

Shark Tank Pitch Event

Friday, 30th May 2025, 16:00-17:30

Rooms: AT01 & AT02

This shark tank pitch event aims to be *edgy and unique* in showcasing a select group of research teams to propose a brand-new research idea, seeking it to be “sponsored” by a journal “shark” editor. Notably, the shark tank event has a pre-conference stage in which a written 2-page pitch of about 1,000 words was submitted, comprising eleven inter-connected items: working title; research question; key papers; motivation; idea; data; tools; what’s new?; so what?; contribution and other considerations. The research teams linked to the best 10 written pitches are now invited to make oral pitch presentations to an Editors Panel of Sharks in this dedicated EAA session, split into 2 concurrent streams of 5 pitches. The shark panels will represent the following 14 journals: *Abacus*; *Accounting and Business Research*; *Accounting Forum*; *Accounting & Finance*; *Accounting in Europe*; *Accounting Horizons*; *Australian Accounting Review*; *British Accounting Review*; *European Accounting Review*; *Financial Accountability & Management*; *Journal of Accounting Literature*; *Journal of International Accounting Auditing and Taxation*; *Journal of International Financial Management & Accounting*; *Pacific-Basin Finance Journal*. The research teams each have 5 minutes to present a “lightning” pitch based solely on the **Idea; Data and Tools** derived from their written pitch. After each pitch, the most interested shark editors will engage in brief Q&A, and then give a friendly “thumbs up” or “thumbs down”. Offline dialogue with interested sharks is strongly encouraged.

Shark Tank Session #1: Chair – Robert Faff		
Room AT01		
The Financial Relevance of Non-Financial Disclosures	Ries Breijer	Sharks:* Ed Lee (ABR) Jenny Tucker (Acc. Horizons) Andrei Filip/ Nadia Albu (AiE) Amir Amelzadeh (EAR)
Implementing Recurring and Nonrecurring Disaggregation to Enhance Cash Flow Statement Disclosure	Alberto Halfeld	
Tax-Induced Recapitalization and Corporate Investment During Crisis	Noemi Pecoraro	
Shareholder Taxation and Intangible Assets Allocation in Cross-border M&As	Lucia Pierini	
Market competition and talent competition: Evidence from accounting firm hiring	Hoang Nhan Ha	
Shark Tank Session #2: Chair – Catalin Albu		
Room AT02		
Operationalizing Dialogic Accounting: exploring financial and social logics in organizational reporting practices	Ginevra Degregori	Sharks:* Gary Monroe/ Marvin Wee (A&F) Charles Cho (AccFor) Sue Wright (AAR) Stergios Leventis (JIAAT)
Does Stakeholder Consensus Matter? Examining the Impact of ESG Priority Alignment on Retail Investor Risk Perceptions	Dominic Santschi	
Ethnic minority employees and bank lending decisions	Stephen Wu	
How does psychological distance affect the implementation of climate transition plans : empirical insights	Prince Teye	
Regulatory Monitoring Interplay: Evidence from SEC Comment Letters and Critical Audit Matters.	Thi Thuy Dung Nguyen	

* **Note:** Other journal sharks will be free to choose which shark tank stream that most appeals.