HSU	YU-LIN	05/26/2023	11:30 AM	1:00 PM	FR_RF12	U413a, Fourth floor, Undergraduate center
HUANG	TING-CHIAO	05/24/2023	2:00 PM	3:30 PM	AU_PSD01	U1, First floor, Undergraduate center
HUANG	ALAN GUOMING	05/25/2023	11:00 AM	12:30 PM	FR_PSD04	U5, First floor, Undergraduate center
HUMMEL	KATRIN	05/24/2023	4:00 PM	5:30 PM	SEE_RF01	U121b, First floor, Undergraduate center
HUNG	SHENGMIN	05/25/2023	2:00 PM	3:30 PM	FA_PS08	U250a, Second floor, Undergraduate center
HUSMANN	ANNA	05/25/2023	4:00 PM	5:30 PM	FR_RF07	U414b, Fourth floor, Undergraduate center
HUSSAIN	NAZIM	05/26/2023	11:30 AM	1:00 PM	SEE_RF09	U414a, Fourth floor, Undergraduate center
IMPERATORE	CLAUDIA	05/26/2023	2:30 PM	4:00 PM	GV_PSD15	U6, First floor, Undergraduate center
IRAQI	RANNA	05/24/2023	2:00 PM	3:30 PM	IS_MA_PSD01	U8, Second floor, Undergraduate center
ISACK	MARKUS	05/25/2023	2:00 PM	3:30 PM	AU_RF05	Historiahuone, U137a, First floor, Undergraduate center
ISIDRO	HELENA	05/25/2023	4:00 PM	5:30 PM	FR_RF07	U414b, Fourth floor, Undergraduate center
IWASAWA	KEITA	05/25/2023	11:00 AM	12:30 PM	MA_RF03	U402, Fourth floor, Undergraduate center
IZE	FABIEN	05/25/2023	11:00 AM	12:30 PM	MA_PSD04	U8, Second floor, Undergraduate center
JANSSENS	ROB	05/24/2023	4:00 PM	5:30 PM	IC_RF02	U411, Fourth floor, Undergraduate center
JARVA	HENRY	05/25/2023	4:00 PM	5:30 PM	FA_PS09	U410b, Fourth floor, Undergraduate center
JASARI	EMIRA	05/25/2023	11:00 AM	12:30 PM	SEE_RF03	U411, Fourth floor, Undergraduate center
JENNINGS	JARED	05/25/2023	4:00 PM	5:30 PM	GV_PSD14	U1, First floor, Undergraduate center
JIANG	WEI	05/24/2023	2:00 PM	3:30 PM	FA_PS01	U405a, Fourth floor, Undergraduate center
JOAQUIM DOS SANTOS	JOÃO VICTOR	05/25/2023	2:00 PM	3:30 PM	FR_RF05	U414a, Fourth floor, Undergraduate center
JOBST	DOMINIK	05/24/2023	4:00 PM	5:30 PM	SEE_RF01	U121b, First floor, Undergraduate center
JOHANSSON-BERG	TOBIAS	05/25/2023	11:00 AM	12:30 PM	AU_PS05	U119, First floor, Undergraduate center
JOHNSTON	JAMIE	05/26/2023	11:30 AM	1:00 PM	FR_RF11	Historiahuone, U137a, First floor, Undergraduate center
JOOS	PETER	05/26/2023	11:30 AM	1:00 PM	FR_PSD13	U356, Third floor, Undergraduate center
JULIANI	ELSA MARIA	05/25/2023	11:00 AM	12:30 PM	FA_PS05	U358, Third floor, Undergraduate center
JUNG	TAEJIN	05/24/2023	4:00 PM	5:30 PM	TX_PSD01	U1, First floor, Undergraduate center
KALISTA	MADELINE	05/26/2023	11:30 AM	1:00 PM	FR_PS01	U119, First floor, Undergraduate center

LAST NAME	FIRST NAME	Session Date	Start Time	End Time	Session Name	Room
KALLIO	KIRSI-MARI	05/26/2023	9:30 AM	11:00 AM	MA_RF07	U121b, First floor, Undergraduate center
KANELIS	DIMITRIS	05/26/2023	11:30 AM	1:00 PM	FR_PS13	U264, Second floor, Undergraduate center
KANG	TONY	05/24/2023	2:00 PM	3:30 PM	FR_PS12	U406b, Fourth floor, Undergraduate center
KARIM	ATM	05/24/2023	2:00 PM	3:30 PM	AU_PS01	U119, First floor, Undergraduate center
KASMANHUBER	ANNA	05/25/2023	4:00 PM	5:30 PM	SEE_PS09	U4, First floor, Undergraduate center
KASTRUP	TIM	05/24/2023	2:00 PM	3:30 PM	IS_RF01	U414a, Fourth floor, Undergraduate center
KASUKABE	mitsunori	05/25/2023	9:00 AM	10:30 AM	HI_RF01	U414b, Fourth floor, Undergraduate center
KAZMI	SYED HASSAN RAZA	05/24/2023	4:00 PM	5:30 PM	FA_RF03	U414a, Fourth floor, Undergraduate center
KEEVE	TANJA	05/25/2023	11:00 AM	12:30 PM	SEE_PS05	U410b, Fourth floor, Undergraduate center
KERCKHOFS	LINDE	05/24/2023	4:00 PM	5:30 PM	AU_PSD02	U3, First floor, Undergraduate center
KEREMIS	ANESTIS	05/25/2023	9:00 AM	10:30 AM	IC_PS04	U262, Second floor, Undergraduate center
KETTUNEN	JAANA	05/24/2023	2:00 PM	3:30 PM	PSNP_PS01	U262, Second floor, Undergraduate center
KHADAROO	IQBAL	05/25/2023	9:00 AM	10:30 AM	PSNP_PSD03	U9, Second floor, Undergraduate center
KHALID	SHARIF	05/26/2023	9:30 AM	11:00 AM	SEE_PS11	U356, Third floor, Undergraduate center
KHALILOV	AKRAM	05/25/2023	4:00 PM	5:30 PM	FR_PSD07	U8, Second floor, Undergraduate center
KHOO	EUNICE	05/24/2023	4:00 PM	5:30 PM	SEE_PS02	U261, Second floor, Undergraduate center
KIHN	LILI-ANNE	05/25/2023	4:00 PM	5:30 PM	IC_HI_RF05	U414a, Fourth floor, Undergraduate center
KIM	KYEONGMIN	05/26/2023	9:30 AM	11:00 AM	MA_RF07	U121b, First floor, Undergraduate center
KIM	YOUNGJIN	05/26/2023	9:30 AM	11:00 AM	MA_RF08	Historiahuone, U137a, First floor, Undergraduate center
KIM	NATALIE	05/26/2023	9:30 AM	11:00 AM	MA_RF08	Historiahuone, U137a, First floor, Undergraduate center
KING	TISHA	05/24/2023	2:00 PM	3:30 PM	TX_PS01	U250a, Second floor, Undergraduate center
KINNERT	JAN	05/26/2023	11:30 AM	1:00 PM	GV_PS05	U358, Third floor, Undergraduate center
KIRAN	ANILA	05/25/2023	2:00 PM	3:30 PM	AU_PSD06	U9, Second floor, Undergraduate center
KISTER	NIKLAS	05/25/2023	9:00 AM	10:30 AM	MA_PS03	U405a, Fourth floor, Undergraduate center
KIYAM	CLEBER	05/26/2023	11:30 AM	1:00 PM	FR_RF13	U414b, Fourth floor, Undergraduate center
KJENSTAD	MARTINE	05/26/2023	11:30 AM	1:00 PM	MA_RF09	U121b, First floor, Undergraduate center
KLEYMENOVA	ANYA	05/26/2023	11:30 AM	1:00 PM	FR_PSD10	U1, First floor, Undergraduate center
KLOPPENBURG	INGOLF	05/26/2023	9:30 AM	11:00 AM	FA_PS11	U121a, First floor, Undergraduate center
KLOSCH	MARTIN	05/24/2023	2:00 PM	3:30 PM	SEE_PS01	U9, Second floor, Undergraduate center
KNACKER	LISA	05/25/2023	9:00 AM	10:30 AM	MA_PSD03	U8, Second floor, Undergraduate center
KNORREN	LARS	05/26/2023	2:30 PM	4:00 PM	GV_PS18	U401, Fourth floor, Undergraduate center
KNUST	LUCAS	05/25/2023	11:00 AM	12:30 PM	FR_PS05	U405a, Fourth floor, Undergraduate center
KOCH	REINALD	05/25/2023	4:00 PM	5:30 PM	TX_RF05	U402, Fourth floor, Undergraduate center
KOENIGSGRUBER	ROLAND	05/26/2023	9:30 AM	11:00 AM	FR_RF09	U414b, Fourth floor, Undergraduate center
KOENRAADT	JEROEN	05/25/2023	11:00 AM	12:30 PM	FA_PS06	U262, Second floor, Undergraduate center
KOH	WEI CHERN	05/25/2023	9:00 AM	10:30 AM	ED_RF03	U414a, Fourth floor, Undergraduate center
KOKOTT	PETER	05/24/2023	2:00 PM	3:30 PM	IS_RF01	U414a, Fourth floor, Undergraduate center
KOMAREV	ILIYA	05/26/2023	9:30 AM	11:00 AM	FA_PS10	U358, Third floor, Undergraduate center
KONIECZNY	KARINA	05/25/2023	4:00 PM	5:30 PM	FR_RF07	U414b, Fourth floor, Undergraduate center

LAST NAME	FIRST NAME	Session Date	Start Time	End Time	Session Name	Room
KOPITA	ANASTASIA	05/24/2023	4:00 PM	5:30 PM	FA_PSD02	U4, First floor, Undergraduate center
KORCA	BLERITA	05/25/2023	9:00 AM	10:30 AM	SEE_PS03	U406b, Fourth floor, Undergraduate center
KOSTOGLOU	GEORGIOS	05/25/2023	11:00 AM	12:30 PM	FA_PS05	U358, Third floor, Undergraduate center
KOSUGI	MASATOSHI	05/25/2023	4:00 PM	5:30 PM	IC_HI_RF05	U414a, Fourth floor, Undergraduate center
KRAFT	BENJAMIN	05/24/2023	2:00 PM	3:30 PM	IC_RF01	U115a, First floor, Undergraduate center
KRAFT	MARVIN	05/25/2023	4:00 PM	5:30 PM	TX_PS09	U121a, First floor, Undergraduate center
KRASODOMSKA	JOANNA	05/25/2023	2:00 PM	3:30 PM	SEE_RF04	U402, Fourth floor, Undergraduate center
KREANDER	NIKLAS	05/24/2023	4:00 PM	5:30 PM	SEE_PSD02	U356, Third floor, Undergraduate center
KRITZINGER	JANA	05/24/2023	2:00 PM	3:30 PM	AU_RF01	U121b, First floor, Undergraduate center
KRUPOVA	LENKA	05/25/2023	9:00 AM	10:30 AM	FR_RF03	U115a, First floor, Undergraduate center
KSHATRIYA	ANIL	05/26/2023	11:30 AM	1:00 PM	MA_PS14	U259, Second floor, Undergraduate center
KUEHLE	KONSTANTIN	05/25/2023	2:00 PM	3:30 PM	AU_RF05	Historiahuone, U137a, First floor, Undergraduate center
KUHLMANN	FINIA	05/26/2023	9:30 AM	11:00 AM	PSNP_PSD02	U250a, Second floor, Undergraduate center
KUHN	SEBASTIAN	05/26/2023	9:30 AM	11:00 AM	MA_RF08	Historiahuone, U137a, First floor, Undergraduate center
KUNKEL	TESSA	05/24/2023	4:00 PM	5:30 PM	HI_PS02	U414b, Fourth floor, Undergraduate center
KUROKI	MAKOTO	05/26/2023	11:30 AM	1:00 PM	FR_RF10	U411, Fourth floor, Undergraduate center
KÜSTER	STEPHAN	05/25/2023	4:00 PM	5:30 PM	AU_PSD07	U7, First floor, Undergraduate center
ŁADA	MONIKA	05/25/2023	11:00 AM	12:30 PM	IC_RF03	U121b, First floor, Undergraduate center
LAM	PETER	05/26/2023	11:30 AM	1:00 PM	FR_PS13	U264, Second floor, Undergraduate center
LAMPE	JAN HENDRIK	05/26/2023	2:30 PM	4:00 PM	MA_PSD11	U356, Third floor, Undergraduate center
LAN	HAO	05/25/2023	2:00 PM	3:30 PM	FR_RF05	U414a, Fourth floor, Undergraduate center
LANGER	LUISA	05/26/2023	2:30 PM	4:00 PM	GV_PS16	U405a, Fourth floor, Undergraduate center
LASSAK	MATTHIAS	05/24/2023	4:00 PM	5:30 PM	FA_PSD02	U4, First floor, Undergraduate center
LASSILA	ERKKI	05/26/2023	9:30 AM	11:00 AM	MA_PS11	U259, Second floor, Undergraduate center
LAUER	CLEMENS	05/26/2023	11:30 AM	1:00 PM	FR_RF10	U411, Fourth floor, Undergraduate center
LAZCANO	LAURA	05/25/2023	11:00 AM	12:30 PM	IC_RF04	U414b, Fourth floor, Undergraduate center
LEE	JIMMY	05/25/2023	2:00 PM	3:30 PM	AU_RF05	Historiahuone, U137a, First floor, Undergraduate center
LEE	SANGWON	05/26/2023	11:30 AM	1:00 PM	FR_PS01	U119, First floor, Undergraduate center
LEE	BRANDON	05/25/2023	9:00 AM	10:30 AM	MA_PS04	U259, Second floor, Undergraduate center
LEE	CHIH-CHEN	05/25/2023	2:00 PM	3:30 PM	MA_PS07	U401, Fourth floor, Undergraduate center
LEHNER	OTHMAR	05/25/2023	11:00 AM	12:30 PM	SEE_PSD04	U9, Second floor, Undergraduate center
LEIDNER	JACOB JUSTUS	05/26/2023	2:30 PM	4:00 PM	FR_PS17	U264, Second floor, Undergraduate center
LEITONIENE	SVIESA	05/25/2023	9:00 AM	10:30 AM	PSNP_RF01	U402, Fourth floor, Undergraduate center
LEJARD	CHRISTOPHE	05/26/2023	9:30 AM	11:00 AM	FR_PS11	U261, Second floor, Undergraduate center
LESSIS	GIANNIS	05/26/2023	11:30 AM	1:00 PM	FR_PSD12	U8, Second floor, Undergraduate center
LEWIS	RACHAEL	05/26/2023	2:30 PM	4:00 PM	MA_PS15	U119, First floor, Undergraduate center
LI	XIAOHUI	05/26/2023	9:30 AM	11:00 AM	FR_PS11	U261, Second floor, Undergraduate center
LI	YANI	05/26/2023	2:30 PM	4:00 PM	FR_PS16	U358, Third floor, Undergraduate center
LI	LEI	05/26/2023	9:30 AM	11:00 AM	FR_RF08	U115a, First floor, Undergraduate center

LAST NAME	FIRST NAME	Session Date	Start Time	End Time	Session Name	Room
LI	ZEZENG	05/25/2023	4:00 PM	5:30 PM	GV_PSD02	U9, Second floor, Undergraduate center
LI	YIWEI	05/26/2023	9:30 AM	11:00 AM	GV_PSD09	U8, Second floor, Undergraduate center
LI	ZAN	05/26/2023	2:30 PM	4:00 PM	GV_PSD15	U6, First floor, Undergraduate center
LI	QI	05/24/2023	4:00 PM	5:30 PM	IC_PSD02	U7, First floor, Undergraduate center
LI	PINGLI	05/26/2023	9:30 AM	11:00 AM	MA_PS11	U259, Second floor, Undergraduate center
LI	KEVIN	05/25/2023	2:00 PM	3:30 PM	TX_PS06	U405a, Fourth floor, Undergraduate center
LI?EN	MINA	05/24/2023	4:00 PM	5:30 PM	ED_RF02	U115a, First floor, Undergraduate center
LIAO	YI-HSING	05/24/2023	4:00 PM	5:30 PM	GV_PS10	U406b, Fourth floor, Undergraduate center
LIN	STEVE	05/26/2023	2:30 PM	4:00 PM	FR_PS16	U358, Third floor, Undergraduate center
LIN	YI-HUNG	05/26/2023	2:30 PM	4:00 PM	GV_PS16	U405a, Fourth floor, Undergraduate center
LINKE	VERA	05/24/2023	4:00 PM	5:30 PM	IC_PS05	U119, First floor, Undergraduate center
LIU	QILIANG	05/26/2023	9:30 AM	11:00 AM	AU_RF08	U414a, Fourth floor, Undergraduate center
LIU	TINGTING	05/26/2023	11:30 AM	1:00 PM	FR_RF12	U413a, Fourth floor, Undergraduate center
LIU	SIQI	05/26/2023	11:30 AM	1:00 PM	SEE_RF11	U402, Fourth floor, Undergraduate center
LOFFLER	CLEMENS	05/25/2023	2:00 PM	3:30 PM	MA_RF04	U121b, First floor, Undergraduate center
LOHMEIER	NILS	05/25/2023	4:00 PM	5:30 PM	GV_PS09	U261, Second floor, Undergraduate center
LOPES	ANA	05/26/2023	11:30 AM	1:00 PM	FR_RF11	Historiahuone, U137a, First floor, Undergraduate center
LÓPEZ-PÉREZ	MARÍA VICTORIA	05/25/2023	2:00 PM	3:30 PM	SEE_RF04	U402, Fourth floor, Undergraduate center
LOUKOPOULOS	PANAGIOTIS	05/25/2023	4:00 PM	5:30 PM	FR_RF06	Historiahuone, U137a, First floor, Undergraduate center
LOUKOPOULOS	GEORGIOS	05/26/2023	2:30 PM	4:00 PM	GV_PS18	U401, Fourth floor, Undergraduate center
LOURENCO	ISABEL	05/25/2023	9:00 AM	10:30 AM	FR_PSD03	U5, First floor, Undergraduate center
LOURENÇO	SOFIA	05/26/2023	9:30 AM	11:00 AM	AU_RF09	U413a, Fourth floor, Undergraduate center
LU	WEI	05/24/2023	4:00 PM	5:30 PM	GV_PSD04	U6, First floor, Undergraduate center
LUKEŠ	JÁCHYM	05/24/2023	4:00 PM	5:30 PM	TX_RF01	U402, Fourth floor, Undergraduate center
LUSTOSA	PAULO ROBERTO	05/25/2023	4:00 PM	5:30 PM	IC_PS09	U262, Second floor, Undergraduate center
LYNCH	RUTH	05/25/2023	9:00 AM	10:30 AM	GV_PS04	U261, Second floor, Undergraduate center
MA	WENTAO	05/24/2023	2:00 PM	3:30 PM	FR_PS12	U406b, Fourth floor, Undergraduate center
MA	YUELONG (FRANK)	05/26/2023	11:30 AM	1:00 PM	MA_PS14	U259, Second floor, Undergraduate center
MACAGNAN	CLEA	05/25/2023	11:00 AM	12:30 PM	IC_RF04	U414b, Fourth floor, Undergraduate center
MADADIAN	OVEIS	05/25/2023	2:00 PM	3:30 PM	FR_RF05	U414a, Fourth floor, Undergraduate center
MAGHAKYAN	ARPINE	05/24/2023	4:00 PM	5:30 PM	AU_PS03	U259, Second floor, Undergraduate center
MAGRI	CARLOTTA	05/24/2023	2:00 PM	3:30 PM	AU_RF01	U121b, First floor, Undergraduate center
MAIRE	SARAH	05/24/2023	4:00 PM	5:30 PM	IC_RF02	U411, Fourth floor, Undergraduate center
MAKAREM	NASER	05/25/2023	11:00 AM	12:30 PM	FR_RF04	U413a, Fourth floor, Undergraduate center
MÄKELÄ	HANNELE	05/24/2023	4:00 PM	5:30 PM	SEE_PSD02	U356, Third floor, Undergraduate center
MALAGUEÑO	RICARDO	05/26/2023	11:30 AM	1:00 PM	MA_PSD10	U4, First floor, Undergraduate center
MALIK	MUHAMMAD FARHAN	05/24/2023	2:00 PM	3:30 PM	FA_RF01	U411, Fourth floor, Undergraduate center
MANDL	BETTINA	05/25/2023	2:00 PM	3:30 PM	MA_RF04	U121b, First floor, Undergraduate center
MANGENEY	LOUIS	05/25/2023	11:00 AM	12:30 PM	FR_PSD04	U5, First floor, Undergraduate center

LAST NAME	FIRST NAME	Session Date	Start Time	End Time	Session Name	Room
MANSOURI	SASAN	05/25/2023	11:00 AM	12:30 PM	IC_RF03	U121b, First floor, Undergraduate center
MARANGONI	CLAUDIA	05/24/2023	2:00 PM	3:30 PM	FA_PSD01	U4, First floor, Undergraduate center
MARINI	CLAUDIA	05/25/2023	9:00 AM	10:30 AM	MA_PS03	U405a, Fourth floor, Undergraduate center
MARTINO	ILARIA	05/26/2023	11:30 AM	1:00 PM	SEE_RF11	U402, Fourth floor, Undergraduate center
MARZOUK	MAHMOUD	05/26/2023	11:30 AM	1:00 PM	GV_PS05	U358, Third floor, Undergraduate center
MATERN	JANINA	05/24/2023	4:00 PM	5:30 PM	MA_PSD02	U8, Second floor, Undergraduate center
MAURICE	JONATHAN	05/26/2023	11:30 AM	1:00 PM	MA_PSD10	U4, First floor, Undergraduate center
MAUSSEN	SOPHIE	05/25/2023	4:00 PM	5:30 PM	MA_PS08	U405a, Fourth floor, Undergraduate center
MAX	MALTE MARTIN	05/25/2023	4:00 PM	5:30 PM	TX_PSD06	U6, First floor, Undergraduate center
MAYER	BERNADETTE	05/24/2023	2:00 PM	3:30 PM	MA_RF01	U402, Fourth floor, Undergraduate center
MCBRIDE	KAREN	05/24/2023	4:00 PM	5:30 PM	HI_PS02	U414b, Fourth floor, Undergraduate center
MCMEEKING	KEVIN	05/25/2023	9:00 AM	10:30 AM	HI_RF01	U414b, Fourth floor, Undergraduate center
MEIER	JAN-HENDRIK	05/24/2023	2:00 PM	3:30 PM	ED_PS01	U358, Third floor, Undergraduate center
MELLADO	LUCÍA	05/24/2023	2:00 PM	3:30 PM	ED_PS01	U358, Third floor, Undergraduate center
MENICACCI	LUCA	05/25/2023	4:00 PM	5:30 PM	TX_RF05	U402, Fourth floor, Undergraduate center
MENSAH	ALBERT	05/25/2023	9:00 AM	10:30 AM	FA_PSD03	U4, First floor, Undergraduate center
MENTENS	JO	05/25/2023	2:00 PM	3:30 PM	FA_RF05	U115a, First floor, Undergraduate center
MERBECKS	UTE	05/26/2023	11:30 AM	1:00 PM	SEE_RF09	U414a, Fourth floor, Undergraduate center
MESA-PÉREZ	ENRIQUE	05/24/2023	4:00 PM	5:30 PM	SEE_PS14	U264, Second floor, Undergraduate center
MEYER	NIKLAS	05/26/2023	11:30 AM	1:00 PM	GV_PSD10	U3, First floor, Undergraduate center
MICKOVIC	ANA	05/24/2023	2:00 PM	3:30 PM	IS_PS01	U401, Fourth floor, Undergraduate center
MIDDLETON	ALEXANDRA	05/25/2023	2:00 PM	3:30 PM	ED_RF01	U413a, Fourth floor, Undergraduate center
MIES	MICHAEL	05/26/2023	11:30 AM	1:00 PM	FR_RF10	U411, Fourth floor, Undergraduate center
MIGLIAVACCA	ALESSANDRO	05/25/2023	2:00 PM	3:30 PM	SEE_PS07	U261, Second floor, Undergraduate center
MIIHKINEN	ANTTI	05/25/2023	11:00 AM	12:30 PM	ED_PS02	U264, Second floor, Undergraduate center
MILLER	BRIAN	05/25/2023	11:00 AM	12:30 PM	FR_PS05	U405a, Fourth floor, Undergraduate center
MINTAH	ENOCH OPARE	05/24/2023	4:00 PM	5:30 PM	IC_RF02	U411, Fourth floor, Undergraduate center
MISSAGLIA	ANNA	05/25/2023	9:00 AM	10:30 AM	MA_PSD03	U8, Second floor, Undergraduate center
MITTELBAACH-HOERMANSIEDER	STEPHANIE	05/25/2023	9:00 AM	10:30 AM	FA_RF02	U413a, Fourth floor, Undergraduate center
MIYAZAWA	ORIE	05/25/2023	9:00 AM	10:30 AM	HI_RF01	U414b, Fourth floor, Undergraduate center
MONDAL	UJJAL	05/24/2023	4:00 PM	5:30 PM	SEE_RF01	U121b, First floor, Undergraduate center
MONTEIRO	JANUÁRIO	05/26/2023	9:30 AM	11:00 AM	MA_RF07	U121b, First floor, Undergraduate center
MORETTI	GIANLUCA	05/25/2023	11:00 AM	12:30 PM	SEE_RF03	U411, Fourth floor, Undergraduate center
MORIMITSU	TAKAHIRO	05/24/2023	2:00 PM	3:30 PM	MA_PS01	U261, Second floor, Undergraduate center
MOTOKI	FABIO	05/26/2023	11:30 AM	1:00 PM	FR_PS14	U261, Second floor, Undergraduate center
MOUFTY	SQUAD	05/26/2023	11:30 AM	1:00 PM	SEE_RF10	U115a, First floor, Undergraduate center
MOUSSA	TANTAWY	05/25/2023	4:00 PM	5:30 PM	GV_PSD02	U9, Second floor, Undergraduate center
MUHN	MAXIMILIAN	05/26/2023	9:30 AM	11:00 AM	FR_PS10	U405a, Fourth floor, Undergraduate center
MURAKAMI	YUTARO	05/26/2023	9:30 AM	11:00 AM	MA_RF07	U121b, First floor, Undergraduate center

LAST NAME	FIRST NAME	Session Date	Start Time	End Time	Session Name	Room
MURGOLO	MICHAEL	05/26/2023	9:30 AM	11:00 AM	SEE_RF08	U411, Fourth floor, Undergraduate center
MUTHSAM	VIKTORIA	05/25/2023	2:00 PM	3:30 PM	FR_PSD01	U3, First floor, Undergraduate center
MWINTOME	GORDON	05/24/2023	4:00 PM	5:30 PM	AU_RF02	Historiahuone, U137a, First floor, Undergraduate center
NAGAR	NEERAV	05/26/2023	11:30 AM	1:00 PM	GV_PS15	U121a, First floor, Undergraduate center
NAJJAR	JAMIL	05/26/2023	2:30 PM	4:00 PM	FR_PSD15	U5, First floor, Undergraduate center
NAVALLAS	BEGOÑA	05/26/2023	9:30 AM	11:00 AM	AU_RF09	U413a, Fourth floor, Undergraduate center
NEULAND	JANA	05/24/2023	4:00 PM	5:30 PM	FR_RF02	U413a, Fourth floor, Undergraduate center
NEUNSINGER	CHRISTOF	05/26/2023	9:30 AM	11:00 AM	FA_PS11	U121a, First floor, Undergraduate center
NG	JEFFREY	05/26/2023	11:30 AM	1:00 PM	SEE_RF10	U115a, First floor, Undergraduate center
NGHIEM	ANH THU	05/25/2023	4:00 PM	5:30 PM	IC_PS09	U262, Second floor, Undergraduate center
N'GUESSAN	KEVIN	05/25/2023	11:00 AM	12:30 PM	GV_PS06	U250a, Second floor, Undergraduate center
NGUYEN	THI THUY DUNG	05/25/2023	2:00 PM	3:30 PM	AU_PSD06	U9, Second floor, Undergraduate center
NIGGEMANN	FELIX	05/26/2023	11:30 AM	1:00 PM	FR_PS13	U264, Second floor, Undergraduate center
NILSSON	HENRIK	05/26/2023	2:30 PM	4:00 PM	AU_PSD03	U8, Second floor, Undergraduate center
NODA	AKIHIRO	05/25/2023	2:00 PM	3:30 PM	SEE_PSD05	U7, First floor, Undergraduate center
NOORDERMEER	BENJAMIN	05/24/2023	4:00 PM	5:30 PM	FA_PS02	U358, Third floor, Undergraduate center
NOVOTNY-FARKAS	ZOLTAN	05/26/2023	11:30 AM	1:00 PM	FR_PSD10	U1, First floor, Undergraduate center
NTOUNIS	DIMITRIOS	05/25/2023	2:00 PM	3:30 PM	TX_PS07	U262, Second floor, Undergraduate center
NUNEZ-NICKEL	MANUEL	05/25/2023	9:00 AM	10:30 AM	FR_RF03	U115a, First floor, Undergraduate center
OBERSON	ROMAIN	05/26/2023	9:30 AM	11:00 AM	AU_RF08	U414a, Fourth floor, Undergraduate center
OELRICH	SEBASTIAN	05/24/2023	2:00 PM	3:30 PM	SEE_PSD01	U356, Third floor, Undergraduate center
OJALA	HANNU	05/25/2023	9:00 AM	10:30 AM	TX_RF02	Historiahuone, U137a, First floor, Undergraduate center
OLBERT	LARS	05/25/2023	9:00 AM	10:30 AM	ED_RF03	U414a, Fourth floor, Undergraduate center
OLIVEIRA	HELENA	05/24/2023	2:00 PM	3:30 PM	HI_PS01	U406a, Fourth floor, Undergraduate center
OOSTRA	SIETSE	05/26/2023	11:30 AM	1:00 PM	FR_RF10	U411, Fourth floor, Undergraduate center
ORTH	CAROLINE	05/25/2023	11:00 AM	12:30 PM	IC_RF04	U414b, Fourth floor, Undergraduate center
ORTHAUS	SELINA	05/24/2023	2:00 PM	3:30 PM	IC_RF01	U115a, First floor, Undergraduate center
ORTIZ	MARCELO	05/25/2023	11:00 AM	12:30 PM	FA_PSD04	U4, First floor, Undergraduate center
ORTNER	JULIA	05/25/2023	11:00 AM	12:30 PM	IC_RF03	U121b, First floor, Undergraduate center
OTT	CHRISTIAN	05/25/2023	2:00 PM	3:30 PM	SEE_PS06	U358, Third floor, Undergraduate center
OURA	KEISUKE	05/24/2023	2:00 PM	3:30 PM	IS_MA_PSD01	U8, Second floor, Undergraduate center
OWUSU	ANDREWS	05/25/2023	4:00 PM	5:30 PM	SEE_PSD06	U5, First floor, Undergraduate center
OZDOGAN	AYSE	05/25/2023	9:00 AM	10:30 AM	TX_RF02	Historiahuone, U137a, First floor, Undergraduate center
PAIENTKO	TETIANA	05/24/2023	2:00 PM	3:30 PM	FA_RF01	U411, Fourth floor, Undergraduate center
PAIS	CLÁUDIO	05/24/2023	4:00 PM	5:30 PM	AU_RF02	Historiahuone, U137a, First floor, Undergraduate center
PAIVA	INNA	05/26/2023	9:30 AM	11:00 AM	GV_PS11	U262, Second floor, Undergraduate center
PAJUNEN	KATI	05/25/2023	9:00 AM	10:30 AM	AU_RF03	U121a, First floor, Undergraduate center
PALAS	RIMONA	05/24/2023	4:00 PM	5:30 PM	FR_RF02	U413a, Fourth floor, Undergraduate center
PALERMO	TOMMASO	05/25/2023	11:00 AM	12:30 PM	AU_PS05	U119, First floor, Undergraduate center

LAST NAME	FIRST NAME	Session Date	Start Time	End Time	Session Name	Room
PAN	HUNGHUA	05/25/2023	11:00 AM	12:30 PM	FR_RF04	U413a, Fourth floor, Undergraduate center
PAN	ZEPING	05/26/2023	11:30 AM	1:00 PM	FR_RF11	Historiahuone, U137a, First floor, Undergraduate center
PANDEY	RUDRESH	05/24/2023	2:00 PM	3:30 PM	GV_PSD01	U6, First floor, Undergraduate center
PANDIT	SHAIENDRA	05/25/2023	11:00 AM	12:30 PM	AU_PS06	U261, Second floor, Undergraduate center
PAPADOPOULOS	LAZAROS	05/25/2023	2:00 PM	3:30 PM	MA_RF05	U414b, Fourth floor, Undergraduate center
PAPIOREK	KEVIN	05/25/2023	2:00 PM	3:30 PM	MA_RF05	U414b, Fourth floor, Undergraduate center
PARAKNEWITZ	JOHANNA	05/25/2023	11:00 AM	12:30 PM	TX_RF03	U115a, First floor, Undergraduate center
PARISI	CRISTIANA	05/26/2023	11:30 AM	1:00 PM	SEE_PS13	U401, Fourth floor, Undergraduate center
PARL	ULLE	05/24/2023	4:00 PM	5:30 PM	ED_RF02	U115a, First floor, Undergraduate center
PARTE	LAURA	05/25/2023	2:00 PM	3:30 PM	ED_RF01	U413a, Fourth floor, Undergraduate center
PATTERSON	KATHARINE	05/25/2023	2:00 PM	3:30 PM	MA_PSD05	U6, First floor, Undergraduate center
PAUGAM	LUC	05/24/2023	2:00 PM	3:30 PM	IC_PSD01	U7, First floor, Undergraduate center
PAULEIKHOFF	JOHANNES	05/26/2023	9:30 AM	11:00 AM	SEE_PSD07	U1, First floor, Undergraduate center
PAZIENZA	FABIO	05/24/2023	2:00 PM	3:30 PM	PSNP_RF02	U259, Second floor, Undergraduate center
PEIXINHO	RUBEN	05/26/2023	11:30 AM	1:00 PM	FR_PS15	U250a, Second floor, Undergraduate center
PELGER	CHRISTOPH	05/26/2023	9:30 AM	11:00 AM	IC_PS01	U406a, Fourth floor, Undergraduate center
PELLINEN	JUKKA	05/26/2023	9:30 AM	11:00 AM	MA_PSD08	U5, First floor, Undergraduate center
PENDL	STEFANIE	05/25/2023	4:00 PM	5:30 PM	TX_PS09	U121a, First floor, Undergraduate center
PETERA	PETR	05/26/2023	11:30 AM	1:00 PM	MA_RF09	U121b, First floor, Undergraduate center
PETERS	CHRISTIAN	05/25/2023	4:00 PM	5:30 PM	AU_PSD07	U7, First floor, Undergraduate center
PETROU	ZACHARIAS	05/26/2023	9:30 AM	11:00 AM	FA_PS11	U121a, First floor, Undergraduate center
PETTINICCHIO	ANGELA	05/26/2023	2:30 PM	4:00 PM	AU_PSD03	U8, Second floor, Undergraduate center
PFISTER	JAN	05/25/2023	11:00 AM	12:30 PM	IC_PS06	U121a, First floor, Undergraduate center
PFLITSCH	MAX	05/25/2023	9:00 AM	10:30 AM	TX_PSD02	U1, First floor, Undergraduate center
PHAM	LY	05/25/2023	2:00 PM	3:30 PM	AU_PS08	U259, Second floor, Undergraduate center
PHAM	HANNAH	05/25/2023	11:00 AM	12:30 PM	MA_PS05	U406a, Fourth floor, Undergraduate center
PIEPER	LENA	05/24/2023	4:00 PM	5:30 PM	AU_PSD02	U3, First floor, Undergraduate center
PING	YUAN	05/25/2023	2:00 PM	3:30 PM	FR_PS08	U1, First floor, Undergraduate center
PINTO	JEDSON	05/26/2023	2:30 PM	4:00 PM	GV_PSD13	U1, First floor, Undergraduate center
PIRVELI	EREKLE	05/25/2023	2:00 PM	3:30 PM	SEE_PS06	U358, Third floor, Undergraduate center
PIZZO	CARMINE	05/25/2023	11:00 AM	12:30 PM	GV_PSD07	U6, First floor, Undergraduate center
POMARE	CAROL	05/25/2023	11:00 AM	12:30 PM	FA_RF04	U414a, Fourth floor, Undergraduate center
PONGTEPUPATHUM	SUTEERA	05/26/2023	2:30 PM	4:00 PM	FR_PS21	U259, Second floor, Undergraduate center
PONTONES ROSA	CAROLINA	05/25/2023	9:00 AM	10:30 AM	PSNP_RF01	U402, Fourth floor, Undergraduate center
PORUMB	VLAD-ANDREI	05/26/2023	11:30 AM	1:00 PM	FR_RF13	U414b, Fourth floor, Undergraduate center
POTÌ	VALERIO	05/25/2023	9:00 AM	10:30 AM	FA_RF02	U413a, Fourth floor, Undergraduate center
PRICE	RICHARD	05/26/2023	11:30 AM	1:00 PM	FR_PSD11	U5, First floor, Undergraduate center
QUARCHIONI	SONIA	05/25/2023	4:00 PM	5:30 PM	IC_HI_RF05	U414a, Fourth floor, Undergraduate center
QUICK	REINER	05/25/2023	9:00 AM	10:30 AM	AU_RF03	U121a, First floor, Undergraduate center

LAST NAME	FIRST NAME	Session Date	Start Time	End Time	Session Name	Room
QUIRANTES CHECON	BIANCA	05/25/2023	11:00 AM	12:30 PM	FA_PS06	U262, Second floor, Undergraduate center
RAGAIGNE	AURÉLIEN	05/25/2023	2:00 PM	3:30 PM	ED_RF01	U413a, Fourth floor, Undergraduate center
RAGHUNANDAN	ANEESH	05/25/2023	4:00 PM	5:30 PM	SEE_RF05	U121b, First floor, Undergraduate center
RAI	ATUL	05/25/2023	2:00 PM	3:30 PM	FR_PS07	U264, Second floor, Undergraduate center
RAJABALIZADEH	JAVAD	05/25/2023	9:00 AM	10:30 AM	AU_PS04	U406a, Fourth floor, Undergraduate center
RAM	RONITA	05/26/2023	11:30 AM	1:00 PM	SEE_PS13	U401, Fourth floor, Undergraduate center
RANASINGHE	THARINDRA	05/25/2023	4:00 PM	5:30 PM	GV_PS09	U261, Second floor, Undergraduate center
RANEY	ROBERT	05/26/2023	2:30 PM	4:00 PM	FR_PSD06	U4, First floor, Undergraduate center
RAPP	MARC STEFFEN	05/24/2023	2:00 PM	3:30 PM	GV_PS01	U264, Second floor, Undergraduate center
RASHID	HARUN	05/25/2023	2:00 PM	3:30 PM	TX_PS06	U405a, Fourth floor, Undergraduate center
RAUCCI	DOMENICO	05/24/2023	2:00 PM	3:30 PM	PSNP_RF02	U259, Second floor, Undergraduate center
RAVENDA	DIEGO	05/24/2023	4:00 PM	5:30 PM	PSNP_PS02	U401, Fourth floor, Undergraduate center
RECHBAUER	MARTINA	05/25/2023	11:00 AM	12:30 PM	TX_PS05	U401, Fourth floor, Undergraduate center
REICHEL	KENNETH	05/24/2023	2:00 PM	3:30 PM	PSNP_PS01	U262, Second floor, Undergraduate center
REICHMANN	DORON	05/25/2023	4:00 PM	5:30 PM	FR_PS09	U401, Fourth floor, Undergraduate center
REILLEY	JACOB	05/24/2023	4:00 PM	5:30 PM	IC_PSD02	U7, First floor, Undergraduate center
REIMSBACH	DANIEL	05/25/2023	2:00 PM	3:30 PM	SEE_PS07	U261, Second floor, Undergraduate center
REPOUTSIKA	LEMONIA	05/25/2023	9:00 AM	10:30 AM	FA_PS04	U410b, Fourth floor, Undergraduate center
REPENNING	NATHALIE	05/24/2023	4:00 PM	5:30 PM	IC_PS05	U119, First floor, Undergraduate center
RESTER	FLORIAN	05/26/2023	11:30 AM	1:00 PM	MA_PS12	U405a, Fourth floor, Undergraduate center
RICCIARDI	GIORGIO	05/25/2023	9:00 AM	10:30 AM	FA_RF02	U413a, Fourth floor, Undergraduate center
RIEGER	MARIO	05/24/2023	4:00 PM	5:30 PM	TX_RF01	U402, Fourth floor, Undergraduate center
RIEPL	JULIA	05/26/2023	11:30 AM	1:00 PM	MA_RF09	U121b, First floor, Undergraduate center
RIGAMONTI	ALESSANDRO PAOLO	05/25/2023	9:00 AM	10:30 AM	FR_PS04	U401, Fourth floor, Undergraduate center
RODRIGUE	MICHELLE	05/25/2023	9:00 AM	10:30 AM	IC_PS03	U358, Third floor, Undergraduate center
ROHMANN	MAXIMILIAN	05/25/2023	11:00 AM	12:30 PM	AU_PS06	U261, Second floor, Undergraduate center
RUDOLF	ANNA	05/25/2023	9:00 AM	10:30 AM	SEE_PS04	U356, Third floor, Undergraduate center
RUGGIERO	PASQUALE	05/25/2023	4:00 PM	5:30 PM	AU_RF07	U413a, Fourth floor, Undergraduate center
RUHNKE	CARSTEN	05/25/2023	2:00 PM	3:30 PM	MA_RF04	U121b, First floor, Undergraduate center
RÜNGER	SILKE	05/25/2023	11:00 AM	12:30 PM	TX_RF03	U115a, First floor, Undergraduate center
SAASTAMOINEN	JANI	05/25/2023	11:00 AM	12:30 PM	FR_RF04	U413a, Fourth floor, Undergraduate center
SAFFAR	WALID	05/25/2023	11:00 AM	12:30 PM	FR_PS05	U405a, Fourth floor, Undergraduate center
SAILER	MARIANA	05/25/2023	9:00 AM	10:30 AM	GV_PS03	U119, First floor, Undergraduate center
SANDULESCU	MARIA-SILVIA	05/25/2023	9:00 AM	10:30 AM	IC_PS03	U358, Third floor, Undergraduate center
SARATH	BHARAT	05/26/2023	2:30 PM	4:00 PM	FR_PSD15	U5, First floor, Undergraduate center
SARHAN	AHMED	05/25/2023	4:00 PM	5:30 PM	SEE_RF05	U121b, First floor, Undergraduate center
SCARPA	FRANCESCO	05/26/2023	11:30 AM	1:00 PM	SEE_RF09	U414a, Fourth floor, Undergraduate center
SCHAEFER	PETER	05/26/2023	11:30 AM	1:00 PM	GV_PSD10	U3, First floor, Undergraduate center
SCHAUER	VICTOR	05/25/2023	2:00 PM	3:30 PM	SEE_PSD05	U7, First floor, Undergraduate center

LAST NAME	FIRST NAME	Session Date	Start Time	End Time	Session Name	Room
SCHIEHL	EDUARDO	05/25/2023	4:00 PM	5:30 PM	SEE_PSD06	U5, First floor, Undergraduate center
SCHIEMANN	FRANK	05/25/2023	11:00 AM	12:30 PM	SEE_PSD04	U9, Second floor, Undergraduate center
SCHIEMER-HABERL	VERA	05/24/2023	2:00 PM	3:30 PM	IC_RF01	U115a, First floor, Undergraduate center
SCHINDLER	DIRK	05/25/2023	9:00 AM	10:30 AM	TX_PS04	U3, First floor, Undergraduate center
SCHIPP	ADRIAN	05/24/2023	4:00 PM	5:30 PM	TX_RF01	U402, Fourth floor, Undergraduate center
SCHMID	FLAVIA	05/25/2023	11:00 AM	12:30 PM	MA_PS05	U406a, Fourth floor, Undergraduate center
SCHNEGG	MAÉL	05/24/2023	2:00 PM	3:30 PM	IS_RF01	U414a, Fourth floor, Undergraduate center
SCHNEIDER	FABIOLA	05/25/2023	9:00 AM	10:30 AM	SEE_RF02	U411, Fourth floor, Undergraduate center
SCHÖN	LENA	05/25/2023	9:00 AM	10:30 AM	TX_RF02	Historiahuone, U137a, First floor, Undergraduate center
SCHÖNBOHM	AVO	05/24/2023	2:00 PM	3:30 PM	MA_RF01	U402, Fourth floor, Undergraduate center
SCHOTT	ALICIA	05/24/2023	4:00 PM	5:30 PM	AU_PS03	U259, Second floor, Undergraduate center
SCHULZE-BERGE	JOHANNA	05/25/2023	9:00 AM	10:30 AM	SEE_RF02	U411, Fourth floor, Undergraduate center
SCHÜSSLER	TILL	05/25/2023	4:00 PM	5:30 PM	FA_PS09	U410b, Fourth floor, Undergraduate center
SCHWERING	ANJA	05/26/2023	11:30 AM	1:00 PM	MA_PS09	U410b, Fourth floor, Undergraduate center
SCHWERTNER	TIM	05/25/2023	4:00 PM	5:30 PM	SEE_PS08	U406b, Fourth floor, Undergraduate center
SEAVEY	SCOTT	05/25/2023	4:00 PM	5:30 PM	AU_RF06	U411, Fourth floor, Undergraduate center
SECINARO	SILVANA	05/26/2023	11:30 AM	1:00 PM	SEE_RF09	U414a, Fourth floor, Undergraduate center
SEEBECK	ANDREAS	05/26/2023	2:30 PM	4:00 PM	FR_PSD16	U7, First floor, Undergraduate center
SEHN	VICTOR HUGO	05/25/2023	4:00 PM	5:30 PM	MA_PS13	U259, Second floor, Undergraduate center
SELLHORN	THORSTEN	05/25/2023	9:00 AM	10:30 AM	FR_PSD03	U5, First floor, Undergraduate center
SEMEEN	HOMAIRA	05/26/2023	9:30 AM	11:00 AM	SEE_PSD07	U1, First floor, Undergraduate center
SHAILER	GREG	05/25/2023	4:00 PM	5:30 PM	SEE_RF05	U121b, First floor, Undergraduate center
SHE	GUOMAN	05/24/2023	4:00 PM	5:30 PM	FR_PS03	U121a, First floor, Undergraduate center
SHEN	ZHE	05/24/2023	4:00 PM	5:30 PM	GV_PS10	U406b, Fourth floor, Undergraduate center
SHENTU	LIRONG	05/24/2023	2:00 PM	3:30 PM	AU_PS02	U121a, First floor, Undergraduate center
SHEPPARD	GAIL	05/25/2023	11:00 AM	12:30 PM	IC_RF04	U414b, Fourth floor, Undergraduate center
SHI	WEI	05/25/2023	2:00 PM	3:30 PM	FR_PS07	U264, Second floor, Undergraduate center
SHI	BEI	05/25/2023	2:00 PM	3:30 PM	MA_RF04	U121b, First floor, Undergraduate center
SHIMADA	YOSHINORI	05/25/2023	11:00 AM	12:30 PM	FA_RF04	U414a, Fourth floor, Undergraduate center
SHINOTO	RYOKO	05/25/2023	9:00 AM	10:30 AM	HI_RF01	U414b, Fourth floor, Undergraduate center
SHIU	CHENG-YI	05/26/2023	2:30 PM	4:00 PM	FR_PS20	U262, Second floor, Undergraduate center
SHORT	JUSTIN	05/26/2023	2:30 PM	4:00 PM	GV_PS17	U406a, Fourth floor, Undergraduate center
SIAHAAN	FERNANDO	05/25/2023	2:00 PM	3:30 PM	TX_PSD05	U8, Second floor, Undergraduate center
SILVOLA	HANNA	05/25/2023	4:00 PM	5:30 PM	SEE_RF06	U250a, Second floor, Undergraduate center
SIMAC	INES	05/26/2023	9:30 AM	11:00 AM	AU_PS10	U119, First floor, Undergraduate center
SIMON	THOMAS	05/24/2023	2:00 PM	3:30 PM	IS_PS01	U401, Fourth floor, Undergraduate center
SINHA	VIKASH KUMAR	05/24/2023	4:00 PM	5:30 PM	IC_PS05	U119, First floor, Undergraduate center
SITKIEWICZ	MILENA	05/25/2023	2:00 PM	3:30 PM	TX_RF04	U411, Fourth floor, Undergraduate center
SKINNERUP	THOMAS	05/26/2023	11:30 AM	1:00 PM	MA_RF09	U121b, First floor, Undergraduate center

LAST NAME	FIRST NAME	Session Date	Start Time	End Time	Session Name	Room
SLAPNI?AR	SERGEJA	05/25/2023	11:00 AM	12:30 PM	IC_RF03	U121b, First floor, Undergraduate center
SMIRNOW	DASHA	05/24/2023	2:00 PM	3:30 PM	IC_PSD01	U7, First floor, Undergraduate center
SOLTANI	BAHRAM	05/25/2023	11:00 AM	12:30 PM	IC_RF04	U414b, Fourth floor, Undergraduate center
SONG	HAKJOON	05/25/2023	4:00 PM	5:30 PM	GV_PS08	U119, First floor, Undergraduate center
SOPP	KARINA	05/25/2023	2:00 PM	3:30 PM	TX_RF04	U411, Fourth floor, Undergraduate center
SORRENTINO	DANIELA	05/24/2023	4:00 PM	5:30 PM	PSNP_PS02	U401, Fourth floor, Undergraduate center
SOUDANI	SIAMAK	05/26/2023	2:30 PM	4:00 PM	MA_PS15	U119, First floor, Undergraduate center
SPAGNUOLO	FLAVIO	05/25/2023	9:00 AM	10:30 AM	SEE_RF02	U411, Fourth floor, Undergraduate center
STACESCU	BOGDAN	05/25/2023	11:00 AM	12:30 PM	GV_PSD07	U6, First floor, Undergraduate center
STAINBANK	LESLEY JUNE	05/24/2023	4:00 PM	5:30 PM	TX_RF01	U402, Fourth floor, Undergraduate center
STASZKIEWICZ	PIOTR	05/25/2023	11:00 AM	12:30 PM	AU_RF04	Historiahuone, U137a, First floor, Undergraduate center
STELLER	NICOLE	05/26/2023	9:30 AM	11:00 AM	MA_RF08	Historiahuone, U137a, First floor, Undergraduate center
STICE	DERRALD	05/24/2023	2:00 PM	3:30 PM	AU_PSD01	U1, First floor, Undergraduate center
STICE	JOSEPH HAN	05/26/2023	2:30 PM	4:00 PM	FR_PS17	U264, Second floor, Undergraduate center
STOCZEK	PIA	05/25/2023	9:00 AM	10:30 AM	FA_PS04	U410b, Fourth floor, Undergraduate center
STOUMBOS	ROBERT	05/26/2023	11:30 AM	1:00 PM	FR_PS14	U261, Second floor, Undergraduate center
STRAKOVA	JACQUELINE	05/25/2023	2:00 PM	3:30 PM	AU_PS07	U406b, Fourth floor, Undergraduate center
STROM	EVA	05/25/2023	2:00 PM	3:30 PM	SEE_RF04	U402, Fourth floor, Undergraduate center
SU	YANG	05/26/2023	11:30 AM	1:00 PM	FR_RF13	U414b, Fourth floor, Undergraduate center
SUFAJ	DITMIR	05/26/2023	9:30 AM	11:00 AM	AU_PS12	U401, Fourth floor, Undergraduate center
SUL	EDWARD	05/25/2023	2:00 PM	3:30 PM	GV_PSD05	U4, First floor, Undergraduate center
SUN	YUAN	05/25/2023	11:00 AM	12:30 PM	IC_RF03	U121b, First floor, Undergraduate center
SUN	CHENGZHU	05/24/2023	4:00 PM	5:30 PM	SEE_PS02	U261, Second floor, Undergraduate center
SURETH-SLOANE	CAREN	05/25/2023	4:00 PM	5:30 PM	TX_PSD06	U6, First floor, Undergraduate center
SUTTON	NICOLE	05/26/2023	11:30 AM	1:00 PM	GV_PS13	U406a, Fourth floor, Undergraduate center
SWARA	CHRISTOPHER	05/25/2023	4:00 PM	5:30 PM	IC_HI_RF05	U414a, Fourth floor, Undergraduate center
SZELES	MATE	05/25/2023	4:00 PM	5:30 PM	GV_PSD14	U1, First floor, Undergraduate center
SZYMANEK	PAULINA	05/26/2023	9:30 AM	11:00 AM	FR_RF09	U414b, Fourth floor, Undergraduate center
TAGUCHI	SATOSHI	05/26/2023	11:30 AM	1:00 PM	GV_PSD12	U9, Second floor, Undergraduate center
TAHAR	CAROLINE	05/25/2023	11:00 AM	12:30 PM	MA_RF03	U402, Fourth floor, Undergraduate center
TAMMEN	THOMAS	05/26/2023	2:30 PM	4:00 PM	FR_PS17	U264, Second floor, Undergraduate center
TANG	QI	05/26/2023	2:30 PM	4:00 PM	FR_PS20	U262, Second floor, Undergraduate center
TANG	FENG	05/24/2023	4:00 PM	5:30 PM	FR_RF02	U413a, Fourth floor, Undergraduate center
TANK	ANN	05/26/2023	2:30 PM	4:00 PM	FR_PS18	U410b, Fourth floor, Undergraduate center
TAYLOR	DANIEL	05/26/2023	11:30 AM	1:00 PM	FR_RF10	U411, Fourth floor, Undergraduate center
TEITTINEN	HENRI	05/26/2023	9:30 AM	11:00 AM	MA_PSD09	U9, Second floor, Undergraduate center
THAMBAR	PAUL	05/26/2023	11:30 AM	1:00 PM	MA_RF09	U121b, First floor, Undergraduate center
THEIS	JOCHEN	05/25/2023	4:00 PM	5:30 PM	SEE_PS08	U406b, Fourth floor, Undergraduate center
THEODOSIOU	EMILY	05/26/2023	9:30 AM	11:00 AM	AU_PS12	U401, Fourth floor, Undergraduate center

LAST NAME	FIRST NAME	Session Date	Start Time	End Time	Session Name	Room
THEVENOT	MAYA	05/25/2023	9:00 AM	10:30 AM	FR_PS04	U401, Fourth floor, Undergraduate center
TIDEMAN	SEBASTIAN	05/24/2023	2:00 PM	3:30 PM	SEE_PSD01	U356, Third floor, Undergraduate center
TIETMEYER	RAPHAEL	05/26/2023	9:30 AM	11:00 AM	SEE_RF08	U411, Fourth floor, Undergraduate center
TISCHER	CHRISTIAN	05/25/2023	4:00 PM	5:30 PM	FR_RF06	Historiahuone, U137a, First floor, Undergraduate center
TONELLI	ALBERTO	05/26/2023	9:30 AM	11:00 AM	SEE_RF07	U402, Fourth floor, Undergraduate center
TOURON	PHILIPPE	05/25/2023	9:00 AM	10:30 AM	IC_PS04	U262, Second floor, Undergraduate center
TRÄSKMAN	TOMAS	05/24/2023	2:00 PM	3:30 PM	IS_RF01	U414a, Fourth floor, Undergraduate center
TRAXLER	ALBERT	05/26/2023	9:30 AM	11:00 AM	AU_RF08	U414a, Fourth floor, Undergraduate center
TREVISAN	PAOLA	05/25/2023	11:00 AM	12:30 PM	IC_PSD04	U7, First floor, Undergraduate center
TROJANOWSKI	GRZEGORZ	05/26/2023	9:30 AM	11:00 AM	SEE_RF08	U411, Fourth floor, Undergraduate center
TROMBETTA	MARCO	05/25/2023	9:00 AM	10:30 AM	ED_RF03	U414a, Fourth floor, Undergraduate center
TSAI	YUAN-TANG	05/25/2023	11:00 AM	12:30 PM	GV_PS12	U406b, Fourth floor, Undergraduate center
TSENG	YI JIE	05/25/2023	2:00 PM	3:30 PM	FR_RF05	U414a, Fourth floor, Undergraduate center
TSILEPONIS	NIKOLAOS	05/25/2023	4:00 PM	5:30 PM	FR_RF07	U414b, Fourth floor, Undergraduate center
TU	YUHONG	05/25/2023	2:00 PM	3:30 PM	MA_RF04	U121b, First floor, Undergraduate center
TWYFORD	ERIN	05/26/2023	9:30 AM	11:00 AM	SEE_PS11	U356, Third floor, Undergraduate center
UCIEDA BLANCO	JOSE LUIS	05/25/2023	11:00 AM	12:30 PM	ED_PS02	U264, Second floor, Undergraduate center
UMAN	TIMUR	05/25/2023	2:00 PM	3:30 PM	AU_PS07	U406b, Fourth floor, Undergraduate center
UTHAM	VINAY	05/24/2023	2:00 PM	3:30 PM	FA_RF01	U411, Fourth floor, Undergraduate center
VAISANEN	MARJO	05/25/2023	4:00 PM	5:30 PM	MA_PS13	U259, Second floor, Undergraduate center
VAKULENKO	VERONIKA	05/24/2023	2:00 PM	3:30 PM	PSNP_RF02	U259, Second floor, Undergraduate center
VALENTIN?I?	ALJOŠA	05/26/2023	9:30 AM	11:00 AM	FR_PS10	U405a, Fourth floor, Undergraduate center
VALLE RUIZ	CINTHIA	05/25/2023	9:00 AM	10:30 AM	TX_PS04	U3, First floor, Undergraduate center
VAN DER GEEST	JESSE	05/25/2023	4:00 PM	5:30 PM	TX_RF05	U402, Fourth floor, Undergraduate center
VAN DER KOLK	BEREND	05/25/2023	11:00 AM	12:30 PM	MA_RF03	U402, Fourth floor, Undergraduate center
VAN DER VEEN	STEPHANIE	05/25/2023	11:00 AM	12:30 PM	FA_PS06	U262, Second floor, Undergraduate center
VAN DUIN	SANNE	05/25/2023	2:00 PM	3:30 PM	GV_PS07	U406a, Fourth floor, Undergraduate center
VAN MOURIK	CARIEN	05/26/2023	9:30 AM	11:00 AM	FR_RF09	U414b, Fourth floor, Undergraduate center
VAN RAAK	JEROEN	05/25/2023	11:00 AM	12:30 PM	FR_PS06	U259, Second floor, Undergraduate center
VAN ROY	MICHIEL	05/25/2023	4:00 PM	5:30 PM	TX_RF05	U402, Fourth floor, Undergraduate center
VAN SLOOTEN	ALEXANDER	05/26/2023	11:30 AM	1:00 PM	MA_PS12	U405a, Fourth floor, Undergraduate center
VAN TRIEST	SANDER	05/24/2023	2:00 PM	3:30 PM	MA_RF01	U402, Fourth floor, Undergraduate center
VANHAVERBEKE	STEVEN	05/25/2023	9:00 AM	10:30 AM	GV_PSD03	U6, First floor, Undergraduate center
VANINI	UTE	05/26/2023	11:30 AM	1:00 PM	GV_PS14	U262, Second floor, Undergraduate center
VAZQUEZ	ANTONIO B.	05/24/2023	4:00 PM	5:30 PM	FR_PS02	U405a, Fourth floor, Undergraduate center
VERSCHAEVE	MATHILDE	05/25/2023	4:00 PM	5:30 PM	MA_PSD07	U356, Third floor, Undergraduate center
VINCENZI	ROBERTO	05/26/2023	9:30 AM	11:00 AM	FR_PS11	U261, Second floor, Undergraduate center
VINNARI	EIJA	05/24/2023	4:00 PM	5:30 PM	IC_PS02	U406a, Fourth floor, Undergraduate center
VLISMAS	ORESTES	05/25/2023	2:00 PM	3:30 PM	SEE_RF04	U402, Fourth floor, Undergraduate center

LAST NAME	FIRST NAME	Session Date	Start Time	End Time	Session Name	Room
VLITTS	ADAMOS	05/25/2023	4:00 PM	5:30 PM	GV_PS09	U261, Second floor, Undergraduate center
VOELLER	DENNIS	05/25/2023	11:00 AM	12:30 PM	TX_PSD03	U1, First floor, Undergraduate center
VOLKMANN	DANIEL	05/24/2023	2:00 PM	3:30 PM	FR_RF01	Historiahuone, U137a, First floor, Undergraduate center
VON DER HEIDE	MARTEN	05/25/2023	4:00 PM	5:30 PM	SEE_RF06	U250a, Second floor, Undergraduate center
VOSHAAR	JOHANNES	05/25/2023	2:00 PM	3:30 PM	MA_PS07	U401, Fourth floor, Undergraduate center
VOTA	VINCENZA	05/26/2023	11:30 AM	1:00 PM	SEE_RF11	U402, Fourth floor, Undergraduate center
WAEYE	DWIGHT	05/26/2023	9:30 AM	11:00 AM	MA_PSD09	U9, Second floor, Undergraduate center
WAGNER	JAROSLAV	05/24/2023	2:00 PM	3:30 PM	MA_RF01	U402, Fourth floor, Undergraduate center
WANDERLEY	CLAUDIO	05/24/2023	4:00 PM	5:30 PM	MA_PSD02	U8, Second floor, Undergraduate center
WANG	YIKE	05/25/2023	9:00 AM	10:30 AM	FA_RF02	U413a, Fourth floor, Undergraduate center
WANG	LYNN LINGHUAN	05/26/2023	2:30 PM	4:00 PM	FR_PSD06	U4, First floor, Undergraduate center
WANG	EMILY	05/25/2023	9:00 AM	10:30 AM	FR_RF03	U115a, First floor, Undergraduate center
WANG	YI	05/25/2023	11:00 AM	12:30 PM	GV_PS06	U250a, Second floor, Undergraduate center
WANG	SHIHENG	05/26/2023	11:30 AM	1:00 PM	GV_PS13	U406a, Fourth floor, Undergraduate center
WANG	ANGIE	05/25/2023	4:00 PM	5:30 PM	IC_PS08	U358, Third floor, Undergraduate center
WANG	CONG	05/26/2023	11:30 AM	1:00 PM	SEE_RF09	U414a, Fourth floor, Undergraduate center
WAN-HUSSIN	WAN NORDIN	05/25/2023	2:00 PM	3:30 PM	AU_RF05	Historiahuone, U137a, First floor, Undergraduate center
WEBER	MAXIMILIAN	05/25/2023	9:00 AM	10:30 AM	MA_RF02	U121b, First floor, Undergraduate center
WENG	CHIA-HSIANG	05/25/2023	9:00 AM	10:30 AM	TX_RF02	Historiahuone, U137a, First floor, Undergraduate center
WERNER	MICHAEL	05/25/2023	11:00 AM	12:30 PM	AU_RF04	Historiahuone, U137a, First floor, Undergraduate center
WERTHEBACH	FELIX	05/26/2023	9:30 AM	11:00 AM	FR_RF08	U115a, First floor, Undergraduate center
WESSER	MATTHIAS B.	05/24/2023	4:00 PM	5:30 PM	SEE_PS14	U264, Second floor, Undergraduate center
WIBBEKE	LISA-MARIE	05/24/2023	2:00 PM	3:30 PM	MA_PS01	U261, Second floor, Undergraduate center
WIEGERLING	MICHAEL	05/25/2023	4:00 PM	5:30 PM	SEE_PS09	U4, First floor, Undergraduate center
WINKELBAUER	BERNHARD	05/25/2023	2:00 PM	3:30 PM	TX_RF04	U411, Fourth floor, Undergraduate center
WINKELMANN	SANDRA	05/25/2023	4:00 PM	5:30 PM	MA_PS08	U405a, Fourth floor, Undergraduate center
WINKLER	GEORG	05/25/2023	11:00 AM	12:30 PM	TX_RF03	U115a, First floor, Undergraduate center
WITTRICH	THERESA	05/25/2023	4:00 PM	5:30 PM	SEE_PS08	U406b, Fourth floor, Undergraduate center
WOBST	JANICE	05/25/2023	9:00 AM	10:30 AM	MA_RF02	U121b, First floor, Undergraduate center
WOLF	SIMON	05/24/2023	4:00 PM	5:30 PM	FA_PS02	U358, Third floor, Undergraduate center
WÖRLE	SOPHIA	05/25/2023	4:00 PM	5:30 PM	TX_PS08	U264, Second floor, Undergraduate center
WRIGHT	SUE	05/25/2023	9:00 AM	10:30 AM	FA_RF02	U413a, Fourth floor, Undergraduate center
WU	FAN	05/26/2023	11:30 AM	1:00 PM	GV_PSD11	U6, First floor, Undergraduate center
WU	SERENA	05/25/2023	9:00 AM	10:30 AM	SEE_RF02	U411, Fourth floor, Undergraduate center
WU	QIANG	05/25/2023	4:00 PM	5:30 PM	TX_RF05	U402, Fourth floor, Undergraduate center
XIANG	YUE	05/25/2023	2:00 PM	3:30 PM	GV_PSD05	U4, First floor, Undergraduate center
XIANG	ERWEI	05/25/2023	2:00 PM	3:30 PM	SEE_RF04	U402, Fourth floor, Undergraduate center
XIE	ANXUAN	05/25/2023	2:00 PM	3:30 PM	AU_RF05	Historiahuone, U137a, First floor, Undergraduate center
XIN	BAOHUA	05/25/2023	9:00 AM	10:30 AM	FR_PS04	U401, Fourth floor, Undergraduate center

LAST NAME	FIRST NAME	Session Date	Start Time	End Time	Session Name	Room
XING	LU	05/26/2023	11:30 AM	1:00 PM	GV_PS14	U262, Second floor, Undergraduate center
XU	SHIRLEY	05/25/2023	2:00 PM	3:30 PM	AU_PS08	U259, Second floor, Undergraduate center
XU	BIXIA	05/24/2023	4:00 PM	5:30 PM	ED_RF02	U115a, First floor, Undergraduate center
XU	TIANYUE	05/25/2023	4:00 PM	5:30 PM	TX_PS08	U264, Second floor, Undergraduate center
XUE	JING	05/24/2023	4:00 PM	5:30 PM	SEE_PSD09	U9, Second floor, Undergraduate center
YAN	MARK	05/25/2023	4:00 PM	5:30 PM	FR_PS09	U401, Fourth floor, Undergraduate center
YANG	ZILAN	05/26/2023	9:30 AM	11:00 AM	AU_PS12	U401, Fourth floor, Undergraduate center
YAO	LI	05/26/2023	11:30 AM	1:00 PM	FR_RF11	Historiahuone, U137a, First floor, Undergraduate center
YEH	SHU-LING	05/25/2023	4:00 PM	5:30 PM	AU_RF06	U411, Fourth floor, Undergraduate center
YEH	TING-TSEN	05/24/2023	4:00 PM	5:30 PM	FR_RF02	U413a, Fourth floor, Undergraduate center
YOUNG	DANQING	05/24/2023	2:00 PM	3:30 PM	FA_PS01	U405a, Fourth floor, Undergraduate center
YU	CHUAN	05/26/2023	11:30 AM	1:00 PM	FR_PS14	U261, Second floor, Undergraduate center
YU	PO-HSIANG	05/26/2023	11:30 AM	1:00 PM	FR_PSD11	U5, First floor, Undergraduate center
YU	KYUNGHWA	05/26/2023	11:30 AM	1:00 PM	MA_PSD06	U7, First floor, Undergraduate center
YU	DANLEI	05/26/2023	9:30 AM	11:00 AM	SEE_PSD08	U6, First floor, Undergraduate center
ZAN	LUCA	05/25/2023	4:00 PM	5:30 PM	IC_HI_RF05	U414a, Fourth floor, Undergraduate center
ZANG	YOONSEOK	05/24/2023	4:00 PM	5:30 PM	FA_RF03	U414a, Fourth floor, Undergraduate center
ZARZYCKA	EWELINA	05/25/2023	9:00 AM	10:30 AM	SEE_PS04	U356, Third floor, Undergraduate center
ZENG	YACHANG	05/26/2023	9:30 AM	11:00 AM	FR_PSD08	U3, First floor, Undergraduate center
ZENG	CHENG	05/25/2023	9:00 AM	10:30 AM	FR_RF03	U115a, First floor, Undergraduate center
ZENGIN-KARAIBRAHIMOGLU	YASEMIN	05/26/2023	9:30 AM	11:00 AM	AU_PS11	U410b, Fourth floor, Undergraduate center
ZHANG	JOHN	05/25/2023	4:00 PM	5:30 PM	AU_PS09	U406a, Fourth floor, Undergraduate center
ZHANG	RUIQING	05/25/2023	11:00 AM	12:30 PM	AU_PSD04	U3, First floor, Undergraduate center
ZHANG	JANUS JIAN	05/24/2023	2:00 PM	3:30 PM	AU_RF01	U121b, First floor, Undergraduate center
ZHANG	QI	05/26/2023	9:30 AM	11:00 AM	FR_PSD09	U7, First floor, Undergraduate center
ZHANG	XIAO	05/26/2023	2:30 PM	4:00 PM	FR_PSD14	U3, First floor, Undergraduate center
ZHANG	HANPEI	05/26/2023	9:30 AM	11:00 AM	GV_PS11	U262, Second floor, Undergraduate center
ZHANG	RUISHEN	05/25/2023	4:00 PM	5:30 PM	GV_PSD06	U3, First floor, Undergraduate center
ZHANG	LIJUAN	05/25/2023	9:00 AM	10:30 AM	IC_PS04	U262, Second floor, Undergraduate center
ZHANG	JINGWEN	05/25/2023	9:00 AM	10:30 AM	MA_PS04	U259, Second floor, Undergraduate center
ZHANG	FANG	05/26/2023	11:30 AM	1:00 PM	SEE_RF11	U402, Fourth floor, Undergraduate center
ZHANG	WEIYIN	05/25/2023	2:00 PM	3:30 PM	TX_PS07	U262, Second floor, Undergraduate center
ZHAO	JINSHA	05/25/2023	11:00 AM	12:30 PM	GV_PS06	U250a, Second floor, Undergraduate center
ZHAO	WANLI	05/26/2023	11:30 AM	1:00 PM	GV_PSD12	U9, Second floor, Undergraduate center
ZHI	WEIJIA	05/24/2023	2:00 PM	3:30 PM	SEE_PS01	U9, Second floor, Undergraduate center
ZHU	LIWEI	05/26/2023	9:30 AM	11:00 AM	AU_PS11	U410b, Fourth floor, Undergraduate center
ZHU	RUICHAO	05/26/2023	11:30 AM	1:00 PM	FR_PS01	U119, First floor, Undergraduate center
ZHU	FENGZHI	05/25/2023	2:00 PM	3:30 PM	FR_PS07	U264, Second floor, Undergraduate center
ZHU	MENGHAN	05/25/2023	2:00 PM	3:30 PM	GV_PS07	U406a, Fourth floor, Undergraduate center

LAST NAME	FIRST NAME	Session Date	Start Time	End Time	Session Name	Room
ZIENIUK	PAWEL	05/26/2023	9:30 AM	11:00 AM	SEE_RF07	U402, Fourth floor, Undergraduate center
ZINK	DOMINIK	05/25/2023	2:00 PM	3:30 PM	FA_RF05	U115a, First floor, Undergraduate center
ZISIS	VASILEIOS	05/24/2023	2:00 PM	3:30 PM	FR_RF01	Historiahuone, U137a, First floor, Undergraduate center
ZOITSAS	AGGELOS	05/26/2023	9:30 AM	11:00 AM	AU_RF08	U414a, Fourth floor, Undergraduate center
ZOU	YUXIA (SARINE)	05/26/2023	11:30 AM	1:00 PM	SEE_PS12	U406b, Fourth floor, Undergraduate center
ZU	CHUNYU	05/26/2023	11:30 AM	1:00 PM	GV_PS15	U121a, First floor, Undergraduate center