

COLLECTED PAPERS BY DATE

Updated: 07th 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 Tsipouridou (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 (Universite 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), Aphroditi 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

Louis 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 (Department of Management, University of Turin), 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 Beuselincx (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)

[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), Pornsit 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 Siougle (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 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 Andrews, School of Management)

GV_PSD01 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 Łada (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, Universidade de Lisboa), 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 Univeristy)

[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: Louis 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&A

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 Selleslagh (Vrije Universiteit Brussel), Marie-Laure Vandenhautte (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)

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 (INSEAD)

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 (Calgary University)

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)

HAS IFRS ADOPTION RENDERED FINANCIAL INFORMATION MORE PREDICTIVE? EVIDENCE FROM CHINA

Timothy Ganghua Wang (The University of Sydney), Shan Zhou (University of Sydney), Ying Zhang (The University of Sydney)

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)

BREAKING BARRIERS: THE POWER OF BOARD GENDER DIVERSITY IN PROMOTING CLIMATE IMPACT TRANSPARENCY

Mahmoud Elmarzouky (Aston University), Sabrina Khemiri (Université Paris-Saclay, Univ Evry), Doaa Shohaieb (Aston University)

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 Kurtovic (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), Xiamen University (刘雨菲), 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)

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), Kiyoun 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 Duesseldorf)

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)

ORGANIZED LABOR AND STRATEGIC DISCLOSURE THROUGH ONLINE JOB POSTINGS

Lin Cheng (China Europe International Business School), Liwei Weng (The Hong Kong Polytechnic University), Meiling Zhao (The Chinese University of Hong Kong)

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 Catusas (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 (Seinäjoki 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 Cloumbano (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 Pisciella (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 Siougle (Athens University of Economics and Business), Konstantinos Kapellas (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 Neuchatel), 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 Fülber (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 Cloumbano (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 (KU Leuven)

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 Cifalino (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)

THE WIRECARD FINANCIAL STATEMENT FRAUD AND SHORT-TERM AUDITOR REPUTATION EFFECTS

Hansrudi Lenz (University Würzburg), Regina Benkert (University of Würzburg)

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 Cyprus)

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 (Calgary University), 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 Abbee (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), **Omaira 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: Hansrudi Lenz (University Würzburg)

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&A

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 School), Alaa Zalata (Southampton University), Krish Vithana (University of Southampton), Mohamed Elmaghoub (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 (KU Leuven)

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 Cardinael (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

Liu Jing (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 Ataur (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 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 Tuszkievicz (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 (Universtiy 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 Andrejkow (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 Cloumbano (Università degli Studi Roma Tre)

[RED TAPE RELATING TO AUTOMATION OF PUBLIC SECTOR ACCOUNTING REPORTING](#)

Tom 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 CSRD 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 Hoogendoorn (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: Timothy Ganghua Wang (The University of Sydney)

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 IFRS 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)

SOFTWARE DEVELOPMENT CAPITALIZATION OR EXPENSING: REPORTING DIFFERENCES

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)

GV_PS10 Accounting and Governance - Parallel session Friday, May 17, 2:00 PM - 3:30 PM

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)

GV_RF10 Accounting and Governance - Research forum Friday, May 17, 2:00 PM - 3:30 PM

Vivaldi 2, InterContinental, First floor

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)

INVESTMENT OPPORTUNITIES AND PRIVATE FIRMS' PERFORMANCE: A CROSS-COUNTRY ANALYSIS IN DEVELOPING ECONOMIES

Sudipta Bose (The University of Newcastle), Kumar Biswas (University of Wollongong), Muhammad Ali (La Trobe University), **Amitav Saha** (University of Notre Dame)

KEEPING IT IN THE FAMILY: DOES ULTIMATE FIRM CONTROL, TECHNOLOGICAL INTENSITY AND FINANCING CONSTRAINTS MATTER FOR FIRMS' R&D SMOOTHING STRATEGY?

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 Ehmann (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 Kajiwara (Kobe University)

MA_PS12 Management Accounting - Parallel session Friday, May 17, 2:00 PM - 3:30 PM

Enescu 3, InterContinental, First floor

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)

MA_RF09 Management Accounting - Research forum Friday, May 17, 2:00 PM - 3:30 PM

Vivaldi 1, InterContinental, First floor

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)

SEE_PS16 SEE - Parallel session Friday, May 17, 2:00 PM - 3:30 PM

Atlas 1, Radisson Blu, Mezzanine

Chair: Benita Gullkvist (University of Vaasa)

GREENWASHING: RESEARCH AND NEW DIRECTIONS

Alexander Schwenk (Ludwig-Maximilian University of Munich)

ANTI-SWEATSHOP CAMPAIGNS AND SUPPLY CHAIN TRACEABILITY: A STUDY OF GLOBAL FASHION RETAILERS

Muhammad Azizul Islam (University of Aberdeen), **Frank Schiemann** (University of Bamberg), Chris Van Staden (Auckland University of Technology)

SEE_PS17 SEE - Parallel session Friday, May 17, 2:00 PM - 3:30 PM

Jupiter, Radisson Park Inn, Upper floor

Chair: Emma-Riikka Myllymäki (Audencia Business School)

BAD NEWS HAS WINGS ESG SPILLOVER EFFECTS IN THE SUPPLY CHAIN

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)

SEE_RF16 SEE - Research forum Friday, May 17, 2:00 PM - 3:30 PM

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)

SUSTAINABILITY ASSURANCE STATEMENT BREADTH AND INFORMATION ASYMMETRY: DOES DURATION OF AN ASSURANCE PROVIDER MANDATE MATTER?

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)

CONTAGION EFFECT ON SUSTAINABILITY REPORTING ASSURANCE IN LATIN AMERICA

Nicolas Gambetta (Universidad ORT Uruguay), Laura Sierra Garcia (University Pablo De Olavide, Seville), Maria A. Garcia-Benau (University of Valencia)

A COMPARISON OF METHODOLOGICAL APPROACHES TO EXPERIMENTAL INVESTIGATIONS OF WHISTLEBLOWING IN THE ACCOUNTING LITERATURE

Alisa Brink (Virginia Commonwealth University), Yelin Li (Seattle Pacific University)

SEE_RF17 SEE - Research forum Friday, May 17, 2:00 PM - 3:30 PM

Saturn, Radisson Park Inn, Upper floor

Chair: Mercedes Luque-Vílchez (University of Córdoba)

EVALUATION OF OPPORTUNITIES FOR PREVENTION, REDUCTION, RECYCLING AND REUSE OF FOOD WASTE IN UKRAINE.

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)

GOOD CASE PRACTICE OF ENVIRONMENTAL REPORTING IMPLEMENTATION. CASE STUDY FROM A EUROPEAN EMERGING CONTEXT

Radu Marian (Babeş-Bolyai University)

SUSTAINABILITY REPORTING ON WASTE MANAGEMENT: SOME INSIGHTS FROM ITALIAN MEDIUM SIZED ENTERPRISES

Valentina Toscano (Università degli Studi di Milano Bicocca), Michela Magliacani (Università degli Studi di Pavia), Stefano Santucci (Università degli Studi di Pavia)

TX_PS07 Taxation - Parallel session Friday, May 17, 2:00 PM - 3:30 PM

Mozart 1, InterContinental, First floor

Chair: Jens Müller (Paderborn University)

TAX AND NON-TAX GOVERNMENT POLICIES AND THE LOCATION AND RELOCATION OF PATENTS

Cynthia Valle Ruiz (IESEG School of Management), Kenneth Klassen (University of Waterloo), Lisa De Simone (University of Texas at Austin)

MANDATORY INTERNAL CONTROL AUDITS AND CORPORATE TAX AVOIDANCE

Xiao Liang (Nanjing Audit University), Xiaomeng Chen (Macquarie University)

CORPORATE TAX COMPLEXITY, TAX MISPERCEPTION, AND THE CHOICE OF ORGANIZATIONAL FORM

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)