



**European Accounting Association
EAA Annual Congress 2024
15-17 May 2024
Bucharest, Romania**

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 2024 congress delegates,

It is with tremendous pleasure and joy that we host you in lovely Bucharest, surprising Romania, for the 46th annual congress of the European Accounting Association, on 15-17 May 2024. The congress is preceded by the EAA's 40th Doctoral Colloquium, taking place on 11-14 May 2024.

4 years later than the original proposal, impacted by the COVID-19 pandemic, we again made plans to show you a glimpse of the world-famous Romanian hospitality in 2024. After carefully and diligently undoing the EAA 2020 congress, without financial prejudice to the EAA, we have started afresh the preparations for the new congress, filled with hope that this is going to be our year. And here we are! We hope that all our planning fulfilled your expectations and that you feel right at home here, in Romania.

And so, it's been our utmost pleasure to have been able to organise a full Romanian experience, in addition to the great scientific program that you all contributed to, together with our scientific committee, chairs and discussants. A very insightful keynote speaker, and 9 symposia organised around very topical matters, completed the scientific program of the congress. We are extremely grateful to everyone who so generously volunteered their time and expertise to provide an exceptional experience for our delegates.

But all work and no play... Well, what would be such a large event without nice networking and relaxation opportunities? As such, we open the congress with an Early Bird reception taking place at an old caravanserai, the renowned Manuc's Inn restaurant. We planned to start the festivities by properly introducing you to a truly Romanian experience, with Romanian food, wine, and music. One can hardly even imagine that one could be so secluded and transported in time right in the middle of Bucharest.

Then, we open the congress at the Romanian Athenaeum, a very appropriate place for music (and research) aficionados. The Welcome Reception is hosted by the Nord Events by Globalworth, in the heart of the north business district. Surrounded by buzzing workplaces during the day, the location is perfectly suited for an aperitif and a relaxed chat around a quiet little pond fountain.

Finally, one cannot really pretend to travel to Bucharest without visiting the Palace of Parliament. Like it or not, this immense building makes an impression on you. So, what other grand finale for the EAA 2024 congress, than to dine and party in this peculiar building. A good dance session should top your experience in Romania and will hopefully entice you to once return to our beautiful land. A relatively small country, tossed among giant neighbours that, despite all odds, is still here to stay and has so much to offer to both Romanian citizens and international travellers.

Words cannot express how much work was put in the congress, especially without a professional conference organiser assuming any major work. High inflation rates, great locations, and an attempt to offer our best to our congress delegates significantly challenged the congress budget. It would have been impossible to hold such an event without the extremely generous contribution and support of our international and local sponsors, to whom we are deeply thankful and indebted. We were, thus, supported, by the ACCA (Platinum sponsor), AICPA-CIMA and IMA (Gold sponsors), CAFR Romania, KPMG Romania and TPA (Silver sponsors). PKF Finconta, Cengage, Ideagen Audit Analytics, NRG Metrics, The IFRS Foundation, Routledge, and The American Accounting Association exhibited at the congress. We were supported locally by AECCIG.

In the end, we express our sincerest appreciation for your visit here, and highly encourage you to stay in touch with us at the Bucharest University of Economic Studies, Romania. We would love to meet you again, here, or abroad, and continue our cooperation, exchange of ideas, and why not, joint work.

With our warmest regards,

Cătălin, Liliana, Nadia, Elena, Mădălina, Andrei, Raluca, Gabriel, Camelia, Dragoş, and Maria

PRESIDENT'S WELCOME

Dear Delegates,

Welcome to the 46th Annual Congress of the European Accounting Association, hosted by Academia de Studii Economice din București (ASE) in the wonderful city of Bucharest.

The initial planning for the EAA congress in Bucharest began well in advance of its originally scheduled dates in May 2020. The interruption and the subsequent uncertainty caused by the Covid-19 pandemic created a great deal more work for the local organisers but have also made this our first annual congress in Romania even more special.

This year, we welcome around 1,300 delegates from more than 50 different countries to the congress. As you will see, the programme contains a rich mixture of accounting topics presented in parallel sessions, research forums and symposia. The presentations involve experts from academia, standard setting and practice discussing and debating subjects across and beyond our discipline.

The EAA annual congress continues to offer valuable opportunities for us to develop and sustain enduring friendships and networks that help support high quality accounting research, education and knowledge exchange. These events are also where the EAA fulfils its developmental aims. We welcome around 180 PhD students to this congress, most of whom will participate in the PhD Forum, organised by Juan Manuel Garcia Lara, and 40 of whom will have attended the Doctoral Colloquium preceding the main congress, chaired by Joachim Gassen, Andrea Mennicken and Alexandra van Den Abbeele.

Through various committees, many colleagues freely contribute an enormous amount of time and effort in making the arrangements for the annual congress. Catalin Albu and his dedicated team at the Bucharest University of Economic Studies are due enormous gratitude from us all for making this event possible. We also appreciate the work of the Standing Scientific Committee, led by Ileana Steccolini, the Conference Committee, chaired by Caren Schelleman, as well as the EAA Board and the chairs and members of the other committees.

The EAA Management Committee and our excellent Executive Officer, Baha Diyarov, work tirelessly in the run up to this congress. We are extremely fortunate to have such dedicated and capable colleagues working for our association.

This year, special thanks are due to two past presidents of the EAA. First, Annalisa Principe steps down from the Management Committee at the congress after fulfilling her term as President and Past President of the EAA. Annalisa has led the association through very challenging times, leaving it in a very strong position to face the future. I am very grateful to Annalisa for her guidance and support over the last two years and I will miss working with her. *Inter alia*, her legacy is evident in the formation of two new committees: the Diversity, Equity and Inclusion Committee, chaired by Ekaete Efretuei, and the Public Sector Accounting Committee, chaired by Sandra Cohen.

Second, thanks must go to Thorsten Sellhorn, who was involved in the original planning of the 2020 Bucharest congress and who oversaw the move to an online format under exceedingly difficult circumstances. It is very pleasing to see that Thorsten will finally get to enjoy the EAA Bucharest congress.

On behalf of the EAA, I would like to gratefully acknowledge the very generous sponsorship of this year's congress by the ACCA, IMA, AICPA & CIMA, CAFR, TPA, KPMG, EFRAG, PKF Finconta, Engage, Ideagen Audit Analytics, NRG Metrics, IFRS Foundation, and AECCIG. The financial environment has been a difficult one for our association in recent times, making the support of our sponsors especially valuable to us all.

I wish you all a productive and enjoyable congress.

Sincerely,

Mark Clatworthy

EAA President (2023-2025)

EAA COMMITTEES

MANAGEMENT COMMITTEE 2023-2024

President	Mark CLATWORTHY
Past President	Annalisa PRENCIPE
Treasurer	Christof BEUSELINCK
Congress Chair 2024	Catalin ALBU
Congress Chair 2025	Saverio BOZZOLAN
Members:	Caren SCHELLEMAN
	Tami DINH
	Ariela CAGLIO
	Juan Manuel GARCÍA LARA
	Nieves CARRERA
	Sebastian BECKER
	Giovanna MICHELON

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Officers

President	Mark CLATWORTHY	University of Bristol
Past President	Annalisa PRENCIPE	Bocconi University
Treasurer	Christof BEUSELINCK	IESEG School of Management
Congress Chair 2024	Catalin ALBU	Bucharest University of Economic Studies
Congress Chair 2025	Saverio BOZZOLAN	LUISS University

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Austria	Georg SCHNEIDER	Karl-Franzens University Graz
Belgium	Heidi VANDER BAUWHEDE	University of Ghent
Czech Republic	Jaroslav WAGNER	Prague University of Economics and Business
Denmark	Slobodan KACANSKI	Roskilde University
Estonia	Lehte ALVER	Tallinn University of Technology
Finland	Antti RAUTIAINEN	University of Jyväskylä
France	Anne JENY-CAZAVAN	IESEG School of Management
Germany	Urška KOSI	Paderborn University
Greece	Sandra COHEN	Athens University of Economics and Business
Ireland	Vincent TAWAIAH	Dublin City University
Italy	Stefano AZZALI	University of Parma
Netherlands	Philip JOOS	Tilburg University
Norway	Trond BJØRNENAK	NHH – Norwegian School of Economics
Poland	Joanna KRASODOMSKA	Cracow University of Economics
Portugal	Sofia LOURENÇO	ISEG, University of Lisbon
Romania	Catalin ALBU	Bucharest University of Economic Studies
Slovenia	Simon CADEZ	University of Ljubljana
Spain	Encarna GUILLAMON SAORIN	Carlos III University
Sweden	Mari PAANANEN	University of Gothenburg
Switzerland	Tami DINH	University of St. Gallen
Turkey	Recep PEKDEMIR	University of Istanbul
United Kingdom	Pawel BILINSKI	Bayes Business School, University of London

REGIONS:

Asia	Norio SAWABE	Kyoto University
Australia / New Zealand	Ellie (Larelle) CHAPPLE	Queensland University of Technology
North America	Linda MYERS	University of Tennessee at Knoxville
Central & South America	Claudio WANDERLEY	Federal University of Pernambuco

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Accounting Resources Centre	Tami DINH	University of St. Gallen
Publications Committee	Paul ANDRE	HEC Lausanne
Conference Committee	Caren SCHELLEMAN	Maastricht University
Standing Scientific Committee	Ileana STECCOLINI	University of Essex
Stakeholder Reporting Committee	Begoña GINER	University of Valencia
Financial Reporting Standards Committee	Ann JORISSEN	University of Antwerp
External Relations Committee	Catalin ALBU	Bucharest University of Economic Studies
Education Committee	Anastasia KOPITA	Cyprus University of Technology
Doctoral Colloquium Co-Chairs	Joachim GASSEN	Humboldt University Berlin
	Alexandra VAN DEN ABBEELE	KU Leuven
	Andrea MENNICKEN	London School of Economics
Virtual Activities Committee	Giovanna MICHELON	University of Padova
European Accounting Review (EAR) Editor	Amir AMEL-ZADEH	Saïd Business School, University of Oxford
European Accounting Review (EAR) Editor	Matias LAINE	Tampere University
Accounting in Europe (AinE) Editor	Andrei FILIP	IESEG School of Management
EX OFFICIO		
Executive Officer	Baha DIYAROV	EIASM (European Institute for Advanced Studies in Management)

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Anthony G. HOPWOOD (†)	1978 – 1979
Walter BUSSE von COLBE (†)	1979 – 1980
Johannes BOUMA	1980 – 1981
F. FERREIRA (†)	1981 – 1982
Bengt PROVSTGAARD (†)	1982 – 1983
David FLINT (†)	1983 – 1984
André ZÜND	1984 – 1985
Jean-Pierre GILLET (†)	1985 – 1986
Sven Erik JOHANSSON (†)	1986 – 1987
Anthony G. HOPWOOD (†)	1987 – 1988
Robert TELLER	1988 – 1989
Peter HORVATH	1989 – 1990
Lagos FALUVÉGI (†)	1990 – 1991
Hein SCHREUDER	1991 – 1992
Leandro CAÑIBANO	1992 – 1993
Reino MAJALA	1993 – 1994
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
George VENIERIS	2001 – 2002
Jens ELLING	2002 – 2003
José Antonio GONZALO	2003 – 2004
Bohumil KRÁL	2004 – 2005
Olov OLSON (†)	2005 – 2006
John CHRISTENSEN	2006 – 2009
Aileen PIERCE	2009 – 2011
Begoña GINER	2011 – 2013
Ann JORISSEN	2013 – 2015
Salvador CARMONA	2015 – 2017
Philip JOOS	2017 – 2019
Thorsten SELLHORN	2019 – 2021
Annalisa PRENCIPE	2021 – 2023
Mark CLATWORTHY	2023 – 2025

LOCATIONS OF EAA CONGRESSES 1978-2024

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)	
1988 Nice (France)	
1989 Stuttgart (Germany)	Chair: Peter Horvath
1990 Budapest (Hungary)	Chair: Lajos Faluvégi
1991 Maastricht (the Netherlands)	Chair: Hein Schreuder
1992 Madrid (Spain)	Chair: Leandro Canibano
1993 Turku (Finland)	Chair: Pekka Pihlanto
1994 Venice (Italy)	Chair: Giuseppe Marcon
1995 Birmingham (United Kingdom)	Chair: R.H. Jones
1996 Bergen (Norway)	Chair: Arne Kinserdal
1997 Graz (Austria)	Chair: Alfred Wagenhofer
1998 Antwerp (Belgium)	Chair: Hilda Theunisse
1999 Bordeaux (France)	Chair: Serge Evraert
2000 Munich (Germany)	Chair: Wolfgang Ballwieser
2001 Athens (Greece)	Chair: George Venieris
2002 Copenhagen (Denmark)	Chair: Jens Elling
2003 Seville (Spain)	Chair: Guillermo Sierra
2004 Prague (Czech Republic)	Chair: Bohumil Kral
2005 Gothenburg (Sweden)	Chair: Olov Olson
2006 Dublin (Ireland)	Chair: Aileen Pierce
2007 Lisbon (Portugal)	Chair: Carlos Baptista da Costa
2008 Rotterdam (the Netherlands)	Chair: Frank Hartmann
2009 Tampere (Finland)	Chair: Salme Näsi
2010 Istanbul (Turkey)	Chair: Recep Pekdemir
2011 Rome (Italy)	Chair: Angelo Riccaboni & Luigi Fiori
2012 Ljubljana (Slovenia)	Chair: Aljosa Valentincic
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
2019 Paphos (Cyprus)	Chair: Irene Karamanou
2020 Bucharest (Romania) → 2024	Chair: Cătălin Albu
2021 Brussels (Belgium) online	Co-Chairs: Annalisa Prencipe, Caren Schelleman
2022 Bergen (Norway)	Chair: Finn Kinserdal
2023 Espoo (Finland)	Chair: Seppo Ikäheimo
2024 Bucharest (Romania)	Chair: Cătălin Albu

EAA 2024 CONGRESS ORGANIZERS

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Liliana Ionescu Feleagă (Deputy Chair)
Nadia Albu (Treasurer)
Elena Turuianu (Secretary General)

Mădălina Dumitru
Andrei Filip
Raluca Gușe
Gabriel Jinga
Camelia Lungu
Dragoș Mangiuc
Maria Săndulescu

The Host University

Founded in 1913 as The Academy of High Commercial and Industrial Studies, the [Bucharest University of Economic Studies](#) (Ro: Academia de Studii Economice din București – ASE) is the first Romanian institution of higher education in economic sciences and public administration and remains the leader in these areas. Currently, ASE enrolls about 20,000 students in 13 faculties offering a wide range of programs in economics, business, public administration, sociology, applied modern languages and business law. ASE delivers undergraduate, graduate and doctoral degrees in the Romanian, English, French and German languages. ASE is present in the World's Universities with Real Impact (WURI) Rankings for the third consecutive year in 2023, it holds the best position among Romanian universities in the Times Higher Education (THE) World University Rankings 2023, as well as the QS World University Rankings by Subject 2022 and Shanghai Global Ranking of Academic Subjects 2018 in the field of Economics. ASE is the Romanian university with the best employer reputation, according to the 2018 QS World University Rankings.

The mission of the Faculty of Accounting and Management Information Systems of ASE is to further educational and research excellence in its core fields. In the accounting field, the Faculty consistently ranks as both a national and European leader based on recent rankings (U-Multirank). Leveraging international professional accreditations, collaborations with prestigious international and national education institutions, membership in various professional associations and relationships with a wide variety of corporate partnerships in terms of both size and scope, our programs are uniquely qualified to prepare students for a wide range of domestic and international career options and to foster a lifetime of professional development.

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Ileana STECCOLINI (2019-2025) University of Essex

Members

Aytekin ERTAN (2021-2024) London Business School
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Georg SCHNEIDER (2019-2025) Karl-Franzens University of Graz
Jochen PIERK (2020-2026) Erasmus University Rotterdam
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Mariafrancesca SICILIA (2019-2025) University of Bergamo
Mariannunziata LIGUORI (2022-2025) Durham University
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Matias LAINE (2019-2024) Tampere University
Petya PLATIKANOVA (2021-2024) ESADE Business School
Urška KOSI (2019-2025) University of Paderborn

SCIENTIFIC COMMITTEE

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Adriana Korczak
Akram Khalilov
Alan Sangster
Alberto Quagli
Aleksander Aleszczyk
Alessandro Ghio
Alexander Liss
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University of Ljubljana, School of Economics & Business
Nanyang Technological University
University of Glasgow
Brunel University
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Aalto University
Maastricht University
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IESEG School of Management

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Beatriz Garcia Osma	Carlos III University Madrid
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Chandrasena Supun	Queen’s University Belfast
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Chinyere Uche	University of Bristol
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Christian Friedrich	University of Mannheim
Christian Hofmann	Ludwig-Maximilian University of Munich
Christian Huber	Copenhagen Business School
Christian Ott	EM Strasbourg Business School
Christian Pietsch	Erasmus University Rotterdam
Christian Stadler	Royal Holloway University of London
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Christoph Eendenich	ESSEC Business School
Christoph Pelger	University of Passau
Christoph Sestroh	Tilburg University
Christoph Watrin	University of Muenster
Christopher Bleibtreu	BI Norwegian Business School

Full Name

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Christopher Napier
Christopher Oehler
Chrystelle Richard
Cinthia Valle Ruiz
Claire-France Picard
Claudia Marangoni
Collin Dursteler
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Denis Lima E Alves
Dennis Voeller
Dieter Smeulders
Diogenis Baboukardos
Domenico Campa
Dominic Detzen
Doron Reichmann
Edith Leung
Eija Vinnari
Elena Giovannoni
Elia Ferracuti
Elina Haapamäki
Elisabeth Dedman
Elizabeth Demers
Elsa Maria Juliani
Elvira Scarlat
Emmanuel De George
Encarna Guillamon Saorin
Enrico Bracci
Enrique Mesa-Pérez
Eric Chan
Eric Holzman
Eric Weisbrod
Erik Strauss
Eti Einhorn
Eugenio Anessi Pessina
Eugenio Caperchione
Eunice Khoo
Eva Matthaei
Evelien Reusen
Evgeny Petrov

University

Johannes Gutenberg University Mainz
Royal Holloway University of London
Goethe University Frankfurt
ESSEC Business School
IESEG School of Management
Laval University
Tilburg University
London Business School
ESSEC Business School
Copenhagen Business School
Tel Aviv University
University of California, Los Angeles
University of Siena
University of Miami
University of Technology Sydney
University of Auckland
Singapore Management University
University of Graz
New Economic School
University of Minho
Cardiff University
University of East Anglia
Toulouse Business School
KU Leuven
Audencia Business School
International University of Monaco
Vrije Universiteit Amsterdam
Ruhr University Bochum
Erasmus University Rotterdam
Tampere University
Birmingham Business School, University of Birmingham
Duke University Fuqua School of Business
University of Vaasa
Edge Hill University
University of Waterloo
INSEAD
IE Business School
University of Miami
Carlos III University Madrid
University of Ferrara
Universidad Loyola Andalucía
The University of Texas at Austin
Indiana University
University of Kansas
Witten/Herdecke University
Tel Aviv University
Università Cattolica del Sacro Cuore
University of Modena and Reggio Emilia
The Australian National University
Radboud University
Rotterdam School of Management, Erasmus University
University of Zurich

Full Name	University
Fabio Motoki	University of East Anglia
Fabrizio Di Meo	Universidad de Alcalá
Fan Wu	Frankfurt School of Finance & Management
Fengzhi Zhu	University of Glasgow
Ferdinand Bratek	New York University
Ferdinand Elfers	Erasmus University Rotterdam
Fernando Gutierrez	Universidad Pablo de Olavide
Fernando Penalva	IESE Business School, University of Navarra
Finia Kuhlmann	HEC Paris
Flora Muiño	Universidade da Coruna
Florian Fuchs	RPTU Kaiserslautern-Landau
Florian Habermann	Radboud University & Catholic University of Eichstatt-Ingolstadt
Florian Philipp Federsel	Bayreuth University
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Gerald Ward	Lancaster University
Gil Sadka	The University of Texas at Dallas
Giulia Redigolo	ESADE Business School
Habib Mahama	Qatar University
Hami Amiraslani	INSEAD
Han WU	HEC Paris
Hannele Mäkelä	Tampere University
Hannu Schadewitz	Turku School of Economics, University of Turku
Harald Amberger	Vienna University of Economics and Business
Harm Schutt	Tilburg University
Heidi Vander Bauwhede	Ghent University
Henry Jarva	Hanken School of Economics
Herman Van Brenk	Nyenrode Business University
Hesham Ali	Nottingham University Business School
Hoa Ho	Ludwig-Maximilian University of Munich
Holger Daske	University of Mannheim
Homaira Semeen	Queen Mary University of London
Hrvoje Kurtović	HEC Lausanne, University of Lausanne
Hui Chen	University of Zurich
Hye Sun Chang	Singapore Management University
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Website: www.nrgmetrics.com



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PROGRAMME OUTLINE

Saturday, 11th May – Tuesday, 14th May 2024

EAA Doctoral Colloquium – Ramada Plaza by Wyndham Bucharest Convention Center Hotel

Tuesday, 14th May 2024 – Radisson Blu hotel and Manuc's Inn

12:00-17:00	Sustainable Futures Hackathon 2024 – Manuc's Inn (Voievodal Salon)
14:00-16:30	Registration – Lobby Radisson Blu hotel
17:30-20:00	Registration – Manuc's Inn
18:00-21:00	Early Bird Reception – Manuc's Inn

Wednesday, 15th May 2024 – Radisson Blu, InterContinental, Romanian Athenaeum, and NORD Events Center

08:00-18:00	Registration – Radisson Blu (mezzanine)
08:30-12:30	EAA PhD Forum – InterContinental
09:00-12:30	IFRS Foundation Update Session IASB and ISSB – Radisson Blu
13:30-15:00	Opening Session – Romanian Athenaeum Grand Hall (including live music and the Congress Keynote Address by <u>Dr. Andreas Barckow</u> , Chairperson of the International Accounting Standards Board); streamlined to Le Diplomate Room in the InterContinental Hotel
15:00-15:30	Coffee Break
15:30-17:00	Parallel Sessions, Research Fora, Symposium 1
17:00-17:30	Coffee Break
17:30-19:00	Parallel Sessions, Research Fora, Symposium 2
19:30-21:30	Welcome Reception – NORD Events Center by Globalworth

Thursday, 16th May 2024 – Radisson Blu, InterContinental

08:00-18:00	Registration – Radisson Blu (mezzanine)
09:00-10:30	Parallel Sessions, Research Fora, Symposium 3
10:30-11:00	Coffee Break
11:00-12:30	Parallel Sessions, Research Fora, Symposium 4, IASB research session
12:30-14:00	Buffet Lunch
14:00-15:30	Parallel Sessions, Research Fora, Symposium 5, Classroom session
15:30-16:00	Coffee Break
16:00-17:30	Parallel Sessions, Research Fora, Symposium 6

Friday, 17th May 2024 – Radisson Blu, InterContinental, Palace of Parliament

08:00-12:00	Registration – Radisson Blu (Mezzanine)
08:00-09:00	EAA General Assembly – InterContinental (Room Regina Maria 1)
09:00-10:30	Parallel Sessions, Research Fora, Symposium 7, ISSB research session
10:30-11:00	Coffee Break
11:00-12:30	Parallel Sessions, Research Fora, Symposium 8
12:30-14:00	Buffet Lunch
14:00-15:30	Parallel Sessions, Research Fora, Symposium 9
16:00-17.30	Shark Tank Sessions
19:00-01:00	Gala Party – Palace of Parliament

Notes:

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Manuc's Inn address: Franceză 62, 030167 Bucharest

Romanian Athenaeum address: Benjamin Franklin 1-3, 030167 Bucharest

NORD Events Center address: George Constantinescu 2-4, 023998 Bucharest

Palace of Parliament address: Izvor 2-4, Bucharest

CONGRESS VENUE

The Congress takes place at two 5-star hotels located in the centre of Bucharest – the [InterContinental Athénée Palace Bucharest](#) and the [Radisson Blu](#). The two hotels are across the street from each other and together reflect the architectural diversity of Bucharest – the centennial Art Nouveau building of the InterContinental Athénée Palace is perfectly complemented by the Radisson Blu’s modern glass building. The two congress venues are within walking distance from the Old Town and various cultural attractions such as the magnificent [Romanian Athenaeum](#), the location of the Opening Session.

Medical services are available during the congress, near the registration desk at Radisson Blu.

InterContinental Athénée Palace Bucharest

Dating back to 1914, the hotel has maintained a status of legendary magnitudes in over a century of high-class hospitality and has been voted by World Travel Awards as Romania’s Leading Hotel for three consecutive years (2016, 2017 & 2018). Its outstanding lobby, **Les Colonnades**, with the marble columns and luxurious chandeliers, is a symbol of the Belle Époque architecture, while the awe-inspiring **Le Diplomate Ballroom**, a national heritage monument, represents a remarkable space for a wide range of events. This art nouveau-style hotel, with suites decorated in the Louis XIV style inspired by the recurring styles in France and England at the time, was mostly frequented by the high society of the interwar Europe. In the 1940s, the Athénée Palace hotel was one of Europe’s most cosmopolitan places, bringing together members of the royal family and renowned journalists and writers. It was the Newsweek headquarters in Bucharest during the World War One, and an espionage hotspot, during the World War Two, thanks to the special ceiling and walls which echo the sound perfectly.

Radisson Blu Bucharest

Featuring elegant architecture, Radisson Blu Bucharest Hotel occupies an 8-story building opened in 2008. Welcoming guests with a casino, a seasonal outdoor pool and a rooftop terrace, Radisson Blu is Bucharest’s largest 5-star hotel. Hotel guests may also make use of the fitness offerings in the World Class Health Academy. The hotel’s outdoor pool and extensive garden are perfect for relaxing in. Nine bars and restaurants offer a rich variety of international cuisine.

The Romanian Athenaeum

The Romanian Athenaeum, renowned worldwide for its outstanding acoustics, is Bucharest’s most prestigious concert hall and the seat of the Romanian George Enescu Philharmonic. A cultural symbol of the nation and a prominent centre of art and science, the Romanian Athenaeum was granted the European Heritage Label. With a sublime baroque cupola, the Athenaeum stands at the heart of the city, neighbouring the Royal Palace and the Old National Library, along the Calea Victoriei Boulevard. From the outside, six Ionic style columns are decorated with mosaic medallions of four Romanian voivodes and of the King Carol I. The masterpiece of the entrance hall is the four winding stairs of Carrara pink marble, surrounded by 12 columns and decorative sculptures. Nevertheless, the most impressive place of the Athenaeum is the Auditorium Hall, shaped as a dome. 16 meters high, 28.50 meters in diameter and seating almost 800 people, the Hall is decorated with 25 scenes of Romanian history displayed round about on a 210 square meters fresco.

SOCIAL EVENTS

Three spectacular and quite unique locations were selected to host this year's social events: [Manuc's Inn](#) (Ro: Hanu' lui Manuc) will host the Early Bird reception; [NORD Events Center by Globalworth](#) will host the Welcome Reception; and the [Palace of Parliament](#) will host the Gala Party.

Early Bird Reception at [Manuc's Inn](#) (Hanu' Lui Manuc)

Tuesday 14 May 2024, 18:00-21:00

Today one of Europe's last remaining *caravanserai*, currently laying in Old Town across the street from the ruins of the Old Princely Court of Vlad III, Manuc's Inn was built in 1804 by the wealthy Armenian trader, better known under his Turkish name, Manuc-bei. Recognized, rewarded and pursued by all the empires fighting for influence over the Romanian Principalities at that time, Manuc-bei was, all at once, merchant, "banker", entrepreneur, adventurer and secret agent. With 15 wholesalers, 23 retail stores, 107 rooms for offices or living, two receiving rooms and a pub, the inn was a favourite meeting place for tradesmen, craftsmen and travellers from all over the world.

The inn was the site of the preliminary talks for the [Treaty of Bucharest](#), which put an end to the 1806-1812 Russian-Turkish war. Along time, *Hanu' lui Manuc* housed Bucharest's town hall, a theatre, and was the site of the first Romanian [operetta](#) recital.

Manuc's Inn is easily reachable by foot, being located in Bucharest's Old Town. It is located approximately 2 km (1.3 miles) from the Radisson Blu and the InterContinental Athénée Palace Hotels (the congress venues). The location is also easily reachable via public transportation, as well as via taxis and ride-sharing apps.

Welcome Reception at [Nord Events Center by Globalworth](#)

Wednesday 15 May 2024, 19:30-21:30

NORD Events Center by Globalworth is the most technologized venue in Bucharest. It offers generous, modern, and ideal spaces for all types of remarkable events. A great hall, a spacious reception area, two fully-equipped meeting rooms, a green terrace, and limitless potential – all gathered in the perfect stand-out location.

NORD Events Center by Globalworth is easily reachable via the M2 metro line from Piata Romana (4 stops to the Pipera stop, direction Pipera), as well as other public transportation means.

Gala Party at [the Palace of Parliament](#)

Friday 17 May 2024, 19:00-01:00

The Palace of the Parliament, built at the special request of Nicolae Ceaușescu, the leader of Romania's Communist Party, is a colossal construction meant to gather all administrative bodies and protect the leaders in case of devastating earthquake and nuclear attack. Formerly known as the "People's House" (Ro: Casa Poporului), it is the world's second largest administrative building after the U.S. Pentagon, the largest civil administrative building, and the heaviest and most expensive building in the world. The impressive construction incorporates 1,000,000 cubic meters of marble (about 5,305,491,057 pounds), 3,500 tons of crystal, 220,000 carpets and 2,800 chandeliers. Currently, about half of the total 1,100 rooms are finished and used.

The construction is the result of the effort of about 700 architects and more than 100,000 workers and 12,000 soldiers. Overall, more than 20,000 people worked 24 hour three shifts per day in peak times. The main constructions took place over a period of 13 years (1984-1997). The works required the demolition of a fifth of Bucharest's area (4.5 km in length and 2 km in width), the equivalent of a few Parisian districts and the total surface of Venice. This part of Bucharest was already significantly damaged by the devastating earthquake of 1977, felt throughout the Balkans. Although the initial project needed 80,000 sq.m, the final building occupies a surface 5 times bigger. Catherine Lalumiere, Secretary General of the Council of Europe, described it as "the palace of a megalomaniac man, but also a masterpiece of the Romanian people".

Nowadays, the building hosts several Romanian public institutions: the Chamber of Deputies and the Senate (the two houses of the Parliament of Romania), the Legislative Council and the Constitutional Court of Romania. In 2008, the Palace hosted the [20th summit](#) of the [North Atlantic Treaty Organization](#) (NATO).

According to some urban legends and myths, the impressive 2,226 sq.m. (23,961 sq.ft.) Gala Dinner Unirii Hall was first designed to open so that the presidential helicopter could land inside the hall. Moreover, some say that the carpet in this Hall was made from a single piece and was brought in the hall using a crane, through the ceiling.

The Palace of the Parliament is easily reachable by foot, being located in the Civic Centre of Bucharest, in close proximity to the Old Town. It is located approximately 2.5 km (1.5 miles) from the Radisson Blu and the InterContinental Athénée Palace Hotels (the congress venues). The location is also easily reached via public transportation (3 stops from Romana Square to the Izvor stop, by metro lines M2/M3, change at Unirii stop, or bus 100 then metro M3 from Unirii stop), as well as via taxis and ride-sharing apps.

Access to all social events is based on the presentation of your EAA 2024 congress badge, so you must wear it. Heavy security rules are particularly enforced at the Palace of the Parliament, as it is the headquarters of the Romanian Parliament, and its many official bodies.

Importantly, **security screening will be conducted upon entrance at the Palace of Parliament, like airport security checks**, so you must avoid carrying heavy luggage and any piece of potentially dangerous items. You must also stay within the congress event's designated areas.

You must wear the EAA 2024 congress badge at all times during the events and leave the location at the end of the events.

[Thursday Evening Opportunities](#)

This is our selection of some enjoyable sightseeing and spare time activities that we recommend for spending a delightful Thursday evening in Bucharest. Participants who are interested in attending one or more of these activities are invited to access the link for additional detailed information: [Thursday-evening-opportunities](#).

PHD FORUM 2024

Wednesday, 15th May 2024 – 08:30-12:30

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 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.

Objectives

1. To complement EAA's offering in terms of doctoral education and emerging scholar promotion;
2. To foster networking of doctoral students with established scholars and each other;
3. To increase the visibility of EAA and its Accounting Resources Center (ARC) within the community of doctoral students.

AGENDA

All activities located in the InterContinental Athénée Palace Hotel: Episcopiei 1-3, Bucharest 010292 Romania

- 08:30 – 08:45 *Welcome coffee & tea* – in front of Le Diplomate room, ground floor
- 08:45 – 08:50 Welcoming address – Le Diplomate room, ground floor
- Mark CLATWORTHY (University of Bristol, EAA President)
- Cătălin ALBU (Bucharest University of Economic Studies, EAA Congress Chair)
- 08:50 – 09:20 Update on EAA PhD activities and EAA Accounting Resources Centre – Le Diplomate room, ground floor
- Claudia IMPERATORE (Bocconi University, Milan)
- Jochen PIERK (Erasmus University, Rotterdam)
- 09:20 – 10:30 Navigating Your Academic Career – Le Diplomate room, ground floor
- Linda MYERS (University of Tennessee, Knoxville)
- 10:30 – 11:00 *Coffee/Tea break* – Meetings lobby, 1st floor
- 11:00 – 12:30 Breakout sessions
- Martine COOLS (KU Leuven): “Management Accounting Research Using Qualitative Methods” – Enescu 2 room, 1st floor
 - Begoña GINER and Araceli MORA (Universidad de Valencia): “Standard Setters and Regulatory Agencies Use of Accounting Research: How to Make our Research More Useful to Them” – Enescu 3 room, 1st floor
 - Katharina HOMBACH (Goethe Universität, Frankfurt) and Maximilian MULLER (University of Cologne): “Disclosure Regulation and Mandatory Sustainability Reporting” – Vivaldi 1 room, 1st floor
 - Gaizka ORMAZABAL (IESE, Barcelona): “The Role of Information in Building a More Sustainable Economy: A Supply and Demand Perspective” – Vivaldi 2 room, 1st floor
- 12:30 *Snacks* – Meetings lobby, 1st floor

IFRS FOUNDATION EVENTS

IFRS Foundation Update Session 15 May IASB and ISSB

Wednesday 15 May 2024, 09:00-12:30

RADISSON BLU HOTEL, ROOM ATLAS 1, MEZZANINE

Presenters: Ann Tarca (IASB Member), Ana Simpson (IASB Technical Staff), and Caroline Bridges (ISSB Technical Staff)

This workshop will give participants an opportunity to hear about recent developments in projects on the International Accounting Standards Board (IASB)'s and the International Sustainability Standards Board (ISSB)'s standard setting and research agendas. The workshop will consist of four sections. We will start with an update on the IASB's current work programme. We will then discuss IASB projects that are also relevant to the work of the ISSB followed by an update of the current work of the ISSB. 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 the IASB's pipeline projects. We will also discuss ISSB engagement with academia. The session will be interactive and should be useful for people engaged in teaching IFRS Accounting and Sustainability Disclosure Standards and those conducting research about the impact of these Standards.

IASB Research Session

Thursday 16 May 2024, 11:00-12:30

RADISSON BLU HOTEL, ROOM ATLAS 1, MEZZANINE

Presenters: Ann Tarca (IASB Member) and Ana Simpson (IASB Technical Staff)

This session will provide feedback on a selected 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 to (1) make their research evidence more relevant and accessible to standard setters and (2) help the IASB continue building its access to research by establishing and maintaining collaborations with academics interested in the work of the IASB.

1. "Acquired intangible assets, CAM disclosures, and audit risk"
Jan Riepe (Tuebingen University); Soenke Sievers (University of Paderborn); Alexander Liss (University of Paderborn)
2. "Climate-related disclosure and impairment loss: Evidence of the Carbon Majors"
Cynthiana Hartono (Vrije Universiteit Amsterdam); Kees Camfferman (VU University Amsterdam); Malte Max (Vrije Universiteit Amsterdam); Jacco Wielhouwer (Vrije Universiteit Amsterdam)
3. "R&D ability and R&D narrative disclosure"
Marvin Wee (The Australian National University)
4. "IFRS 9 and IAS 39 hedge accounting and its effects on earnings and stock return volatility: Evidence from the UK"
Lenka Ciperova (Prague University of Economics and Business)

ISSB Research Session

Friday 17 May 2024, 09:00-10:30

RADISSON BLU HOTEL, ROOM ATLAS 1, MEZZANINE

Presenters: Caroline Bridges and Laura Girella (ISSB Technical Staff)

This session will provide feedback on a selected number of research papers relevant to IFRS Sustainability Standards that were submitted to the EAA Congress. The purpose of this session is to help researchers with an interest in IFRS Sustainability Standards to (1) make their research evidence more relevant and accessible to standard setters and (2) help the ISSB build research by establishing relationships with academics interested in the work of the ISSB.

1. "Heat-related physical and transitional risks and firm performance"
Vina Javed Khan (University of Wollongong); Searat Ali (University of Wollongong); Millicent Chang (University of Wollongong)
2. "Too good to be true? Implications of current Scope 2 greenhouse gas emission accounting and reporting"
Sarah Stachelscheid (University of Siegen), Andreas Dutzi (Chair of Management, Accounting & Corporate Governance, School of Economic Disciplines, University of Siegen)

CLASSROOM SESSION

USING ACTIVE FEEDBACK TO DEVELOP STUDENTS' CRITICAL THINKING SKILLS

Thursday 16 May 2024, 14:00-15:30

RADISSON BLU HOTEL, ROOM ALCYONE 2, MEZZANINE

Encouraging students to take ownership of their own learning journey and to think critically, can often be a challenge (particularly with quantitative material). By turning active learning into active feedback (generated by students themselves) we can move away from models that rely on keeping students chained to staff feedback comments. This is a positive for both staff and students. Adapting to an active feedback perspective allows us to build learning and teaching strategies that encourage critical thinking, with the students taking more agency over their own learning journey. We can apply this to both in-class and our-of-class experiences, but how?

Dr. Suzanne McCallum (University of Glasgow) will lead a hands-on workshop on how you can turn active learning into active feedback to develop students' critical thinking skills in the quantitative parts of the accounting curriculum. A short explanation of active feedback will be followed by an interactive demonstration of concrete examples used successfully in a first year Financial Accounting course. In this hands-on session, **you will experience the ideas in practice from a student's perspective, by completing a series of active feedback activities.** You will see how planning and scaffolding a series of active learning activities that incorporate opportunities for the students to generate active feedback can in fact help encourage critical thinking and increase student agency, without the need for additional staff feedback comments on students' work.

Adopting this approach requires a shift in perspective and requires a little initial planning. The hands-on session will demonstrate the power of active feedback and the many benefits for both staff and students. Advice, hints and tips on how to move towards this approach will be shared, along with the real-life examples covered in the session. You will therefore leave the room with new ideas and the tools to implement them.

Bio:

Suzanne McCallum is Associate Head (Learning & Teaching) of Accounting & Finance within the Adam Smith Business School at the University of Glasgow. Her teaching focuses on Accounting at all levels, dealing with both qualitative and quantitative issues. She has publications in the area of accounting education and assessment and feedback, particularly focused on turning active learning into active feedback & encouraging critical thinking and formative assessment.

SHARK TANK PITCH EVENT

Friday, 17th May 2024, 16:00-17:30

INTERCONTINENTAL ATHÉNÉE PALACE HOTEL, ROOMS ENESCU 1 & 2, 1ST FLOOR

This shark tank pitch event aims to be *edgy and unique* in showcasing a select group of research teams to propose a brand-new research idea, seeking it to be “sponsored” by a journal “shark” editor. Notably, the shark tank event has a pre-conference stage in which a written 2-page pitch of about 1,000 words was submitted, comprising eleven inter-connected items: working title; research question; key papers; motivation; idea; data; tools; what’s new?; so what?; contribution and other considerations. The research teams linked to the best 12 written pitches are now invited to make oral pitch presentations to an Editors Panel of Sharks in this dedicated EAA session, split into 2 concurrent streams of 6 pitches. The shark panels will represent the following journals: *Accounting Forum; Accounting, Organizations and Society; Accounting & Finance; Accounting in Europe; Australian Accounting Review; Behavioral Research in Accounting; European Accounting Review; Journal of Accounting Literature; Journal of International Accounting Auditing and Taxation; Journal of International Financial Management & Accounting; and Pacific Accounting Review*. The research teams each have 5 minutes to present a “lightning” pitch based solely on the **Idea; Data and Tools** derived from their written pitch. After each pitch, the most interested shark editors will engage in brief Q&A, and then give a friendly “thumbs up” or “thumbs down”. Offline dialogue with interested sharks is strongly encouraged.

SHARK TANK SESSION #1: CHAIR - CATALIN ALBU

INTERCONTINENTAL ATHÉNÉE PALACE HOTEL, ROOM ENESCU 1, 1ST FLOOR

“TaxBERT: A Specialized Large Language Model for Analyzing Qualitative Tax Disclosures”	Marius Weiss	Sharks: Amir Amelzadeh (EAR) Marvin Wee (A&F) Stergios Leventis (JIAAT) Paul Griffin (PAR) Sue Wright (AAR)
“How does extreme weather impact financial performance in New Zealand?”	Paul Griffin	
“On the Multimodality of Sustainability Reports – The Combined Effects of Visuals and Narrative Disclosure on ESG Ratings”	Robin Wolter	
“Decoding Green Promises: Analyzing Emission Reduction Targets (ERT) of Australian firms”	Millie Chang	
“Back to normal? Longevity of management control changes after the Covid-19 pandemic”	Jan Roessner	
“Heterogeneous Procurement Agencies’ Disclosures and Public Procurements”	Francesco Ambrosini	

SHARK TANK SESSION #2: CHAIR – ROBERT FAFF

INTERCONTINENTAL ATHÉNÉE PALACE HOTEL, ROOM ENESCU 2, 1ST FLOOR

“Do External Auditors Respond to Corporate Biodiversity Loss Risks?”	Yijun Meng	Sharks: Martin Messner (AOS) Victor Maas (BRA) Charles Cho (AccFor) Andrei Filip (AiE) Robert Faff (JAL) Sabri Boubaker (JIFMA)
“The evolution of banks climate reporting: a framework for researchers, practitioners and policy makers”	Enamul Hasan	
“Cause or cure: An examination of future-oriented environmental performance narratives & investor decision-making”	Lisa Ricci	
“Regulatory Compliance or Material Industry Env’tal Risk Factors: What Drives the Relationship Between Firms’ Climate Change Risk Exposure & Audit Fees?”	Siqi Liu	
“Emotional face work in annual reports - a framing strategy to influence investors decisions?”	Jana Neuland	
“How Bitcoin became real: Accounting as a discursive tool in the construction of reality”	Erica Pimentel	

SYMPOSLIA PROGRAMME

Symposium 1

EAA FRSC: ESG INFORMATION IN IFRS FINANCIAL STATEMENTS

Wednesday, 15 May 2024, 15:30-17:00

INTERCONTINENTAL ATHÉNÉE PALACE HOTEL, ROOM LE DIPLOMATE, GROUND FLOOR

Firms' financial risks and opportunities related to environmental, social, and governance (ESG) matters such as climate change are increasingly recognized as drivers of firm value. Whereas firms increasingly discuss these exposures (e.g., in ESG reports), investors and policymakers worry that the financial statements, the bedrock of corporate reporting, largely ignore them. For example, ESMA has made climate change one of its top enforcement priorities for financial reporting, and the IASB is pursuing a new project to explore targeted improvements in IFRS Accounting Standards related to "Climate-related and Other Uncertainties in the Financial Statements". This symposium brings together diverse views from a balanced panel of accounting constituents, with the aim of understanding and overcoming the challenges related to fairly reflecting ESG matters in IFRS financial statements.

CHAIR:

Thorsten Sellhorn, Ludwig-Maximilians-Universität München

PANEL MEMBERS:

Ann Tarca, International Accounting Standards Board (IASB)

Jan Taylor, AICPA & CIMA

Christian Leuz, University of Chicago

Jeremy Stuber, Senior Global Equity Analyst, Chair of CRUF (UK)

SPONSOR:



Symposium 2

EAA SRC: THE CHALLENGES OF THE SUSTAINABILITY REPORTING AND ASSURANCE: EDUCATION FOR PRACTICE

Wednesday, 15 May 2024, 17:30-19:00

INTERCONTINENTAL ATHÉNÉE PALACE HOTEL, ROOM LE DIPLOMATE, GROUND FLOOR

The aim of the symposium is to engage with practitioners who already use sustainability reporting standards to prepare sustainability reports and with those that provide sustainability reporting assurance. The conversations will provide an opportunity for us – educators of current and future generations – to learn how we can help them face the related challenges. Through dialogue with some of the main actors, (namely practitioners, assurance providers, and standard-setters), we seek to understand better their immediate needs, as well as develop the capacity necessary to equip accounting students with the knowledge, skills, and competencies to work in the sustainability field.

CHAIR:

Gunnar Rimmel, Aalborg University Business School

PANEL MEMBERS:

Massimo Bettanin, EY Sustainability

Iulian Harpa, HiM Public Affairs

Kerstin Lopatta, EFRAG SRB

Andreia Stanciu, ACCA Southern Europe

SPONSOR:



Symposium 3

EDITOR'S PANEL: DEMONSTRATING RELIABILITY AND ETHICS IN THE PUBLICATION PROCESS

Thursday, 16 May 2024, 9:00-10:30

INTERCONTINENTAL ATHÉNÉE PALACE HOTEL, ROOM LE DIPLOMATE, GROUND FLOOR

High quality research and ethics go hand in hand. While ethical considerations have always been crucial during the different phases of the research process, journals today seem to take on a more formal role. So what are the do's and don'ts for submitting authors in terms of ethics? Is it always needed and possible to provide an official approval of the study by a university ethics board? And what is the role of the editor, the reviewers and the authors in this respect? Is it ethical/appropriate that authors propose and name particular reviewers they would (not) like to be involved in the review process? And what does this mean for the principle of the double blind review?

CHAIR:

Martine Cools, KU Leuven

PANEL MEMBERS:

Andrei Filip, Accounting in Europe

Aziza Laguecir, Accounting Forum

Matias Laine, European Accounting Review

Christian Leuz, Journal of Accounting Research

Wim Van der Stede, Management Accounting Research

David Veenman, The Accounting Review

Symposium 4

EAR: GENERATIVE AI IN ACCOUNTING RESEARCH AND EDUCATION

Thursday, 16 May 2024, 11:00-12:30

INTERCONTINENTAL ATHÉNÉE PALACE HOTEL, ROOM LE DIPLOMATE, GROUND FLOOR

The advent of Large Language Models (LLMs) and Generative AI has the potential to revolutionize various fields, including accounting research and teaching. This symposium aims to explore how accounting research and education can harness the potential of Gen AI and LLMs in the accounting domain. The discussion will focus on their impact on research methodologies, data analysis, and educational tools as well as some of the ethical implications surrounding their use. The symposium will serve as a platform for exploring the transformative potential of Gen AI in advancing accounting research methodologies, enriching educational experiences, and shaping the future of the accounting profession.

CHAIR:

Amir Amel-Zadeh, University of Oxford

PANEL MEMBERS:

Hussein Issa, Rutgers Business School

Othmar Lehner, Hanken School of Economics

Mikko Ranta, University of Vaasa

Symposium 5

AinE: TAX POLICY

Thursday, 16 May 2024, 14:00-15:30

INTERCONTINENTAL ATHÉNÉE PALACE HOTEL, ROOM LE DIPLOMATE, GROUND FLOOR

Taxes affect many decisions ranging from investing to financing, from profit distribution to organizational form choices, from work-leisure to consumption decisions. Due to the multitude of affected areas, governments must design their tax policy such that it generates the revenues to provide public goods while safeguarding equity across taxpayers, keeping the costs of collecting taxes low, and steering behavior where appropriate. In addition, international corporate taxation changes dramatically, and environmental taxes increase in relevance. Consequently, tax systems are often complex and create compliance and enforcement problems for individuals, companies, and tax administrations. In this symposium, panelists will discuss tax policy questions regarding rules, complexity, and enforcement of direct, indirect, and environmental taxes.

CHAIRS:

Saskia Kohlhase, Rotterdam School of Management

PANEL MEMBERS:

Christof Beuselinck, IESEG School of Management

Nathan Goldman, NC State University

Ramona Jurubita, KPMG Romania

Caren Sureth-Sloane, Universitat Paderborn

Symposium 6

LOC: ACCOUNTING RESEARCH IN NON-WESTERN CONTEXTS

Thursday, 16 May 2024, 16:00-17:30

INTERCONTINENTAL ATHÉNÉE PALACE HOTEL, ROOM LE DIPLOMATE, GROUND FLOOR

Non-Western (outside North America and Western Europe) countries have diverse local contexts – comprising institutions, culture, ideologies - which significantly influence accounting practices. Research incorporating local specificities has the potential to contribute to a wider understanding of accounting practice globally, and to theoretical developments outside the West. In this context, the aim of the symposium is to discuss how to engage with the rich non-Western context, and the potential of this engagement for developing new concepts and theories. This should provide the required understanding of the appropriate techniques, theories and practices of accounting and accountability in countries located outside the traditional West.

CHAIR:

Nadia Albu, Bucharest University of Economic Studies

PANEL MEMBERS:

Ajay Adhikari, American University

Andrea Mennicken, London School of Economics and Political Science

Shahzad Uddin, University of Essex

Aljosa Valentincic, University of Ljubljana

Symposium 7

EAA DEIC: INAUGURAL SYMPOSIUM OF THE EAA DIVERSITY, EQUITY AND INCLUSION COMMITTEE

Friday, 17 May 2024, 9:00-10:30

INTERCONTINENTAL ATHÉNÉE PALACE HOTEL, ROOM LE DIPLOMATE, GROUND FLOOR

What does it mean to have a Diversity, Equity, and Inclusion (DEI) Committee in the EAA? How can EAA members get involved to create an equitable, diverse, and inclusive EAA community? What are the issues not identified and what are the practical feedback mechanisms for members? This interactive Symposium aims to provide space for diverse voices in the EAA and reflect together on how we foster and promote DEI within the Association and its activities. Achieving this requires intentional and systemic action. This means enhancing existing DEI interventions to address barriers and promote full and equitable participation in teaching, research, and outreach. We are excited to hear from diverse voices, experts on DEI, the EAA leadership and all attendees.

CHAIR:

Ekaete Efreteui, EAA Diversity, Equity and Inclusion Committee Chairperson

PANEL MEMBERS:

Mark Clatworthy, European Accounting Association President

Yvonne Hinson, American Accounting Association Diversity, Equity and Inclusion

Nick McGuigan, British Accounting and Finance Association, Diversity SIG

Charles H. Cho, EAA Diversity, Equity and Inclusion Committee Member

Angie Abdel Zaher, EAA African Board Elected Representative

Symposium 8

EFRAG: IAS 7 – STATEMENT OF CASH FLOWS IS OLD. IS IT STILL FIT?

Friday, 17 May 2024, 11:00-12:30

INTERCONTINENTAL ATHÉNÉE PALACE HOTEL, ROOM LE DIPLOMATE, GROUND FLOOR

The IASB expects to start a project on the statement of cash flows in the near future. As part of the initial work, the IASB will consider whether IAS 7 Statement of Cash Flows needs a comprehensive review. At the symposium, it will be discussed whether the statement of cash flows is (still) a relevant primary financial statement, how it is used and what the issues are with the statement that need to be fixed. For example: Is the statement useful/used for predicting future cash flows and assessing solvency/liquidity? Is it clear what is cash and cash equivalents? Should non-cash transactions be reflected in the statement (e.g., leases)? Is the information presented currently comparable between entities? Would it be possible to fix IAS 7 by targeted improvements or is a comprehensive review necessary?

CHAIR:

Mark Clatworthy, Chair EAA, University of Bristol

PANEL MEMBERS:

Tina Aggerholm, Danish Industry

Martijn Bos, EFRAG User Panel member, Eumedion

Sebastien Harushimana, EFRAG FR TEG Chair

Malgorzata Matusewicz, EFRAG FR TEG member, EY Poland

Saskia Slomp, EFRAG CEO

Rasmus Sommer, EFRAG Technical Staff

Ann Tarca, IASB member

SPONSOR:



Symposium 9

EAA EC: THE DIGITAL FUTURE FOR ACCOUNTING GRADUATES

Friday, 17 May 2024, 14:00-15:30

INTERCONTINENTAL ATHÉNÉE PALACE HOTEL, ROOM LE DIPLOMATE, GROUND FLOOR

Technological changes such as intelligent automation, blockchain and cloud-based software have significantly impacted the accounting profession worldwide; creating gaps between the general skills of new graduates and the needs of the accounting profession, and making skills in technology as some of the most highly valued in accounting. The 2024 Education Committee Symposium will involve a discussion around how different stakeholders (universities, employing organizations and professional associations) and especially accounting educators need to play a leading role in preparing the next generation of accounting professionals for the impact of emerging technologies, and in developing associated technology-related skills in accounting graduates.

CHAIR:

David Derichs, Aalto University

PANEL MEMBERS:

Utz Schaeffer, WHU – Otto Beisheim School of Management

Mike Schulze, CBS International Business School

Meredith Tharapos, RMIT University

Bruce Vivian, IFAC

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The Association of
Accountants and
Financial Professionals
in Business

SCIENTIFIC COMMITTEE REPORT

The 2024 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 at 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).

1071 papers were submitted for the 2024 conference. Of these, 921 were accepted, and 789 are expected to be presented at the conference (see table 1), in research fora (405), parallel sessions (384). Table 1 also provides the breakdown of sessions for each category. This year space considerations have put constraints on the relative numbers of RF and PS. In the past the trend has been to increase the percentage of PS sessions. This year, this trend has been temporarily suspended and we have managed to ensure a balanced presence of RF and PS.

This year, a critical issue emerged when a colleague, whose paper was initially accepted for presentation, was then asked to withdraw because the paper was accepted by a journal. She highlighted that it would be useful to clarify this rule and we proceeded accordingly by updating the website.

This year, the members of the Standing Scientific Committee include Martine Cools, Mara Cameran, Aytekin Ertan, Urska Kosi, Matias Laine, Edith Leung, Mariannunziata Liguori, Jochen Pierk, Petya Platikanova, Georg Schneider, MariaFrancesca Sicilia, and Ileana Steccolini. In light of Matias Laine expressing the wish to step down after this year's conference, EAA issues a call for new candidates for the SEE position. Sixteen CVs were received. Together with Matias we assessed the profiles based on consistency and quality of research in the area of SEE, experience with editorial activities, service in journals and societies, and more generally leadership and coordination skills, previous contributions to EAA. Based on the CVs, letter of motivation, and interviews, Sebastian Tideman resulted as being the candidate who appears to combine good quality SEE-consistent research, motivation, experience and previous engagement with EAA. This candidate was subsequently approved by the MC and will join the SSC immediately after this year's conference.

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. I would like to extend special thanks to Matias for his great support to the Committee over the years.

Ileana Steccolini, Università di Bologna and University of Essex, UK

Chair of the EAA Standing Scientific Committee

10 March 2024

STATISTICS

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	120	101	84.17%	46	55	93	45	48
ED	Accounting Education	23	20	86.96%	10	10	16	6	10
FA	Financial Analysis	112	92	82.14%	44	48	77	33	44
FR	Financial Reporting	208	174	83.65%	87	87	147	73	74
GV	Accounting and Governance	132	115	87.12%	67	48	91	49	42
HI	History	14	14	100.00%	7	7	11	5	6
IC	Interdisciplinary /Critical	50	46	92.00%	25	21	41	22	19
IS	Accounting and Information Systems	19	16	84.21%	7	9	14	6	8
MA	Management Accounting	122	101	82.79%	51	50	87	45	42
PSNP	Public Sector Accounting & Not-For-Profit Accounting	34	34	100.00%	24	10	29	21	8
SEE	Social and Environmental Accounting & Ethical Issues in Accounting	181	159	87.85%	98	61	140	82	58
TX	Taxation	56	49	87.50%	22	27	43	18	25
Total		1,071	921	85.99%	488	433	789	405	384

PAPERS TO BE PRESENTED AT EAA 2024 – ANALYSIS BY TOPIC STREAM AND COUNTRY/REGION OF PRESENTER ORIGIN

Country	Tracks													Total
	AU	ED	FA	FR	GV	HI	IC	IS	MA	PSNP	SEE	TX		
Australia	4	1		3	5		1	1	2	1	2		20	
Austria	4		1	6	1				3		7	9	31	
Belgium	4	3	3	1	2				4	2	1	2	22	
Brazil			2		1				1				4	
Canada	5	1	3	8	1		1	2	2	1	8		32	
China	1		5	5	5		1		3		2	1	23	
Colombia	1					1					2		4	
Cyprus			3										3	
Czech Republic				3									3	
Denmark	1		1	2					3		2		9	
Egypt				1									1	
Estonia										1	1		2	
Finland	3	1		3	2		1	1	3	1	5		20	
France	10	1	8	9	6	4	6	1	6		12	2	65	
Georgia											1		1	
Germany	9		15	17	12	1	6	2	17	2	24	14	119	
Greece	1		3	3							2	1	10	
Hong Kong	1		1	5	5				2		2	1	17	
India	1			1									2	
Ireland	2			2	4								8	

Country	Tracks													Total
	AU	ED	FA	FR	GV	HI	IC	IS	MA	PSNP	SEE	TX		
Israel			1	2					1				4	
Italy	2		1	10	3	2	1		5	3	13	1	41	
Japan	1		1	1	1		1		4				9	
Jordan	1												1	
Korea, Republic of	2							1	2			1	6	
Lebanon				1									1	
Macao					2								2	
Macedonia, Republic of	1												1	
Malaysia	1												1	
Netherlands	3		4	5	4		1		9	1	4	1	32	
New Zealand		1							1				2	
Norway	1		1	4	1		1			2	1	1	12	
Poland	1			2			2				3	1	9	
Portugal	2			2					2	4	1		11	
Romania	2	2		2	1		2				1		10	
Saudi Arabia					1				1	2			4	
Singapore			1	2	2		1	1	1		1	1	10	
Slovenia		1		1				1					3	
Spain	5	1	2	7	4		1		3	5	9	2	39	
Sweden	2		2	1			4		1	1	1		12	
Switzerland	2		1	3	1		1				7		15	
Taiwan	4		3	5	5			1	2		3		23	
Thailand							1						1	
Turkey			1										1	
U.K.	10	3	12	15	18	2	7	2	4	1	15	4	93	
U.S.A.	6	1	2	14	4	1	2	1	5	2	9	1	48	
United Arab Emirates				1									1	
Uruguay											1		1	
Total	93	16	77	147	91	11	41	14	87	29	140	43	789	

EAA 2024, Bucharest, Romania

Topics		Submissions received	Submissions accepted and presented			
			Total	PSD	PS	RF
AU	Auditing	120	93	6	42	45
ED	Accounting Education	23	16	2	8	6
FA	Financial Analysis	112	77	6	38	33
FR	Financial Reporting	208	147	12	62	73
GV	Accounting and Governance	132	91	9	33	49
HI	Accounting History	14	11	1	5	5
IC	Interdisciplinary/Critical	50	41	2	17	22
IS	Accounting and Information Systems	19	14	2	6	6
MA	Management Accounting	122	87	7	35	45
PSNP	Public Sector and Not-for-Profit	34	29	2	6	21
SEE	Social, Environmental, and Ethical	181	140	8	50	82
TX	Taxation	56	43	4	21	18
Total		1,071	789	61	323	405

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		1,053	782	151	324	307

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: 13th May 2024

LAST NAME	FIRST NAME	ORGANIZATION	SESSION NAME	SESSION DATE	START TIME	END TIME	ROOM NAME
ALLES	MICHAEL	Rutgers University	IS_PSD01	05/16/2024	02:00 PM	03:30 PM	Mozart 1, InterContinental, First floor
ANESSI PESSINA	EUGENIO	Università Cattolica del Sacro Cuore	PSNP_PSD01	05/16/2024	11:00 AM	12:30 PM	Alcyone 2, Radisson Blu, Mezzanine
BAUDOT	LISA	HEC Paris	HI_PSD01	05/16/2024	11:00 AM	12:30 PM	Brahms, InterContinental, First floor
BEYER	BIANCA	Aalto University School of Business	FR_PSD06	05/17/2024	09:00 AM	10:30 AM	Atlas 2, Radisson Blu, Mezzanine
BISSESSUR	SANJAY	University of Amsterdam	FR_PSD04	05/16/2024	02:00 PM	03:30 PM	Regina Maria 1, InterContinental, Ground floor
CHEN	CHANGLING	University of Waterloo	FR_PSD05	05/16/2024	04:00 PM	05:30 PM	Regina Maria 2, InterContinental, Ground floor
CHEN	XIA	Singapore Management University	GV_PSD03	05/16/2024	11:00 AM	12:30 PM	Saturn, Radisson Park Inn, Upper floor
COLUMBANO	CLAUDIO	Università degli Studi Roma Tre	PSNP_PSD01	05/16/2024	11:00 AM	12:30 PM	Alcyone 2, Radisson Blu, Mezzanine
DAL MASO	LORENZO	University of Bologna	FR_PSD03	05/16/2024	11:00 AM	12:30 PM	Regina Maria 1, InterContinental, Ground floor
EVERAERT	PATRICIA	Ghent University	ED_PSD01	05/16/2024	04:00 PM	05:30 PM	Alcyone 1, Radisson Blu, Mezzanine
GAO FRITZ	QI	SKEMA Business School	FR_PSD02	05/16/2024	09:00 AM	10:30 AM	Regina Maria 1, InterContinental, Ground floor
GARCIA LARA	JUAN	Carlos III University Madrid	FR_PSD01	05/15/2024	05:30 PM	07:00 PM	Atlas 1, Radisson Blu, Mezzanine
GHOSH	AL (ALOKE)	University of North Carolina - Charlotte	AU_PSD02	05/16/2024	04:00 PM	05:30 PM	Vivaldi 2, InterContinental, First floor
GOLDMAN	NATHAN	North Carolina State University	TX_PSD02	05/16/2024	11:00 AM	12:30 PM	Vivaldi 2, InterContinental, First floor
GONCHAROV	IGOR	Lancaster University	FR_PSD06	05/17/2024	09:00 AM	10:30 AM	Atlas 2, Radisson Blu, Mezzanine
GROSSKOPF	ANN-KRISTIN	Ludwig-Maximilian University of Munich	SEE_PSD03	05/17/2024	09:00 AM	10:30 AM	Jupiter, Radisson Park Inn, Upper floor
HABERMANN	FLORIAN	Radboud University & Catholic University of Eichstatt-Ingolstadt	SEE_PSD03	05/17/2024	09:00 AM	10:30 AM	Jupiter, Radisson Park Inn, Upper floor
HARDIES	KRIS	University of Antwerp	AU_PSD03	05/17/2024	02:00 PM	03:30 PM	Regina Maria 1, InterContinental, Ground floor
HERREMANS	IRENE	University of Calgary	SEE_PSD04	05/17/2024	11:00 AM	12:30 PM	Atlas 2, Radisson Blu, Mezzanine
IMPERATORE	CLAUDIA	Bocconi University	GV_PSD05	05/17/2024	11:00 AM	12:30 PM	Regina Maria 2, InterContinental, Ground floor
JORISSEN	ANN	University of Antwerp	MA_PSD02	05/16/2024	11:00 AM	12:30 PM	Electra 2, Radisson Blu, Mezzanine
KARAVITIS	PANAGIOTIS	Adam Smith Business School, University of Glasgow	TX_PSD02	05/16/2024	11:00 AM	12:30 PM	Vivaldi 2, InterContinental, First floor
KEUSCH	THOMAS	INSEAD	GV_PSD01	05/15/2024	03:30 PM	05:00 PM	Jupiter, Radisson Park Inn, Upper floor
KITADA	TOMOHISA	Kindai University	MA_PSD04	05/17/2024	11:00 AM	12:30 PM	Enescu 2, InterContinental, First floor
LIVNE	GILAD	Queen Mary University of London	AU_PSD03	05/17/2024	02:00 PM	03:30 PM	Regina Maria 1, InterContinental, Ground floor
LOEHLEIN	LUKAS	WHU - Otto Beisheim School of Management	IC_PSD01	05/16/2024	02:00 PM	03:30 PM	Vivaldi 2, InterContinental, First floor
LOU	YUN	Singapore Management University	GV_PSD01	05/15/2024	03:30 PM	05:00 PM	Jupiter, Radisson Park Inn, Upper floor
MADELAINE	ALEXANDRE	Erasmus University Rotterdam, Rotterdam School of Management	FA_PSD01	05/15/2024	03:30 PM	05:00 PM	Regina Maria 1, InterContinental, Ground floor
MADLEN	SOBKOWIAK	EDHEC Business School	SEE_PSD02	05/16/2024	02:00 PM	03:30 PM	Atlas 2, Radisson Blu, Mezzanine
MERLO	MATTEO	University of Bologna	FR_PSD01	05/15/2024	05:30 PM	07:00 PM	Atlas 1, Radisson Blu, Mezzanine

LAST NAME	FIRST NAME	ORGANIZATION	SESSION NAME	SESSION DATE	START TIME	END TIME	ROOM NAME
MOLDOVAN	RUCSANDRA	Concordia University	FR_PSD02	05/16/2024	09:00 AM	10:30 AM	Regina Maria 1, InterContinental, Ground floor
MORARU-ARFIRE	ANDREEA	ESSEC Business School	FA_PSD01	05/15/2024	03:30 PM	05:00 PM	Regina Maria 1, InterContinental, Ground floor
PAZ	MICHAEL	Cornell University	MA_PSD02	05/16/2024	11:00 AM	12:30 PM	Electra 2, Radisson Blu, Mezzanine
PEI	DUO (SELINA)	Warwick University Business School	FA_PSD03	05/17/2024	11:00 AM	12:30 PM	Atlas 1, Radisson Blu, Mezzanine
PIERCE	ANDREW	Georgia State University	GV_PSD04	05/16/2024	04:00 PM	05:30 PM	Merope 2, Radisson Blu, Mezzanine
POMARE	CAROL	Mount Allison University	SEE_PSD01	05/16/2024	09:00 AM	10:30 AM	Atlas 2, Radisson Blu, Mezzanine
RANKIN	MICHAELA	Monash Business School, Monash University	GV_PSD05	05/17/2024	11:00 AM	12:30 PM	Regina Maria 2, InterContinental, Ground floor
REVELLINO	SILVANA	University of Salerno	MA_PSD03	05/17/2024	09:00 AM	10:30 AM	Enescu 2, InterContinental, First floor
RIEPE	JAN	Tuebingen University	FR_PSD04	05/16/2024	02:00 PM	03:30 PM	Regina Maria 1, InterContinental, Ground floor
SCHIAMANN	FRANK	University of Bamberg	SEE_PSD01	05/16/2024	09:00 AM	10:30 AM	Atlas 2, Radisson Blu, Mezzanine
SCHUETT	HARM	Tilburg University	FA_PSD02	05/16/2024	02:00 PM	03:30 PM	Atlas 1, Radisson Blu, Mezzanine
SHI	BEI	University of Amsterdam	MA_PSD03	05/17/2024	09:00 AM	10:30 AM	Enescu 2, InterContinental, First floor
SIMUNIC	DAN	Simon Fraser University & University of British Columbia	AU_PSD02	05/16/2024	04:00 PM	05:30 PM	Vivaldi 2, InterContinental, First floor
SRIVASTAVA	ANUP	University of Calgary	FA_PSD02	05/16/2024	02:00 PM	03:30 PM	Atlas 1, Radisson Blu, Mezzanine
STACESCU	BOGDAN	BI Norwegian Business School	GV_PSD04	05/16/2024	04:00 PM	05:30 PM	Merope 2, Radisson Blu, Mezzanine
STAFFORD	ANNE	Manchester Business School	ED_PSD01	05/16/2024	04:00 PM	05:30 PM	Alcyone 1, Radisson Blu, Mezzanine
STENZEL	ARTHUR	NHH Norwegian School of Economics	TX_PSD01	05/16/2024	09:00 AM	10:30 AM	Vivaldi 2, InterContinental, First floor
THAMBAR	PAUL	Monash University	MA_PSD01	05/15/2024	03:30 PM	05:00 PM	Enescu 2, InterContinental, First floor
TIDEMAN	SEBASTIAN	Syracuse University	SEE_PSD04	05/17/2024	11:00 AM	12:30 PM	Atlas 2, Radisson Blu, Mezzanine
TRIAANTAFYLLI	ANDRONIKI	Queen Mary, University of London	GV_PSD03	05/16/2024	11:00 AM	12:30 PM	Saturn, Radisson Park Inn, Upper floor
TROMBETTA	MARCO	IE University	AU_PSD01	05/16/2024	11:00 AM	12:30 PM	Vivaldi 1, InterContinental, First floor
TUIJN	MARCEL	Southern Methodist University	GV_PSD02	05/15/2024	05:30 PM	07:00 PM	Jupiter, Radisson Park Inn, Upper floor
TUSZKIEWICZ	MACIEJ	University of Economics in Katowice	IS_PSD01	05/16/2024	02:00 PM	03:30 PM	Mozart 1, InterContinental, First floor
VALENTINČIČ	ALJOŠA	University of Ljubljana, School of Economics & Business	FR_PSD03	05/16/2024	11:00 AM	12:30 PM	Regina Maria 1, InterContinental, Ground floor
VAN TRIEST	SANDER	University of Amsterdam	MA_PSD01	05/15/2024	03:30 PM	05:00 PM	Enescu 2, InterContinental, First floor
VANSTRAELEN	ANN	Maastricht University	AU_PSD01	05/16/2024	11:00 AM	12:30 PM	Vivaldi 1, InterContinental, First floor
VOELLER	DENNIS	Toulouse Business School	TX_PSD01	05/16/2024	09:00 AM	10:30 AM	Vivaldi 2, InterContinental, First floor
VOULGARIS	GEORGE	University of Manchester	GV_PSD02	05/15/2024	05:30 PM	07:00 PM	Jupiter, Radisson Park Inn, Upper floor
WAGNER	VICTOR	Ludwig-Maximilian University of Munich	SEE_PSD02	05/16/2024	02:00 PM	03:30 PM	Atlas 2, Radisson Blu, Mezzanine
WITTEICH	THERESA	University of Graz	IC_PSD01	05/16/2024	02:00 PM	03:30 PM	Vivaldi 2, InterContinental, First floor
WOLF	SIMON	University of Cologne	FA_PSD03	05/17/2024	11:00 AM	12:30 PM	Atlas 1, Radisson Blu, Mezzanine
ZHENG	XIANG	NHH Norwegian School of Economics	FR_PSD05	05/16/2024	04:00 PM	05:30 PM	Regina Maria 2, InterContinental, Ground floor

CHAIRS

Updated: 13th May 2024

LAST NAME	FIRST NAME	ORGANIZATION	SESSION NAME	SESSION DATE	START TIME	END TIME	ROOM NAME
ABTS	MARTE	KU Leuven	MA_PS04	05/16/2024	09:00 AM	10:30 AM	Electra 2, Radisson Blu, Mezzanine
ADHIKARI	AJAY	American University	SEE_RF05	05/16/2024	11:00 AM	12:30 PM	Caleano 1, Radisson Blu, Mezzanine
AHBLUM	PER	London School of Economics and Political Sciences	IC_PS05	05/17/2024	09:00 AM	10:30 AM	Vivaldi 2, InterContinental, First floor
ALMQVIST	ROLAND	Stockholm Business School	PSNP_RF03	05/16/2024	02:00 PM	03:30 PM	Brahms, InterContinental, First floor
ALSAHALI	KHOLOD	Jubail Industrial College	GV_RF04	05/15/2024	05:30 PM	07:00 PM	Venus, Radisson Park Inn, Upper floor
AMBROSINI	FRANCESCO	University of Padua	FR_RF11	05/17/2024	09:00 AM	10:30 AM	Neptun, Radisson Park Inn, Upper floor
ANDERSON	MARK	University of Calgary	MA_PS12	05/17/2024	02:00 PM	03:30 PM	Enescu 3, InterContinental, First floor
ANDREICOVICI	IONELA	Frankfurt School of Finance & Management	FR_PS03	05/15/2024	05:30 PM	07:00 PM	Atlas 2, Radisson Blu, Mezzanine
APRILE	ROBERTO	University of Bergamo	GV_RF02	05/15/2024	03:30 PM	05:00 PM	Venus, Radisson Park Inn, Upper floor
ARNAUD	QUENTIN	Université Toulouse Capitole	SEE_PS11	05/16/2024	02:00 PM	03:30 PM	Saturn, Radisson Park Inn, Upper floor
ARRIGHI	DAVIDE	Catholic University of the Sacred Heart	FR_PS13	05/16/2024	02:00 PM	03:30 PM	Enescu 1, InterContinental, First floor
ATTAR-NIGGEMAN	NEGIN	University of Zurich	AU_RF04	05/16/2024	11:00 AM	12:30 PM	Chopin, InterContinental, First floor
BASIOUDIS	ILIAS	Aston Business School	AU_PS03	05/15/2024	05:30 PM	07:00 PM	Merope 2, Radisson Blu, Mezzanine
BAUCH	KAI	RPTU Kaiserslautern-Landau	MA_PS11	05/17/2024	02:00 PM	03:30 PM	Enescu 2, InterContinental, First floor
BAUDOT	LISA	HEC Paris	IC_PS01	05/15/2024	03:30 PM	05:00 PM	Caleano 1, Radisson Blu, Mezzanine
BAUMÜLLER	JOSEF	Vienna University of Technology	HI_RF01	05/17/2024	11:00 AM	12:30 PM	Taygete, Radisson Blu, Mezzanine
BEROVA ALVES	IRYNA	ISCAL - Lisbon Institute of Accounting&Administration	MA_RF09	05/17/2024	02:00 PM	03:30 PM	Vivaldi 1, InterContinental, First floor
BEYER	BIANCA	Aalto University School of Business	GV_RF10	05/17/2024	02:00 PM	03:30 PM	Vivaldi 2, InterContinental, First floor
BIRK	SIMON	Bremen University	MA_PS02	05/16/2024	09:00 AM	10:30 AM	Electra 1, Radisson Blu, Mezzanine
BLEIBTREU	CHRISTOPHER	BI Norwegian Business School	AU_RF03	05/16/2024	09:00 AM	10:30 AM	Chopin, InterContinental, First floor
BOGACHEK	OLGA	Free University of Bolzano	AU_PS01	05/15/2024	03:30 PM	05:00 PM	Merope 1, Radisson Blu, Mezzanine
BONETTI	PIETRO	IESE Business School	FR_PS07	05/16/2024	09:00 AM	10:30 AM	Enescu 1, InterContinental, First floor
BORDIANU	ANDREEA	Leeds University Business School	ED_RF01	05/15/2024	03:30 PM	05:00 PM	Maia, Radisson Blu, Mezzanine
BREESCH	DIANE	Vrije Universiteit Brussel	AU_PS15	05/17/2024	02:00 PM	03:30 PM	Merope 2, Radisson Blu, Mezzanine
BROUSSEAU	CARL	Laval University	AU_PS11	05/17/2024	09:00 AM	10:30 AM	Merope 1, Radisson Blu, Mezzanine
BUIJINK	WILLEM	Open Universiteit	AU_PS13	05/17/2024	11:00 AM	12:30 PM	Merope 1, Radisson Blu, Mezzanine
CATASUS	BINO	Stockholm Business School	IC_PS04	05/16/2024	11:00 AM	12:30 PM	Taygete, Radisson Blu, Mezzanine
CHANG	HYE SUN	Singapore Management University	FR_PS09	05/16/2024	11:00 AM	12:30 PM	Regina Maria 2, InterContinental, Ground floor
CHANG	MILLICENT	University of Wollongong	FR_RF14	05/17/2024	02:00 PM	03:30 PM	Taygete, Radisson Blu, Mezzanine
CHAPPLE	ELLIE	QUT Business School	SEE_PS03	05/15/2024	05:30 PM	07:00 PM	Enescu 2, InterContinental, First floor
CHARITOU	ANDREAS	University of Cyprus	FA_RF01	05/15/2024	03:30 PM	05:00 PM	Mozart 2, InterContinental, First floor

LAST NAME	FIRST NAME	ORGANIZATION	SESSION NAME	SESSION DATE	START TIME	END TIME	ROOM NAME
CHEN	KEVIN	The Hong Kong University of Science and Technology	GV_RF03	05/15/2024	05:30 PM	07:00 PM	Neptun, Radisson Park Inn, Upper floor
CHEN	XI	University of Bristol	FR_RF12	05/17/2024	09:00 AM	10:30 AM	Venus, Radisson Park Inn, Upper floor
CHIOREAN	RALUCA	Lehigh University	FR_PS02	05/15/2024	03:30 PM	05:00 PM	Atlas 2, Radisson Blu, Mezzanine
CHRISTOFFERSEN	JEPPE	Copenhagen Business School	FR_RF05	05/16/2024	09:00 AM	10:30 AM	Mozart 2, InterContinental, First floor
CIAPPEI	CAMILLA	University of Padova	GV_PS01	05/15/2024	05:30 PM	07:00 PM	Saturn, Radisson Park Inn, Upper floor
COLAS	BAPTISTE	Carlos III University Madrid	FA_PS01	05/15/2024	03:30 PM	05:00 PM	Regina Maria 2, InterContinental, Ground floor
COLUMBANO	CLAUDIO	Università degli Studi Roma Tre	PSNP_PS02	05/17/2024	11:00 AM	12:30 PM	Brahms, InterContinental, First floor
COSTA	ERICKA	Università degli Studi di Trento	SEE_PS09	05/16/2024	11:00 AM	12:30 PM	Merope 2, Radisson Blu, Mezzanine
COSTA	MABEL	Durham Universit	GV_PS05	05/16/2024	02:00 PM	03:30 PM	Merope 1, Radisson Blu, Mezzanine
CREAN	ANDREA	University College Galway	AU_RF06	05/16/2024	04:00 PM	05:30 PM	Chopin, InterContinental, First floor
D'ARCY	ANNE	Vienna University of Economics and Business	FR_PSD06	05/17/2024	09:00 AM	10:30 AM	Atlas 2, Radisson Blu, Mezzanine
DANILIU	SORIN	The Australian National University	GV_PS07	05/17/2024	09:00 AM	10:30 AM	Regina Maria 2, InterContinental, Ground floor
DE BEELDE	IGNACE	Universiteit Gent	HI_PSD01	05/16/2024	11:00 AM	12:30 PM	Brahms, InterContinental, First floor
DEKEYSER	SIMON	KU Leuven	AU_PS05	05/16/2024	09:00 AM	10:30 AM	Vivaldi 1, InterContinental, First floor
DELFINO	GIANLUCA F.	Stockholm School of Economics	MA_PSD03	05/17/2024	09:00 AM	10:30 AM	Enescu 2, InterContinental, First floor
DEMERS	ELIZABETH	University of Waterloo	SEE_PS12	05/16/2024	04:00 PM	05:30 PM	Atlas 2, Radisson Blu, Mezzanine
DETZEN	DOMINIC	Vrije Universiteit Amsterdam	IC_PS06	05/17/2024	11:00 AM	12:30 PM	Electra 1, Radisson Blu, Mezzanine
DEWAELE	LILIANA	Open University of the Netherlands	MA_PS03	05/15/2024	05:30 PM	07:00 PM	Vivaldi 2, InterContinental, First floor
DINH	TAMI	University of St. Gallen	FR_PSD03	05/16/2024	11:00 AM	12:30 PM	Regina Maria 1, InterContinental, Ground floor
DONKER	HAN	Central Washington University	GV_PS04	05/16/2024	11:00 AM	12:30 PM	Jupiter, Radisson Park Inn, Upper floor
DUBOISÉE DE RICQUEBOURG	ALAN	Leeds University Business School	AU_PS04	05/16/2024	09:00 AM	10:30 AM	Enescu 3, InterContinental, First floor
DZOLKARNAINI	NAZAM	University of Bradford	FA_PS04	05/15/2024	05:30 PM	07:00 PM	Regina Maria 2, InterContinental, Ground floor
EBERHARTINGER	EVA	Vienna University of Economics and Business	TX_PSD01	05/16/2024	09:00 AM	10:30 AM	Vivaldi 2, InterContinental, First floor
ELO	TYTTI	LUT University	ED_PS02	05/16/2024	11:00 AM	12:30 PM	Electra 1, Radisson Blu, Mezzanine
ENACHE	LUMINITA	University of Calgary	FR_PSD02	05/16/2024	09:00 AM	10:30 AM	Regina Maria 1, InterContinental, Ground floor
ERNSTBERGER	JUERGEN	Technical University Munich	FR_RF13	05/17/2024	11:00 AM	12:30 PM	Venus, Radisson Park Inn, Upper floor
EVERAERT	PATRICIA	Ghent University	ED_PS03	05/17/2024	09:00 AM	10:30 AM	Chopin, InterContinental, First floor
FAVERE-MARCHESI	MICHAEL	Simon Fraser University	AU_RF05	05/16/2024	02:00 PM	03:30 PM	Chopin, InterContinental, First floor
FERRI	PAOLO	Università di Bologna	PSNP_RF04	05/16/2024	04:00 PM	05:30 PM	Brahms, InterContinental, First floor
FIRK	SEBASTIAN	Universtiy of Groningen	MA_PS10	05/17/2024	11:00 AM	12:30 PM	Enescu 3, InterContinental, First floor
FONG	MARGARET	HEC Montréal	FR_PS05	05/15/2024	05:30 PM	07:00 PM	Taygete, Radisson Blu, Mezzanine
FONTANA	TATI	Boston University	PSNP_PS01	05/15/2024	05:30 PM	07:00 PM	Alcyone 2, Radisson Blu, Mezzanine
FORTIN	MELISSA	Université du Québec à Montréal	IS_PS01	05/15/2024	03:30 PM	05:00 PM	Chopin, InterContinental, First floor

LAST NAME	FIRST NAME	ORGANIZATION	SESSION NAME	SESSION DATE	START TIME	END TIME	ROOM NAME
FRII	PETER	Umea University	GV_PS09	05/17/2024	11:00 AM	12:30 PM	Enescu 1, InterContinental, First floor
FUCHS	FLORIAN	RPTU Kaiserslautern-Landa	MA_RF01	05/15/2024	03:30 PM	05:00 PM	Brahms, InterContinental, First floor
FUNG	SIMON	Deakin University	AU_PS12	05/17/2024	09:00 AM	10:30 AM	Merope 2, Radisson Blu, Mezzanine
FÜLBIER	ROLF UWE	University of Bayreuth	HI_PS01	05/15/2024	03:30 PM	05:00 PM	Taygete, Radisson Blu, Mezzanine
GEHRKE	YANNIK	University of Goettingen	MA_PS08	05/17/2024	09:00 AM	10:30 AM	Enescu 3, InterContinental, First floor
GEORGIU	NADINE	University of Innsbruck	FR_PS17	05/17/2024	09:00 AM	10:30 AM	Taygete, Radisson Blu, Mezzanine
GERTUNG	CHRISTINE	University of Mainz	FR_RF15	05/17/2024	02:00 PM	03:30 PM	Caleano 1, Radisson Blu, Mezzanine
GHIO	ALESSANDRO	Laval University	SEE_PS02	05/15/2024	03:30 PM	05:00 PM	Vivaldi 2, InterContinental, First floor
GHOSH	AL (ALOKE)	University of North Carolina - Charlotte	AU_PSD03	05/17/2024	02:00 PM	03:30 PM	Regina Maria 1, InterContinental, Ground floor
GIESE	HENNING	Paderborn University	TX_PS01	05/15/2024	03:30 PM	05:00 PM	Electra 1, Radisson Blu, Mezzanine
GIESE	VINCENT	University of Mannheim	GV_PSD04	05/16/2024	04:00 PM	05:30 PM	Merope 2, Radisson Blu, Mezzanine
GIOIA ETTORE	LUIS ANTONIO	Tilburg University and University of Sao Paulo	GV_PS03	05/16/2024	09:00 AM	10:30 AM	Saturn, Radisson Park Inn, Upper floor
GIULIANI	MARCO	UNIVERSITA' POLITECNICA DELLE MARCHE	SEE_RF03	05/16/2024	09:00 AM	10:30 AM	Caleano 1, Radisson Blu, Mezzanine
GJESDAL	FROYSTEIN	NHH Norwegian School of Economics	FA_RF05	05/16/2024	04:00 PM	05:30 PM	Taygete, Radisson Blu, Mezzanine
GKOROU	SONILA	University of Hertfordshire	FR_RF08	05/16/2024	02:00 PM	03:30 PM	Mozart 2, InterContinental, First floor
GOLUBEVA	OLGA	Stockholm Business School	FA_PS02	05/15/2024	03:30 PM	05:00 PM	Enescu 1, InterContinental, First floor
GORMAN	LOUISE	Trinity College Dublin, Trinity Business School	SEE_PS04	05/15/2024	05:30 PM	07:00 PM	Enescu 3, InterContinental, First floor
GOYVAERTS	DAVE	Ghent University	TX_PS03	05/15/2024	05:30 PM	07:00 PM	Electra 1, Radisson Blu, Mezzanine
GRAY	GLEN	California State University, Northridge	IS_PSD01	05/16/2024	02:00 PM	03:30 PM	Mozart 1, InterContinental, First floor
GRIFFIN	PAUL	University of California, Davis	SEE_PSD01	05/16/2024	09:00 AM	10:30 AM	Atlas 2, Radisson Blu, Mezzanine
GRZYBEK	OLGA	University of Economics in Katowice	FR_PS12	05/16/2024	02:00 PM	03:30 PM	Regina Maria 2, InterContinental, Ground floor
GULLKVIST	BENITA	University of Vaasa	SEE_PS16	05/17/2024	02:00 PM	03:30 PM	Atlas 1, Radisson Blu, Mezzanine
GUPTA	JAIRAJ	University of York	FA_PS07	05/16/2024	11:00 AM	12:30 PM	Maia, Radisson Blu, Mezzanine
HOOGENDOOR	MARTIN	Erasmus University Rotterdam	FR_PS21	05/17/2024	02:00 PM	03:30 PM	Maia, Radisson Blu, Mezzanine
HARTLIEB	SVEN	University of Innsbruck	AU_RF07	05/17/2024	09:00 AM	10:30 AM	Saturn, Radisson Park Inn, Upper floor
HEINEMANN-HEILE	VANESSA	Paderborn University	TX_RF03	05/16/2024	04:00 PM	05:30 PM	Saturn, Radisson Park Inn, Upper floor
HENNIG	JAN	University of Groningen	GV_PS11	05/17/2024	02:00 PM	03:30 PM	Enescu 1, InterContinental, First floor
HOQUE	ZAHIRUL	Prince Sultan University	PSNP_PSD01	05/16/2024	11:00 AM	12:30 PM	Alcyone 2, Radisson Blu, Mezzanine
HUMMEL	KATRIN	Vienna University of Economics and Business	SEE_RF01	05/15/2024	03:30 PM	05:00 PM	Mozart 1, InterContinental, First floor
IKAHEIMO	SEPPO	Aalto University	GV_PS02	05/16/2024	09:00 AM	10:30 AM	Jupiter, Radisson Park Inn, Upper floor
IOAN LUPU	IOANA	ESSEC Business School	IC_RF02	05/15/2024	05:30 PM	07:00 PM	Caleano 2, Radisson Blu, Mezzanine
IQBAL	JAMSHED	University of Jyväskylä	GV_PSD05	05/17/2024	11:00 AM	12:30 PM	Regina Maria 2, InterContinental, Ground floor
ISSA	HUSSEIN	Rutgers University	IS_PS02	05/17/2024	09:00 AM	10:30 AM	Mozart 1, InterContinental, First floor

LAST NAME	FIRST NAME	ORGANIZATION	SESSION NAME	SESSION DATE	START TIME	END TIME	ROOM NAME
JENNINGS	JARED	Washington University in St. Louis	FR_RF07	05/16/2024	02:00 PM	03:30 PM	Enescu 2, InterContinental, First floor
JEONG	SEOK WOO	Korea University Business School	AU_RF08	05/17/2024	11:00 AM	12:30 PM	Alcyone 1, Radisson Blu, Mezzanine
JIA	YUPING	Frankfurt School of Finance & Management	GV_PS08	05/17/2024	09:00 AM	10:30 AM	Enescu 1, InterContinental, First floor
JOOS	PHILIP	Tilburg University	FR_PSD04	05/16/2024	02:00 PM	03:30 PM	Regina Maria 1, InterContinental, Ground floor
KALMBACH	TOBIAS	University of Mannheim	SEE_RF12	05/17/2024	09:00 AM	10:30 AM	Alcyone 2, Radisson Blu, Mezzanine
KANG	TONY	University of Nebraska-Lincoln	AU_PS14	05/17/2024	11:00 AM	12:30 PM	Merope 2, Radisson Blu, Mezzanine
KARAVITIS	PANAGIOTIS	Adam Smith Business School, University of Glasgow	TX_PS04	05/16/2024	04:00 PM	05:30 PM	Alcyone 2, Radisson Blu, Mezzanine
KIM	JUNGBAE	Singapore Management University	FR_RF09	05/16/2024	04:00 PM	05:30 PM	Mozart 1, InterContinental, First floor
KINNUNEN	ANNIINA	University of Jyväskylä	MA_RF02	05/15/2024	05:30 PM	07:00 PM	Chopin, InterContinental, First floor
KLIMCZAK	KAROL	Lodz University of Technology	FR_PS19	05/17/2024	11:00 AM	12:30 PM	Maia, Radisson Blu, Mezzanine
KOHLHASE	SASKIA	Erasmus University Rotterdam	TX_PSD02	05/16/2024	11:00 AM	12:30 PM	Vivaldi 2, InterContinental, First floor
KOPITA	ANASTASIA	Cyprus University of Technology	FA_RF02	05/15/2024	05:30 PM	07:00 PM	Mozart 2, InterContinental, First floor
KORCA	BLERITA	University of Bamberg	SEE_RF13	05/17/2024	11:00 AM	12:30 PM	Alcyone 2, Radisson Blu, Mezzanine
KRAMER	STEPHAN	Erasmus University Rotterdam	MA_PSD02	05/16/2024	11:00 AM	12:30 PM	Electra 2, Radisson Blu, Mezzanine
KRISHNAN	GOPAL	Bentley University	AU_PSD01	05/16/2024	11:00 AM	12:30 PM	Vivaldi 1, InterContinental, First floor
KURTOVIĆ	HRVOJE	HEC Lausanne	IC_PS03	05/16/2024	09:00 AM	10:30 AM	Alcyone 2, Radisson Blu, Mezzanine
KÜSTER	STEPHAN	Freie Universität Berlin	FA_RF07	05/17/2024	02:00 PM	03:30 PM	Caleano 2, Radisson Blu, Mezzanine
LAAKSONEN	JENNI	Tampere University	SEE_RF06	05/16/2024	11:00 AM	12:30 PM	Caleano 2, Radisson Blu, Mezzanine
LAATS	KERTU	University of Tartu	MA_RF03	05/15/2024	05:30 PM	07:00 PM	Brahms, InterContinental, First floor
LEUNG	EDITH	Erasmus University Rotterdam	FA_PSD03	05/17/2024	11:00 AM	12:30 PM	Atlas 1, Radisson Blu, Mezzanine
LEUZ	CHRISTIAN	University of Chicago	FA_PSD02	05/16/2024	02:00 PM	03:30 PM	Atlas 1, Radisson Blu, Mezzanine
LING	ZHEJIA	California State University, Fullerton	FR_RF06	05/16/2024	11:00 AM	12:30 PM	Mozart 2, InterContinental, First floor
LINKE	VERA	WHU - Otto Beisheim School of Management	IC_RF01	05/15/2024	03:30 PM	05:00 PM	Caleano 2, Radisson Blu, Mezzanine
LIU	JUNQI	Xiamen University	FA_RF04	05/16/2024	02:00 PM	03:30 PM	Taygete, Radisson Blu, Mezzanine
LIVNE	GILAD	Queen Mary University of London	AU_PSD02	05/16/2024	04:00 PM	05:30 PM	Vivaldi 2, InterContinental, First floor
LORENZ	JOHANNES	Oldenburg University	TX_RF02	05/16/2024	11:00 AM	12:30 PM	Mozart 1, InterContinental, First floor
LOUKOPOULOS	GEORGIOS	University of Sussex, Sussex Business School	GV_PSD03	05/16/2024	11:00 AM	12:30 PM	Saturn, Radisson Park Inn, Upper floor
LU	JIawei	Lausanne University / HEC Lausanne	SEE_PSD04	05/17/2024	11:00 AM	12:30 PM	Atlas 2, Radisson Blu, Mezzanine
LUQUE-VÍLCHEZ	MERCEDES	University of Córdoba	SEE_RF17	05/17/2024	02:00 PM	03:30 PM	Saturn, Radisson Park Inn, Upper floor
MA	LIANGBO	University of Wollongong	GV_RF08	05/16/2024	04:00 PM	05:30 PM	Caleano 2, Radisson Blu, Mezzanine
MANSOURI	SASAN	Goethe University Frankfurt	FR_RF03	05/15/2024	05:30 PM	07:00 PM	Alcyone 1, Radisson Blu, Mezzanine
MARANGONI	CLAUDIA	Tilburg University	FA_PS03	05/15/2024	05:30 PM	07:00 PM	Regina Maria 1, InterContinental, Ground floor
MARIAN	RADU	Babeş-Bolyai University	SEE_RF08	05/16/2024	02:00 PM	03:30 PM	Venus, Radisson Park Inn, Upper floor

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MARTIN	MELISSA	University of Illinois at Chicago	MA_PS01	05/15/2024	03:30 PM	05:00 PM	Vivaldi 1, InterContinental, First floor
MARTINEZ JEREZ	F. ASIS	Cornell University	MA_RF07	05/16/2024	04:00 PM	05:30 PM	Neptun, Radisson Park Inn, Upper floor
MARUSZEWSKA	EWA WANDA	Uniwersytet Ekonomiczny w Katowicach	IS_RF01	05/15/2024	05:30 PM	07:00 PM	Mozart 1, InterContinental, First floor
MARWAHA	ANKITA	Aalto University School of Business	FR_RF01	05/15/2024	03:30 PM	05:00 PM	Alcyone 1, Radisson Blu, Mezzanine
MARZOUK	MAHMOUD	University of Leicester	SEE_RF15	05/17/2024	11:00 AM	12:30 PM	Neptun, Radisson Park Inn, Upper floor
MATTEI	MARCO MARIA	University of Bologna	FR_PS08	05/16/2024	09:00 AM	10:30 AM	Enescu 2, InterContinental, First floor
MCCRACKEN	SUSAN	McMaster University	ED_RF02	05/17/2024	11:00 AM	12:30 PM	Chopin, InterContinental, First floor
MEJRI	FARAH	University of Lausanne	MA_RF05	05/16/2024	11:00 AM	12:30 PM	Neptun, Radisson Park Inn, Upper floor
MERCADO	FACUNDO	Warwick University Business School	FR_PS11	05/16/2024	11:00 AM	12:30 PM	Enescu 2, InterContinental, First floor
MEYER	NIKLAS	Vrije Universiteit Amsterdam	GV_RF09	05/17/2024	11:00 AM	12:30 PM	Vivaldi 2, InterContinental, First floor
MIDDLETON	ALEXANDRA	Oulu Business School	SEE_PS05	05/16/2024	09:00 AM	10:30 AM	Merope 1, Radisson Blu, Mezzanine
MITROU	EVISA	Queen Mary University of London	FR_PS16	05/17/2024	09:00 AM	10:30 AM	Maia, Radisson Blu, Mezzanine
MOHRMANN	ULF	NHH Norwegian School of Economics	AU_PS07	05/16/2024	02:00 PM	03:30 PM	Enescu 3, InterContinental, First floor
MORARU-ARFIRE	ANDREEA	ESSEC Business School	FA_PS08	05/16/2024	02:00 PM	03:30 PM	Electra 2, Radisson Blu, Mezzanine
MOUSSA	TANTAWY	University of Westminster	SEE_PSD03	05/17/2024	09:00 AM	10:30 AM	Jupiter, Radisson Park Inn, Upper floor
MYLLYMÄKI	EMMA-RIIKKA	Audencia Business School	SEE_PS17	05/17/2024	02:00 PM	03:30 PM	Jupiter, Radisson Park Inn, Upper floor
MÜLLER	JENS	Paderborn University	TX_PS07	05/17/2024	02:00 PM	03:30 PM	Mozart 1, InterContinental, First floor
NICOLÒ	GIUSEPPE	University of Salerno	SEE_RF10	05/16/2024	04:00 PM	05:30 PM	Venus, Radisson Park Inn, Upper floor
NIEMANN	RAINER	University of Graz	TX_PS06	05/17/2024	11:00 AM	12:30 PM	Regina Maria 1, InterContinental, Ground floor
NIPPER	MARVIN	University of Erlangen-Nuremberg	SEE_PS06	05/16/2024	09:00 AM	10:30 AM	Merope 2, Radisson Blu, Mezzanine
OANA	APOSTOL	Turku School of Economics	SEE_PSD02	05/16/2024	02:00 PM	03:30 PM	Atlas 2, Radisson Blu, Mezzanine
ORIJ	RENÉ	Nyenrode Business University	IC_RF05	05/17/2024	02:00 PM	03:30 PM	Mozart 2, InterContinental, First floor
OTT	CHRISTIAN	EM Strasbourg Business School	SEE_PS07	05/16/2024	11:00 AM	12:30 PM	Atlas 2, Radisson Blu, Mezzanine
PAANANEN	MARI	University of Gothenburg	FR_PS20	05/17/2024	02:00 PM	03:30 PM	Atlas 2, Radisson Blu, Mezzanine
PAIENTKO	TETIANA	Berlin University of Applied Sciences of Economics and Techniques	ED_PS01	05/16/2024	09:00 AM	10:30 AM	Brahms, InterContinental, First floor
PARISI	CRISTIANA	Copenhagen Business School	SEE_PS14	05/17/2024	11:00 AM	12:30 PM	Jupiter, Radisson Park Inn, Upper floor
PAZ	MICHAEL	Cornell University	MA_PS05	05/16/2024	02:00 PM	03:30 PM	Electra 1, Radisson Blu, Mezzanine
PELGER	CHRISTOPH	University of Passau	IC_PS02	05/15/2024	05:30 PM	07:00 PM	Caleano 1, Radisson Blu, Mezzanine
PIMENTEL	ERICA	Queen's University	AU_RF02	05/15/2024	05:30 PM	07:00 PM	Merope 1, Radisson Blu, Mezzanine
PISCIELLA	ARIANNA	HEC University of Lausanne	SEE_PS08	05/16/2024	11:00 AM	12:30 PM	Merope 1, Radisson Blu, Mezzanine
PORUMB	VLAD	Manchester Business School	AU_PS10	05/16/2024	04:00 PM	05:30 PM	Vivaldi 1, InterContinental, First floor
POSTIGLIONE	MASSIMO	University of Brescia	FA_RF06	05/17/2024	09:00 AM	10:30 AM	Caleano 2, Radisson Blu, Mezzanine
RAITHATHA	MEHUL	Indian Institute of Management, Indore	GV_RF05	05/16/2024	09:00 AM	10:30 AM	Venus, Radisson Park Inn, Upper floor

LAST NAME	FIRST NAME	ORGANIZATION	SESSION NAME	SESSION DATE	START TIME	END TIME	ROOM NAME
RAM	RONITA	University of Reading	SEE_PS01	05/15/2024	03:30 PM	05:00 PM	Enescu 3, InterContinental, First floor
RAMIREZ	CARLOS	ESSEC Business School	IC_RF04	05/17/2024	11:00 AM	12:30 PM	Caleano 2, Radisson Blu, Mezzanine
RANASINGHE	AJANEE	Tilburg University	MA_RF04	05/16/2024	09:00 AM	10:30 AM	Alcyone 1, Radisson Blu, Mezzanine
RANASINGHE	DINITHI	University of Otago	GV_PS06	05/16/2024	04:00 PM	05:30 PM	Merope 1, Radisson Blu, Mezzanine
REICHEL	KENNETH	Louisiana State University	AU_PS08	05/16/2024	02:00 PM	03:30 PM	Vivaldi 1, InterContinental, First floor
RICCI	LISA	Simon Fraser University	SEE_PS15	05/17/2024	11:00 AM	12:30 PM	Electra 2, Radisson Blu, Mezzanine
RICH	KEVIN	Marquette University	GV_RF01	05/15/2024	03:30 PM	05:00 PM	Neptun, Radisson Park Inn, Upper floor
ROBSON	KEITH	HEC Paris	IC_PSD01	05/16/2024	02:00 PM	03:30 PM	Vivaldi 2, InterContinental, First floor
RUSANESCU	SIMONA	University of Groningen, Faculty of Economics and Business	FR_PS06	05/16/2024	09:00 AM	10:30 AM	Regina Maria 2, InterContinental, Ground floor
SAGITOVA	ROZA	School of Accounting, Economics and Finance, University of Portsmouth	SEE_RF04	05/16/2024	09:00 AM	10:30 AM	Caleano 2, Radisson Blu, Mezzanine
SANGSTER	ALAN	University of Aberdeen	HI_PS02	05/16/2024	02:00 PM	03:30 PM	Merope 2, Radisson Blu, Mezzanine
SCARLAT	ELVIRA	IE Business School	FR_PS10	05/16/2024	11:00 AM	12:30 PM	Enescu 1, InterContinental, First floor
SCHAEFFER	UTZ	WHU - Otto Beisheim School of Management	MA_RF06	05/16/2024	02:00 PM	03:30 PM	Neptun, Radisson Park Inn, Upper floor
SHELLEMAN	CAREN	Maastricht University	AU_RF01	05/15/2024	03:30 PM	05:00 PM	Saturn, Radisson Park Inn, Upper floor
SCHIPPER	KATHERINE	Duke University	FR_PS14	05/16/2024	04:00 PM	05:30 PM	Enescu 1, InterContinental, First floor
SCHNEIDER	FABIOLA	University College Dublin	SEE_RF09	05/16/2024	04:00 PM	05:30 PM	Caleano 1, Radisson Blu, Mezzanine
SCHUETT	HARM	Tilburg University	FA_PS13	05/17/2024	02:00 PM	03:30 PM	Electra 2, Radisson Blu, Mezzanine
SEAVEY	SCOTT	Florida Atlantic University	AU_PS02	05/15/2024	03:30 PM	05:00 PM	Merope 2, Radisson Blu, Mezzanine
SEEBECK	ANDREAS	Jacobs University Bremen	AU_RF09	05/17/2024	02:00 PM	03:30 PM	Alcyone 1, Radisson Blu, Mezzanine
SEXTROH	CHRISTOPH	University of Oldenburg	FA_PSD01	05/15/2024	03:30 PM	05:00 PM	Regina Maria 1, InterContinental, Ground floor
SHE	CHAOYUAN	University of Essex	SEE_PS13	05/16/2024	04:00 PM	05:30 PM	Jupiter, Radisson Park Inn, Upper floor
SHI	BEI	University of Amsterdam	MA_PS07	05/16/2024	04:00 PM	05:30 PM	Electra 1, Radisson Blu, Mezzanine
SHI	ZHENYANG	BI Norwegian Business School	GV_PS10	05/17/2024	02:00 PM	03:30 PM	Regina Maria 2, InterContinental, Ground floor
SHIWAKOTI	RADHA	Brunel University London	FA_PS12	05/17/2024	09:00 AM	10:30 AM	Electra 2, Radisson Blu, Mezzanine
SIGG	ALEXANDER	University of St. Gallen	SEE_RF07	05/16/2024	02:00 PM	03:30 PM	Caleano 1, Radisson Blu, Mezzanine
SIOUGLE	GEORGIA	Athens University of Economics and Business	FR_RF02	05/15/2024	05:30 PM	07:00 PM	Enescu 1, InterContinental, First floor
SODERSTROM	NAOMI	University of Melbourne	SEE_RF14	05/17/2024	11:00 AM	12:30 PM	Saturn, Radisson Park Inn, Upper floor
SOLCANU	MADALINA	University of Québec in Montréal	SEE_RF16	05/17/2024	02:00 PM	03:30 PM	Alcyone 2, Radisson Blu, Mezzanine
SRIVASTAVA	ANUP	University of Calgary	FA_PS06	05/16/2024	09:00 AM	10:30 AM	Maia, Radisson Blu, Mezzanine
STATHOPOULOS	KONSTANTINOS	University of Manchester	GV_PSD01	05/15/2024	03:30 PM	05:00 PM	Jupiter, Radisson Park Inn, Upper floor
STENZEL	ARTHUR	NHH Norwegian School of Economics	TX_PS02	05/15/2024	03:30 PM	05:00 PM	Electra 2, Radisson Blu, Mezzanine
STOCZEK	PIA	Paderborn University	FA_PS05	05/16/2024	09:00 AM	10:30 AM	Atlas 1, Radisson Blu, Mezzanine
STOLOWY	HERVÉ	HEC Paris	FR_PSD05	05/16/2024	04:00 PM	05:30 PM	Regina Maria 2, InterContinental, Ground floor

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	05/16/2024	04:00 PM	05:30 PM	Alcyone 1, Radisson Blu, Mezzanine
TANSKI	JOACHIM	Brandenburg University of Applied Sciences	GV_RF07	05/16/2024	02:00 PM	03:30 PM	Caleano 2, Radisson Blu, Mezzanine
TASCHNER	ANDREAS	Reutlingen University of Applied Sciences	MA_PSD01	05/15/2024	03:30 PM	05:00 PM	Enescu 2, InterContinental, First floor
TENA	VINCENT	Paris Dauphine	TX_PS05	05/17/2024	09:00 AM	10:30 AM	Regina Maria 1, InterContinental, Ground floor
THNG	TIFFANY	University College Dublin	GV_RF06	05/16/2024	11:00 AM	12:30 PM	Venus, Radisson Park Inn, Upper floor
TIDEMAN	SEBASTIAN	Syracuse University	SEE_PS10	05/16/2024	02:00 PM	03:30 PM	Jupiter, Radisson Park Inn, Upper floor
TONG	LU	Southwestern University of Finance and Economics	FA_PS09	05/16/2024	04:00 PM	05:30 PM	Electra 2, Radisson Blu, Mezzanine
TROMBETTA	MARCO	IE University	FR_PSD01	05/15/2024	05:30 PM	07:00 PM	Atlas 1, Radisson Blu, Mezzanine
TUCKER	JENNIFER	University of Florida	FR_PS15	05/16/2024	04:00 PM	05:30 PM	Enescu 2, InterContinental, First floor
TUSZKIEWICZ	MACIEJ	University of Economics in Katowice	IS_RF02	05/17/2024	11:00 AM	12:30 PM	Mozart 1, InterContinental, First floor
UCHE	CHINYERE	University of Bristol	IC_RF03	05/16/2024	11:00 AM	12:30 PM	Alcyone 1, Radisson Blu, Mezzanine
VAN DER SCHRAELEN	LENNERT	Vlerick Business School	FR_RF10	05/16/2024	04:00 PM	05:30 PM	Mozart 2, InterContinental, First floor
VAN MELE	JENS	KU Leuven	PSNP_RF05	05/17/2024	09:00 AM	10:30 AM	Brahms, InterContinental, First floor
VAN DER GEEST	JESSE	Tilburg University	TX_RF01	05/15/2024	05:30 PM	07:00 PM	Electra 2, Radisson Blu, Mezzanine
VAN DER LAAN SMITH	JOYCE	University of Richmond	SEE_RF11	05/17/2024	09:00 AM	10:30 AM	Alcyone 1, Radisson Blu, Mezzanine
VEITH	STEFAN	Bremen University of Applied Sciences	PSNP_RF02	05/16/2024	09:00 AM	10:30 AM	Neptun, Radisson Park Inn, Upper floor
VERSCHAEVE	MATHILDE	ISCTE Business School	MA_PS09	05/17/2024	09:00 AM	10:30 AM	Vivaldi 1, InterContinental, First floor
VITALIS	ADAM	University of Waterloo	AU_PS09	05/16/2024	04:00 PM	05:30 PM	Enescu 3, InterContinental, First floor
WABNEGG	MARKUS	WU Vienna University of Economics and Business	MA_PS06	05/16/2024	02:00 PM	03:30 PM	Alcyone 1, Radisson Blu, Mezzanine
WALLNER	NICOLAUS	Vienna University of Economics and Business	FR_PS01	05/15/2024	03:30 PM	05:00 PM	Atlas 1, Radisson Blu, Mezzanine
WANG	GUANLIN (GARY)	University of Bristol	MA_PSD04	05/17/2024	11:00 AM	12:30 PM	Enescu 2, InterContinental, First floor
WANG	HWEI	University of Maryland Eastern Shore	MA_RF08	05/17/2024	11:00 AM	12:30 PM	Vivaldi 1, InterContinental, First floor
WARD	GERALD	Lancaster University	FR_RF04	05/16/2024	09:00 AM	10:30 AM	Mozart 1, InterContinental, First floor
WEISS	MARIUS	University of Erlangen-Nürnberg	TX_RF04	05/17/2024	11:00 AM	12:30 PM	Mozart 2, InterContinental, First floor
WEYER	ANDREAS	University of St. Gallen	SEE_RF02	05/15/2024	05:30 PM	07:00 PM	Vivaldi 1, InterContinental, First floor
WRIGHT	SUE	University of Technology Sydney	GV_PSD02	05/15/2024	05:30 PM	07:00 PM	Jupiter, Radisson Park Inn, Upper floor
WU	XIAOXI	Bocconi University	FR_PS04	05/15/2024	05:30 PM	07:00 PM	Maia, Radisson Blu, Mezzanine
XU	FANGMING	University of Bristol	FA_PS11	05/17/2024	09:00 AM	10:30 AM	Electra 1, Radisson Blu, Mezzanine
XU	HUI	Lancaster University	FA_PS10	05/16/2024	04:00 PM	05:30 PM	Maia, Radisson Blu, Mezzanine
YANG	MIN	University of Leicester	FA_RF03	05/16/2024	09:00 AM	10:30 AM	Taygete, Radisson Blu, Mezzanine
ZENGIN-KARAIBRAHIMOGLU	YASEMIN	University of Groningen	AU_PS06	05/16/2024	11:00 AM	12:30 PM	Enescu 3, InterContinental, First floor
ZHANG	MENGDI	The Hong Kong Polytechnic University	PSNP_RF01	05/15/2024	03:30 PM	05:00 PM	Alcyone 2, Radisson Blu, Mezzanine
ZHU	FENGZHI	University of Glasgow	FR_PS18	05/17/2024	09:00 AM	10:30 AM	Caleano 1, Radisson Blu, Mezzanine

COLLECTED PAPERS BY DATE

Updated: 13th May 2024

AU_PS01 Auditing - Parallel session Wednesday, May 15, 3:30 PM - 5:00 PM

Merope 1, Radisson Blu, Mezzanine

Chair: Olga Bogachek (Free University of Bolzano)

SMALL AUDIT FIRM NETWORKS AND AUDIT MARKET COMPETITION: AN ANALYTICAL INVESTIGATION

Henrike Biehl (Konstanz University), **Christopher Bleibtreu** (BI Norwegian Business School), Elisabeth Plietzsch (BI Norwegian Business School)

AUDIT PORTFOLIO AND CLIENT ACCEPTANCE DECISION

Negin Attar-Niggeman (University of Zurich)

AU_PS02 Auditing - Parallel session Wednesday, May 15, 3:30 PM - 5:00 PM

Merope 2, Radisson Blu, Mezzanine

Chair: Scott Seavey (Florida Atlantic University)

COMMON AUDITOR AND ALTERNATIVE ASSET MANAGEMENT

Woo-Jin Chang (Emlyon Business School), Giang Nguyen (Emlyon Business School)

COLLEAGUES' CROSS-INDUSTRY KNOWLEDGE SHARING AND AUDIT QUALITY

Shuqing Luo (Hong Kong University), An-Ping Lin (Singapore Management University), Qiong Wu (Beijing Normal University - Hong Kong Baptist University United International College)

AU_RF01 Auditing - Research forum Wednesday, May 15, 3:30 PM - 5:00 PM

Saturn, Radisson Park Inn, Upper floor

Chair: Caren Schelleman (Maastricht University)

THE IMPACT OF THE FRC AUDIT INSPECTION PROGRAM ON AUDIT EFFORT AND AUDIT FEES

Qiang Ai (University of Bristol)

FINANCIAL CHARACTERISTICS ON AUDIT PRICING: EVIDENCE FROM GREECE

Aggelos Zoitsas (Aristotle University of Thessaloniki), Maria Tshipouridou (Aristotle University of Thessaloniki), Konstantinos Katrakilidis (Aristotle University of Thessaloniki), Charalampos Spathis (Aristotle University of Thessaloniki)

AUDIT FEE PREMIUM IN EUROPEAN FIRMS CROSS-LISTED IN THE US, DO LISTING VENUES REALLY MATTER?

Xiaoyu Niu (University of Paris 1 Pantheon-Sorbonne), Philippe Touron (Universite Paris 1)

AUDITOR LIABILITY REFORM IN GERMANY: IMPACT ON AUDIT QUALITY AND AUDIT FEES

Kevin Gauch (Technical University of Darmstadt), Reiner Quick (Technical University of Darmstadt)

DOES ENGAGEMENT PARTNER ROTATION AFFECT AUDIT QUALITY AND AUDIT FEES? THE RECENT U.S. EVIDENCE

Jenni Jaasko (University of Oulu), Henry Jarva (Hanken School of Economics), Petri Sahlström (University of Oulu)

ED_RF01 Accounting Education - Research forum Wednesday, May 15, 3:30 PM - 5:00 PM

Maia, Radisson Blu, Mezzanine

Chair: Andreea Bordianu (Leeds University Business School)

ETHICAL PREDISPOSITIONS OF UNDERGRADUATE ACCOUNTING STUDENTS AND IMPLICATIONS FOR ETHICS EDUCATION IN ACCOUNTING

Maja Zaman Groff (School of Economics and Business, University of Ljubljana), Mina Ličen (University of Ljubljana), Tamara Poje (School of Economics and Business, University of Ljubljana)

ENTERING THE ACCOUNTING PROFESSION: DECISION DRIVERS AND EXPECTATIONS

Alina Carmen Almășan (West University of Timișoara), Ciprian Ioan Obrad (West University of Timișoara), **Cristina Circa** (West University of Timișoara)

EMPIRICAL ANALYSIS OF THE RELATIONSHIP BETWEEN GENDER AND ACCEPTANCE DELAY IN ACCOUNTING JOURNALS

Yuliya Kasperskaya (Universitat de Barcelona), **Josep Argiles-Bosch** (University of Barcelona), Josep García-Blandón (Universidad Ramón Llull, IQS School of Management), Diego Ravenda (TBS Business School, Campus Barcelona)

FA_PS01 Financial Analysis - Parallel session **Wednesday, May 15, 3:30 PM - 5:00 PM**

Regina Maria 2, InterContinental, Ground floor

Chair: Baptiste Colas (Carlos III University Madrid)

ANALYSTS' LEGAL RECORDS, OPPORTUNISM, AND CAREER CONSEQUENCES

Jing Xue (Nanjing University), Zhaoyang Gu (Chinese University of Hong Kong), Rubin Hao (University of Macau), Chunqiu Zhang (Fudan University)

HETEROGENEOUS PRIORS AND INFORMATION CHOICES: EVIDENCE FROM SELL-SIDE FINANCIAL ANALYSTS

Keno Buß (Goethe University Frankfurt), Jonas Wessel (Goethe University Frankfurt)

FROM BIG FOUR TO WALL STREET: SELL-SIDE ANALYSTS WITH AUDITOR EXPERIENCE

Francois Brochet (Boston University), Christian Andres (WHU - Otto Beisheim School of Management), Peter Limbach (University of Bielefeld), **Nicola Schumacher** (WHU - Otto Beisheim School of Management)

FA_PS02 Financial Analysis - Parallel session **Wednesday, May 15, 3:30 PM - 5:00 PM**

Enescu 1, InterContinental, First floor

Chair: Olga Golubeva (Stockholm Business School)

INVESTMENT CHOICES AND VALUATION DYNAMICS: THE ROLE OF CASH-FLOW NEWS AND DISCOUNT RATE NEWS

Jessica Li (Maastricht University)

FORECASTING CASH FLOWS AND PRICING EQUITIES: THE ROLE OF FIRMS' QUARTERLY INFORMATION

Simon Wolf (University of Cologne)

FINANCIAL ANALYSTS' LONG-TERM EARNINGS GROWTH FORECASTS FOR LOSS FIRMS

Songyi Han (NHH Norwegian School of Economics), Boochun Jung (University of Hawaii at Manoa), You-il (Chris) Park (Shidler College of Business University of Hawai'i at Mānoa), Huihao Yan (Baruch College City University of New York)

FA_PSD01 Financial Analysis - Parallel session with discussant **Wednesday, May 15, 3:30 PM - 5:00 PM**

Regina Maria 1, InterContinental, Ground floor

Chair: Christoph Sextroh (University of Oldenburg)

Discussant 1: Alexandre Madelaine (Erasmus University Rotterdam, Rotterdam School of Management)

Discussant 2: Andreea Moraru-Arfire (ESSEC Business School)

EXECUTIVE VISIBILITY: A WORTHWHILE INVESTMENT OR A FUTILE PURSUIT?

Margaret Fong (HEC Montréal)

AROUND THE CLOCK: SLEEP DEPRIVATION AND FINANCIAL ANALYSTS' PERFORMANCE

Yujie Song (ESSEC Business School)

FA_RF01 Financial Analysis - Research forum **Wednesday, May 15, 3:30 PM - 5:00 PM**

Mozart 2, InterContinental, First floor

Chair: Andreas Charitou (University of Cyprus)

INSTITUTIONAL INVESTOR TYPES AND ANALYST EARNINGS FORECASTS

Nikolaos Floropoulos (Carlos III University Madrid)

THE IMPACT OF THE TELECOM BUBBLE ON BROKERS' EARNINGS ESTIMATES AND RANKING IN EUROPE

Philippe Touron (Université Paris 1), **Christophe Prat** (IAE Paris)

THE MARKET INFORMATIVENESS OF ANALYST FORECASTS IN FAMILY FIRMS

Olga-Chara Pavlopoulou-Lelaki (Athens University of Economics and Business), Leonidas Doukakis (Athens University of Economics and Business), Aphroditis J. Papadaki (Athens University of Economics and Business)

THE MATERIALITY OF RISK FACTOR DISCLOSURES THROUGH A STRUCTURAL TOPIC MODEL

Carl-Erik Heyvaert (KU Leuven)

FR_PS01 Financial Reporting - Parallel session **Wednesday, May 15, 3:30 PM - 5:00 PM**

Atlas 1, Radisson Blu, Mezzanine

Chair: Nicolaus Wallner (Vienna University of Economics and Business)

THE INTERACTION BETWEEN PRUDENTIAL AND ACCOUNTING REGULATION FOR EXPECTED CREDIT LOSSES: INSIGHTS FROM IFRS 9

Romain Oberson (IESEG School of Management), Minyue Dong (University of Lausanne, Faculty of Business and Economics (HEC)), Nicolas Rudolf (University of Lausanne)

COMPETING CREDITOR CLAIMS AND LOAN RECOVERABILITY: EVIDENCE FROM ANTI-RECHARACTERIZATION LAWS

Walid Saffar (The Hong Kong Polytechnic University), Yuan Sun (The Hong Kong Polytechnic University), **Janus Jian Zhang** (Hong Kong Baptist University)

IFRS 9 UNDER STRESS: LOAN LOSS PROVISIONING UNDER THE EXPECTED CREDIT LOSS MODEL

Zoltan Novotny-Farkas (Vienna University of Economics and Business), Romain Oberson (IESEG School of Management), Elisabeth Carina Renner (Vienna University of Economics and Business)

FR_PS02 Financial Reporting - Parallel session **Wednesday, May 15, 3:30 PM - 5:00 PM**

Atlas 2, Radisson Blu, Mezzanine

Chair: Raluca Chiorean (Lehigh University)

CSR INFORMATION AND REGULATORY ACTIVITY

Marco Errico (ESADE Business School)

SUPPLIERS' ESG AND DISCLOSURE OF CUSTOMERS' INFORMATION

Changling Chen (University of Waterloo), Yixing Che (University of Waterloo), Yifei Kuang (University of Waterloo)

TCFD REPORTING: EARLY EVIDENCE RELATED TO THE FUTURE OF GLOBAL CLIMATE-RELATED DISCLOSURES

Jurian Hendrikse (Tilburg University), Elizabeth Demers (University of Waterloo), Marcel Metzner (University

of Oxford)

FR_RF01 Financial Reporting - Research forum Wednesday, May 15, 3:30 PM - 5:00 PM

Alcyone 1, Radisson Blu, Mezzanine

Chair: Ankita Marwaha (Aalto University School of Business)

INVESTOR SENTIMENT, STOCK PRICES AND AUDIT QUALITY ON THE CHINESE STOCK MARKET

Fabrizio Di Meo (Universidad de Alcalá), Su-Ping Liu (Wenzhou-Kean University), Ling Liu (Kean University-Wenzhou)

ARE DELAYED EARNINGS ANNOUNCEMENTS INFORMATIVE FOR PEER FIRMS?

Shailendra Pandit (University of Illinois at Chicago), Somnath Das (University of Illinois Chicago), Alex King (Saint Xavier University)

UNDERWRITER-SPECIFIC EARNINGS MANAGEMENT

Jin Lv (Jiangxi University of Finance and Economics)

POST-EARNINGS ANNOUNCEMENT DRIFT: AN EVENT STUDY ANALYSIS

Yixun Zhou (Kean University), **Bharat Sarath** (Rutgers University), Banerjee Anurag (Durham University)

SPILLOVER EFFECTS OF TAX-RELATED RESTATEMENTS

Christopher Böhme (Paderborn University), Jens Mueller (Paderborn University), Vanessa Flagmeier (University of Passau)

GV_PSD01 Accounting and Governance - Parallel session with discussant Wednesday, May 15, 3:30 PM - 5:00 PM

Jupiter, Radisson Park Inn, Upper floor

Chair: Konstantinos Stathopoulos (University of Manchester)

Discussant 1: Yun Lou (Singapore Management University)

Discussant 2: Thomas Keusch (INSEAD)

THE IMPORTANCE OF INTERBANK INFORMATION SHARING TO FIRMS' PUBLIC DISCLOSURE POLICIES

Junqi Liu (Xiamen University), Xiaoqi Chen (Xiamen University), Yangyang Chen (City University of Hong Kong), Jeffrey Pittman (Memorial University of Newfoundland)

HOW DO FIRMS RESPOND TO WITHIN-FIRM PAY DISPARITY? EVIDENCE FROM EARNINGS MANAGEMENT

Hunghua Pan (National Tsing-Hua University)

GV_RF01 Accounting and Governance - Research forum Wednesday, May 15, 3:30 PM - 5:00 PM

Neptun, Radisson Park Inn, Upper floor

Chair: Kevin Rich (Marquette University)

HOW DO WOMEN BECOME CEOs: THE PATH TO THE TOP

Farah Mejri (University of Lausanne), Toni Davila (University of Lausanne)

MINORITY SHAREHOLDER EMPOWERMENT AND BOARD GENDER DIVERSITY

Luis Antonio Gioia Ettore (Tilburg University and University of Sao Paulo)

LEARNING SOURCES THAT INFLUENCE THE SELF-EFFICACY OF FEMALE ACCOUNTANTS

Michelle Gleeson (University College Cork), Collette Kirwan (Waterford Institute of Technology), Mick Rock (South East Technological University), Anne-Marie Ivers (South East Technological University)

INFLUENCE OF A REGULATOR ON DIRECTORS OF FINANCIAL SERVICES BOARDS

Louise Gorman (Trinity College Dublin, Trinity Business School), Niamh M. Brennan (University College Dublin)

MARKET DISCIPLINE IN BANKING: THE ROLE OF FINANCIAL ANALYSTS

Fabian Wöbbeking (Halle Institute for Economic Research), **Andreas Barth** (Goethe University Frankfurt), **Sasan Mansouri** (Goethe University Frankfurt)

GV_RF02 Accounting and Governance - Research forum **Wednesday, May 15, 3:30 PM - 5:00 PM**

Venus, Radisson Park Inn, Upper floor

Chair: Roberto Aprile (University of Bergamo)

GROUP JUDGMENT ON RISK OVERSIGHT BY INTERNAL AUDITORS AND AUDIT COMMITTEES: AN INFORMATION PROCESSING AND TRUST-BASED PERSPECTIVE

Vikash Kumar Sinha (Aalto University School of Business), **Seppo Ikaheimo** (Aalto University)

CORPORATE GOVERNANCE AND THE AUDIT PROCESS REVISITED

Ganesh Krishnamoorthy (Northeastern University)

THE MAFIA'S INFLUENCE IN THE BUSINESS CONTEXT: INFILTRATION OF CRIMINAL FIRMS IN THE PUBLIC PROCUREMENT SYSTEM

Camilla Ciappei (University of Padova), **Andrea Bafundi** (Università di Padova)

INDIVIDUAL ACCOUNTABILITY IN THE UK BANKING FIELD: DOES EXECUTIVE ACCOUNTABILITY ENHANCE GOVERNANCE AND RISK CULTURE?

Afshan Moeed (The Open University), **Anwar Halari** (Open University)

FRAUD AND PUNISHMENT: EVIDENCE FROM THE IRISH COURTS

John Doran (University College Cork), **Margaret Healy** (University College Cork)

HI_PS01 History - Parallel session **Wednesday, May 15, 3:30 PM - 5:00 PM**

Taygete, Radisson Blu, Mezzanine

Chair: Rolf Uwe Fülbier (University of Bayreuth)

TAKING VALUE INTO ACCOUNT IN THE DISTRIBUTION OF INDIRECT COSTS, AN ALTERNATIVE TO THE QUEST FOR TRUE COST? EVOLUTION OF PRACTICES AND REFLECTIONS IN THE UNITED STATES AND FRANCE

Yves Levant (Lille University-Lille School of Management/Skema Business School-Université Côte d'Azur), **Villarmois Olivier** (IAE Pantheon Sorbonne Paris), **Charles Baker** (Willumstad School of Business Adelphi University)

CONTROLS FOR A GRAND CHALLENGE: HOW MANAGERIAL PRINCIPLES EVOLVED ALONGSIDE LABOUR LAW AND WORKERS' MOVEMENTS

Nadia Matringe (London School of Economics)

MAJOR TASK FORCE ASSESSMENTS OF THE US AUDITING PROFESSION OVER THREE DECADES: EVOLUTION OF RECOMMENDATIONS AND IMPACT ON RESEARCH

Glen Gray (California State University, Northridge), **Nicole Ratzinger-Sakel** (University of Hamburg), **Sung Yoon** (California State University, Northridge), **Darie Moldovan** (Babeş-Bolyai University, Romania), **Kevin Moffitt** (Rutgers, The State University of New Jersey)

IC_PS01 Interdisciplinary /Critical - Parallel session **Wednesday, May 15, 3:30 PM - 5:00 PM**

Caleano 1, Radisson Blu, Mezzanine

Chair: Lisa Baudot (HEC Paris)

ACCOUNTING FOR IMPACT IN NGOS – SOCIAL WORKERS' STRATEGIES OF "MAKING DO" WITH STANDARDISATION

Victoria Honsel (WHU - Otto Beisheim School of Management)

ACCOUNTING AND REPORTING FOR CO-OPERATIVE PURPOSES: A CRITICAL DIALOGIC ACCOUNTABILITY PERSPECTIVE

Elisavet Mantzari (University of Birmingham)

IC_RF01 Interdisciplinary /Critical - Research forum Wednesday, May 15, 3:30 PM - 5:00 PM

Caleano 2, Radisson Blu, Mezzanine

Chair: Vera Linke (WHU - Otto Beisheim School of Management)

ADVICE IN DECISION MAKING AND A CONCEPTUALISATION ATTEMPT - BRINGING STRUCTURE INTO THE LACK OF STRUCTURE

Bernadette Mayer (University of Kaiserslautern)

UNRAVELLING ETHICAL CAPITALISM TOWARDS AND ARCHIVE OF IMPACT FOR ACCOUNTING STUDIES

Angela Nativio (Ca' Foscari University of Venice)

THE UNFINISHED DIALOGUE: INCOMMENSURABILITY'S CONTINUOUS INFLUENCE ON COMMENSURATION

Christopher Swara (Stockholm Business School, Stockholm University)

DECODING CO-AUTHORSHIP DYNAMICS: TRENDS, VALUE, AND PERFORMANCE EVALUATION OF MULTI-AUTHORED ACCOUNTING PAPERS

Hussein Issa (Rutgers University), Dan Palmon (Rutgers Business School), Michael Alles (Rutgers University)

IS_PS01 Accounting and Information Systems - Parallel session Wednesday, May 15, 3:30 PM - 5:00 PM

Chopin, InterContinental, First floor

Chair: Melissa Fortin (Université du Québec à Montréal)

UNCERTAINTY OF TEXT-BASED COMMUNICATIVE VALUE OF ANNUAL REPORTS AND BANKRUPTCY PREDICTION EFFECTIVENESS

Tsung-Kang Chen (National Yang Ming Chiao Tung University), Yun Hao (National Yang Ming Chiao Tung University), Ting-Ru Chang (National Yang Ming Chiao Tung University), Yu-Chun Lin (National Yang Ming Chiao Tung University)

VOLUNTARY DISCLOSURE AND THE INTERNAL INFORMATION ENVIRONMENT OF THE FIRM

Joaquin Peris Peris (Columbia University)

EXPLORING THE CONFIGURATION OF FLUID ACCOUNTABILITY

Sung Hwan Chai (The University of Manchester), Brian Nicholson (Alliance Manchester Business School, University of Manchester), Robert Scapens (Alliance Manchester Business School), ChunLei Yang (Alliance Manchester Business School, University of Manchester)

MA_PS01 Management Accounting - Parallel session Wednesday, May 15, 3:30 PM - 5:00 PM

Vivaldi 1, InterContinental, First floor

Chair: Melissa Martin (University of Illinois at Chicago)

MOTIVATIONS AND GAMIFICATION: INTERNALISATION OF EXTERNAL INCENTIVES IN AN ONLINE LEARNING PLATFORM

Guanlin (Gary) Wang (University of Bristol)

RELATIVE PERFORMANCE EVALUATION AND LONG-TERM INCENTIVES

Stephan Kramer (Erasmus University Rotterdam), Michal Matějka (Arizona State University)

MULTIDIMENSIONAL INCENTIVES FOR DIFFERENT TYPES OF CREATIVE TASKS

Ajaneer Ranasinghe (Tilburg University)

MA_PSD01 Management Accounting - Parallel session with discussant Wednesday, May 15, 3:30 PM - 5:00 PM

Enescu 2, InterContinental, First floor

Chair: Andreas Taschner (Reutlingen University of Applied Sciences)

Discussant 1: Sander van Triest (University of Amsterdam)

Discussant 2: Paul Thambar (Monash University)

MONITORING MATTERS: THE EFFECTS OF SUPERVISOR MONITORING AND PEER MONITORING ON EMPLOYEES' INNOVATIVE WORK BEHAVIOR

Arthur Posch (Bern University), Lynn Selhofer (University of Bern), **Markus Wabnegg** (WU Vienna University of Economics and Business)

BEYOND SIGHT, NOT OVERSIGHT: THE REMOTE WORK PARADOX OF AUTONOMY AND CONTROL

Gianluca F. Delfino (Stockholm School of Economics), Anna Missaglia (LIUC - Cattaneo University)

MA_RF01 Management Accounting - Research forum Wednesday, May 15, 3:30 PM - 5:00 PM

Brahms, InterContinental, First floor

Chair: Florian Fuchs (RPTU Kaiserslautern-Landa)

DETERMINANTS OF CEO LONG-TERM INCENTIVE COMPENSATION

Chih Fang (Mogan State University), Hwei Wang (University of Maryland Eastern Shore), Ken Y. Chen (National Taiwan University), Kevin Fang (University of Maryland at College Park), Leslie West (University of Maryland Eastern Shore)

THE EFFECT OF ENVIRONMENTAL AND SOCIAL PERFORMANCE ON EXECUTIVE COMPENSATION: THE ROLE OF CORPORATE GOVERNANCE

Yuyeon Ahn (Korea University), Sam Han (Korea University)

PERFORMANCE INDICATORS IN GERMAN PRIVATE COMPANIES: INITIAL EVIDENCE

Jochen Bigus (Free University of Berlin), **Aline Grahn** (Free University of Berlin), Mustafa Karakaya (TOTAL)

DO ACCOUNTING SKILLS AND USE DRIVE FIRM PERFORMANCE? EVIDENCE FROM A FIELD EXPERIMENT WITH ENTREPRENEURS

Sofia Lourenço (ISEG - Lisbon School of Economics & Management, University of Lisbon), David Derichs (Aalto University School of Business), Teemu Malmi (Aalto University School of Business), Teemu Laine (Tampere University), Kati Kouhia-Kuusisto (Tampere University)

THE DEVIL IS IN THE DETAILS: CHARACTERISTICS OF ESG-LINKED EXECUTIVE COMPENSATION

Kai Moßmann (Ludwig-Maximilian University of Munich), Christian Hofmann (LMU Munich)

PSNP_RF01 PSNP - Research forum Wednesday, May 15, 3:30 PM - 5:00 PM

Alcyone 2, Radisson Blu, Mezzanine

Chair: Mengdi Zhang (The Hong Kong Polytechnic University)

DOES THE TRANSPARENCY OF LOCAL GOVERNMENTS INFLUENCE THE DEGREE OF IMPLEMENTATION OF THE SUSTAINABLE DEVELOPMENT GOALS IN THEIR MUNICIPALITIES? EMPIRICAL EVIDENCE

Ana-Maria Rios (Murcia University), Maria-Dolores Guillamon (Murcia University), Bernardino Benito (University of Murcia)

DETERMINANTS FOR INTEGRATED REPORTING IN THE PUBLIC SECTOR: ARE SDG A DRIVING FORCE?

Andreea Hancu-Budui (University of Valencia), **Ana Zorio-Grima** (Universitat de València)

UNVEILING GOVERNMENT DISCLOSURES: EVIDENCE FROM GOVERNMENT TRANSPARENCY ON TERRORIST ATTACKS

Pietro Bonetti (IESE Business School), **Tati Fontana** (Boston University)

TOWARDS COMPARABLE CORPORATE SUSTAINABILITY REPORTING IN STATE OWNED ENTERPRISES.

Natalia Arias (University of Zaragoza), **Jaime García-Rayado** (University of Zaragoza), Lourdes Torres (University of Saragossa), Ana Yetano (Universidad de Zaragoza / IEDIS)

TAX PLANNING BY TAX-EXEMPT ORGANIZATIONS: EVIDENCE FROM NONPROFIT REACTIONS TO SECTION 4960

Wim Maas (Tilburg University)

SEE_PS01 SEE - Parallel session Wednesday, May 15, 3:30 PM - 5:00 PM

Enescu 3, InterContinental, First floor

Chair: Ronita Ram (University of Reading)

CRITICAL DIALOGIC ACCOUNTABILITY IN THE NEW MEDIA ENVIRONMENT

Joanna Krasodomska (Krakow University of Economics), Ewelina Zarzycka (University of Lodz), Dorota Dobija (Kozminski University), John Dumay (Macquarie University)

AN ANTHROPOCENTRIC OR AN ORGANIZATION-CENTRIC ACCOUNTABILITY? AN INSTITUTIONAL THEORY STUDY ON THE CASE OF A HOSPITAL

Apostol Oana (Turku School of Economics), Terhi Chakhovich (LUT University)

THE ROLE OF ACCOUNTING FOR ASSESSING SOCIAL IMPACTS OF UNIVERSITY ALLIANCES: AN INTERVENTIONIST RESEARCH

Laura Corazza (University of Torino), Francesco Marengo (University of Torino), Daniel Torchia (University of Milano-Bicocca), Massimo Sargiacomo (University of Pescara)

SEE_PS02 SEE - Parallel session Wednesday, May 15, 3:30 PM - 5:00 PM

Vivaldi 2, InterContinental, First floor

Chair: Alessandro Ghio (Laval University)

ACCOUNTING FOR SUSTAINABLE GOALS: HOW DO CITIES PURSUE CLIMATE-NEUTRALITY?

Daniela Sorrentino (University of Siena), Eugenio Caperchione (University of Modena and Reggio Emilia), Ana Yetano (Universidad de Zaragoza / IEDIS), Anna Francesca Pattaro (University of Modena and Reggio Emilia)

UNETHICAL PEER REVIEW

Alan Sangster (University of Aberdeen)

ETHICO-ONTO-EPISTEMOLOGIES AND THE POLITICAL-THEORY PERFORMATIVITY OF SOCIAL AND ENVIRONMENTAL ACCOUNTING

Sarah Beatrice Kapplmüller (Johannes Kepler Universität Linz), Othmar Lehner (Hanken School of Economics, Helsinki, Finland)

SEE_RF01 SEE - Research forum Wednesday, May 15, 3:30 PM - 5:00 PM

Mozart 1, InterContinental, First floor

Chair: Katrin Hummel (Vienna University of Economics and Business)

CORPORATE GOVERNANCE DRIVERS OF CORPORATE SUSTAINABILITY AMBITIONS IN PRIVATE FIRMS – EVIDENCE FROM SWEDEN

Asif Huq (Dalarna University College), **Katarzyna Cieslak** (Uppsala University), Klas Sundberg (Dalarna University)

ENVIRONMENTAL DISCLOSURE QUALITY AND BOARD CHARACTERISTICS: EVIDENCE FROM THE EMERGING MARKET OF NIGERIA

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

BOARD DYNAMICS AND SUSTAINABILITY REPORTING: A LONGITUDINAL CASE STUDY

Sonia Vitali (Università Politecnica delle Marche - Department of Management), Michele Guidi (Ancona Università Politecnica delle Marche), Marco Giuliani (Università Politecnica delle Marche), Maria Chiucchi (UNIVERSITA' POLITECNICA DELLE MARCHE)

THE ROLE OF BOARD DIVERSITY IN GOVERNING RESOURCE EFFICIENCY FOR SUSTAINABILITY: EVIDENCE FROM LATIN AMERICAN FIRMS

Ivette Nuñez (University of Valencia), Maria Garcia Benau (University of Valencia), Nicolas Gambetta (Universidad ORT Uruguay)

THE RELATIONSHIP BETWEEN SELF-INTERESTED BOARD OF DIRECTORS IN LOSS COMPANIES AND CORPORATE SOCIAL RESPONSIBILITY

Yuan-Tang Tsai (National Taipei University), Qi-Ya Hong (National Taipei University), Shih-Tsung Chiu (National Taipei University), Hsin-Yun Kuan (National Taiwan University)

TX_PS01 Taxation - Parallel session **Wednesday, May 15, 3:30 PM - 5:00 PM**

Electra 1, Radisson Blu, Mezzanine

Chair: Henning Giese (Paderborn University)

TAX AVOIDANCE AND FAMILY FIRMS. AN INTERNATIONAL APPROACH

Konstantinos Chalevas (Athens University of Economics and Business), Leonidas Doukakis (Athens University of Economics and Business), Nikolaos Karampinis (Athens University of Economics and Business), Olga-Chara Pavlopoulou-Lelaki (Athens University of Economics and Business)

ACCOUNTING FOR INCOME TAX UNCERTAINTY AND CORPORATE TAX AVOIDANCE: INTERNATIONAL EVIDENCE

Khairunnisa Ridwan (WU Vienna University of Economics and Business)

E-GOVERNMENT AND CORPORATE TAX PLANNING: INTERNATIONAL EVIDENCE

Niswatil Mouna (University of Glasgow), Christof Beuselink (IESEG School of Management), Panagiotis Karavitis (Adam Smith Business School, University of Glasgow), Pantelis Kazakis (Adam Smith Business School, University of Glasgow)

TX_PS02 Taxation - Parallel session **Wednesday, May 15, 3:30 PM - 5:00 PM**

Electra 2, Radisson Blu, Mezzanine

Chair: Arthur Stenzel (NHH Norwegian School of Economics)

INCLUSION OF TAXES IN SUSTAINABILITY REPORTS – DETERMINANTS OF FIRMS' REPORTING BEHAVIOR AND EFFECTS ON TAX AVOIDANCE

Annabell Boer (University of Cologne), Michael Overesch (University of Cologne), Felix Werthebach (Duesseldorf University)

DOES PUBLIC TAX SUSTAINABILITY DISCLOSURE DETER CORPORATE TAX AVOIDANCE? EVIDENCE FROM GRI 207 REPORTING

Marius Weiss (University of Erlangen-Nürnberg), Andreas Seebeck (Jacobs University Bremen), Inga Hardeck (University of Regensburg)

THE DETERMINANTS OF CORPORATE ENVIRONMENTAL TAXES: COUNTRY-LEVEL EMPIRICAL EVIDENCE

Lukas Schmidt (Constructor University Bremen), Andreas Seebeck (Jacobs University Bremen), Marius Weiss (University of Erlangen-Nürnberg)

AU_PS03 Auditing - Parallel session Wednesday, May 15, 5:30 PM - 7:00 PM

Merope 2, Radisson Blu, Mezzanine

Chair: Ilias Basioudis (Aston Business School)

OWNERSHIP STRUCTURE, CORPORATE GOVERNANCE, AND KEY AUDIT MATTERS: EVIDENCE FROM THE GULF COOPERATION COUNCIL

Sara Al-Asmakh (Brunel University), Ahmed Elamer (Brunel University London), Olayinka Uadiale (Brunel University London)

DETECTING INFORMATIVE VALUE IN KEY AUDIT MATTERS: THE IMPORTANCE OF DISSIMILAR KAM RISK DESCRIPTIONS

Emeline Deneuve (HEC Montreal), Andrei Filip (IESEG School of Management), Anne Jeny (IESEG School of Management)

#CAMS: TWITTER REACTION TO CRITICAL AUDIT MATTER DISCLOSURES

Alan Duboisée de Ricquebourg (Leeds University Business School), Warren Maroun (University of the Witwatersrand), Ahmed Ahmed (Leeds University Business School), Chloe Yu-Hsuan Wu (University of Leeds)

AU_RF02 Auditing - Research forum Wednesday, May 15, 5:30 PM - 7:00 PM

Merope 1, Radisson Blu, Mezzanine

Chair: Erica Pimentel (Queen's University)

SEC COMMENT LETTERS AND AUDIT FIRM SIZE: IMPACTS ON DISCLOSURE MODIFICATION AND MARKET PERCEPTION

Yu-Tzu Chang (National Chengchi University)

UNLOCKING THE POWER OF AUDIT-RELATED SERVICES IN MANAGERIAL INVESTMENT DECISIONS

Mei Yee Lee (Monash University Malaysia), Ferdinand Gul (University of Sunshine Coast), Karen Lai (Shenzhen Audencia Financial Technology Institute, Shenzhen University), Bin Srinidhi (University of Texas at Arlington)

EVALUATION OF THE SOCIO-ECONOMIC BALANCE OF A MANAGEMENT SYSTEM, CASE STUDY BASED ON AN ABDUCTIVE QUALITATIVE ANALYSIS CARRIED OUT AT A BIG4

Amélie Matte-Blot Lefevre (University Paris Dauphine)

THE VALUE-ADDED ROLE OF ACQUIRERS' AUDITORS AS DUE DILIGENCE ADVISORS IN M&A

Sorin Daniliuc (The Australian National University), Marvin Wee (The Australian National University), Ruying Zhang (The Australian National University)

FAMILY-CONTROLLED FIRMS AND NON-AUDIT SERVICES: AUDITOR INDEPENDENCE DYNAMICS IN AN EMERGING MARKET

Mehul Raithatha (Indian Institute of Management, Indore), Tara Shaw (IIT Bombay), Geeti Mishra (Indian Institute of Management Indore)

FA_PS03 Financial Analysis - Parallel session Wednesday, May 15, 5:30 PM - 7:00 PM

Regina Maria 1, InterContinental, Ground floor

Chair: Claudia Marangoni (Tilburg University)

GENDER COMPOSITION AND CONFLICTS OF INTEREST IN THE FINANCIAL INDUSTRY: EVIDENCE FROM ANALYSTS' TARGET PRICE OPTIMISM

Andria Charalambous (Nonaffiliated), Alan Duboisée de Ricquebourg (Leeds University Business School), Elvira Scarlat (IE Business School), **Karin Shields** (The Open University Business School)

CLIMATE RISK DISCLOSURE AND MERGERS AND ACQUISITIONS

Fangfei Jiang (University of Bristol), Fangming Xu (University of Bristol), Neslihan Ozkan (University of Bristol)

CLIMATE-RELATED RISK DISCLOSURES AND INVESTORS' RISK PERCEPTIONS – EVIDENCE ON THE NUANCED EFFECTS OF FINANCIAL AND IMPACT MATERIALITY

Christof Neunsinger (University of Erlangen-Nuremberg), **Lena Pager** (University of Erlangen-Nuremberg), Thomas Fischer (Friedrich-Alexander-University Erlangen-Nuremberg)

FA_PS04 Financial Analysis - Parallel session Wednesday, May 15, 5:30 PM - 7:00 PM

Regina Maria 2, InterContinental, Ground floor

Chair: Nazam Dzolkarnaini (University of Bradford)

TRAVEL RESTRICTION AND ANALYSTS' INFORMATION ACQUISITION AND PRODUCTION

Di Guo (Hong Kong Baptist University), Wenfeng Wang (Southern University of Science and Technology), Baolei Qi (Xi'an Jiaotong University), Ying Du (Xi'an Jiaotong University)

HIERARCHY OF ANALYST TEAMS: IMPLICATIONS FOR PRODUCTIVITY

Jonas Wessel (Goethe University Frankfurt)

THE IMPACT OF IN-PERSON INTERACTION ON ANALYST FORECAST ACCURACY: EVIDENCE FROM COVID-19 LOCKDOWNS

Gerald Ward (Lancaster University), Linda Myers (University of Tennessee at Knoxville), Zheng Liu (Soochow University), Wang Yang (Lancaster University)

FA_RF02 Financial Analysis - Research forum Wednesday, May 15, 5:30 PM - 7:00 PM

Mozart 2, InterContinental, First floor

Chair: Anastasia Kopita (Cyprus University of Technology)

EXPLORING THE PREDICTIVE ABILITY OF COST ASYMMETRY ON BANKRUPTCY

Dimitrios Ntounis (Athens University of Economics and Business), **Orestes Vlismas** (Athens University of Economics and Business)

MARKET MISPRICING OR WHAT? AN INVESTIGATION OF THE DIVERGENCE OF STOCK PRICES AND FUNDAMENTAL VALUES

Noor Alshamma (Stockholm School of Economics)

THE EFFECT OF SHARE REPURCHASE ANNOUNCEMENT FREQUENCY ON INDUSTRY PEERS' WEALTH

Ni-Yun Chen (National Sun Yat-Sen University)

LINGUISTIC DIVERSITY AND MARKET REACTIONS TO CORPORATE EARNINGS ANNOUNCEMENTS

Yen-Cheng Chang (National Taiwan University), **Yu-Siang Su** (National Chi Nan University), Kevin Tseng (Chinese University of Hong Kong), Na Wang (Hofstra University)

FR_PS03 Financial Reporting - Parallel session Wednesday, May 15, 5:30 PM - 7:00 PM

Atlas 2, Radisson Blu, Mezzanine

Chair: Ionela Andreicovici (Frankfurt School of Finance & Management)

ARE PROSOCIAL CEOs LESS SUBJECT TO THE AGENCY PROBLEM? EVIDENCE FROM ACCOUNTING MANIPULATIONS

Mei Feng (University of Pittsburgh), Weili Ge (University of Washington), **Zhejia Ling** (California State University, Fullerton), Wei Ting Loh (Singapore Management University)

WHEN DO ACCOUNTING PROPERTIES MATTER? EVIDENCE FROM SWEDISH PRIVATE FIRMS

Baptiste Colas (Carlos III University Madrid), Beatriz Garcia Osma (Carlos III University Madrid), Niclas Hellman (Stockholm School of Economics), Milda Tylaite (Stockholm School of Economics), Derya Vural Meijer (University of Borås)

ACCOUNTING CONSERVATISM WITH ZERO-DEBT FIRMS

Nadine Georgiou (University of Innsbruck), Jochen Bigus (Free University of Berlin), Hans Schulze Schwienhorst (Free University of Berlin)

FR_PS04 Financial Reporting - Parallel session Wednesday, May 15, 5:30 PM - 7:00 PM

Maia, Radisson Blu, Mezzanine

Chair: Xiaoxi Wu (Bocconi University)

ACCOUNTING FOR ENVIRONMENTAL COST

Sanjay Bissessur (University of Amsterdam)

ORGANIZATIONAL FORM AND EARNINGS MANAGEMENT

Hajar El Mouttaqui (American University of Sharjah), Kimberly Gleason (American University of Sharjah), Pornsrit Jiraporn (Pennsylvania State University, Great Valley), Feras Salama (American University of Sharjah)

CLIMATE-RELATED DISCLOSURE AND IMPAIRMENT LOSS: EVIDENCE OF THE CARBON MAJORS

Cynthiana Hartono (Vrije Universiteit Amsterdam), Kees Camfferman (VU University Amsterdam), Malte Max (Vrije Universiteit Amsterdam), Jacco Wielhouwer (Vrije Universiteit Amsterdam)

FR_PS05 Financial Reporting - Parallel session Wednesday, May 15, 5:30 PM - 7:00 PM

Taygete, Radisson Blu, Mezzanine

Chair: Margaret Fong (HEC Montréal)

STRATEGIC USE OF PROVISIONS

Dennis Voeller (Toulouse Business School), Juliane Voeller (University of Mannheim)

R&D ABILITY AND R&D NARRATIVE DISCLOSURE

Marvin Wee (The Australian National University)

VALIDATION OF AN XBRL-BASED MEASURE OF STRUCTURAL COMPLEXITY: EVIDENCE FROM AMENDMENTS TO RULE 12B-2 OF THE "EXCHANGE ACT"

Denis Lima E Alves (University of East Anglia)

FR_PSD01 Financial Reporting - Parallel session with discussant Wednesday, May 15, 5:30 PM - 7:00 PM

Atlas 1, Radisson Blu, Mezzanine

Chair: Marco Trombetta (IE University)

Discussant 1: Juan Garcia Lara (Carlos III University Madrid)

Discussant 2: Matteo Merlo (University of Bologna)

DOES CONDITIONAL CONSERVATISM ENCOURAGE CORPORATE INNOVATION? A TEST OF LAUX AND RAY (2020)

Facundo Mercado (Warwick University Business School), Beatriz Garcia Osma (Carlos III University Madrid)

HOW DO SHORT SELLERS OBTAIN THEIR INFORMATION ADVANTAGE? EVIDENCE FROM INFORMATION SOURCES IN SHORT SELLING REPORTS

Mark Bradshaw (Boston College), Janja Brendel (CUHK), Luc Paugam (HEC Paris), **Yike Wang** (HEC Paris)

FR_RF02 Financial Reporting - Research forum Wednesday, May 15, 5:30 PM - 7:00 PM

Enescu 1, InterContinental, First floor

Chair: Georgia Siougla (Athens University of Economics and Business)

DO ANALYSTS' REVENUE FORECASTS REFLECT BRAND PERFORMANCE DATA?

Mark Clatworthy (University of Bristol), Peter Pope (University of Bocconi), Anatoli Colicev (University of Liverpool Management School)

WHAT ARE THE IMPACTS OF THE QUANTITY OF NON-GAAP METRICS ON THE PROPERTIES OF ANALYSTS' FORECASTS?

Hui Fan (Concordia University), Li Yao (Concordia University)

IMPRESSION MANAGEMENT, ECONOMIC REGULATION, AND ANALYST FORECASTS: EMPIRICAL EVIDENCE IN AN EMERGING MARKET

Livia Castro (Universidade Federal Do Ceara), **Dante Viana, Jr.** (University of the Algarve), Vera Ponte (Federal University of Ceará)

MANDATORY DISCLOSURE OF INDUSTRY-SPECIFIC INFORMATION AND ANALYSTS FORECAST: EVIDENCE FROM CHINA

Hui Liu (Northwestern Polytechnical University), **Yuhuan Wang** (Northwestern Polytechnical University), Yaxin Song (Northwestern Polytechnical University)

CEO-CFO DYNAMIC AND FORECAST ACCURACY: NEW EVIDENCE FROM BANKS' CO-OPTED CFOS

Elica Krasteva (University of Liverpool Management School), Claudia Imperatore (Bocconi University), Andrea Bafundi (Università di Padova)

FR_RF03 Financial Reporting - Research forum Wednesday, May 15, 5:30 PM - 7:00 PM

Alcyone 1, Radisson Blu, Mezzanine

Chair: Sasan Mansouri (Goethe University Frankfurt)

BANK LOAN LOSS PROVISIONING UNDER IFRS 9: INFORMATION OR CONFUSION FOR SECURITY ANALYSTS?

Oveis Madadian (IÉSEG School of Management)

REGULATORY EXPOSURE, DEBT CONTRACT TERMS, AND BANK SPECIALIZATION

Derrald Stice (The University of Hong Kong), Junqiang Ke (Central University of Finance and Economics), Arthur Morris (HKUST), Zhiming Ma (Peking University)

IS RISK DISCLOSURE IN BANKS' PILLAR 3 REPORTING INFORMATIVE? ANALYZING TONE CONSISTENCY WITH ANNUAL REPORTS

Anne D'Arcy (Vienna University of Economics and Business), Minyue Dong (University of Lausanne, Faculty of Business and Economics (HEC)), Huajuan Yuan (University of Lausanne), Michael Rockinger (University of Lausanne, Faculty of Business and Economics (HEC Lausanne))

THE EFFECT OF IFRS ADOPTION ON BANK INTERNATIONALIZATION

Vincent Tawiah (Dublin City University)

CAPITAL REGULATION INFLUENCE ON FINANCIAL REPORTING QUALITY IN COOPERATIVE BANKS

Lemonia Rempoutsika (Open University), John Wilson (University of St Andrews), Dimitris Chronopoulos (University of St Andres, School of Management)

GV_PS01 Accounting and Governance - Parallel session Wednesday, May 15, 5:30 PM - 7:00 PM

Saturn, Radisson Park Inn, Upper floor

Chair: Camilla Ciappei (University of Padova)

THE EFFECT OF SOCIAL MEDIA TRENDING ON TRADITIONAL MEDIA COVERAGE

Yun Lou (Singapore Management University), Richard Crowley (Singapore Management University), Yuan Zhao (Singapore Management University)

MANAGERIAL DISCRETION AND EXECUTIVE COMPENSATION ACROSS COUNTRIES: REWARD OR RENT EXTRACTION?

Niklas Meyer (Vrije Universiteit Amsterdam), Serden Ozcan (Associate Dean for Corporate Connections WHU – Otto Beisheim School of Management), Martin Glaum (WHU - Otto Beisheim School of Management)

FAMILY FIRMS AND EMPLOYMENT

Bogdan Stacescu (BI Norwegian Business School)

GV_PSD02 Accounting and Governance - Parallel session with discussant Wednesday, May 15, 5:30 PM - 7:00 PM

Jupiter, Radisson Park Inn, Upper floor

Chair: Sue Wright (University of Technology Sydney)

Discussant 1: George Voulgaris (University of Manchester)

Discussant 2: Marcel Tuijn (Southern Methodist University)

BEYOND THE PAY RATIO: RELATIVE PAY STRUCTURE AND EMPLOYEE PRODUCTIVITY

Jinsha Zhao (Kingston University), Salma Ibrahim (Kingston University), Hao Li (Cardiff University)

INFORMATION DIFFUSION ALONG THE FUND-BROKER RELATIONSHIP AROUND SHARE PLEDGING

Guihua He (Zhongnan University of Economics and Law), Ke Liao (University of Electronic Science and Technology of China), **Xin Wang** (The University of Hong Kong), Deren Xie (Tsinghua University)

GV_RF03 Accounting and Governance - Research forum Wednesday, May 15, 5:30 PM - 7:00 PM

Neptun, Radisson Park Inn, Upper floor

Chair: Kevin Chen (The Hong Kong University of Science and Technology)

DUAL-TRACK COMPENSATION CONTRACT AND SOES' SOCIAL RESPONSIBILITY IN CHINA: EVIDENCE FROM THE INTRODUCTION OF NON-CADRE PROFESSIONAL MANAGERS

Kwok Tong Samuel Cheung (Deakin University), Kun Luo (Anhui Normal University)

A STUDY ON EFFECTIVENESS OF 'SAY ON PAY': EVIDENCE FROM THE UK

Radha Shiwakoti (Brunel University London)

COMPENSATION ALIGNMENT, MONITORING MECHANISM, MANAGEMENT OWNERSHIP, AND FIRM PERFORMANCE: THE PERSPECTIVE OF THE BUNDLE THEORY

Qian-Yi Wang (Zhejiang Gongshang University), **Yi-Hui Tai** (Ming Chuan University), Cheng-Erh Huang (National Chengchi University)

EXTERNAL MONITORING PRESSURE AND ITS INFLUENCE ON DISCRETION IN CEO COMPENSATION CONTRACTS

Laura Breuer (Erasmus University Rotterdam, ERIM), Stephan Kramer (Erasmus University Rotterdam)

COMPENSATION SYSTEMS, CORPORATE GOVERNANCE AND RISK IN THE SPANISH LISTED FIRM

Alba Maria Priego de la Cruz (University of Huelva), Olga Fullana (Universidad de Valencia), Musa Mangena (University of Nottingham), David Toscano (University of Huelva)

GV_RF04 Accounting and Governance - Research forum Wednesday, May 15, 5:30 PM - 7:00 PM

Venus, Radisson Park Inn, Upper floor

Chair: Kholod Alsahali (Jubail Industrial College)

SIGNALLING CORPORATE GOVERNANCE QUALITY: ENHANCING BOARD DIVERSITY AS A RESPONSE TO DATA BREACHES

Encarna Guillamon Saorin (Carlos III University Madrid), Cristina Grande-Herrera (Universidad Pontificia de Comillas), Jurek Salomon Pense (University Carlos III de Madrid)

GOVERNMENT SUBSIDIES AND MANAGERIAL SLACK: EVIDENCE FROM CHINA

Mabel Costa, Haiyan Jiang (Macquarie University), Kun Su (Northwestern Industrial University), Ahsan Habib (Massey University)

NOT SO LUCKY: CAREER OUTCOME FOR LUCKY INDEPENDENT DIRECTORS WHO GOT AWAY WITH REGULATORY SANCTIONS

Xin Wang (Southwestern University of Finance and Economics), **Yumu Yang** (Southwestern University of Finance and Economics)

VOTING SUCCESS IN WEIGHTED COMMITTEES AND SHAREHOLDER MEETINGS

Sven Hörner (University of Bayreuth), Alexander Mayer (University of Bayreuth), Stefan Napel (University of Bayreuth)

FRIENDLY JURIDICAL REPRESENTATIVE DIRECTORS AND MANAGERIAL INVESTMENT DECISIONS---YES, THE DERIVATIVES HEDGING MATTER

Yu-Shen Lin (National Yunlin University of Science and Technology), Ching-Lung Chen (National Yunlin University of Science and Technology), Pei-Yu Weng (National Yunlin University of Science and Technology)

IC_PS02 Interdisciplinary /Critical - Parallel session Wednesday, May 15, 5:30 PM - 7:00 PM

Caleano 1, Radisson Blu, Mezzanine

Chair: Christoph Pelger (University of Passau)

PREVAILING LOGIC SHIFT AND INSTITUTIONAL BLINDSPOT: INSIGHT FROM STATE BUDGETING FOR PANDEMICS

Bernard Leca (ESSEC Business School), **Aziza Laguecir** (EDHEC Business School)

IN THE SHADOW OF WAR: PETROL PRICES, ILLEGITIMACY RISK AND RESPONSES VIA DISCLOSURES

Monika Lada (Warsaw School of Economics), Alina Kozarkiewicz (AGH - University of Krakow), Jim Haslam (Durham University), Malgorzata Bialas (AGH University of Krakow)

DYNAMIC BOUNDARY WORK: UNDERSTANDING ATTEMPTS TO PURSUE PROFESSIONALISATION IN THE CSR FIELD

Yinuo Pan (The University of Edinburgh)

IC_RF02 Interdisciplinary /Critical - Research forum Wednesday, May 15, 5:30 PM - 7:00 PM

Caleano 2, Radisson Blu, Mezzanine

Chair: Ioana Ioan Lupu (ESSEC Business School)

A NEW MORAL MANAGEMENT AND MULTIPLE ETHOSES OF CONTROL - AN AUTOETHNOGRAPHY OF FRUSTRATIONS AT WORK

Bino Catusus (Stockholm Business School)

INTERNATIONAL PROFESSIONAL ACCOUNTING ASSOCIATIONS INFLUENCE ON ACCOUNTING EDUCATION: THE CASE OF POLAND

Rafael Heinzelmann (University of Agder), Justyna Dobroszek (University of Lodz, Faculty of Management), Ewelina Zarzycka (University of Lodz)

ANATOMY OF AN AUDIT INSPECTION PROCESS: PROFESSIONAL AMBIGUITY, POWER PLAY, AND COLLECTIVE MEMORY

Wendy Groot (VU, School of Business and Economics), Dominic Detzen (Vrije Universiteit Amsterdam), Anna Gold (Vrije Universiteit Amsterdam)

WHAT DO FINANCIAL SCANDALS PERFORM IN THE PUBLIC SPHERE?

Elodie Garlot Falguieres (IESEG School of Management), Jérémy Morales (University of Bristol)

INCENTIVES FOR CORPORATE RISK REPORTING: A MULTI-STAKEHOLDER PERSPECTIVE

Mahmoud Marzouk (University of Leicester)

IS_RF01 Accounting and Information Systems - Research forum Wednesday, May 15, 5:30 PM - 7:00 PM

Mozart 1, InterContinental, First floor

Chair: Ewa Wanda Maruszewska (Uniwersytet Ekonomiczny w Katowicach)

EXPLORING CHATGPT'S CAPABILITY TO AUTOMATE THE ANALYSIS OF CORPORATE DIVERSITY DISCLOSURE

Benita Gullkvist (University of Vaasa), Jie Bao (Rutgers Business School)

ACCOUNTING PROFESSION IN THE INDUSTRY 4.0 DIGITAL AGE: A BIBLIOMETRIC ANALYSIS

Simon Cadez (University of Ljubljana), Urska Judez (University of Ljubljana)

THE EFFECT OF RISKS AND OPPORTUNITIES AND THE TONE OF FIRM-LEVEL CLIMATE CHANGE EXPOSURE ON ANALYST FORECAST ACCURACY: A MACHINE LEARNING APPROACH

Sohyeon Kang (EWha Womans University), Jongsoo Han (EWha Womans University)

MA_PS03 Management Accounting - Parallel session Wednesday, May 15, 5:30 PM - 7:00 PM

Vivaldi 2, InterContinental, First floor

Chair: Liliana Dewaele (Open University of the Netherlands)

DO MANAGERS GIVE TEMPORAL OR RELATIVE PERFORMANCE FEEDBACK? THE EFFECT OF WORKLOAD AND FEEDBACK VALENCE

Cardin Masselink (Tilburg University)

ON THE CHOICE OF LEVEL OR RATIO TARGETS IN A BONUS PLAN: THEORY AND EMPIRICAL EVIDENCE FROM A FIELD EXPERIMENT

F. Asis Martinez Jerez (Cornell University), Pablo Casas-Arce (Arizona State University)

NAVIGATING CHANGE: THE EFFECTS OF GOAL HORIZON AND GOAL-BASED COMPENSATION ON EMPLOYEE ADAPTABILITY

Marte Abts (KU Leuven), Martine Cools (KU Leuven), Sabra Khajehnejad (KU Leuven), Alexandra Van den Abbeele (KU Leuven)

MA_RF02 Management Accounting - Research forum Wednesday, May 15, 5:30 PM - 7:00 PM

Chopin, InterContinental, First floor

Chair: Anniina Kinnunen (University of Jyväskylä)

(DIS)AGGREGATING PUBLIC VALUE: A PRELIMINARY CRITICAL INVESTIGATION INTO THE CONTRIBUTION OF ACADEMIC SPIN-OFFS"

Silvana Revellino (University of Salerno), Raffaele Marcello (Dipartimento di Scienze Aziendali - Management & Innovation Systems (DISA-MIS) Università degli Studi di Salerno)

DARK TRAITS IN ACCOUNTING RESEARCH: A SYSTEMATIC REVIEW AND SUGGESTIONS FOR FUTURE RESEARCH ON CORPORATE PSYCHOPATHY THROUGH THE LENS OF MANAGERIAL ACCOUNTING AND CONTROL

Florian Fuchs (RPTU Kaiserslautern)

PROSOCIAL PURPOSE AND BOUNDARIES OF PROFIT-A FIELD STUDY OF COOPERATIVE AND MUTUAL ENTERPRISES

Paul Thambar (Monash University)

ORGANIZATIONAL CULTURE, LEVERS OF CONTROL, AND PERFORMANCE IN NON-PROFIT INSTITUTIONS

Iryna Berova Alves (ISCAL - Lisbon Institute of Accounting & Administration), Angélica Galvão (ISEG - Lisbon)

School of Economics & Management, University of Lisbon), Sofia Lourenço (ISEG - Lisbon School of Economics & Management, University of Lisbon)

[ACCOUNTING AS A NORMATIVE MECHANISM FOR THE HYBRIDISATION OF “ECONOMIC VALUE FOR SOCIAL VALUE”: A CRITICAL REALIST ANALYSIS OF A CASE FOR DEVELOPING SOCIAL BUSINESS](#)

Yan Li (Takushoku University)

MA_RF03 Management Accounting - Research forum Wednesday, May 15, 5:30 PM - 7:00 PM

Brahms, InterContinental, First floor

Chair: Kertu Laats (University of Tartu)

[CHARTING NEW TERRITORY: USING CHATGPT TO ENHANCE SURVEY INSTRUMENTS FOR MANAGEMENT ACCOUNTING RESEARCH](#)

Ricardo Malagueno (University of Essex), Fabio Motoki (University of East Anglia), Januário Monteiro (University of East Anglia), Victor Rodrigues (Nova Educação, Brazil)

[DOES XBRL-BASED FINANCIAL REPORTING COMPLEXITY AFFECT MANAGERS' RESOURCE ADJUSTMENT DECISIONS?](#)

Johannes Voshaar, Benedikt Plate (University of Bremen), Jochen Zimmermann (University of Bremen)

[LITERATURE REVIEW BASED INVESTIGATION OF THE FINANCIAL PERFORMANCE OF BIG DATA ANALYTICS \(BDA\) USERS AND VENDORS](#)

Supriya Shinde (Queen Mary University of London), **Evisa Mitrou** (Queen Mary University of London), Nick Tsitsianis (Queen Mary University of London)

[THE INTERACTION BETWEEN ARTIFICIAL INTELLIGENCE \(AI\) TRANSPARENCY AND MANAGERIAL DECISION-MAKING](#)

Gustavo Souza (Federal University of Pernambuco), **Claudio Wanderley** (Federal University of Pernambuco), Andson Aguiar (São Paulo University)

[ARE BOARD INTERLOCKS A DOUBLE-EDGED SWORD? EVIDENCE FROM CYBERATTACKS](#)

Christelle Alkhoury (IE Business School), Amanda Wilford (IE Business School), Robert Felix (Busch School of Business, The Catholic University of America)

PSNP_PS01 PSNP - Parallel session Wednesday, May 15, 5:30 PM - 7:00 PM

Alcyone 2, Radisson Blu, Mezzanine

Chair: Tati Fontana (Boston University)

[GENDER SALARY GAP IN SPANISH LOCAL GOVERNMENTS](#)

Beatriz Cuadrado-Ballesteros (University of Salamanca), Maria-Dolores Guillamon (Murcia University), Ana-Maria Rios (Murcia University)

[INTANGIBLE ASSETS IN NONPROFIT ORGANIZATIONS: AN EMPIRICAL ANALYSIS OF DETERMINANTS AND CONSEQUENCES](#)

Zhanel DeVides (Penn State Abington), Erica Harris (Florida International University), **Tom Van Caneghem** (Universiteit Antwerpen & KU Leuven)

[STATE GOVERNMENT TRIFECTAS AND MUNICIPAL BOND PRICING](#)

Kevin Rich (Marquette University), Angela Gore (George Washington University), Riddha Basu (The George Washington University), Amanda Beck (Georgia State University)

SEE_PS03 SEE - Parallel session Wednesday, May 15, 5:30 PM - 7:00 PM

Enescu 2, InterContinental, First floor

Chair: Ellie Chapple (QUT Business School)

DO YOU STILL NEED TO BE REASSURED? SUSTAINABILITY REPORTING ASSURANCE AND SOCIAL MEDIA ACCOUNTABILITY

Anna Alexander (University of Padova)

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)

UNVEILING THE IMPACT OF ASSURANCE LEVELS ON ESG INDICATORS AND FINANCIAL PERFORMANCE: HIGH-QUALITY ASSURANCE SPARKS FINANCIAL SUCCESS!

Ala Nasfi (Montpellier University), Claire Gillet Monjarret (Montpellier University)

SEE_PS04 SEE - Parallel session **Wednesday, May 15, 5:30 PM - 7:00 PM**

Enescu 3, InterContinental, First floor

Chair: Louise Gorman (Trinity College Dublin, Trinity Business School)

CORPORATE PURPOSE DISCLOSURE: SUBSTANCE OR CHEAP TALK? AN EXPERIMENTAL ANALYSIS OF INVESTORS' PERCEPTION

Kevin Gauch (Technical University of Darmstadt), **Jochen Theis** (University of Southern Denmark)

DIRECTOR CLIMATIC DISASTER EXPERIENCE AND CORPORATE CLIMATE RISK DISCLOSURE

Erik Wang (Lingnan University)

LANGUAGE AND INVESTORS' ASSESSMENT OF CSR DISCLOSURES

Jo Mentens (University of Antwerp)

SEE_RF02 SEE - Research forum **Wednesday, May 15, 5:30 PM - 7:00 PM**

Vivaldi 1, InterContinental, First floor

Chair: Andreas Weyer (University of St. Gallen)

STOCK MARKET REACTIONS TO A SOVEREIGN WEALTH FUND'S BROAD-BASED PUBLIC SUSTAINABILITY ENGAGEMENT: EUROPEAN EVIDENCE

Florian Habermann (Radboud University Nijmegen & Catholic University of Eichstatt-Ingolstadt), Tobias Steindl (University of Regensburg)

INSIGHTS FROM SELF-SANCTIONING BY COMPANIES AMID THE RUSSIAN-UKRAINE WAR

Jan-Hendrik Meier (Kiel University of Applied Sciences), Tetiana Paientko (Berlin University of Applied Sciences of Economics and Techniques)

ACTIONS SPEAK LOUDER THAN WORDS: THE EFFECTS OF GREEN COMMITMENT IN THE CORPORATE BOND MARKET

Yang Wang (Lancaster University, Management School), Peter Pope (University of Bocconi), Hui Xu (Lancaster University)

DOES THE MARKET VALUE IMPACT INVESTING (II) AND SOCIALLY RESPONSIBLE INVESTING (SRI) STRATEGIES?

Zabihollah Rezaee (Fogelman College of Business & Economics, The University of Memphis), Anthony Ng (Deakin University)

BEYOND LABELS: DECODING MARKET SURPRISES, NON-LINEAR DYNAMICS, AND STRATEGIC CHOICES IN THE ERA OF EU TAXONOMY REPORTING

Armin Varmaz (University of Applied Sciences Bremen), Stefan Veith (Bremen University of Applied Sciences), **Joerg R. Werner** (Frankfurt School of Finance & Management)

TX_PS03 Taxation - Parallel session Wednesday, May 15, 5:30 PM - 7:00 PM

Electra 1, Radisson Blu, Mezzanine

Chair: Dave Goyvaerts (Ghent University)

THE EFFECT OF AUDIT AND DISCLOSURE REQUIREMENTS ON TAX AVOIDANCE IN PRIVATE FIRMS: EVIDENCE FROM A QUASI-NATURAL EXPERIMENT

Sunhwa Choi (Seoul National University)

PRIVATE FIRMS AND OFFSHORE FINANCE: THE REAL EFFECTS OF DATA LEAKS

Marcelo Ortiz (Universitat Pompeu Fabra), Juan Imbet (Paris Dauphine - PSL)

TAX ARBITRATION AND FOREIGN DIRECT INVESTMENTS: A COMPARISON BETWEEN DEVELOPED AND DEVELOPING COUNTRIES

Xixi Zhang (Vienna University of Economics and Business)

TX_RF01 Taxation - Research forum Wednesday, May 15, 5:30 PM - 7:00 PM

Electra 2, Radisson Blu, Mezzanine

Chair: Jesse Van der Geest (Tilburg University)

UNVEILING THE EFFECT OF GENDER DIVERSITY AND GENDER DISCRIMINATION ON CORPORATE TAX AGGRESSIVENESS

David Castillo-Merino (IQS School of Management. University Ramon Llull), Josep García-Blandón (Universidad Ramón Llull, IQS School of Management)

MANAGERIAL SHORT-TERMISM AND CORPORATE TAX AVOIDANCE

Spyridon Gkikopoulos (The University of Manchester), Edward Lee (Alliance Manchester Business School), Konstantinos Stathopoulos (University of Manchester)

HOW ARE THE GAINS FROM CORPORATE TAX EVASION DISTRIBUTED?

Juan Imbet (Paris Dauphine - PSL), Marcelo Ortiz (Universitat Pompeu Fabra), Vincent Tena (Paris Dauphine)

EXECUTIVE PERSONAL TOUCH: CORPORATE TAX AGGRESSIVENESS AFTER PENALTY

Marufa Akhter (Vienna University of Economics and Business)

AU_PS04 Auditing - Parallel session Thursday, May 16, 9:00 AM - 10:30 AM

Enescu 3, InterContinental, First floor

Chair: Alan Duboisée de Ricquebourg (Leeds University Business School)

RESPONSIVENESS OF AUDIT FEES TO AUDIT RISK AND AUDIT QUALITY DURING COVID-19: EUROPEAN EVIDENCE

Eunice Yaa Cudjoe (Jean Moulin University Lyon III)

“OPPORTUNISTIC” VERSUS “SOCIALY RESPONSIBLE” CSR ACTIVITIES: SOME EVIDENCE FROM AUDIT FEES

Wen Hua Sharpe (University of the Sunshine Coast), **Ferdinand Gul** (University of Sunshine Coast), Karen Lai (Shenzhen Audencia Financial Technology Institute, Shenzhen University), khakan najaf (Monash University Malaysia)

AUDIT MATERIALITY JUDGMENTS DURING THE COVID-19 PANDEMIC: EVIDENCE FROM THE UNITED KINGDOM

Omar De Ines Anton (CUNEF Universidad), Liwei Zhu (CUNEF Universidad), Ting Dong (Stockholm School of Economics), Florian Eugster (Stockholm School of Economics)

AU_PS05 Auditing - Parallel session Thursday, May 16, 9:00 AM - 10:30 AM

Vivaldi 1, InterContinental, First floor

Chair: Simon Dekeyser (KU Leuven)

ANALYSIS OF THE DYNAMICS OF AUDIT PARTNER PROMOTION: DO INDIVIDUAL CHARACTERISTICS AND PAST PERFORMANCE CREATE A HALO EFFECT?

Hanxiu Cheng (Nanjing University of Science and Technology), Vlad-Andrei Porumb (University of Manchester), **Yasemin Zengin-Karaibrahimoglu** (University of Groningen), Xiaomei Han (Nanjing University of Science and Technology)

THE IMPACT OF CLIENT BANKRUPTCIES ON AUDITORS' JUDGMENT AND FUTURE AUDIT ENGAGEMENTS

Liwei Zhu (CUNEF Universidad), Mariya Ivanova (Stockholm School of Economics), Milda Tylaite (Stockholm School of Economics)

GETTING COMFORTABLE WITH BEING UNCOMFORTABLE – EVIDENCE FROM AUDITORS' RESPONSES TO REMOTE AUDITING

Han WU (hec Paris), Benedikt Downar (University of Goettingen), Hong Cai (EDC Paris), Kaisen Lu (Yunnan University of Finance and Economics)

AU_RF03 Auditing - Research forum Thursday, May 16, 9:00 AM - 10:30 AM

Chopin, InterContinental, First floor

Chair: Christopher Bleibtreu (BI Norwegian Business School)

EFFECTS OF AN AUDIT SPLIT ON CONSULTING AND AUDIT QUALITY

Nico Sütterle (University of Basel)

STRATEGIC TIMING OF MANDATORY DISCLOSURES: A THEORETICAL MODEL OF REPORTING UNDER UNCERTAINTY

Olga Bogachek (Free University of Bolzano), Miles Gietzmann (Bocconi University - Accounting Department)

THE ROLE OF AUDIT EFFECTIVENESS AND EFFICIENCY IN DETERRING FRAUD: A GAME-THEORETIC ANALYSIS

Ashutosh Deshmukh (Pennsylvania State University)

AUDITORS, RELATIONAL SYSTEMS AND PERFORMANCE AUDITING: THE CASE OF THE 'AUDIT-NET' IN THE ITALIAN MUNICIPALITIES

Pasquale Ruggiero (University of Siena and University of Brighton), Riccardo Mussari (University of Siena), Simona Caramia (University of Pisa)

THE IMPACT OF AUDITOR'S OVERCONFIDENCE ON AUDIT AND FINANCIAL STATEMENT QUALITY

Anne Chwolka (Otto-von Guericke University), **Henry Walde** (Otto von Guericke University of Magdeburg)

ED_PS01 Accounting Education - Parallel session Thursday, May 16, 9:00 AM - 10:30 AM

Brahms, InterContinental, First floor

Chair: Tetiana Paientko (Berlin University of Applied Sciences of Economics and Techniques)

ACTIVE LEARNING STRATEGIES FOR IMPROVING STUDENT ENGAGEMENT AND ACADEMIC OUTCOMES IN MANAGEMENT ACCOUNTING DISCIPLINES

Madalina Dumitru (Bucharest University of Economic Studies), Voicu Dragomir (Bucharest University of Economic Studies)

SOURCES OF SELF-EFFICACY BELIEFS IN LEARNING ACCOUNTING: DOES GENDER MATTER?

Nicola Beatson (University of Otago)

NUDGING ACCOUNTING STUDENTS TOWARDS A GAMIFIED E-LEARNING APP

Sara Wuyts (Ghent University), Patricia Everaert (Ghent University), Evelien Opdecam (Ghent University)

FA_PS05 Financial Analysis - Parallel session Thursday, May 16, 9:00 AM - 10:30 AM

Atlas 1, Radisson Blu, Mezzanine

Chair: Pia Stoczek (Paderborn University)

ACCOUNTING CONSERVATISM AND SEO ANNOUNCEMENT RETURNS: THE ROLE OF CULTURE AND INSTITUTIONS

Jorge Luiz de Santana Júnior (University of Sao Paulo), Rene Coppe Pimentel (University of Sao Paulo), Giorgio Gotti (University of Texas Rio Grande Valley)

CONFERENCE CALLS AND INFORMATION SPILLOVER: THE ROLE OF ANALYST PARTICIPATION

Amanda Awyong (Hong Kong Baptist University), **Young Jun Cho** (Singapore Management University), Holly Yang (Singapore Management University)

AVOIDING ENVIRONMENTAL REGULATORY CONSTRAINTS THROUGH M&AS

Fangming Xu (University of Bristol), Yeqin Zeng (Durham University), Xi Wang (Beijing Institute of Technology)

FA_PS06 Financial Analysis - Parallel session Thursday, May 16, 9:00 AM - 10:30 AM

Maia, Radisson Blu, Mezzanine

Chair: Anup Srivastava (University of Calgary)

CEO EXTRAVERSION AND STOCK PRICE EFFICIENCY

Xiaoran Huang (Xiamen University), **Shengmin Hung** (Soochow University), Zheng Qiao (Xi'an Jiaotong University)

OVERCORRECTION: THE SPILLOVER EFFECT OF ANALYSTS' LEARNING AFTER FORCED CEO DEPARTURES

Romain Boulland (ESSEC Business School)

SHINING LIGHT ON THE ECONOMIC UNDERWORLD: USING BANKRUPTCY CLUSTERS IN FIRM-DIRECTOR NETWORKS TO DETECT CORPORATE FRAUD

Thomas Sellselagh (Vrije Universiteit Brussel), Marie-Laure Vandenhoute (Vrije Universiteit Brussel)

FA_RF03 Financial Analysis - Research forum Thursday, May 16, 9:00 AM - 10:30 AM

Taygete, Radisson Blu, Mezzanine

Chair: Min Yang (University of Leicester)

DOES DIVERGENCE FROM BENFORD'S DISTRIBUTION MEASURE FINANCIAL STATEMENTS RELIABILITY?

Manuel Cano-Rodriguez (Jaen University), Manuel Nunez-Nickel (Universidad Carlos III de Madrid), Ana Licerán-Gutiérrez (University of Jaén)

MACHINE LEARNING UNDER PARTIAL OBSERVABILITY: THE EFFECT OF THE SEC'S LABELING BIAS ON DETECTING FINANCIAL MISCONDUCT

Lennert Van Der Schraelen (Vlerick Business School), Kristof Stouthuysen (Vlerick Business School), Tim Verdonck (University of Antwerp)

THE SIGN PATTERNS OF CASH FLOWS AND CORPORATE GROWTH RATES

Hiroki Hisaoka (Graduate School of Business Administration, Keio University), Yasuhiro Ohta (Graduate School of Business Administration, Keio University)

INVESTOR RELATIONS BEST PRACTICES, ACCRUALS QUALITY AND EARNINGS-RETURN ASSOCIATION

Rene Coppe Pimentel (University of Sao Paulo), Jorge Luiz de Santana Júnior (University of Sao Paulo), Claudio Doiche Júnior (University of São Paulo)

HOW DOES ECONOMIC POLICY UNCERTAINTY INFLUENCE THE COST OF DEBT? THE ROLE OF CORPORATE GOVERNANCE

Bakr Al-Gamrh (Rennes School of Business), Umar Farooq (Xi'an Jiaotong University), Tanveer Ahsan (Rennes School of Business)

FR_PS06 Financial Reporting - Parallel session Thursday, May 16, 9:00 AM - 10:30 AM

Regina Maria 2, InterContinental, Ground floor

Chair: Simona Rusanescu (University of Groningen, Faculty of Economics and Business)

DOES HEDGE ACCOUNTING COMPLEXITY INFLUENCE THE EFFECTIVENESS OF FIRMS' HEDGING ACTIVITIES?

Waqar Ali (HEC Paris)

CASH FLOW HEDGES IN OTHER COMPREHENSIVE INCOME

Tharindra Ranasinghe (American University), Christina Synn (American University), Lin Yi (University of Houston - Clear Lake)

DERIVATIVES USE AND INVENTORY MANAGEMENT

Hye Sun Chang (Singapore Management University), Raluca Chiorean (Lehigh University), Mikhail Pevzner (University of Baltimore)

FR_PS07 Financial Reporting - Parallel session Thursday, May 16, 9:00 AM - 10:30 AM

Enescu 1, InterContinental, First floor

Chair: Pietro Bonetti (IESE Business School)

AS-REPORTED CORPORATE ISSUED GUIDANCE

Xiaoxi Wu (Bocconi University), William Mayew (Duke University), Jedson Pinto (University of Texas at Dallas)

COMMUNICATION CULTURE AND MANAGEMENT FORECASTS

Xiaoqi Chen (Xiamen University), Albert Tsang (York University), Junqi Liu (Xiamen University)

NEGATIVE CLIMATE CHANGE EXPOSURE AND ANALYST FORECASTS

Iftekhhar Hasan (Gabelli School of Business, Fordham University), **Mohamad Mazboudi** (American University of Beirut), Mark Soliman (University of Southern California), Mohammad Uddin (Marshall University)

FR_PS08 Financial Reporting - Parallel session Thursday, May 16, 9:00 AM - 10:30 AM

Enescu 2, InterContinental, First floor

Chair: Marco Maria Mattei (University of Bologna)

CEO POLITICAL IDEOLOGY AND REAL EARNINGS MANAGEMENT: EVIDENCE FROM MEETING EARNINGS BENCHMARKS

Maya Thevenot (Florida Atlantic University)

RIGHTS ISSUES AND EARNINGS MANAGEMENT: NEW EVIDENCE ON TUNNELING

Varun Jindal (Indian Institute of Management Bangalore - IIMB), Rama Seth (Copenhagen Business School)

LENDER NETWORK CENTRALITY AND DEBT CONTRACTING: EVIDENCE FROM USAGE OF FINANCIAL COVENANTS

Yutao Li (University of Lethbridge), Gerald Lobo (University of Houston – Bauer College of Business)

FR_PSD02 Financial Reporting - Parallel session with discussant Thursday, May 16, 9:00 AM - 10:30 AM

Regina Maria 1, InterContinental, Ground floor

Chair: Luminita Enache (University of Calgary)

Discussant 1: Rucsandra Moldovan (Concordia University)

Discussant 2: Qi Gao Fritz (SKEMA Business School)

R&D PROFITABILITY AND PRODUCT MARKET COMPETITION

Pietro Perotti (University of Bath), Fanis Tsoligkas (University of Bath), Kangding Wang (University of Bath)

THE GOOD IDEA DILEMMA

Eti Einhorn (Tel Aviv University), Nisan langberg (Tel Aviv University), Versano Tsahi (Tel Aviv University)

FR_RF04 Financial Reporting - Research forum Thursday, May 16, 9:00 AM - 10:30 AM

Mozart 1, InterContinental, First floor

Chair: Gerald Ward (Lancaster University)

EXPECTED RISK-FREE RATES AND THE STRATEGIC TIMING OF EXECUTIVE STOCK OPTION GRANTS

Mary Lee (ESSEC Business School), Iman Sheibany (University of Utah)

CAN THE APPLICATION OF BLOCKCHAIN TECHNOLOGY IMPROVE THE ACCOUNTING INFORMATION COMPARABILITY?

Hongyu Li (Xi'an Jiaotong University), Xiaoyue Song (Xi'an Jiaotong University), Junrui Zhang (Xi'an Jiaotong University)

DO CYBERATTACKS INFLUENCE CYBER-RELATED DISCLOSURE AND WORKFORCE SPENDING? EVIDENCE FROM THE U.S. HEALTHCARE SECTOR

Wenyu Zhou (University of Calgary), Hussein Warsame (University of Calgary)

REEXAMINING THE SUNK COST EFFECT IN ACCOUNTING

Atul Rai (Wichita State University), Joseph Kerstein (Yeshiva University)

DECIPHERING BLOCKCHAIN'S IMPACT ON EARNINGS QUALITY AND FIRM VALUE

Nikolaos Tsileponis (University of Bristol), Malek El Diri (University of York), Mostafa Harakeh (American University of Beirut), Costas Lambrinoudakis (Leeds University Business School)

FR_RF05 Financial Reporting - Research forum Thursday, May 16, 9:00 AM - 10:30 AM

Mozart 2, InterContinental, First floor

Chair: Jeppe Christoffersen (Copenhagen Business School)

HARMONY AND DISSONANCE IN FINANCIAL REPORTING AMONG NEIGHBORING COUNTRIES: A COMPARATIVE ANALYSIS OF CHANGES IN LIQUIDITY WITH IFRS ADOPTION

Mark Anderson (University of Calgary), Hussein Warsame (University of Calgary), Michael Wright (University of Calgary), Shahid Khan (University of Pennsylvania - Berks)

THE ROLE OF IFRS IN ENHANCING FOREIGN INVESTMENT AND CORPORATE GROWTH

Han Donker (Central Washington University), Eva Jermakowicz (Tennessee State University), Mohammad Nurunnabi (Prince Sultan University)

ACCOUNTING FOR CUSTOMER CREDIT RISK: PREPARERS' LOBBYING ON IFRS 15 AND THE AFTERMATH

David Prochazka (Prague University of Economics and Business)

DRUG USE IN THE CITY AND FIRM ASYMMETRIC COST BEHAVIOR

Ana Gisbert (Universidad Autonoma de Madrid), Jacobo Gomez Conde (Universidad Autonoma de Madrid)

GV_PS02 Accounting and Governance - Parallel session Thursday, May 16, 9:00 AM - 10:30 AM

Jupiter, Radisson Park Inn, Upper floor

Chair: Seppo Ikaheimo (Aalto University)

DOES BOARD STRUCTURE MATTER TO EARNINGS MANAGEMENT? EVIDENCE FROM THE UNITED KINGDOM AND GERMANY

Ruth Owusu-Mensah (Nottingham Trent University, Nottingham Business School)

MEASURING MISREPORTING INCENTIVES AND SEVERITY

Yuping Jia (Frankfurt School of Finance & Management), Yachang Zeng (Nanyang Technological University), Wenjiao Cao (Erasmus University Rotterdam)

DRIVING RESPONSIBLE INVESTOR ACTION THROUGH TARGETED TRANSPARENCY: EVIDENCE FROM THE UNPRI'S CLIMATE REPORTING REQUIREMENTS

Manuel Herkenhoff (Muenster University), Moritz Steffien (Westfälische Wilhelms-Universität Münster), **Carl Philipp Wolff** (University of Münster)

GV_PS03 Accounting and Governance - Parallel session Thursday, May 16, 9:00 AM - 10:30 AM

Saturn, Radisson Park Inn, Upper floor

Chair: Luis Antonio Gioia Ettore (Tilburg University and University of Sao Paulo)

THE ECONOMICS OF INDEPENDENT DIRECTOR EXIT AND VOICE

Daniel Beneish (Indiana University)

ROUNDING OF INTERNAL PERFORMANCE TARGETS: DETERMINANTS AND IMPLICATIONS

Yong Zhang (The Hong Kong Polytechnic University)

DOES THE 'NUMBERS GAME' DIFFER INTERNATIONALLY?

Jairaj Gupta (University of York)

GV_RF05 Accounting and Governance - Research forum Thursday, May 16, 9:00 AM - 10:30 AM

Venus, Radisson Park Inn, Upper floor

Chair: Mehul Raithatha (Indian Institute of Management, Indore)

CORPORATE SITE VISITS AND ESG RATING DIVERGENCE

Hao Lan (University of Essex), Ruiqian Li (Heilongjiang University), Jie Sheng (Queen Mary University of London)

ANALYZING INVESTOR RESPONSES TO ESG MISCONDUCT: EMPIRICAL EVIDENCE ON FINANCIAL ACCESS FOR EUROPEAN COMPANIES

Emma García-Meca (Technical University of Cartagena), **M. Camino Ramon-Llorens** (Technical University of Cartagena), Jennifer Martinez Ferrero (University of Salamanca)

BOARDROOM DYNAMICS AND SUSTAINABILITY REPORTING QUALITY

Parvathy Vijayakumar (Queen Mary University of London), Androniki Triantafylli (Queen Mary, University of London)

BARRIERS AND DRIVERS OF CIRCULAR ECONOMY-ORIENTED BUSINESS MODELS: SISTEMATIC LITERATURE REVIEW

Raffaella Nastari (Università degli Studi di Napoli Parthenope)

IC_PS03 Interdisciplinary /Critical - Parallel session Thursday, May 16, 9:00 AM - 10:30 AM

Alcyone 2, Radisson Blu, Mezzanine

Chair: Hrvoje Kurtović (HEC Lausanne)

BUILDING A NETWORK OF SUPPORT TO A FRAUDULENT FINANCIAL INNOVATION: AN ANALYSIS OF ONECOIN

Hervé Stolowy (HEC Paris), Yves Gendron (Université Laval), Alexandre Madelaine (Erasmus University Rotterdam, Rotterdam School of Management), Luc Paugam (HEC Paris)

THE INFLUENCE OF FUTURE TIME REFERENCE ON THE POST-ACQUISITION PERFORMANCE OF CROSS-BORDER M&AS

Greg Shailer (The Australian National University), Zoe Zhang (The Australian National University)

THE FEMALE FINANCE PENALTY: WHY ARE WOMEN LESS SUCCESSFUL IN ACADEMIC FINANCE THAN RELATED FIELDS?

Ran Tao (University of Bristol)

MA_PS02 Management Accounting - Parallel session Thursday, May 16, 9:00 AM - 10:30 AM

Electra 1, Radisson Blu, Mezzanine

Chair: Simon Birk (Bremen University)

COST MANAGEMENT IN THE ERA OF NATURAL DISASTERS

Lorenzo Dal Maso (University of Bologna), Sara Longo (Free University of Bozen), Francesco Mazzi (University of Florence), Sven Hartlieb (University of Innsbruck)

HEDGING CLIMATE RISK IN SUPPLY CHAINS

Daphne Lau (The Hong Kong Polytechnic University), Xiangang Xin (City University of Hong Kong), Dongling Xu (Nankai University), Zilong Zhang (Zhejiang University)

ACCOUNTING FOR THE COST OF SUPPLY CHAIN INTEGRATION

Andreas Taschner (Reutlingen University of Applied Sciences)

MA_PS04 Management Accounting - Parallel session Thursday, May 16, 9:00 AM - 10:30 AM

Electra 2, Radisson Blu, Mezzanine

Chair: Marte Abts (KU Leuven)

DESIGNING INCENTIVES AND PERFORMANCE MEASUREMENT FOR ADVISORS: HOW TO MAKE DECISION MAKERS LISTEN TO ADVICE

Julia Ortner (Mainz University)

THE EFFECTS OF ADVICE ATTRIBUTION AND THE SUBJECTIVE SENSE OF POWER ON MANAGERS' RELIANCE ON ADVICE

Clarence Goh (Singapore Management University)

BEYOND TUNNEL VISION: PERFORMANCE MEASURE OVERLAP IN TMT INCENTIVES AND LONG-TERM PERFORMANCE

Alexander van Slooten (University of Groningen), Sebastian Firk (University of Groningen), Paula van Veen-Dirks (University of Groningen)

MA_RF04 Management Accounting - Research forum Thursday, May 16, 9:00 AM - 10:30 AM

Alcyone 1, Radisson Blu, Mezzanine

Chair: Ajanee Ranasinghe (Tilburg University)

ASSESSING PERFORMANCE AND ATTRIBUTION ACROSS GENDERS: THE INFLUENCE OF GENDER ROLE ACTIVATION IN PERFORMANCE EVALUATIONS

Yosra Aleahmad (ESSEC Business School), **Shanming Liu** (ESSEC Business School), Ioana Ioan Lupu (ESSEC Business School), Raluca Delaume (Industry)

EFFECT OF REMOTE MANAGEMENT CONTROLS ON TASK PERFORMANCE OF EMPLOYEES

Yasheng Chen (Xiamen University), Yufei Liu (Xiamen University), Xiaoshan Cai (School of Management, Xiamen University)

THE EFFECT OF MULTIPLE TYPES OF RPI FEEDBACK ON PERFORMANCE

Sho Hayakawa (University of Marketing and Distribution Sciences), Tomohiro Sakuma (Kobe University), Eiichiro Suematsu (Saitama University), Hiroshi Miya (Kobe University)

RELIANCE ON PART-TIME LABOR AND OPERATING EFFICIENCY

Joanna Golden (University of Memphis), **Raj Mashruwala** (University of Calgary), Mikhail Pevzner (University of Baltimore)

TEAM BONUS, PEER ASSESSMENTS, AND BONUS ALLOCATION: THE ROLE OF OUTCOME INTERDEPENDENCE

Tanja Schiffner (Vienna University of Economics and Business), Gerhard Speckbacher (Vienna University of Economics and Business)

PSNP_RF02 PSNP - Research forum Thursday, May 16, 9:00 AM - 10:30 AM

Neptun, Radisson Park Inn, Upper floor

Chair: Stefan Veith (Bremen University of Applied Sciences)

STATE, STANDARDS AND CHARITIES: UNRAVELLING THE EMERGENCE OF UK CHARITY ACCOUNTING STANDARDS AND THEIR ROLE IN SHAPING FINANCIAL RESILIENCE

Rani Suleman (HEC Montréal)

THE ACCOUNTING HARMONIZATION REFORM IN ITALY. PERCEPTIONS AND REALITY ON THE LG CONSOLIDATED REPORT ADOPTION.

Cristian Carini (University of Brescia), Claudio Teodori (University of Brescia), Elisa Mori (University of Brescia, Department of Economics and Management)

LOST IN THE MAZE? PUBLIC SECTOR ACCOUNTING AND REPORTING - A STRUCTURED LITERATURE REVIEW

Julia-Isabelle Heise (Niederrhein University of Applied Sciences), Marius Gros (Niederrhein University of Applied Sciences)

RESEARCH TOPICS ON PUBLIC SECTOR ACCOUNTING STANDARDS: A TEXT MINING-BASED LITERATURE REVIEW

Sonia Silva (ISCTE), Isabel Lourenço (University Institute of Lisbon (iscte-Iul)), Inna Paiva (Instituto Universitário de Lisboa - ISCTE-IUL, Business Research Unit), João Guerreiro (ISCTE-IUL)

SEE_PS05 SEE - Parallel session Thursday, May 16, 9:00 AM - 10:30 AM

Merope 1, Radisson Blu, Mezzanine

Chair: Alexandra Middleton (Oulu Business School)

MOTIVATORS OF BIODIVERSITY ACCOUNTING: A TELEOLOGICAL ANALYSIS OF EUROPEAN POLICIES AND ACTIONS

Eva-Maria Öhlinger (Hanken School of Economics), Othmar Lehner (Hanken School of Economics, Helsinki, Finland)

GAINING, MAINTAINING AND REPAIRING LEGITIMACY THROUGH ESG REPORTING – A SYSTEMATIC LITERATURE REVIEW AND RESEARCH AGENDA

Katharina-Maria Wagner (University of Passau)

RETHINKING ACCOUNTABILITY TO ANIMALS

Claire Deng (Toronto Metropolitan University), Eija Vinnari (Tampere University)

SEE_PS06 SEE - Parallel session Thursday, May 16, 9:00 AM - 10:30 AM

Merope 2, Radisson Blu, Mezzanine

Chair: Marvin Nipper (University of Erlangen-Nuremberg)

THE EFFECT OF STATE UNEMPLOYMENT INSURANCE ON INTERNAL CONTROL WEAKNESS

Jong Chool Park (University of South Florida), Richard Borghesi (University of South Florida), Kiyoung Chang (University of South Florida), Iftekhar Hasan (Gabelli School of Business, Fordham University)

DO FIRMS WALK THE TALK IN ADOPTING GREENPAY?

Kevin Chen (The Hong Kong University of Science and Technology), Chengzhu Sun (The Hong Kong Polytechnic University), Zilan Yang (The Hong Kong University of Science and Technology)

THE FUNCTION OF CSR ACTIVITY AND COST STICKINESS

Ioannis Katsoulas (University of Piraeus)

SEE_PSD01 SEE - Parallel session with discussant Thursday, May 16, 9:00 AM - 10:30 AM

Atlas 2, Radisson Blu, Mezzanine

Chair: Paul Griffin (University of California, Davis)

Discussant 1: Carol Pomare (Mount Allison University)

Discussant 2: Frank Schiemann (University of Bamberg)

CORPORATE DISCLOSURES FOR GREEN SUPPLY CHAINS: EVIDENCE FROM SCOPE 3 EMISSIONS DISCLOSURE

Holly Yang (Singapore Management University)

NO MORE HIDING, SPACE IS WATCHING YOU: MARKET AND FIRM RESPONSES TO SATELLITE DATA RELEASE ON EMISSIONS

Igor Kadach (IESE Business School, University of Navarra), Minjae Koo (The Chinese University of Hong Kong), Meiling Zhao (The Chinese University of Hong Kong)

SEE_RF03 SEE - Research forum Thursday, May 16, 9:00 AM - 10:30 AM

Caleano 1, Radisson Blu, Mezzanine

Chair: Marco Giuliani (UNIVERSITA' POLITECNICA DELLE MARCHE)

SHARED IMAGINARIES OF SUSTAINABLE DEVELOPMENT: THE SDGS, THEIR INTERCONNECTEDNESS, AND MATERIALITY ASSESSMENT

Dorota Dobija (Kozminski University), Charles Cho (Schulich School of Business, York University), Joanna Krasodomska (Krakow University of Economics), Chaoyuan She (University of Essex), Ewelina Zarzycka (University of Lodz)

RE-THINKING THE ROLE OF BUSINESS: ALTERNATIVE CAPITALISMS THAT SUPPORT VALUE CREATION REPORTING

Irene Herremans (University of Calgary), Atinuke Chineme (University of Calgary)

UNTANGLING THE SUSTAINABILITY-SMES RELATIONSHIP

Souad Moufty (De Montfort University)

THE INTERPLAY BETWEEN MATERIALITY & COMPARABILITY IN SUSTAINABILITY REPORTING: EVIDENCE FROM THE BANKING INDUSTRY

Blerita Korca (University of Bamberg), Ericka Costa (Università degli Studi di Trento), Mercedes Luque-Vílchez (University of Córdoba), Emanuele Taufer (University of Trento)

DEVELOPING A FRAMEWORK FOR ASSESSING THE PRESENTATION OF DOUBLE MATERIALITY IN ESG REPORTING UNDER THE CSRD

Ulle Parl (University of Tartu), Raili Lilo (University of Tartu), **Elina Paemurru** (University of Tartu)

SEE_RF04 SEE - Research forum Thursday, May 16, 9:00 AM - 10:30 AM

Caleano 2, Radisson Blu, Mezzanine

Chair: Roza Sagitova (School of Accounting, Economics and Finance, University of Portsmouth)

EMERGING STRATEGIC ISSUES AND NOVEL SKILLS ACQUISITION: A HIRING PERSPECTIVE

Alexander Bassen (Hamburg University), Niklas Graumann (Hamburg University), Kerstin Lopatta (Hamburg University), **Thomas Tammen** (Hamburg University), Sebastian Tideman (Syracuse University)

ACCESS AND PROGRESSION: AN EXPLORATION OF GENDER, ETHNICITY AND INTERSECTIONALITY IN ACCOUNTING ACADEMIA

Shraddha Verma (De Montfort University), **Katie Balaam** (Open University)

THE RISE OF PROFESSIONAL WOMEN AND ANTI-DISCRIMINATION POLICIES: EVIDENCE FROM THE CPA PROFESSION

Hao Ma (ESSEC Business School)

CIVIL SOCIETY DEMAND FOR GLOBAL ESG ENGAGEMENT

Philip Joos (Tilburg University), **Andreea Moraru-Arfire** (ESSEC Business School)

THE ACCOUNTING PROFESSIONS' IMPACT ON CORPORATE SUSTAINABILITY REPORTING: LESSONS FROM SOUTH AFRICA

Nadine Gerhardt-Huber (Hamburg Helmut Schmidt University - University of the Federal Armed Forces), Christian Huber (Copenhagen Business School)

TX_PSD01 Taxation - Parallel session with discussant Thursday, May 16, 9:00 AM - 10:30 AM

Vivaldi 2, InterContinental, First floor

Chair: Eva Eberhartinger (Vienna University of Economics and Business)

Discussant 1: Arthur Stenzel (NHH Norwegian School of Economics)

Discussant 2: Dennis Voeller (Toulouse Business School)

CLIMATE RISK AND TAX-MOTIVATED OUTBOUND INCOME SHIFTING

Emmanuel Obiri-Yeboah (The Hong Kong Polytechnic University)

THE IMPACT OF CORPORATE TAXES ON (RENEWABLE) POWER GENERATION CAPACITY

Thorben Wulff (WHU - Otto Beisheim School of Management), Niklas Meyer (Vrije Universiteit Amsterdam)

AU_PS06 Auditing - Parallel session Thursday, May 16, 11:00 AM - 12:30 PM

Enescu 3, InterContinental, First floor

Chair: Yasemin Zengin-Karaibrahimoglu (University of Groningen)

AUDITOR DYAD FORMATION IN CSR ASSURANCE SERVICES: EVIDENCE FROM CSR ASSURANCE FEES AND CSR RESTATEMENTS

Janine Maniora (Heinrich Heine University Duesseldorf), **Kajatheepan Navanathan** (Heinrich Heine University Düsseldorf)

INTERNAL CONTROL DEFICIENCY TYPE AND AUDIT TEAM EFFORT

Christian Hofmann (LMU Munich), **Sebastian Kuhn** (Ludwig-Maximilian University of Munich), Jeroen Van Raak (University of Amsterdam), Nina Schwaiger (LMU Munich)

AUDIT PRACTICE EMPLOYEE TURNOVER: IMPLICATIONS FOR AUDIT QUALITY

Christophe Van Linden (Oslo Metropolitan University), Marie-Laure Vandenhoute (Vrije Universiteit Brussel), Aleksandra Zimmerman (Northern Illinois University), **Linde Kerckhofs** (IESEG School of Management)

AU_PSD01 Auditing - Parallel session with discussant Thursday, May 16, 11:00 AM - 12:30 PM

Vivaldi 1, InterContinental, First floor

Chair: Gopal Krishnan (Bentley University)

Discussant 1: Marco Trombetta (IE University)

Discussant 2: Ann Vanstraelen (Maastricht University)

FROM COMPLIANCE TO CREATIVITY: UNDERSTANDING ISOMORPHISM AND DECOUPLING IN AUDITOR SELECTION STRATEGIES

Jonas Vandennieuwenhuysen (University of Antwerp), **Kris Hardies** (University of Antwerp)

THE EFFECT OF PUBLIC FIRM AUDIT REGULATION ON PRIVATE FIRM AUDITING: AUDIT-PARTNER-LEVEL EVIDENCE

Lisa Liu (Columbia University), Lijing Tong (Beijing Jiaotong University)

AU_RF04 Auditing - Research forum Thursday, May 16, 11:00 AM - 12:30 PM

Chopin, InterContinental, First floor

Chair: Negin Attar-Niggeman (University of Zurich)

FIRM-LEVEL RISKS AND EUROPEAN FIRMS' EXPANDED AUDITOR'S REPORT DISCLOSURES

Vlad Andrei Porumb (Manchester Business School), Claudiu Botoc (Department of Finance, Faculty of Economics and Business Administration, West University of Timișoara), Sorin Anton (Faculty of Economics and Business Administration, Alexandru Ioan Cuza University of Iasi)

KEY AUDIT MATTER AND AUDIT-COMMITTEE RISK DISCLOSURES: AN EXAMINATION OF SIMILARITY

Karen-Ann Dwyer (Dublin City University), Bríd Murphy (Dublin City University), Damien Dupré (Dublin City University)

RISK FACTORS IN AUDITING FINANCIAL STATEMENTS - THE CASE OF POLAND

Malgorzata Kutera (Jagiellonian University), Marcin Jędrzejczyk (Cracow University of Economics)

INDUSTRY-SPECIALIST AUDITORS AND EARNINGS QUALITY: EVIDENCE FROM THE "LAST-MINUTE" ADJUSTMENTS

Joe (Joonghi) Cho (University of Bristol), Xiaochi Ge (University of Bristol)

INCOME SMOOTHING AND KEY AUDIT MATTERS

Mao-Feng Kao (National Dong Hwa University), Jian-Wei Tsai (National Dong Hwa University), Chien-Hao Tseng (Shih Hsin University), **Meng-Yi Liu** (Feng Chia University)

ED_PS02 Accounting Education - Parallel session Thursday, May 16, 11:00 AM - 12:30 PM

Electra 1, Radisson Blu, Mezzanine

Chair: Tytti Elo (LUT University)

ACCOUNTING ACADEMICS AS BOUNDARY SPANNERS THE IMPACT OF ADMINISTRATIVE RESPONSIBILITIES ON TEACHING AND RESEARCH

Caroline Tahar (IAELYON School of Management), Mohamed Khenissi (IAELYON School of Management)

WHAT DETERMINE UNIVERSITY ACCOUNTING STUDENTS' COGNITIVE ACCEPTANCE OF ARTIFICIAL INTELLIGENCE DEPLOYMENT IN THE ACCOUNTING PROFESSION?

Bixia Xu (Wilfrid Laurier University)

WHY DO ACCOUNTING STUDENTS PROCRASTINATE? A QUALITATIVE ANALYSIS USING CHATGPT

Eva Blondeel (Ghent University), Patricia Everaert (Ghent University), Evelien Opdecam (Ghent University)

FA_PS07 Financial Analysis - Parallel session Thursday, May 16, 11:00 AM - 12:30 PM

Maia, Radisson Blu, Mezzanine

Chair: Jairaj Gupta (University of York)

IS INTANGIBLES TALK INFORMATIVE ABOUT FUTURE RETURNS? EVIDENCE FROM 10-K FILINGS

Anup Srivastava (University of Calgary), Alexander Alexander (University of Calgary), Amir Hosseini (University of Calgary)

DISCLOSURE HARMONIZATION AND R&D INVESTMENT EFFICIENCY

Lu Tong (Southwestern University of Finance and Economics)

FR_PS09 Financial Reporting - Parallel session Thursday, May 16, 11:00 AM - 12:30 PM

Regina Maria 2, InterContinental, Ground floor

Chair: Hye Sun Chang (Singapore Management University)

HOW DO MULTIPLE REGULATORS REGULATE? EVIDENCE FROM FAIRNESS OPINION PROVIDERS' CONFLICT OF INTEREST DISCLOSURES

Claudia Imperatore (Bocconi University), Philip Berger (The University of Chicago), Lisa Liu (Columbia University), Geoffroy Rachel (Ohio State University)

THE INFLUENCE OF CEOs AND CFOs ON 10-K DISCLOSURE TONE

Lisa Knacker (Frankfurt University)

CEO MANAGERIAL ABILITY AND STRATEGIC REPETITION FROM NOTES TO MD&A IN 10-K REPORTS

Javad Rajabalizadeh (Turku School of Economics), Nikolaos Tsileponis (University of Bristol)

FR_PS10 Financial Reporting - Parallel session Thursday, May 16, 11:00 AM - 12:30 PM

Enescu 1, InterContinental, First floor

Chair: Elvira Scarlat (IE Business School)

ESG RISK DISCLOSURES: THE PREDICTIVE ABILITY OF SASB RECOMMENDATIONS VERSUS INDUSTRY BEST PRACTICE

Aliya Korganbekova (Boston University), Eddie Riedl (Boston University), Federico Siano (Boston University), **Estelle Sun** (Boston University)

ON THE MARKET CONSEQUENCES OF CLIMATE CHANGE-INDUCED FINANCIAL RISK DISCLOSURES

Siqi Liu (Open University)

RISK FACTOR DISCLOSURE COMPLEXITY AND LITIGATION RISK: CLARITY OR CAUTION?

Ankita Marwaha (Aalto University School of Business)

FR_PS11 Financial Reporting - Parallel session Thursday, May 16, 11:00 AM - 12:30 PM

Enescu 2, InterContinental, First floor

Chair: Facundo Mercado (Warwick University Business School)

THE NEGATIVE CONSEQUENCES OF BOILERPLATE HUMAN CAPITAL DISCLOSURES

Martin Zafiryadis (Copenhagen Business School)

THE TRANSFER OF CORPORATE DISCLOSURE PRACTICES THROUGH ACCOUNTING EMPLOYEE MOVEMENTS

Till Muenster (University of Münster), Julius Borghard (University of Münster), Christoph Watrin (Muenster University)

FR_PSD03 Financial Reporting - Parallel session with discussant Thursday, May 16, 11:00 AM - 12:30 PM

Regina Maria 1, InterContinental, Ground floor

Chair: Tami Dinh (University of St. Gallen)

Discussant 1: Lorenzo Dal Maso (University of Bologna)

Discussant 2: Aljoša Valentinčič (University of Ljubljana, School of Economics & Business)

ACCOUNTING MEASUREMENT, REPORTING INCENTIVES, AND REAL EFFECTS: THE EFFECT OF THE IFRS 9 TRANSITION ON NON-PERFORMING LOAN SALES

Madeline Kalista (Vienna University of Economics and Business), Zoltan Novotny-Farkas (Vienna University of Economics and Business)

GOING DARK: INCENTIVES FOR PRIVATE FIRMS' STRATEGIC NONDISCLOSURE

Ulrich Atz (NYU Stern Accounting Department), **Massimiliano Bonacchi** (University of Bolzano), Ilan Guttman (NYU Stern Accounting Department)

FR_RF06 Financial Reporting - Research forum Thursday, May 16, 11:00 AM - 12:30 PM

Mozart 2, InterContinental, First floor

Chair: Zhejia Ling (California State University, Fullerton)

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)

EARNINGS MANAGEMENT, COLLATERAL CONSTRAINTS AND BUSINESS CYCLE FLUCTUATIONS

Luciana Orozco (BI Norwegian Business School), Kizkitza Biguri (Oslo Business School, OsloMet)

FIRM-LEVEL CLIMATE RISK EXPOSURE AND EARNINGS MANAGEMENT

Isabelle Martinez (TSM Research University of Toulouse 1 Capitole), Walid Ben Amar (University of Ottawa), Gregoire Davrinche (IAE Toulouse School of Management)

ANCESTRAL KINSHIP STRUCTURE AND COUNTRY-LEVEL CONTEMPORARY FINANCIAL REPORTING QUALITY

Ashiq Ali (The University of Texas at Dallas), Zhongwen Fan (City University of Hong Kong), Yifan Jia (The University of Hong Kong), Siman Li (Xiamen University)

UNCERTAINTY, FINANCIAL REPORTING QUALITY, AND ACCOUNTING ENFORCEMENT: EVIDENCE FROM THE EUROPEAN UNION.

Catalin Mos (Babeş-Bolyai University)

GV_PS04 Accounting and Governance - Parallel session Thursday, May 16, 11:00 AM - 12:30 PM

Jupiter, Radisson Park Inn, Upper floor

Chair: Han Donker (Central Washington University)

PRIVATE FIRM DISCLOSURES AND PUBLIC FIRMS' DEBT CHOICE

Fengqin Chen (The Hong Kong Polytechnic University), **Walid Saffar** (The Hong Kong Polytechnic University)

THE RELATION BETWEEN RESPONSIBLE INVESTORS AND PORTFOLIO FIRMS' VALUE CREATION

Henrich Habe (University of Muenster), Maximilian Tiemeyer (University of Münster), Carl Philipp Wolff (University of Münster)

TONES AT THE TOP: THE IMPACT OF BOARD LEADERSHIP STRUCTURE ON THE QUALITY OF PERFORMANCE COMMENTARY

Maria Leonor Guedes Soares (Lancaster University, Management School), Paulo Alves (Católica Porto Business School), Steven Young (Lancaster University Management School)

GV_PSD03 Accounting and Governance - Parallel session with discussant Thursday, May 16, 11:00 AM - 12:30 PM

Saturn, Radisson Park Inn, Upper floor

Chair: Georgios Loukopoulos (University of Sussex, Sussex Business School)

Discussant 1: Androniki Triantafylli (Queen Mary, University of London)

Discussant 2: Xia Chen (Singapore Management University)

DOES TRANSPARENCY ABOUT ESG HELP ENFORCERS UNCOVER CORPORATE MISCONDUCT?

Felix Müller (Technical University of Munich), Juergen Ernstberger (Technical University Munich), Mario Keiling (Technische Universität München)

THE INFORMATION ROLE OF EMPLOYEE CONFIDENTIAL WITNESSES IN FINANCIAL MISREPORTING LITIGATION

Shiheng Wang (The Hong Kong University of Science and Technology)

GV_RF06 Accounting and Governance - Research forum Thursday, May 16, 11:00 AM - 12:30 PM

Venus, Radisson Park Inn, Upper floor

Chair: Tiffany Thng (University College Dublin)

THE MODERATING ROLE OF NATIONAL CULTURE IN THE RELATIONSHIP BETWEEN CORPORATE GOVERNANCE MECHANISMS AND FINANCIAL PERFORMANCE

Camelia Iuliana Lungu (Bucharest University of Economic Studies), **Andreea Bojan** (Bucharest University of Economic Studies), Chirața Caraiani (Bucharest University of Economic Studies), Cornelia Dascălu (Bucharest University of Economic Studies)

SUSTAINABILITY LEADERSHIP AND FIRM PERFORMANCE: EMPIRICAL EVIDENCE FROM AN EVENT STUDY

Saam Benjamin Mahmoodian (Vienna University of Economics and Business)

ARE BENEVOLENT DIRECTORS MORE ENVIRONMENTALLY RESPONSIBLE?

Ellie Chapple (Queensland University of Technology), Ashesha Weerasinghe (QUT Business School), John Nowland (Illinois State University), Alexandra Williamson (Queensland University of Technology)

NATIONAL CULTURE, GENDER, AND EARNINGS MANAGEMENT ACROSS THE WORLD.

Loïc Dubois (University of Picardie Jules Verne)

THE ROLE OF GENDER EQUALITY AT COUNTRY LEVEL ON THE RELATIONSHIP BETWEEN FEMALE BOARD REPRESENTATION AND SUSTAINABILITY ASSURANCE ADOPTION

Kholod Alsahali (Jubail Industrial College)

HI_PSD01 History - Parallel session with discussant Thursday, May 16, 11:00 AM - 12:30 PM

Brahms, InterContinental, First floor

Chair: Ignace De Beelde (Universiteit Gent)

Discussant 1: Lisa Baudot (HEC Paris)

BEYOND NEO-INSTITUTIONALIST AND BOURDIEUSIAN THEORIES: THE POTENTIAL CONTRIBUTION OF THE NOTION OF PROFESSIONAL MODEL

Carlos Ramirez (ESSEC Business School)

IC_PS04 Interdisciplinary /Critical - Parallel session Thursday, May 16, 11:00 AM - 12:30 PM

Taygete, Radisson Blu, Mezzanine

Chair: Bino Catusus (Stockholm Business School)

DIRECT CONTACTS BETWEEN IASB MEMBERS AND THE IASB'S STAKEHOLDERS: AN EXPLORATIVE STUDY

Simon Thies (University of Duisburg-Essen)

ALIGNING THE STARS FOR THE GLOBAL BASELINE: THE PROBLEMS, POLICIES AND POLITICS OF CREATING THE ISSB

Victor Wagner (Ludwig-Maximilian University of Munich), Christoph Pelger (University of Passau), Thorsten Sellhorn (LMU München - Institut für Rechnungswesen und Wirtschaftsprüfung), Katharina Weiss (Ludwig-Maximilians-Universität München)

TOWARDS POST-POLITICAL REGULATION? CO-OPERATIVE TAX COMPLIANCE IN FINLAND

Jukka Pellinen (University of Jyväskylä), Jaana Kettunen (Hanken School of Economics), Tuulia Potka-Soininen (Seinäjäki University of Applied Sciences)

IC_RF03 Interdisciplinary /Critical - Research forum Thursday, May 16, 11:00 AM - 12:30 PM

Alcyone 1, Radisson Blu, Mezzanine

Chair: Chinyere Uche (University of Bristol)

ARTIFICIAL INTELLIGENCE LEGAL PERSONALITY AND ACCOUNTABILITY: AUDITORS' ACCOUNTS OF CAPABILITIES AND CHALLENGES FOR INSTRUMENT BOUNDARY

Piotr Staszkiwicz (Warsaw School of Economics), Anna Szelagowska (Warsaw School of Economics), Agnieszka Strzelecka (Koszalin University of Technology), Jarosław Horobiowski (Voivodship Administrative Court in Wrocław)

ALTERNATIVE ACCOUNT IN MANAGERIAL EXPLOITATION: THE CASE OF 996 WORK REGIME IN CHINA

Mengyuan Feng (University of Glasgow), Yuheng Wang (Beijing Normal University), Junyuan Chen (Royal Holloway University of London)

THE ROLE OF BLOCKCHAIN TECHNOLOGY IN ACCOUNTING THROUGH A USE CASE WITH THE STATE WITHIN THE TRIPLE-ENTRY CONCEPT

Javier Parra (University of Salamanca), Yeray Mezquita (University of Salamanca), Javier Prieto (University of Salamanca), Juan Manuel Corchado (University of Salamanca)

WAITING AMID CRISES. SCHEDULES AND ACCOUNTING IN AD-HOC RESPONSE GROUPS

Vera Linke (WHU - Otto Beisheim School of Management), David Crvelin (HEC - Paris), Lukas Loehlein (WHU - Otto Beisheim School of Management)

NON-FINANCIAL REPORTING AND IMPRESSION MANAGEMENT IN CRISIS SITUATIONS

Maria-Silvia Sandulescu (Bucharest University of Economic Studies)

MA_PSD02 Management Accounting - Parallel session with discussant Thursday, May 16, 11:00 AM - 12:30 PM

Electra 2, Radisson Blu, Mezzanine

Chair: Stephan Kramer (Erasmus University Rotterdam)

Discussant 1: Ann Jorissen (University of Antwerp)

Discussant 2: Michael Paz (Cornell University)

THE NEW KID ON THE SLOT: COMPETITION AND COST STRUCTURES IN THE U.S. AIRLINE INDUSTRY

Simon Birk (Bremen University), Thomas Loy (Universität Bremen)

BEYOND THE HORIZON: CARBON TARGETS AND CORPORATE EMISSION REDUCTION

Yannik Gehrke (University of Goettingen), Gabriel Koerhuis (University of Goettingen), Michael Wolff (University of Goettingen)

MA_RF05 Management Accounting - Research forum Thursday, May 16, 11:00 AM - 12:30 PM

Neptun, Radisson Park Inn, Upper floor

Chair: Farah Mejri (University of Lausanne)

FACTORS INFLUENCING THE ADOPTION OF BALANCED SCORECARD IN THE SAUDI ARABIA SERVICES SECTOR

Faisal Alroqi (UMM Al-Qura University)

TOWARDS A "SEMANTIC SUSTAINABILITY BALANCED SCORECARD": AN APPROACH BASED ON THE EFQM MODEL, INTANGIBLE ASSETS AND THE MICMAC METHODOLOGY

Melinda Chehimi (Montpellier Business School), Stéphane Trebucq (IAE Bordeaux), Paul Rochet (ENAC)

SUPERVISOR BEHAVIOR IN TIMES OF EXTERNAL PERFORMANCE PRESSURE

Wei Cai (Columbia Business School), Matthias Mahlendorf (Frankfurt School of Finance and Management), **Fan Wu** (Frankfurt School of Finance & Management)

THE POWER OF ALIGNMENT -THE IMPACT OF BUSINESS STRATEGY ON DISCLOSURE CHOICE AND FIRM VALUE

Wei Shi (Deakin University), Luofeng Zhou (New York University)

EXTERNALITIES OF FINANCIAL REPORTING REGULATION ON MANAGEMENT CONTROL SYSTEMS

Araceli Mora (University of Valencia), Beatriz Garcia Osma (Carlos III University Madrid), Jacobo Gomez Conde (Universidad Autonoma de Madrid)

PSNP_PSD01 PSNP - Parallel session with discussant Thursday, May 16, 11:00 AM - 12:30 PM

Alcyone 2, Radisson Blu, Mezzanine

Chair: Zahirul Hoque (Prince Sultan University)

Discussant 1: Eugenio Anessi Pessina (Università Cattolica del Sacro Cuore)

Discussant 2: Claudio Columbano (Università degli Studi Roma Tre)

ARE PUBLIC SECTOR ACCOUNTING REFORMS WORTH THE EFFORT? A CAPITAL MARKET PERSPECTIVE

Stefan Veith (Bremen University of Applied Sciences), Michael Meser (Hochschule Fresenius)

ACCOUNTING FOR GREEN PUBLIC PROCUREMENT

Natalia Berg (Linnaeus University), Brigitte Pircher (Linnaeus University)

SEE_PS07 SEE - Parallel session Thursday, May 16, 11:00 AM - 12:30 PM

Atlas 2, Radisson Blu, Mezzanine

Chair: Christian Ott (EM Strasbourg Business School)

BRINGING ROLE THEORY AND ISSUE-SELLING THEORY TOGETHER: PART-TIME EMPLOYEES AND FIRM-LEVEL ESG

Ernst-Kenji Alexander (Hamburg University), Alexander Bassen (Hamburg University), Kerstin Lopatta (Hamburg University), Thomas Tammen (Hamburg University), Sebastian Tideman (Syracuse University)

WELLBEING WASHING

Alhanouf Almubarak (University of East Anglia), Ana Marques (University of East Anglia), Fabio Motoki (University of East Anglia), Roberta Fida (Aston University)

CORPORATE HUMAN CAPITAL DISCLOSURES: EARLY EVIDENCE FROM THE SEC'S DISCLOSURE MANDATE

Elizabeth Demers (University of Waterloo)

SEE_PS08 SEE - Parallel session Thursday, May 16, 11:00 AM - 12:30 PM

Merope 1, Radisson Blu, Mezzanine

Chair: Arianna Piscicella (HEC University of Lausanne)

THE ROLE OF POLICY AND INNOVATION IN SUSTAINING ENVIRONMENTAL AND FINANCIAL PERFORMANCE

Marvin Nipper (University of Erlangen-Nuremberg), Ivy Munoko (University of Florida), Kevin Munch (University of Florida)

CAN PUBLICLY DISCLOSED ETHICAL EXCLUSIONS CHANGE OWNERSHIP STRUCTURES AND FIRM BEHAVIOR?

Huajuan Yuan (University of Lausanne), Nicolas Rudolf (University of Lausanne)

DIGITALIZATION AND ESG REPORTING IN THE U.S. BANKING INDUSTRY

Sebastian Schmid (University of Passau), Vanessa Flagmeier (University of Passau)

SEE_PS09 SEE - Parallel session Thursday, May 16, 11:00 AM - 12:30 PM

Merope 2, Radisson Blu, Mezzanine

Chair: Ericka Costa (Università degli Studi di Trento)

CARBON ACCOUNTING FOR THE TRANSLATION OF NET-ZERO TARGETS INTO BUSINESS OPERATIONS

Elena Carrión (University of Burgos), Carlos Larrinaga (Universidad de Burgos)

GRAND CHALLENGES AND WATERY CASCADES: QUANTIFICATION AND CALCULATION AT INTERSECTIONS OF NETWORK AND FLUID SPACES

Sobkowiak Madlen (EDHEC Business School)

LET IT BE WILD! – ACCOUNTING FOR THE IMPACT OF BIODIVERSITY-SENSITIVE COMPANIES ON LOCAL SPECIES RICHNESS

Chaoyuan She (University of Essex), Silvia Gaia (University of Essex)

SEE_RF05 SEE - Research forum Thursday, May 16, 11:00 AM - 12:30 PM

Caleano 1, Radisson Blu, Mezzanine

Chair: Ajay Adhikari (American University)

ECONOMIC SUBSTANCE BEHIND TEXAS POLITICAL ANTI-ESG SANCTIONS

Shiva Rajgopal (Columbia University), Anup Srivastava (University of Calgary), **Rong Zhao** (University of Calgary)

DO ESG CONTROVERSIES AFFECT ESG DISCLOSURE? A LEGITIMACY THEORY PERSPECTIVE

Valentina Minutiello (LIUC - Cattaneo University), Patrizia Tettamanzi (LIUC, Cattaneo University - Castellanza)

ESG AND COST OF CAPITAL RELATIONSHIP: A HYBRID LITERATURE REVIEW ON THE FIRM VALUE IMPLICATIONS

Massimo Postiglione (University of Brescia), Cristian Carini (University of Brescia), Alberto Falini (University of Brescia)

DISSECTING ESG RATING DISAGREEMENT FROM SCORING TENDENCIES AND THEIR IMPLICATIONS FOR ESG PREMIUMS

Jingxian Xie (University of Reading), Lei Tao (University of Reading), Ronita Ram (University of Reading)

CORPORATE ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORTING IN THE CONTEXT OF NATIONAL CULTURES: A QUALITATIVE COMPARATIVE ANALYSIS OF EASTERN EUROPEAN FINANCIAL COMPANIES

Giuseppe Nicolò (University of Salerno), Gianluca Zanellato (Babeş-Bolyai University), Adriana Tiron Tudor (Babeş-Bolyai University)

SEE_RF06 SEE - Research forum Thursday, May 16, 11:00 AM - 12:30 PM

Caleano 2, Radisson Blu, Mezzanine

Chair: Jenni Laaksonen (Tampere University)

"SCIENCE-BASED TARGETS": A TRADE-OFF BETWEEN DIFFERENT CLIMATE REPORTING TOOLS BASED ON SCIENTIFIC KNOWLEDGE

Bastien David (Université Toulouse Capitole)

CARBON TAX HAVEN: A NEW RACE FOR CARBON LEAKAGE

Quentin Arnaud (Université Toulouse Capitole), Bastien David (Université Toulouse Capitole)

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)

PEER EVALUATIONS OF CORPORATE EXTERNALITIES

Elsa Maria Juliani (INSEAD)

TOO GOOD TO BE TRUE? ASSESSING THE IMPACT OF SCOPE 2 EMISSION ACCOUNTING FOR CORPORATE CLIMATE ACHIEVEMENTS

Sarah Stachelscheid (University of Siegen), Andreas Dutzi (Chair of Management, Accounting & Corporate Governance, School of Economic Disciplines, University of Siegen)

TX_PSD02 Taxation - Parallel session with discussant Thursday, May 16, 11:00 AM - 12:30 PM

Vivaldi 2, InterContinental, First floor

Chair: Saskia Kohlhase (Erasmus University Rotterdam)

Discussant 1: Nathan Goldman (North Carolina State University)

Discussant 2: Panagiotis Karavitis (Adam Smith Business School, University of Glasgow)

ECONOMIC FOOTPRINTS OF TAX AUDITS: A GENERATIVE AI-DRIVEN APPROACH

Ga-Young Choi (City University London), Alex Kim (University of Chicago)

CORPORATE TAX COMPLIANCE COSTS AND INVESTMENTS

Jesse Van der Geest (Tilburg University), Martin Jacob (WHU - Otto Beisheim School of Management)

TX_RF02 Taxation - Research forum Thursday, May 16, 11:00 AM - 12:30 PM

Mozart 1, InterContinental, First floor

Chair: Johannes Lorenz (Oldenburg University)

CLOSING PANDORA'S IP BOX: THE IMPACT OF THE NEXUS APPROACH ON PATENT SHIFTING AND INNOVATIVE ACTIVITY

Matti Boie-Wegener (Goettingen University)

PROFIT SHIFTING TO TAX HAVENS: WITHHOLDING TAX IMPACT ON PASSIVE FLOWS FROM POLAND IN THE SERVICE AND MANUFACTURING SECTORS

Milena Sitkiewicz (University of Warsaw), Anna Bialek-Jaworska (University of Warsaw Faculty of Economic Sciences)

DO MASTER FILE AND LOCAL FILE (BEPS ACTION 13) DETER PROFIT SHIFTING? EXPERIENCE OF A DEVELOPING ECONOMY

Agus Hidayat (Vienna University of Economics and Business), Matthias Petutschnig (Vienna University of Economics and Business)

THE EFFECT OF ANTI-AVOIDANCE MEASURES ON PROFIT SHIFTING

Bernhard Haberl (University of Graz)

DO THE EXISTENCE AND FORM OF DISPUTE RESOLUTION IMPACT TRANSFER PRICING DECISIONS?

Annalena Form (Goettingen University), Andreas Oestreicher (Goettingen University), Robert Schwager (Goettingen University)

AU_PS07 Auditing - Parallel session Thursday, May 16, 2:00 PM - 3:30 PM

Enescu 3, InterContinental, First floor

Chair: Ulf Mohrmann (NHH Norwegian School of Economics)

AUDITOR PERCEPTION OF CORPORATE EXCESS CASH HOLDINGS: THE FRENCH EVIDENCE

Imen Ben Slimene (Université de Haute-Alsace-CREGO), Ghassen Allani (Université Polytechnique Hauts-de-France), Yves Mard (Université Clermont Auvergne, IAE, CleRMA)

THE EFFECTS OF PROMINENTLY DISCLOSED GOING CONCERN OPINIONS ON LENDER ECONOMIC REACTION

Marie-Laure Vandenhoute (Vrije Universiteit Brussel), Diane Breesch (Vrije Universiteit Brussel)

THE CONSEQUENCES OF AUDIT MATTER DISCLOSURE ON INVESTOR AND AUDITOR REACTIONS: EVIDENCE FROM A EUROPEAN MULTI-COUNTRY SETTING

Benedikt Sieghartsleitner (University of Graz), Viktoria Kern (University of Graz)

AU_PS08 Auditing - Parallel session Thursday, May 16, 2:00 PM - 3:30 PM

Vivaldi 1, InterContinental, First floor

Chair: Kenneth Reichelt (Louisiana State University)

CYBERSECURITY COMMITMENT

Hoang Nhan Ha (Universidad Carlos III de Madrid), Encarna Guillamon Saorin (Carlos III University Madrid)

GENERALIZED TRUST AND NON-AUDIT SERVICES

Sven Hartlieb (University of Innsbruck), Lasse Niemi (Aalto University School of Business), Meng Guo (Aalto University School of Business)

NEGOTIATING THE BOUNDARIES BETWEEN AUDIT AND DATA ANALYTICS

Andrea Crean (University College Galway), Emer Curtis (National University of Ireland, Galway)

AU_RF05 Auditing - Research forum Thursday, May 16, 2:00 PM - 3:30 PM

Chopin, InterContinental, First floor

Chair: Michael Favere-Marchesi (Simon Fraser University)

MAKE PROFESSIONAL JUDGMENT AS AN EXPERT: AN ARTIFICIAL INTELLIGENCE AUDIT ALGORITHM BASED ON EYE-RACKING AND MACHINE LEARNING

Xin Xu (Sun Yat-Sen University)

CONTEMPORARY TRILEMMA IN AUDITING. WHY DOES NOT THE CODE OF ETHICS BEAR FRUIT?

Marta Tache (Bucharest University of Economic Studies)

CLOUD-BASED ARTIFICIAL INTELLIGENCE IN AUDITING: AN EMPIRICAL ANALYSIS

Yazan Abu Huson (Universitat de Valencia), Laura Sierra Garcia (University Pablo De Olavide, Seville), Maria Garcia Benau (University of Valencia), Nader Aljawarneh (Jadara University)

THE RELATIONSHIP BETWEEN AUDITORS' PROFESSIONAL SKEPTICISM AND LEADERSHIP, ORGANIZATIONAL CULTURE AND ETHICAL CULTURE INFLUENCE

Marques Patricia (ISEG - Lisbon School of Economics & Management, University of Lisbon), **Antonio Samagaio** (ISEG School of Economics and Management), Pedro Verga Matos (Universidade de Lisboa, ISEG - Lisbon School of Economics & Management)

REPLICATING REASON: THE ADVENT OF HUMAN-LIKE AUDIT JUDGMENT BY GENERATIVE AI

Markus Isack (Vienna University of Economics and Business)

FA_PS08 Financial Analysis - Parallel session Thursday, May 16, 2:00 PM - 3:30 PM

Electra 2, Radisson Blu, Mezzanine

Chair: Andreea Moraru-Arfire (ESSEC Business School)

SELL-SIDE ANALYSTS' ASSESSMENT OF ESG RISK

Tzachi Zach (Ohio State University), Aaron Yoon (Northwestern University), Min Park (University of Kansas)

CLIMATE CHANGE EXPOSURE AND CORPORATE GREEN BONDS

Dominik Katzer (University of Wuerzburg), Benedikt Franke (University of Wuerzburg)

THE IMPACT OF TRANSPARENCY ON BOND RETURNS: AN ANALYSIS OF GREEN BOND REPORTING BY FINANCIAL INSTITUTIONS

Frederik Pietig (EBS Universität für Wirtschaft und Recht GmbH, EBS Business School), Paul Pronobis (EBS University), Joe Schroeder (Indiana University)

FA_PSD02 Financial Analysis - Parallel session with discussant Thursday, May 16, 2:00 PM - 3:30 PM

Atlas 1, Radisson Blu, Mezzanine

Chair: Christian Leuz (University of Chicago)

Discussant 1: Anup Srivastava (University of Calgary)

Discussant 2: Harm Schuett (Tilburg University)

ACCOUNTING REGULATION IN THE EUROPEAN UNION

Eva Labro (University of North Carolina - UNC), **Jochen Pierk** (Erasmus School of Economics)

SEASONAL VARIATION IN CASH FLOWS AND THE TIMING ROLE OF ACCRUALS

David Veenman (University of Amsterdam), Martin Kapons (University of Amsterdam)

FA_RF04 Financial Analysis - Research forum Thursday, May 16, 2:00 PM - 3:30 PM

Taygete, Radisson Blu, Mezzanine

Chair: Junqi Liu (Xiamen University)

INVESTORS ACTIVISM AND INVESTMENT DECISIONS: EUROPEAN EVIDENCE DURING CRISIS AND NON-CRISIS ECONOMIC CONDITIONS

Georgia Siougla (Athens University of Economics and Business), Konstantinos Kapellias (Motoroil Hellas)

DONATION FOR MICROFINANCE AROUND THE WORLD: DOES CORRUPTION MATTER?

Usman Shettima (Rayyan Microfinance Bank), **Nazam Dzolkarnaini** (University of Bradford), Marizah Minhat (University of Bradford)

THE POWER OF LANGUAGE: HOW LINGUAL DIFFERENCES AFFECT CORPORATE TRADE CREDIT?

Ishmael Tingbani (University of Southampton), **Hesham Bassyouny** (University of Southampton), Michael Machokoto (African Development Bank Group)

SIGNALING IN REGULATION CROWDFUNDING: AN EXAMINATION OF SECURITY TYPE, GENDER, AND FUNDING PERFORMANCE

Luisa Langer (University of Mannheim)

MAKING NEW FRIENDS: ECB INTERVENTION AND SYNDICATED LENDING

Pia Stoczek (Paderborn University), Alexander Liss (University of Paderborn), Boaz Noiman (The Hebrew University of Jerusalem)

FR_PS12 Financial Reporting - Parallel session Thursday, May 16, 2:00 PM - 3:30 PM

Regina Maria 2, InterContinental, Ground floor

Chair: Olga Grzybek (University of Economics in Katowice)

THE RELEVANCE OF PEER INFORMATION FOR PRIVATE FIRMS: EVIDENCE FROM A FIELD EXPERIMENT

Jeppe Christoffersen (Copenhagen Business School), Michael Minnis (University of Chicago), Maximilian Muhn (University of Chicago), Thomas Plenborg (Copenhagen Business School), **Morten Nicklas Bigler Seitz** (Copenhagen Business School)

UNEVEN REGULATION OF PUBLIC VS. PRIVATE FIRMS: EFFECTS OF MANDATORY ESG DISCLOSURES ON COMPETITION IN DOMESTIC MARKETS

Peter Fiechter (University of Neuchâtel), Jörg-Markus Hitz (University of Tuebingen), Nico Lehmann (Erasmus University Rotterdam)

CHANGES IN FIRM STRUCTURE AROUND REGULATORY THRESHOLDS

Jonas Materna (Humboldt University of Berlin)

FR_PS13 Financial Reporting - Parallel session Thursday, May 16, 2:00 PM - 3:30 PM

Enescu 1, InterContinental, First floor

Chair: Davide Arrighi (Catholic University of the Sacred Heart)

VOLUNTARY DISCLOSURE AND HIGHER ORDER BELIEF

Mingxuan Ma (University of Zurich)

STRATEGIC VOLUNTARY DISCLOSURE OF LOSS-REPORTING FIRMS

Yuchen Zhang (UNSW Sydney), Helen Kang (University of New South Wales), Kevin Li (The University of New South Wales)

VOLUNTARY DISCLOSURE AND INVESTMENT EFFICIENCY

Younghyun Chun (University of Illinois at Chicago), **Somnath Das** (University of Illinois Chicago), Shibao Liu (University of Illinois Chicago), Rustam Zufarov (University of Illinois Chicago)

FR_PSD04 Financial Reporting - Parallel session with discussant Thursday, May 16, 2:00 PM - 3:30 PM

Regina Maria 1, InterContinental, Ground floor

Chair: Philip Joos (Tilburg University)

Discussant 1: Jan Riepe (Tuebingen University)

Discussant 2: Sanjay Bissessur (University of Amsterdam)

IFRS 9 EFFECT ON BANKS' LENDING BEHAVIOR: EVIDENCE FROM LOAN-LEVEL DATA

Matteo Merlo (University of Bologna), Marco Maria Mattei (University of Bologna), Petya Platikanova (ESADE), Antonio Arfè (University of Bologna)

THE ROLE OF FINANCIAL INFORMATION IN SUPPLY CHAINS: EVIDENCE FROM ELECTRONIC BUSINESS REGISTERS IN EUROPE

Ron Shalev (Rotman - Toronto), Antonio Marra (Bocconi), Vincent Giese (University of Mannheim), Roberto Vincenzi (Bocconi University)

FR_RF07 Financial Reporting - Research forum Thursday, May 16, 2:00 PM - 3:30 PM

Enescu 2, InterContinental, First floor

Chair: Jared Jennings (Washington University in St. Louis)

THE EFFECT OF REGULATORY CHANGES ON REPORTING DELAY OF PRIVATE FIRMS

Vasileios Zisis (University of Piraeus)

CONSEQUENCES OF MANDATORY DISCLOSURE OF PRIVATE MEETING MINUTES

Hangyuan Shi (Glasgow University / Business School)

DIVIDEND TAXATION AND ASYMMETRIC COST BEHAVIOR IN PRIVATE SMES

Henrik Hoglund (Hanken School of Economics)

EARNINGS MANAGEMENT WITH CASH FLOW HEDGE ACCOUNTING

Raluca Chiorean (Lehigh University), Michael Kirschenheiter (University of Illinois at Chicago)

DO OWNERSHIP CHARACTERISTICS MAKE A DIFFERENCE? OWNERSHIP STRUCTURE AND THE QUALITY OF REPORTED EARNINGS IN THE UK'S PRIVATE FIRMS

Ivana Rozic (Cardiff University, Cardiff Business School), Salma Ibrahim (Kingston University), George Giannopoulos (Kingston University)

FR_RF08 Financial Reporting - Research forum Thursday, May 16, 2:00 PM - 3:30 PM

Mozart 2, InterContinental, First floor

Chair: Sonila Gkorou (University of Hertfordshire)

DISCLOSURE WITHOUT SOLUTION: FIRST EVIDENCE FROM SCOPE 3 REPORTING IN THE OIL AND GAS SECTOR

Fabiola Schneider (Dublin City University), Andreas G. F. Hoepner (School of Business-University College Dublin)

RELEVANCE AND RELIABILITY: STANDARD SETTING VS DECISION THEORY

Froystein Gjesdal (NHH Norwegian School of Economics)

REAL EFFECTS OF DISCLOSURE ON HUMAN CAPITAL INVESTMENTS

Toshiaki Wakabayashi (Sophia University)

LABEL TO MATCH - FIRMS' SIGNALING DECISIONS WHEN NOT EVERYONE CARES

Qi Gao Fritz (SKEMA Business School)

PRINCIPLE-BASED ACCOUNTING STANDARDS AND EARNINGS MANAGEMENT IN PRIVATE HOTEL FIRMS: THE IMPACT ON GOVERNMENT SUBSIDIES

Panagiotis Dimitropoulos (University of Peloponnese)

GV_PS05 Accounting and Governance - Parallel session Thursday, May 16, 2:00 PM - 3:30 PM

Merope 1, Radisson Blu, Mezzanine

Chair: Mabel Costa (Durham University)

OUTSIDE EMPLOYMENT OPPORTUNITIES AND TOURNAMENT INCENTIVES

Yue Feng (The University of Manchester), Amedeo De Cesari (University of Manchester), **Konstantinos Stathopoulos** (University of Manchester)

PAYING MORE ATTENTION, PAYING MORE TAX: INVESTOR SITE VISITS AND CORPORATE TAX AVOIDANCE

Liangbo Ma (University of Wollongong), Shiguang Ma (University of Wollongong), Xinyun Zhou (University of Wollongong)

EXECUTIVE PROTECTION AND PERSONAL RISK

Sarah Kroechert (University of Cambridge), Alan Jagolinzer (University of Cambridge), Shane Heitzman (University of Southern California)

GV_RF07 Accounting and Governance - Research forum Thursday, May 16, 2:00 PM - 3:30 PM

Caleano 2, Radisson Blu, Mezzanine

Chair: Joachim Tanski (Brandenburg University of Applied Sciences)

NAVIGATING THE CEO SELECTION PROCESS: THE ROLE OF PROCEDURAL COMPETENCIES IN THE NOMINATION COMMITTEE

Jan Hennig (University of Groningen), Michelle Lang (University of Goettingen), Michael Wolff (University of Goettingen), Katharina Kemmerich (University of Goettingen)

WHAT ROLE DOES DIRECTORS' NETWORK PLAY IN CORPORATE BROWNWASHING?

John Zhang (Audencia Business School), **Rong Ding** (NEOMA Business School)

THE TOP IN CRISES: MANAGEMENT CHARACTERISTICS AND CRISIS RECOVERY

Limei Che (Peking University, HSBC Business School), Mei-Hui Chen (National Defense University), **Wuchun Chi** (National Chengchi University), Anxuan Xie (National Taipei University)

HOW DO INVESTORS PERCEIVE FIRMS' HIRING OF LOCAL CEOS? EVIDENCE FROM THE COST OF EQUITY CAPITAL

Wenhong Ding (NEOMA Business School), Yun Ke (The University of Texas at El Paso), Jiwoo Seo (Tarleton State University), Zhenyang Shi (BI Norwegian Business School)

THE IMPACT OF CEO DOMINANCE ON BOARD MONITORING IN A NON-DUALITY SETTING: EVIDENCE FROM THE NETHERLANDS

Dennis Veltrop (University of Groningen), Julia Prömpeler (University of Groningen), Floor Rink (University of Groningen), Janka Stoker (University of Groningen)

HI_PS02 History - Parallel session Thursday, May 16, 2:00 PM - 3:30 PM

Merope 2, Radisson Blu, Mezzanine

Chair: Alan Sangster (University of Aberdeen)

ACCOUNTING RESEARCH IN NAZI GERMANY. A CONTENT ANALYSIS OF GERMAN ACADEMIC BUSINESS JOURNALS

Emil Gehrt (Bayreuth University), Rolf Uwe Fülbier (University of Bayreuth)

ACCOUNTING FOR THE 'CAUSES' OF THE REVENUES AND EXPENDITURES OF THE STATE: THE FIRST BUDGET LAW OF THE KINGDOM OF ITALY

Claudio Columbano (Università degli Studi Roma Tre), Fabio Grandis (Università degli Studi Roma Tre)

IC_PSD01 Interdisciplinary /Critical - Parallel session with discussant Thursday, May 16, 2:00 PM - 3:30 PM

Vivaldi 2, InterContinental, First floor

Chair: Keith Robson (HEC Paris)

Discussant 1: Theresa Wittreich (University of Graz)

Discussant 2: Lukas Loehlein (WHU - Otto Beisheim School of Management)

DISAGREEMENT OF DISAGREEMENT

Christian Goulding (Herbert College of Business, Auburn University), Campbell Harvey (Fuqua School of Business, Duke University & NBER), **Hrvoje Kurtović** (HEC Lausanne, University of Lausanne)

INTERACTANTS' VIEWS ON HIGH- VERSUS LOW-QUALITY CONFERENCE CALL QUESTIONS: A FUNCTIONAL STUPIDITY PERSPECTIVE

Matt Bamber (York University), Pier-Luc Nappert (Laval University)

IS_PSD01 Accounting and Information Systems - Parallel session with discussant Thursday, May 16, 2:00 PM - 3:30 PM

Mozart 1, InterContinental, First floor

Chair: Glen Gray (California State University, Northridge)

Discussant 1: Michael Alles (Rutgers University)

Discussant 2: Maciej Tuskiewicz (University of Economics in Katowice)

CORPORATE CYBERSECURITY AND THE IMPACT OF STATE-LEVEL CYBER LAWS

Naomi Soderstrom (University of Melbourne), Jonathan Jona (University of New Mexico), Kevin Li (The University of New South Wales)

HOW CAN AUDITORS WORKING WITH PUBLIC BLOCKCHAIN INTO THEIR PROFESSION?

Melissa Fortin (Université du Québec à Montréal), Erica Pimentel (Queen's University)

MA_PS05 Management Accounting - Parallel session Thursday, May 16, 2:00 PM - 3:30 PM

Electra 1, Radisson Blu, Mezzanine

Chair: Michael Paz (Cornell University)

VALUE-BASED MANAGEMENT CONTROL SYSTEMS AND CAPITAL STRUCTURE CHOICE

Marc Steffen Rapp (University of Marburg), Iuliia Udoieva (University of Marburg)

ACCOUNTING FOR VALUES IN MODERN SLAVERY SURVIVOR CARE. AN ETHNOGRAPHIC STUDY OF THE DEVELOPMENT OF, AND INTERPLAY BETWEEN, OUTCOMES AND INDICATORS.

Finia Kuhlmann (HEC Paris), Andrea Mennicken (London School of Economics)

THE IMPACT OF VALUE-BASED MANAGEMENT ON FIRM RISK AND THE MODERATING ROLE OF PERFORMANCE

Michael Maximilian Bleicher (University of Passau), Robert Obermaier (University of Passau)

MA_PS06 Management Accounting - Parallel session Thursday, May 16, 2:00 PM - 3:30 PM

Alcyone 1, Radisson Blu, Mezzanine

Chair: Markus Wabnegg (WU Vienna University of Economics and Business)

UNsung HEROES? HOW RECOGNITION AND RULES (CAN) IMPACT RESILIENCE DURING A CRISIS

Mathilde Verschaeve (ISCTE Business School)

TASK COMPLEXITY, PERFORMANCE REPORTING AND GOVERNANCE STRUCTURE – EVIDENCE FROM THREE DEPARTMENTS AT A TERTIARY MEDICAL CENTER

Christian Ernst (Hohenheim University, Institute of Health Care and Public Management), **Helena Manger** (Julius-Maximilians-University Würzburg, Faculty of Business Management and Economics), Andrea Szczesny (Julius-Maximilians-University Würzburg, Faculty of Business Management and Economics), Susanne Tenk (University Hospital Tübingen, Department of Medical Development and Quality Management), Martin Holderried (Hohenheim University)

INTRINSIC MOTIVATION: IMPACT ON MANAGEMENT ACCOUNTANTS' ROLE AMBIGUITY AND JOB SATISFACTION

Wilmar de Munnik (University of Groningen), Paula van Veen-Dirks (University of Groningen), Jim Emanuels (University of Groningen, Faculty of Economics and Business), Sandra Tillema (University of Groningen)

MA_RF06 Management Accounting - Research forum Thursday, May 16, 2:00 PM - 3:30 PM

Neptun, Radisson Park Inn, Upper floor

Chair: Utz Schaeffer (WHU - Otto Beisheim School of Management)

APPLICATION OF CONTROLLABILITY PRINCIPLE IN THE CONTEXT OF STRUCTURAL EMPOWERMENT: EXAMINING PERFORMANCE OUTCOMES BASED ON U-SHAPED PERSPECTIVE

Keita Iwasawa (Tokyo University of Science), Keita Masuya (Takachiho University), Yudai Onituska (Tokai University)

MANAGERS' USE OF MANAGEMENT ACCOUNTING INFORMATION FOR FRAMING

Anniina Kinnunen (University of Jyväskylä), Antti Rautiainen (University of Jyväskylä), Marko Jarvenpaa (University of Vaasa)

THE EFFECTS OF EMPLOYEE-EMPOWERING MC ELEMENTS ON AUTONOMOUS MOTIVATION: A STUDY IN A FINANCIAL INSTITUTION

David Derichs (Aalto University School of Business), Berend van der Kolk (VU Amsterdam), Teemu Malmi (Aalto University School of Business), Antti Niemelä (Aalto University)

UNVEILING ERRORS IN PRODUCT COSTS: DETERMINANTS OF OVER- AND UNDERCOSTING

Lasse Kehrhahn (Hamburg University of Technology), Matthias Meyer (Hamburg University of Technology),

Mark Schmidt (Hamburg University of Technology)

MANAGEMENT ACCOUNTING CHANGE IN MERGER AND ACQUISITIONS: A MULTIPLE-CASE STUDY

Andrea Mariani (Università Cattolica del Sacro Cuore), Irene Lisi (Università Cattolica del Sacro Cuore), Antonella Cifalinò (Università Cattolica del Sacro Cuore)

PSNP_RF03 PSNP - Research forum Thursday, May 16, 2:00 PM - 3:30 PM

Brahms, InterContinental, First floor

Chair: Roland Almqvist (Stockholm Business School)

PERFORMANCE MEASUREMENT, ACADEMIC CAREER SYSTEMS AND EXPERIENCED PERFORMANCE PRESSURES – A COMPARATIVE STUDY OF SWEDEN AND FINLAND

Kirsi-Mari Kallio (Turku School of Economics), Tomi Kallio (University of Vaasa), Aki Lehtivuori (University of Turku), Elin Karlström Funck (School of Economics and Management, Lund University), Janne Tienari (Hanken School of Economics)

IMPLEMENTING A PERFORMANCE MANAGEMENT SYSTEM IN A PUBLIC ORGANIZATION: BARRIERS AND OUTCOMES

Ruben Barros (ISCTE - Instituto Universitário de Lisboa), Luís Pimentel (Europeia University), Elisabete Vaz (Europeia University)

DISCOURSE OF RHETORIC AND PARRHESIA IN THE MANAGEMENT OF ARTS ORGANISATIONS

Iqbal Khadaroo (King Fahd University of Petroleum and Minerals), Aminah Abdullah (Al Yamamah University)

NAVIGATING THE STORM: GOVERNANCE AND RENEGOTIATION IN PPPS DURING CRISES

Marta Malheiro De Almeida (Nova School of Business and Economics), Robert Scapens (Alliance Manchester Business School), Anne Stafford (Manchester Business School)

SEE_PS10 SEE - Parallel session Thursday, May 16, 2:00 PM - 3:30 PM

Jupiter, Radisson Park Inn, Upper floor

Chair: Sebastian Tideman (Syracuse University)

UNDERSTANDING ORGANIZATIONAL-PROFESSIONAL CONFLICT: THE EFFECTS OF ORGANIZATIONAL CONTROLS AND PROFESSIONAL FIELD STRENGTH

Sander van Triest (University of Amsterdam), Helena Koosterman (University of Amsterdam), Christopher Williams (ESSCA School of Management)

SALARIES AND IMPACT(S) OF ACADEMICS: AN INVESTIGATION UNDER THE PRISM OF PRESTIGE

Charles Cho (Schulich School of Business, York University), Tiphaine Jerome (University Grenoble Alpes), Leanne Keddie (Carleton University), Jonathan Maurice (Toulouse 1 Capitole University)

NURTURING EXCELLENCE THROUGH EDUCATION FOR SUSTAINABLE DEVELOPMENT IN ACCOUNTING AND FINANCE

Marie-Anne Lorain (Complutense University of Madrid), Elena Urquia (Complutense University of Madrid), Raquel Pérez (Universidad Complutense de Madrid), Miguel Ángel Villacorta (Universidad Complutense de Madrid), Manuela Cañizares Espada (Madrid Open University (UDIMA)), Elisa Cano (Universidad Castilla La Mancha), Pilar López Sánchez (Universidad Francisco de Vitoria)

SEE_PS11 SEE - Parallel session Thursday, May 16, 2:00 PM - 3:30 PM

Saturn, Radisson Park Inn, Upper floor

Chair: Quentin Arnaud (Université Toulouse Capitole)

DO CARBON EMISSIONS AFFECT IPO VALUATION, UNDERPRICING, AND LONG-RUN PERFORMANCE?

Cheng-Yi Shiu (National Chengchi University), Hung-Neng Lai (National Central University)

WORKING AMID CLIMATE UNCERTAINTIES. DOES CLIMATE RISK AFFECT WAGE THEFT?

Dorcas Nduakoh (University of Exeter), Paraskevi Vicky Kiosse (University of Exeter), Monika Tarsalewska (University of Exeter), Emmanuel Ofosu (City University of Hong Kong)

BOARD GENDER DIVERSITY REFORM AND CORPORATE CARBON EMISSIONS

Raúl Barroso (IESEG School of Management)

SEE_PSD02 SEE - Parallel session with discussant Thursday, May 16, 2:00 PM - 3:30 PM

Atlas 2, Radisson Blu, Mezzanine

Chair: Apostol Oana (Turku School of Economics)

Discussant 1: Victor Wagner (Ludwig-Maximilian University of Munich)

Discussant 2: Sobkowiak Madlen (EDHEC Business School)

STAYIN' ALIVE: THE GLOBAL REPORTING INITIATIVE AND THE EUROPEAN STANDARD-SETTING PROCESS

Nicolas García-Torea (Universidad de Burgos), Juliette Senn (Montpellier Business School)

INSTITUTIONAL COMPLEXITY AND PRESSURE IN THE ASSESSMENT OF MATERIALITY IN THE SUSTAINABILITY ARENA: IMPLICATION ON PREPARERS' JUDGEMENT

Hammed Afolabi (Leeds Trinity University), Ronita Ram (University of Reading), Gunnar Rimmel (Henley Business School)

SEE_RF07 SEE - Research forum Thursday, May 16, 2:00 PM - 3:30 PM

Caleano 1, Radisson Blu, Mezzanine

Chair: Alexander Sigg (University of St. Gallen)

SOCIAL CAPITAL AND BUSINESS STRATEGY

Brian Lam (BNU-HKBU United International College), Zixuan (Lina) Li (University of Auckland), Byron Song (Hong Kong Baptist University), **Li Yao** (Concordia University)

DOES EDUCATION DIVERSITY OF NURSING STAFF AFFECT HOSPITAL'S FINANCIAL PERFORMANCE?

Jason Chen (Central Connecticut State University), C. Christopher Lee (Central Connecticut State University), Lisa Frank (Central Connecticut State University), Rachel Wilson (Central Connecticut State University), Yong-Taek Min (Florida Gulf Coast University), Donghwi "Josh" Seo (Pace University)

WORKING CONDITIONS OR WORKING QUALITY? THE BIG 10 AUDITS FIRMS' DILEMMA WHEN DISCLOSING WORKING CONDITIONS.

Enrique Mesa-Pérez (Universidad Loyola Andalucía), Horacio Molina-Sánchez (Universidad Loyola Andalucía), Mar Ortíz-Gómez (Universidad Loyola Andalucía)

UNPACKING THE "S" OF ESG: A SYSTEMATIC REVIEW OF SOCIAL PERFORMANCE MEASURES

Arianna Piscicella (HEC University of Lausanne), Gaia Melloni (HEC Lausanne University of Lausanne)

EVEN-HANDED TREATMENT: THE INFLUENCE OF A FIRM'S PURCHASING D&O INSURANCE ON ITS SOCIAL PERFORMANCE

Jiaqi Ning (Northwestern Polytechnical University), Hui Liu (Northwestern Polytechnical University), Ming Jia (Northwestern Polytechnical University)

SEE_RF08 SEE - Research forum Thursday, May 16, 2:00 PM - 3:30 PM

Venus, Radisson Park Inn, Upper floor

Chair: Radu Marian (Babeş-Bolyai University)

THE EFFECTS OF COMPETING INSTITUTIONAL LOGICS IN REVISIONING THE EUROPEAN DIRECTIVE: PROGRESSIVE AND CONSERVATIVE THRUSTS

Rodolfo Damiano (University of Palermo), Giuseppe Valenza (University of Palermo)

AN EXAMINATION OF THE LOBBYING PROCESS CONCERNING LAWS FOR CORPORATE SOCIAL RESPONSIBILITY (CSR) REPORTING IN FINLAND

Elina Haapamäki (University of Vaasa), Juha Mäki (University of Vaasa)

EARLY ADOPTION OF TASK FORCE ON NATURE-RELATED FINANCIAL DISCLOSURES (TNFD): MAPPING DRIVERS, CHALLENGES, AND OPPORTUNITIES

Alexandra Middleton (Oulu Business School)

FROM THE MARGINS TO THE FOREFRONT: INVESTIGATING GENDER DYNAMICS IN SUSTAINABILITY LOBBYING

Erekle Pirveli (Caucasus University), Shumaila Yousafzai (Nazarbayev University)

AU_PS09 Auditing - Parallel session Thursday, May 16, 4:00 PM - 5:30 PM

Enescu 3, InterContinental, First floor

Chair: Adam Vitalis (University of Waterloo)

TUNISIAN AUDITORS IN A POST-COLONIAL CONTEXT: FAHLAWA AS A THIRD SPACE

Erica Pimentel (Queen's University), Soraya Bel Hadj Ali (KEDGE Business School), Cedric Lesage (Concordia University)

FRAUD DYNAMICS AND CONTROLS IN ORGANIZATIONS: A REPLICATION AND SOCIAL-NORM-THEORY EXTENSION

Alexandra Eckert (Hamburg University of Technology, Institute of Management Accounting and Simulation), Matthias Meyer (Hamburg University of Technology)

AU_PS10 Auditing - Parallel session Thursday, May 16, 4:00 PM - 5:30 PM

Vivaldi 1, InterContinental, First floor

Chair: Vlad Porumb (Manchester Business School)

JOINT PROVISION OF CSR ASSURANCE AND FINANCIAL AUDIT, AND CSR REPORTING QUALITY

Yusuf Ag (University of Southampton), Sardar Ahmad (University of Liverpool), Charlie Cai (University of Liverpool)

DOES ASSURANCE TRULY ENHANCE THE CREDIBILITY OF SUSTAINABILITY REPORTING? MANAGERIAL INFLUENCE AND CAPITAL MARKET REACTIONS

Marta Sánchez (University of Salamanca), Jennifer Martinez Ferrero (University of Salamanca)

DOES THE ASSURANCE QUALITY OF SUSTAINABILITY REPORTS AFFECT THE COST OF GREEN BONDS?

Shuo Wang (University of Edinburgh), Ruijia Zhan (University College London)

AU_PSD02 Auditing - Parallel session with discussant Thursday, May 16, 4:00 PM - 5:30 PM

Vivaldi 2, InterContinental, First floor

Chair: Gilad Livne (Queen Mary University of London)

Discussant 1: Al (Aloke) Ghosh (University of North Carolina - Charlotte)

Discussant 2: Dan Simunic (Simon Fraser University and University of British Columbia)

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

Tami Dinh (University of St. Gallen), Anna Husmann (University of St. Gallen), Florian Eugster (Stockholm School of Economics)

THE EFFECTS OF A NON-AUDIT SERVICES BLACKLIST AND FEE-CAP PROVISION ON AUDIT AND CAPITAL MARKET DYNAMICS

Yuhang Zhu (KU Leuven)

AU_RF06 Auditing - Research forum Thursday, May 16, 4:00 PM - 5:30 PM

Chopin, InterContinental, First floor

Chair: Andrea Crean (University College Galway)

FROM THE COFFEE MACHINE COINCIDENCE TO SCHEDULING TEAM MEETINGS: THE IMPACT OF TELECOMMUTING ON THE CUSTOMER RELATION

Claire Bassin (Jean Moulin University Lyon III), Jean-François Gajewski (IAE Lyon), Luc Meunier (ESSCA)

OVER-AUDITING, FINANCIAL REPORTING QUALITY, AND AUDIT FEES

Gil Bae (School of Business, Korea University)

AUDIT OFFICE'S BENEFITS OF AUDITING A REPUTABLE CLIENT

Stavriana Hadjigavriel (CUNEF)

WHEN A DARK TRAIT PRODUCES A POSITIVE OUTCOME: MACHIAVELLIAN AUDITORS, CLIENT IMPORTANCE, AND AUDIT QUALITY

Rong-Ruey Duh (Tunghai University), **Audrey Wenhsin Hsu** (National Taiwan University), Ching-Chieh Lin (National Pingtung University)

CONFIGURATIONS OF ASSURANCE: THE ROLE OF PROFESSIONAL GOVERNANCE ACTORS IN THE ASSURANCE PRODUCTION OF AUDIT COMMITTEES

Gunilla Eklov Alander (Stockholm Business School), Mikael Holmgren Caicedo (SBS at Stockholm University)

ED_PSD01 Accounting Education - Parallel session with discussant Thursday, May 16, 4:00 PM - 5:30 PM

Alcyone 1, Radisson Blu, Mezzanine

Chair: Greg Stoner (Adam Smith Business School, University of Glasgow)

Discussant 1: Patricia Everaert (Ghent University)

Discussant 2: Anne Stafford (Manchester Business School)

MAPPING THE SKILL LANDSCAPE: INSIGHTS FROM ACCOUNTING JOB ADVERTISEMENTS

Tytti Elo (LUT University), Jaan-Pauli Kimpimäki (LUT University, School of Business and Management), Kaisu Puumalainen (LUT University), Helena Sjögrén (LUT University), Satu Pätäri (LUT University)

HOW DO WOMEN ACCOUNTING AND FINANCE PROFESSORS DEVELOP AND LEVERAGE THEIR CAPITALS FOR CAREER ADVANCEMENT?

Meredith Tharapos (RMIT University), Brendan O'Connell (RMIT University), Nicola Beatson (University of Otago), Paul DeLange (Curtin University)

FA_PS09 Financial Analysis - Parallel session Thursday, May 16, 4:00 PM - 5:30 PM

Electra 2, Radisson Blu, Mezzanine

Chair: Lu Tong (Southwestern University of Finance and Economics)

TEXTUAL DISCLOSURE IN PROSPECTUSES AND INVESTORS' SECURITY PRICING

Philipp Klein (Paderborn University), Arved Fenner (University of Münster), Steven Ongena (University of Zurich), Jörn Debener (University of Münster)

HOW AND WHEN ANALYSTS' QUALITATIVE ASSESSMENTS MATTER: EVIDENCE OF ANALYST REPORT TONE INFORMATIVENESS IN A MERGER ANNOUNCEMENT SETTING

Nicolaus Wallner (Vienna University of Economics and Business)

WHICH ANALYST CHARACTERISTICS HELP INTERPRETING LESS READABLE ANNUAL REPORTS?

Sofie Van Der Meulen (IESEG School of Management), Christof Beuselinck (IESEG School of Management)

FA_PS10 Financial Analysis - Parallel session Thursday, May 16, 4:00 PM - 5:30 PM

Maia, Radisson Blu, Mezzanine

Chair: Hui Xu (Lancaster University)

CROWDSOURCED EARNINGS FORECASTS: IMPLICATIONS FOR SELL-SIDE ANALYSTS' FORECASTING STRATEGIES

Wanyun Li (Xiamen University), Stanley Choi (Australian National University)

DIRECTIONAL OPTIONS TRADING VOLUME AROUND ANALYSTS' ANNOUNCEMENTS

Zacharias Petrou (University of Liverpool)

SEEKING ALPHA: MORE SOPHISTICATED THAN MEETS THE EYE

Duo (Selina) Pei (Warwick University Business School), Xing Huan (EDHEC Business School), Abhinav Anand (IIM Bangalore)

FA_RF05 Financial Analysis - Research forum Thursday, May 16, 4:00 PM - 5:30 PM

Taygete, Radisson Blu, Mezzanine

Chair: Froystein Gjesdal (NHH Norwegian School of Economics)

VALORIZING INNOVATION: TOWARDS THE CORPORATE R&D-CIRCULAR ECONOMY NEXUS

Vanessa Orlando (University of St. Gallen)

INNOVATION AND DIVIDEND SMOOTHING

Min Yang (University of Leicester), Dimitrios Gounopoulos (University of Bath), Winifred Huang (University of Bath)

THE EFFECT OF APP LAUNCHES ON ANALYSTS' USE OF TRADITIONAL INFORMATION SOURCES

Minjae Koo (The Chinese University of Hong Kong), **Joseph Stice** (George Mason University), Volkan Muslu (University of Houston), Mary Lee (ESSEC Business School)

TOO MUCH OF A GOOD THING: DOWNSIDE OF DIGITAL FINANCE ON GREEN INNOVATION IN HEAVILY POLLUTED ENTERPRISE

Meiling Xu (Shanghai International Studies University), Jiaying Fan (East China University of Political Science and Law), Junzi Zhang (University of Bristol)

PUTTING THE 'S' OF ESG INTO ASSET PRICING FROM A FIRST-HAND PERSPECTIVE - EMPLOYEE SATISFACTION AND STOCK RETURNS: EVIDENCE FROM GERMANY, AUSTRIA, AND SWITZERLAND

Nils Gimpl (Frankfurt School of Finance & Management)

FR_PS14 Financial Reporting - Parallel session Thursday, May 16, 4:00 PM - 5:30 PM

Enescu 1, InterContinental, First floor

Chair: Katherine Schipper (Duke University)

THE VALUE RELEVANCE OF REVENUES AFTER IFRS 15

Giannis Lessis (Athens University of Economics and Business), Nikolaos Karampinis (Athens University of Economics and Business)

DO MUTUAL FUND MANAGERS CARE ABOUT PROPOSED ACCOUNTING STANDARD CHANGES?

Luminita Enache (University of Calgary), Paul Griffin (University of California, Davis), Zhongwei Huang (Fudan University), **Rucsandra Moldovan** (Concordia University)

FINANCIAL YOUTUBE CHANNELS AND CAPITAL MARKETS

Meiling Zhao (The Chinese University of Hong Kong), **Minjae Koo** (The Chinese University of Hong Kong), Mark Bradshaw (Boston College)

FR_PS15 Financial Reporting - Parallel session Thursday, May 16, 4:00 PM - 5:30 PM

Enescu 2, InterContinental, First floor

Chair: Jennifer Tucker (University of Florida)

FORBEARANCE IN OVERSIGHT – EVIDENCE FROM SEC INVESTIGATIONS AROUND NATURAL DISASTERS

Alicia Schott (Ruhr University Bochum), Leah Marlene Matzner (Frankfurt University), Elena Reck (Ruhr University Bochum)

THE INFORMATION CONTENT OF PRIVATE INFORMATION ACQUISITION: EVIDENCE FROM FOIA REQUESTS TO THE SEC

Dichu Bao (Lingnan University), Janja Brendel (CUHK), Michael Drake (Brigham Young University), **Lixin Su** (The Hong Kong Polytechnic University)

THE ANALYSIS OF MATERIAL CONTRACTS: USE OF SEC CONTRACTUAL DATA IN ACCOUNTING RESEARCH

Victor Hugo Sehn (Ludwig-Maximilian University of Munich)

FR_PSD05 Financial Reporting - Parallel session with discussant Thursday, May 16, 4:00 PM - 5:30 PM

Regina Maria 2, InterContinental, Ground floor

Chair: Hervé Stolowy (HEC Paris)

Discussant 1: Changling Chen (University of Waterloo)

Discussant 2: Xiang Zheng (NHH Norwegian School of Economics)

(MIS-)MATCHING AND EARNINGS PROPERTIES: IMPLICATIONS OF DYNAMIC INVESTMENTS

David Windisch (University of Graz), Matthias Breuer (Columbia University)

IMPOSING SUSTAINABILITY DISCLOSURE ON INVESTORS: DOES IT LEAD TO PORTFOLIO DECARBONIZATION?

Robert Raney (IESE Business School, University of Navarra), Gaizka Ormazabal (IESE Business School), Fernando Penalva (IESE Business School, University of Navarra), Jiyuan Dai (IESE Business School)

FR_RF09 Financial Reporting - Research forum Thursday, May 16, 4:00 PM - 5:30 PM

Mozart 1, InterContinental, First floor

Chair: Jungbae Kim (Singapore Management University)

CONNECTIVITY OF NONFINANCIAL AND FINANCIAL REPORTING – EVIDENCE FROM CSR RESTATEMENTS

Maximilian Tiemeyer (University of Münster), Carl Philipp Wolff (University of Münster), Peter Kajueter (University of Münster)

EFFECTS OF NONFINANCIAL REPORTING MANDATES ON VOLUNTARY FINANCIAL DISCLOSURE

Benjamin Toedtman (University of Mannheim), Pascal Schrader (University of Mannheim)

DOES AGGREGATED ENVIRONMENTAL INFORMATION AFFECT FIRMS' ENVIRONMENTAL INVESTMENTS?

Daniela Zipperer (University of Mannheim)

EMPLOYEE HEALTH AND FINANCIAL REPORTING QUALITY

Truc (Peter) Do (The University of Queensland)

FR_RF10 Financial Reporting - Research forum Thursday, May 16, 4:00 PM - 5:30 PM

Mozart 2, InterContinental, First floor

Chair: Lennert Van Der Schraelen (Vlerick Business School)

HIT OR MISS? – INVESTIGATING INTO XBRL FILINGS OF EUROPEAN COMPANIES

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

(I)XBRL ADOPTION AND EARNINGS MANAGEMENT AMONG PRIVATE FIRMS

Petroula Glachtsiou (Ruhr University Bochum)

REPORTING REGULATION AND PRIVATE FIRMS' BANK CREDIT

Antonio Moreta (Carlos III University Madrid)

THE IMPACT OF IXBRL ADOPTION ON STOCK PRICE CRASH RISK

Georgios Loukopoulos (University of Sussex, Sussex Business School), Panagiotis Loukopoulos (University of Strathclyde, Strathclyde Business School), **Yu-Lin Hsu** (University of Glasgow)

DOES FINANCIAL REPORTING REGULATION IMPACT THE INNOVATIONS OF MICRO AND SMALL FIRMS? EVIDENCE FROM POLAND

Anna Bialek-Jaworska (University of Warsaw Faculty of Economic Sciences), Ewa Wanda Maruszewska (Uniwersytet Ekonomiczny w Katowicach)

GV_PS06 Accounting and Governance - Parallel session **Thursday, May 16, 4:00 PM - 5:30 PM**

Merope 1, Radisson Blu, Mezzanine

Chair: Dinithi Ranasinghe (University of Otago)

ACCOUNTABILITY IN PERMISSIONED BLOCKCHAINS: THROUGH THE LEDGER, THE CODE, AND THE PEOPLE

Emilio Boulianne (Concordia University), Erica Pimentel (Queen's University), Melissa Fortin (Université du Québec à Montréal)

THE ECONOMIC CONSEQUENCES OF CAPPING EXECUTIVE COMPENSATION: EMPIRICAL EVIDENCE FROM CHINA

Rubin Hao (University of Macau), Shufang Lai (Southern University of Science and Technology), Zeyu Yang (Southern University of Science and Technology)

GENDER PAY GAP IN THE BOARD ROOM AND GOVERNANCE ATTRIBUTES THAT MODERATE THE GAP

Gopal Krishnan (Bentley University), Yanru Yang (Bentley University)

GV_PSD04 Accounting and Governance - Parallel session with discussant **Thursday, May 16, 4:00 PM - 5:30 PM**

Merope 2, Radisson Blu, Mezzanine

Chair: Vincent Giese (University of Mannheim)

Discussant 1: Bogdan Stacescu (BI Norwegian Business School)

Discussant 2: Andrew Pierce (Georgia State University)

WEATHERING THE MARKET: HOW INSIDER TRADING RESPONDS TO NATURAL DISASTERS

Haozhou Gong (The University of Hong Kong), Xu Li (The University of Hong Kong), Chen Lin (The University of Hong Kong), **Mei Sheng** (The University of Hong Kong)

ESCAPING THE SINKING SHIP: UNDISCLOSED SEC INVESTIGATIONS AND VOLUNTARY CEO TURNOVER

Eric Holzman (Indiana University), Jaesik Kim (Indiana University), **Brian Miller** (Indiana University), Joe Schroeder (Indiana University)

GV_RF08 Accounting and Governance - Research forum **Thursday, May 16, 4:00 PM - 5:30 PM**

Caleano 2, Radisson Blu, Mezzanine

Chair: Liangbo Ma (University of Wollongong)

BOARD GENDER DIVERSITY, FEMALE EXPERTISE AND FEMALE INTERNATIONALIZATION: EXPLORING INFLUENCES ON THE READABILITY OF SUSTAINABILITY REPORTING

Maria del Mar Hernandez (Technical University of Cartagena), Jennifer Martinez Ferrero (University of Salamanca), Emma García-Meca (Technical University of Cartagena)

[DISCLOSURES ABOUT CORPORATE CULTURE IN THE ANNUAL REPORTS OF UK COMPANIES: THE IMPACT OF THE CORPORATE GOVERNANCE CODE, 2018](#)

Renzo Cordina (University of Dundee), Yang Wang (University of Dundee), William Nixon (University of Dundee), David Power (University of Dundee), Jack Pringle (University of Dundee)

[CYBERSECURITY DISCLOSURE: THE INTERPLAY OF BOARD COMMITMENT AND NIS REGULATION](#)

Tantawy Moussa (University of Westminster), Mahmoud Elmarzouky (Aston University), Amir Allam (Aston University)

[ANNUAL REPORTS READABILITY: DOES ETHNIC DIVERSITY AMONG US CORPORATE BOARDS MATTER?](#)

Safa Gaaya (École de Management Léonard de Vinci Paris La Défense EMLV)

[SHAREHOLDER VOICE AND VIRTUAL SHAREHOLDER MEETINGS](#)

Lanying Gao (University of Bristol), Adriana Korczak (University of Bristol), Silvina Rubio (University of Bristol)

MA_PS07 Management Accounting - Parallel session Thursday, May 16, 4:00 PM - 5:30 PM

Electra 1, Radisson Blu, Mezzanine

Chair: Bei Shi (University of Amsterdam)

[DESIGNING SCENARIO-BASED EXPERIMENTS: DOES THE USE OF THIRD-PERSON FRAMING OF VIGNETTES AND QUESTIONS REDUCE SOCIAL DESIRABILITY BIAS?](#)

Victor Maas (University of Amsterdam), Bei Shi (University of Amsterdam)

[FROM VICTIMS TO PERPETRATORS: UNRAVELING THE RIPPLE EFFECT OF DISHONEST REPORTING IN ORGANIZATIONAL BUDGETING](#)

Tim Schwertner (Europa-Universität Viadrina), Miriam Maske (Munich University of the Federal Armed Forces), Matthias Sohn (European University Viadrina)

[THE DARK SIDE OF BUDGETS: INFLUENCE OF DARK TRIAD TRAITS ON HONESTY IN BUDGETING](#)

Sebastian Oelrich (Aarhus University)

MA_RF07 Management Accounting - Research forum Thursday, May 16, 4:00 PM - 5:30 PM

Neptun, Radisson Park Inn, Upper floor

Chair: F. Asis Martinez Jerez (Cornell University)

[DECENTRALIZED INFORMATION SYSTEM WITH WASTE ELIMINATION IN LEAN SUPPLY CHAIN: A DYNAMIC CAPABILITY VIEW PERSPECTIVE](#)

Esraa Mohamed (Newcastle University), Lana Liu (Newcastle University)

[ACCOUNTING FOR CLIMATE ACTION STRATEGY](#)

Tiina Henttu-Aho (University of Oulu), Janne Järvinen (University of Oulu), Matias Laine (Tampere University), Leonard Breukers (University of Oulu)

[CHANGING THE GAME: THE BEHAVIORAL EFFECTS OF LEADERBOARD FORMATTING IN THE PRESENCE OF MEASUREMENT NOISE](#)

Pirke Van Meurs (Tilburg University), Eddy C ardinael (Tilburg University), Bart Dierynck (Tilburg University)

[DISCLOSURE TONES RELATED TO RISK AND COMPETITION](#)

Jorge Romero (Towson University), Mehrzad Azmi (Towson University)

[MOBILIZING THE MCS IN A CORPORATE NEW VENTURE FROM AN INSTITUTIONAL LOGICS PERSPECTIVE - A CASE STUDY IN THE FOOD INDUSTRY](#)

Nils Ulrich Kneußel (Friedrich-Alexander-Universitaet Erlangen-Nuernberg), Thomas Fischer (Friedrich-Alexander-University Erlangen-Nuremberg)

PSNP_RF04 PSNP - Research forum Thursday, May 16, 4:00 PM - 5:30 PM

Brahms, InterContinental, First floor

Chair: Paolo Ferri (Università di Bologna)

MANAGING PERFORMANCE IN HYBRID ORGANISATIONS: ROLE OF RECIPROCITY IN PFI CONTRACTS

Istemi Demirag (Tallinn University of Technology), Ume Zaidi (Keele University)

PUBLIC VALUE DETERMINANTS IN PPP CONTRACTS

Vicente Pina (University of Saragossa), Lourdes Torres (University of Saragossa), Basilio Acerete (University of Zaragoza), Alba Moreno Ortiz (University of Zaragoza)

RISK CONTROL IN PUBLIC-PRIVATE PARTNERSHIPS: THE IMPORTANCE OF INFORMAL LEADERSHIP

Jens Van Mele (KU Leuven), Martine Cools (KU Leuven), Alexandra Van den Abbeele (KU Leuven)

COST SYSTEMS KNOWLEDGE AND COST INFORMATION FOR MANAGING PHILANTHROPIC ORGANIZATIONS: AN EMPIRICAL STUDY

Zahirul Hoque (Prince Sultan University), Tarek Rana (RMIT University Department of Accounting)

SEE_PS12 SEE - Parallel session Thursday, May 16, 4:00 PM - 5:30 PM

Atlas 2, Radisson Blu, Mezzanine

Chair: Elizabeth Demers (University of Waterloo)

CARBON DISCLOSURES AND INFORMATION ASYMMETRY: EMPIRICAL EVIDENCE ON THE IMPORTANCE OF TEXT IN UNDERSTANDING NUMERICAL EMISSION ALLOWANCE DISCLOSURES

Tobias Steindl (University of Regensburg), Florian Habermann (Radboud University Nijmegen & Catholic University of Eichstatt-Ingolstadt), Stephan Küster (Freie Universität Berlin)

CAPITAL MARKET EFFECTS OF CLIMATE-RELATED DISCLOSURE: A REVIEW

Christian Ott (EM Strasbourg Business School)

INTERNALIZING EXTERNALITIES THROUGH PUBLIC PRESSURE: TRANSPARENCY REGULATION FOR FRACKING, DRILLING ACTIVITY AND WATER QUALITY FOR FRACKING, DRILLING ACTIVITY AND WATER QUALITY

Pietro Bonetti (IESE Business School), **Christian Leuz** (University of Chicago), Giovanna Michelon (University of Bristol)

SEE_PS13 SEE - Parallel session Thursday, May 16, 4:00 PM - 5:30 PM

Jupiter, Radisson Park Inn, Upper floor

Chair: Chaoyuan She (University of Essex)

NAVIGATING PERCEPTIONS: THE ROLE OF CSR DISCLOSURE IN SHAPING CORPORATE REPUTATION AMONG NON-PROFESSIONAL STAKEHOLDERS IN A CHANGING LANDSCAPE

Sandra Chrzan (TU Dortmund University)

ASSESSING DOUBLE MATERIALITY DISCLOSURES IN EUROPEAN COMPANIES: EVIDENCE FROM EARLY ADOPTERS.

Diego Correa-Mejía (Universidad de Antioquia), Jaime Andres Correa Garcia (University of Antioquia), Maria Garcia Benau (University of Valencia)

HOW DO YOU REPORT ON SUSTAINABLE VALUE CREATION? – EVIDENCE ON THE CURRENT STATE OF REPORTING AND THE ROAD AHEAD

Saverio Olivito (University of Zurich), Patricia Ruffing-Straube (University of Zurich)

SEE_RF09 SEE - Research forum Thursday, May 16, 4:00 PM - 5:30 PM

Caleano 1, Radisson Blu, Mezzanine

Chair: Fabiola Schneider (University College Dublin)

CAMOUFLAGING THE DAMAGE: THE CONSEQUENCES OF NEGATIVE ESG MEDIA COVERAGE ON EARNINGS MANAGEMENT

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

SUSTAINABILITY PERFORMANCE AND CORPORATE RISK-TAKING: EVIDENCE FROM THE TOURISM INDUSTRY

Omneya Abdelsalam (Durham University), **Antonios Chantziaras** (International Hellenic University), Vassiliki Grougiou (University of Macedonia), Stergios Leventis (International Hellenic University), Nikolaos Tsileponis (University of Bristol)

DOES MANDATORY SUSTAINABILITY REPORTING AFFECT FIRM PROFITABILITY? EVIDENCE FROM CHINA

Qinglan Huang (Hanken School of Economics)

WHAT'S IN A RATING? EXPLORING THE LINK BETWEEN THE ITALIAN LEGALITY RATING AND EARNINGS MANAGEMENT

Gianluca Gabrielli (University of Parma), **Federico Bertacchini** (University of Parma), Carlotta Magri (University of Parma)

SEE_RF10 SEE - Research forum Thursday, May 16, 4:00 PM - 5:30 PM

Venus, Radisson Park Inn, Upper floor

Chair: Giuseppe Nicolò (University of Salerno)

GREENWASHING AND FINANCIAL CONSTRAINTS: THE ROLE OF SOCIAL TRUST

Dengjun Zhang (University of Stavanger)

TEXTUAL ATTRIBUTES OF BIODIVERSITY REPORTING AND RISK EXPOSURE: AN INVESTIGATION OF FRENCH LISTED COMPANIES

Jennifer Boutant Lapeyre (University of Toulouse Capitole), Marc-Antoine Gatignol (University of Toulouse Capitole)

DIVING INTO DETAILS – UNCOVERING THE VALUE OF TOPIC-SPECIFIC GRI DISCLOSURES

Andreas Weyer (University of St. Gallen), Thomas Berndt (University of St. Gallen)

READING BETWEEN THE LINES: INSIGHTS INTO SUSTAINABILITY AND IMPRESSION MANAGEMENT IN LUXURY FASHION

Christina Ionela Neokleous (Aston University), Mahmoud Elmarzouky (Aston University)

TX_PS04 Taxation - Parallel session Thursday, May 16, 4:00 PM - 5:30 PM

Alcyone 2, Radisson Blu, Mezzanine

Chair: Panagiotis Karavitis (Adam Smith Business School, University of Glasgow)

AN EXAMINATION OF UNCERTAIN TAX POSITION RESERVES AROUND THE PURCHASE OF AUDITOR PROVIDED TAX SERVICES

Max Pflitsch (Technical University of Munich), Dan Lynch (University of Wisconsin-Madison), Joe Schroeder (Indiana University), Brayden Bulloch (University of Wisconsin-Madison)

TAX UNCERTAINTY AND AUDITOR-PROVIDED TAX SERVICES

Stefanie Pendl (University of Graz)

DO AUDITORS RESPOND TO CORPORATE TAX ENFORCEMENT? EVIDENCE FROM EARNINGS MANAGEMENT THROUGH TAX EXPENSES

Zhenyang Shi (BI Norwegian Business School), Fang Zhang (Hong Kong Baptist University), Kenny Z. Lin (Lingnan University of Hong Kong)

TX_RF03 Taxation - Research forum Thursday, May 16, 4:00 PM - 5:30 PM

Saturn, Radisson Park Inn, Upper floor

Chair: Vanessa Heinemann-Heile (Paderborn University)

LEGITIMACY AND PERCEIVED TAX FAIRNESS IN DEVELOPING COUNTRIES: A PUBLIC VALUE PERSPECTIVE

Edidiong Bassey (The University of York), Emer Mulligan (University of Galway)

THE IMPACT OF CORPORATIONS' TAX STRATEGIES ON JOB PURSUIT INTENTIONS: A COMPARISON BETWEEN TAX AND NON-TAX STUDENTS

Kenny Dekoster (Ghent University), Isabelle Verleyen (Ghent University), Annelies Roggeman (Ghent University)

THE TAX CONSEQUENCES OF THE EU AUDIT REFORM

Alessandro Gabrielli (University of Pisa), **Diletta Vito** (University of Pisa), Giulio Greco (University of Pisa)

DETERMINANTS OF TAX COMPLEXITY IN TAX REGULATIONS AND TAX PROCEDURES – EVIDENCE FROM A DEVELOPING COUNTRY

Adrian Schipp (Paderborn University), **Fernando Siahaan** (Vienna University of Economics and Business), Caren Sureth-Sloane (Paderborn University)

PILLAR 2: INVESTOR EXPECTATIONS FOR AFFECTED FIRMS AND THEIR COMPETITORS

Dave Goyvaerts (Ghent University)

AU_PS11 Auditing - Parallel session Friday, May 17, 9:00 AM - 10:30 AM

Merope 1, Radisson Blu, Mezzanine

Chair: Carl Brousseau (Laval University)

BIG N AUDIT FEE PREMIUM: A DYNAMIC APPROACH

Ilias Basioudis (Aston Business School), **Omaima Hassan** (Aberdeen Business School)

AUDIT PRICING AND THE TURNOVER OF BOARD MEMBERS AND EXECUTIVES

James Kohlmeyer III (ISEG - Lisbon School of Economics & Management, University of Lisbon)

AUDITOR'S RESPONSE TO CARTEL FIRM'S PRICE-FIXING BEHAVIOR: INSIGHTS FROM AUDIT FEES

Hakjoon Song (California State University Dominguez Hills), Joanna Krasodomska (Krakow University of Economics)

AU_PS12 Auditing - Parallel session Friday, May 17, 9:00 AM - 10:30 AM

Merope 2, Radisson Blu, Mezzanine

Chair: Simon Fung (Deakin University)

KNOWLEDGE TRANSFER WITHIN INTERNATIONAL ACCOUNTING ASSOCIATIONS AND NETWORKS: EVIDENCE FROM PCAOB INSPECTIONS

Simon Fung (Deakin University)

AN APPRAISAL OF PUBLIC OVERSIGHT BODY (POB) INSPECTIONS OF PIE STATUTORY AUDITS IN THE EU

Willem Buijink (Open Universiteit)

INTERNAL CONTROL WEAKNESSES AND AUDIT PARTNERS' REPUTATION CONCERNS

Henry Jarva (Hanken School of Economics), **Emma-Riikka Myllymäki** (Audencia Business School), Ali Nickpour (Aalto University School of Business)

AU_RF07 Auditing - Research forum Friday, May 17, 9:00 AM - 10:30 AM

Saturn, Radisson Park Inn, Upper floor

Chair: Sven Hartlieb (University of Innsbruck)

THE COVID-19 CRISIS AND AUDITOR CONSERVATISM: EVIDENCE FOR PRIVATE FIRMS IN A LOW LITIGIOUS ENVIRONMENT

Diane Breesch (Vrije Universiteit Brussel)

HEALTH RISK, ANXIETY, AND AUDIT QUALITY: EVIDENCE FROM ENGAGEMENT AUDIT PARTNERS

Mukesh Garg (Monash University), Christofer Adrian (Monash University), Cameron Truong (Monash University), Prabashi Dharmasiri (RMIT University)

INTERACTIONS BETWEEN ENGAGEMENT AND REVIEW PARTNERS

Michael Favere-Marchesi (Simon Fraser University)

"CAN I ASK YOU SOMETHING?" - EVALUATION OF KNOWLEDGE SHARING ROUTINES BETWEEN EXPERIENCED AUDITOR COLLEAGUES AS A BASIS FOR RESEARCH AND PRACTICE

Philipp Wendel (Potsdam University)

GENDER DIVERSITY AND WORK-LIFE BALANCE AMONG JAPAN'S CERTIFIED PUBLIC ACCOUNTANTS DURING COVID-19

Hiroshi Shuto (Bunkyo University), Tanaka Katsumasa (Bunkyo University), Ayako Matsui (Musashino University)

ED_PS03 Accounting Education - Parallel session Friday, May 17, 9:00 AM - 10:30 AM

Chopin, InterContinental, First floor

Chair: Patricia Everaert (Ghent University)

TAKING ACCOUNT OF CHATGPT IN ASSESSMENT PROCESSES: A RETROSPECTIVE CASE STUDY

Anne Stafford (Manchester Business School), Vlad-Andrei Porumb (University of Manchester)

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

Ann O'Brien (University of Wisconsin-Madison), Gary Schneider (College of Business, California State University, Monterey Bay)

FA_PS11 Financial Analysis - Parallel session Friday, May 17, 9:00 AM - 10:30 AM

Electra 1, Radisson Blu, Mezzanine

Chair: Fangming Xu (University of Bristol)

EARNOUT AGREEMENTS: DEALING WITH UNCERTAINTY IN M&AS

Leonidas Barbopoulos (University of Edinburgh Business School), **Annalisa Prencipe** (Bocconi University), Luca Viarengo (Catholic University of the Sacred Heart of Milan)

LISTEN CLOSELY: USING VOCAL CUES TO PREDICT FUTURE EARNINGS

Jonas Ewertz (Ruhr University Bochum), Charlotte Knickrehm (Ruhr-Universität Bochum), Martin Nienhaus (Ruhr University Bochum), **Doron Reichmann** (Ruhr University Bochum)

INSTITUTIONAL INVESTORS AS INFORMATION SUPPLIERS: EVIDENCE FROM CHARITY-HOSTED INVESTMENT CONFERENCES

Philip Berger (The University of Chicago), Heemin Lee (Baruch College), **Alexandre Madelaine** (Erasmus University Rotterdam, Rotterdam School of Management), Johanna Shin (Capital Group, Los Angeles)

FA_PS12 Financial Analysis - Parallel session Friday, May 17, 9:00 AM - 10:30 AM

Electra 2, Radisson Blu, Mezzanine

Chair: Radha Shiwakoti (Brunel University London)

ALGORITHMIC TRADING, BLOCKHOLDER ACTIVITY, AND MANAGERIAL DISCRETION

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

INTERPRETIVE EARNINGS FORECASTS VIA MACHINE LEARNING: A HIGH-DIMENSIONAL FINANCIAL STATEMENT DATA APPROACH

Dieter Hess (University of Cologne), Frederik Simon (University of Cologne), Sebastian Weibel (University of Cologne)

INFORMATION EXTERNALITIES EMPOWERED BY ONLINE INTERACTIONS: CAN CUSTOMER FIRMS' ONLINE INTERACTIONS WITH INVESTORS MITIGATE SUPPLIER FIRMS' STOCK PRICE CRASH RISK?

Xiaoyue Song (Xi'an Jiaotong University), Junrui Zhang (Xi'an Jiaotong University), Xingqiang Yin (Xi'an Jiaotong University), Hongyu Li (Xi'an Jiaotong University)

FA_RF06 Financial Analysis - Research forum Friday, May 17, 9:00 AM - 10:30 AM

Caleano 2, Radisson Blu, Mezzanine

Chair: Massimo Postiglione (University of Brescia)

CORPORATE SOCIAL RESPONSIBILITY AND DEBT MATURITY: INTERNATIONAL EVIDENCE

Yao Maurice (Université de Montpellier), **Destan Halit Akbulut** (Galatasaray University), Quentin Arnaud (Université Toulouse Capitole)

CEO OVERCONFIDENCE AND IPO SURVIVAL

Xiaoqin Wei (University of Glasgow)

ETHNIC DIVERSITY ON CORPORATE BOARDS AND INFORMATION ASYMMETRY IN EMERGING COUNTRIES: THE MODERATING ROLE OF FOREIGN DIRECTORS

Monday Igwe (Toulouse School of Management)

LOCK-UP WAIVERS: AN EMPIRICAL INVESTIGATION FOR THE U.S.

Andreas Charitou (University of Cyprus), Irene Karamanou (University of Cyprus), Neophytos Lambertides (Cyprus University of Technology), George Loizides (University of Cyprus)

CSR REPORTING LINGUISTICS: IMPRESSION MANAGEMENT OR SIGNALING COMMITMENT?

Bianca Minuth (ESCP Business School, Paris), Paul Pronobis (EBS University)

FR_PS16 Financial Reporting - Parallel session Friday, May 17, 9:00 AM - 10:30 AM

Maia, Radisson Blu, Mezzanine

Chair: Evisa Mitrou (Queen Mary University of London)

CEO NARCISSISM AND RELATED PARTY TRANSACTIONS

Moataz Elhelaly (American University in Cairo)

THE DARK SIDE OF CEO FOREIGNNESS: EVIDENCE FROM DISCLOSURE SENTIMENT

Silvia Gaia (University of Essex), Kamran Malikov (University of Essex), **Mohamed Elmahgoub** (Southampton Business School - University of Southampton)

CEO NEUROTICISM AND TEXT-BASED COMMUNICATIVE VALUE OF ANNUAL REPORTS

Tsung-Kang Chen (National Yang Ming Chiao Tung University), Yi Jie Tseng (Fu Jen Catholic University), **Yun Hao** (National Yang Ming Chiao Tung University), Yu-Chun Lin (National Yang Ming Chiao Tung University)

FR_PS17 Financial Reporting - Parallel session Friday, May 17, 9:00 AM - 10:30 AM

Taygete, Radisson Blu, Mezzanine

Chair: Nadine Georgiou (University of Innsbruck)

CONDITIONAL ACCOUNTING CONSERVATISM AND ECONOMIC POLICY UNCERTAINTY: INTERNATIONAL EVIDENCE

Andy Chun Wai Chui (The Hong Kong Polytechnic University), Simon Fung (Deakin University), K. C. John Wei (School of Accounting and Finance Faculty of Business Hong Kong Polytechnic University)

DID THE IMPAIRMENT-ONLY APPROACH IMPROVE GOODWILL'S ABILITY TO PREDICT FUTURE CASH FLOWS?

Peter Frii (Umea University)

HOW DO PRIVATE FIRMS RESPOND TO REAL EARNINGS MANAGEMENT BY THEIR PEERS?

Viviana Ecca (University of Cagliari), Alessandro Mura (University of Cagliari)

FR_PS18 Financial Reporting - Parallel session Friday, May 17, 9:00 AM - 10:30 AM

Caleano 1, Radisson Blu, Mezzanine

Chair: Fengzhi Zhu (University of Glasgow)

MANDATORY XBRL ADOPTION OF NON-U.S. FIRMS CROSS-LISTED IN THE U.S.

Tony Kang (University of Nebraska-Lincoln), Joung Kim (Nova Southeastern University), Philip Lee (Cal Poly University - San Luis Obispo)

INVOLUNTARY IPO TIMING

Heyl-el Biton (The Hebrew University of Jerusalem - Business School), Eddie Riedl (Boston University), Dan Amiram (Tel Aviv University)

FINANCIAL REPORTING ENFORCEMENT AND THE COST OF PUBLIC DEBT

Florian Alexander Dreyer (Freie Universitat Berlin)

FR_PSD06 Financial Reporting - Parallel session with discussant Friday, May 17, 9:00 AM - 10:30 AM

Atlas 2, Radisson Blu, Mezzanine

Chair: Anne D'Arcy (Vienna University of Economics and Business)

Discussant 1: Igor Goncharov (Lancaster University)

Discussant 2: Bianca Beyer (Aalto University School of Business)

UNDER THE RADAR? DISCRETIONARY IMPAIRMENTS OF FINITE AND INDEFINITE INTANGIBLE ASSETS

Ulf Mohrmann (NHH Norwegian School of Economics), Gopal Krishnan (Bentley University), Alexander Liss (University of Paderborn), Jan Riepe (Tuebingen University)

CORPORATE GREENWASHING IN THE FACE OF NGO ACTIVISM

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

FR_RF11 Financial Reporting - Research forum Friday, May 17, 9:00 AM - 10:30 AM

Neptun, Radisson Park Inn, Upper floor

Chair: Francesco Ambrosini (University of Padua)

COMMUNICATION IN THE CONTEST FOR MARKET LIQUIDITY: THE CASE OF POLAND

Karol Klimczak (Lodz University of Technology)

VOLUNTARY DISCLOSURE UNDER IDIOSYNCRATIC UNCERTAINTY

Qirong Song (Bayes Business School, City, University of London)

THE POWER OF DISCLOSURE: ASSESSING THE IMPACT OF FORM 8-K AND CONFERENCE CALLS ON MARKET REACTIONS TO EARNINGS DOWNGRADES

Yurim Lee (Central Washington University), Han Donker (University of Alaska Anchorage)

SPACS AND RISK FACTOR DISCLOSURES

Yu-Fang Chu (National Taiwan University), Rebecca Files (University of Texas at Dallas)

INFORMATION DISCLOSURE, PRODUCTION EFFICIENCY, AND STOCK LIQUIDITY

Yi-Mien Lin (National Chung Hsing University), **Li-Yu Chen** (National Sun Yat-sen University)

FR_RF12 Financial Reporting - Research forum Friday, May 17, 9:00 AM - 10:30 AM

Venus, Radisson Park Inn, Upper floor

Chair: Xi Chen (University of Bristol)

CEO SELF-REGULATION AND INTRA-YEAR EARNINGS MANAGEMENT

Kyunghwa YU (National Chengchi University), Cheng-Erh Huang (National Chengchi University), Ann Ling-Ching Chan (National Chengchi University)

PAY DISPARITIES WITHIN TOP MANAGEMENT TEAMS AND CORPORATE POLITICAL TRANSPARENCY

Mahmoud Nasr (University of Southampton - Business Schoo), Alaa Zalata (Southampton University), Krish Vithana (University of Southampton), Mohamed Elmahgoub (Southampton Business School - University of Southampton)

MANAGERIAL INCENTIVES AND EMPLOYMENT EFFICIENCY

Shu-Miao Lai (National Taiwan Ocean University), **Chih-Liang Liu** (National Yang Ming Chiao Tung University)

EMPLOYEES' FINANCIAL WELL-BEING AND FIRM MYOPIA: EVIDENCE FROM U.S. CONSUMER BANKRUPTCY

Claudia Marangoni (Tilburg University), Paul Hribar (Henry B. Tippie College of Business, The University of Iowa), Lars Hass (University of Strathclyde), Roberto Pinto (Lancaster University)

COMMISSION AND FEES INCOME AS EARNINGS SMOOTHING TOOL DURING CRISIS: EUROPEAN EVIDENCE FROM THE COVID-19 PANDEMIC

Daniel Taylor (IESEG School of Management), Isaac Awuye (ESC Clermont)

GV_PS07 Accounting and Governance - Parallel session Friday, May 17, 9:00 AM - 10:30 AM

Regina Maria 2, InterContinental, Ground floor

Chair: Sorin Daniliuc (The Australian National University)

DOES CHIEF SUSTAINABILITY OFFICER REDUCE OPPORTUNISTIC CORPORATE BEHAVIOUR?

Murat Özlü (University of Groningen), Nazim Hussain (University of Groningen), **Jamshed Iqbal** (University of Jyväskylä), Ammar Ali Gull (Léonard de Vinci Pôle Universitaire, Research Center, 92916 Paris La Défense, France.)

GENDER DIVERSITY, SYNERGY EFFECTS, AND FIRM PERFORMANCE: THEORY AND EVIDENCE FROM JAPAN

Yiuwai Wong (Meikai University), **Yasuhiro Ohta** (Graduate School of Business Administration, Keio University), Yoshitaka Kubota (Keio University)

IS REMOTE REPORTING OVERSIGHT EFFECTIVE? - EARLY EVIDENCE FROM SUPERVISORY BOARD MEETINGS

Michael Stich (Technical University of Munich), Lino Ballof (Technical University of Munich), Maria Stich (Technische Universität München)

GV_PS08 Accounting and Governance - Parallel session Friday, May 17, 9:00 AM - 10:30 AM

Enescu 1, InterContinental, First floor

Chair: Yuping Jia (Frankfurt School of Finance & Management)

THE EFFECT OF FINANCIAL REGULATION ON NONFINANCIAL VIOLATIONS

Vincent Giese (University of Mannheim), Jonas Heese (Harvard University / Harvard Business School)

LINKEDIN'S GLOBAL EXPANSION AND ITS INFLUENCE ON THE CORPORATE DIRECTOR LABOR MARKET: ENHANCING EQUALITY AND COMPETITION

Yanting (Crystal) Shi (HEC Paris), Luc Paugam (HEC Paris), **Yujie Yao** (HEC Paris)

DO INVESTORS MISUNDERSTAND LOSS PERSISTENCE? EVIDENCE FROM INSTITUTIONAL INVESTORS

Wei Jiang (The University of Manchester), Tianshu Ma (Shanghai International Studies University), Nuno Soares (University of Porto)

IC_PS05 Interdisciplinary /Critical - Parallel session Friday, May 17, 9:00 AM - 10:30 AM

Vivaldi 2, InterContinental, First floor

Chair: Per Ahblom (London School of Economics and Political Sciences)

'UNBECOMING' A PROFESSIONAL: THE ROLE OF MEMORY DURING FIELD TRANSITIONS IN JAPAN AND THE US

Ricardo Azambuja (Rennes Business School), **Lisa Baudot** (HEC Paris), Takahiro Endo (University of Victoria), Saori Matsubara (Dokkyo University), Dana Wallace (University of Central Florida)

TRIALS OF TIME – CALCULATIVE PRACTICES AND CONFLICTING TEMPORAL ORIENTATIONS IN PUBLICNESS

Cristian Lagström (Stockholm University)

REPORTING AND GENDER IDEOLOGIES: UNVEILING THE RHETORICAL STRATEGIES OF AN NGO FROM 1995 TO 2021

Juliette Senn (Montpellier Business School), **Sarah Maire** (IESEG School of Management), Alessandro Ghio (Laval University)

IS_PS02 Accounting and Information Systems - Parallel session Friday, May 17, 9:00 AM - 10:30 AM

Mozart 1, InterContinental, First floor

Chair: Hussein Issa (Rutgers University)

THE EFFECTS OF BUSINESS INTELLIGENCE & ANALYTICS (BI&A) TECHNOLOGIES ON THE MANAGEMENT ACCOUNTANT'S ROLE : AN AFFORDANCE PERSPECTIVE

Patrice Landagaray (IESEG School of Management), Jessie Pallud (EM Strasbourg Business School)

CPA PROFESSIONALS' EXPERIENCE WITH EMERGING TECHNOLOGIES AND TOOLS

J. Efrim Boritz (University of Waterloo), Tim Bauer (University of Waterloo), Krista Fiolleau (University of Waterloo), Bradley Pomeroy (University of Waterloo), Adam Vitalis (University of Waterloo)

EXPLORING ACCOUNTANTS AVERSION TOWARDS ALGORITHMS - A COMPREHENSIVE FRAMEWORK FOR THE RELIANCE ON INTELLIGENT DECISION AIDS

Christian Ertel (Dortmund University)

MA_PS08 Management Accounting - Parallel session Friday, May 17, 9:00 AM - 10:30 AM

Enescu 3, InterContinental, First floor

Chair: Yannik Gehrke (University of Goettingen)

STRATEGIC SIMILARITY AND INVESTMENT EFFICIENCY

Lin-Hui Yu (National Taiwan University), Hsihui Chang (Drexel University), Rong-Ruey Duh (Tunghai University), Yaou Zhou (Rutgers University – Camden)

TOP MANAGEMENT TEAM INCENTIVE DISPERSION AND INVESTMENT EFFICIENCY

Hangsoo Kyung (The Hong Kong Polytechnic University), Jeff Ng (DePaul University), Taejin Kim (Korea University)

THE EFFECT OF NARRATIVE DISCLOSURE OF R&D ACTIVITIES ON INVESTMENT EFFICIENCY OF SEMICONDUCTOR FIRMS

Hsiaowen Wang (National Central University)

MA_PS09 Management Accounting - Parallel session Friday, May 17, 9:00 AM - 10:30 AM

Vivaldi 1, InterContinental, First floor

Chair: Mathilde Verschaeve (ISCTE Business School)

INCORPORATING OBSERVABLE LUCK INTO DISCRETIONARY EVALUATIONS: EMPLOYEE AND SUPERVISOR PERSPECTIVES

Razvan Ghita (University of Southern Denmark)

NARRATIVE COMMENTS IN PEER EVALUATIONS: EVIDENCE ON TEAM CREATIVITY

Liliana Dewaele (Open University of the Netherlands), **Eddy C ardinael** (Tilburg University), **Alexandra Van den Abbeele** (KU Leuven)

SUPERVISOR PERFORMANCE EVALUATION PROCESS SATISFACTION: DETERMINANTS AND CONSEQUENCES

Isabella Grabner (WU Vienna University of Economics and Business), **Jan Hendrik Lampe** (ESSEC Business School), **Utz Schaeffer** (WHU - Otto Beisheim School of Management), **Daniel Schaupp** (WHU - Otto Beisheim School of Management)

MA_PSD03 Management Accounting - Parallel session with discussant Friday, May 17, 9:00 AM - 10:30 AM

Enescu 2, InterContinental, First floor

Chair: Gianluca F. Delfino (Stockholm School of Economics)

Discussant 1: Silvana Revellino (University of Salerno)

Discussant 2: Bei Shi (University of Amsterdam)

JURISDICTIONAL CLAIMS OF MANAGEMENT ACCOUNTANTS IN THE DIGITAL AGE - AN EXPLORATION OF KNOWLEDGE-RELATED DYNAMICS

Christoph Endenich (ESSEC Business School), **Rouven Trapp** (ULM University)

THE EFFECTS OF TECHNOLOGY-ENABLED INNOVATIONS IN PERFORMANCE EVALUATION ON LIKEABILITY BIAS: EXPERIMENTAL EVIDENCE

Kai Bauch (RPTU Kaiserslautern-Landau), **Peter Kotzian** (Duesseldorf University), **Barbara E. Weißenberger** (Heinrich Heine University Düsseldorf)

PSNP_RF05 PSNP - Research forum Friday, May 17, 9:00 AM - 10:30 AM

Brahms, InterContinental, First floor

Chair: Jens Van Mele (KU Leuven)

COST-CONSCIOUS DOCTORS? FRUGALITY, COST CONTROL AND HYBRIDIZATION AT A REGIONAL HOSPITAL IN CHINA

Jing Liu (University of Birmingham), **Florian Gebreiter** (University of Birmingham), **Li Lin** (University of Birmingham)

INTERACTING WITH THE CROWD ON SOCIAL MEDIA: ACCOUNTABILITY IN TIMES OF NATURAL DISASTERS

Zhengqi Guo (Monash University), **Matthew Hall** (Monash University), **Leona Wiegmann** (Monash University), **Richard Pucci** (Monash University)

NGOS' FINANCIAL VULNERABILITY – A MIXED METHOD ANALYSIS

Berta Silva (ISEG - Lisbon School of Economics & Management), **Pedro Verga Matos** (Universidade de Lisboa, ISEG - Lisbon School of Economics & Management), **Antonio Samagaio** (ISEG School of Economics and Management)

UNVEILING IMPACT: A MANAGEMENT APPROACH TO ASSESS REHABILITATION ACTIVITIES IN JUVIE: THE CASE OF BOLOGNA JUVENILE DETENTION CENTER.

Lorenzo Pratici (University of Parma), **Isabella Mozzoni** (University of Parma), **Alessandro Casali** (University of Parma)

SEE_PSD03 SEE - Parallel session with discussant **Friday, May 17, 9:00 AM - 10:30 AM**

Jupiter, Radisson Park Inn, Upper floor

Chair: Tantawy Moussa (University of Westminster)

Discussant 1: Ann-Kristin Grosskopf (Ludwig-Maximilian University of Munich)

Discussant 2: Florian Habermann (Radboud University Nijmegen & Catholic University of Eichstatt-Ingolstadt)

DOES FREE SPEECH LAW CONTRIBUTE TO VOLUNTARY CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE? EMPIRICAL EVIDENCE

Paul Griffin (University of California, Davis)

DOES ENFORCEMENT OF SUSTAINABILITY REPORTING WORK? EVIDENCE FROM THE EUROPEAN UNION'S NON-FINANCIAL REPORTING DIRECTIVE

Annika Weber (Tuebingen University), **Jörg-Markus Hitz** (University of Tuebingen)

SEE_RF11 SEE - Research forum **Friday, May 17, 9:00 AM - 10:30 AM**

Alcyone 1, Radisson Blu, Mezzanine

Chair: Joyce Van der Laan Smith (University of Richmond)

MACHINE LENDING AND DISCRIMINATION: EVIDENCE FROM PEER-TO-PEER FINTECH LENDING

Kiridaran Kanagaretnam (Schulich School of Business), **Marcia Annisett** (Schulich School of Business), **Xiaoran (Jason) Jia** (Wilfrid Laurier University)

DOES MANDATORY SUSTAINABILITY REPORTING DECREASE LOAN COSTS?

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

ESG RATING DISAGREEMENT, BANK LOAN COSTS AND FINANCING DECISIONS OF FIRMS UNDER "GREEN FINANCE" POLICIES

Meng-Feng Yen (National Cheng Kung University), **Jui-Sheng Wang** (National Cheng Kung University), **Yun-Pin Lin** (Institute of Finance College of Management National Cheng Kung University)

WAS COVID-19 CRISIS FINANCIAL MORBIDITY TO CORPORATE VALUES LESSENERED BY LGBTQ CORPORATE EQUALITY INDEX RATINGS?

Benjamin Foster (University of Louisville), **Xudong Fu** (University of Louisville), **Andrew Manikas** (University of Louisville), **Shaunn Mattingly** (Boise State University)

WHY DO BANKS ISSUE SUSTAINABILITY-LINKED LOANS?

Jiawei Lu (Lausanne University / HEC Lausanne)

SEE_RF12 SEE - Research forum **Friday, May 17, 9:00 AM - 10:30 AM**

Alcyone 2, Radisson Blu, Mezzanine

Chair: Tobias Kalmbach (University of Mannheim)

SUSTAINABLE DEVELOPMENT GOALS AND THE CORPORATE GOVERNANCE EFFECT: DISCUSSING FROM 5P APPROACH IN LATIN AMERICA

Jaime Andres Correa Garcia (University of Antioquia), **Maria Garcia Benau** (University of Valencia), **Diego Correa-Mejía** (Universidad de Antioquia)

IS COMMITMENT TO THE SDGS A DRIVER FOR RESPONSIBLE PROVISIONING PRACTICES?

Yadira Salazar Achig (University of Valencia), Ana Zorio-Grima (Universitat de València), Paloma Merello Gimenez (University of Valencia)

ORGANISATIONAL-LEVEL IMPLEMENTATION OF THE UN SUSTAINABLE DEVELOPMENT GOALS (SDGS) FRAMEWORK: A CASE STUDY

Ibrahim Alhanaya (University of Birmingham), Belal Aatur (University of Birmingham), Florian Gebreiter (University of Birmingham)

MULTINATIONAL ENTERPRISES' INVESTMENT POLICY AND SUSTAINABLE DEVELOPMENT GOALS PERFORMANCE

René Orij (Nyenrode Business University), Saif Rehman (School of Management, Canadian University Dubai), Hashim Khan (COMSATS University Islamabad)

GLOBAL GOALS, LOCAL REALITIES: UNVEILING SDG REPORTING CONTRASTS IN AFRICA AND EUROPE

Katrin Hummel (Vienna University of Economics and Business), Elda du Toit (University of Pretoria)

TX_PS05 Taxation - Parallel session Friday, May 17, 9:00 AM - 10:30 AM

Regina Maria 1, InterContinental, Ground floor

Chair: Vincent Tena (Paris Dauphine)

THE INFLUENCE OF TRUST AND SALIENCE ON FIRMS' WILLINGNESS TO PAY TAXES

Vanessa Heinemann-Heile (Paderborn University), Henning Giese (Paderborn University)

TAX FUNCTION AND INVESTMENT DECISIONS

Christian Renelt (Vienna University of Economics and Business)

INVESTMENT IN A TAX CONTROL FRAMEWORK, TAX PLANNING, AND STRATEGIC TAX AUDITS

Daniel Dyck (Paderborn University)

AU_PS13 Auditing - Parallel session Friday, May 17, 11:00 AM - 12:30 PM

Merope 1, Radisson Blu, Mezzanine

Chair: Willem Buijink (Open Universiteit)

THE INTERPLAY BETWEEN CEO AND CFO GENDER DIVERSITY, AUDIT COMMITTEE GENDER DIVERSITY, AND MANAGERIAL OVERCONFIDENCE FOR AUDIT QUALITY

Scott Seavey (Florida Atlantic University), Maya Thevenot (Florida Atlantic University), Tonya Blocker (Sam Houston State University)

AUDIT EFFORT AND THE NUMBER OF ACCOUNTING ESTIMATES: THE IMPACT ON ACCOUNTING QUALITY

J. Judd (The University of Illinois at Chicago)

AUDIT ADJUSTMENTS AND FINANCIAL REPORTING QUALITY IN PRIVATE FIRMS

Dennis Sundvik (Hanken School of Economics)

AU_PS14 Auditing - Parallel session Friday, May 17, 11:00 AM - 12:30 PM

Merope 2, Radisson Blu, Mezzanine

Chair: Tony Kang (University of Nebraska-Lincoln)

ACQUIRED INTANGIBLE ASSETS, CAM DISCLOSURES, AND AUDIT RISK

Alexander Liss (University of Paderborn), **Jan Riepe** (Tuebingen University), Soenke Sievers (University of Paderborn)

MAPPING THE INTELLECTUAL STRUCTURE OF KEY AUDIT MATTERS (KAMS) RESEARCH: A BIBLIOMETRIC ANALYSIS

Sumit Dhull (CERAG IAE INPG UGA)

THE IMPACT OF THE CRITICAL AUDIT MATTERS ON THE VALUE RELEVANCE OF INTANGIBLE ASSETS

Ly Pham (Aalto University School of Business)

AU_RF08 Auditing - Research forum Friday, May 17, 11:00 AM - 12:30 PM

Alcyone 1, Radisson Blu, Mezzanine

Chair: Seok Woo Jeong (Korea University Business School)

THE COST OF POTENTIAL DELISTING OF U.S.-LISTED CHINESE COMPANIES

Wei Wei (University of North Carolina - Charlotte), **Al (Aloke) Ghosh** (University of North Carolina - Charlotte)

AUDITOR CHOICE IN M&A: EVIDENCE FROM CHINA

Junzi Zhang (University of Bristol), **Pawel Bilinski** (Bayes Business School), **Ivana Raonic** (Bayes Business School)

AUDITOR'S REPUTATION AND COST OF DEBT

Cheng-Erh Huang (National Chengchi University), **Qian-Yi Wang** (Zhejiang Gongshang University), **Shu-Hsien Lin** (Department of Accounting, Feng Chia University)

AUDIT ACTIVITY AND AGENCY PROBLEMS IN SWEDISH LISTED FIRMS

Mattias Hamberg (Gävle University College), **Katarzyna Cieslak** (Uppsala University)

THE VALUE OF AUDITING FOR PRIVATE FIRMS' COST OF DEBT

Ion Anghel (Bucharest University of Economic Studies), **Vlad-Andrei Porumb** (University of Manchester), **Yasemin Zengin-Karaibrahimoglu** (University of Groningen), **Simona Rusanescu** (University of Groningen, Faculty of Economics and Business)

ED_RF02 Accounting Education - Research forum Friday, May 17, 11:00 AM - 12:30 PM

Chopin, InterContinental, First floor

Chair: Susan McCracken (McMaster University)

AN EXPLORATORY STUDY ON STUDENTS' INSIGHTS INTO THE LANDSCAPE OF ACCOUNTING EDUCATION"

Ozlem Arikan (University of Sheffield)

MANAGEMENT ACCOUNTING AND DATA ANALYTICS: TECHNOLOGY ACCEPTANCE FROM THE EDUCATIONAL PERSPECTIVE

Anna Vysotskaya (University of Lincoln)

LET'S STEAMULATE! AN ACCOUNTING TEACHING MODULE FOR STIMULATING SECONDARY EDUCATION STUDENTS' TEAMWORK SKILLS

Amelie Vanhove (Ghent University), **Evelien Opdecam** (Ghent University), **Leen Haerens** (Ghent University)

FA_PSD03 Financial Analysis - Parallel session with discussant Friday, May 17, 11:00 AM - 12:30 PM

Atlas 1, Radisson Blu, Mezzanine

Chair: Edith Leung (Erasmus University Rotterdam)

Discussant 1: Simon Wolf (University of Cologne)

Discussant 2: Duo (Selina) Pei (Warwick University Business School)

THE INFORMATION CONTENT OF CENTRAL BANK DISCLOSURES: FIRM-LEVEL EVIDENCE FROM EUROSISTEM COLLATERAL HAIRCUTS

Aleksander Aleszczyk (New York University), **Ferdinand Bratek** (New York University), **Aytekin Ertan** (London Business School)

DO FIRMS LISTEN TO SOCIAL MEDIA ANALYSTS? EVIDENCE FROM SEEKING ALPHA

Jeroen Koenraadt (London School of Economics), Tim Martens (Bocconi University), **Christoph Sextroh** (University of Oldenburg)

FR_PS19 Financial Reporting - Parallel session Friday, May 17, 11:00 AM - 12:30 PM

Maia, Radisson Blu, Mezzanine

Chair: Karol Klimczak (Lodz University of Technology)

THE EFFECT OF ASC 842 LEASES ON BOND YIELDS

Taejin Jung (IE University), **Elvira Scarlet** (IE Business School)

DISCLOSING QUANTITATIVE INFORMATION TO A RATIONALLY INATTENTIVE TRADER

Sebastian Fleer (University of Basel)

THE EFFECTS OF IFRS ADOPTION ON REAL INVESTMENTS: EVIDENCE FROM THE EUROPEAN UNION

Alessandro Migliavacca (University of Turin), Vera Palea (University of Torino), Andrew Haldane (Royal Society of Arts, Manufacturers and Commerce)

FR_RF13 Financial Reporting - Research forum Friday, May 17, 11:00 AM - 12:30 PM

Venus, Radisson Park Inn, Upper floor

Chair: Juergen Ernstberger (Technical University Munich)

EXECUTIVE CLARITY IN EARNINGS CONFERENCE CALLS

Alibek Korganbekov (Boston University)

HOW FRAMING CHANGES DECISIONS ABOUT VOLUNTARY DISCLOSURE OF PICTURES IN ANNUAL REPORTS?

Jana Neuland (Ilmenau University of Technology), Alexander Fox (Ilmenau University of Technology), Michael Grüning (Ilmenau University of Technology)

INFORMATION FLOW AND MARKET EFFICIENCY - UNINTENDED SIDE EFFECTS OF THE PLAIN WRITING ACT

Sasan Mansouri (Goethe University Frankfurt), Andreas Barth (Goethe University Frankfurt), Fabian Woebbecking (Halle Institute for Economic Research (IWH))

FINANCIAL REPORTING AND TEXT REUSE AMONG PREPARERS: AN EMPIRICAL STUDY OF INSTITUTIONAL DRIVERS

Leonardo Paciullo (University of Genoa)

MACHINE LEARNING AND ACCOUNTING FRAUD PREDICTION - ADDING CONTEXT TO IMPROVE PREDICTION ACCURACY

Christopher Oehler (Goethe-University Frankfurt), Lazaros Papadopoulos (Goethe-Universität Frankfurt), **Elena Reck** (Ruhr University Bochum)

GV_PS09 Accounting and Governance - Parallel session Friday, May 17, 11:00 AM - 12:30 PM

Enescu 1, InterContinental, First floor

Chair: Peter Frii (Umea University)

HOW RELATIVE PERFORMANCE EVALUATION AFFECTS ACCOUNTING CONSERVATISM: AN AGENCY AND TOURNAMENT PERSPECTIVE

Xunzhuo Xi (City University of Macau), **Feng Tang** (University of Macau), Kevin Ow Yong (Singapore Institute of Technology), Desmond Yuen (University of Macau)

R&D COLLABORATION NETWORK CENTRALITY AND FIRM FINANCIAL PERFORMANCE

FangFang Hou (Xiamen University), Yue Luo (Nanjing University of Finance and Economics), Jiazhen Wang (Xiamen University)

ARE DIRECTORS INFORMED? DIRECTOR DIFFERENCES, INFORMATION FLOWS AND INSIDER TRADING ON THE BOARD

Sander De Groot (The University of New South Wales), **Dieter Smeulders** (KU Leuven)

GV_PSD05 Accounting and Governance - Parallel session with discussant **Friday, May 17, 11:00 AM - 12:30 PM**

Regina Maria 2, InterContinental, Ground floor

Chair: Jamshed Iqbal (University of Jyväskylä)

Discussant 1: Michaela Rankin (Monash Business School, Monash University)

Discussant 2: Claudia Imperatore (Bocconi University)

SUBSIDIARY DISTANCES, INTERNAL INFORMATION QUALITY, AND THE MODERATING ROLE OF ACCOUNTANTS

Niklas Graumann (Hamburg University), Kerstin Lopatta (Hamburg University), Thomas Tammen (Hamburg University), Sebastian Tideman (Syracuse University)

GV_RF09 Accounting and Governance - Research forum **Friday, May 17, 11:00 AM - 12:30 PM**

Vivaldi 2, InterContinental, First floor

Chair: Niklas Meyer (Vrije Universiteit Amsterdam)

MONITOR OR ENABLER? NARCISSISTIC AUDIT COMMITTEE CHAIRS AND FIRMS' TAX AGGRESSIVENESS: A UK PERSPECTIVE

Jinghan Guan (University of Southampton), Alaa Zalata (Southampton University), Pingli Li (University of Southampton)

PARADISE CEOS AND TAX AGGRESSIVENESS

Tiffany Thng (University College Dublin), Nikolaos Antypas (ICMA Centre, University of Reading), Kevin Ow Yong (Singapore Institute of Technology)

THE INFLUENCE OF BOARD-LEVEL AND COUNTRY LEVEL CHARACTERISTICS ON VOLUNTARY TAX DISCLOSURES BY EU LISTED FIRMS

Michiel Van Roy (University of Antwerp), Ann Jorissen (University of Antwerp), Leo van der Tas (Tilburg University)

CORPORATE STRUCTURE, TAX HAVENS, AND CREDIT RATING

Sophia H.T. Liu (National Taiwan University), Audrey Wenhsin Hsu (National Taiwan University)

PRESS COVERAGE OF CORPORATE TAX & ACCOUNTING VIOLATIONS: (WHEN) DOES THE PRESS CARE?

Sebastian Hinder (Paderborn University), Jens Müller (Paderborn University), Johannes Voget (University of Mannheim)

HI_RF01 History - Research forum **Friday, May 17, 11:00 AM - 12:30 PM**

Taygete, Radisson Blu, Mezzanine

Chair: Josef Baumüller (Vienna University of Technology)

FOR YOUR OWN SAFETY: ACCOUNTING FOR BIOPOWER AND INFORMATION DURING THE SPANISH FLU PANDEMIC IN THE MUNICIPALITY OF MONZA

Andrea Fontanella (University of Pisa), Alessandro Paolo Rigamonti (University of Pisa)

THE US INFLUENCE AND CULTURAL LEGACIES IN POST-WAR JAPANESE ACCOUNTING

Orie Miyazawa (University of Kent)

A LIGHTING ON THE USES AND FUNCTIONS OF ACCOUNTING BY USING FLICHY'S FRAMEWORK

Mohamed Ali Dakkam (University of Lorraine)

ACCOUNTING AND FEMINISM. TERESA DE CARTAGENA (+ CA. 1480) A MOTHER FOR ACCOUNTING?
María Uribe-Bohorquez (Pontificia Universidad Javeriana), Germán Gamero Igea (Universidad de Burgos)

POST-COMMUNIST MARKETS AS HETEROTOPIAS: USAID ROLE IN PREPARING ACCOUNTING REFORMS
Raluca Sandu (SKEMA Business School - Université Côte d'Azur), Laurence Ferry (Durham University)

IC_PS06 Interdisciplinary /Critical - Parallel session Friday, May 17, 11:00 AM - 12:30 PM

Electra 1, Radisson Blu, Mezzanine

Chair: Dominic Detzen (Vrije Universiteit Amsterdam)

“DELIVERING” PERFORMANCE: THE CAPITAL MARKET FRAMING OF FINANCIAL NUMBERS FROM A PREPARER PERSPECTIVE

Per Ahblom (London School of Economics and Political Sciences), Ebba Sjögren (Stockholm School of Economics)

THE EFFECTS OF DECOUPLING FINANCIAL AND TAX REPORTING ON EARNINGS QUALITY

Fabio da Costa (University of Iowa), Anne Ehinger (Florida State University), Wolfgang Schultze (University of Augsburg), **Sam Tiras** (Kelley School of Business - Indiana University - Indianapolis)

ACCOUNTING AS REVERBERATION: THE CASE OF ACCOUNTING FOR IMPACT IN AN NGO CONTEXT

Jacob Reilley (University of Groningen), Jaromir Junne (Hamburg Helmut Schmidt University - University of the Federal Armed Forces), **Lukas Loehlein** (WHU - Otto Beisheim School of Management), Tommaso Palermo (LSE - The London School of Economics and Political Science)

IC_RF04 Interdisciplinary /Critical - Research forum Friday, May 17, 11:00 AM - 12:30 PM

Caleano 2, Radisson Blu, Mezzanine

Chair: Carlos Ramirez (ESSEC Business School)

ACCOUNTING GLOCALIZATION: TOWARDS A NEW FRAMEWORK FOR UNDERSTANDING INTERNATIONAL FINANCIAL REPORTING PRACTICE

Ion Ionașcu (Bucharest University of Economic Studies), **Mihaela Ionașcu** (Bucharest University of Economic Studies), Marian Săcărin (Bucharest University of Economic Studies), Mihaela Minu (Bucharest University of Economic Studies)

IMPACT OF INTERNATIONAL SANCTIONS ON MNES' STRATEGIES AND PERFORMANCE: APPLICATION OF FINANCIAL ACCOUNTING AS A METHOD THEORY

Olga Golubeva (Stockholm Business School, Stockholm University), Tony Fang (Stockholm Business School, Stockholm University)

THE CFOS, REGULATORS OF FINANCIALIZATION

Marie Redon (IESEG School of Management), Nicolas Berland (Paris-Dauphine University, PSL)

AN ANALYSIS OF DRIVERS OF INTERNATIONALIZATION OF JAPANESE STANDARDS IN THE MID-2000S: FROM THE PERSPECTIVE OF INCREMENTAL INSTITUTIONAL CHANGE

Ogata Kensuke (Osaka Metropolitan University)

IS_RF02 Accounting and Information Systems - Research forum Friday, May 17, 11:00 AM - 12:30 PM

Mozart 1, InterContinental, First floor

Chair: Maciej Tuskiewicz (University of Economics in Katowice)

WILLINGNESS OF MANAGERS TO USE SELF-SERVICE BUSINESS INTELLIGENCE TOOLS IN SMALL AND MEDIUM-SIZED ENTERPRISES – AN EXPERIMENTAL INVESTIGATION

Mike Schulze (CBS International Business School), Helen Horneck (CBS International Business School)

UNDERSTANDING GENDER DIFFERENCES IN DIGITAL READINESS DURING DIGITAL TRANSFORMATION IN ACCOUNTING FUNCTIONS: ACCOUNTING PROFESSIONALS' PERSPECTIVE

Benjamin Lee (Singapore Management University), Clarence Goh (Singapore Management University), Poh-Sun Seow (Singapore Management University), Gary Pan (Singapore Management University)

CROSS-PLATFORM COMMENSURATION AND PROCESSES OF TRUST FORMATION: EVIDENCE FROM THE FILM INDUSTRY

Christos Begkos (The University of Manchester), Zakky Pratama (University of Manchester), Matteo Ronzani (University of Edinburgh), Katerina Antonopoulou (University of Liverpool)

MA_PS10 Management Accounting - Parallel session Friday, May 17, 11:00 AM - 12:30 PM

Enescu 3, InterContinental, First floor

Chair: Sebastian Firk (University of Groningen)

DON'T GET TRIPPED UP: HURDLES AND LIMITS TO BONUS CONTRACT PAYOUTS

Melissa Martin (University of Illinois at Chicago), Andrea Pawliczek (University of Colorado Boulder)

PERFORMANCE SHORTFALLS AND CUSTOMER RELATIONSHIP STABILITY: THE MODERATING ROLE OF CORPORATE IMAGE AND COMPETITIVE POWER

Long Zhang (Xi'an Jiaotong University), Hui Liu (Northwestern Polytechnical University), Junrui Zhang (School of Management, Xi'an Jiaotong University)

PEER GROUP COMPARISONS AND PAY SPILLOVERS IN THE CEO LABOR MARKET

Michael Paz (Cornell University), Christopher Boone (University of Massachusetts - Amherst)

MA_PSD04 Management Accounting - Parallel session with discussant Friday, May 17, 11:00 AM - 12:30 PM

Enescu 2, InterContinental, First floor

Chair: Guanlin (Gary) Wang (University of Bristol)

Discussant 1: Tomohisa Kitada (Kindai University)

BEING DISHONEST TO FEEL BETTER: HOW INTOLERANCE OF UNCERTAINTY AND SUPERVISOR'S LACK OF CONSISTENCY JOINTLY AFFECT PERFORMANCE MISREPORTING

Sabra Khajehnejad (KU Leuven), Marwan Sinaceur (ESSEC Business School), Amit Kumar (Warwick Business School)

MA_RF08 Management Accounting - Research forum Friday, May 17, 11:00 AM - 12:30 PM

Vivaldi 1, InterContinental, First floor

Chair: Hwei Wang (University of Maryland Eastern Shore)

THE "DEFLECT EFFECT" - THE EFFECTS OF EVENT FORESEEABILITY, EMPLOYEE CAUSAL ATTRIBUTION, AND SUPERVISORS' EMPATHY LEVELS ON EX-POST DISCRETIONARY ADJUSTMENT DECISIONS

Joanna Andrejkw (The University of Western Ontario), Kevin Veenstra (McMaster University)

INCENTIVE SCHEME AND THE TIMING TO INTRODUCE FLEXIBILITY ON EMPLOYEE LEARNING

Yuelong (Frank) Ma (The University of Auckland), Stijn Masschelein (The University of Western Australia)

GUIDING EMPLOYEE WHISTLEBLOWERS' MORAL COMPASS THROUGH FINANCIAL INCENTIVES: THE MODERATING ROLE OF SYSTEMATIC AUDITS

Dwight Waeye (Ghent University), Sophie Maussen (Ghent University)

PERFORMANCE EVALUATION GUIDELINES IN SUBJECTIVE PERFORMANCE EVALUATION

Razvan Ghita (University of Southern Denmark), **Andreas Ostermaier** (University of Southern Denmark)

IT'S A DIRTY JOB, BUT SOMEONE HAS TO DO IT: THE ROLE OF SYMBOLIC REWARDS AND PERFORMANCE
TRANSPARENCY IN TASK ASSIGNMENT DECISIONS OF MANAGERS

Anil Kshatriya (ESSEC Business School), Victor Maas (University of Amsterdam)

PSNP_PS02 PSNP - Parallel session Friday, May 17, 11:00 AM - 12:30 PM

Brahms, InterContinental, First floor

Chair: Claudio Columbano (Università degli Studi Roma Tre)

RED TAPE RELATING TO AUTOMATION OF PUBLIC SECTOR ACCOUNTING REPORTING

Tomi Rajala (NHH Norwegian School of Economics)

COMMENSURATION AND DE-COMMENSURATION WORK IN THE EVALUATION OF MUSEUMS

Simone Napolitano (University of Bologna), **Paolo Ferri** (Università di Bologna), Chiara De Leo (University of Bologna)

THE EMOTIONAL POWER OF ACCOUNTS DURING WAR TIME

Valeriia Melnyk (Nord University), Olga Iermolenko (Nord University Business School)

SEE_PS14 SEE - Parallel session Friday, May 17, 11:00 AM - 12:30 PM

Jupiter, Radisson Park Inn, Upper floor

Chair: Cristiana Parisi (Copenhagen Business School)

ORGANISATIONAL NARRATIVES, MULTILINGUAL REPORTING, AND TRANSLATION: PARALLEL ACCOUNTS,
PARALLEL ACCOUNTABILITIES?

Jenni Laaksonen (Tampere University), Matias Laine (Tampere University)

THE POLITICAL ECONOMY IN THE EUROPEAN PARLIAMENT

Fabian Albrecht (University of Bremen), Jochen Zimmermann (University of Bremen)

ACCOUNTING FOR ENVIRONMENT. HOW DO TEMPERED RADICALS NAVIGATE ORGANIZATIONAL HYPOCRISY?

Madalina Solcanu (University of Québec in Montréal), Samuel Sponem (HEC Montréal)

SEE_PS15 SEE - Parallel session Friday, May 17, 11:00 AM - 12:30 PM

Electra 2, Radisson Blu, Mezzanine

Chair: Lisa Ricci (Simon Fraser University)

NUDGING CORPORATE INVESTMENT DECISIONS TOWARDS SUSTAINABILITY – CAN CORPORATE INVESTMENT
DECISIONS BE INFLUENCED BY HOW CO2 INFORMATION IS PRESENTED?

Tom Gubini (Ruhr University Bochum), Jennifer Zeidler (Ruhr University Bochum)

CAN GREENHOUSE GAS DISCLOSURE BIAS INVESTOR DECISIONS? EXPERIMENTAL EVIDENCE ON A NET ZERO
FALLACY.

Marco Meier (University of Duisburg-Essen), Christian Friedrich (University of Mannheim)

TARGET DIFFICULTY AND NET ZERO TRANSITION DISCLOSURES

Shah Md Taha Islam (Monash University), Michaela Rankin (Monash Business School, Monash University), Mehdi Khedmati (Department of Accounting, Monash Business School, Monash University)

SEE_PSD04 SEE - Parallel session with discussant Friday, May 17, 11:00 AM - 12:30 PM

Atlas 2, Radisson Blu, Mezzanine

Chair: Jiawei Lu (Lausanne University / HEC Lausanne)

Discussant 1: Irene Herremans (University of Calgary)

Discussant 2: Sebastian Tideman (Syracuse University)

FINANCIAL INNOVATION VIA SUSTAINABLE LENDING

Anya Kleymenova (Board of Governors of the Federal Reserve System), Xi Li (The London School of Economics and Political Science), Yinan Li (London School of Economics)

THE EXTENT AND FORM OF ENVIRONMENTAL DISCLOSURES IN CONFERENCE CALLS – EVIDENCE FROM AUDIO AND TEXTUAL ANALYSES

Jonas Ewertz (Ruhr University Bochum), Jordi Geuken (Ruhr-Universität Bochum), Matthias Nienaber (Ruhr-Universität Bochum)

SEE_RF13 SEE - Research forum Friday, May 17, 11:00 AM - 12:30 PM

Alcyone 2, Radisson Blu, Mezzanine

Chair: Blerita Korca (University of Bamberg)

NON-FINANCIAL DISCLOSURE IN VOLUNTARY AND MANDATORY REGIMES: ITALIAN EVIDENCE OF REPORTING COEXISTENCE AND DISCLOSURE SIMILARITY

Marisa Agostini (Ca' Foscari University of Venice), Ericka Costa (Università degli Studi di Trento), Blerita Korca (University of Bamberg), Matteo Fuoli (University of Birmingham)

THE LINK BETWEEN TONE AND PERFORMANCE OF CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE IN A MANDATORY SETTING: EVIDENCE FROM ITALY

Valentina Beretta (University of Pavia), Maria Chiara Demartini (Università degli Studi di Pavia), Sara Trucco (UNINT)

INFORMATIVE VALUE OF NON-FINANCIAL REPORTS AND THE IMPACT OF COUNTRY-SPECIFIC NFRD IMPLEMENTATION

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

SUSTAINABILITY AND FIRM PERFORMANCE IN EUROPE AND ASIA: A COMPREHENSIVE LITERATURE REVIEW

Gregory Wegmann (University of Burgundy), Kanitsorn Terdpaopong (Rangsit University, Faculty of Accountancy)

THE IMPACT OF CSR REPORTING REGULATION ON TEXTUAL CHARACTERISTICS: EVIDENCE FROM THE EUROPEAN UNION'S NON-FINANCIAL REPORTING DIRECTIVE

Aaron Kasischke (University of Bamberg), Brigitte Eierle (University of Bamberg), Stephan Küster (Freie Universität Berlin)

SEE_RF14 SEE - Research forum Friday, May 17, 11:00 AM - 12:30 PM

Saturn, Radisson Park Inn, Upper floor

Chair: Naomi Soderstrom (University of Melbourne)

DO CEOS' POLITICAL IDEOLOGIES MATTER FOR CLIMATE DISCLOSURES?

Diana Castro-Herrera (University of Navarra), Marta Alonso (University of Navarra), Walid Ben Amar (University of Ottawa)

EXTREME WEATHER EVENTS AND ESG DECOUPLING

Qiaoye Yu (University of Oxford)

THE IMPACT OF CLIMATE RISKS ON ENTERPRISE VALUE UNDER THE NEW IFRS SUSTAINABILITY FRAMEWORK

Susanne Leitner-Hanetseder (University of Applied Sciences Austria), Othmar Lehner (Hanken School of Economics, Helsinki, Finland), Stefan Fink (University of Applied Sciences Austria), Nikolett Gyürki (Hanken School of Economics), Arawela Sovola (Hanken School of Economics)

CLIMATE REPORTING BY THE UK COMPANIES: APPLICATION OF MACHINE LEARNING MODEL

Daniel González Cortés (Neoma Business School), **Saeed Akbar** (The University of Bradford), Monomita Nandy

(Brunel University), Suman Lodh (Kingston University)

THE IMPACT OF CLIMATE RISK ON CORPORATE CASH HOLDINGS

Zhen Huang (Northwestern Polytechnical University), **Nan Yu** (Northwestern Polytechnical University)

SEE_RF15 SEE - Research forum Friday, May 17, 11:00 AM - 12:30 PM

Neptun, Radisson Park Inn, Upper floor

Chair: Mahmoud Marzouk (University of Leicester)

FRENCH PAY RATIO DISCLOSURE: CONSUMER EXPOSURE AND TRANSPARENCY

Victor Schauer (Ludwig-Maximilian University of Munich)

MEDIA DISCLOSURE UNVEILS: REALISING BENEFITS OF SOCIAL INVESTMENTS IN M&A IS A QUESTION OF BALANCING SHAREHOLDER AND STAKEHOLDER INTERESTS

Alexander Sigg (University of St. Gallen), Thomas Berndt (University of St. Gallen)

CYBER SECURITY, CRIME AND RISKS DISCLOSURE: A LITERATURE REVIEW FOR THEORY AND PRACTICE

Michael Murgolo (LIUC - Cattaneo University), Patrizia Tettamanzi (LIUC, Cattaneo University - Castellanza), Laura Schaffner (University of Strasbourg)

CIRCULAR ECONOMY DISCLOSURE IN THE AUTOMOTIVE SECTOR - ARE WE READY TO MEET CSR REQUIREMENTS?

Justyna Fijalkowska (University of Social Sciences in Łódź), **Dominika Hadro** (Wrocław University of Economics and Business), Silvana Secinaro (University of Turin), Davide Calandra (University of Turin), Michele Oppioli (University of Turin - Department of management)

WHEN GREEN TURNS RED: CORPORATE ENVIRONMENTAL IRRESPONSIBILITY, FIRM-LEVEL GOVERNANCE AND TAKEOVER PERFORMANCE IN AN EMERGING MARKET

Nazim Hussain (University of Groningen)

TX_PS06 Taxation - Parallel session Friday, May 17, 11:00 AM - 12:30 PM

Regina Maria 1, InterContinental, Ground floor

Chair: Rainer Niemann (University of Graz)

INCOME TAX OVER-WITHHOLDING: IMPLICATIONS FOR STOCK INVESTMENTS

Novia Chen (University of Houston), **Jungbae Kim** (Singapore Management University), Ben Lourie (University of California, Irvine), Chenqi Zhu (UC Irvine)

'WILL YOU MARRY ME...IN DECEMBER?' TAX-INDUCED WEDDING DATE SHIFTING AND MISMATCHING IN LONG-TERM RELATIONSHIPS

Drahomir Klimsa (European University Viadrina), Kerstin Roeder (University of Augsburg), Robert Ullmann (University of Augsburg)

SHOW ME YOUR NUMBERS, PLEASE. THE IMPACT OF CORPORATE TAX DISCLOSURE ON M&A ACTIVITY

Mario Rieger (University of Augsburg), Robert Ullmann (University of Augsburg)

TX_RF04 Taxation - Research forum Friday, May 17, 11:00 AM - 12:30 PM

Mozart 2, InterContinental, First floor

Chair: Marius Weiss (University of Erlangen-Nürnberg)

MARKET REACTIONS TO THE ENERGY WINDFALL TAX IN THE UNITED KINGDOM

Raffael Speitmann (European Commission, Joint Research Centre - JRC-Seville), Arthur Stenzel (University of St. Gallen), **Yuchen Wu** (Ludwig-Maximilian University of Munich)

HOW DO TAX DISCLOSURES AFFECT PRIVATE FIRMS? AN EXAMINATION OF TAX UNCERTAINTY DISCLOSURE AND CORPORATE INVESTMENT DELAY

Nathan Goldman (North Carolina State University), Devendra Kale (University of Rhode Island), Gil Sadka (University of Texas at Dallas)

DETERMINANTS OF VOLUNTARY TAX DISCLOSURES AND CONSEQUENCES FOR THE VALUE RELEVANCE OF TAX POSITIONS UNDER IFRS

Sylvia Auer (Vienna University of Economics and Business)

THE TAX TRANSPARENCY GAME – EFFECTS OF INFORMATION EXCHANGE AND TAX COMPETITION ON TAX DISCLOSURE AND AUDITING DECISIONS

Regina Ortmann (Paderborn University)

AU_PS15 Auditing - Parallel session Friday, May 17, 2:00 PM - 3:30 PM

Merope 2, Radisson Blu, Mezzanine

Chair: Diane Breesch (Vrije Universiteit Brussel)

THE IMPACT OF THE NUMBER OF AUDITORS AND AN AUDITOR'S NUMBER OF CLIENTS ON AUDIT FEES: FROM A COST-BASED COMPETITION PERSPECTIVE

Ling Chu (Wilfrid Laurier University)

PERSISTENT FEE EFFECTS OF AUDITOR SWITCHES

Christian Friedrich (University of Mannheim), Sebastian Kronenberger (University of Mannheim)

THE IMPACT OF U.S. CRITICAL AUDIT MATTER DISCLOSURE ON FIRMS' CREDIT RATINGS

Atm Karim (Queen's University Belfast), Mohamed Elsayed (Queen's University Belfast)

AU_PSD03 Auditing - Parallel session with discussant Friday, May 17, 2:00 PM - 3:30 PM

Regina Maria 1, InterContinental, Ground floor

Chair: Al (Aloke) Ghosh (University of North Carolina - Charlotte)

Discussant 1: Gilad Livne (Queen Mary University of London)

Discussant 2: Kris Hardies (University of Antwerp)

MATCHING AUDIT PARTNERS WITH CLIENT FIRMS

Pauline Wu (The University of Warwick), **Dan Simunic** (Simon Fraser University and University of British Columbia)

PSYCHOLOGICAL DISTRESS AND AUDIT QUALITY: SENSITIVE REGISTER-BASED EVIDENCE FROM DENMARK

Sam Enemark (Aarhus University, School of Business and Social Sciences), Frank Thinggaard (Aarhus University), Niels Skipper (Aarhus University)

AU_RF09 Auditing - Research forum Friday, May 17, 2:00 PM - 3:30 PM

Alcyone 1, Radisson Blu, Mezzanine

Chair: Andreas Seebeck (Jacobs University Bremen)

HOW SUSTAINABILITY AUDITS IMPACT AUDIT EFFORT CHOICES

Martin Klosch (University of Graz), Anna Kasmanhuber (University of Graz)

THE EFFECT OF IDENTIFICATION WITH ESG ON PROFESSIONAL SKEPTICISM IN ESG AUDITS

Bart Dierynck (Tilburg University), **Lobke Weijers** (Tilburg University)

AUDITOR'S RISK ASSESSMENT, NEGATIVE ESG NEWS AND INSIDER TRADING

Hyorim Lee (Korea University Business School), Seok Woo Jeong (Korea University Business School)

ENHANCING SUSTAINABLE PROGRESS: AN ANALYSIS OF SUPREME AUDIT INSTITUTIONS' PERFORMANCE AUDITS AND INFORMATION DISCLOSURE PRACTICES

Ivan Dionisijev (Ss. Cyril and Methodius University in Skopje), **Zorica Bozhinovska Lazarevska** (Ss. Cyril and Methodius University), Marina Trpeska (University Ss. Cyril and Methodius in Skopje), Todor Tocev (Ss. Cyril and Methodius University in Skopje), Bojan Malchev (Ss. Cyril and Methodius University in Skopje), Atanasko Atanasovski (University Ss. Cyril and Methodius in Skopje)

ARE MATERIAL ESG ISSUES MAKING THEIR WAY INTO KEY AUDIT MATTERS? AN ANALYSIS OF COLOMBIAN COMPANIES

Viviana Narvaez Castillo (University of Cauca), Maria Garcia Benau (University of Valencia), Laura Sierra Garcia (University Pablo De Olavide, Seville), Nicolas Gambetta (Universidad ORT Uruguay)

FA_PS13 Financial Analysis - Parallel session Friday, May 17, 2:00 PM - 3:30 PM

Electra 2, Radisson Blu, Mezzanine

Chair: Harm Schuett (Tilburg University)

FIRM-LEVEL POLITICAL RISK AND STOCK PRICE CRASH RISK

Panagiotis Loukopoulos (University of Strathclyde, Strathclyde Business School), Georgios Loukopoulos (University of Sussex, Sussex Business School), Gonul Colak (University of Sussex Business School)

PRIVATE INFORMATION OF CENTRAL BANK AND FINANCIAL ANALYSTS

Xiaoyong Wu (University of Bristol), Wen Lin (Central University of Finance and Economics), **Yang Wang** (Lancaster University, Management School)

THE IMPACT OF (MENTAL) ACCOUNTING ON INVESTMENT DECISIONS

Jeppe Christoffersen (Copenhagen Business School), Thomas Plenborg (Copenhagen Business School)

FA_RF07 Financial Analysis - Research forum Friday, May 17, 2:00 PM - 3:30 PM

Caleano 2, Radisson Blu, Mezzanine

Chair: Stephan Küster (Freie Universität Berlin)

INFORMATION COMPLEXITY, TRUST, AND RETAIL INVESTORS

Ebrahim Bazrafshan (Umea University)

CREDIBILITY AND REPUTATION CONCERNS: EVIDENCE FROM X USERS

Louis Mangeney (IESEG School of Management)

ADVERSE SELECTION OF SHORT SELLING: EVIDENCE FROM A NATURAL EXPERIMENT

Baohua Xin (University of Toronto), Gang Wang (Shanghai University of Finance and Economics), Yonglei Wang (Balyasny Asset Management,)

REPUTATION, M&A ACQUISITIONS QUALITY AND EPONYMOUS FIRMS : A REVEALED PREFERENCE APPROACH

Sasson Bar-Yosef (Hebrew University of Jerusalem)

INFORMATIVE EARNINGS CALLS: WHAT EXPLAINS SHORT SELLING?

Matthies Hesse (Bremen University)

FR_PS20 Financial Reporting - Parallel session Friday, May 17, 2:00 PM - 3:30 PM

Atlas 2, Radisson Blu, Mezzanine

Chair: Mari Paananen (University of Gothenburg)

MAFIA ON THE MOVE: IMPLICATIONS FOR PEER-FIRMS' PERFORMANCE IN NON-TRADITIONAL TERRITORIES

Michele Fabrizi (University of Padova), Elisabetta Ipino (Seattle University), Antonio Parbonetti (University of Padova), **Francesco Ambrosini** (University of Padua)

THE SPILLOVER EFFECTS OF ENVIRONMENTAL LAWSUITS ON INDUSTRY PEERS

Xia Chen (Singapore Management University)

DISTRIBUTION OF RISK INFORMATION AMONG INDUSTRY PEERS AND THE INFORMATIVENESS OF TEXTUAL RISK DISCLOSURES

Amin Tavakkolnia (KU Leuven), Dieter Smeulders (KU Leuven)

FR_PS21 Financial Reporting - Parallel session Friday, May 17, 2:00 PM - 3:30 PM

Maia, Radisson Blu, Mezzanine

Chair: Martin Hoogendoor (Erasmus University Rotterdam)

IP DISCLOSURE UNDER IP LITIGATION

Alexander Liss (University of Paderborn)

INFORMATIONAL AND CUSHIONING PROPERTIES OF CONSERVATIVE BALANCE SHEETS: A STUDY OF CRISES RESILIENCE

Akram Khalilov (BI Norwegian Business School)

PRIVATE COMMUNICATION WITH EXTERNAL STAKEHOLDERS - A STRUCTURED LITERATURE REVIEW

Olga Grzybek (University of Economics in Katowice), **Mirela Nichita** (Bucharest University of Economic Studies)

FR_RF14 Financial Reporting - Research forum Friday, May 17, 2:00 PM - 3:30 PM

Taygete, Radisson Blu, Mezzanine

Chair: Millicent Chang (University of Wollongong)

THE EFFECT OF IFRS 9 ON COMPARABILITY

Joana Fontes (UCP - Catolica Lisbon School of Business & Economics)

BENEFITS AND CONSEQUENCES OF CECL ADOPTION DURING COVID-19

Xiaoran (Jason) Jia (Wilfrid Laurier University), Kiridaran Kanagaretnam (Schulich School of Business), Haoyu Zhang (Schulich School of Business)

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)

WHY DOES CREDIT MATTER? THE BOND MARKET RESPONSE TO BROKEN COMMITMENT IN TIMELY ANNUAL REPORT DISCLOSURE

Zeyong Cao (Xi'an Jiaotong University), Junrui Zhang (Xi'an Jiaotong University), Xintong Ji (Xi'an Jiaotong University)

IFRS 9 AND IAS 39 HEDGE ACCOUNTING AND ITS EFFECTS ON EARNINGS AND STOCK RETURN VOLATILITY: EVIDENCE FROM THE UK

Lenka Ciperova (Prague University of Economics and Business)

FR_RF15 Financial Reporting - Research forum Friday, May 17, 2:00 PM - 3:30 PM

Caleano 1, Radisson Blu, Mezzanine

Chair: Christine Gertung (University of Mainz)

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

Christine Gertung (University of Mainz)

EARLY EVIDENCE ON THE ADOPTION OF FRS 102 IN THE UK: AN EXPLORATORY STUDY OF ACCOUNTANTS' AND AUDITORS' PERCEPTIONS.

Sonila Gkorou (University of Hertfordshire), Robin Jarvis (Brunel University London), Evisa Mitrou (Queen Mary University of London)

HOW DO GLOBAL CRISES IMPACT ACCOUNTING REGULATION? 2008 FINANCIAL CRISIS AND COVID-19 IN THE EUROPEAN IFRS REGULATORY SPACE

Alberto Quagli (University of Genova), **Paola Ramassa** (University of Genova), Marco Venuti (Università Roma III)

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Jaroslav Wagner (Prague University of Economics and Business), **Ladislava Volková** (Prague University of Economics and Business)

AN ACCOUNTING MODEL TO RECOGNIZE INTERNALLY GENERATED GOODWILL WITHIN THE FINANCIAL STATEMENTS

Roberto Aprile (University of Bergamo), David Alexander (University of Birmingham)

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Regina Maria 2, InterContinental, Ground floor

Chair: Zhenyang Shi (BI Norwegian Business School)

REGULATORY FLEXIBILITY IN SAY-ON-PAY VOTING FREQUENCY AND RESPONSES OF MARKET PARTICIPANTS

Xucheng Shi (ESSEC Business School), Han WU (hec Paris), Hong Cai (EDC Paris)

THE DISCLOSURE OF COMPLIANCE ACTIVITIES AND ITS INFLUENCE ON THE FIRM VALUE, FIRM PERFORMANCE AND FIRM RISK

Aline Luick (University of Freiburg), Jan-Hendrik Meier (Kiel University of Applied Sciences), Marcus Bravidor (Heinrich Heine University Duesseldorf)

DOES EMPLOYER'S OWNERSHIP MATTER FOR ANALYST'S EARNING FORECAST ACCURACY?

Yifei (Viola) Miao (Monash University)

GV_PS11 Accounting and Governance - Parallel session Friday, May 17, 2:00 PM - 3:30 PM

Enescu 1, InterContinental, First floor

Chair: Jan Hennig (University of Groningen)

DO CORPORATE INSIDERS RESPOND TO DECLINES IN SEC SCRUTINY WITH AN INCREASE IN PROFITABLE INSIDER TRADING?

Daniel Bens (INSEAD), Gavin Cassar (INSEAD), **Ying Huang** (INSEAD), Thomas Keusch (INSEAD)

INSIDER TRADING BEFORE PEER FIRMS' M&A ANNOUNCEMENTS

Yao Zhang (Tongji University), Kai Wai Hui (University of Hong Kong), Xu Li (The University of Hong Kong), You Xu (Zhongnan University of Economics and Law)

PRODUCT MARKET NETWORKS AND THE TAKE-UP OF GOVERNMENT PROGRAMS

Carmine Pizzo (Lancaster University, Management School), Kalash Jain (Columbia University)

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Chair: Bianca Beyer (Aalto University School of Business)

THE GLORY OF FAMILY: HOW DO CLANS INFLUENCE CSR PERFORMANCE OF FAMILY FIRMS?

Zeyue Huang (School of Economics and Management, Southeast University), **Xue Li** (School of Management,

Shandong University), Chong Ning (School of Management, Shandong University)

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Sudipta Bose (The University of Newcastle), Kumar Biswas (University of Wollongong), Muhammad Ali (La Trobe University), **Amitav Saha** (University of Notre Dame)

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Zeenat Murtaza (Queen Mary University of London), Androniki Triantafylli (Queen Mary, University of London), Georgios Kavetsos (Queen Mary University of London)

IN THE HAND OF THE FAMILY: MANAGEMENT PRACTICES AND PERCEIVED JOB QUALITY

Stefanie Ehmman (Tuebingen University), Patrick Kampkoetter (Tuebingen University), Julian Wenzel (University of Tübingen), Stefanie Wolter (Institute for Employment Research (IAB))

THE EFFECTS OF FAMILY ENTRENCHMENT AND BOARD INDEPENDENCE ON CEO TURNOVER

Claudia Frisenna (University of Catania), Davide Rizzotti (University of Catania)

IC_RF05 Interdisciplinary /Critical - Research forum Friday, May 17, 2:00 PM - 3:30 PM

Mozart 2, InterContinental, First floor

Chair: René Orij (Nyenrode Business University)

EXPLORING THE IMPACT OF REBRANDING ANNOUNCEMENTS ON BANK LOAN CONTRACTING

Karen Lai (Shenzhen Audencia Financial Technology Institute, Shenzhen University), Ferdinand Gul (University of Sunshine Coast), Kwok Tong Samuel Cheung (Deakin University)

ARE FAMILY BUSINESSES STRATEGICALLY INNOVATION-ORIENTED?

Kriengkrai Boonlert-U-Thai (Chulalongkorn University)

DISRUPTION IN THE MARKET FOR INFORMATION: MIFID II AND INVESTOR RELATIONS

Mark Aleksanyan (University of Glasgow), Subhash Abhayawansa (Swinburne University of Technology), Kenneth Lee (Loughborough University)

POSITIVE EXTERNALITIES OF SOCIAL CAPITAL ALONG THE SUPPLY CHAIN: EVIDENCE FROM THE COST OF DEBT

Yuyan Guan (NBS- Accounting), Xing Li (Xi'an Jiaotong University), Gerald Lobo (University of Houston), Haibin Wu (City University of Hong Kong)

MA_PS11 Management Accounting - Parallel session Friday, May 17, 2:00 PM - 3:30 PM

Enescu 2, InterContinental, First floor

Chair: Kai Bauch (RPTU Kaiserslautern-Landau)

CEO POLITICAL IDEOLOGY AND COMPENSATION FOR INNOVATION PERFORMANCE

Kyeongmin Kim (Korea University), Jinbae Kim (Korea University)

THE INFLUENCE OF MANAGEMENT CONTROL SYSTEMS ON PRODUCT INNOVATION: THE DECISION-SUPPORTING ROLE OF BUSINESS UNIT CONTROLLERS

Tomohisa Kitada (Kindai University), Takehisa Kajiwaru (Kobe University)

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Chair: Mark Anderson (University of Calgary)

CUSTOMER-BASED TRUST AND COST STRUCTURE: EVIDENCE FROM A QUASI-NATURAL EXPERIMENT IN CHINA

Jian Sun (Central University of Finance and Economics), **Chaoying Li** (Central University of Finance and Economics)

THE EFFECT OF COST ELASTICITY CHOICE ON LOSS REVERSAL

Edmond Tapero (Tel Aviv University), Dan Weiss (Tel Aviv University)

STRATEGIC IMPORTANCE AND TARGET DIFFICULTY

Konstantin Gruen (Vienna University of Economics and Business), Isabella Grabner (WU Vienna University of Economics and Business), Christoph Feichter (Vienna University of Economics and Business)

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Chair: Iryna Berova Alves (ISCAL - Lisbon Institute of Accounting & Administration)

MANAGEMENT CONTROL SYSTEMS FOR PROCESS ORIENTATION: THE ROLE OF DIAGNOSTIC, INTERACTIVE AND CULTURAL CONTROLS

Markus Brenner (EBS Universität für Wirtschaft und Recht GmbH, EBS Business School), Andreas Wald (University of Agder), Ronald Gleich (Frankfurt School of Finance & Management)

EXPLORING INNOVATION ACROSS ORGANIZATIONS: THE ROLE OF CONTRACTS AND MANAGEMENT CONTROLS

Mario Daniele (Università Cattolica di Milano), Ariela Caglio (Bocconi University), Angelo Ditillo (Bocconi University)

PERFORMANCE MANAGEMENT, TRUST AND PERFORMANCE: SURVEY EVIDENCE FROM HEALTHCARE ORGANIZATIONS

Hilco van Elten (VU Amsterdam), Berend van der Kolk (VU Amsterdam)

BIG FIVE PERSONALITY TRAITS AND MANAGEMENT CONTROL: LOOKING FOR A CONNECTION

Maria Luisa Cotana (University of Perugia), Fabio Santini (University of Perugia), Francesca Pierri (University of Perugia)

NECESSITY IS THE MOTHER OF INVENTION. EARNINGS BENCHMARKS, BRICOLAGE AND CONTROL SYSTEMS IN STARTUPS

Jacobo Gomez Conde (Universidad Autonoma de Madrid)

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Atlas 1, Radisson Blu, Mezzanine

Chair: Benita Gullkvist (University of Vaasa)

GREENWASHING: RESEARCH AND NEW DIRECTIONS

Alexander Schwenk (Ludwig-Maximilian University of Munich)

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Muhammad Azizul Islam (University of Aberdeen), **Frank Schiemann** (University of Bamberg), Chris Van Staden (Auckland University of Technology)

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Chair: Emma-Riikka Myllymäki (Audencia Business School)

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Xu Wang (Queensland University of Technology), Qing Yang (School of Economics and Management, Wuhan University, China), **Ellie Chapple** (QUT Business School)

GREEN SUPPLIER SELECTION AND VOLUNTARY DISCLOSURE UNDER MARKET COMPETITION

Lisa Walcher (University of Graz), Theresa Wittreich (University of Graz)

USING CONTRACTS TO SIGNAL COMMITMENT? EVIDENCE FROM CLIMATE PLEDGES

Ann-Kristin Grosskopf (Ludwig-Maximilian University of Munich), Victor Hugo Sehn (Ludwig-Maximilian University of Munich)

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Alcyone 2, Radisson Blu, Mezzanine

Chair: Madalina Solcanu (University of Québec in Montréal)

HOW ISOMORPHIC WAS THE REACTION OF THE RETAIL BANKING SECTOR REGARDING THE FINANCIAL SCANDAL OF ESPÍRITO SANTO GROUP?

Filomena Antunes Bras (University of Minho), José Santos (University of Minho)

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Najib Bwanika (University of Rennes 1), Lionel Touchais (Graduate School of Business Administration, IGR-IAE de Rennes, University of Rennes I), Florence Depoers (Paris Nanterre University)

HYBRIDIZATION OF NONFINANCIAL AND FINANCIAL KPIs AT SIEMENS IN THE CONTEXT OF INSTITUTIONAL LOGICS

Jonas Albers (Friedrich-Alexander-Universitaet Erlangen-Nuernberg), Thomas Fischer (Friedrich-Alexander-University Erlangen-Nuremberg)

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Nicolas Gambetta (Universidad ORT Uruguay), Laura Sierra Garcia (University Pablo De Olavide, Seville), Maria A. Garcia-Benau (University of Valencia)

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Alisa Brink (Virginia Commonwealth University), Yelin Li (Seattle Pacific University)

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Roza Sagitova (School of Accounting, Economics and Finance, University of Portsmouth), Volodymyr Filippov (Odesa Polytechnic National University), Lidiia Voloshchuk (Odesa Polytechnic National University), Lisa Jack (University of Portsmouth)

CIRCULAR ECONOMY ACCOUNTING IN CITIES: A STRUCTURED LITERATURE REVIEW

Cristiana Parisi (Copenhagen Business School), Andrea Beye (Copenhagen Business School), John Dumay (Macquarie University)

THE E-LIABILITY METHOD: A USEFUL TOOL FOR SUSTAINABILITY MANAGEMENT CONTROL?

Otto A. Altenburger (University of Vienna), Josef Baumüller (Vienna University of Technology)

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Radu Marian (Babeş-Bolyai University)

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Valentina Toscano (Università degli Studi di Milano Bicocca), Michela Magliacani (Università degli Studi di Pavia), Stefano Santucci (Università degli Studi di Pavia)

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Cinthia Valle Ruiz (IESEG School of Management), Kenneth Klassen (University of Waterloo), Liisa De Simone (University of Texas at Austin)

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Xiao Liang (Nanjing Audit University), Xiaomeng Chen (Macquarie University)

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Kay Blaufus (Leibniz University Hannover), Caren Sureth-Sloane (Paderborn University), **Michael Milde** (Leibniz University Hannover), Ralf Maiterth (Humboldt University of Berlin), Hans-Peter Huber (Humboldt University of Berlin)

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CHANG	WOO-JIN	5/15/2024	3:30 PM	5:00 PM	AU_PS02	Merope 2, Radisson Blu, Mezzanine
CHANG	YU-TZU	5/15/2024	5:30 PM	7:00 PM	AU_RF02	Merope 1, Radisson Blu, Mezzanine
CHANG	HYE SUN	5/16/2024	9:00 AM	10:30 AM	FR_PS06	Regina Maria 2, InterContinental, Ground floor
CHANTZIARAS	ANTONIOS	5/16/2024	4:00 PM	5:30 PM	SEE_RF09	Caleano 1, Radisson Blu, Mezzanine
CHAPPLE	ELLIE	5/16/2024	11:00 AM	12:30 PM	GV_RF06	Venus, Radisson Park Inn, Upper floor
CHAPPLE	ELLIE	5/17/2024	2:00 PM	3:30 PM	SEE_PS17	Jupiter, Radisson Park Inn, Upper floor
CHARITOU	ANDREAS	5/17/2024	9:00 AM	10:30 AM	FA_RF06	Caleano 2, Radisson Blu, Mezzanine
CHEHIMI	MELINDA	5/16/2024	11:00 AM	12:30 PM	MA_RF05	Neptun, Radisson Park Inn, Upper floor
CHEN	TSUNG-KANG	5/15/2024	3:30 PM	5:00 PM	IS_PS01	Chopin, InterContinental, First floor
CHEN	CHANGLING	5/15/2024	3:30 PM	5:00 PM	FR_PS02	Atlas 2, Radisson Blu, Mezzanine
CHEN	NI-YUN	5/15/2024	5:30 PM	7:00 PM	FA_RF02	Mozart 2, InterContinental, First floor
CHEN	XIAOQI	5/16/2024	9:00 AM	10:30 AM	FR_PS07	Enescu 1, InterContinental, First floor
CHEN	YASHENG	5/16/2024	9:00 AM	10:30 AM	MA_RF04	Alcyone 1, Radisson Blu, Mezzanine
CHEN	KEVIN	5/16/2024	9:00 AM	10:30 AM	SEE_PS06	Merope 2, Radisson Blu, Mezzanine
CHEN	JASON	5/16/2024	2:00 PM	3:30 PM	SEE_RF07	Caleano 1, Radisson Blu, Mezzanine
CHEN	LI-YU	5/17/2024	9:00 AM	10:30 AM	FR_RF11	Neptun, Radisson Park Inn, Upper floor
CHEN	XIA	5/17/2024	2:00 PM	3:30 PM	FR_PS20	Atlas 2, Radisson Blu, Mezzanine
CHEUNG	KWOK TONG SAMUEL	5/15/2024	5:30 PM	7:00 PM	GV_RF03	Neptun, Radisson Park Inn, Upper floor
CHI	WUCHUN	5/16/2024	2:00 PM	3:30 PM	GV_RF07	Caleano 2, Radisson Blu, Mezzanine
CHIOREAN	RALUCA	5/16/2024	2:00 PM	3:30 PM	FR_RF07	Enescu 2, InterContinental, First floor
CHO	YOUNG JUN	5/16/2024	9:00 AM	10:30 AM	FA_PS05	Atlas 1, Radisson Blu, Mezzanine
CHO	JOE (JOONGHI)	5/16/2024	11:00 AM	12:30 PM	AU_RF04	Chopin, InterContinental, First floor
CHO	CHARLES	5/16/2024	2:00 PM	3:30 PM	SEE_PS10	Jupiter, Radisson Park Inn, Upper floor
CHOI	SUNHWA	5/15/2024	5:30 PM	7:00 PM	TX_PS03	Electra 1, Radisson Blu, Mezzanine
CHOI	GA-YOUNG	5/16/2024	11:00 AM	12:30 PM	TX_PSD02	Vivaldi 2, InterContinental, First floor
CHRISTOFFERSEN	JEPPE	5/17/2024	2:00 PM	3:30 PM	FA_PS13	Electra 2, Radisson Blu, Mezzanine
CHRZAN	SANDRA	5/16/2024	4:00 PM	5:30 PM	SEE_PS13	Jupiter, Radisson Park Inn, Upper floor
CHU	YU-FANG	5/17/2024	9:00 AM	10:30 AM	FR_RF11	Neptun, Radisson Park Inn, Upper floor
CHU	LING	5/17/2024	2:00 PM	3:30 PM	AU_PS15	Merope 2, Radisson Blu, Mezzanine
CHUI	ANDY CHUN WAI	5/17/2024	9:00 AM	10:30 AM	FR_PS17	Taygete, Radisson Blu, Mezzanine
CIESLAK	KATARZYNA	5/15/2024	3:30 PM	5:00 PM	SEE_RF01	Mozart 1, InterContinental, First floor
CIPEROVA	LENKA	5/17/2024	2:00 PM	3:30 PM	FR_RF14	Taygete, Radisson Blu, Mezzanine
CIRCA	CRISTINA	5/15/2024	3:30 PM	5:00 PM	ED_RF01	Maia, Radisson Blu, Mezzanine
CLATWORTHY	MARK	5/15/2024	5:30 PM	7:00 PM	FR_RF02	Enescu 1, InterContinental, First floor
COLAS	BAPTISTE	5/15/2024	5:30 PM	7:00 PM	FR_PS03	Atlas 2, Radisson Blu, Mezzanine

LAST NAME	FIRST NAME	SESSION DATE	START TIME	END TIME	SESSION NAME	ROOM
COLUMBANO	CLAUDIO	5/16/2024	2:00 PM	3:30 PM	HI_PS02	Merope 2, Radisson Blu, Mezzanine
CORAZZA	LAURA	5/15/2024	3:30 PM	5:00 PM	SEE_PS01	Enescu 3, InterContinental, First floor
CORDINA	RENZO	5/16/2024	4:00 PM	5:30 PM	GV_RF08	Caleano 2, Radisson Blu, Mezzanine
CORREA GARCIA	JAIME ANDRES	5/17/2024	9:00 AM	10:30 AM	SEE_RF12	Alcyone 2, Radisson Blu, Mezzanine
CORREA-MEJÍA	DIEGO	5/16/2024	4:00 PM	5:30 PM	SEE_PS13	Jupiter, Radisson Park Inn, Upper floor
COSTA	MABEL	5/15/2024	5:30 PM	7:00 PM	GV_RF04	Venus, Radisson Park Inn, Upper floor
COTANA	MARIA LUISA	5/17/2024	2:00 PM	3:30 PM	MA_RF09	Vivaldi 1, InterContinental, First floor
CREAN	ANDREA	5/16/2024	2:00 PM	3:30 PM	AU_PS08	Vivaldi 1, InterContinental, First floor
CUADRADO-BALLESTEROS	BEATRIZ	5/15/2024	5:30 PM	7:00 PM	PSNP_PS01	Alcyone 2, Radisson Blu, Mezzanine
CUDJOE	EUNICE YAA	5/16/2024	9:00 AM	10:30 AM	AU_PS04	Enescu 3, InterContinental, First floor
DAKKAM	MOHAMED ALI	5/17/2024	11:00 AM	12:30 PM	HI_RF01	Taygete, Radisson Blu, Mezzanine
DAL MASO	LORENZO	5/16/2024	9:00 AM	10:30 AM	MA_PS02	Electra 1, Radisson Blu, Mezzanine
DAMIANO	RODOLFO	5/16/2024	2:00 PM	3:30 PM	SEE_RF08	Venus, Radisson Park Inn, Upper floor
DANIELE	MARIO	5/17/2024	2:00 PM	3:30 PM	MA_RF09	Vivaldi 1, InterContinental, First floor
DANILUC	SORIN	5/15/2024	5:30 PM	7:00 PM	AU_RF02	Merope 1, Radisson Blu, Mezzanine
D'ARCY	ANNE	5/15/2024	5:30 PM	7:00 PM	FR_RF03	Alcyone 1, Radisson Blu, Mezzanine
DAS	SOMNATH	5/16/2024	2:00 PM	3:30 PM	FR_PS13	Enescu 1, InterContinental, First floor
DAVID	BASTIEN	5/16/2024	11:00 AM	12:30 PM	SEE_RF06	Caleano 2, Radisson Blu, Mezzanine
DE ALMEIDA	MARTA MALHEIRO	5/16/2024	2:00 PM	3:30 PM	PSNP_RF03	Brahms, InterContinental, First floor
DE INES ANTON	OMAR	5/16/2024	9:00 AM	10:30 AM	AU_PS04	Enescu 3, InterContinental, First floor
DE MUNNIK	WILMAR	5/16/2024	2:00 PM	3:30 PM	MA_PS06	Alcyone 1, Radisson Blu, Mezzanine
DE SANTANA JÚNIOR	JORGE LUIZ	5/16/2024	9:00 AM	10:30 AM	FA_PS05	Atlas 1, Radisson Blu, Mezzanine
DEKOSTER	KENNY	5/16/2024	4:00 PM	5:30 PM	TX_RF03	Saturn, Radisson Park Inn, Upper floor
DELFINO	GIANLUCA F.	5/15/2024	3:30 PM	5:00 PM	MA_PSD01	Enescu 2, InterContinental, First floor
DEMERS	ELIZABETH	5/16/2024	11:00 AM	12:30 PM	SEE_PS07	Atlas 2, Radisson Blu, Mezzanine
DEMIRAG	ISTEMI	5/16/2024	4:00 PM	5:30 PM	PSNP_RF04	Brahms, InterContinental, First floor
DENEUVE	EMELINE	5/15/2024	5:30 PM	7:00 PM	AU_PS03	Merope 2, Radisson Blu, Mezzanine
DENG	CLAIRE	5/16/2024	9:00 AM	10:30 AM	SEE_PS05	Merope 1, Radisson Blu, Mezzanine
DERICHS	DAVID	5/16/2024	2:00 PM	3:30 PM	MA_RF06	Neptun, Radisson Park Inn, Upper floor
DESHMUKH	ASHUTOSH	5/16/2024	9:00 AM	10:30 AM	AU_RF03	Chopin, InterContinental, First floor
DEWAELE	LILIANA	5/17/2024	9:00 AM	10:30 AM	MA_PS09	Vivaldi 1, InterContinental, First floor
DHULL	SUMIT	5/17/2024	11:00 AM	12:30 PM	AU_PS14	Merope 2, Radisson Blu, Mezzanine
DI MEO	FABRIZIO	5/15/2024	3:30 PM	5:00 PM	FR_RF01	Alcyone 1, Radisson Blu, Mezzanine
DIMITROPOULOS	PANAGIOTIS	5/16/2024	2:00 PM	3:30 PM	FR_RF08	Mozart 2, InterContinental, First floor
DING	RONG	5/16/2024	2:00 PM	3:30 PM	GV_RF07	Caleano 2, Radisson Blu, Mezzanine
DING	WENHONG	5/16/2024	2:00 PM	3:30 PM	GV_RF07	Caleano 2, Radisson Blu, Mezzanine
DINH	TAMI	5/16/2024	4:00 PM	5:30 PM	AU_PSD02	Vivaldi 2, InterContinental, First floor
DO	TRUC (PETER)	5/16/2024	4:00 PM	5:30 PM	FR_RF09	Mozart 1, InterContinental, First floor
DOBIJA	DOROTA	5/16/2024	9:00 AM	10:30 AM	SEE_RF03	Caleano 1, Radisson Blu, Mezzanine
DONKER	HAN	5/16/2024	9:00 AM	10:30 AM	FR_RF05	Mozart 2, InterContinental, First floor
DORAN	JOHN	5/15/2024	3:30 PM	5:00 PM	GV_RF02	Venus, Radisson Park Inn, Upper floor
DREYER	FLORIAN ALEXANDER	5/17/2024	9:00 AM	10:30 AM	FR_PS18	Caleano 1, Radisson Blu, Mezzanine
DUBOIS	LOÏC	5/16/2024	11:00 AM	12:30 PM	GV_RF06	Venus, Radisson Park Inn, Upper floor

LAST NAME	FIRST NAME	SESSION DATE	START TIME	END TIME	SESSION NAME	ROOM
DUBOISÉE DE RICQUEBOURG	ALAN	5/15/2024	5:30 PM	7:00 PM	AU_PS03	Merope 2, Radisson Blu, Mezzanine
DUMITRU	MĂDĂLINA	5/16/2024	9:00 AM	10:30 AM	ED_PS01	Brahms, InterContinental, First floor
DWYER	KAREN-ANN	5/16/2024	11:00 AM	12:30 PM	AU_RF04	Chopin, InterContinental, First floor
DYCK	DANIEL	5/17/2024	9:00 AM	10:30 AM	TX_PS05	Regina Maria 1, InterContinental, Ground floor
DZOLKARNAINI	NAZAM	5/16/2024	2:00 PM	3:30 PM	FA_RF04	Taygete, Radisson Blu, Mezzanine
ECCA	VIVIANA	5/17/2024	9:00 AM	10:30 AM	FR_PS17	Taygete, Radisson Blu, Mezzanine
ECKERT	ALEXANDRA	5/16/2024	4:00 PM	5:30 PM	AU_PS09	Enescu 3, InterContinental, First floor
EHMANN	STEFANIE	5/17/2024	2:00 PM	3:30 PM	GV_RF10	Vivaldi 2, InterContinental, First floor
EINHORN	ETI	5/16/2024	9:00 AM	10:30 AM	FR_PSD02	Regina Maria 1, InterContinental, Ground floor
EKLOV ALANDER	GUNILLA	5/16/2024	4:00 PM	5:30 PM	AU_RF06	Chopin, InterContinental, First floor
EL MOUTTAQUI	HAJAR	5/15/2024	5:30 PM	7:00 PM	FR_PS04	Maia, Radisson Blu, Mezzanine
ELHELALY	MOATAZ	5/17/2024	9:00 AM	10:30 AM	FR_PS16	Maia, Radisson Blu, Mezzanine
ELMAHGOUB	MOHAMED	5/17/2024	9:00 AM	10:30 AM	FR_PS16	Maia, Radisson Blu, Mezzanine
ELO	TYTTI	5/16/2024	4:00 PM	5:30 PM	ED_PSD01	Alcyone 1, Radisson Blu, Mezzanine
ENDENICH	CHRISTOPH	5/17/2024	9:00 AM	10:30 AM	MA_PSD03	Enescu 2, InterContinental, First floor
ENEMARK	SAM	5/17/2024	2:00 PM	3:30 PM	AU_PSD03	Regina Maria 1, InterContinental, Ground floor
ERRICO	MARCO	5/15/2024	3:30 PM	5:00 PM	FR_PS02	Atlas 2, Radisson Blu, Mezzanine
ERTAN	AYTEKIN	5/17/2024	11:00 AM	12:30 PM	FA_PSD03	Atlas 1, Radisson Blu, Mezzanine
ERTEL	CHRISTIAN	5/17/2024	9:00 AM	10:30 AM	IS_PS02	Mozart 1, InterContinental, First floor
EWERTZ	JONAS	5/17/2024	11:00 AM	12:30 PM	SEE_PSD04	Atlas 2, Radisson Blu, Mezzanine
FAN	HUI	5/15/2024	5:30 PM	7:00 PM	FR_RF02	Enescu 1, InterContinental, First floor
FANG	CHIH	5/15/2024	3:30 PM	5:00 PM	MA_RF01	Brahms, InterContinental, First floor
FAVERE-MARCHESI	MICHAEL	5/17/2024	9:00 AM	10:30 AM	AU_RF07	Saturn, Radisson Park Inn, Upper floor
FENG	MENGYUAN	5/16/2024	11:00 AM	12:30 PM	IC_RF03	Alcyone 1, Radisson Blu, Mezzanine
FERRI	PAOLO	5/17/2024	11:00 AM	12:30 PM	PSNP_PS02	Brahms, InterContinental, First floor
FIECHTER	PETER	5/16/2024	2:00 PM	3:30 PM	FR_PS12	Regina Maria 2, InterContinental, Ground floor
FLEER	SEBASTIAN	5/17/2024	11:00 AM	12:30 PM	FR_PS19	Maia, Radisson Blu, Mezzanine
FLOROPOULOS	NIKOLAOS	5/15/2024	3:30 PM	5:00 PM	FA_RF01	Mozart 2, InterContinental, First floor
FONG	MARGARET	5/15/2024	3:30 PM	5:00 PM	FA_PSD01	Regina Maria 1, InterContinental, Ground floor
FONTANA	TATI	5/15/2024	3:30 PM	5:00 PM	PSNP_RF01	Alcyone 2, Radisson Blu, Mezzanine
FONTANELLA	ANDREA	5/17/2024	11:00 AM	12:30 PM	HI_RF01	Taygete, Radisson Blu, Mezzanine
FONTES	JOANA	5/17/2024	2:00 PM	3:30 PM	FR_RF14	Taygete, Radisson Blu, Mezzanine
FORM	ANNALENA	5/16/2024	11:00 AM	12:30 PM	TX_RF02	Mozart 1, InterContinental, First floor
FORTIN	MELISSA	5/16/2024	2:00 PM	3:30 PM	IS_PSD01	Mozart 1, InterContinental, First floor
FOSTER	BENJAMIN	5/17/2024	9:00 AM	10:30 AM	SEE_RF11	Alcyone 1, Radisson Blu, Mezzanine
FRIEDRICH	CHRISTIAN	5/17/2024	2:00 PM	3:30 PM	AU_PS15	Merope 2, Radisson Blu, Mezzanine
FRII	PETER	5/17/2024	9:00 AM	10:30 AM	FR_PS17	Taygete, Radisson Blu, Mezzanine
FRISENNA	CLAUDIA	5/17/2024	2:00 PM	3:30 PM	GV_RF10	Vivaldi 2, InterContinental, First floor
FUCHS	FLORIAN	5/15/2024	5:30 PM	7:00 PM	MA_RF02	Chopin, InterContinental, First floor
FUNG	SIMON	5/17/2024	9:00 AM	10:30 AM	AU_PS12	Merope 2, Radisson Blu, Mezzanine
GAAYA	SAFA	5/16/2024	4:00 PM	5:30 PM	GV_RF08	Caleano 2, Radisson Blu, Mezzanine
GAMBETTA	NICOLAS	5/17/2024	2:00 PM	3:30 PM	SEE_RF16	Alcyone 2, Radisson Blu, Mezzanine
GAO	LANYING	5/16/2024	4:00 PM	5:30 PM	GV_RF08	Caleano 2, Radisson Blu, Mezzanine
GAO FRITZ	QI	5/16/2024	2:00 PM	3:30 PM	FR_RF08	Mozart 2, InterContinental, First floor
GARCÍA-RAYADO	JAIME	5/15/2024	3:30 PM	5:00 PM	PSNP_RF01	Alcyone 2, Radisson Blu, Mezzanine

LAST NAME	FIRST NAME	SESSION DATE	START TIME	END TIME	SESSION NAME	ROOM
GARCÍA-TOREA	NICOLAS	5/16/2024	2:00 PM	3:30 PM	SEE_PSD02	Atlas 2, Radisson Blu, Mezzanine
GARG	MUKESH	5/17/2024	9:00 AM	10:30 AM	AU_RF07	Saturn, Radisson Park Inn, Upper floor
GARLOT FALGUIERES	ELODIE	5/15/2024	5:30 PM	7:00 PM	IC_RF02	Caleano 2, Radisson Blu, Mezzanine
GAUCH	KEVIN	5/15/2024	3:30 PM	5:00 PM	AU_RF01	Saturn, Radisson Park Inn, Upper floor
GEHRKE	YANNIK	5/16/2024	11:00 AM	12:30 PM	MA_PSD02	Electra 2, Radisson Blu, Mezzanine
GEHRT	EMIL	5/16/2024	2:00 PM	3:30 PM	HI_PS02	Merope 2, Radisson Blu, Mezzanine
GEORGIOU	NADINE	5/15/2024	5:30 PM	7:00 PM	FR_PS03	Atlas 2, Radisson Blu, Mezzanine
GERHARDT-HUBER	NADINE	5/16/2024	9:00 AM	10:30 AM	SEE_RF04	Caleano 2, Radisson Blu, Mezzanine
GERTUNG	CHRISTINE	5/17/2024	2:00 PM	3:30 PM	FR_RF15	Caleano 1, Radisson Blu, Mezzanine
GHITA	RAZVAN	5/17/2024	9:00 AM	10:30 AM	MA_PS09	Vivaldi 1, InterContinental, First floor
GIESE	VINCENT	5/17/2024	9:00 AM	10:30 AM	GV_PS08	Enescu 1, InterContinental, First floor
GIMPL	NILS	5/16/2024	4:00 PM	5:30 PM	FA_RF05	Taygete, Radisson Blu, Mezzanine
GIOIA ETTORE	LUIS ANTONIO	5/15/2024	3:30 PM	5:00 PM	GV_RF01	Neptun, Radisson Park Inn, Upper floor
GISBERT	ANA	5/16/2024	9:00 AM	10:30 AM	FR_RF05	Mozart 2, InterContinental, First floor
GJESDAL	FROYSTEIN	5/16/2024	2:00 PM	3:30 PM	FR_RF08	Mozart 2, InterContinental, First floor
GKIKOPOULOS	SPYRIDON	5/15/2024	5:30 PM	7:00 PM	TX_RF01	Electra 2, Radisson Blu, Mezzanine
GKOROU	SONILA	5/17/2024	2:00 PM	3:30 PM	FR_RF15	Caleano 1, Radisson Blu, Mezzanine
GLACHTSIU	PETROULA	5/16/2024	4:00 PM	5:30 PM	FR_RF10	Mozart 2, InterContinental, First floor
GLEESON	MICHELLE	5/15/2024	3:30 PM	5:00 PM	GV_RF01	Neptun, Radisson Park Inn, Upper floor
GOH	CLARENCE	5/16/2024	9:00 AM	10:30 AM	MA_PS04	Electra 2, Radisson Blu, Mezzanine
GOLDMAN	NATHAN	5/17/2024	11:00 AM	12:30 PM	TX_RF04	Mozart 2, InterContinental, First floor
GOLUBEVA	OLGA	5/17/2024	11:00 AM	12:30 PM	IC_RF04	Caleano 2, Radisson Blu, Mezzanine
GOMEZ CONDE	JACOBO	5/17/2024	2:00 PM	3:30 PM	MA_RF09	Vivaldi 1, InterContinental, First floor
GORMAN	LOUISE	5/15/2024	3:30 PM	5:00 PM	GV_RF01	Neptun, Radisson Park Inn, Upper floor
GOYVAERTS	DAVE	5/16/2024	4:00 PM	5:30 PM	TX_RF03	Saturn, Radisson Park Inn, Upper floor
GRAHN	ALINE	5/15/2024	3:30 PM	5:00 PM	MA_RF01	Brahms, InterContinental, First floor
GRAUMANN	NIKLAS	5/17/2024	11:00 AM	12:30 PM	GV_PSD05	Regina Maria 2, InterContinental, Ground floor
GRAY	GLEN	5/15/2024	3:30 PM	5:00 PM	HI_PS01	Taygete, Radisson Blu, Mezzanine
GRIFFIN	PAUL	5/17/2024	9:00 AM	10:30 AM	SEE_PSD03	Jupiter, Radisson Park Inn, Upper floor
GROOT	WENDY	5/15/2024	5:30 PM	7:00 PM	IC_RF02	Caleano 2, Radisson Blu, Mezzanine
GROSSKOPF	ANN-KRISTIN	5/17/2024	2:00 PM	3:30 PM	SEE_PS17	Jupiter, Radisson Park Inn, Upper floor
GRUEN	KONSTANTIN	5/17/2024	2:00 PM	3:30 PM	MA_PS12	Enescu 3, InterContinental, First floor
GUAN	JINGHAN	5/17/2024	11:00 AM	12:30 PM	GV_RF09	Vivaldi 2, InterContinental, First floor
GUAN	YUYAN	5/17/2024	2:00 PM	3:30 PM	IC_RF05	Mozart 2, InterContinental, First floor
GUBINI	TOM	5/17/2024	11:00 AM	12:30 PM	SEE_PS15	Electra 2, Radisson Blu, Mezzanine
GUEDES SOARES	MARIA LEONOR	5/16/2024	11:00 AM	12:30 PM	GV_PS04	Jupiter, Radisson Park Inn, Upper floor
GUILLAMON SAORIN	ENCARNA	5/15/2024	5:30 PM	7:00 PM	GV_RF04	Venus, Radisson Park Inn, Upper floor
GUL	FERDINAND	5/16/2024	9:00 AM	10:30 AM	AU_PS04	Enescu 3, InterContinental, First floor
GULLKVIST	BENITA	5/15/2024	5:30 PM	7:00 PM	IS_RF01	Mozart 1, InterContinental, First floor
GUO	DI	5/15/2024	5:30 PM	7:00 PM	FA_PS04	Regina Maria 2, InterContinental, Ground floor
GUO	ZHENGQI	5/17/2024	9:00 AM	10:30 AM	PSNP_RF05	Brahms, InterContinental, First floor
GUPTA	JAIRAJ	5/16/2024	9:00 AM	10:30 AM	GV_PS03	Saturn, Radisson Park Inn, Upper floor
HA	HOANG NHAN	5/16/2024	2:00 PM	3:30 PM	AU_PS08	Vivaldi 1, InterContinental, First floor
HAAPAMÄKI	ELINA	5/16/2024	2:00 PM	3:30 PM	SEE_RF08	Venus, Radisson Park Inn, Upper floor
HABE	HENRICH	5/16/2024	11:00 AM	12:30 PM	GV_PS04	Jupiter, Radisson Park Inn, Upper floor

LAST NAME	FIRST NAME	SESSION DATE	START TIME	END TIME	SESSION NAME	ROOM
HABERL	BERNHARD	5/16/2024	11:00 AM	12:30 PM	TX_RF02	Mozart 1, InterContinental, First floor
HABERMANN	FLORIAN	5/15/2024	5:30 PM	7:00 PM	SEE_RF02	Vivaldi 1, InterContinental, First floor
HADJIGAVRIEL	STAVRIANA	5/16/2024	4:00 PM	5:30 PM	AU_RF06	Chopin, InterContinental, First floor
HADRO	DOMINIKA	5/17/2024	11:00 AM	12:30 PM	SEE_RF15	Neptun, Radisson Park Inn, Upper floor
HAMBERG	MATTIAS	5/17/2024	11:00 AM	12:30 PM	AU_RF08	Alcyone 1, Radisson Blu, Mezzanine
HAN	SONGYI	5/15/2024	3:30 PM	5:00 PM	FA_PS02	Enescu 1, InterContinental, First floor
HAO	RUBIN	5/16/2024	4:00 PM	5:30 PM	GV_PS06	Merope 1, Radisson Blu, Mezzanine
HAO	YUN	5/17/2024	9:00 AM	10:30 AM	FR_PS16	Maia, Radisson Blu, Mezzanine
HARDIES	KRIS	5/16/2024	11:00 AM	12:30 PM	AU_PSD01	Vivaldi 1, InterContinental, First floor
HARTLIEB	SVEN	5/16/2024	2:00 PM	3:30 PM	AU_PS08	Vivaldi 1, InterContinental, First floor
HARTONO	CYNTHIANA	5/15/2024	5:30 PM	7:00 PM	FR_PS04	Maia, Radisson Blu, Mezzanine
HASSAN	OMAIMA	5/15/2024	3:30 PM	5:00 PM	SEE_RF01	Mozart 1, InterContinental, First floor
HASSAN	OMAIMA	5/17/2024	9:00 AM	10:30 AM	AU_PS11	Merope 1, Radisson Blu, Mezzanine
HAYAKAWA	SHO	5/16/2024	9:00 AM	10:30 AM	MA_RF04	Alcyone 1, Radisson Blu, Mezzanine
HEINEMANN-HEILE	VANESSA	5/17/2024	9:00 AM	10:30 AM	TX_PS05	Regina Maria 1, InterContinental, Ground floor
HEINZELMANN	RAFAEL	5/15/2024	5:30 PM	7:00 PM	IC_RF02	Caleano 2, Radisson Blu, Mezzanine
HEISE	JULIA-ISABELLE	5/16/2024	9:00 AM	10:30 AM	PSNP_RF02	Neptun, Radisson Park Inn, Upper floor
HENDRIKSE	JURIAN	5/15/2024	3:30 PM	5:00 PM	FR_PS02	Atlas 2, Radisson Blu, Mezzanine
HENNIG	JAN	5/16/2024	2:00 PM	3:30 PM	GV_RF07	Caleano 2, Radisson Blu, Mezzanine
HENTTU-AHO	TIINA	5/16/2024	4:00 PM	5:30 PM	MA_RF07	Neptun, Radisson Park Inn, Upper floor
HERNANDEZ	MARIA DEL MAR	5/16/2024	4:00 PM	5:30 PM	GV_RF08	Caleano 2, Radisson Blu, Mezzanine
HERREMANS	IRENE	5/16/2024	9:00 AM	10:30 AM	SEE_RF03	Caleano 1, Radisson Blu, Mezzanine
HESS	DIETER	5/17/2024	9:00 AM	10:30 AM	FA_PS12	Electra 2, Radisson Blu, Mezzanine
HESSE	MATTHIES	5/17/2024	2:00 PM	3:30 PM	FA_RF07	Caleano 2, Radisson Blu, Mezzanine
HEYVAERT	CARL-ERIK	5/15/2024	3:30 PM	5:00 PM	FA_RF01	Mozart 2, InterContinental, First floor
HIDAYAT	AGUS	5/16/2024	11:00 AM	12:30 PM	TX_RF02	Mozart 1, InterContinental, First floor
HINDER	SEBASTIAN	5/17/2024	11:00 AM	12:30 PM	GV_RF09	Vivaldi 2, InterContinental, First floor
HIRSCH	SIMON	5/17/2024	11:00 AM	12:30 PM	SEE_RF13	Alcyone 2, Radisson Blu, Mezzanine
HISAOKA	HIROKI	5/16/2024	9:00 AM	10:30 AM	FA_RF03	Taygete, Radisson Blu, Mezzanine
HOGLUND	HENRIK	5/16/2024	2:00 PM	3:30 PM	FR_RF07	Enescu 2, InterContinental, First floor
HONSEL	VICTORIA	5/15/2024	3:30 PM	5:00 PM	IC_PS01	Caleano 1, Radisson Blu, Mezzanine
HOQUE	ZAHIRUL	5/16/2024	4:00 PM	5:30 PM	PSNP_RF04	Brahms, InterContinental, First floor
HÖRNER	SVEN	5/15/2024	5:30 PM	7:00 PM	GV_RF04	Venus, Radisson Park Inn, Upper floor
HOU	FANGFANG	5/17/2024	11:00 AM	12:30 PM	GV_PS09	Enescu 1, InterContinental, First floor
HSU	AUDREY WENHSIN	5/16/2024	4:00 PM	5:30 PM	AU_RF06	Chopin, InterContinental, First floor
HSU	YU-LIN	5/16/2024	4:00 PM	5:30 PM	FR_RF10	Mozart 2, InterContinental, First floor
HUANG	QINGLAN	5/16/2024	4:00 PM	5:30 PM	SEE_RF09	Caleano 1, Radisson Blu, Mezzanine
HUANG	CHENG-ERH	5/17/2024	11:00 AM	12:30 PM	AU_RF08	Alcyone 1, Radisson Blu, Mezzanine
HUANG	YING	5/17/2024	2:00 PM	3:30 PM	GV_PS11	Enescu 1, InterContinental, First floor
HUMMEL	KATRIN	5/17/2024	9:00 AM	10:30 AM	SEE_RF12	Alcyone 2, Radisson Blu, Mezzanine
HUNG	SHENGMIN	5/16/2024	9:00 AM	10:30 AM	FA_PS06	Maia, Radisson Blu, Mezzanine
HUSSAIN	NAZIM	5/17/2024	11:00 AM	12:30 PM	SEE_RF15	Neptun, Radisson Park Inn, Upper floor
IGWE	MONDAY	5/17/2024	9:00 AM	10:30 AM	FA_RF06	Caleano 2, Radisson Blu, Mezzanine
IKAHEIMO	SEPPO	5/15/2024	3:30 PM	5:00 PM	GV_RF02	Venus, Radisson Park Inn, Upper floor

LAST NAME	FIRST NAME	SESSION DATE	START TIME	END TIME	SESSION NAME	ROOM
IMBET	JUAN	5/15/2024	5:30 PM	7:00 PM	TX_RF01	Electra 2, Radisson Blu, Mezzanine
IMPERATORE	CLAUDIA	5/16/2024	11:00 AM	12:30 PM	FR_PS09	Regina Maria 2, InterContinental, Ground floor
IONAȘCU	MIHAELA	5/17/2024	11:00 AM	12:30 PM	IC_RF04	Caleano 2, Radisson Blu, Mezzanine
IQBAL	JAMSHED	5/17/2024	9:00 AM	10:30 AM	GV_PS07	Regina Maria 2, InterContinental, Ground floor
ISACK	MARKUS	5/16/2024	2:00 PM	3:30 PM	AU_RF05	Chopin, InterContinental, First floor
ISSA	HUSSEIN	5/15/2024	3:30 PM	5:00 PM	IC_RF01	Caleano 2, Radisson Blu, Mezzanine
IWASAWA	KEITA	5/16/2024	2:00 PM	3:30 PM	MA_RF06	Neptun, Radisson Park Inn, Upper floor
JAASKO	JENNI	5/15/2024	3:30 PM	5:00 PM	AU_RF01	Saturn, Radisson Park Inn, Upper floor
JASARI	EMIRA	5/16/2024	11:00 AM	12:30 PM	SEE_RF06	Caleano 2, Radisson Blu, Mezzanine
JIA	YUPING	5/16/2024	9:00 AM	10:30 AM	GV_PS02	Jupiter, Radisson Park Inn, Upper floor
JIA	XIAORAN (JASON)	5/17/2024	2:00 PM	3:30 PM	FR_RF14	Taygete, Radisson Blu, Mezzanine
JIANG	FANGFEI	5/15/2024	5:30 PM	7:00 PM	FA_PS03	Regina Maria 1, InterContinental, Ground floor
JIANG	WEI	5/17/2024	9:00 AM	10:30 AM	GV_PS08	Enescu 1, InterContinental, First floor
JINDAL	VARUN	5/16/2024	9:00 AM	10:30 AM	FR_PS08	Enescu 2, InterContinental, First floor
JOBST	DOMINIK	5/17/2024	9:00 AM	10:30 AM	SEE_RF11	Alcyone 1, Radisson Blu, Mezzanine
JUDD	J.	5/17/2024	11:00 AM	12:30 PM	AU_PS13	Merope 1, Radisson Blu, Mezzanine
JULIANI	ELSA MARIA	5/16/2024	11:00 AM	12:30 PM	SEE_RF06	Caleano 2, Radisson Blu, Mezzanine
KADACH	IGOR	5/16/2024	9:00 AM	10:30 AM	SEE_PSD01	Atlas 2, Radisson Blu, Mezzanine
KALISTA	MADLINE	5/16/2024	11:00 AM	12:30 PM	FR_PSD03	Regina Maria 1, InterContinental, Ground floor
KALLIO	KIRSI-MARI	5/16/2024	2:00 PM	3:30 PM	PSNP_RF03	Brahms, InterContinental, First floor
KANAGARETNAM	KIRIDARAN	5/17/2024	9:00 AM	10:30 AM	SEE_RF11	Alcyone 1, Radisson Blu, Mezzanine
KANG	SOHYEON	5/15/2024	5:30 PM	7:00 PM	IS_RF01	Mozart 1, InterContinental, First floor
KANG	TONY	5/17/2024	9:00 AM	10:30 AM	FR_PS18	Caleano 1, Radisson Blu, Mezzanine
KAPPLMÜLLER	SARAH BEATRICE	5/15/2024	3:30 PM	5:00 PM	SEE_PS02	Vivaldi 2, InterContinental, First floor
KARIM	ATM	5/17/2024	2:00 PM	3:30 PM	AU_PS15	Merope 2, Radisson Blu, Mezzanine
KASISCHKE	AARON	5/17/2024	11:00 AM	12:30 PM	SEE_RF13	Alcyone 2, Radisson Blu, Mezzanine
KATSOULAS	IOANNIS	5/16/2024	9:00 AM	10:30 AM	SEE_PS06	Merope 2, Radisson Blu, Mezzanine
KATZER	DOMINIK	5/16/2024	2:00 PM	3:30 PM	FA_PS08	Electra 2, Radisson Blu, Mezzanine
KENSUKE	OGATA	5/17/2024	11:00 AM	12:30 PM	IC_RF04	Caleano 2, Radisson Blu, Mezzanine
KERCKHOFS	LINDE	5/16/2024	11:00 AM	12:30 PM	AU_PS06	Enescu 3, InterContinental, First floor
KHADAROO	IQBAL	5/16/2024	2:00 PM	3:30 PM	PSNP_RF03	Brahms, InterContinental, First floor
KHAJEHNEJAD	SABRA	5/17/2024	11:00 AM	12:30 PM	MA_PSD04	Enescu 2, InterContinental, First floor
KHALILOV	AKRAM	5/17/2024	2:00 PM	3:30 PM	FR_PS21	Maia, Radisson Blu, Mezzanine
KIM	JUNGBAE	5/17/2024	11:00 AM	12:30 PM	TX_PS06	Regina Maria 1, InterContinental, Ground floor
KIM	KYEONGMIN	5/17/2024	2:00 PM	3:30 PM	MA_PS11	Enescu 2, InterContinental, First floor
KINNUNEN	ANNIINA	5/16/2024	2:00 PM	3:30 PM	MA_RF06	Neptun, Radisson Park Inn, Upper floor
KITADA	TOMOHISA	5/17/2024	2:00 PM	3:30 PM	MA_PS11	Enescu 2, InterContinental, First floor
KLEIN	PHILIPP	5/16/2024	4:00 PM	5:30 PM	FA_PS09	Electra 2, Radisson Blu, Mezzanine
KLEYMENOVA	ANYA	5/17/2024	11:00 AM	12:30 PM	SEE_PSD04	Atlas 2, Radisson Blu, Mezzanine
KLIMCZAK	KAROL	5/17/2024	9:00 AM	10:30 AM	FR_RF11	Neptun, Radisson Park Inn, Upper floor
KLIMSZA	DRAHOMIR	5/17/2024	11:00 AM	12:30 PM	TX_PS06	Regina Maria 1, InterContinental, Ground floor
KLOSCH	MARTIN	5/17/2024	2:00 PM	3:30 PM	AU_RF09	Alcyone 1, Radisson Blu, Mezzanine
KNACKER	LISA	5/16/2024	11:00 AM	12:30 PM	FR_PS09	Regina Maria 2, InterContinental, Ground floor
KNEUßEL	NILS ULRICH	5/16/2024	4:00 PM	5:30 PM	MA_RF07	Neptun, Radisson Park Inn, Upper floor

LAST NAME	FIRST NAME	SESSION DATE	START TIME	END TIME	SESSION NAME	ROOM
KOHLMEYER III	JAMES	5/17/2024	9:00 AM	10:30 AM	AU_PS11	Merope 1, Radisson Blu, Mezzanine
KOO	MINJAE	5/16/2024	4:00 PM	5:30 PM	FR_PS14	Enescu 1, InterContinental, First floor
KORCA	BLERITA	5/16/2024	9:00 AM	10:30 AM	SEE_RF03	Caleano 1, Radisson Blu, Mezzanine
KORGANBEKOV	ALIBEK	5/17/2024	11:00 AM	12:30 PM	FR_RF13	Venus, Radisson Park Inn, Upper floor
KOSTOGLOU	GEORGIOS	5/17/2024	9:00 AM	10:30 AM	FA_PS12	Electra 2, Radisson Blu, Mezzanine
KRAMER	STEPHAN	5/15/2024	3:30 PM	5:00 PM	MA_PS01	Vivaldi 1, InterContinental, First floor
KRASODOMSKA	JOANNA	5/15/2024	3:30 PM	5:00 PM	SEE_PS01	Enescu 3, InterContinental, First floor
KRASTEVA	ELICA	5/15/2024	5:30 PM	7:00 PM	FR_RF02	Enescu 1, InterContinental, First floor
KRISHNAMOORTHY	GANESH	5/15/2024	3:30 PM	5:00 PM	GV_RF02	Venus, Radisson Park Inn, Upper floor
KRISHNAN	GOPAL	5/16/2024	4:00 PM	5:30 PM	GV_PS06	Merope 1, Radisson Blu, Mezzanine
KROECHERT	SARAH	5/16/2024	2:00 PM	3:30 PM	GV_PS05	Merope 1, Radisson Blu, Mezzanine
KSHATRIYA	ANIL	5/17/2024	11:00 AM	12:30 PM	MA_RF08	Vivaldi 1, InterContinental, First floor
KUHLMANN	FINIA	5/16/2024	2:00 PM	3:30 PM	MA_PS05	Electra 1, Radisson Blu, Mezzanine
KUHN	SEBASTIAN	5/16/2024	11:00 AM	12:30 PM	AU_PS06	Enescu 3, InterContinental, First floor
KURTOVIC	HRVOJE	5/16/2024	2:00 PM	3:30 PM	IC_PSD01	Vivaldi 2, InterContinental, First floor
KUTERA	MALGORZATA	5/16/2024	11:00 AM	12:30 PM	AU_RF04	Chopin, InterContinental, First floor
KYUNG	HANGSOO	5/17/2024	9:00 AM	10:30 AM	MA_PS08	Enescu 3, InterContinental, First floor
LAAKSONEN	JENNI	5/17/2024	11:00 AM	12:30 PM	SEE_PS14	Jupiter, Radisson Park Inn, Upper floor
LADA	MONIKA	5/15/2024	5:30 PM	7:00 PM	IC_PS02	Caleano 1, Radisson Blu, Mezzanine
LAGSTRÖM	CRISTIAN	5/17/2024	9:00 AM	10:30 AM	IC_PS05	Vivaldi 2, InterContinental, First floor
LAGUECIR	AZIZA	5/15/2024	5:30 PM	7:00 PM	IC_PS02	Caleano 1, Radisson Blu, Mezzanine
LAI	KAREN	5/17/2024	2:00 PM	3:30 PM	IC_RF05	Mozart 2, InterContinental, First floor
LAMPE	JAN HENDRIK	5/17/2024	9:00 AM	10:30 AM	MA_PS09	Vivaldi 1, InterContinental, First floor
LAN	HAO	5/16/2024	9:00 AM	10:30 AM	GV_RF05	Venus, Radisson Park Inn, Upper floor
LANDAGARAY	PATRICE	5/17/2024	9:00 AM	10:30 AM	IS_PS02	Mozart 1, InterContinental, First floor
LANGER	LUISA	5/16/2024	2:00 PM	3:30 PM	FA_RF04	Taygete, Radisson Blu, Mezzanine
LAU	DAPHNE	5/16/2024	9:00 AM	10:30 AM	MA_PS02	Electra 1, Radisson Blu, Mezzanine
LEE	MEI YEE	5/15/2024	5:30 PM	7:00 PM	AU_RF02	Merope 1, Radisson Blu, Mezzanine
LEE	MARY	5/16/2024	9:00 AM	10:30 AM	FR_RF04	Mozart 1, InterContinental, First floor
LEE	YURIM	5/17/2024	9:00 AM	10:30 AM	FR_RF11	Neptun, Radisson Park Inn, Upper floor
LEE	BENJAMIN	5/17/2024	11:00 AM	12:30 PM	IS_RF02	Mozart 1, InterContinental, First floor
LEE	HYORIM	5/17/2024	2:00 PM	3:30 PM	AU_RF09	Alcyone 1, Radisson Blu, Mezzanine
LEITNER-HANETSEDER	SUSANNE	5/17/2024	11:00 AM	12:30 PM	SEE_RF14	Saturn, Radisson Park Inn, Upper floor
LESSIS	GIANNIS	5/16/2024	4:00 PM	5:30 PM	FR_PS14	Enescu 1, InterContinental, First floor
LEUZ	CHRISTIAN	5/16/2024	4:00 PM	5:30 PM	SEE_PS12	Atlas 2, Radisson Blu, Mezzanine
LEVANT	YVES	5/15/2024	3:30 PM	5:00 PM	HI_PS01	Taygete, Radisson Blu, Mezzanine
LI	JESSICA	5/15/2024	3:30 PM	5:00 PM	FA_PS02	Enescu 1, InterContinental, First floor
LI	YAN	5/15/2024	5:30 PM	7:00 PM	MA_RF02	Chopin, InterContinental, First floor
LI	HONGYU	5/16/2024	9:00 AM	10:30 AM	FR_RF04	Mozart 1, InterContinental, First floor
LI	YUTAO	5/16/2024	9:00 AM	10:30 AM	FR_PS08	Enescu 2, InterContinental, First floor
LI	WANYUN	5/16/2024	4:00 PM	5:30 PM	FA_PS10	Maia, Radisson Blu, Mezzanine
LI	CHAOYING	5/17/2024	2:00 PM	3:30 PM	MA_PS12	Enescu 3, InterContinental, First floor
LI	XUE	5/17/2024	2:00 PM	3:30 PM	GV_RF10	Vivaldi 2, InterContinental, First floor
LIANG	XIAO	5/17/2024	2:00 PM	3:30 PM	TX_PS07	Mozart 1, InterContinental, First floor
LIMA E ALVES	DENIS	5/15/2024	5:30 PM	7:00 PM	FR_PS05	Taygete, Radisson Blu, Mezzanine

LAST NAME	FIRST NAME	SESSION DATE	START TIME	END TIME	SESSION NAME	ROOM
LIN	YU-SHEN	5/15/2024	5:30 PM	7:00 PM	GV_RF04	Venus, Radisson Park Inn, Upper floor
LING	ZHEJIA	5/15/2024	5:30 PM	7:00 PM	FR_PS03	Atlas 2, Radisson Blu, Mezzanine
LINKE	VERA	5/16/2024	11:00 AM	12:30 PM	IC_RF03	Alcyone 1, Radisson Blu, Mezzanine
LISS	ALEXANDER	5/17/2024	2:00 PM	3:30 PM	FR_PS21	Maia, Radisson Blu, Mezzanine
LIU	JUNQI	5/15/2024	3:30 PM	5:00 PM	GV_PSD01	Jupiter, Radisson Park Inn, Upper floor
LIU	SHANMING	5/16/2024	9:00 AM	10:30 AM	MA_RF04	Alcyone 1, Radisson Blu, Mezzanine
LIU	SIQI	5/16/2024	11:00 AM	12:30 PM	FR_PS10	Enescu 1, InterContinental, First floor
LIU	LISA	5/16/2024	11:00 AM	12:30 PM	AU_PSD01	Vivaldi 1, InterContinental, First floor
LIU	MENG-YI	5/16/2024	11:00 AM	12:30 PM	AU_RF04	Chopin, InterContinental, First floor
LIU	JING	5/17/2024	9:00 AM	10:30 AM	PSNP_RF05	Brahms, InterContinental, First floor
LIU	CHIH-LIANG	5/17/2024	9:00 AM	10:30 AM	FR_RF12	Venus, Radisson Park Inn, Upper floor
LIU	SOPHIA H.T.	5/17/2024	11:00 AM	12:30 PM	GV_RF09	Vivaldi 2, InterContinental, First floor
LOEHLEIN	LUKAS	5/17/2024	11:00 AM	12:30 PM	IC_PS06	Electra 1, Radisson Blu, Mezzanine
LORAIN	MARIE-ANNE	5/16/2024	2:00 PM	3:30 PM	SEE_PS10	Jupiter, Radisson Park Inn, Upper floor
LOU	YUN	5/15/2024	5:30 PM	7:00 PM	GV_PS01	Saturn, Radisson Park Inn, Upper floor
LOUKOPOULOS	PANAGIOTIS	5/17/2024	2:00 PM	3:30 PM	FA_PS13	Electra 2, Radisson Blu, Mezzanine
LOURENÇO	SOFIA	5/15/2024	3:30 PM	5:00 PM	MA_RF01	Brahms, InterContinental, First floor
LU	JIAWEI	5/17/2024	9:00 AM	10:30 AM	SEE_RF11	Alcyone 1, Radisson Blu, Mezzanine
LUICK	ALINE	5/17/2024	2:00 PM	3:30 PM	GV_PS10	Regina Maria 2, InterContinental, Ground floor
LUO	SHUQING	5/15/2024	3:30 PM	5:00 PM	AU_PS02	Merope 2, Radisson Blu, Mezzanine
LV	JIN	5/15/2024	3:30 PM	5:00 PM	FR_RF01	Alcyone 1, Radisson Blu, Mezzanine
MA	HAO	5/16/2024	9:00 AM	10:30 AM	SEE_RF04	Caleano 2, Radisson Blu, Mezzanine
MA	MINGXUAN	5/16/2024	2:00 PM	3:30 PM	FR_PS13	Enescu 1, InterContinental, First floor
MA	LIANGBO	5/16/2024	2:00 PM	3:30 PM	GV_PS05	Merope 1, Radisson Blu, Mezzanine
MA	YUELONG (FRANK)	5/17/2024	11:00 AM	12:30 PM	MA_RF08	Vivaldi 1, InterContinental, First floor
MAAS	WIM	5/15/2024	3:30 PM	5:00 PM	PSNP_RF01	Alcyone 2, Radisson Blu, Mezzanine
MAAS	VICTOR	5/16/2024	4:00 PM	5:30 PM	MA_PS07	Electra 1, Radisson Blu, Mezzanine
MADADIAN	OVEIS	5/15/2024	5:30 PM	7:00 PM	FR_RF03	Alcyone 1, Radisson Blu, Mezzanine
MADELAINE	ALEXANDRE	5/17/2024	9:00 AM	10:30 AM	FA_PS11	Electra 1, Radisson Blu, Mezzanine
MADLEN	SOBKOWIAK	5/16/2024	11:00 AM	12:30 PM	SEE_PS09	Merope 2, Radisson Blu, Mezzanine
MAHMOODIAN	SAAM BENJAMIN	5/16/2024	11:00 AM	12:30 PM	GV_RF06	Venus, Radisson Park Inn, Upper floor
MAIRE	SARAH	5/17/2024	9:00 AM	10:30 AM	IC_PS05	Vivaldi 2, InterContinental, First floor
MALAGUENO	RICARDO	5/15/2024	5:30 PM	7:00 PM	MA_RF03	Brahms, InterContinental, First floor
MANGENEY	LOUIS	5/17/2024	2:00 PM	3:30 PM	FA_RF07	Caleano 2, Radisson Blu, Mezzanine
MANGER	HELENA	5/16/2024	2:00 PM	3:30 PM	MA_PS06	Alcyone 1, Radisson Blu, Mezzanine
MANSOURI	SASAN	5/17/2024	11:00 AM	12:30 PM	FR_RF13	Venus, Radisson Park Inn, Upper floor
MANTZARI	ELISAVET	5/15/2024	3:30 PM	5:00 PM	IC_PS01	Caleano 1, Radisson Blu, Mezzanine
MARANGONI	CLAUDIA	5/17/2024	9:00 AM	10:30 AM	FR_RF12	Venus, Radisson Park Inn, Upper floor
MARIAN	RADU	5/17/2024	2:00 PM	3:30 PM	SEE_RF17	Saturn, Radisson Park Inn, Upper floor
MARIANI	ANDREA	5/16/2024	2:00 PM	3:30 PM	MA_RF06	Neptun, Radisson Park Inn, Upper floor
MARTIN	MELISSA	5/17/2024	11:00 AM	12:30 PM	MA_PS10	Enescu 3, InterContinental, First floor
MARTINEZ	ISABELLE	5/16/2024	11:00 AM	12:30 PM	FR_RF06	Mozart 2, InterContinental, First floor
MARTINEZ FERRERO	JENNIFER	5/16/2024	4:00 PM	5:30 PM	SEE_RF09	Caleano 1, Radisson Blu, Mezzanine
MARTINEZ JEREZ	F. ASIS	5/15/2024	5:30 PM	7:00 PM	MA_PS03	Vivaldi 2, InterContinental, First floor

LAST NAME	FIRST NAME	SESSION DATE	START TIME	END TIME	SESSION NAME	ROOM
MARWAHA	ANKITA	5/16/2024	11:00 AM	12:30 PM	FR_PS10	Enescu 1, InterContinental, First floor
MARZOUK	MAHMOUD	5/15/2024	5:30 PM	7:00 PM	IC_RF02	Caleano 2, Radisson Blu, Mezzanine
MASHRUWALA	RAJ	5/16/2024	9:00 AM	10:30 AM	MA_RF04	Alcyone 1, Radisson Blu, Mezzanine
MASSELINK	CARDIN	5/15/2024	5:30 PM	7:00 PM	MA_PS03	Vivaldi 2, InterContinental, First floor
MATERNA	JONAS	5/16/2024	2:00 PM	3:30 PM	FR_PS12	Regina Maria 2, InterContinental, Ground floor
MATRINCE	NADIA	5/15/2024	3:30 PM	5:00 PM	HI_PS01	Taygete, Radisson Blu, Mezzanine
MATTE-BLOT LEFEVRE	AMÉLIE	5/15/2024	5:30 PM	7:00 PM	AU_RF02	Merope 1, Radisson Blu, Mezzanine
MAYER	BERNADETTE	5/15/2024	3:30 PM	5:00 PM	IC_RF01	Caleano 2, Radisson Blu, Mezzanine
MAZBOUDI	MOHAMAD	5/16/2024	9:00 AM	10:30 AM	FR_PS07	Enescu 1, InterContinental, First floor
MEIER	JAN-HENDRIK	5/15/2024	5:30 PM	7:00 PM	SEE_RF02	Vivaldi 1, InterContinental, First floor
MEIER	MARCO	5/17/2024	11:00 AM	12:30 PM	SEE_PS15	Electra 2, Radisson Blu, Mezzanine
MEJRI	FARAH	5/15/2024	3:30 PM	5:00 PM	GV_RF01	Neptun, Radisson Park Inn, Upper floor
MELNYK	VALERIA	5/17/2024	11:00 AM	12:30 PM	PSNP_PS02	Brahms, InterContinental, First floor
MENTENS	JO	5/15/2024	5:30 PM	7:00 PM	SEE_PS04	Enescu 3, InterContinental, First floor
MERCADO	FACUNDO	5/15/2024	5:30 PM	7:00 PM	FR_PSD01	Atlas 1, Radisson Blu, Mezzanine
MERLO	MATTEO	5/16/2024	2:00 PM	3:30 PM	FR_PSD04	Regina Maria 1, InterContinental, Ground floor
MESA-PÉREZ	ENRIQUE	5/16/2024	2:00 PM	3:30 PM	SEE_RF07	Caleano 1, Radisson Blu, Mezzanine
MEYER	NIKLAS	5/15/2024	5:30 PM	7:00 PM	GV_PS01	Saturn, Radisson Park Inn, Upper floor
MIAO	YIFEI (VIOLA)	5/17/2024	2:00 PM	3:30 PM	GV_PS10	Regina Maria 2, InterContinental, Ground floor
MIDDLETON	ALEXANDRA	5/16/2024	2:00 PM	3:30 PM	SEE_RF08	Venus, Radisson Park Inn, Upper floor
MIGLIAVACCA	ALESSANDRO	5/17/2024	11:00 AM	12:30 PM	FR_PS19	Maia, Radisson Blu, Mezzanine
MILDE	MICHAEL	5/17/2024	2:00 PM	3:30 PM	TX_PS07	Mozart 1, InterContinental, First floor
MILLER	BRIAN	5/16/2024	4:00 PM	5:30 PM	GV_PSD04	Merope 2, Radisson Blu, Mezzanine
MINUTH	BIANCA	5/17/2024	9:00 AM	10:30 AM	FA_RF06	Caleano 2, Radisson Blu, Mezzanine
MINUTIELLO	VALENTINA	5/16/2024	11:00 AM	12:30 PM	SEE_RF05	Caleano 1, Radisson Blu, Mezzanine
MITROU	EVISA	5/15/2024	5:30 PM	7:00 PM	MA_RF03	Brahms, InterContinental, First floor
MIYAZAWA	ORIE	5/17/2024	11:00 AM	12:30 PM	HI_RF01	Taygete, Radisson Blu, Mezzanine
MOEED	AFSHAN	5/15/2024	3:30 PM	5:00 PM	GV_RF02	Venus, Radisson Park Inn, Upper floor
MOHAMED	ESRAA	5/16/2024	4:00 PM	5:30 PM	MA_RF07	Neptun, Radisson Park Inn, Upper floor
MOHRMANN	ULF	5/17/2024	9:00 AM	10:30 AM	FR_PSD06	Atlas 2, Radisson Blu, Mezzanine
MOLDOVAN	RUCSANDRA	5/16/2024	4:00 PM	5:30 PM	FR_PS14	Enescu 1, InterContinental, First floor
MORA	ARACELI	5/16/2024	11:00 AM	12:30 PM	MA_RF05	Neptun, Radisson Park Inn, Upper floor
MORARU-ARFIRE	ANDREEA	5/16/2024	9:00 AM	10:30 AM	SEE_RF04	Caleano 2, Radisson Blu, Mezzanine
MORETA	ANTONIO	5/16/2024	4:00 PM	5:30 PM	FR_RF10	Mozart 2, InterContinental, First floor
MOS	CATALIN	5/16/2024	11:00 AM	12:30 PM	FR_RF06	Mozart 2, InterContinental, First floor
MOBMANN	KAI	5/15/2024	3:30 PM	5:00 PM	MA_RF01	Brahms, InterContinental, First floor
MOUFTY	SOUAD	5/16/2024	9:00 AM	10:30 AM	SEE_RF03	Caleano 1, Radisson Blu, Mezzanine
MOUNA	NISWATIL	5/15/2024	3:30 PM	5:00 PM	TX_PS01	Electra 1, Radisson Blu, Mezzanine
MOUSSA	TANTAWY	5/16/2024	4:00 PM	5:30 PM	GV_RF08	Caleano 2, Radisson Blu, Mezzanine
MUENSTER	TILL	5/16/2024	11:00 AM	12:30 PM	FR_PS11	Enescu 2, InterContinental, First floor
MÜLLER	FELIX	5/16/2024	11:00 AM	12:30 PM	GV_PSD03	Saturn, Radisson Park Inn, Upper floor
MURGOLO	MICHAEL	5/17/2024	11:00 AM	12:30 PM	SEE_RF15	Neptun, Radisson Park Inn, Upper floor
MURTAZA	ZEENAT	5/17/2024	2:00 PM	3:30 PM	GV_RF10	Vivaldi 2, InterContinental, First floor
MYLLYMÄKI	EMMA-RIIKKA	5/17/2024	9:00 AM	10:30 AM	AU_PS12	Merope 2, Radisson Blu, Mezzanine
NARVAEZ CASTILLO	VIVIANA	5/17/2024	2:00 PM	3:30 PM	AU_RF09	Alcyone 1, Radisson Blu, Mezzanine

LAST NAME	FIRST NAME	SESSION DATE	START TIME	END TIME	SESSION NAME	ROOM
NASFI	ALA	5/15/2024	5:30 PM	7:00 PM	SEE_PS03	Enescu 2, InterContinental, First floor
NASR	MAHMOUD	5/17/2024	9:00 AM	10:30 AM	FR_RF12	Venus, Radisson Park Inn, Upper floor
NASTARI	RAFFAELA	5/16/2024	9:00 AM	10:30 AM	GV_RF05	Venus, Radisson Park Inn, Upper floor
NATIVIO	ANGELA	5/15/2024	3:30 PM	5:00 PM	IC_RF01	Caleano 2, Radisson Blu, Mezzanine
NAVANATHAN	KAJATHEEPAN	5/16/2024	11:00 AM	12:30 PM	AU_PS06	Enescu 3, InterContinental, First floor
NDUAKOH	DORCAS	5/16/2024	2:00 PM	3:30 PM	SEE_PS11	Saturn, Radisson Park Inn, Upper floor
NEOKLEOUS	CHRISTINA IONELA	5/16/2024	4:00 PM	5:30 PM	SEE_RF10	Venus, Radisson Park Inn, Upper floor
NEULAND	JANA	5/17/2024	11:00 AM	12:30 PM	FR_RF13	Venus, Radisson Park Inn, Upper floor
NICHITA	MIRELA	5/17/2024	2:00 PM	3:30 PM	FR_PS21	Maia, Radisson Blu, Mezzanine
NICOLÒ	GIUSEPPE	5/16/2024	11:00 AM	12:30 PM	SEE_RF05	Caleano 1, Radisson Blu, Mezzanine
NING	JIAQI	5/16/2024	2:00 PM	3:30 PM	SEE_RF07	Caleano 1, Radisson Blu, Mezzanine
NIPPER	MARVIN	5/16/2024	11:00 AM	12:30 PM	SEE_PS08	Merope 1, Radisson Blu, Mezzanine
NIU	XIAOYU	5/15/2024	3:30 PM	5:00 PM	AU_RF01	Saturn, Radisson Park Inn, Upper floor
NOVOTNY-FARKAS	ZOLTAN	5/15/2024	3:30 PM	5:00 PM	FR_PS01	Atlas 1, Radisson Blu, Mezzanine
NUÑEZ	IVETTE	5/15/2024	3:30 PM	5:00 PM	SEE_RF01	Mozart 1, InterContinental, First floor
OANA	APOSTOL	5/15/2024	3:30 PM	5:00 PM	SEE_PS01	Enescu 3, InterContinental, First floor
OBERSON	ROMAIN	5/15/2024	3:30 PM	5:00 PM	FR_PS01	Atlas 1, Radisson Blu, Mezzanine
OBIRI-YEBOAH	EMMANUEL	5/16/2024	9:00 AM	10:30 AM	TX_PSD01	Vivaldi 2, InterContinental, First floor
O'BRIEN	ANN	5/17/2024	9:00 AM	10:30 AM	ED_PS03	Chopin, InterContinental, First floor
OELRICH	SEBASTIAN	5/16/2024	4:00 PM	5:30 PM	MA_PS07	Electra 1, Radisson Blu, Mezzanine
ÖHLINGER	EVA-MARIA	5/16/2024	9:00 AM	10:30 AM	SEE_PS05	Merope 1, Radisson Blu, Mezzanine
OHTA	YASUHIRO	5/17/2024	9:00 AM	10:30 AM	GV_PS07	Regina Maria 2, InterContinental, Ground floor
OLIVITO	SAVERIO	5/16/2024	4:00 PM	5:30 PM	SEE_PS13	Jupiter, Radisson Park Inn, Upper floor
OPDECAM	EVELIEN	5/17/2024	11:00 AM	12:30 PM	ED_RF02	Chopin, InterContinental, First floor
ORIJ	RENÉ	5/17/2024	9:00 AM	10:30 AM	SEE_RF12	Alcyone 2, Radisson Blu, Mezzanine
ORLANDO	VANESSA	5/16/2024	4:00 PM	5:30 PM	FA_RF05	Taygete, Radisson Blu, Mezzanine
OROZCO	LUCIANA	5/16/2024	11:00 AM	12:30 PM	FR_RF06	Mozart 2, InterContinental, First floor
ORTIZ	MARCELO	5/15/2024	5:30 PM	7:00 PM	TX_PS03	Electra 1, Radisson Blu, Mezzanine
ORTMANN	REGINA	5/17/2024	11:00 AM	12:30 PM	TX_RF04	Mozart 2, InterContinental, First floor
ORTNER	JULIA	5/16/2024	9:00 AM	10:30 AM	MA_PS04	Electra 2, Radisson Blu, Mezzanine
OSTERMAIER	ANDREAS	5/17/2024	11:00 AM	12:30 PM	MA_RF08	Vivaldi 1, InterContinental, First floor
OTT	CHRISTIAN	5/16/2024	4:00 PM	5:30 PM	SEE_PS12	Atlas 2, Radisson Blu, Mezzanine
OWUSU-MENSAH	RUTH	5/16/2024	9:00 AM	10:30 AM	GV_PS02	Jupiter, Radisson Park Inn, Upper floor
PACIULLO	LEONARDO	5/17/2024	11:00 AM	12:30 PM	FR_RF13	Venus, Radisson Park Inn, Upper floor
PAEMURRU	ELINA	5/16/2024	9:00 AM	10:30 AM	SEE_RF03	Caleano 1, Radisson Blu, Mezzanine
PAGER	LENA	5/15/2024	5:30 PM	7:00 PM	FA_PS03	Regina Maria 1, InterContinental, Ground floor
PAN	HUNGHUA	5/15/2024	3:30 PM	5:00 PM	GV_PSD01	Jupiter, Radisson Park Inn, Upper floor
PAN	YINUO	5/15/2024	5:30 PM	7:00 PM	IC_PS02	Caleano 1, Radisson Blu, Mezzanine
PANDIT	SHAIENDRA	5/15/2024	3:30 PM	5:00 PM	FR_RF01	Alcyone 1, Radisson Blu, Mezzanine
PARISI	CRISTIANA	5/17/2024	2:00 PM	3:30 PM	SEE_RF17	Saturn, Radisson Park Inn, Upper floor
PARK	JONG CHOOL	5/16/2024	9:00 AM	10:30 AM	SEE_PS06	Merope 2, Radisson Blu, Mezzanine
PARRA	JAVIER	5/16/2024	11:00 AM	12:30 PM	IC_RF03	Alcyone 1, Radisson Blu, Mezzanine
PAVLOPOULOU-LELAKI	OLGA-CHARA	5/15/2024	3:30 PM	5:00 PM	FA_RF01	Mozart 2, InterContinental, First floor
PAZ	MICHAEL	5/17/2024	11:00 AM	12:30 PM	MA_PS10	Enescu 3, InterContinental, First floor

LAST NAME	FIRST NAME	SESSION DATE	START TIME	END TIME	SESSION NAME	ROOM
PEI	DUO (SELINA)	5/16/2024	4:00 PM	5:30 PM	FA_PS10	Maia, Radisson Blu, Mezzanine
PELLINEN	JUKKA	5/16/2024	11:00 AM	12:30 PM	IC_PS04	Taygete, Radisson Blu, Mezzanine
PENDL	STEFANIE	5/16/2024	4:00 PM	5:30 PM	TX_PS04	Alcyone 2, Radisson Blu, Mezzanine
PERIS PERIS	JOAQUIN	5/15/2024	3:30 PM	5:00 PM	IS_PS01	Chopin, InterContinental, First floor
PEROTTI	PIETRO	5/16/2024	9:00 AM	10:30 AM	FR_PSD02	Regina Maria 1, InterContinental, Ground floor
PETROU	ZACHARIAS	5/16/2024	4:00 PM	5:30 PM	FA_PS10	Maia, Radisson Blu, Mezzanine
PFLITSCH	MAX	5/16/2024	4:00 PM	5:30 PM	TX_PS04	Alcyone 2, Radisson Blu, Mezzanine
PHAM	LY	5/17/2024	11:00 AM	12:30 PM	AU_PS14	Merope 2, Radisson Blu, Mezzanine
PIERK	JOCHEN	5/16/2024	2:00 PM	3:30 PM	FA_PSD02	Atlas 1, Radisson Blu, Mezzanine
PIETIG	FREDERIK	5/16/2024	2:00 PM	3:30 PM	FA_PS08	Electra 2, Radisson Blu, Mezzanine
PIMENTEL	RENE COPPE	5/16/2024	9:00 AM	10:30 AM	FA_RF03	Taygete, Radisson Blu, Mezzanine
PIMENTEL	ERICA	5/16/2024	4:00 PM	5:30 PM	AU_PS09	Enescu 3, InterContinental, First floor
PINA	VICENTE	5/16/2024	4:00 PM	5:30 PM	PSNP_RF04	Brahms, InterContinental, First floor
PIRVELI	EREKLE	5/16/2024	2:00 PM	3:30 PM	SEE_RF08	Venus, Radisson Park Inn, Upper floor
PISCIELLA	ARIANNA	5/16/2024	2:00 PM	3:30 PM	SEE_RF07	Caleano 1, Radisson Blu, Mezzanine
PIZZO	CARMINE	5/17/2024	2:00 PM	3:30 PM	GV_PS11	Enescu 1, InterContinental, First floor
PORUMB	VLAD ANDREI	5/16/2024	11:00 AM	12:30 PM	AU_RF04	Chopin, InterContinental, First floor
POSTIGLIONE	MASSIMO	5/16/2024	11:00 AM	12:30 PM	SEE_RF05	Caleano 1, Radisson Blu, Mezzanine
PRAT	CHRISTOPHE	5/15/2024	3:30 PM	5:00 PM	FA_RF01	Mozart 2, InterContinental, First floor
PRATICI	LORENZO	5/17/2024	9:00 AM	10:30 AM	PSNP_RF05	Brahms, InterContinental, First floor
PRENCIPE	ANNALISA	5/17/2024	9:00 AM	10:30 AM	FA_PS11	Electra 1, Radisson Blu, Mezzanine
PRIEGO DE LA CRUZ	ALBA MARIA	5/15/2024	5:30 PM	7:00 PM	GV_RF03	Neptun, Radisson Park Inn, Upper floor
PROCHAZKA	DAVID	5/16/2024	9:00 AM	10:30 AM	FR_RF05	Mozart 2, InterContinental, First floor
RAI	ATUL	5/16/2024	9:00 AM	10:30 AM	FR_RF04	Mozart 1, InterContinental, First floor
RAITHATHA	MEHUL	5/15/2024	5:30 PM	7:00 PM	AU_RF02	Merope 1, Radisson Blu, Mezzanine
RAJABALIZADEH	JAVAD	5/16/2024	11:00 AM	12:30 PM	FR_PS09	Regina Maria 2, InterContinental, Ground floor
RAJALA	TOMI	5/17/2024	11:00 AM	12:30 PM	PSNP_PS02	Brahms, InterContinental, First floor
RAMASSA	PAOLA	5/17/2024	2:00 PM	3:30 PM	FR_RF15	Caleano 1, Radisson Blu, Mezzanine
RAMIREZ	CARLOS	5/16/2024	11:00 AM	12:30 PM	HI_PSD01	Brahms, InterContinental, First floor
RAMON-LLORENS	M. CAMINO	5/16/2024	9:00 AM	10:30 AM	GV_RF05	Venus, Radisson Park Inn, Upper floor
RANASINGHE	AJANEE	5/15/2024	3:30 PM	5:00 PM	MA_PS01	Vivaldi 1, InterContinental, First floor
RANASINGHE	THARINDRA	5/16/2024	9:00 AM	10:30 AM	FR_PS06	Regina Maria 2, InterContinental, Ground floor
RANEY	ROBERT	5/16/2024	4:00 PM	5:30 PM	FR_PSD05	Regina Maria 2, InterContinental, Ground floor
RAPP	MARC STEFFEN	5/16/2024	2:00 PM	3:30 PM	MA_PS05	Electra 1, Radisson Blu, Mezzanine
RECK	ELENA	5/17/2024	11:00 AM	12:30 PM	FR_RF13	Venus, Radisson Park Inn, Upper floor
REDON	MARIE	5/17/2024	11:00 AM	12:30 PM	IC_RF04	Caleano 2, Radisson Blu, Mezzanine
REICHMANN	DORON	5/17/2024	9:00 AM	10:30 AM	FA_PS11	Electra 1, Radisson Blu, Mezzanine
REMPOUSIKA	LEMONIA	5/15/2024	5:30 PM	7:00 PM	FR_RF03	Alcyone 1, Radisson Blu, Mezzanine
RENELT	CHRISTIAN	5/17/2024	9:00 AM	10:30 AM	TX_PS05	Regina Maria 1, InterContinental, Ground floor
REVELLINO	SILVANA	5/15/2024	5:30 PM	7:00 PM	MA_RF02	Chopin, InterContinental, First floor
REZAEI	ZABIHOLLAH	5/15/2024	5:30 PM	7:00 PM	SEE_RF02	Vivaldi 1, InterContinental, First floor
RICH	KEVIN	5/15/2024	5:30 PM	7:00 PM	PSNP_PS01	Alcyone 2, Radisson Blu, Mezzanine
RIDWAN	KHAIRUNNISA	5/15/2024	3:30 PM	5:00 PM	TX_PS01	Electra 1, Radisson Blu, Mezzanine
RIEGER	MARIO	5/17/2024	11:00 AM	12:30 PM	TX_PS06	Regina Maria 1, InterContinental, Ground floor
RIEPE	JAN	5/17/2024	11:00 AM	12:30 PM	AU_PS14	Merope 2, Radisson Blu, Mezzanine

LAST NAME	FIRST NAME	SESSION DATE	START TIME	END TIME	SESSION NAME	ROOM
RIOS	ANA-MARIA	5/15/2024	3:30 PM	5:00 PM	PSNP_RF01	Alcyone 2, Radisson Blu, Mezzanine
ROMERO	JORGE	5/16/2024	4:00 PM	5:30 PM	MA_RF07	Neptun, Radisson Park Inn, Upper floor
ROZIC	IVANA	5/16/2024	2:00 PM	3:30 PM	FR_RF07	Enescu 2, InterContinental, First floor
RUGGIERO	PASQUALE	5/16/2024	9:00 AM	10:30 AM	AU_RF03	Chopin, InterContinental, First floor
RUSANESCU	SIMONA	5/16/2024	11:00 AM	12:30 PM	FR_RF06	Mozart 2, InterContinental, First floor
SAFFAR	WALID	5/16/2024	11:00 AM	12:30 PM	GV_PS04	Jupiter, Radisson Park Inn, Upper floor
SAGITOVA	ROZA	5/17/2024	2:00 PM	3:30 PM	SEE_RF17	Saturn, Radisson Park Inn, Upper floor
SAHA	AMITAV	5/17/2024	2:00 PM	3:30 PM	GV_RF10	Vivaldi 2, InterContinental, First floor
SALAZAR ACHIG	YADIRA	5/17/2024	9:00 AM	10:30 AM	SEE_RF12	Alcyone 2, Radisson Blu, Mezzanine
SAMAGAIO	ANTONIO	5/16/2024	2:00 PM	3:30 PM	AU_RF05	Chopin, InterContinental, First floor
SÁNCHEZ	MARTA	5/16/2024	4:00 PM	5:30 PM	AU_PS10	Vivaldi 1, InterContinental, First floor
SANDU	RALUCA	5/17/2024	11:00 AM	12:30 PM	HI_RF01	Taygete, Radisson Blu, Mezzanine
SĂNDULESCU	MARIA-SILVIA	5/16/2024	11:00 AM	12:30 PM	IC_RF03	Alcyone 1, Radisson Blu, Mezzanine
SANGSTER	ALAN	5/15/2024	3:30 PM	5:00 PM	SEE_PS02	Vivaldi 2, InterContinental, First floor
SARATH	BHARAT	5/15/2024	3:30 PM	5:00 PM	FR_RF01	Alcyone 1, Radisson Blu, Mezzanine
SCARLAT	ELVIRA	5/17/2024	11:00 AM	12:30 PM	FR_PS19	Maia, Radisson Blu, Mezzanine
SCHAUER	VICTOR	5/17/2024	11:00 AM	12:30 PM	SEE_RF15	Neptun, Radisson Park Inn, Upper floor
SCHIEMANN	FRANK	5/17/2024	2:00 PM	3:30 PM	SEE_PS16	Atlas 1, Radisson Blu, Mezzanine
SCHIFFNER	TANJA	5/16/2024	9:00 AM	10:30 AM	MA_RF04	Alcyone 1, Radisson Blu, Mezzanine
SCHMID	SEBASTIAN	5/16/2024	11:00 AM	12:30 PM	SEE_PS08	Merope 1, Radisson Blu, Mezzanine
SCHMIDT	LUKAS	5/15/2024	3:30 PM	5:00 PM	TX_PS02	Electra 2, Radisson Blu, Mezzanine
SCHMIDT	MARK	5/16/2024	2:00 PM	3:30 PM	MA_RF06	Neptun, Radisson Park Inn, Upper floor
SCHNEIDER	FABIOLA	5/16/2024	2:00 PM	3:30 PM	FR_RF08	Mozart 2, InterContinental, First floor
SCHOTT	ALICIA	5/16/2024	4:00 PM	5:30 PM	FR_PS15	Enescu 2, InterContinental, First floor
SCHULZE	MIKE	5/17/2024	11:00 AM	12:30 PM	IS_RF02	Mozart 1, InterContinental, First floor
SCHUMACHER	NICOLA	5/15/2024	3:30 PM	5:00 PM	FA_PS01	Regina Maria 2, InterContinental, Ground floor
SCHWENK	ALEXANDER	5/17/2024	2:00 PM	3:30 PM	SEE_PS16	Atlas 1, Radisson Blu, Mezzanine
SCHWERTNER	TIM	5/16/2024	4:00 PM	5:30 PM	MA_PS07	Electra 1, Radisson Blu, Mezzanine
SEAVEY	SCOTT	5/17/2024	11:00 AM	12:30 PM	AU_PS13	Merope 1, Radisson Blu, Mezzanine
SEHN	VICTOR HUGO	5/16/2024	4:00 PM	5:30 PM	FR_PS15	Enescu 2, InterContinental, First floor
SEITZ	MORTEN NICKLAS BIGLER	5/16/2024	2:00 PM	3:30 PM	FR_PS12	Regina Maria 2, InterContinental, Ground floor
SELLESLAGH	THOMAS	5/16/2024	9:00 AM	10:30 AM	FA_PS06	Maia, Radisson Blu, Mezzanine
SEXTROH	CHRISTOPH	5/17/2024	11:00 AM	12:30 PM	FA_PSD03	Atlas 1, Radisson Blu, Mezzanine
SHAILER	GREG	5/16/2024	9:00 AM	10:30 AM	IC_PS03	Alcyone 2, Radisson Blu, Mezzanine
SHALEV	RON	5/16/2024	2:00 PM	3:30 PM	FR_PSD04	Regina Maria 1, InterContinental, Ground floor
SHE	CHAOYUAN	5/16/2024	11:00 AM	12:30 PM	SEE_PS09	Merope 2, Radisson Blu, Mezzanine
SHENG	MEI	5/16/2024	4:00 PM	5:30 PM	GV_PSD04	Merope 2, Radisson Blu, Mezzanine
SHI	WEI	5/16/2024	11:00 AM	12:30 PM	MA_RF05	Neptun, Radisson Park Inn, Upper floor
SHI	HANGYUAN	5/16/2024	2:00 PM	3:30 PM	FR_RF07	Enescu 2, InterContinental, First floor
SHI	ZHENYANG	5/16/2024	4:00 PM	5:30 PM	TX_PS04	Alcyone 2, Radisson Blu, Mezzanine
SHI	XUCHENG	5/17/2024	2:00 PM	3:30 PM	GV_PS10	Regina Maria 2, InterContinental, Ground floor
SHIELDS	KARIN	5/15/2024	5:30 PM	7:00 PM	FA_PS03	Regina Maria 1, InterContinental, Ground floor
SHIU	CHENG-YI	5/16/2024	2:00 PM	3:30 PM	SEE_PS11	Saturn, Radisson Park Inn, Upper floor
SHIWAKOTI	RADHA	5/15/2024	5:30 PM	7:00 PM	GV_RF03	Neptun, Radisson Park Inn, Upper floor
SHUTO	HIROSHI	5/17/2024	9:00 AM	10:30 AM	AU_RF07	Saturn, Radisson Park Inn, Upper floor

LAST NAME	FIRST NAME	SESSION DATE	START TIME	END TIME	SESSION NAME	ROOM
SIAHAAN	FERNANDO	5/16/2024	4:00 PM	5:30 PM	TX_RF03	Saturn, Radisson Park Inn, Upper floor
SIEGHARTSLEITNER	BENEDIKT	5/16/2024	2:00 PM	3:30 PM	AU_PS07	Enescu 3, InterContinental, First floor
SIGG	ALEXANDER	5/17/2024	11:00 AM	12:30 PM	SEE_RF15	Neptun, Radisson Park Inn, Upper floor
SILVA	SONIA	5/16/2024	9:00 AM	10:30 AM	PSNP_RF02	Neptun, Radisson Park Inn, Upper floor
SIMUNIC	DAN	5/17/2024	2:00 PM	3:30 PM	AU_PSD03	Regina Maria 1, InterContinental, Ground floor
SIOUGLE	GEORGIA	5/16/2024	2:00 PM	3:30 PM	FA_RF04	Taygete, Radisson Blu, Mezzanine
SITKIEWICZ	MILENA	5/16/2024	11:00 AM	12:30 PM	TX_RF02	Mozart 1, InterContinental, First floor
SMEULDERS	DIETER	5/17/2024	11:00 AM	12:30 PM	GV_PS09	Enescu 1, InterContinental, First floor
SODERSTROM	NAOMI	5/16/2024	2:00 PM	3:30 PM	IS_PSD01	Mozart 1, InterContinental, First floor
SOLCANU	MADALINA	5/17/2024	11:00 AM	12:30 PM	SEE_PS14	Jupiter, Radisson Park Inn, Upper floor
SONG	YUJIE	5/15/2024	3:30 PM	5:00 PM	FA_PSD01	Regina Maria 1, InterContinental, Ground floor
SONG	QIRONG	5/17/2024	9:00 AM	10:30 AM	FR_RF11	Neptun, Radisson Park Inn, Upper floor
SONG	XIAOYUE	5/17/2024	9:00 AM	10:30 AM	FA_PS12	Electra 2, Radisson Blu, Mezzanine
SONG	HAKJOON	5/17/2024	9:00 AM	10:30 AM	AU_PS11	Merope 1, Radisson Blu, Mezzanine
SORRENTINO	DANIELA	5/15/2024	3:30 PM	5:00 PM	SEE_PS02	Vivaldi 2, InterContinental, First floor
SRIVASTAVA	ANUP	5/16/2024	11:00 AM	12:30 PM	FA_PS07	Maia, Radisson Blu, Mezzanine
STACESCU	BOGDAN	5/15/2024	5:30 PM	7:00 PM	GV_PS01	Saturn, Radisson Park Inn, Upper floor
STACHELSCHIED	SARAH	5/16/2024	11:00 AM	12:30 PM	SEE_RF06	Caleano 2, Radisson Blu, Mezzanine
STAFFORD	ANNE	5/17/2024	9:00 AM	10:30 AM	ED_PS03	Chopin, InterContinental, First floor
STASZKIEWICZ	PIOTR	5/16/2024	11:00 AM	12:30 PM	IC_RF03	Alcyone 1, Radisson Blu, Mezzanine
STATHOPOULOS	KONSTANTINOS	5/16/2024	2:00 PM	3:30 PM	GV_PS05	Merope 1, Radisson Blu, Mezzanine
STEINDL	TOBIAS	5/16/2024	4:00 PM	5:30 PM	SEE_PS12	Atlas 2, Radisson Blu, Mezzanine
STICE	DERRALD	5/15/2024	5:30 PM	7:00 PM	FR_RF03	Alcyone 1, Radisson Blu, Mezzanine
STICE	JOSEPH	5/16/2024	4:00 PM	5:30 PM	FA_RF05	Taygete, Radisson Blu, Mezzanine
STICH	MICHAEL	5/17/2024	9:00 AM	10:30 AM	GV_PS07	Regina Maria 2, InterContinental, Ground floor
STOCZEK	PIA	5/16/2024	2:00 PM	3:30 PM	FA_RF04	Taygete, Radisson Blu, Mezzanine
STOLOWY	HERVÉ	5/16/2024	9:00 AM	10:30 AM	IC_PS03	Alcyone 2, Radisson Blu, Mezzanine
SU	YU-SIANG	5/15/2024	5:30 PM	7:00 PM	FA_RF02	Mozart 2, InterContinental, First floor
SU	LIXIN	5/16/2024	4:00 PM	5:30 PM	FR_PS15	Enescu 2, InterContinental, First floor
SULEMAN	RANI	5/16/2024	9:00 AM	10:30 AM	PSNP_RF02	Neptun, Radisson Park Inn, Upper floor
SUN	ESTELLE	5/16/2024	11:00 AM	12:30 PM	FR_PS10	Enescu 1, InterContinental, First floor
SUNDAVIK	DENNIS	5/17/2024	11:00 AM	12:30 PM	AU_PS13	Merope 1, Radisson Blu, Mezzanine
SÜTTERLE	NICO	5/16/2024	9:00 AM	10:30 AM	AU_RF03	Chopin, InterContinental, First floor
SWARA	CHRISTOPHER	5/15/2024	3:30 PM	5:00 PM	IC_RF01	Caleano 2, Radisson Blu, Mezzanine
TACHE	MARTA	5/16/2024	2:00 PM	3:30 PM	AU_RF05	Chopin, InterContinental, First floor
TAHA ISLAM	SHAH MD	5/17/2024	11:00 AM	12:30 PM	SEE_PS15	Electra 2, Radisson Blu, Mezzanine
TAHAR	CAROLINE	5/16/2024	11:00 AM	12:30 PM	ED_PS02	Electra 1, Radisson Blu, Mezzanine
TAI	YI-HUI	5/15/2024	5:30 PM	7:00 PM	GV_RF03	Neptun, Radisson Park Inn, Upper floor
TAMMEN	THOMAS	5/16/2024	9:00 AM	10:30 AM	SEE_RF04	Caleano 2, Radisson Blu, Mezzanine
TANG	FENG	5/17/2024	11:00 AM	12:30 PM	GV_PS09	Enescu 1, InterContinental, First floor
TAO	RAN	5/16/2024	9:00 AM	10:30 AM	IC_PS03	Alcyone 2, Radisson Blu, Mezzanine
TAPERO	EDMOND	5/17/2024	2:00 PM	3:30 PM	MA_PS12	Enescu 3, InterContinental, First floor
TASCHNER	ANDREAS	5/16/2024	9:00 AM	10:30 AM	MA_PS02	Electra 1, Radisson Blu, Mezzanine
TAVAKKOLNIA	AMIN	5/17/2024	2:00 PM	3:30 PM	FR_PS20	Atlas 2, Radisson Blu, Mezzanine
TAWIAH	VINCENT	5/15/2024	5:30 PM	7:00 PM	FR_RF03	Alcyone 1, Radisson Blu, Mezzanine

LAST NAME	FIRST NAME	SESSION DATE	START TIME	END TIME	SESSION NAME	ROOM
TAYLOR	DANIEL	5/17/2024	9:00 AM	10:30 AM	FR_RF12	Venus, Radisson Park Inn, Upper floor
THAMBAR	PAUL	5/15/2024	5:30 PM	7:00 PM	MA_RF02	Chopin, InterContinental, First floor
THARAPOS	MEREDITH	5/16/2024	4:00 PM	5:30 PM	ED_PSD01	Alcyone 1, Radisson Blu, Mezzanine
THEIS	JOCHEN	5/15/2024	5:30 PM	7:00 PM	SEE_PS04	Enescu 3, InterContinental, First floor
THEVENOT	MAYA	5/16/2024	9:00 AM	10:30 AM	FR_PS08	Enescu 2, InterContinental, First floor
THIES	SIMON	5/16/2024	11:00 AM	12:30 PM	IC_PS04	Taygete, Radisson Blu, Mezzanine
THNG	TIFFANY	5/17/2024	11:00 AM	12:30 PM	GV_RF09	Vivaldi 2, InterContinental, First floor
TIDEMAN	SEBASTIAN	5/15/2024	5:30 PM	7:00 PM	SEE_PS03	Enescu 2, InterContinental, First floor
TIEMEYER	MAXIMILIAN	5/16/2024	4:00 PM	5:30 PM	FR_RF09	Mozart 1, InterContinental, First floor
TIRAS	SAM	5/17/2024	11:00 AM	12:30 PM	IC_PS06	Electra 1, Radisson Blu, Mezzanine
TOEDTMANN	BENJAMIN	5/16/2024	4:00 PM	5:30 PM	FR_RF09	Mozart 1, InterContinental, First floor
TONG	LU	5/16/2024	11:00 AM	12:30 PM	FA_PS07	Maia, Radisson Blu, Mezzanine
TOSCANO	VALENTINA	5/17/2024	2:00 PM	3:30 PM	SEE_RF17	Saturn, Radisson Park Inn, Upper floor
TSAI	YUAN-TANG	5/15/2024	3:30 PM	5:00 PM	SEE_RF01	Mozart 1, InterContinental, First floor
TSILEPONIS	NIKOLAOS	5/16/2024	9:00 AM	10:30 AM	FR_RF04	Mozart 1, InterContinental, First floor
URIBE-BOHORQUEZ	MARÍA	5/17/2024	11:00 AM	12:30 PM	HI_RF01	Taygete, Radisson Blu, Mezzanine
VALENTIN?I?	ALJOŠA	5/17/2024	2:00 PM	3:30 PM	FR_RF14	Taygete, Radisson Blu, Mezzanine
VALLE RUIZ	CINTHIA	5/17/2024	2:00 PM	3:30 PM	TX_PS07	Mozart 1, InterContinental, First floor
VAN CANEGHEM	TOM	5/15/2024	5:30 PM	7:00 PM	PSNP_PS01	Alcyone 2, Radisson Blu, Mezzanine
VAN DER GEEST	JESSE	5/16/2024	11:00 AM	12:30 PM	TX_PSD02	Vivaldi 2, InterContinental, First floor
VAN DER MEULEN	SOFIE	5/16/2024	4:00 PM	5:30 PM	FA_PS09	Electra 2, Radisson Blu, Mezzanine
VAN DER SCHRAELEN	LENNERT	5/16/2024	9:00 AM	10:30 AM	FA_RF03	Taygete, Radisson Blu, Mezzanine
VAN ELTEN	HILCO	5/17/2024	2:00 PM	3:30 PM	MA_RF09	Vivaldi 1, InterContinental, First floor
VAN MELE	JENS	5/16/2024	4:00 PM	5:30 PM	PSNP_RF04	Brahms, InterContinental, First floor
VAN MEURS	PIRKE	5/16/2024	4:00 PM	5:30 PM	MA_RF07	Neptun, Radisson Park Inn, Upper floor
VAN ROY	MICHIEL	5/17/2024	11:00 AM	12:30 PM	GV_RF09	Vivaldi 2, InterContinental, First floor
VAN SLOOTEN	ALEXANDER	5/16/2024	9:00 AM	10:30 AM	MA_PS04	Electra 2, Radisson Blu, Mezzanine
VAN TRIEST	SANDER	5/16/2024	2:00 PM	3:30 PM	SEE_PS10	Jupiter, Radisson Park Inn, Upper floor
VANDENHAUTE	MARIE-LAURE	5/16/2024	2:00 PM	3:30 PM	AU_PS07	Enescu 3, InterContinental, First floor
VEENMAN	DAVID	5/16/2024	2:00 PM	3:30 PM	FA_PSD02	Atlas 1, Radisson Blu, Mezzanine
VEITH	STEFAN	5/16/2024	11:00 AM	12:30 PM	PSNP_PSD01	Alcyone 2, Radisson Blu, Mezzanine
VELTROP	DENNIS	5/16/2024	2:00 PM	3:30 PM	GV_RF07	Caleano 2, Radisson Blu, Mezzanine
VERGA MATOS	PEDRO	5/17/2024	9:00 AM	10:30 AM	PSNP_RF05	Brahms, InterContinental, First floor
VERSCHA EVE	MATHILDE	5/16/2024	2:00 PM	3:30 PM	MA_PS06	Alcyone 1, Radisson Blu, Mezzanine
VIANA, JR.	DANTE	5/15/2024	5:30 PM	7:00 PM	FR_RF02	Enescu 1, InterContinental, First floor
VIJAYAKUMAR	PARVATHY	5/16/2024	9:00 AM	10:30 AM	GV_RF05	Venus, Radisson Park Inn, Upper floor
VITALI	SONIA	5/15/2024	3:30 PM	5:00 PM	SEE_RF01	Mozart 1, InterContinental, First floor
VITO	DILETTA	5/16/2024	4:00 PM	5:30 PM	TX_RF03	Saturn, Radisson Park Inn, Upper floor
VLISMAS	ORESTES	5/15/2024	5:30 PM	7:00 PM	FA_RF02	Mozart 2, InterContinental, First floor
VOELLER	DENNIS	5/15/2024	5:30 PM	7:00 PM	FR_PS05	Taygete, Radisson Blu, Mezzanine
VOLKOVÁ	LADISLAVA	5/17/2024	2:00 PM	3:30 PM	FR_RF15	Caleano 1, Radisson Blu, Mezzanine
VOSHAAR	JOHANNES	5/15/2024	5:30 PM	7:00 PM	MA_RF03	Brahms, InterContinental, First floor
VYSOTSKAYA	ANNA	5/17/2024	11:00 AM	12:30 PM	ED_RF02	Chopin, InterContinental, First floor
WABNEGG	MARKUS	5/15/2024	3:30 PM	5:00 PM	MA_PSD01	Enescu 2, InterContinental, First floor
WAEYE	DWIGHT	5/17/2024	11:00 AM	12:30 PM	MA_RF08	Vivaldi 1, InterContinental, First floor

LAST NAME	FIRST NAME	SESSION DATE	START TIME	END TIME	SESSION NAME	ROOM
WAGNER	KATHARINA-MARIA	5/16/2024	9:00 AM	10:30 AM	SEE_PS05	Merope 1, Radisson Blu, Mezzanine
WAGNER	VICTOR	5/16/2024	11:00 AM	12:30 PM	IC_PS04	Taygete, Radisson Blu, Mezzanine
WAKABAYASHI	TOSHIAKI	5/16/2024	2:00 PM	3:30 PM	FR_RF08	Mozart 2, InterContinental, First floor
WALCHER	LISA	5/17/2024	2:00 PM	3:30 PM	SEE_PS17	Jupiter, Radisson Park Inn, Upper floor
WALDE	HENRY	5/16/2024	9:00 AM	10:30 AM	AU_RF03	Chopin, InterContinental, First floor
WALLNER	NICOLAUS	5/16/2024	4:00 PM	5:30 PM	FA_PS09	Electra 2, Radisson Blu, Mezzanine
WANDERLEY	CLAUDIO	5/15/2024	5:30 PM	7:00 PM	MA_RF03	Brahms, InterContinental, First floor
WANG	GUANLIN (GARY)	5/15/2024	3:30 PM	5:00 PM	MA_PS01	Vivaldi 1, InterContinental, First floor
WANG	YIKE	5/15/2024	5:30 PM	7:00 PM	FR_PSD01	Atlas 1, Radisson Blu, Mezzanine
WANG	XIN	5/15/2024	5:30 PM	7:00 PM	GV_PSD02	Jupiter, Radisson Park Inn, Upper floor
WANG	ERIK	5/15/2024	5:30 PM	7:00 PM	SEE_PS04	Enescu 3, InterContinental, First floor
WANG	YANG	5/15/2024	5:30 PM	7:00 PM	SEE_RF02	Vivaldi 1, InterContinental, First floor
WANG	YUHUAN	5/15/2024	5:30 PM	7:00 PM	FR_RF02	Enescu 1, InterContinental, First floor
WANG	SHIHENG	5/16/2024	11:00 AM	12:30 PM	GV_PSD03	Saturn, Radisson Park Inn, Upper floor
WANG	SHUO	5/16/2024	4:00 PM	5:30 PM	AU_PS10	Vivaldi 1, InterContinental, First floor
WANG	JUI-SHENG	5/17/2024	9:00 AM	10:30 AM	SEE_RF11	Alcyone 1, Radisson Blu, Mezzanine
WANG	HSIAOWEN	5/17/2024	9:00 AM	10:30 AM	MA_PS08	Enescu 3, InterContinental, First floor
WANG	YANG	5/17/2024	2:00 PM	3:30 PM	FA_PS13	Electra 2, Radisson Blu, Mezzanine
WARD	GERALD	5/15/2024	5:30 PM	7:00 PM	FA_PS04	Regina Maria 2, InterContinental, Ground floor
WEBER	ANNIKA	5/17/2024	9:00 AM	10:30 AM	SEE_PSD03	Jupiter, Radisson Park Inn, Upper floor
WEE	MARVIN	5/15/2024	5:30 PM	7:00 PM	FR_PS05	Taygete, Radisson Blu, Mezzanine
WEGMANN	GREGORY	5/17/2024	11:00 AM	12:30 PM	SEE_RF13	Alcyone 2, Radisson Blu, Mezzanine
WEI	XIAOQIN	5/17/2024	9:00 AM	10:30 AM	FA_RF06	Caleano 2, Radisson Blu, Mezzanine
WEI	WEI	5/17/2024	11:00 AM	12:30 PM	AU_RF08	Alcyone 1, Radisson Blu, Mezzanine
WEIJERS	LOBKE	5/17/2024	2:00 PM	3:30 PM	AU_RF09	Alcyone 1, Radisson Blu, Mezzanine
WEISS	MARIUS	5/15/2024	3:30 PM	5:00 PM	TX_PS02	Electra 2, Radisson Blu, Mezzanine
WENDEL	PHILIPP	5/17/2024	9:00 AM	10:30 AM	AU_RF07	Saturn, Radisson Park Inn, Upper floor
WERNER	JOERG R.	5/15/2024	5:30 PM	7:00 PM	SEE_RF02	Vivaldi 1, InterContinental, First floor
WESSEL	JONAS	5/15/2024	5:30 PM	7:00 PM	FA_PS04	Regina Maria 2, InterContinental, Ground floor
WEYER	ANDREAS	5/16/2024	4:00 PM	5:30 PM	SEE_RF10	Venus, Radisson Park Inn, Upper floor
WINDISCH	DAVID	5/16/2024	4:00 PM	5:30 PM	FR_PSD05	Regina Maria 2, InterContinental, Ground floor
WITTRICH	THERESA	5/17/2024	9:00 AM	10:30 AM	FR_PSD06	Atlas 2, Radisson Blu, Mezzanine
WÖBBEKING	FABIAN	5/15/2024	3:30 PM	5:00 PM	GV_RF01	Neptun, Radisson Park Inn, Upper floor
WOLF	SIMON	5/15/2024	3:30 PM	5:00 PM	FA_PS02	Enescu 1, InterContinental, First floor
WOLFF	CARL PHILIPP	5/16/2024	9:00 AM	10:30 AM	GV_PS02	Jupiter, Radisson Park Inn, Upper floor
WU	XIAOXI	5/16/2024	9:00 AM	10:30 AM	FR_PS07	Enescu 1, InterContinental, First floor
WU	HAN	5/16/2024	9:00 AM	10:30 AM	AU_PS05	Vivaldi 1, InterContinental, First floor
WU	FAN	5/16/2024	11:00 AM	12:30 PM	MA_RF05	Neptun, Radisson Park Inn, Upper floor
WU	YUCHEN	5/17/2024	11:00 AM	12:30 PM	TX_RF04	Mozart 2, InterContinental, First floor
WULFF	THORBEN	5/16/2024	9:00 AM	10:30 AM	TX_PSD01	Vivaldi 2, InterContinental, First floor
WUYTS	SARA	5/16/2024	9:00 AM	10:30 AM	ED_PS01	Brahms, InterContinental, First floor
XIE	JINGXIAN	5/16/2024	11:00 AM	12:30 PM	SEE_RF05	Caleano 1, Radisson Blu, Mezzanine
XIN	BAOHUA	5/17/2024	2:00 PM	3:30 PM	FA_RF07	Caleano 2, Radisson Blu, Mezzanine
XU	FANGMING	5/16/2024	9:00 AM	10:30 AM	FA_PS05	Atlas 1, Radisson Blu, Mezzanine

LAST NAME	FIRST NAME	SESSION DATE	START TIME	END TIME	SESSION NAME	ROOM
XU	BIXIA	5/16/2024	11:00 AM	12:30 PM	ED_PS02	Electra 1, Radisson Blu, Mezzanine
XU	XIN	5/16/2024	2:00 PM	3:30 PM	AU_RF05	Chopin, InterContinental, First floor
XU	MEILING	5/16/2024	4:00 PM	5:30 PM	FA_RF05	Taygete, Radisson Blu, Mezzanine
XUE	JING	5/15/2024	3:30 PM	5:00 PM	FA_PS01	Regina Maria 2, InterContinental, Ground floor
YANG	YUMU	5/15/2024	5:30 PM	7:00 PM	GV_RF04	Venus, Radisson Park Inn, Upper floor
YANG	HOLLY	5/16/2024	9:00 AM	10:30 AM	SEE_PSD01	Atlas 2, Radisson Blu, Mezzanine
YANG	MIN	5/16/2024	4:00 PM	5:30 PM	FA_RF05	Taygete, Radisson Blu, Mezzanine
YAO	LI	5/16/2024	2:00 PM	3:30 PM	SEE_RF07	Caleano 1, Radisson Blu, Mezzanine
YAO	YUJIE	5/17/2024	9:00 AM	10:30 AM	GV_PS08	Enescu 1, InterContinental, First floor
YU	LIN-HUI	5/17/2024	9:00 AM	10:30 AM	MA_PS08	Enescu 3, InterContinental, First floor
YU	KYUNGHWA	5/17/2024	9:00 AM	10:30 AM	FR_RF12	Venus, Radisson Park Inn, Upper floor
YU	QIAOYE	5/17/2024	11:00 AM	12:30 PM	SEE_RF14	Saturn, Radisson Park Inn, Upper floor
YU	NAN	5/17/2024	11:00 AM	12:30 PM	SEE_RF14	Saturn, Radisson Park Inn, Upper floor
YUAN	HUAJUAN	5/16/2024	11:00 AM	12:30 PM	SEE_PS08	Merope 1, Radisson Blu, Mezzanine
ZACH	TZACHI	5/16/2024	2:00 PM	3:30 PM	FA_PS08	Electra 2, Radisson Blu, Mezzanine
ZAFIRYADIS	MARTIN	5/16/2024	11:00 AM	12:30 PM	FR_PS11	Enescu 2, InterContinental, First floor
ZAMAN GROFF	MAJA	5/15/2024	3:30 PM	5:00 PM	ED_RF01	Maia, Radisson Blu, Mezzanine
ZENGIN-KARAIBRAHIMOGLU	YASEMIN	5/16/2024	9:00 AM	10:30 AM	AU_PS05	Vivaldi 1, InterContinental, First floor
ZHANG	JANUS JIAN	5/15/2024	3:30 PM	5:00 PM	FR_PS01	Atlas 1, Radisson Blu, Mezzanine
ZHANG	XIXI	5/15/2024	5:30 PM	7:00 PM	TX_PS03	Electra 1, Radisson Blu, Mezzanine
ZHANG	YONG	5/16/2024	9:00 AM	10:30 AM	GV_PS03	Saturn, Radisson Park Inn, Upper floor
ZHANG	YUCHEN	5/16/2024	2:00 PM	3:30 PM	FR_PS13	Enescu 1, InterContinental, First floor
ZHANG	DENGJUN	5/16/2024	4:00 PM	5:30 PM	SEE_RF10	Venus, Radisson Park Inn, Upper floor
ZHANG	LONG	5/17/2024	11:00 AM	12:30 PM	MA_PS10	Enescu 3, InterContinental, First floor
ZHANG	JUNZI	5/17/2024	11:00 AM	12:30 PM	AU_RF08	Alcyone 1, Radisson Blu, Mezzanine
ZHANG	YAO	5/17/2024	2:00 PM	3:30 PM	GV_PS11	Enescu 1, InterContinental, First floor
ZHAO	JINSHA	5/15/2024	5:30 PM	7:00 PM	GV_PSD02	Jupiter, Radisson Park Inn, Upper floor
ZHAO	RONG	5/16/2024	11:00 AM	12:30 PM	SEE_RF05	Caleano 1, Radisson Blu, Mezzanine
ZHOU	WENYU	5/16/2024	9:00 AM	10:30 AM	FR_RF04	Mozart 1, InterContinental, First floor
ZHU	LIWEI	5/16/2024	9:00 AM	10:30 AM	AU_PS05	Vivaldi 1, InterContinental, First floor
ZHU	YUHANG	5/16/2024	4:00 PM	5:30 PM	AU_PSD02	Vivaldi 2, InterContinental, First floor
ZIPPERER	DANIELA	5/16/2024	4:00 PM	5:30 PM	FR_RF09	Mozart 1, InterContinental, First floor
ZISIS	VASILEIOS	5/16/2024	2:00 PM	3:30 PM	FR_RF07	Enescu 2, InterContinental, First floor
ZOITSAS	AGGELOS	5/15/2024	3:30 PM	5:00 PM	AU_RF01	Saturn, Radisson Park Inn, Upper floor
ZORIO-GRIMA	ANA	5/15/2024	3:30 PM	5:00 PM	PSNP_RF01	Alcyone 2, Radisson Blu, Mezzanine
ZVEKAN	GORAN	5/16/2024	4:00 PM	5:30 PM	FR_RF10	Mozart 2, InterContinental, First floor