

EUROPEAN ACCOUNTING ASSOCIATION

47TH ANNUAL CONGRESS

28-30 MAY 2025 • ROME, ITALY

LUISS – Libera Università Internazionale degli Studi Sociali



PROGRAMME AND COLLECTED PAPERS



European Accounting Association

47th Annual Congress, 28–30 May 2025 • Rome, Italy

LUISS – Libera Università Internazionale degli Studi Sociali

Programme and Collected Papers

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ORGANISER'S WELCOME

Dear EAA Members,

It is with great pleasure that we welcome you to the 47th Annual Congress of the European Accounting Association, hosted by Luiss Guido Carli University in Rome, Italy, from May 28 to 30, 2025. We are thrilled to gather the EAA community once again for three days of vibrant academic exchange, networking, and cultural discovery in one of the most iconic cities in the world.

All congress activities will take place at the Luiss campus in Viale Romania 32, located in the Parioli district—one of the most elegant and peaceful areas of Rome, known for its green parks, historical villas, and refined urban landscape. The campus itself blends tradition and innovation, with modern educational facilities nestled in historic buildings surrounded by lush gardens. Its central yet tranquil location, just a short distance from Villa Borghese and well connected to the rest of the city, offers an ideal setting for scholarly discussion, informal networking, and the full congress experience.

The congress will commence on Wednesday, May 28th, with the Opening Ceremony and culminate on Friday, May 30th, with the Gala Dinner at the historic Palazzo Brancaccio & Spazio Field, offering an evening of fine dining in a stunning Roman setting. Between these highlights, a full schedule of scientific activities will unfold. Our scientific programme reflects the richness and diversity of the EAA community. It includes paper presentations, symposia, panel discussions, and workshops addressing timely topics in all accounting areas. We are confident that the programme will stimulate productive dialogue and foster meaningful academic connections among researchers, educators, and professionals from across Europe and beyond.

Rome, of course, needs no introduction, but beyond the congress walls, the Eternal City invites you to explore its unparalleled cultural and historical heritage. In addition to the rich scientific programme, participants will have the opportunity to discover the extraordinary cultural, historical, and artistic legacy of Rome. As one of the world's most iconic cities, Rome offers countless tourism opportunities—from ancient landmarks like the Colosseum and Roman Forum, to masterpieces of Renaissance and Baroque art, and the timeless beauty of the Vatican. Whether strolling through cobbled streets, enjoying Italian cuisine, or visiting world-renowned museums, attendees will have plenty of chances to experience the unique atmosphere of the Eternal City during their stay. You can find more information here: esperide.it/pagina-inglese

We owe a special word of thanks to all those who made this congress possible. Our heartfelt gratitude goes to the scientific and organising committees, reviewers, session chairs, and the EAA staff, whose time, energy, and expertise have been essential. We are also deeply thankful to our sponsors for their generous support, which plays a fundamental role in enabling the success of the EAA Congress.

This event is, above all, about the EAA community—about meeting colleagues, exchanging ideas, forging collaborations, and building friendships. Whether this is your first time attending an EAA Congress or you are a returning participant, we are honored to host you in Rome and sincerely hope that your experience—both academic and personal—will be inspiring, enjoyable, and memorable.

Ad maiora.

Saverio Bozzolan & Giovanni Fiori
on behalf of the Organising Committee

PRESIDENT'S WELCOME

Dear Delegate,

Welcome to the 47th Annual Congress of the European Accounting Association, hosted by Luiss Guido Carli University in the Eternal City of Rome. Congress co-chairs Saverio Bozzolan and Giovanni Fiori, along with their colleagues, have done an outstanding job preparing for this year's Congress and Doctoral Colloquium. We are delighted to welcome over 1,600 colleagues from around the world to Luiss, making this one of the largest EAA congresses so far.

The scientific programme, curated under the leadership of Ileana Steccolini and the Standing Scientific Committee (SSC), is again excellent. It features a rich and diverse mix of accounting topics, presented through parallel sessions, research forums, and symposia. Thanks go to the SSC, to our outstanding Executive Officer, Baha Diyarov, to the Conference Committee, chaired by Caren Schelleman, to the EAA Management Committee and all other committee chairs and members who have contributed so much to this year's proceedings.

At this year's Congress, we owe a special note of gratitude to several outgoing committee chairs whose service to the EAA has been exemplary: Begoña Giner (Stakeholder Reporting Committee), Ileana Steccolini (Standing Scientific Committee), Tami Dinh (Accounting Resources Centre), and Ariela Caglio (Symposia Committee). Their dedication and professionalism have made a lasting impact on the association, and we are deeply grateful. Each year, the EAA Annual Congress provides invaluable opportunities to build and strengthen lasting friendships and networks that support high-quality accounting research, education (e.g., through the Hackathon and IFRS Foundation Workshop), and knowledge exchange. This year sees the introduction of the DEI Committee Host Programme, which aims to connect first-time attendees with regular participants to enhance engagement in the EAA academic accounting community.

These congresses are also where we fulfil our association's developmental aims. We are pleased to welcome well over 200 PhD students, most of whom will take part in the PhD Forum, organised by Juan Manuel Garcia Lara. In addition, 40 students have attended the Doctoral Colloquium (DC), chaired by Joachim Gassen, Andrea Mennicken, and Alexandra van den Abbeele. This will be Joachim's final year as DC co-chair and he has been excellent—thank you, Joachim.

We are also pleased to welcome experienced colleagues into new roles at the Congress. Alessandro Lai steps in as Chair of the Stakeholder Reporting Committee, while Martine Cools and Jochen Pierk will serve as joint Chairs of the Standing Scientific Committee. David Veenman will take over from Joachim as co-chair of the DC. We are very fortunate to have such experienced colleagues taking on these important positions in the EAA. On behalf of the EAA, I would like to express sincere thanks to our generous sponsors and exhibitors. I would also like to thank the President of EFRAG Administrative Board, Benoit Jaspar, for agreeing to address us at the opening of the Congress.

Finally, at the General Assembly, Araceli Mora will begin her term as EAA President. Araceli has been an integral part of the association in various roles over many years and I have enjoyed working with her as President-Elect since last May. She will lead the EAA with great energy and dedication, and I wish her every success for the next two years.

I hope you have a productive, engaging, and enjoyable congress.

Mark Clatworthy
President, European Accounting Association (2023–2025)

EAA PRESIDENTS 1978–2025

Anthony G. Hopwood [†]	1978–1979
Walter Busse Von Colbe [†]	1979–1980
Johannes Bouma	1980–1981
F. Ferreira [†]	1981–1982
Bengt Provstgaard [†]	1982–1983
David Flint [†]	1983–1984
André Zünd	1984–1985
Jean-Pierre Gillet [†]	1985–1986
Sven Erik Johansson [†]	1986–1987
Anthony G. Hopwood [†]	1987–1988
Robert Teller	1988–1989
Péter Horváth [†]	1989–1990
Lagos Faluvégi [†]	1990–1991
Hein Schreuder	1991–1992
Leandro Cañibano	1992–1993
Reino Majala	1993–1994
Giuseppe Galassi	1994–1995
John Samuels	1995–1996
Arne Kinserdal	1996–1997
Alfred Wagenhofer	1997–1998
Carl Reyns	1998–1999
Serge Evraert	1999–2000
Wolfgang Ballwieser	2000–2001
George Venieris	2001–2002
Jens Elling	2002–2003
José Antonio Gonzalo	2003–2004
Bohumil Král	2004–2005
Olov Olson [†]	2005–2006
John Christensen	2006–2009
Aileen Pierce	2009–2011
Begoña Giner	2011–2013
Ann Jorissen	2013–2015
Salvador Carmona	2015–2017
Philip Joos	2017–2019
Thorsten Sellhorn	2019–2021
Annalisa Prencipe	2021–2023
Mark Clatworthy	2023–2025

EAA CONGRESSES 1978–2025

1978: Paris (France)
1979: Köln (Germany)
1980: Amsterdam (The Netherlands)
1981: Barcelona (Spain)
1982: Aarhus (Denmark)
1983: Glasgow (United Kingdom)
1984: St. Gallen (Switzerland)
1985: Brussels (Belgium)
1986: Stockholm (Sweden)
1987: London (United Kingdom)
1988: Nice (France)
1989: Stuttgart (Germany)
1990: Budapest (Hungary)
1991: Maastricht (The Netherlands)
1992: Madrid (Spain)
1993: Turku (Finland)
1994: Venice (Italy)
1995: Birmingham (United Kingdom)
1996: Bergen (Norway)
1997: Graz (Austria)
1998: Antwerp (Belgium)
1999: Bordeaux (France)
2000: Munich (Germany)
2001: Athens (Greece)
2002: Copenhagen (Denmark)
2003: Seville (Spain)
2004: Prague (Czech Republic)
2005: Gothenburg (Sweden)
2006: Dublin (Ireland)
2007: Lisbon (Portugal)
2008: Rotterdam (The Netherlands)
2009: Tampere (Finland)
2010: Istanbul (Turkey)
2011: Rome (Italy)
2012: Ljubljana (Slovenia)
2013: Paris (France)
2014: Tallinn (Estonia)
2015: Glasgow (United Kingdom)
2016: Maastricht (The Netherlands)
2017: Valencia (Spain)
2018: Milan (Italy)

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Lajos Faluvégi
Hein Schreuder
Leandro Canibano
Pekka Pihlanto
Giuseppe Marcon
R. H. Jones
Arne Kinserdal
Alfred Wagenhofer
Hilda Theunisse
Serge Evraert
Wolfgang Ballwieser
George Venieris
Jens Elling
Guillermo Sierra
Bohumil Kral
Olov Olson
Aileen Pierce
Carlos Baptista da Costa
Frank Hartmann
Salme Näsi
Recep Pekdemir
Angelo Riccaboni & Giovanni Fiori
Aljosa Valentincic
Nicolas Berland
Toomas Haldma
Christine Cooper
Ann Vanstraelen
Begoña Giner
Miles Gietzmann

2019: Paphos (Cyprus)	Irene Karamanou
2020: Bucharest (Romania) (canceled)	Catalin Albu
2021: Brussels (Belgium) (online)	Annalisa Prencipe & Caren Schelleman
2022: Bergen (Norway)	Finn Kinserdal
2023: Espoo (Finland)	Seppo Ikäheimo
2024: Bucharest (Romania)	Catalin Albu
2025: Rome (Italy)	Saverio Bozzolan & Giovanni Fiori

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	Ariela Caglio
	Juan Manuel García Lara
	Angela Pettinicchio
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Scientific programme

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Aula Chiesa	Opening Session
Main Building	Parallel Sessions (PS & PSD) & Research Fora (RF)
	Floor T rooms T01-T03
	Floor 1 rooms 101-106
	Floor 2 rooms 201-211
	Floor 3 rooms 301-310
	Floor 4 rooms 401-407
The Dome 1	Exhibitors & Refreshments
Tents	Coffee breaks & Buffet lunches
The Dome	Symposia, PS, PSD, & RF
	Floor T room TD 0
	Floor 1 rooms TD1 & TD 2
Aula Polivalente	Prayer



Legend: Opposite page.

PROGRAMME OUTLINE

Saturday, May 24–Tuesday, May 27

EAA Doctoral Colloquium

Tuesday, May 27

13:00–17:00 Hackathon room 206

Wednesday, May 28

08:00–18:00 Registration The Dome 1

08:30–12:45 PhD Forum v.p. 42

09:30–12:45 IFRS Foundation Workshop room 203

13:15–15:00 Opening Session Aula Chiesa¹

- Keynote address by Benoit Jaspar,
EFRAG President of the Administrative Board

15:00–15:30 Coffee Break Tents

15:30–17:00 Parallel Sessions, Research Fora, & Symposium 1 v.p. 71

17:00–17:30 Coffee Break

17:30–19:00 Parallel Sessions, Research Fora, & Symposium 2

19:00–21:00 Welcome Cocktail Tents

Thursday, May 29

08:30–18:00 Registration

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

10:30–11:00 Coffee Break

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

12:30–14:00 Buffet Lunch Tents

14:00–15:30 Parallel Sessions, Research Fora, & Symposium 5 v.p. 72

15:30–16:00 Coffee Break

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

¹Also live-streamed in rooms 101, 104, 204, 207, 211, 308, 309, 404, T01, T02, TD 0, & TD 1.

Friday, May 30

08:30–12:30	Registration	
08:00–09:00	EAA General Assembly	room 203
09:00–10:30	Parallel Sessions, Research Fora, & Symposium 7	
10:30–11:00	Coffee Break	
11:00–12:30	Parallel Sessions, Research Fora, & Symposium 8	
12:30–14:00	Buffet Lunch	
14:00–15:30	Parallel Sessions, Research Fora, & Symposium 9	
19:00–01:00	Gala Dinner	off-site, v.p. 37

Wednesday, May 28–Friday, May 30

Exhibitors & Refreshments	The Dome 2
Prayer	Aula Polivalente

SOCIAL EVENTS

Access to all social events is based on the presentation of your EAA 2025 congress badge. You must always wear the EAA 2025 congress badge during the events and leave the location at the end of the events.

Gala Dinner

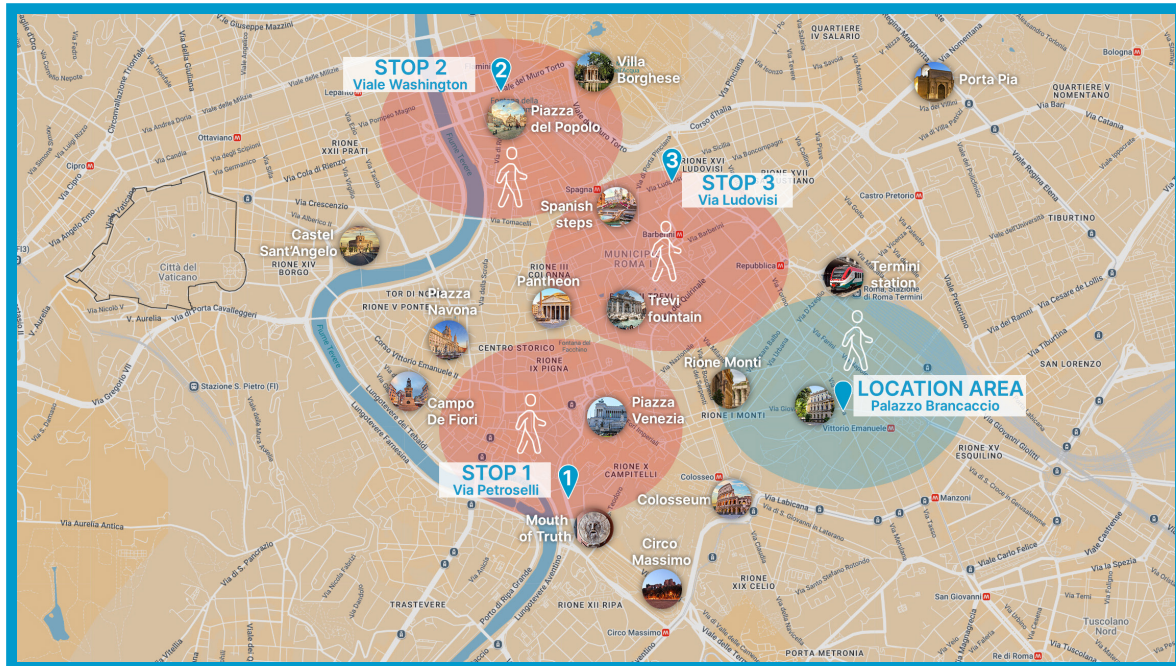
Friday, May 30, 19:00–1:00 Palazzo Brancaccio, Viale Monte Oppio 7

The Brancaccio Palace is an exclusive luxury venue in Rome, ideal for hosting high-profile events. Built in the “Savor” style and located in the heart of the city—just steps from the Domus Aurea, between the Colosseum and the basilicas of San Giovanni and Santa Maria Maggiore—this beautiful and historic palace reflects the grandeur, beauty, and splendor of Rome’s millennia-old history.

Within Palazzo Brancaccio is Spazio Field, a contemporary venue offering a rich intellectual atmosphere. Spanning over 1,800 square meters, it is perfectly suited for events requiring top-tier professional and catering services, including exhibitions, presentations, conferences, and corporate gatherings.



Transfer service At the conclusion of the dinner, a transfer service has been organised, which will make three stops in the central area of Rome, ensuring that each participant is brought as close as possible to their respective hotels. Buses will be available, from 11:30 PM to 1:00 AM, which will follow a loop and make 3 stops (Stop 1 Petroselli, Stop 2 Washington, and Stop 3 Ludovisi). The red ovals on the map represent the walking distance from each stop. The blue oval indicates the area where it is assumed that guests with nearby hotels will walk back to their accommodations after dinner. Below is a map outlining the designated stops:



HACKATHON

Tuesday, May 27, 08:30–12:45 room 206

The EAA Education Committee together warmly invite you to a complementary Hackathon education workshop **AI-Driven Sustainability: Transforming Accounting Education for a Sustainable Future**. It is an immersive Hackathon designed to inspire, empower, and equip accounting educators with the skills to leverage artificial intelligence (AI) in teaching sustainability as part of the accounting curriculum. This dynamic workshop will foster collaboration, creativity, and practical innovation, creating actionable strategies that bring sustainability to the forefront of accounting curriculum.

Participants will explore how AI can serve as a catalyst for sustainable development, identifying approaches for teaching accounting that integrate environmental, social, and governance (ESG) issues. The event will challenge accounting educators to think beyond traditional boundaries, encouraging interdisciplinary collaboration and the application of AI to real-world problems.

The Hackathon is designed to appeal to accounting educators at all experience levels, providing a supportive yet challenging environment to foster growth. By engaging participants in hands-on, collaborative activities, the event will demonstrate how AI can be a supportive tool in assisting accounting educators make the subject accessible for practical application in the teaching and learning of sustainability in accounting.

The event will cultivate a culture of innovation, encouraging participants to experiment with AI tools and techniques that push traditional boundaries. Through interactive sessions and collaborative challenges, educators will create AI-powered strategies that promote sustainability while enhancing the student experience.

By integrating sustainability and AI into their teaching practices, educators can deliver engaging, inclusive, and impactful learning experiences. The Hackathon will equip participants with actionable insights and tools that positively influence student learning outcomes and foster a deeper understanding of the critical role accounting plays in sustainable development.

The event is organized by Karen Brickman, Jennifer Rose, Susan Smith, and David Derichs, and kindly brought to you at no charge by the EAA Education Committee. Light lunch is provided from 12:00 to 13:00.

PHD FORUM

Wednesday, May 28, 08:30–12:45

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

The PhD Forum is a great opportunity for research master students, PhD students as well as for Assistant Professors or Lecturers in Accounting who do not have a permanent position yet, or post-docs in Accounting to network and gain insight into academic accounting research and its environment through the speakers. The Forum, which is open to PhD students pursuing research in any topic areas (financial accounting, managerial accounting, audit, tax, etc.) and using any research method (analytical modelling, behavioral, case study, empirical-archival, etc.) related to the EAA, may also provide information as to how to establish contacts for entering the job market. Please address questions to Juan Manuel García Lara (jmglara@emp.uc3m.es).

Objectives

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

Agenda

08:30–09:00	Welcome coffee & tea	
09:00–09:05	Welcoming address	room TDI
	<ul style="list-style-type: none"> • Mark Clatworthy (University of Bristol, EAA President) • Saverio Bozzolan (Luiss Guido Carli, EAA Congress Chair) 	
09:05–09:35	Update on EAA PhD activities and EAA Accounting Resources Centre	
	<ul style="list-style-type: none"> • Juan Manuel García Lara (Universidad Carlos III, Madrid) • Claudia Imperatore (Bocconi University, Milan) 	
09:35–11:00	Keynote presentations—General advice for PhD students	
	<ul style="list-style-type: none"> • Stephen Penman (Columbia University): <i>How to think about the accounting research endeavor</i> • Hung Ton Tan (Nanyang Technological University): <i>Navigating the PhD Journey</i> 	
11:00–11:30	Coffee/Tea break	
11:30–12:45	Breakout sessions	
	<ul style="list-style-type: none"> • Stephen Penman (Columbia University) <i>Accounting for Carbon</i> 	room 101
	<ul style="list-style-type: none"> • Ann Gaeremynck (KU Leuven) <i>The path from idea to review and publication: How to develop a good research idea, good paper and handle a review process</i> 	room 103A
	<ul style="list-style-type: none"> • Asis Martinez-Jerez (Cornell University) <i>Using field research to address management accounting questions</i> 	room 103B
	<ul style="list-style-type: none"> • Sven Modell (University of Manchester) <i>Theory and theorizing in contemporary accounting research</i> 	room 104
12:45	Snack	

IFRS FOUNDATION EVENTS



IFRS Foundation Update Session

Wednesday, May 28, 09:00–12:30 room 203

Presenters

Ann Tarca	IASB Member
Ana Simpson	IASB Technical Staff
Jeff Hales	ISSB Member

This workshop will give participants an opportunity to hear about recent developments in projects on the International Accounting Standards Board (IASB)’s and the International Sustainability Standards Board (ISSB)’s standard setting and research agendas. The workshop will start with an update on the IASB’s current work programme. We will then focus on the IASB projects on Intangible Assets and Statement of Cash Flows and Related Matters followed by an update of the current work of the ISSB including research on potential future sustainability standards and work on implementation of existing sustainability standards. We will discuss research opportunities in relation to the IASB’s standard setting and research agendas, including open calls for research and research relevant to the IASB’s pipeline projects. We will also discuss ISSB engagement with academia. The session will be interactive and should be useful for people engaged in teaching IFRS Accounting and Sustainability Disclosure Standards and those conducting research about the impact of these Standards.

IASB Research Session

Thursday, May 29, 11:00-12:30 room 203

This session will provide feedback on a selected number of research papers relevant to IFRS Accounting Standards that were submitted to the EAA Congress. The purpose of this session is to help researchers with an interest in IFRS Accounting Standards to (1) make their research evidence more relevant and accessible to standard setters and (2) help the IASB continue building its access to research by establishing and maintaining collaborations with academics interested in the work of the IASB. Listing of papers on page 158

ISSB Research Session

Friday, May 30, 09:00-10:30 room 203

This session will provide feedback on a selected number of research papers relevant to IFRS Sustainability Standards that were submitted to the EAA Congress. The purpose of this session is to help researchers with an interest in IFRS Sustainability Standards to (1) make their research evidence more relevant and accessible to standard setters and (2) help the ISSB build research by establishing relationships with academics interested in the work of the ISSB. Listing of papers on page 159

CLASSROOM SESSION

Teaching Sustainability Accounting with Cases and Exercises

Thursday, May 29, 14:00–15:30 room 201

Sustainability accounting has become more ubiquitous than ever. With exponential interest in topics such as environmental impact, greenhouse gas emissions, social and human rights issues, lifecycle analysis and circular economy, sustainability reporting standards, its integration into business school programs and curricula has become increasingly essential.

The EAA Annual Congress 2025 Classroom Session, brought to participants by the EAA Education Committee, highlights the importance of thoughtfully including sustainability topics into the classroom. It aims to equip higher education instructors with the tools to effectively deliver key concepts, research themes and debates in an engaging and meaningful way.

Professor Charles H. Cho will lead a hands-on workshop on educational content that can be effectively used in teaching sustainability accounting with cases and exercises. The session will feature fellow accounting educators who will share their experiences with innovative content, diverse methodological approaches, and different contextual perspectives. Presenters will show their own sustainability accounting cases—developed and used in their courses—followed by a live, practical demonstration of how they teach them in the classroom. Attendees will gain valuable insights into effective ways to integrate these cases into their own courses. The session will conclude with an interactive Q&A.

The four cases covered in the session will explore the following topics:

1. Carbon accounting
2. Materiality assessment
3. Social audit
4. Inclusive leadership and decision-making

These cases are drawn from Cho, Costa and Korca (forthcoming) and offer a rich foundation for engaging students in sustainability accounting.

Biography Charles H. Cho is Professor of Sustainability Accounting and the Erivan K. Haub Chair in Business & Sustainability at the Schulich School of Business, York University. He has over 20 years of experience in teaching (undergraduate, MBA, MSc, PhD and executive programs in various universities), researching and engaging with the sustainability, social and environmental accounting and reporting (SSEAR) field in multiple countries. His research has been published in leading academic journals. He is a member of the Global Reporting Initiative (GRI)'s Global Sustainability Standards Board. As a globally recognized scholar, he frequently delivers keynotes and ranks among the top 2 per cent of cited accounting researchers worldwide. He has also worked for KPMG LLP and other public accounting firms for several years in auditing and taxation.

Reference Cho, C.H., Costa, E. and Korca, B. (forthcoming). Cases and Exercises on Sustainability Accounting. Edward Elgar Publishing: Cheltenham, UK.

SHARK TANK SESSIONS

Friday, May 30, 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 room AT01 chaired by: Robert Faff

Presenters

Ries Breijer	<i>The Financial Relevance of Non-Financial Disclosures</i>
Alberto Halfeld	<i>Implementing Recurring and Nonrecurring Disaggregation to Enhance Cash Flow Statement Disclosure</i>
Noemi Pecoraro	<i>The Impact of Asset Revaluation on Corporate Investment During Crises</i>
Lucia Pierini	<i>Shareholder Taxation and Intangible Assets Allocation in Cross-border M&As</i>
Hoang Nhan Ha	<i>Market competition and talent competition: Evidence from accounting firm hiring</i>

Sharks

Ed Lee	<i>Accounting and Business Research</i>
Jenny Tucker	<i>Accounting Horizons</i>
Andrei Filip & Nadia Albu	<i>Accounting in Europe</i>
Amir Amelzadeh	<i>European Accounting Review</i>

Shark Tank Session 2 room AT02 chaired by: Catalin Albu

Presenters

Dominic Santschi	<i>Does Stakeholder Consensus Matter? Examining the Impact of ESG Priority Alignment on Retail Investor Risk Perceptions</i>
Stephen Wu	<i>Ethnic minority employees and bank lending decisions</i>
Prince Teye	<i>How does psychological distance affect the implementation of climate transition plans: empirical insights</i>
Thi Thuy Dung Nguyen	<i>Regulatory Monitoring Interplay: Evidence from SEC Comment Letters and Critical Audit Matters</i>

Sharks

Gary Monroe & Marvin Wee	<i>Accounting & Finance</i>
Charles Cho	<i>Accounting Forum</i>
Sue Wright	<i>Australian Accounting Review</i>
Stergios Leventis	<i>Journal of International Accounting, Auditing and Taxation</i>

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

SYMPOSIA

Symposium 1

The Design of Publishable Studies Contributing to Policy Relevant Questions

Wednesday, May 28, 15:30–17:00 room **TD1**

The objective of the symposium is to stimulate academics to conduct more studies that can help standard setters to make informed decisions when standard-setters need to evaluate whether a certain standard has reached its intended objectives. In this symposium standard-setters will inform participants on the different types of questions standard-setters will have at the time when they evaluate as to whether or not a standard has reached its intended objectives after its implementation (for example are the intended objectives specified at the standards-development phase reached, what unintended consequences arise, what about comparability of the data, ...). Academic contributors to the panel could then inform participants as to what type research designs would be required to provide relevant findings to respond to the standard-setters' different types of questions they are seeking to answer when they evaluate whether a standard fulfilled the intended objectives. Are our traditional designs of studies (e.g. value relevance studies, analyst forecast research, ...) suitable to answer the questions of standard-setters or is there a gap which requires different designs? Elements that will be touched upon are definitions of variables, sampling strategies, choice of control groups, time frames (anticipation of new standard in development phase, early adoption by companies, behavior after mandatory adoption) and choice of research method (quantitative or qualitative). As a number of academic journals now offer the possibility to submit the design of an intended study as a registered report which is conditionally accepted for ultimate publication before the study has been conducted, this type of symposium also informs academics of this new possibility.

Moderator

Ann Marques University of East Anglia, Universidade NOVA de Lisboa

Panelists

Ann Tarca IASB

Rasmus Sommer EFRAG

Thorsten Sellhorn Ludwig-Maximilians-University, Munich

Christoph Pelger University of Passau

Amir Amelzadeh University of Oxford, Co-Editor EAR, UKEB

Symposium 2

Accounting for Diversity and Equity: (How) Should we Regulate it?

Wednesday, May 28, 17:30–19:00 room TDI

The impact of diversity and equity regulations, policies, and frameworks:

- On organisations, the accounting profession, and accounting academia.
- Accounting for diversity and equity in time management, workload, pay, promotion and wellbeing
- Accounting for diversity and inclusion in the workplace, workforce, protections and education
- Exploring the implications of diversity and equity while accessing public services

Best practices in diversity and equity management at the organisational level:

- Reporting frameworks for diversity and equity
- Key Performance Indicators (KPIs) for measuring diversity and equity
- Ethical considerations in managing diversity and equity data
- (Mandatory) disclosure practices in fostering diversity and equity, as well as its (unintended) consequences

Accounting practices addressing specific diversity dimensions (e.g., gender, race/ethnicity, disability, sexuality, religion), or intersectional approaches that examine the conflation of multiple diversity factors:

- Accounting for human rights, diversity and equity and the racialisation of the others

Diversity and equity approaches:

- Business case versus social justice frameworks.

Moderator

Alessandro Ghio ESCP Business School (France)

Panelists

Araceli Mora University of Valencia, EAA President Elect

Jeffrey Hales ISSB

Nadia Albu Bucharest University of Economic Studies (incoming AinE editor, member of the DEI committee)

Mercy Denedo University of Durham

Symposium 3

The Rise of Artificial Intelligence: Implications for Research and Publishing

Thursday, May 29, 09:00–10:30 room TDI

The rise of Artificial Intelligence has sparked expectations of a revolution in research and publishing. Yet, this promise has been faced with challenges, controversies, and even scandals. AI's role in research has thus become a contentious topic, generating a heated debate contrasting its potential with its inherent risks and threats. Journals and publishers have already started to set policies to try and regulate the use of AI both in research and in the publication process.

For editors, authors, and reviewers, these developments pose pressing questions and challenges. How can AI support research and streamline the publishing process, from the development of an author's work to the responsibilities of editors and reviewers? Conversely, what are the risks it introduces—ethical, procedural, and beyond?

This panel seeks to explore these critical questions:

- What are the potential benefits and dangers of AI in research and publishing?
- How can we strike a balance between reaping its benefits and mitigating its risks?
- What practical advice can be offered to authors, editors, and reviewers navigating this evolving context?

Moderator

Ileana Steccolini University of Bologna, EAA Standing Scientific Committee Chair

Panelists

Helen Tregidga Critical Perspective of Accounting

Andrei Filip Accounting in Europe

Kathryn Kadous The Accounting Review

James Guthrie Accounting, Auditing and Accountability Journal

Jennifer Tucker Accounting Horizons and Contemporary Accounting Research

Amir Amelzadeh European Accounting Review

Symposium 4

How to Empower Auditors and Accountants with Critical Thinking Skills Amidst Regulatory Overload

Thursday, May 29, 11:00–12:30 room TDI

The increasing regulatory “overload” in auditing and financial reporting has stifled opportunities for critical reflection, promoting a conformist, box-ticking culture among practitioners. This reductionist view of auditors as mere rule-followers may be a contributing factor to the profession’s struggle to attract and retain talent. Yet, at their essence, auditing and accounting are philosophical disciplines rooted in logic, critical analysis, and ethical reasoning. This symposium seeks to identify strategies for nurturing critical thinking skills in students and professionals, reinforcing their significance in advancing the quality of auditing and financial reporting. In an era marked by uncertainty and heightened expectations for serving the public interest, this discussion is both timely and essential.

Introduction

Mara Cameran Bocconi University, EAA Auditing, Assurance and Ethics Standards Committee Chair

Moderator

Brynjar Gilberg Nord University Business School

Panelists

Willem Buijink Universiteit Antwerpen, Emeritus Professor Open Universiteit and Universiteit Tilburg

Gilly Lord PwC Partner, Global leader: Public policy and regulation

Kevin Prendregast IFIAR Chair, IAASA Chief Executive

Lee White IFAC CEO

Symposium 5

Sustainability Reporting Standards for SMEs—What are the Issues?

Thursday, May 29, 14:00–15:30 room TDI

The symposium will provide an update on the current developments of sustainability reporting for SMEs and a panel will discuss the issues that SMEs are confronted with in sustainability reporting. Issues to discuss include what are the challenges and opportunities going forward also in the context of the Omnibus Directive proposal, such as market acceptance, proportionality, cost/benefit considerations, and the balance between capability of SMEs to provide information and data needs of users.

In 2024 EFRAG consulted on exposure drafts for SMEs, including a voluntary sustainability reporting standard for non-listed SMEs (VSME). The VSME standard was published in December 2024.

The VSME Standard was developed as a reporting tool to assist non-listed micro-, small- and medium-sized enterprises (non-listed SMEs) in responding to requests for sustainability information that they receive from business counterparts (i.e., banks, investors or larger companies for which non-listed SMEs are suppliers) in an efficient and proportionate manner as well as to facilitate their participation in the transition to a sustainable economy. It was developed for SMEs with less than 250 employees. Based on market acceptance, the VSME is expected to standardise the current multiple ESG data requests. The European Commission intends to issue VSME (with some minor changes) as a recommendation in June 2025. Under the proposals for the Omnibus Directive a standard based on VSME will be adopted as a delegated act to define the value chain cap.

EFRAG is also developing an ecosystem for SMEs including a SME forum, mapping of tools and workshops to support the use of VSME.

Opening

Saskia Slomp EFRAG CEO

Scene Setting

Chiara Del Prete EFRAG SR TEG Chair

Moderator

Araceli Mora University of Valencia, EAA President-Elect, EFRAG Academic Panel member

Panelists

Elbano de Nuccio President Consiglio Nazionale dei Dottori Commercialisti e degli Esperti Contabili

Alexander Stevens Greenomy

Sophia Zakari SMEunited

Katharina Bryan Amazon

Angela Tanno Italian Banking Association

Closing

Michele Pizzo OIC President, EFRAG Administrative Board member

Sponsors



Symposium 6

Purpose to Impact: Accounting for Imagining Desirable Futures

Thursday, May 29, 16:00–17:30 room TDI

It is beyond doubt that our planet is currently facing grand economic, social, and environmental challenges. Critical issues such as high unemployment rates, low wage growth, rising national and individual debts, growing disparity across societies, as well as increasing concerns for the environment arising from climate change, biodiversity loss and resource depletion, have been piling up for decades, leaving large segments of contemporary societies frustrated and worried about the status quo. In these trouble times we live in, while national governments and supranational organisations have already codified and attempted to address these enduring challenges, investors as well as Society at large have increasingly turned to business organisations to respond actively by playing a more central role in the betterment of the order in place, and in the making of prosperous futures as they pursue value creation for their shareholders and key stakeholders.

Confronted with such fundamental and necessary task, businesses today have increasingly refused to stand still. Nowadays more than ever, a large number of business organisations worldwide have embraced the preoccupations associated to these massive and global challenges, and developed growing ambitions to play a key role in such collective efforts. In doing so, tackling grand challenges entailed questioning the ultimate purpose of the business, as well as the meaning of sustainable value creation, whose understanding have been placed under the spotlight as most of contemporary organisations have started an ambitious journey that connects their enduring reason for being with their strategy, innovative business models and performance in the attempt to reconcile the pursuit of the “traditional” financial value with the fulfilment of “emerging” societal values. Nevertheless, despite an increasing number of businesses are presenting themselves as purpose-led corporations, how purpose can be enacted and sustained in practice to impact positively on the future resolution of global grand challenges needs to be further understood.

Within this context, accounting practices have been showing significant potential to act as a mechanism for shaping the future—for making it imaginable, visible and actionable. Accounting calculative and representational practices do not merely reflect reality but actively construct it, offering a unique avenue for exploring how organisations envision and operationalise “desirable futures” through numbers, narratives and visuals. By examining accounting’s dual role—as a tool that grounds speculative futures in structured frameworks and as an act of imagination—the symposium will generate conversations around its transformative capabilities, as well as its ability to be drawn upon by organisations’ boards and leaders to successfully embrace the journey from purpose to impact. From social impact to climate change, from digital transformation to policy making the symposium will address the role of Accounting for imagining desirable futures at systemic and organisational level

Moderator

Cristiano Busco Luiss Guido Carli

Panelists

Roberto Paura Co-Founder of Italian Institute for the Future / Director of the journal “Futuri”

Paola Rusconi Head of SME Marketing Coordination and Business Development, Intesa Sanpaolo

Elena Giovannoni Birmingham Business School

Riccardo Angelini Rota VP Sustainability, Head Climate and Environmental Strategy and Projects, Leonardo

Sponsor

INTESA  **SANPAOLO**

Symposium 7**The Evolving Role of Management Control in the Era of Corporate Sustainability****Friday, May 30, 09:00–10:30** room **TD1**

As sustainability becomes an essential priority for organisations, the role of management control systems (MCS) in supporting this transformation is increasingly significant. The symposium is tied to the European Accounting Review's special issue, The Evolving Role of Management Control in the Era of Corporate Sustainability, and will explore key themes, such as the integration of sustainability metrics into traditional controls, the role of MCS in managing value chain complexities, the implications of emerging regulatory frameworks, and the evolving responsibilities of the CFO organisation and business controllers. Attention will also be given to how MCS navigates tensions between financial objectives and sustainability goals, as well as their role in advancing decarbonisation strategies and other sustainability-focused initiatives. This symposium offers an opportunity to engage in a thoughtful dialogue on the transformative role of MCS in aligning strategic objectives with sustainability imperatives. It aims to deepen understanding of how MCS contributes to addressing environmental and social challenges, fostering scholarly insights into this dynamic area of research.

Moderators**Emilia Cederberg** Stockholm School of Economics**Christian Hofmann** Ludwig-Maximilians-Universität München**Panelists****Jan Bouwens** University of Amsterdam**Per Brattberg** Director, Sustainability Reporting, Essity**Gunther Glenk** Mannheim Institute for Sustainable Energy Studies, University of Mannheim**Torkel Strömsten** Stockholm School of Economics, Visiting Professor, Halmstad University

Symposium 8
First Year of ESRS Adoption: Key Considerations and the Road Ahead

Friday, May 30, 11:00–12:30room TDI

The implementation of the Corporate Sustainability Reporting Directive (CSRD), along with the introduction of the European Sustainability Reporting Standards (ESRS) marks a major shift in corporate reporting. Starting in 2024, the largest companies in the EU are required to adhere to these new ESRS and undergo limited assurance for their sustainability disclosures.

During the symposium, we will carefully examine the challenges, complexities, and opportunities encountered by companies in preparing this information, as well as those faced by assurance service providers. Key considerations—including materiality assessments, distinguishing between financial and impact materiality, defining stakeholder roles, and addressing value chain implications—will be pivotal in guiding less experienced companies as they prepare their sustainability statements in the years ahead.

Moderators

Begoña Giner Universitat de Valencia, Chair of the EAA Stakeholder Reporting Committee (SRC)

Panelists

- Giancarlo Attolini Accountancy Europe
- Alessandra Cerruti Deloitte
- Jeff Hales ISSB
- Cristina Saporetti ENI / FRAG SRB
- Gianmario Crescentino ASSIREVI / OIC

Symposium 9**Envisioning Accounting Education for Sustainability****Friday, May 30, 14:00–15:30** room **TDI**

How can our discipline help envision and shape a thriving future, in a way that contributes knowledge, skills, and wisdom toward tackling the contemporary ecological and climate crises? This symposium will explore the crucial role of sustainability accounting and how it can serve as a foundation for promoting responsible practices among future leaders. Sustainability accounting is integral to organisational accountability, accounting practice, measurement, reporting, and assurance. Integrating sustainability accounting in education can help empower students to understand, implement, and advocate for transparent and sustainable practices in diverse sectors. The aim of the symposium is to provide educators with examples of diverse, engaging, and effective practices for integrating sustainability accounting into curricula design, whether they are just beginning to explore sustainability accounting or have already integrated it into their teaching. Educators, and sustainability professionals will engage in discussions on the educational value of sustainability accounting, particularly its role in promoting environmental stewardship, social responsibility, and economic accountability, providing attendees with practical examples of adaptable to their own educational contexts. This symposium supports educators wishing to empower future accounting professionals to make impactful, informed sustainability decisions, creating a ripple effect that extends from classrooms to boardrooms.

Moderator**Derichs David** Aalto University**Panelists****Gaia Melloni** HEC Lausanne**Hanna Silvola** Hanken School of Economics**Ian Thomson** University of Dundee**Bruce Vivian** IFAC**Adriana Florina Popa** IFAC / CECCAR**Sponsor**

SCIENTIFIC COMMITTEE REPORT

The 2025 EAA conference will consist of research fora, parallel sessions and parallel sessions with discussants. Research fora (RF) are those sessions where papers which are in the initial stages of development are presented, whereas parallel sessions (PS) host more developed papers closer to publication. Among the latter, a group is usually selected to be presented and discussed by experts in the relevant areas (PSD sessions).

1399 papers were submitted for the 2025 conference. Of these, 22 were withdrawn, 179 were rejected, and 1,198 are expected to be presented at the conference (see table 1—data as of the day of writing this report, which may still undergo changes before the conference takes place), split between research fora (588) and parallel sessions (610). Table 1 also provides the breakdown of sessions for each category. The availability of additional space this year, compared to last year, has allowed increasing the quota of PS, restarting the trend towards increasing the percentage of PS sessions, which began a few years ago as a response to the negative connotation often attributed to research fora.

To address the critical issues concerning research fora, in previous SSC meetings, there was discussion about the opportunity to change the current configuration of sessions, with members agreeing that a gradual move away from the research forum format would be desirable. A gradual approach to rethink the configurations of sessions was also given the green light in a recent MC meeting. Along these lines, the SSC has taken a first step in approving an adjustment to the review process to allow a better assessment of the potential and stage of the papers at the stage of paper scoring and, thus, a better-informed decision and allocation to sessions. This new system will be tested in the coming year, providing a basis for future reconfigurations of sessions to be brought forward by the SSC.

This year, the members of the Standing Scientific Committee include Martine Cools, Mara Cameran, Aytekin Ertan, Urska Kosi, Sebastian Andreas Tideman, Edith Leung, Mariannunziata Liguori, Jochen Pierk, Petya Platikanova, Georg Schneider, MariaFrancesca Sicilia and Ileana Steccolini. Several members have reached the maximum duration of their mandates (Martine Cools, Mara Cameran, Urska Kosi, Georg Schneider, MariaFrancesca Sicilia and Ileana Steccolini) or asked not to be renewed (Mariannunziata Liguori). A call for applications was thus circulated for the Chair, AM, AU, FR, MA-IS, IC-HI, and PSNP positions. The candidates were assessed based on the quality of their research and consistency with the role, experience, leadership and collegiality, and previous engagement with EAA. The MC approved the following new members of the SSC, who will start in their roles immediately after the EAA conference:

Co-Chairs Martine Cools & Jochen Pierk
AM Ulrich Schäfer
AU Anne Jeny
FR Andrei Filip & Harm Schutt
IC-HI Enrico Bracci
MA-IS Stephan Kramer
PSNP Carmela Barbera

In closing this report, I would like to take this opportunity to thank the members of the EAA Scientific Committee, the Standing Scientific Committee, Baha Diyarov and the conference Organisers for their great support in managing a significant number of papers, allowing us to conclude the review process on time and the authors to be notified of relevant decisions. I would like to extend special thanks to all the outgoing members and new ones, wishing them and the new Chairs all the best in continuing this important work.

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

Table 1: Total submissions and papers to be presented by category (15 March 2025)

Category	PS	RF	Reject	Total
Analytical Modelling (AM)	16	7	2	25
Auditing (AU)	66	56	14	136
Accounting Education (ED)	9	12	3	24
Financial Analysis (FA)	76	67	26	169
Financial Reporting (FR)	119	87	29	235
Accounting and Governance (GV)	66	71	34	171
History (HI)	11	8	1	20
Interdisciplinary / Critical (IC)	27	32	3	62
Accounting and Information Systems (IS)	7	9	11	27
Management Accounting (MA)	68	67	19	156
Public Sector & Not-For-Profit Accounting (PSNP)	19	19	4	42
Social, Environmental, & Ethical Issues in Accounting (SEE)	93	114	25	232
Taxation (TX)	39	31	8	78
Total:	610	588	179	1,377
Withdrawn:				22
Total number of submissions:				1,399

STATISTICS

EAA 2025, Rome, Italy

Category	Submissions		Presentation mode		
	Received	Presented	PSD	PS	RF
Auditing	140	100	8	46	46
Accounting Education	24	18	2	5	11
Financial Analysis	173	123	8	54	61
Financial Reporting	249	171	13	88	70
Accounting and Governance	172	113	10	48	55
History	21	15	2	9	4
Interdisciplinary / Critical	65	46	3	18	25
Accounting and Information Systems	28	13	0	4	9
Management Accounting	165	126	10	54	62
Public Sector and Not-for-Profit	42	29	2	12	15
Social, Environmental, and Ethical	237	180	14	67	99
Taxation	83	69	6	36	27
Total	1,399	1,003	78	441	484

Statistics updated 31 May 2025

Statistics by country and region

	FR	SEE	FA	GV	MA	AU	TX	IC	PSNP	IS	ED	HI	TP	TD
Germany	19	30	10	11	23	5	26	3	2	2	1		132	201
United Kingdom	16	22	14	15	8	10	1	8	2	1	1	3	101	152
United States	25	10	20	10	11	13	5	1	1	2	1		99	156
Italy	9	31	13	13	4	6	1	3	8		1	4	93	191
France	16	12	6	6	3	4	3	5	2	1		1	59	75
Spain	4	11	7	6	3	4	2	2	2		3	2	46	70
Australia	7	10	3	4	3	6	3	4			1		41	56
China	6	9	7	5	7	2	3	1					40	54
Hong Kong SAR, China	18	4	6	5	1	3	1	2					40	45
Austria	5	3	2	5	6	4	7			1			33	48
Canada	5	2	4	2	7	5	1	2	2		1		31	41
Netherlands	2	2	5	1	8	7	2		2				29	44
Finland	6	3		4	4	5	1	2			1		26	38
Taiwan	9	3	1	8		2	2						25	30
Switzerland	2	6	5	2	2	2		1	1	1			22	34
Sweden	1	2	3	1	4	4		1	2		1		19	29
Portugal	1	2	2	2	2		1	2	2	1	1	2	18	22
Singapore	8	3	1	2		1	2			1			18	20
Japan		2	2	1	7	1	1	1				2	17	31
Denmark	2	2	1		7	1		1	1				15	21
Belgium	2	1		1	4		2				3		13	28
Poland		3		1			1	2		1	1		9	20
Norway	1			3	1	2	2						9	18
South Korea	1	1	1	1	2	1	1						8	21
Greece	1		3			3	1						8	13
Brazil	1			1	4	1		1					8	12
Israel	2		2	1	3								8	10
Ireland		1	1		1	1		1	1			1	7	16
Romania		1				1		1			1		4	10
New Zealand			1			2					1		4	4

(Continued)

	FR	SEE	FA	GV	MA	AU	TX	IC	PSNP	IS	ED	HI	TP	TD
United Arab Emirates		1				2							3	3
Czech Republic					1			1					2	7
India				2									2	3
Lithuania		1							1				2	3
Saudi Arabia		1	1										2	3
Cyprus			1										1	4
Slovenia										1			1	3
Georgia		1											1	2
Luxembourg			1										1	2
Macedonia, Republic of								1					1	2
Kazakhstan	1												1	1
Lebanon	1												1	1
Monaco						1							1	1
Turkey										1			1	1
Uruguay						1							1	1
Thailand														5
Egypt														3
Croatia														2
Bahrain														1
Estonia														1
Hungary														1
Morocco														1
Pakistan														1
Ukraine														1
Not disclosed														7
Total	171	180	123	113	126	100	69	46	29	13	18	15	1,003	1,570

TP: Total presenters

TD: Total delegates

Statistics updated 31 May 2025

EAA 2024, Bucharest, Romania

Category	Submissions		Presentation mode		
	Received	Presented	PSD	PS	RF
Auditing	120	93	6	42	45
Accounting Education	23	16	2	8	6
Financial Analysis	112	77	6	38	33
Financial Reporting	208	147	12	62	73
Accounting and Governance	132	91	9	33	49
Accounting History	14	11	1	5	5
Interdisciplinary / Critical	50	41	2	17	22
Accounting and Information Systems	19	14	2	6	6
Management Accounting	122	87	7	35	45
Public Sector and Not-for-Profit	34	29	2	6	21
Social, Environmental, and Ethical	181	140	8	50	82
Taxation	56	43	4	21	18
Total	1,071	789	61	323	405

EAA 2023, Espoo, Finland

Category	Submissions		Presentation mode		
	Received	Presented	PSD	PS	RF
Auditing	127	91	14	35	42
Accounting Education	24	19	2	4	13
Financial Analysis	103	65	11	29	25
Financial Reporting	204	154	32	60	62
Accounting and Governance	113	82	30	52	0
Accounting History	14	9	0	4	5
Interdisciplinary / Critical	73	61	10	27	24
Accounting and Information Systems	16	7	0	3	4
Management Accounting	142	105	22	39	44
Public Sector and Not-for-Profit	25	19	3	6	10
Social, Environmental, and Ethical	150	111	17	40	54
Taxation	62	59	10	25	24
Total	1,053	782	151	324	307

EAA 2022, Bergen, Norway

Category	Submissions		Presentation mode		
	Received	Presented	PSD	PS	RF
Auditing	123	91	15	35	41
Accounting Education	27	20	2	4	14
Financial Analysis	95	68	10	21	37
Financial Reporting	185	132	20	49	63
Accounting and Governance	95	55	8	16	31
Accounting History	15	10	2	4	4
Interdisciplinary / Critical	36	23	6	10	7
Accounting and Information Systems	16	15	2	4	9
Management Accounting	128	103	22	38	43
Public Sector and Not-for-Profit	31	23	4	9	10
Social, Environmental, and Ethical	125	90	12	30	48
Taxation	65	55	4	30	21
Total	941	685	107	250	328

EAA 2021, Brussels, Belgium (online) and rolled-over papers from Bucharest 2020

Category	Submissions		Presentation mode		
	Received	Presented	PSD	PS	RF
Auditing	156	94	12	32	50
Accounting Education	44	25	2	4	19
Financial Analysis	157	88	8	41	39
Financial Reporting	295	171	30	65	76
Accounting and Governance	161	83	12	28	43
Accounting History	20	15	2	5	8
Interdisciplinary / Critical	72	38	8	19	11
Accounting and Information Systems	21	10	2	2	6
Management Accounting	186	106	22	39	45
Public Sector and Not-for-Profit	47	29	4	9	16
Social, Environmental, and Ethical	151	76	12	28	36
Taxation	76	51	10	17	24
Total	1,386	786	124	289	373

EAA 2019, Paphos, Cyprus

Category	Submissions		Presentation mode		
	Received	Presented	PSD	PS	RF
Auditing	112	76	14	26	36
Accounting Education	26	22	2	5	15
Financial Analysis	121	80	14	27	39
Financial Reporting	213	145	28	51	66
Accounting and Governance	135	85	14	26	45
Accounting History	29	21	4	9	8
Interdisciplinary / Critical	48	28	4	12	12
Accounting and Information Systems	9	6	2	1	3
Management Accounting	140	93	11	24	58
Public Sector and Not-for-Profit	35	28	8	13	7
Social, Environmental, and Ethical	191	58	10	17	31
Taxation	53	43	8	14	21
Total	1,012	685	119	225	341

EAA 2018, Milan, Italy

Category	Submissions		Presentation mode		
	Received	Presented	PSD	PS	RF
Auditing	159	128	16	52	60
Accounting Education	32	24	0	6	18
Financial Analysis	176	138	14	49	75
Financial Reporting	306	246	28	100	118
Accounting and Governance	167	122	12	42	68
Accounting History	32	24	1	11	12
Interdisciplinary / Critical	65	49	4	23	22
Accounting and Information Systems	10	6	1	2	3
Management Accounting	179	150	12	61	77
Public Sector and Not-for-Profit	56	46	4	12	30
Social, Environmental, and Ethical	138	105	8	44	53
Taxation	61	51	8	23	20
Total	1,381	1,089	108	425	556

EAA 2017, Valencia, Spain

Category	Submissions		Presentation mode		
	Received	Presented	PSD	PS	RF
Auditing	168	137	8	69	60
Accounting Education	29	23	0	5	18
Financial Analysis	150	105	8	42	55
Financial Reporting	268	197	10	93	94
Accounting and Governance	138	94	4	30	60
Accounting History	21	18	2	8	8
Interdisciplinary / Critical	66	48	4	29	15
Accounting and Information Systems	12	5	0	1	4
Management Accounting	196	138	6	52	80
Public Sector and Not-for-Profit	55	46	4	19	23
Social, Environmental, and Ethical	102	83	4	34	45
Taxation	64	53	4	28	21
Total	1,269	947	54	410	483

EAA 2016, Maastricht, Netherlands

Category	Submissions		Presentation mode		
	Received	Presented	PSD	PS	RF
Auditing	116	86	6	43	37
Accounting Education	33	26	2	8	16
Financial Analysis	116	91	4	47	40
Financial Reporting	236	181	10	69	102
Accounting and Governance	96	53	8	19	26
Accounting History	17	12	2	3	7
Interdisciplinary / Critical	48	29	4	15	10
Accounting and Information Systems	6	4	0	0	4
Management Accounting	145	114	8	56	50
Public Sector and Not-for-Profit	44	29	2	9	18
Social, Environmental, and Ethical	71	48	2	22	24
Taxation	45	34	2	17	15
Total	973	707	50	308	349

EAA 2015, Glasgow, United Kingdom

Category	Submissions		Presentation mode		
	Received	Presented	PSD	PS	RF
Auditing	146	123	8	65	50
Accounting Education	37	31	2	12	17
Financial Analysis	105	76	4	33	39
Financial Reporting	256	180	12	96	72
Accounting and Governance	143	103	6	51	46
Accounting and Information Systems	14	9	0	2	7
Management Accounting	171	128	8	50	70
Public Sector Accounting	42	31	2	16	13
Social and Environmental Accounting	72	52	4	22	26
Taxation	49	44	2	22	20
Total	1,035	777	48	369	360

SCIENTIFIC PROGRAMME OVERVIEW

Session statistics

	I	II	III	IV	V	VI	VII	VIII	IX	Total
Financial Reporting	6	6	6	6	6	6	5	6	6	53
Social, Environmental, and Ethical	6	6	5	6	6	5	6	6	6	52
Financial Analysis	4	5	4	3	3	4	4	5	4	36
Accounting and Governance	4	4	4	4	4	4	4	3	3	34
Management Accounting	4	6	4	3	2	4	5	5	4	37
Auditing	3	4	4	3	4	3	4	3	3	31
Taxation	2	2	2	3	2	2	2	3	3	21
Interdisciplinary / Critical	1	1	1	2	2	2	2	2	2	15
Public Sector and Not-for-Profit	1	1	1	1		1	1	1	1	8
Accounting and Information Systems	1		1			1			1	4
Accounting Education	1	1	1			1	1		1	6
History	1		1			1	1	1		5
<i>Total</i>	34	36	34	31	29	34	35	35	34	302

I	28 May, 15:30–17:00
II	17:30–19:00
III	29 May, 9:00–10:30
IV	11:00–12:30
V	14:00–15:30
VI	16:00–17:30
VII	30 May, 9:00–10:30
VIII	11:00–12:30
IX	14:00–15:30

	I	II	III	IV	V	VI	VII	VIII	IX	Total
..... Parallel Sessions w/Discussant										
Financial Reporting	1		1	1	1	1		1	1	7
Social, Environmental, and Ethical	1	1		1	1		1	1	1	7
Financial Analysis		1			1	1		1		4
Accounting and Governance	1		1	1		1	1			5
Management Accounting	1	1		1			1	1		5
Auditing		1	1			1	1			4
Taxation							1	1	1	3
Interdisciplinary / Critical			1						1	2
Public Sector and Not-for-Profit				1						1
Accounting and Information Systems										
Accounting Education		1								1
History			1							1
<i>Total</i>	4	5	5	5	3	4	5	5	4	40
..... Parallel Sessions										
Financial Reporting	4	4	3	3	4	3	3	4	3	31
Social, Environmental, and Ethical	3	2	3	3	3	2	2	3	3	24
Financial Analysis	3	3	2	1	1	2	2	2	3	19
Accounting and Governance	1	2	2	2	2	2	2	2	2	17
Management Accounting	2	3	2	1	1	2	3	2	2	18
Auditing	2	2	2	2	2	1	2	2	2	17
Taxation	1	1	2	2	1	2	1	1	1	12
Interdisciplinary / Critical		1		1	1	1	1	1	1	7
Public Sector and Not-for-Profit		1				1	1		1	4
Accounting and Information Systems	1					1				2
Accounting Education			1				1			2
History	1					1		1		3
<i>Total</i>	18	19	17	15	15	18	18	18	18	156
..... Research Fora										
Financial Reporting	1	2	2	2	1	2	2	1	2	15
Social, Environmental, and Ethical	2	3	2	2	2	3	3	2	2	21
Financial Analysis	1	1	2	2	1	1	2	2	1	13
Accounting and Governance	2	2	1	1	2	1	1	1	1	12
Management Accounting	1	2	2	1	1	2	1	2	2	14
Auditing	1	1	1	1	2	1	1	1	1	10
Taxation	1	1		1	1			1	1	6
Interdisciplinary / Critical	1			1	1	1	1	1		6
Public Sector and Not-for-Profit	1		1					1		3
Accounting and Information Systems			1						1	2
Accounting Education	1					1			1	3
History							1			1
<i>Total</i>	12	12	12	11	11	12	12	12	12	106

Session index

		Wednesday, May 28		Thursday, May 29: Morning	
Room	(Capacity)	15:30–17:00	17:30–19:00	9:00–10:30	11:00–12:30
..... Symposia					
TD 1	(227)	SYM 1	SYM 2	SYM 3	SYM 4
..... Mostly Parallel Sessions w/Discussant					
211	(189)	FR PSD 01	SEE PSD 02	FR PSD 02	FR PSD 03
308	(166)	GV PSD 01	MA PSD 02	AU PSD 02	GV PSD 03
404	(174)	SEE PSD 01	FA PSD 01	GV PSD 02	SEE PSD 03
T01	(145)	MA PSD 01	AU PSD 01	IC PSD 01	MA PSD 03
T02	(145)	* FR PS 01	ED PSD 01	HI PSD 01	PSNP PSD 01
..... Mostly Parallel Sessions					
101	(101)	FR PS 02	FR PS 05	FR PS 09	FR PS 12
103A	(75)	AU PS 01	MA PS 03	AU PS 05	AU PS 07
103B	(75)	AU PS 02	MA PS 04	AU PS 06	TX PS 05
104	(85)	FA PS 01	FA PS 04	FA PS 07	GV PS 06
201	(63)	* FR RF 01	IC PS 01	* FR RF 04	* FR RF 06
202	(67)	HI PS 01	TX PS 02	ED PS 01	IC PS 02
203	(84)	FA PS 02	FA PS 05	GV PS 04	* IASB
204	(103)	FR PS 03	FR PS 06	FR PS 10	FR PS 13
206A	(74)	TX PS 01	AU PS 03	TX PS 03	* N/A
207	(100)	SEE PS 01	FR PS 07	SEE PS 06	SEE PS 09
209	(94)	SEE PS 02	SEE PS 04	SEE PS 07	SEE PS 10
210	(94)	FA PS 03	FA PS 06	FA PS 08	FA PS 09
303	(78)	GV PS 01	GV PS 02	GV PS 05	GV PS 07
309	(100)	SEE PS 03	SEE PS 05	SEE PS 08	SEE PS 11
401	(78)	MA PS 01	GV PS 03	MA PS 06	MA PS 08
403	(78)	MA PS 02	MA PS 05	MA PS 07	AU PS 08
TD 0	(140)	FR PS 04	FR PS 08	FR PS 11	FR PS 14
TD 2A	(70)	IS PS 01	AU PS 04	TX PS 04	TX PS 06
..... Mostly Research Fora					
105	(35)	* No event	TX RF 02	* N/A	* No event
205A	(43)	MA RF 01	SEE RF 03	GV RF 05	* N/A
205B	(42)	IC RF 01	GV RF 03	AU RF 03	* N/A
206B	(60)	SEE RF 01	* PSNP PS 01	FR RF 05	* N/A
302	(45)	GV RF 01	SEE RF 04	FA RF 03	SEE RF 08
304A	(43)	AU RF 01	FA RF 02	MA RF 04	FA RF 05
304B	(42)	PSNP RF 01	MA RF 02	PSNP RF 02	MA RF 06
305A	(43)	TX RF 01	GV RF 04	MA RF 05	GV RF 06
305B	(42)	ED RF 01	MA RF 03	IS RF 01	AU RF 04
307A	(50)	SEE RF 02	FR RF 02	SEE RF 06	FR RF 07
307B	(50)	FA RF 01	FR RF 03	SEE RF 07	SEE RF 09
402	(45)	GV RF 02	SEE RF 05	FA RF 04	FA RF 06
405	(40)	* No event	* N/A	* No event	IC RF 02
T03	(42)	* No event	AU RF 02	* No event	TX RF 03
TD 2B	(30)	* No event	* No event	* N/A	* N/A

Room	Thursday, May 29: Afternoon		Friday, May 30		
	14:00-15:30	16:00-17:30	9:00-10:30	11:00-12:30	14:00-15:30
..... Symposia					
TD 1	SYM 5	SYM 6	SYM 7	SYM 8	SYM 9
..... Mostly Parallel Sessions w/Discussant					
211	FR PSD 04	FR PSD 05	SEE PSD 05	FR PSD 06	FR PSD 07
308	FA PSD 02	GV PSD 04	MA PSD 04	FA PSD 04	TX PSD 03
404	SEE PSD 04	FA PSD 03	GV PSD 05	SEE PSD 06	SEE PSD 07
T01	* FR PS 15	AU PSD 03	AU PSD 04	MA PSD 05	IC PSD 02
T02	* FR PS 16	* FR PS 19	TX PSD 01	TX PSD 02	* FR PS 29
..... Mostly Parallel Sessions					
101	SEE PS 12	SEE PS 15	FR PS 22	FR PS 25	SEE PS 22
103A	IC PS 03	TX PS 08	MA PS 12	MA PS 15	AU PS 16
103B	* FR RF 08	IC PS 04	AU PS 12	AU PS 14	AU PS 17
104	GV PS 08	GV PS 10	FA PS 13	FA PS 15	FA PS 17
201	* Classroom	HI PS 02	PSNP PS 03	HI PS 03	* FR RF 14
202	* SEE RF 10	IS PS 02	IC PS 05	IC PS 06	PSNP PS 04
203	MA PS 09	MA PS 10	GV PS 12	FA PS 16	GV PS 16
204	FR PS 17	FR PS 20	* ISSB	FR PS 26	FR PS 30
206A	* N/A	* N/A	AU PS 13	AU PS 15	TX PS 12
207	SEE PS 13	SEE PS 16	FR PS 23	FR PS 27	SEE PS 23
209	FA PS 10	FA PS 11	SEE PS 17	SEE PS 19	FA PS 18
210	GV PS 09	GV PS 11	FA PS 14	SEE PS 20	FA PS 19
303	AU PS 09	MA PS 11	GV PS 13	GV PS 14	GV PS 17
309	SEE PS 14	FA PS 12	SEE PS 18	SEE PS 21	SEE PS 24
401	AU PS 10	AU PS 11	MA PS 13	GV PS 15	MA PS 17
403	TX PS 07	TX PS 09	MA PS 14	MA PS 16	MA PS 18
TD 0	FR PS 18	FR PS 21	FR PS 24	FR PS 28	FR PS 31
TD 2A	* SEE RF 11	PSNP PS 02	TX PS 10	TX PS 11	IC PS 07
..... Mostly Research Fora					
105	* No event	* No event	* No event	* No event	* No event
205A	* N/A	SEE RF 12	SEE RF 15	GV RF 11	MA RF 13
205B	* N/A	MA RF 08	GV RF 10	AU RF 09	TX RF 06
206B	* N/A	* N/A	* ED PS 02	FR RF 13	FR RF 15
302	GV RF 07	SEE RF 13	SEE RF 16	FA RF 11	FA RF 13
304A	AU RF 05	FA RF 08	FA RF 09	MA RF 11	MA RF 14
304B	TX RF 04	MA RF 09	MA RF 10	TX RF 05	IS RF 02
305A	AU RF 06	GV RF 09	FA RF 10	MA RF 12	AU RF 10
305B	IC RF 03	AU RF 07	AU RF 08	IC RF 06	ED RF 03
307A	FA RF 07	FR RF 09	FR RF 11	SEE RF 18	SEE RF 20
307B	GV RF 08	FR RF 10	FR RF 12	SEE RF 19	SEE RF 21
402	MA RF 07	SEE RF 14	SEE RF 17	FA RF 12	GV RF 12
405	* No event	ED RF 02	HIRF 01	* No event	* No event
T03	* No event	IC RF 04	IC RF 05	PSNP RF 03	* No event
TD 2B	* No event	* No event	* No event	* No event	* No event

COLLECTED PAPERS

Financial Reporting

Wednesday, May 28, 15:30–17:00

FR PSD 01 room 211 chaired by: Takashi Yaekura (Waseda University)

1. *Regulating by New Technology: The Impacts of the SEC Data Analytics on the SEC Investigations*
Tian Deng (CUHK-Shenzhen)
Discussant: Tim Martens (Bocconi University)
2. *Do SPAC Combinations Affect Their Peers' Financial Reporting Choices?*
Daniel Cohen (Vanderbilt University)^P
Sunay Mutlu (Kennesaw State University)
Kelly Ha (Kennesaw State University)
John Schomburger (Texas A&M University)

FR PS 01 room T02 chaired by: Sameera Khatoon (University of Saskatchewan)

1. *Voluntary Public Disclosure of Revenues by Private Companies in the United States*
Thomas Bourveau (Columbia University)
Yiran Kang (City University of Hong Kong)
Wenqiang Pan (Columbia University)
Robert Stoumbos (ESSEC Business School)^P
2. *How does more mandated public disclosure by private firms affect public firms' disclosure of customer identities?*
Jeffrey Ng (University of Hong Kong)^P
Chunyan Wei (Shanghai University of Finance and Economics)
Janus Jian Zhang (Hong Kong Baptist University)
3. *Real Effects of Mandatory Disclosure of Proprietary Information*
Mary Lee (ESSEC Business School)

FR PS 02 room 101 chaired by: Diana Vazquez Espinosa (University of Fribourg)

1. *Accounting conservatism and efficient project continuation revisited*
Jochen Bigus (Free University of Berlin)
2. *Behavioral Conservatism*
Yasmin Hoffmann (University of Mannheim)^P
Qian Zhang (Tsinghua University)
Joaquin Peris Peris (Columbia University)
3. *Reassessed Earnings with Capitalized Intangibles*
Anup Srivastava (University of Calgary)
Aneel Iqbal (Arizona State University)^P
Shiva Rajgopal (Columbia University)
Elnaz Basirianmahabadi (University of Calgary)

FR PS 03 room 204 chaired by: Achmad Faizal Azmi (Lancaster University)

1. *Board interlocks and corporate risk disclosures*
Amin Tavakkolnia (KU Leuven)^P
Dieter Smeulders (University of Bern)
2. *Market Reactions to Mandatory Climate Disclosure: Evidence from California's Climate Accountability Laws*
Tahmina Ahmed (Niagara University)

Xing Huan (EDHEC Business School)^P

Gregory Saxton (York University)

3. *What can we learn about expected credit losses from disclosure?*

Argyro Panaretou (Lancaster University)^P

Sam Rawsthorne (Lancaster University)

FR PS 04 room TD 0 chaired by: Ewa Wanda Maruszczyńska (Uniwersytet Ekonomiczny w Katowicach)

1. *Real Effects of Mandatory Forward-Looking Disclosures: Evidence from a Natural Experiment*

Zhongwen Fan (City University of Hong Kong)^P

Yifan Jia (Xiamen University)

Xin Wang (University of Hong Kong)

2. *Peer Disclosure*

Manyun Tang (University of Oxford, Saïd Business School)^P

Amir Amel-Zadeh (University of Oxford, Saïd Business School)

Kazbi Soonawalla (University of Oxford, Saïd Business School)

3. *Different Types of Information Processing Costs and Voluntary Disclosure*

Jung Min Kim (Northwestern University, Kellogg School of Management)

FR RF 01 room 201 chaired by: Clemens Lauer (University of Mannheim)

1. *Bankruptcy Prediction Using Machine Learning Models: Analyst Forecast Information Content Perspective*

Yun Hao (National Yang Ming Chiao Tung University)

Tsung-Kang Chen (National Yang Ming Chiao Tung University)^P

Hsien-Hsing Liao (National Taiwan University)

Xue-Sheng Zhou (National Yang Ming Chiao Tung University)

2. *Economists' herding behavior and the presence of in-house corporate analysts*

Andrea Bafundi (Università di Padova)^P

Claudia Imperatore (Bocconi University)

3. *Does Accounting Conservatism Discipline Voluntary Disclosure? Evidence from Corporate Political Spending*

Mahmoud Nasr (University of Southampton)

Alaa Zalata (University of Southampton)^P

Mohamed Elmaghoub (University of Southampton)

Krish Vithana (University of Southampton)

4. *When Silence Speaks Louder: Litigation Risk and Investor Responses to Year-over-year Similarity of MD&A Disclosure*

Vincent Lin (Washington University in St. Louis)^P

Sheryl Zhang (ESSEC Business School)

5. *Recognition of Research and Development in Private Firms*

Emmeli Runesson (University of Gothenburg)

Marita Blomkvist (University of Gothenburg)

Jan Marton (University of Gothenburg)^P

Niuosha Samani (Gothenburg University)

Wednesday, May 28, 17:30–19:00

FR PS 05 room 101

1. *Risk Migration from the Banking Industry to the Real Economy: An Examination of Spillover from Basel III*

Jing Wen (City University of Hong Kong)

2. *Transparency and Real Effects of Banks' Climate Stress Tests*

Gerrit Von Zedlitz (University of Mannheim)^P

Jannis Bischof (University of Mannheim)

Vincent Giese (University of Mannheim)

Luzi Hail (University of Pennsylvania, Wharton School)

3. *Central bank independence and accounting choice*

Igor Goncharov (Lancaster University)

FR PS 06 room 204 chaired by: Chih-Liang Liu (National Yang Ming Chiao Tung University)

1. *Too High to Make It Right: Marijuana Liberalization and Financial Misreporting*
Ting-Chiao Huang (Monash University)^P
Jin Zhang (Monash University)
2. *Sleep Deprivation and Financial Misreporting*
Ashiq Ali (University of Texas at Dallas)
Zhongwen Fan (City University of Hong Kong)
Kai Wai Hui (University of Hong Kong)
Siman Li (Xiamen University)^P
3. *The dark side of accounting flexibility: Firms' opportunistic response to government aid policies in times of crisis*
Seraina Anagnostopoulou (University of Piraeus)
Marco Maria Mattei (University of Bologna)
Matteo Merlo (University of Bologna)^P
Eleonora Monaco (University of Bologna)

FR PS 07 room 207 chaired by: Matthew Ma (Rutgers University)

1. *Can a Minor Regulatory Intervention Lower Corporate Borrowing Costs?*
Hui Tan (ESSEC Business School)
2. *Estimating Normal Loan Loss Provisions under the ECL model*
Daniel Dejuan-Bitria (Banco de España)^P
Javier Gómez-Biscarri (Universidad Pompeu Fabra)
3. *Credit information sharing among lenders and the debt contracting value of borrowers' accounting information*
Fangfang Hou (Xiamen University)
Yingshuang Ma (Hong Kong Baptist University)^P
Byron Song (Hong Kong Baptist University)
Janus Jian Zhang (Hong Kong Baptist University)

FR PS 08 room TD 0

1. *Accounting for Equity Instruments: Does IFRS 9 Deter Gains-Trading or Long-Term Investments?*
Clemens Lauer (University of Mannheim)^P
Holger Daske (University of Mannheim)
Jannis Bischof (University of Mannheim)
2. *IFRS 17 and the Decision-Usefulness of Insurers' Financial Reporting Information*
Merjona Lamaj (WU Vienna)
Zoltan Novotny-Farkas (WU Vienna)
Lukas Obernauer (WU Vienna)^P

FR RF 02 room 307A chaired by: Xingyu Huang (Bocconi University)

1. *Litigation Loss Contingency Disclosures and Firm-level Stock Price Crash Risk*
Yu-Fang Chu (National Taiwan University)^P
Rebecca Files (Baylor University)
Hsin-Yi Huang (National Cheng Kung University)
Ming-Yu Liu (Tunghai University)
2. *Regulated Boards and Accounting Conservatism*
Bilal Al-Dah (Kean University)
Mustafa Dah (Lebanese American University)
Mostafa Harakeh (American University of Beirut)^P
3. *Unveiling RPTs: Are All RPTs Equal in Value Relevance of Accounting Information?*
Jinah Hwang (Yonsei University)^P
Doocheol Moon (Yonsei University)
Goun Kim (Yonsei University)
4. *Acquisitions and Conditional Accounting Conservatism*
Johanna Kling (WHU - Otto Beisheim School of Management)^P
Niklas Meyer (Vrije Universiteit Amsterdam)
Martin Glaum (WHU - Otto Beisheim School of Management)

5. *Becoming Invisible? Data Breach Risk and Corporate Secrecy*

Tim Martens (Bocconi University)^P
 Christoph Sextroh (University of Oldenburg)
 Xiaochi Ge (University of Bristol)
 Christelle Alkhoury (IE Business School)

FR RF 03 room 307B chaired by: Adriano Salerno (Bocconi University)1. *Insider Trading With Options*

Matteo Vacca (Hanken School of Economics)

2. *Does ASC842 increase the usefulness of Balance Sheet—Evidence from private debt markets*

Jiayin Li (University of International Business and Economics)

3. *How does management guidance affect investors' responses to earnings announcements?*

Kanyuan Huang (CUHK-Shenzhen)^P
 Henry Friedman (University of California-Los Angeles, Anderson School)
 Zitong Zeng (University of California-Los Angeles)
 Kaiwen Wu (Shanghai University of Finance and Economics)

4. *CEO Tenure and the Redaction of Information from Material Contracts*

Xingyuan Fei (Texas A&M University – San Antonio)
 Gopal Krishnan (Bentley University)
 Yong-Chul Shin (University of Massachusetts Boston)^P

5. *Compensating for Responsibility: The Effect of CSR Contracting on Annual Report Readability*

Lakhal Faten (Léonard de Vinci Pôle Universitaire)^P
 Itidel Ben Saad (University of Sousse)
 Hamza Nizar (IHEC Carthage)
 Ehsan Almoataz (Umm Al-Qura University)

Thursday, May 29, 09:00–10:30**FR PSD 02 room 211** chaired by: Jessica Kim-Gina (Chapman University)1. *Talking about the Future to Address the Legitimacy Gap: Data Breaches and Forward-Looking Performance Disclosure*

Yanlei Zhang (Copenhagen Business School)
 Discussant: Vivek Raval (University of Illinois Chicago)

2. *The Verification Role of Alternative Data*

Jing Pan (Penn State University)
 Matthew Ma (Rutgers University)^P
 Rick Mergenthaler (Penn State University)
 Discussant: Pascal Schrader (University of Mannheim)

FR PS 09 room 101 chaired by: Marco Maria Mattei (University of Bologna)1. *Do Related Party Transactions enable Unethical Behavior? Evidence from Tax Avoidance*

Moataz Elhelaly (American University in Cairo)
 Salim Chahine (Banque Du Liban)
 Omrane Guedhami (University of South Carolina)^P

2. *Employees' AI skills and the relevance of accounting information*

Daniel Taylor (IÉSEG School of Management)^P
 Eunice Yaa Cudjoe (Jean Moulin Lyon 3 University)

3. *Operating Expense P&L Disaggregation: A Cross-Country Study of Determinants and Consequences*

Mark Wallis (University of Queensland)^P
 Matthew Pinnuck (University of Melbourne)

FR PS 10 room 204 chaired by: Yasmin Hoffmann (University of Mannheim)1. *How to Select Targets for Investigations? Evidence from Financial Reporting Enforcement*

Alicia Schott (Ruhr University Bochum)^P
 Martin Nienhaus (Ruhr University Bochum)

- Christopher Oehler (Ruhr University Bochum)
 Marius Gros (Niederrhein University of Applied Sciences)
2. *Audit Committee Directors' Related Industry Knowledge and Financial Reporting Quality*
 Guojin Gong (University of Connecticut)
 An-Ping Lin (Singapore Management University)
 Shuqing Luo (University of Hong Kong)
 Xin Qu (University of Hong Kong)^P
 3. *The role of reporting frequency in shaping shareholder horizon: implications for corporate myopia*
 Hwa Young Kim (Hong Kong University of Science and Technology)

FR PS 11 room TD 0 chaired by: Sara Giovanna Mauro (University of Modena and Reggio Emilia)

1. *Influence of Peer CEO Compensation on Earnings Management: The Moderating Role of CEO Greed*
 Abdullah Alhossini (Shaqra University)
 Ja Ryong Kim (Oxford Brookes University)
 Tam Nguyen (Nottingham Trent University)^P
 Muhammad Rafique (University of Nottingham)
2. *US cross-listing and trade-off between accrual and real earnings management, the European evidence*
 Xiaoyu Niu (Université Paris I Panthéon-Sorbonne)
 Philippe Tournon (Université Paris I Panthéon-Sorbonne)^P
3. *Managers' Self-Reported Earnings Management Practices: Experimental Evidence from Private Firms*
 Yuhua Liu (University of Mannheim)^P
 Jannis Bischof (University of Mannheim)
 Davud Rostam-Afschar (University of Mannheim)

FR RF 04 room 201 chaired by: Thomas Simon (University of Mannheim)

1. *Abnormal Audit Fee and Financial Fraud*
 Feng Xiong (Xiamen University)
 Yayuan Zheng (Xiamen University)^P
 Yue Su (Xiamen University)
 Shengnan Li (Xiamen University)
 Ning Cai (Xiamen University)
2. *Accounting Disclosure and Regulatory Intervention—Evidence at the Bank Holding Company Level*
 LEMONIA Marina Rempoutsika (Open University)
3. *Disclosure regulation around the world: data and descriptive analysis*
 Ulf Bruggemann (Humboldt University of Berlin)^P
 Christian Bernard (Humboldt University of Berlin)
 Jonas Materna (Humboldt University of Berlin)
4. *Influence of Regulatory Regime and Firm Size on Reporting of Discontinued Operations*
 Yoshie Saito (Brooklyn College)^P
 Richard Lord (Montclair State University)
5. *Determinants and Consequences of Withholding Sales and the Cost of Sales: Evidence from Small Private Firms*
 Dennis Sundvik (Hanken School of Economics)

FR RF 05 room 206B chaired by: Stephanie Mittelbach-Hoermanseder (University of Innsbruck)

1. *Understanding Decision Making in Accounting—A literature review of the experimental use of neuroscientific technologies*
 Nina Limberg (Leopold-Franzens Universität Innsbruck)
2. *The Proprietary Costs of Transparency: Strategic Patenting Under Financial Reporting Mandates*
 Li Azinovic-Yang (University of Chicago)
 Yue Chen (Chinese University of Hong Kong)^P
 Shunsuke Matsuno (Columbia University)
 Sunho Yoo (MIT)
3. *Digital Transformation Overemphasis in Earnings Conference Calls: Do Investors Misinterpret its Importance?*
 Can Nalci (University of Groningen)^P
 Sebastian Firk (University of Groningen)

- Vlad-Andrei Porumb (University of Manchester)
 Simona Rusanescu (University of Groningen)
4. *Global Standards Bridging Borders: The Transformative Role of Foreign Investors in Carbon Reporting Transparency and Accountability*
 Shumi Akhtar (University of Sydney)
 Jiongcheng Lu (University of Sydney)^P
 Ruijia Zhan (University College London)
5. *Trust and SEC Investigations*
 Meiling Zhao (Chinese University of Hong Kong)^P
 Francois Brochet (Boston University)
 Kelvin Yeung (City University of Hong Kong)

Thursday, May 29, 11:00–12:30

FR PSD 03 room 211 chaired by: Max Goettsche (Catholic University of Eichstätt-Ingolstadt)

1. *Impact of ASC 606 on the Cost of Debt: Implications for Expanding the Use of Principles-Based Accounting Standards*
 Gil Sadka (University of Texas at Dallas)^P
 Shinwoo Lee (Hong Kong Baptist University)
 Kyungran Lee (Neoma Business School)
 Discussant: Clemens Lauer (University of Mannheim)
2. *The Shadow Price of Workforce Satisfaction: Evidence from Defined Benefit Pension Plans*
 Annita Florou (Bocconi University)^P
 Peter Pope (London School of Economics and Political Science)
 Meng Li (University of Oklahoma)
 Nipat Puangjampa (Chulalongkorn University)
 Discussant: Juan Manuel Garcia Lara (Universidad Carlos III de Madrid)

FR PS 12 room 101 chaired by: Luminita Enache (University of Calgary)

1. *Bankruptcy Prediction Using the Text-Based Communicative Value of Earnings Call Transcripts*
 Tsung-Kang Chen (National Yang Ming Chiao Tung University)
 Yun Hao (National Yang Ming Chiao Tung University)^P
 Yu-Chun Lin (National Yang Ming Chiao Tung University)
2. *Market for Corporate Control, Stock Market Feedback, and Investment Efficiency: Evidence from International M&A Laws*
 Jong Chool Park (University of South Florida)^P
 Jay Lee (University of Massachusetts Boston)
 Bo Xu (Harbin Institute of Technology-Shenzhen)
3. *Operating Lease Accounting and Firms' Financing Decisions*
 Xinyuan Shao (Chinese University of Hong Kong)

FR PS 13 room 204 chaired by: Oveis Madadian (IÉSEG School of Management)

1. *LongFinBERT: A Language Model for Very Long Financial Documents*
 Minh Tri Phan (University of Basel)^P
 Erik-Jan Senn (University of St. Gallen)
2. *Credibility and reputation concerns: Evidence from X users*
 Louis Mangeney (IÉSEG School of Management)

FR PS 14 room TD 0 chaired by: Mostafa Harakeh (American University of Beirut)

1. *Why voluntarily adopting US firms drop the direct method for disclosing cash flows from operating activities?*
 Baljit Sidhu (University of Sydney)
 Chuan Yu (University of Sydney)^P
2. *Re-Standardized Financial Statement Data*
 Federico Siano (University of Texas at Dallas)^P
 Matthew Lyle (affiliation not provided)
 Teri Yohn (Emory University)

3. *How Does Recognition of Forward-Looking Estimates Affect Learning about the Macroeconomy? Evidence from CECL*Ally Lin (ESMT Berlin)^P

Oliver Binz (ESMT Berlin)

Matthew Phillips (Massachusetts Institute of Technology)

FR RF 06 room 201 chaired by: Giorgio Ricciardi (University of Campania - Luigi Vanvitelli)1. *Centralized Electronic Reporting and Disclosure Informativeness: Evidence from a Top-Down Regulatory Change in Germany*Reeyarn Li (Paderborn University)^P

Stephan Kaiser (Paderborn University)

Soenke Sievers (University of Paderborn)

2. *Best Companies to Work For and Firm Performance: The Role of Managerial Pessimism*

Xinlun Song (King's College London)

3. *CEO Accounting Background and SEC Comment Letters*

Yu-Chun Lin (National Changhua University of Education)

4. *Corporate use of artificial intelligence and subsequent product market performance*

Jeff Wang (San Diego State University)

Jennifer Tucker (University of Florida)^P

Ran Zhao (San Diego State University)

5. *The Paradox of Cybersecurity Reporting: A Textual Analysis of European Disclosure Practices*Elodie Behnam (University of Strasbourg)^P

Kevin Gauch (Technical University of Darmstadt)

Enrico Prinz (University of Strasbourg)

Laura Schaffner (University of Strasbourg)

FR RF 07 room 307A chaired by: Isabella Brancaccio (Bocconi University)1. *Pressures from Parallels: Accounting Information Comparability and Excessive R&D Intensity*Tianze Li (Shandong University)^P

Zijian Cheng (Shandong University)

Zhangxin (Frank) Liu (University of Western Australia)

Qian Li (Shandong University)

2. *Do zombie firms manipulate earnings?*Laura Parte (Universidad Nacional de Educación a Distancia)^P

María Del Mar Camacho-Miñano (Universidad Complutense de Madrid)

Domenico Campa (International University of Monaco)

José Jimenez-Mazario (Universidad Complutense de Madrid)

3. *Experimental Examination of the Effect of IFRS 18 regulation of Management-defined Performance Measures*Sameera Khatoon (University of Saskatchewan)^P

Linda Thorne (York University)

Nicolas Epelbaum (Toronto Metropolitan University)

4. *The Effects of Risk Factor Disclosures on the Stock Price Crash Risk of Firms*Hsiaowen Wang (National Central University)^P

Chia-Hsun Hsieh (National University of Kaohsiung)

5. *Revenue-Expense Matching and Business Cycle*João Paulo Ribeiro (Federal University of Santa Catarina)^P

Elizangela Castro (Federal University of Santa Catarina)

Patrícia Pain (Universidade Federal do Espírito Santo)

Suliani Rover (Federal University of Santa Catarina)

Thursday, May 29, 14:00–15:30**FR PSD 04 room 211** chaired by: Thomas Berndt (University of St. Gallen)1. *The Effects of Human Capital Disclosures on Professional Investors' Assessments of Firm Risk*Ethan Rouen (Harvard Business School)^P

Lisa Laviers (Tulane University)

Jason Sandvik (University of Arizona)

Robert Jennings (University of Arizona)
 Discussant: Yanjia Yang (University of Bern)

FR PS 15 room T01 chaired by: Lemonia Marina Rempoutsika (Open University)

1. *Changes in Firms' Business Models and Accrual Estimation*
 Stephan Kaiser (Paderborn University)^P
 Benedikt Franke (University of Würzburg)
 Frederic Schlackl (HEC Montréal)
 Reeyarn Li (Paderborn University)
 Soenke Sievers (University of Paderborn)
2. *Corporate Crypto Holdings and Analysts' Forecasting Environment*
 Nikolaos Tsileponis (University of Bristol)^P
 Yi Huang (University of Bristol)
 Adriana Korczak (University of Bristol)
3. *On the contemporaneous reporting of income increasing and income decreasing special items: initial evidence*
 James Potepa (American University)^P
 Kalin Kolev (Baruch College - CUNY)

FR PS 16 room T02 chaired by: Ekaete Efreteui (Liverpool John Moores University / Liverpool Business School)

1. *The Usefulness of Cryptocurrency Disclosures: Evidence from U.S. public firms*
 Thinh Nguyen (Lancaster University)
2. *Mandatory Forecasts and Debt Markets*
 Ruth Rooz (Stern) (Ariel University)^P
 Benjamin Segal (Fordham University)
3. *Surplus Reduction and Personal Incentives in the Government Sector*
 Xi Chen (University of Bristol)^P
 Gilles Hilary (Georgetown University, McDonough School of Business)
 Amanda Beck (Georgia State University)

FR PS 17 room 204 chaired by: Gerrit Von Zedlitz (University of Mannheim)

1. *Dissecting Insider Sales*
 Juliane Wutzler (Worms University of Applied Sciences)^P
 Amir Amel-Zadeh (University of Oxford, Saïd Business School)
2. *Patent Collateral Value Verification and Credit Constraints*
 Jessica Kim-Gina (Chapman University)^P
 Aytekin Ertan (London Business School)
 Muskan Chawla (University of British Columbia)

FR PS 18 room TD 0 chaired by: Annalisa Prencipe (Bocconi University)

1. *Pay Inequality and Job Satisfaction: Evidence from Glassdoor*
 Clifton Green (Emory University)
 Stanimir Markov (University of Texas at Dallas)^P
 Dexin Zhou (CUNY, Baruch College)
2. *Intermediaries under the Spotlight: Transparency of Pharmacy Benefit Managers and Medicare Part D Drug costs*
 Nicola Maria Fiore (Bocconi University)

FR RF 08 room 103B chaired by: Lars Knorren (Tilburg University)

1. *Mandatory Disclosure and Voluntary CEO Departure*
 Young Jun Cho (Singapore Management University)^P
 Jaewoo Kim (University of Oregon)
 Hojun Seo (Purdue University)
 Yucheng (John) Yang (Chinese University of Hong Kong)
2. *The impact of credit rating reports' sentiment and readability on analysts' forecasting—Application of neural network models*
 Ujjal Mondal (Durham University)^P
 Ana Marques (University of East Anglia / Universidade NOVA de Lisboa)

- Fabio Motoki (University of East Anglia)
 Patrycja Klusak (University of Cambridge)
3. *Patent Privateering*
 Jenny Li Zhang (University of British Columbia)^P
 Jinhwan Kim (Stanford University)
 Kristen Valentine (University of Georgia)
 Yuxiang Zheng (Rutgers University)
4. *Enterprise System Standardization and Firm Information Provision*
 Wen Chen (City University of Hong Kong)^P
 Haibin Wu (City University of Hong Kong)
 Jeong-Bon Kim (City University of Hong Kong)
 Chengxin Cao (CUNY, Baruch College)
 Zihui Li (City University of Hong Kong)
5. *From Accounting to Commercial Lending: Can Earnings Information Predict Credit Firms and Households Credit Growth?*
 Indra Tumbelaka (Monash University)

Thursday, May 29, 16:00–17:30

FR PSD 05 room 211 chaired by: Anne Jeny (IÉSEG School of Management)

1. *Do Small Audit Firms Strategically Respond to PCAOB Reports?*
 Encarna Guillamon Saorin (Carlos III University of Madrid)^P
 Andres Guiral (Yonsei University)
 Miguel Minutti-Meza (University of Miami)
 Doocheol Moon (Yonsei University)
 Discussant: Manyun Tang (University of Oxford, Saïd Business School)
2. *Non-GAAP Reporting and Investor Relations*
 Luke Phelps (Cape Breton University)
 Discussant: Ionela Andreicovici (Frankfurt School of Finance & Management)

FR PS 19 room T02 chaired by: Philip Joos (Tilburg University)

1. *Do Machine-readable Disclosures Facilitate Regulatory Scrutiny? Evidence from SEC Comment Letters*
 Xin Xu (Hong Kong Polytechnic University)
2. *When Smoke and Mirrors Fail: Strategic Climate Disclosures and Investor Skepticism*
 Hyunjung Rim (George Washington University)

FR PS 20 room 204 chaired by: Martin Zafiryadis (Copenhagen Business School)

1. *Cost Anchoring in Fair Value Estimation*
 Thomas Hagenberg (Northwestern University)^P
 Leslie Hodder (Indiana University)
 Spencer Anderson (Indiana University)
 Yuze Xia (Northwestern University)
2. *Informational mosaic effect and discretionary disclosure (new version)*
 Manuel Nunez-Nickel (Universidad Carlos III de Madrid)^P
 Paulo Maduro (Universidad Carlos III de Madrid)
 Gilberto Marquez-Illescas (University of Rhode Island)
3. *Economic Consequences of Bias in Fair Value Accounting: Evidence from the Korean Bond Markets*
 Doyeon Kim (University of Hong Kong)

FR PS 21 room TD 0 chaired by: Xiaoxi Wu (Bocconi University)

1. *Commitment through Forecasting: Managerial Buyback Guidance and Payout Policy*
 Zachary Kaplan (Washington University in St. Louis)
 Lauren Vollen (University of Notre Dame, Mendoza College of Business)
 Adriano Salerno (Bocconi University)^P

2. *Do Investors Trade on Stale Earnings Information? Evidence from China*
Kevin Li (University of Adelaide)^P
Liuchuang Li (Xi'an Jiaotong University)
3. *Hiding in Plain Sight: Do Investors Price the Likelihood of Future Opportunism in Non-GAAP Earnings?*
Keehea Moon (George Washington University)^P
Edgar Rodriguez-Vazquez (CUNY, Baruch College)

FR RF 09 room 307A chaired by: Siqi Liu (Open University)

1. *Do capital markets anticipate financial restatements?*
Christian Tischer (Ilmenau University of Technology)
Michael Grüning (Ilmenau University of Technology)^P
2. *The determinants of IFRS abandonment process: firm-level evidence from Italy*
Luca Baccarini (Università Politecnica delle Marche)
3. *Firm-Level Political Risk and Accounting Conservatism*
Safa Gaaya (Ecole de Commerce et de Management à Paris)^P
Moez Essid (Ecole de Commerce et de Management à Paris)
Adel Beldi (IÉSEG School of Management)
Itidel Ben Saad (University of Sousse)
4. *On the shoulders of giants: (How) Does Mandating Annual Report Discourse on Strategy and Business Model Improve Transparency About Value Creation?*
Mahmoud Gad (Lancaster University)
Sam Rawsthorne (Lancaster University)^P
Steven Young (Lancaster University)
5. *Internally Generated Intangible Capital and Information Uncertainty: The Mediating Role of Narrative Disclosures*
Xinyi Peng (University of Calgary)
Rong Zhao (University of Calgary)^P

FR RF 10 room 307B chaired by: Matteo Merlo (University of Bologna)

1. *Corporate governance profiles and accounting conservatism in European financial institutions*
Virpi Haaramo (University of Eastern Finland)^P
Markus Matto (University of Eastern Finland)
Mervi Niskanen (University of Eastern Finland)
Hannu Ojala (University of Eastern Finland)
2. *ADR intra-sector spillover effect on accrual based earnings management*
Dante Viana, Jr. (University of Algarve)^P
Isabel Lourenço (ISCTE - Instituto Universitário de Lisboa)
3. *Determinants of Textual Dissimilarity in 10-K Risk Disclosures*
Kevin Gauch (Technical University of Darmstadt)^P
Iuliia Gauch (Technical University of Darmstadt)
Reiner Quick (Technical University of Darmstadt)
Christian Friedrich (University of Mannheim)
4. *Does size matter? A comparative study of earnings management across small, medium and large private and publicly listed companies in the UK*
Ivana Rozic (Cardiff University, Cardiff Business School)^P
Salma Ibrahim (Kingston University)
George Giannopoulos (Kingston University)

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

FR PS 22 room 101 chaired by: Jae Bum Kim (Lehigh University)

1. *Accounting Standard-Induced Regulatory Capital Management: Evidence from the New Lease Accounting Standard ASC 842*
Makafui Anani (Hong Kong Polytechnic University)
2. *Let them "fake it until they make it": half-truth disclosure, signaling and the unintended drawback of mandatory certification*
Loïc Belze (Emlyon Business School)^P
Francois Larmande (Université de Sherbrooke)

3. *Disclosure Effects of a Non-Financial Reporting Mandate: A Topic Modeling Approach*
Bianca Minuth (ESCP Business School Paris)

FR PS 23 room 207 chaired by: Federico Siano (University of Texas at Dallas)

1. *Unravel Unraveling*
Xiang Zheng (Nanyang Technological University)^P
Qi Zhang (Chinese University of Hong Kong)
2. *Measuring Sustainability Reporting Quality: A Retrieval-Augmented Generation Approach*
Qi Zhang (Chinese University of Hong Kong)^P
Yi-Chun Chen (City University of Hong Kong)
Tse-Chun Lin (University of Hong Kong)
3. *Uncertain Information Advantage and Price Discovery: Evidence from Data Vendor Dissemination Differences*
Elsa Maria Juliani (INSEAD)^P
Karthik Balakrishnan (Rice University)
Lakshmanan Shivakumar (London Business School)
David Wilson (Rice University)

FR PS 24 room TD 0 chaired by: Tony Kang (University of Nebraska-Lincoln)

1. *Does Investors' Utilization of Technologies Discourage Firms' Disclosure? Evidence from Archival and Experimental Analyses*
Songyi Han (NHH - Norwegian School of Economics)^P
Cai Chen (INSEAD)
Mike Mai (China Europe International Business School)
2. *How executive turnover affects earnings announcement disclosure content and formatting choices*
Lars Knorren (Tilburg University)^P
Mate Szeles (Tilburg University)
Jeremiah Bentley (University of Massachusetts Amherst)
3. *Human Capital Disclosure and Debt Contracting*
Ming Cherng Deng (CUNY, Baruch College)

FR RF 11 room 307A chaired by: Ting Dai (Hong Kong University of Science and Technology)

1. *The Effect of IFRS 16 on the Propensity to Announce Share Repurchases*
Ni-Yun Chen (National Sun Yat-Sen University)
2. *Non-GAAP earnings reporting by european companies: comparability of non-GAAP earnings, transparency and quality of non-GAAP adjustments*
Djibrilla Aziz (Dijon Bourgogne University, IAE Management School)
3. *Devils Is in the Details: The Consequences of Firm-Specific Cybersecurity Risk Disclosure*
Won No (Rutgers University)^P
Kyungha Lee (Rutgers University)
Arion Cheong (Stevens Institute of Technology)
4. *Do natural disasters affect investment efficiency?*
Lin-Hui Yu (National Taiwan University)
5. *Beyond Earnings Quality: Evaluating the Quality of Voluntary Corporate Financial Reporting Practices*
Weili Ge (University of Washington)^P
Patricia Dechow (University of Southern California)
Sarah Mcvay (University of Washington)
Wei Ting Loh (Singapore Management University)

FR RF 12 room 307B chaired by: Andrew Glover (University of Washington)

1. *Narrative Disclosures: The Effects of Persuasion Strategy and Perceived Manager Age on Investor Judgments*
Clarence Goh (Singapore Management University)
2. *The Value of Financial Statements in Predicting the Innovation Performance of Early-Stage Technology-based Firms: A Machine Learning Approach*
Bin Ke (National University of Singapore)^P

Xinjie Ma (National University of Singapore)

Yanbo Wang (University of Hong Kong)

3. *Is the Road to Sustainability Paved with Good Intentions? Effects of Scenario Analysis and Sustainability Actions on Managers' Climate Risk Disclosure Decisions*

Yanjia Yang (University of Bern)^P

Feng Yeo (University of South Carolina)

Friday, May 30, 11:00–12:30

FR PSD 06 room 211

1. *Behind the Corporate Veil: How Business Groups Arbitrage ESG Disclosure Mandates*

Stefano Cascino (London School of Economics and Political Science)^P

Maria Correia (London School of Economics and Political Science)

Discussant: Matthias Breuer (Columbia University)

2. *Climate disclosure in financial statements*

Maximilian A. Müller (University of Cologne)

Gaizka Ormazabal (IESE Business School)

Thorsten Sellhorn (LMU Munich)^P

Victor Wagner (Ludwig-Maximilians-Universität München)

Discussant: Francesco Mazzi (University of Florence)

FR PS 25 room 101 chaired by: Andrea Lionzo (Catholic University)

1. *Reporting Regulation and Market Perception*

Elena Reck (Ruhr University Bochum)

2. *Does Stock Liquidity Impact Non-GAAP Reporting? Evidence from a Natural Experiment*

Byungki Kim (University of Queensland)

Kalin Kolev (CUNY, Baruch College)

Hangsoo Kyung (Hong Kong Polytechnic University)^P

You-Il (Chris) Park (University of Hawai'i at Mānoa)

3. *Are pre-restatement non-GAAP reporting choices determinants of market reactions to material GAAP restatements?*

Christian Sofilkanitsch (Nazarbayev University)^P

Soenke Sievers (affiliation not provided)

Jens Müller (Paderborn University)

Oliver Mehring (Paderborn University)

FR PS 26 room 204

1. *CEO Overconfidence and Strategic Repetition from Notes to MD&A in 10-Ks*

Javad Rajabalizadeh (University of Turku)^P

Hannu Schadewitz (University of Turku)

Antti Miihkinen (University of Turku)

Nikolaos Tsileponis (University of Bristol)

2. *CEO Narcissism and Repetitive Language in MD&A Disclosures: Informative Reinforcement or Opportunistic Obfuscation?*

Stergios Leventis (International Hellenic University)^P

Nikolaos Tsileponis (University of Bristol)

Javad Rajabalizadeh (University of Turku)

Reza Hesarzadeh (Ferdowsi University of Mashhad)

3. *CEOs Vocal Emotions, Textual Tones and Earnings Management: Evidence from Earnings Conference Calls*

Zhihong Wang (Clark University)

Tien-Shih Hsieh (University of Massachusetts Dartmouth)^P

Jeong-Bon Kim (Simon Fraser University)

FR PS 27 room 207 chaired by: Chia-Ling Chao (National Chung Cheng University)

1. *The Net Impact of Legalizing Sports Betting on Public Finance*

Daphne Lui (ESSEC Business School)^P

- Zeping Pan (ESCP Business School)
 Hui Tan (ESSEC Business School)
2. *The Intergovernmental Fiscal System and Local Firms' Accounting Choices*
 Travis Chow (University of Hong Kong)
 Weizhu Hou (Renmin University of China)
 Xin Wang (University of Hong Kong)^P
 3. *Relative Importance of Financial and Environmental Information in B2B Contracting: Experimental Evidence from Firms in Germany*
 Daniela Zipperer (University of Mannheim)^P
 Yuhan Liu (University of Mannheim)
 Jannis Bischof (University of Mannheim)
 Davud Rostam-Afschar (University of Mannheim)

FR PS 28 room TD 0 chaired by: Juergen Ernstberger (Technical University of Munich)

1. *Externality Reduction, ESG Reporting, and Strategic NGO Communication*
 Theresa Wittreich (University of Graz)
2. *Can Reporting Drive Corporate Sustainability?*
 Martin Klosch (Universität Wien)^P
 Theresa Wittreich (University of Graz)
3. *ESG Investors and Mandatory ESG Disclosures: Evidence from Human Capital Disclosures*
 Martin Zafiryadis (Copenhagen Business School)

FR RF 13 room 206B chaired by: Amitav Saha (University of Notre Dame)

1. *The Influence of Disclosure Tone on Loan Pricing and Structure in the Syndicated Loan Market*
 Ann Ling-Ching Chan (National Chengchi University)^P
 Vincent Chen (National Chengchi University)
 Kevin Whee Ling Koh (Nanyang Technological University)
2. *Earnings management behavior under multistage financial difficulties: From financial distress to zombification*
 David Veganzones (ESCE)^P
 Eric Severin (University of Lille)
 Yves Mard (Université Clermont Auvergne, IAE CleRMA)
3. *Beyond the Research Department: Brokerage Branches' Local Information Advantage and Analyst Forecast Quality*
 Xia Chen (Singapore Management University)
 An-Ping Lin (Singapore Management University)^P
 Yajing Tian (Singapore Management University)
4. *Media Interactions with Firms' Executives*
 Ying Huang (INSEAD)^P
 Elsa Maria Juliani (INSEAD)

Friday, May 30, 14:00–15:30

FR PSD 07 room 2II chaired by: Padmini Srinivasan (Indian Institute of Management Bangalore)

1. *Exploiting Social Funds' Desire for Impact through Imprecise Financial Climate-Risk Information*
 Lucas Mahieux (Tilburg University)^P
 Volker Laux (University of Texas at Austin)
 Discussant: Yasmin Hoffmann (University of Mannheim)
2. *Reliability-Relevance Trade Offs with an Attention-Constrained Manager*
 Ulrich Schäfer (Universität Wien)^P
 Sebastian Fleer (University of Basel)
 Discussant: Lucas Mahieux (Tilburg University)

FR PS 29 room T02 chaired by: Lukas Obernauer (WU Vienna)

1. *Attentive Market Timing*
 Mengdi Zhang (Hong Kong Polytechnic University)^P

- Yifei Mao (Cornell University)
 Hong Xiang (Hong Kong Polytechnic University)
2. *Management Non-GAAP Revenue Guidance*
 Ted Christensen (University of Georgia)
 Lynn Davis (University of Georgia)
 Edgar Rodriguez-Vazquez (CUNY, Baruch College)
 Xiaoxi Wu (Bocconi University)^P
3. *Institutional Ownership Concentration and Informational Efficiency*
 Yan Xiong (University of Hong Kong)
 Yang Liyan (University of Toronto)
 Zexin Zheng (Hong Kong University of Science and Technology)^P

FR PS 30 room 204 chaired by: Mark Clatworthy (University of Bristol)

1. *Financial Literacy and Earnings Informativeness: Evidence from Market Reactions to Earnings Announcements*
 Xiaoran (Jason) Jia (Wilfrid Laurier University)
 Kiridaran Kanagaretnam (York University, Schulich School of Business)^P
 Chee Yeow Lim (Singapore Management University)
 Gerald Lobo (University of Houston)
2. *Exploring the Predictive Ability of Asymmetric Cost Behavior on AAERs*
 Andreas Charitou (University of Cyprus)
 Dimitrios Ntounis (University of Southampton)^P
 Orestes Vlismas (Athens University of Economics and Business)
3. *Beyond Earnings: Sales Calls*
 Cong Tao (Lancaster University)

FR PS 31 room TD 0 chaired by: Disen Albrecht (Rutgers University)

1. *Sinking in the Same Boat: Portfolio Overlap and Strategic Information Acquisition*
 Fan Wu (Chinese University of Hong Kong)^P
 Mingxuan Ma (University of Zurich)
 Haoran Liu (Chinese University of Hong Kong)
2. *Capital Market Effects of SEC Rules under Academic Influence*
 Jan Seitz (LMU Munich)
3. *Pressin' Down on CFOs: Experimental Insights into Materiality Decisions*
 Ilaria Martino (University of Naples Federico II)^P
 Alessandra Allini (University of Naples Federico II)

FR RF 14 room 201 chaired by: Nicola Maria Fiore (Bocconi University)

1. *Top Management Team Diversity and Sustainability Reporting Quality*
 Lea Hagemeier (University of Cologne)
2. *IFRS Adoption, Accruals Reliability, and Cash Holdings: Insights from the United Arab Emirates*
 Imen Ben Slimene (Université de Haute-Alsace, CREGO)^P
 Mundher Alhamood (University of Basra-Iraq)
3. *The Effects of Accounting Enforcement on the Informativeness of Capitalised R&D across IFRS Countries*
 Marvin Wee (Australian National University)
4. *Does the Disclosure of Supplier Finance Program Obligations Matter for Financial Reporting Quality?*
 Chia-Ling Chao (National Chung Cheng University)^P
 Shwu-Min Horng (National Chengchi University)
5. *Audit Fees, Firm Characteristics and Trends in Climate and Biodiversity Risk Disclosures: Evidence from Mandatory US Filings*
 Antti Miihkinen (University of Turku)

FR RF 15 room 206B chaired by: Stephanie Van Der Veen (Erasmus University Rotterdam)

1. *How does media intervention influence firms' information disclosure?*
 Yachang Zeng (Nanyang Technological University)^P

- Jihun Bae (Erasmus University Rotterdam)
 Jingoo Kang (NYU Abu Dhabi)
2. *Investment Efficiency in the Context of Shareholder Primacy and Stakeholder Primacy Models*
 Zabihollah Rezaee (University of Memphis, Fogelman College of Business & Economics)^P
 Saied Homayoun (University of Gävle)
 Salem Boumediene (University of Illinois Springfield)
 Salma Boumediene (University of Illinois Springfield)
 3. *Can Banks Weather This Storm? The Effect of IFRS 9's Prudential Filters on Banks' Incentives towards Corrective Actions*
 Sherif Elashmawy (University of Oulu)
 4. *Reporting Transparency and Stability in Banks*
 Heyl-Lei Biton (Hebrew University of Jerusalem)^P
 Eddie Riedl (Boston University)
 Alan Jagolinzer (University of Cambridge)

Social and Environmental Accounting & Ethical Issues in Accounting

Wednesday, May 28, 15:30–17:00

SEE PSD 01 room 404 chaired by: Caterina Pesci (University of Trento)

1. *The moral compass—The ethical foundations of action within Italian Savings Banks*
 Angela Nativio (Università Ca' Foscari Venezia, Venice School of Management)^P
 Fabrizio Panozzo (Università Ca' Foscari Venezia)
 Chiara Mio (Università Ca' Foscari Venezia)
 Discussant: Sofia Yasmin (University of Manchester)
2. *A Principlist Perspective on the Ethicality of Management Control Systems*
 Veronica Casarin (ESSEC Business School)
 Bernard Leca (ESSEC Business School)
 Stefan Linder (ESSEC Business School)^P
 Discussant: Leanne Johnstone (Örebro University)

SEE PS 01 room 207 chaired by: Katrin Hummel (WU Vienna)

1. *ESG Reporting Divergence*
 Qiang Cheng (Singapore Management University)
 Yun Lou (Singapore Management University)^P
 Mengjie Yang (Monash University)
2. *The puzzle of ESG rating: disagreement and tendency*
 Jingxian Xie (University of Reading)^P
 Lei Tao (University of Reading)
 Ronita Ram (University of Reading)
3. *The More, the Better? Multiple Sustainability Reporting Standards and the Usefulness of Disclosures for Passive ESG Raters*
 Tami Dinh (University of St. Gallen)
 Andreas Seebeck (Constructor University)
 Robin Wolter (University of St. Gallen)^P

SEE PS 02 room 209 chaired by: Galina Goncharenko (Aston University)

1. *Regulating Greenwashing*
 Shiyao Peng (University of Sydney)^P
 Shan Zhou (University of Sydney)
 Zhiyuan (Simon) Tan (University of Sydney)
2. *Unveiling the Sustainability Narrative in Earnings Conference Calls: Evidence from the Automotive Industry*
 Katrin Hummel (WU Vienna)
 Blerita Korca (University of Bamberg)^P
3. *Two roads diverged in a wood - Crossroads of valuation in deliberation processes*
 Fabrizio Panozzo (Università Ca' Foscari Venezia)^P
 Angela Nativio (Università Ca' Foscari Venezia, Venice School of Management)

SEE PS 03 room 309 chaired by: Elena Carrión (Universidad de Burgos)

1. *The Impact of CEO Political Ideology on Firm-Level Climate Change Exposure: Evidence from Earnings Call*
Cheol Lee (Wayne State University)^P
Parunchana Pacharn (Brock University)
Kareem Brown (Brock University)
Sohyung Kim (Brock University)
2. *Federal judge ideology, ex ante litigation risk, and environmental disclosures during earnings conference calls*
Kerstin Lopatta (Hamburg University)
Thomas Tammen (Hamburg University)^P
Sebastian Tideman-Frappart (Syracuse University)
3. *Playing both sides: Navigating political uncertainty through bipartisan disclosures*
Amir Amel-Zadeh (University of Oxford, Saïd Business School)
Kazbi Soonawalla (University of Oxford, Saïd Business School)
Qing Xia (University of Oxford)^P

SEE RF 01 room 206B chaired by: Giuseppe Nicolò (University of Salerno)

1. *Are U.S. Corporations Ready for the CSRD? A text analysis on 10-K filings*
Simone Pizzi (Università del Salento)^P
Fabio Caputo (Università del Salento)
Andrea Venturelli (University of Salento)
2. *CEO environmental experience and firms' environmental disclosure*
João Victor Joaquim Dos Santos (University of the Balearic Islands)^P
Helena Isidro (ISCTE - Instituto Universitário de Lisboa)
3. *Greening the economy through green loans: A club convergence approach*
Silvia Gordano (University of Turin)^P
Michele Lemme (University of Turin)
4. *Gender diversity and corporate sustainability: How female presence makes a difference?*
Ahmed Sarhan (Northumbria University)^P
Princess Bwanya (University of Northumbria)
5. *The Hunt for Talent: CSR Information in Job Advertisements*
Lisa Lüttke (Humboldt University of Berlin)^P
Vanessa Flagmeier (University of Göttingen)

SEE RF 02 room 307A chaired by: Rodolfo Damiano (University of Palermo)

1. *Pressure Makes Disclosures: An International Business Perspective of Carbon Disclosure*
Yijun Meng (Shanghai University of International Business and Economics)
Ziqiao Yan (East China University of Political Science and Law)^P
2. *Does sustainable performance matter for Non-Financial Disclosure readability? A Fog-Index analysis on Italian listed companies*
Giuseppe Bifulco (University of Milano-Bicocca)^P
Sara Trucco (UNINT)
Francesca Di Donato (Università Telematica San Raffaele Roma)
Carlo Caserio (eCampus)
3. *How Board Gender Diversity Moderates the Effect of External Pressures on Environmental Reporting*
Isabel Gallego-Álvarez (Universidad de Salamanca)
M. Consuelo Pucheta-Martínez (University Jaume I of Castellón)
Inmaculada Bel-Oms (University of Valencia)^P
4. *COP and Climate Reporting: towards a new era of environmental transparency*
Bastien David (Université Toulouse Capitole)

Wednesday, May 28, 17:30–19:00**SEE PSD 02 room 211** chaired by: Ericka Costa (Università degli Studi di Trento)

1. *Steering Banks Towards Sustainability—Combining a System and a Change Perspective*
Katrin Hummel (WU Vienna)^P

Annette Krauss (University of Zurich)

Discussant: Angela Nativio (Università Ca' Foscari Venezia, Venice School of Management)

2. *The construction of double materiality: the emerging boundary work and institutional work in new sustainability assurance practices*

Sanjay Bissessur (University of Amsterdam)^P

Xiang Gao (Ernst & Young)

Afonso Lobato Dionisio (Deloitte)

Beer Manson (Deloitte)

Discussant: Florian Habermann (University of Lausanne)

SEE PS 04 room 209 chaired by: Sijing Wei (Creighton University)

1. *Carbon Emissions Reporting, Investment Incentives and Efficiency*

Robert Goex (University of Zurich)^P

Alfred Wagenhofer (University of Graz)

2. *Does ESG-Linked Executive Compensation Influence ESG Decoupling?*

Yasser Eliwa (Zayed University)^P

Ahmed Saleh (Brunel University)

Ahmed Hassan Ahmed (University of Dundee)

Tasawar Nawaz (King Fahd University of Petroleum and Minerals)

3. *Assessing the Costs of Industrial Decarbonization*

Gunther Glenk (University of Mannheim)

SEE PS 05 room 309 chaired by: Thomas Tammen (Hamburg University)

1. *Do Managers Learn from Analysts about ESG? Evidence from Earnings Conference Call*

Jonghan Park (CUHK-Shenzhen)

Jeonghu Pak (Korea Advanced Institute of Science and Technology)^P

Jiyong Eom (Korea Advanced Institute of Science and Technology)

Kevin Kim (Korea Advanced Institute of Science and Technology)

2. *Deceptive Language in Climate-related Disclosures during Conference Calls*

Bobae Choi (University of Queensland)^P

Arif Ahammed (University of Newcastle)

Minzhi Wu (University of Newcastle)

3. *Environmental Penalties and Green Talk: Evidence from conference calls*

Chiara De Amicis (SKEMA Business School)^P

Sonia Falconieri (affiliation not provided)

SEE RF 03 room 205A chaired by: Saeed Md Abdullah (University of Trieste)

1. *Unveiling the Dual Impact of Diversity & Inclusion: Boosting Financial Outcomes through Enhanced Environmental Performance*

Eleonora Monaco (University of Bologna)^P

Luca Galati (University of Bologna)

Lorenzo Dal Maso (University of Bologna)

Marco Maria Mattei (University of Bologna)

2. *ESG Controversies and Corporate Value: Evidence from Luxury Fashion Scandals*

Christina Ionela Neokleous (Aston University)^P

Mahmoud Elmarzouky (University of St. Andrews)

Doaa Shohaieb (Aston University)

3. *Integrating the SDGs into Corporate Strategy: A Case Study of EDP Group*

Helena Costa Oliveira (ISCAP, CEOS.PP)^P

Marta Gomes (ISCAP)

Isabel Maldonado (ISCAP / Universidade Portucalense / Universidade de Aveiro)

Susana Bastos (ISCAP, CEOS.PP)

Paulino Silva (ISCAP, CEOS.PP)

4. *The Role of Board Cultural Diversity in Shaping the Impact of Anti-Bribery and Corruption Transparency on Financial and ESG Outcomes in FTSE 100 Firms*

Ali Gerged (University of Sheffield)

5. *Do CEO and Board Benevolence Influence Corporate Employee-related Disclosures?*

Pamela Kent (Queensland University of Technology)^P

Ashesha Weerasinghe (Queensland University of Technology)

Tammy Zunker (Alphacrucis University College)

SEE RF 04 room 302 chaired by: Andreas Weyer (University of St. Gallen)

1. *Circular Economy Reporting in the Automotive Sector Navigating Symbolic vs. Substantive Disclosures Under CSRD/ESRS E5 Requirements*

Justyna Fijalkowska (University of Social Sciences)

Dominika Hadro (Wrocław University of Economics and Business)^P

Silvana Secinaro (University of Turin)

Davide Calandra (University of Turin)

Michele Oppioli (University of Turin)

2. *Sustainability reporting journey: Critics from the past and challenges for the future | A systematic literature review*

Valentina Toscano (University of Milano-Bicocca)^P

Federica Doni (University of Milano-Bicocca)

Michela Magliacani (Università degli Studi di Pavia)

3. *Settling dissonance: The challenges of pursuing sustainability and commercial viability in impact rating agencies*

Hind Hsissou (Audencia - Nantes Universite)

4. *The Relevance of Carbon Capture and Storage Disclosures to Future Changes in Emissions*

Kenneth Reichelt (Louisiana State University)^P

Stephanie Walton (Louisiana State University)

Alex Helms (Louisiana State University)

5. *Triangulation of Financial and Non-Financial Reporting: the Case of Human Resources*

Joerg R. Werner (Frankfurt School of Finance & Management)

SEE RF 05 room 402 chaired by: Shah Md Taha Islam (Monash University)

1. *The Power of Soft Social Activism: Public Climate Concern and Corporate Carbon Disclosure*

Lulu Ye (Northwestern Polytechnical University)^P

Hui Liu (Northwestern Polytechnical University)

Ming Jia (Northwestern Polytechnical University)

Zhang Zhe (Xi'an Jiaotong University)

2. *Supervision or Collusion: The Impact of Institutional Investors' Site Visits on Corporate Greenwashing*

Jiaqi Ning (Northwestern Polytechnical University)

Hui Liu (Northwestern Polytechnical University)^P

Ming Jia (Northwestern Polytechnical University)

3. *Benefit corporations: publish impacts or "perish" under the legitimacy perspective?*

Laura Rocca (University of Brescia)

Andrea Caccialanza (University of Bologna)^P

Monica Veneziani (University of Brescia)

Claudio Teodori (University of Brescia)

4. *Implementation of the United Nations Sustainable Development Goals (SDGs): Selected Case Studies from Pakistani and Chilean Companies*

Furqan Suhail (University of Sheffield)

Camila Mateluna Sánchez (Universidad de Santiago de Chile)

Mirna Jabbour (University of Sheffield)

David Yates (University of Sheffield)

Belal Ataur (University of Birmingham)^P

Sanjay Lanka (Northampton University)

5. *The Effect of Institutional Investor Climate Activism on Exploratory Green Innovation and Exploitative Green Innovation*

Yuhui Wang (Northwestern Polytechnical University)^P

Zhen Huang (Northwestern Polytechnical University)

Ming Jia (Northwestern Polytechnical University)

Thursday, May 29, 09:00–10:30

SEE PS 06 room 207 chaired by: Adam Vitalis (University of Waterloo)

1. *Incentives and Values: Unpacking Sustainable Decision-Making through a Vignette Experiment*
 Rinze Hartman (Nijmegen School of Management)
 Daniel Reimsbach (University of Paderborn)^P
 Geert Braam (Radboud University)
 Joris Knobens (Tilburg University)
2. *How Does Climate Change Estimate Uncertainties Influence Investor Judgment?*
 Dani Puspitasari (Monash University)
 John Ko (Monash University)^P
 Soon-Yeow Phang (Monash University)
 Ashna Prasad (Monash University)

SEE PS 07 room 209 chaired by: Rebecca Maughan (University College Dublin)

1. *Navigating the Tensions of Stakeholder Engagements under ESRS: Reflexive Accountability vs. Symbolic Compliance*
 Othmar Lehner (Hanken School of Economics)^P
 Christoph Eisl (University of Applied Sciences Upper Austria)
2. *Exploring the Transition to Normativity: An Analysis of Stakeholders' Perspectives on Sustainability Reporting Standard-Setting*
 Karina Bauernhofer (WU Vienna)^P
 Katrin Hummel (WU Vienna)
3. *Opportunities and Challenges of Corporate Sustainability Reporting Directive Compliance: Case Study Evidence from Germany*
 Nina Gonzalez Tablada (University of Bamberg)
 Blerita Korca (University of Bamberg)
 Frank Schiemann (University of Bamberg)^P

SEE PS 08 room 309 chaired by: Ellie Chapple (Queensland University of Technology)

1. *Underlying logics of SMEs' attitudes to sustainability reporting. Evidence from a post-communist country*
 Nadia Albu (Bucharest University of Economic Studies)^P
 Catalin Albu (Bucharest University of Economic Studies)
 Maria-Silvia Fota (Bucharest University of Economic Studies)
 Mirela Nichita (Bucharest University of Economic Studies)
 Mirela Paunescu (Bucharest University of Economic Studies)
2. *The Political Concerns and Corporate Philanthropic Donation Stickiness: Evidence from China*
 Yanan Cao (Shanghai University of International Business and Economics)
3. *Russia's Strategic Foreign Ownership and Corporate Sustainability Disclosure in Georgia*
 Erekle Pirveli (Caucasus University)^P
 Timur Uman (Jönköping University)
 Vakhtang Partsvaniya (Caucasus University)

SEE RF 06 room 307A chaired by: Mirella Ciaburri (Roma Tre University)

1. *Setting emissions reduction targets in the era of the EU CSRD and US SEC's rule on climate disclosures: what can we learn from pioneering companies?*
 Paloma Merello Gimenez (University of Valencia)
 Rubén Porcuna-Enguix (University of Valencia)
 Ana Zorio-Grima (Universitat de València)^P
2. *Assessing a systemic model of the relationships between companies, biodiversity, and ecosystems to manage the environmental performance*
 Lino Cinquini (Sant'Anna School of Advanced Studies)
 Giacomo Pigatto (Sant'Anna School of Advanced Studies)^P
 Andrea Tenucci (Sant'Anna School of Advanced Studies)
3. *Environmental Accounting as a Mediator for Institutional Logic Tensions: a case study of a Municipal Corporation*
 Antonio D'Alessio (University of Naples "Parthenope")^P

Alessandro Scaletti (University of Naples “Parthenope”)

Gabriella D’amore (University of Naples “Parthenope”)

4. *ESG compensation policy and assurance over sustainability reports: Global evidence*

Kholod Alsahali (Jubail Industrial College)

5. *Competing Institutional Logics and Stakeholder Perspectives on Sustainability Reporting Regulation: Insights from the European Public Consultation*

Rodolfo Damiano (University of Palermo)^P

Giuseppe Valenza (University of Palermo)

SEE RF 07 room 307B chaired by: Katharina-Maria Wagner (University of Passau)

1. *Empirical Research on the Relationship Between ESG Bond Issuance and Cost of Capital: Evidence from Japan*

Chenchen Su (Musashino University)

2. *Sustainable Development Goals Disclosures by Insurance Companies: Developing Country Perspective*

Ronita Ram (University of Reading)^P

Wayne Fong (University of Reading)

Gunnar Rimmel (Aalborg University)

3. *Interplay between materiality and comparability*

Blerita Korca (University of Bamberg)

Ericka Costa (Università degli Studi di Trento)^P

Mercedes Luque-Vílchez (University of Córdoba)

Emanuele Taufer (University of Trento)

4. *Lobbying on climate change disclosure: Evidence from IFRS S2*

Saeed Md Abdullah (University of Trieste)

5. *The Influence of Time Horizon and Narrative Framing in Environmental Disclosures on Investor Decisions*

Jo Mentens (KU Leuven)

Thursday, May 29, 11:00–12:30

SEE PSD 03 room 404 chaired by: Begoña Giner (University of Valencia)

1. *Pollution Information Program, Public Awareness, and Corporate Environmental Investments*

Qiang Cheng (Singapore Management University)

Ying Hao (Beijing Normal University)

Lixin Huang (Beijing Normal University)^P

Yue (Michael) Zhao (Singapore Management University)

Discussant: Daniela Zipperer (University of Mannheim)

2. *Managing Corporate Emission Disclosures Through Divestitures*

Tanja Keeve (Frankfurt School of Finance & Management)^P

Frank Ecker (Frankfurt School of Finance & Management)

Discussant: Frank Schiemann (University of Bamberg)

SEE PS 09 room 207 chaired by: Patricia Ruffing-Straube (University of Zurich)

1. *The Determinants and Short-Term Consequences of Banks’ Pledges to Disclose Financed Carbon Emissions*

Romain Oberson (IÉSEG School of Management)^P

Elizabeth Demers (University of Waterloo)

Xue Bai (Blue Umbrella Limited)

2. *Does mandatory disclosure enhance ESG performance of mutual funds? Evidence from EU SFDR Regulation*

Anh Ngo (University of Exeter)^P

Vicky Kiosse (University of Exeter)

Chendi Zhang (University of Exeter)

3. *The Silent Bias: Local Newspaper Closures and its Effect on Lending Discrimination*

Agnes Bäker (Vrije Universiteit Amsterdam)

Jan Riepe (Paderborn University)

Amelie Wulff (University of Konstanz)^P

SEE PS 10 room 209 chaired by: Daniel Reimsbach (University of Paderborn)

1. *Determinants of managerial discretion in ESG reporting*
Akihiro Noda (Shiga University)
2. *The Effects of Board Demographic and Structural Diversity on Corporate Biodiversity Disclosures: UK Evidence*
Tantawy Moussa (University of Westminster)^P
Amani Faraji (University of Westminster)
Mostafa Hussien (University of Westminster, Westminster Business Schools)

SEE PS II room 309 chaired by: Carol Pomare (Mount Allison University)

1. *Are Firms Socialwashing? The effect of CSR on tax avoidance*
Caroline Tahar (IAE Lyon School of Management)^P
Mohamed Khenissi (IAE Lyon School of Management)
2. *Detecting greenwashing behavior in decarbonization performance*
Jingduan Li (Central Queensland University)^P
Xuhui Peng (Western Sydney University)
Qingliang Tang (Western Sydney University)
3. *The Effect of Mandatory CSR Disclosure on CSR-washing*
Jia Guo (Hong Kong Polytechnic University)^P
Jeffrey Ng (University of Hong Kong)
Hong Wu (Fudan University)
Qi Zhang (Chinese University of Hong Kong)

SEE RF 08 room 302 chaired by: Nicola Raimo (LUM University)

1. *Reporting on ESG Risks: Requirements and Empirical Evidence from German DAX 40 Companies*
Ute Merbecks (Rhine-Waal University of Applied Science)^P
Inge Wulf (TU Clausthal)
2. *The Paradigm of Female Directors in the Managerial Capture of Sustainability Assurance: An Analysis Supported by Natural Language Processing Methods*
Marta Sánchez Sancho (University of Salamanca)^P
Jennifer Martinez Ferrero (Universidad de Salamanca)
Emma García-Meca (Technical University of Cartagena)
3. *Organizational Commitment as a Solution to Collusive Supervision Over Reporting*
Joshua Cieslewicz (Utah Valley University)
4. *Effects of negative information in sustainability reports and social media disclosure on investors' willingness to invest*
Hendrik Wewers (Rptu Kaiserslautern-Landau)
5. *Examining Firm-Level Risk and CEO Pay Ratios The Moderating Role of Social Responsibility in U.S. Firms*
Alhanouf Almubarak (University of East Anglia)^P
Ana Marques (University of East Anglia / Universidade NOVA de Lisboa)
Fabio Motoki (University of East Anglia)

SEE RF 09 room 307B chaired by: Sophia Pfanner (Universität Innsbruck)

1. *Ecological Function Zones*
Yuxia Zou (Nanyang Technological University)^P
Tao Ye (University of International Business and Economics)
2. *A Typology of Integrated Key Performance Indicators (iKPIs)*
Dounia Chlyeh (Kühne Logistics University)
3. *Applying Benford's Law to detect manipulation in carbon performance*
Christian Ott (EM Strasbourg Business School)
4. *Assurance of sustainability reporting: A systematic literature review of 24 years of research*
Sherine Jharni (Università degli Studi di Genova)^P
Giulia Leoni (Università degli Studi di Genova)
5. *Quality counts: exploring the link between codes of ethics and employee satisfaction*
Zezeng Li (Queen Mary University of London)^P
Christopher Cowton (University of Huddersfield Business School)

Thursday, May 29, 14:00–15:30

SEE PSD 04 room 404 chaired by: Paul Griffin (University of California-Davis)

1. *EPA Regional Monitoring, Local Regulatory Risks, and Firm Response*
Grace Fan (Singapore Management University)^P
Xi Wu (University of California-Berkeley)
Trung Nguyen (Federal Reserve Board of Richmond)
Discussant: Igor Kadach (IESE Business School)
2. *Politics, CSR Investment, and Real Effects*
June Huang (University of Texas at Dallas)^P
Kirti Sinha (University of Texas at Dallas)
MV Shivaani (University of Texas at Dallas)
Discussant: Giulia Sargiacomo (University of Toronto, Rotman School of Management)

SEE PS 12 room 101 chaired by: Bobae Choi (University of Queensland)

1. *Incorporating Carbon Emissions into Decision-Making—The Case of Transactional Connectivity*
Felix Müller (Technical University of Munich)^P
Juergen Ernstberger (Technical University of Munich)
Mario Keiling (Technical University of Munich)
Mike Szabo (SAP)
Bastian Distler (SAP)
2. *CO2 emissions and the quality of earnings*
Alessandro Mura (University of Cagliari)
Stefano Corso (University of Cagliari)^P

SEE PS 13 room 207

1. *Green revenue generation and sales contribution: are consumers willing to bear the cost of sustainability?*
Atm Karim (Queen's University Belfast)^P
Mahmoud Elmarzouky (University of St. Andrews)
2. *The Effect of Customer Demand for Carbon Disclosures along Supply Chains*
Jin Deng (Hong Kong University of Science and Technology)
3. *Consumer Voices, Corporate Consequences: The Oversight Power of Customer Reviews in E&S Crises*
Angelo Ditillo (Bocconi University)
Michele Fumagalli (Bocconi University)
Roberto Vincenzi (Bocconi University)^P

SEE PS 14 room 309 chaired by: Chiara Crovini (Aalborg University)

1. *Motivating sustainable behaviour in the workplace through control*
Leanne Johnstone (Örebro University)
Peter Beusch (University of Gothenburg)^P
2. *Accounting for a contemporary workplace: The employer and employee discourses and the Self*
Galina Goncharenko (Aston University)^P
Sami Adwan (University of Sussex)
Siwen Liu (Tianjin University of Science and Technology)

SEE RF 10 room 202 chaired by: Daniela Zipperer (University of Mannheim)

1. *Exploring Drivers and Barriers to Sustainability Practices in SMEs Across European Contexts*
Souad Moufty (De Montfort University)
2. *The Relevance of Climate Risk Disclosure: Evidence from Europe*
Bjarne Brié (Tilburg University)^P
Kristof Stouthuysen (Vlerick Business School)
Tim Verdonck (University of Antwerp)
3. *How do institutional pressures and business incentives affect the level of implementation of corporate compliance systems?*
Sara Rodríguez-Gómez (University of Granada)
María Lourdes Arco-Castro (University of Granada)

- Isabel María García Sánchez (Universidad de Salamanca)
 María Victoria López-Pérez (University of Granada)^P
4. *How Governmentality Shapes Risk Management Practices: A case study from a listed Energy-Sector Company*
 Edoardo Borlatto (Università degli Studi di Torino)^P
 Edoardo Crocco (University of Turin)
 Francesca Culasso (University of Turin)
 Elisa Truant (University of Turin)
 5. *Corporate Disclosures and Real Responses to Geopolitical Risk: Evidence from the War in Ukraine*
 David Park (Seoul National University)

SEE RF II room TD 2A chaired by: Arbita Chakraborty (Indian Institute of Management-Udaipur)

1. *The Impact of European Firms' Emissions Reduction Effectiveness on Financial Constraints: Evidence from the Quintuple Helix Model Perspective*
 Emma García-Meca (Technical University of Cartagena)
 Jennifer Martinez Ferrero (Universidad de Salamanca)
 Carmelo Reverte (Polytechnic University of Cartagena)^P
2. *Characteristics of Firms that declaration of supporting TCFD*
 Chao Hsin Huang (Chung Yuan Christian University)^P
 Te-Kuan Lee (Chung Yuan Christian University)
 Tse-Cheng Lin (affiliation not provided)
3. *Carbon Management Accounting based on Material Flow Cost Accounting*
 Benedikt Rohde (University of Göttingen)^P
 Stefan Dierkes (University of Göttingen)
4. *Do markets punish corporate bad behaviour? Evidence from ESG Controversies and Firm Performance in Africa*
 Olatundun Adelegan (Aalto University)
5. *Science-Based Targets: Symbol or Substance? Financial Implications for Adopting Firms*
 Jan-Hendrik Meier (Kiel University of Applied Science)^P
 Tetiana Paientko (Berlin University of Applied Sciences of Economics and Techniques)

Thursday, May 29, 16:00–17:30

SEE PS 15 room 101 chaired by: Christian Ott (EM Strasbourg Business School)

1. *Pricing firms' biodiversity risk exposure: Empirical evidence from audit fees*
 Tobias Steindl (University of Regensburg)^P
 Stephan Küster (Free University of Berlin)
 Sven Hartlieb (University of Innsbruck)
2. *Audit Committees Characteristics and ESG Disclosure Transparency*
 Dina El Mahdy (Morgan State University)^P
 Kimberly Walker (Virginia Tech)
3. *Does ESG Performance Affect Audit Fees?*
 Martin (Myung Sub) Kim (Saint Joseph's University)

SEE PS 16 room 207

1. *Navigating Complexity: A New Conceptual Model for Environmental Accountability in Dynamic Conflict Arenas*
 Riccardo Torelli (Università Cattolica del Sacro Cuore)^P
 Marcello Cosa (Università Cattolica del Sacro Cuore)
2. *Do ESG ratings construct paradoxical realities?*
 Stefan Schaper (Aarhus University)^P
 Irene Pollach (Aarhus University)
3. *Professional service firms and sustainability professionals: on the construction of 'Best Practices' for Sustainability*
 Xiaoyu (Aurora) Xu (HEC Paris)

SEE RF 12 room 205A chaired by: Veronique Blum (Université Grenoble Alpes)

1. *The Impact of ESG Performance on the Executive-to-Employee Pay Gap: The Moderating Role of Labor Union Density and Labor Dispute Pressure*
Rui Wang (Newcastle University)
2. *Fifty Years of Corporate Sustainability in Accounting Research: A Systematic Literature Review Using Machine Learning Techniques*
Arianna Pisciella (Università Cattolica del Sacro Cuore)^P
Bianca Minuth (ESCP Business School Paris)
3. *Do higher ESG self-disclosures by the target company help to enhance deal outcomes in business combinations?*
Kang Cheng (Morgan State University)
4. *Investors' Preferences in Qualitative Characteristics of Sustainability Disclosures: A Discrete Choice Experiment and an Analysis of Willingness-to-Pay*
Maria Gabriela Misiuda (Technical University of Berlin)^P
Maik Lachmann (Technical University of Berlin)

SEE RF 13 room 302 chaired by: Lana Sabelfeld (University of Gothenburg)

1. *The impact of environmental awareness on environmental reporting quality and environmental performance*
Katharina-Maria Wagner (University of Passau)^P
Christoph Pelger (University of Passau)
2. *Climate (De)Commitment: Evidence from the Science Based Targets Initiative*
Nouha Wasli (University of Cagliari)^P
Andrea Melis (University of Cagliari)
Thomas Kaspereit (University of Luxembourg)
3. *Accountability in Impact Investments: How beneficiaries are heard during the investment process?*
Johanna Lähteenmäki (University of Jyväskylä)^P
Jukka Pellinen (University of Jyväskylä)
Toni Mättö (University of Jyväskylä)
4. *Corporate Life Cycle and its Impact on Textual Characteristics in CSR Disclosure—Evidence from Europe*
Aaron Kasischke (University of Bamberg)
5. *Uncovering greenwashing through textual analysis of sustainability disclosures*
Agne Sneideriene (Vytautas Magnus University)^P
Renata Legenzova (Vytautas Magnus University)

SEE RF 14 room 402 chaired by: Ruth Dimes (Open University)

1. *Nonfinancial target setting: a study on the determinants of carbon emission reduction targets*
Nicola Dalla Via (Free University of Bozen-Bolzano)^P
Paolo Perego (Free University of Bozen-Bolzano)
2. *Does the Market React to Greenwashing? The Impact of Alignment Between ESG Disclosure and ESG Performance on Capital Markets*
Kevin Gauch (Technical University of Darmstadt)
Kevin Mcmeeking (Brunel University)
Carol Pomare (Mount Allison University)^P
3. *Strategic Climate Metrics: Prioritising Key Factors for Enhanced Decision-Making*
Jose Luis Blasco Vazquez (Universidad Autónoma de Madrid)^P
Elena Carrión (Universidad de Burgos)
4. *The materiality assessment in sustainability reporting: A structured literature review*
Cristina Florio (University of Verona)^P
Riccardo Stacchezzini (University of Verona)
Matilde D'onofrio (University of Verona)
Alessandro Lai (University of Verona)
Francesca Rossignoli (University of Verona)
Silvano Corbella (University of Verona)
5. *ESG-Based Compensation and Corporate Social Risk: The Mediating Effect of Corporate Social Performance*
Simona Fiandrino (University of Turin)^P
Silvia Panfilo (Università Ca' Foscari Venezia, Venice School of Management)
Cristina Florio (University of Verona)

Friday, May 30, 09:00–10:30

SEE PSD 05 room 211 chaired by: Frank Schiemann (University of Bamberg)

1. *Does High-Speed Home Internet Improve Access to Credit? Evidence from a Google Fiber Rollout*
Francisco Dimas Pena Romera (Arizona State University)^P
Roger White (Arizona State University)
Discussant: Thomas Tammen (Hamburg University)
2. *Does Zombification Influence Corporate Carbon Performance?*
Sadok El Ghouli (University of Alberta)
Spyridon Gkikopoulos (University of Manchester)^P
Omrane Guedhami (University of South Carolina)
Konstantinos Stathopoulos (University of Manchester)
Discussant: Paul Griffin (University of California-Davis)

SEE PS 17 room 209 chaired by: Benita Gullkvist (University of Vaasa)

1. *Disclosure Regulation and ESG Transparency*
Charlotte-Louisa Donau (University of Cologne)^P
Maximilian A. Müller (University of Cologne)
2. *Donations in the Dark*
Ionela Andreicovici (Frankfurt School of Finance & Management)^P
Nava Cohen (New Jersey City University)
Alessandro Ghio (ESCP Business School)
Luc Paugam (HEC Paris)

SEE PS 18 room 309 chaired by: Blerita Korca (University of Bamberg)

1. *Lost in translation: accounting and the construction of net-zero emissions*
Elena Carrión (Universidad de Burgos)^P
Carlos Larrinaga (Universidad de Burgos)
2. *The Role of National Carbon Budgets in Accounting for Climate Change*
Rebecca Maughan (University College Dublin)^P
Aideen O'dochartaigh (University College Dublin)
Anna Pringle (Dublin City University)
3. *Measuring the Unmeasurable: Challenges and Pathways in Biodiversity Accounting*
Eva-Maria Öhlinger (Johannes Kepler University)^P
Othmar Lehner (Hanken School of Economics)

SEE RF 15 room 205A chaired by: Lisa Lüttke (Humboldt University of Berlin)

1. *Is ESG performance influenced by CEO features in the energy sector? Female directors on board as moderator*
Maria Consuelo Pucheta-Martinez (Universitat Jaume I)^P
Inmaculada Bel-Oms (University of Valencia)
Isabel Gallego-Álvarez (Universidad de Salamanca)
2. *Stakeholder impact on Corporate Digital Responsibility reporting*
Ewelina Zarzycka (University of Lodz)
3. *The breadth of sustainability assurance statement and decoupling practices: Do controversies matter?*
Najib Bwanika (Université de Rennes)^P
Florence Depoers (Paris Nanterre University)
Lionel Touchais (University of Rennes I, IGR-IAE De Rennes)
4. *Statutory Auditors as Providers of Mandatory Sustainability Reporting Assurance under the Corporate Sustainability Reporting Directive: Insights from Instituti*
Joanna Krasodomska (Krakow University of Economics)^P
Ewelina Zarzycka (University of Lodz)

SEE RF 16 room 302 chaired by: Alexander Sigg (University of St. Gallen)

1. *The Role of Competitor Reporting in ESG Greenwashing*
Yang Youde (Nanjing University of Science and Technology)

- Bakr Al-Gamrh (Rennes School of Business)^P
 Fei Jinhua (Southeast University)
 Xu Guanghua (Nanjing University of Science and Technology)
2. *Exploring Environmental, Social, and Governance Disclosure on Social Media: The Role of Cultural Dimensions*
 Giuseppe Nicolò (University of Salerno)^P
 Lukasz Bryl (Poznań University of Economics and Business)
 Diana Ferullo (University of Salerno)
3. *Drivers of Circular Economy Disclosure in the Banking Industry: European Evidence*
 Nicola Raimo (LUM University)^P
 Vitiana Labate (LUM University)
 Ilenia Fraccalvieri (LUM University)
 Filippo Vitolla (LUM University)
 Candida Bussoli (LUM University)
4. *SDG Reporting and Sustainability Performance: Insights from Italian Companies*
 Valentina Beretta (University of Pavia)^P
 Maria Chiara Demartini (Università degli Studi di Pavia)
 Sara Trucco (UNINT)

SEE RF 17 room 402 chaired by: Amanpreet Kaur (University of South Australia)

1. *Do PRI Signatories Exhibit Better Readability in CSR Reports?*
 Maria Del Mar Sanchez Hernandez (Technical University of Cartagena)^P
 Jennifer Martinez Ferrero (Universidad de Salamanca)
 Emma García-Meca (Technical University of Cartagena)
 M. Camino Ramon-Llorens (Technical University of Cartagena)
2. *Determinants of corporate environmental taxes: Country-level empirical evidence*
 Lukas Schmidt (Constructor University Bremen)^P
 Marius Weiß (University of Erlangen-Nürnberg)
 Andreas Seebeck (Constructor University)
3. *Executive Compensation and Corporate Irresponsibility: Evidence from the United States*
 Philipp Richter (Dresden University of Technology)
4. *Do Board Sustainability Committees Contribute to Firm-Level CSR Outcomes? The Role of Sustainability Committee Characteristics and Governance Mechanisms*
 Jyotirmoy Podder (Axis Accounting)
 Abdus Sobhan (Manchester Metropolitan University)
 Amitav Saha (University of Notre Dame)^P
 Sudipta Bose (University of Newcastle)

Friday, May 30, 11:00–12:30

SEE PSD 06 room 404 chaired by: Giulia Sargiacomo (University of Toronto, Rotman School of Management)

1. *Eponymy, Reputation, and ESG Reporting in Private Family Firms*
 Annalisa Prencipe (Bocconi University)^P
 Gianfranco Siciliano (China Europe International Business School)
 Alessandro Minichilli (Bocconi University)
 Valentino D'angelo (affiliation not provided)
 Olivia Askheim (Bocconi University)
 Discussant: Chiara De Amicis (SKEMA Business School)
2. *Do Managers Invest in Stakeholder Relationships to Insure against Personal Fallout? Evidence from Clawback Provisions*
 Joonil Lee (Kyunghee University)
 Peter Oh (McGill University)
 Patrick Ryu (University of Manchester)^P
 Jingjing Zhang (McGill University)
 Discussant: Xi Li (London School of Economics and Political Science)

SEE PS 19 room 209 chaired by: Louise Gorman (Trinity College Dublin)

1. *Influential Chief Sustainability Officer and Corporate Social Responsibility Performance*
Eunice Khoo (Australian National University)
2. *Heterogeneous sustainability impacts through actions directed at primary and secondary stakeholders*
Paul Griffin (University of California-Davis)^P
Florian Habermann (University of Lausanne)
3. *Do Reputation and Performance Visibility Shape Corporate Environmental, Social, and Governance Outcomes?*
Marvin Nipper (Friedrich Alexander University)^P
Kevin Munch (University of Florida)
Ivy Munoko (University of Florida)

SEE PS 20 room 210 chaired by: Dorota Dobija (Kozminski University)

1. *The Peer Effect and Benchmark Effect of Information Disclosure: Evidence from Corporate Social Responsibility Information Disclosure*
Yuan-Tang Tsai (National Taipei University)^P
Teng-Shih Wang (Providence University)
Yi-Hsing Liao (Chung Yuan Christian University)
2. *Real effects of the introduction of the EU Whistleblowing Directive on Private sector: Evidence from Europe*
Jovana Radenkovic (Free University of Berlin)^P
Ruiwen Liu (Free University of Berlin)
3. *Sustainability-Linked Bonds Crisis: Will the label survive?*
Verena Braun (University of Zurich)
Patricia Ruffing-Straube (University of Zurich)^P

SEE PS 21 room 309 chaired by: Lucas Lee (IE Business School)

1. *Double Materiality as a Driver of Real Effects: Evidence from the European Union's Non-Financial Disclosure Directive*
Peter Fiechter (University of Neuchatel)
Florian Habermann (University of Lausanne)^P
Gaia Melloni (HEC Lausanne / University of Lausanne)
Arianna Piscicella (Università Cattolica del Sacro Cuore)
2. *Reporting for change: Does the adoption of double materiality influence ESG risk management?*
Silvia Panfilo (Università Ca' Foscari Venezia, Venice School of Management)
Francesco Scarpa (Università Ca' Foscari Venezia, Venice School of Management)^P
Nicolas Canestraro (Università Ca' Foscari Venezia, Venice School of Management)
3. *Challenges of double materiality: content analysis of comment letters on the European Sustainability Reporting Standard Exposure Draft Consultation*
Mahsa Ghorbanijazin (Université Toulouse Capitole)^P
Jennifer Boutant Lapeyre (Université Toulouse Capitole)
Isabelle Martinez (Université Toulouse Capitole)

SEE RF 18 room 307A chaired by: Marisa Agostini (Università Ca' Foscari Venezia)

1. *Are CEOs enhancing corporate social responsibility reporting in the oil and gas sector? A multi-method analysis on thematic manipulation*
Miguel Pombinho (University of Évora, CEFAGE)^P
Ana Fialho Silva (University of Évora, CEFAGE)
Andreia Dionísio (University of Évora, CEFAGE)
2. *Shaping International Sustainability Standards: An Analysis of Lobbying Effects on the IFRS S2*
Eric Heyden (Rostock University)
3. *Do Board Sustainable Development Committees Matter to Carbon Emission Reporting Quality?*
Shu-Miao Lai (National Taiwan Ocean University)^P
Chih-Liang Liu (National Yang Ming Chiao Tung University)
4. *Who Blows and Why? A Mediation Model from Accountants' Locus of Control to Whistleblowing*
Meng Bai (Xi'an Jiaotong University)^P
He Zhang (Xi'an Jiaotong University)
Junrui Zhang (Xi'an Jiaotong University)

George Lan (University of Windsor, Odette School of Business)

Yang Su (Xi'an Jiaotong University)

5. *The Moderating Role of Earnings Pressure on the Relationship of CSR Performance and Earnings Management*

Ann Kristin Meyer (University of Siegen)^P

Andreas Dutzi (University of Siegen)

SEE RF 19 room 307B chaired by: Riccardo Torelli (Università Cattolica del Sacro Cuore)

1. *Alignment with and eligibility to the EU Taxonomy: a new index for its measurement and the impact on the cost of debt*

Fabio Rizzato (University of Turin)

Simona Fiandrino (University of Turin)

Alberto Tonelli (University of Turin)

Giorgia La Barbera (University of Turin)^P

Alain Devalle (University of Turin)

2. *Shadow Accounts in Action: Challenging and Reinforcing Hegemony in China's Governance Regime*

Dan Shen (University of Portsmouth)

3. *Exploring Knowledge Management Systems in Exponential Organizations: insights from Non-Financial Reporting practices*

Paolo Biancone (University of Turin)

Federico Lanzalonga (University of Turin)

Ginevra Degregori (University of Turin)^P

4. *Exploring the landscape of carbon accounting: Insights from a literature review and pathways for future research*

Juliette Senn (Montpellier Business School)^P

Sarah Maire (IÉSEG School of Management)

Sophie Spring (University of Montpellier)

5. *Examining the paradox between CSR practices in audit firms and their impact on audit quality and reputation*

Di Min (Newcastle University)

Friday, May 30, 14:00–15:30

SEE PSD 07 room 404 chaired by: Sebastian Tideman-Frappart (Syracuse University)

1. *"If Not Certain Be Vague": How Uncertainty about Investors' Preferences Shapes Voluntary Climate-Change Disclosure*

Giulia Sargiacomo (University of Toronto, Rotman School of Management)^P

Ole-Kristian Hope (University of Toronto, Rotman School of Management)

Discussant: Thorsten Sellhorn (LMU Munich)

2. *Climate Disclosures and Decarbonization along the Supply Chain*

Igor Kadach (IESE Business School)^P

Pietro Bonetti (IESE Business School)

Gaizka Ormazabal (IESE Business School)

Ellen En (IESE Business School)

Discussant: June Huang (University of Texas at Dallas)

SEE PS 22 room 101

1. *Soft law, hard results: The impact of government climate action plans on investor attention*

Wei Li (University of Adelaide)

2. *Equity Market Reactions to the Adoption of the Corporate Sustainability Reporting Directive*

Nicolas Frenzel (Potsdam University)

3. *Net Zero Emission Target Adoption as Market Signal: How Investors Screen Target Adoption*

Shah Md Taha Islam (Monash University)^P

Michaela Rankin (Monash University)

Mehdi Khedmati (Monash University)

SEE PS 23 room 207

1. *Within-Firm Information Inequality and Employee Wage Disparity*

Yuqing Zhou (Chinese University of Hong Kong)

Yifan Jia (Xiamen University)^P

2. *When Disaster Strikes: How Climate Events Influence Employment Preferences*
Yiyuan Wang (Chinese University of Hong Kong)^P
Yuqing Zhou (Chinese University of Hong Kong)
Yue Zheng (Hong Kong University of Science and Technology)
Allen Huang (Hong Kong University of Science and Technology)
3. *Good for Shareholders, Bad for Stakeholders? An Unintended Consequence of Say-on-Pay Laws on Employee-Related Policies*
Yiye Liu (Hong Kong Polytechnic University)

SEE PS 24 room 309 chaired by: Rimona Palas (College of Law and Business)

1. *The Paradox of Creative Culture: Financial Gains at the Cost of ESG Performance*
Xue Emma Chen (Durham University)
2. *The Role of Private Anti-Corruption Reporting in Corporate Accountability*
Natalia Berg (Linnaeus University)
3. *From Comments to Policy: Insights from GPT Analysis of Public Sentiment on SEC's Climate Disclosure Rules*
Kostas Pappas (University of Liverpool)^P
Alice Liang Xu (University of Manchester)

SEE RF 20 room 307A chaired by: Robin Wolter (University of St. Gallen)

1. *Shareholder Gains or Integration Strains? The Social Trade-offs in Acquisitions*
Alexander Sigg (University of St. Gallen)^P
Thomas Berndt (University of St. Gallen)
2. *The effect of digital transformation on corporate greenwashing: from the perspective of management myopia*
Zhen Huang (Northwestern Polytechnical University)
Jing Zhang (Northwestern Polytechnical University)^P
3. *Carbon-washing and family ownership: Global insights into sustainability hypocrisy*
Ella (Guangxin) Xu (Murdoch University)^P
Joey Yang (University of Western Australia)
Yuan Shan (University of Western Australia)
4. *Social information matters—An empirical analysis of disaggregated GRI disclosures*
Andreas Weyer (University of St. Gallen)^P
Thomas Berndt (University of St. Gallen)

SEE RF 21 room 307B chaired by: Chenchen Su (Musashino University)

1. *Calculating emissions: Challenges and different perceptions in carbon accounting*
Chiara Crovini (Aalborg University)^P
Frederik Zachariassen (University of Southern Denmark)
Sirle Bürkland (University of Southern Denmark)
2. *Disclosure quality of Sustainable Development Goals: A value relevance approach in the European context*
Gianluca Gabrielli (University of Parma)^P
Pier Luigi Marchini (University of Parma)
Dalila Baldini (University of Parma)
3. *The Level of CSR Reporting of Private Firms*
Paula Stanka (Ruhr University Bochum)^P
Matthias Nienaber (Ruhr University Bochum)
4. *Integration of Sustainability Concerns into Management Systems and Climate Change-Induced Financial Risk Disclosures*
Siqi Liu (Open University)^P
Cristiana Bernardi (Open University)
Andrew Stark (Manchester Business School)
5. *Transitioning to Integrated Reporting: A Case Study of BMW from the Institutional Logics Perspective*
Nils Ulrich Kneußel (Friedrich Alexander University)^P
Thomas Fischer (Friedrich Alexander University)
Jonas Albers (Friedrich Alexander University)
Dominik Zink (Friedrich Alexander University)

Financial Analysis

Wednesday, May 28, 15:30–17:00

FA PS 01 room 104 chaired by: Rani Suleman (HEC Montréal)

1. *Narratives contextualizing numeric disclosures: Insights from earnings calls*
Imelda Taraj (University of Gothenburg)^P
Ranik Wahlstrøm (Norwegian University of Science and Technology)
2. *Information Asymmetry and Disclosure: Evidence from Uncertainties*
Kangkang Cao (EBS Universität für Wirtschaft und Recht)
3. *Earnings Conference Calls and Investor Disagreement: The Effect of Heterogeneity in Participating Analysts' Information Acquisition Focus*
Fani Kalogirou (Universidade Católica Portuguesa)^P
Mari Paananen (University of Gothenburg)
Imelda Taraj (University of Gothenburg)

FA PS 02 room 203 chaired by: Shiran Vaknin Froymovich (SUNY Binghamton)

1. *The Rise of Net Debt Covenants*
Oliver Binz (ESMT Berlin)
2. *Strategic Alignment of Accounting Performance Measures: Evidence from Earnings*
Cecilia Wei Hu (Deakin University)^P
Sunyoung Kim (Monash University)
3. *Perception Shapes Reality: Firms' Proactive Pay Adjustments*
Zhi Li (Chapman University)^P
Peng Qiyuan (University of Dayton)
Lingling Wang (University of Connecticut)

FA PS 03 room 210 chaired by: Yuxia Zou (Nanyang Technological University)

1. *When Roots Bond: The Effect of Surname Sharing on Analyst Team Performance*
Chunyu Zu (Communication University of China)
2. *Health constraints and analysts' strategic substitution in the research production*
Yang Wang (Lancaster University)^P
Pawel Bilinski (affiliation not provided)
Hui Xu (Lancaster University)
3. *Fertility Policy and Female Analysts: Consequences and Remedies*
Weixing Cai (Guangdong University of Finance and Economics)
Yuqi Pu (Guangdong University of Finance and Economics)
Cheng Zeng (Hong Kong Polytechnic University)
Jing Zhao (Hong Kong Polytechnic University)^P

FA RF 01 room 307B chaired by: Mingyang Liu (Frankfurt School of Finance & Management)

1. *Competing with earnout provisions: Do financial advisors reduce the need for earnouts?*
Luca Viarengo (Università Cattolica del Sacro Cuore)^P
Leonidas Barbopoulos (University of Edinburgh)
Carlo D'augusta (Bocconi University)
2. *Backlog orders and weather suspensions: New evidences from procurement contracts*
Riccardo Camboni (University of Padova)^P
Andrea Bafundi (Università di Padova)
Camilla Ciappei (University of Padova)
Claudia Imperatore (Bocconi University)
3. *Does IFRS Adoption Affect Perceived Financial Reporting Quality? Evidence from International Surveys*
Kirstin Becker (Copenhagen Business School)^P
Bjørn Jørgensen (Copenhagen Business School)
4. *SEC Comment Letters and the Statement of Cash Flows: A Double-Edged Sword in Regulatory Oversight*
Davide Arrighi (Università Cattolica del Sacro Cuore)^P
Andreas Charitou (University of Cyprus)

5. *Labor misconduct and M&A Performance*
Khadija Almaghrabi (King Abdulaziz University)

Wednesday, May 28, 17:30–19:00

FA PSD 01 room 404 chaired by: Chunyu Zu (Communication University of China)

1. *The risk relevance of restructuring*
Vivek Raval (University of Illinois Chicago)
Discussant: Dimitris Kanelis (Maastricht University)
2. *Impact of Stringent Regulation on the Ratings Market: Evidence from the Death of a Rating Agency*
Sriniwas Mahapatro (Rochester Institute of Technology)
Discussant: Ulf Bruggemann (Humboldt University of Berlin)

FA PS 04 room 104 chaired by: Chunyu Zu (Communication University of China)

1. *The Impact of M&A Transactions on Acquiring Firm Voluntary Disclosure*
Todd Kravet (University of Connecticut)^P
Sarah Mcvay (University of Washington)
James Warren (Texas A&M University)
2. *Capital Market-related Agglomeration Spillovers: Evidence from Million Dollar Plant Expansions*
Yuxiang Zheng (Rutgers University)^P
Yongoh Roh (McGill University)
Yaping Zheng (University of Alberta)
Dawn Matsumoto (University of Washington)
3. *Is the whole more than the sum of its parts? Underpricing and long-run IPO performance*
Andreas Charitou (University of Cyprus)^P
Irene Karamanou (University of Cyprus)
Gerald Lobo (University of Houston, Bauer College of Business)
George Loizides (University of Cyprus)

FA PS 05 room 203 chaired by: Souad Moufty (De Montfort University)

1. *Asymmetric Disclosure Patterns in the Presence of Common Ownership*
Tom Kubick (University of Nebraska-Lincoln)
Yijun Li (Erasmus University Rotterdam)^P
Taylor Paskett (University of Nebraska-Lincoln)
2. *Industry (un)relatedness and analyst forecasts*
Baptiste Colas (Carlos III University of Madrid)^P
Encarna Guillamon Saorin (Carlos III University of Madrid)
Nikolaos Floropoulos (Carlos III University of Madrid)
3. *Risk-Based Peer Selection in Fairness Opinions*
Patrick Vorst (Maastricht University)^P
Benjamin Noordermeer (Maastricht University)

FA PS 06 room 210 chaired by: Orie Miyazawa (University of Kent)

1. *Firm Locations and Market Reactions to Regional Shocks: Insight from Brexit Referendum*
Zifeng Feng (University of Texas at El Paso)
Rose Neng Lai (University of Macau)
Zongyuan Li (University of Galway)^P
2. *Information Crosschecking: Are Investors Bound to Their Priors?*
Noga Abraham (Reichman University)^P
Shai Levi (Tel Aviv University)
Eti Einhorn (Tel Aviv University)

FA RF 02 room 304A chaired by: Massimo Postiglione (University of Brescia)

1. *Active Engagement or Information Displacement: The Global Impacts of Mandatory Non-Financial Disclosure*
Qiyu Zhang (University of Sussex)

- Lu Li (Loughborough University)^P
 Ding Chen (University of Birmingham)
 Jun Gu (Shenzhen University)
2. *A few ratios do not tell the whole story: financial statements informativeness evolution and bankruptcy predictions*
 Francois Larmande (Université de Sherbrooke)^P
 Marc Bourmont (Neoma Business School)
 Wenbin Cao (Neoma Business School)
 Pierre Six (Neoma Business School)
 Jerome Verny (Neoma Business School)
3. *CEO Overconfidence, Asset Growth and the Cross-Section of Stock Returns*
 Lydia Diamantopoulou (University of Piraeus)^P
 Andreas Charitou (University of Cyprus)
 Georgios Papanastasopoulos (University of Piraeus)
4. *Unlocking Financing Opportunities: The Impact of the ELITE Program on SMEs' Financing*
 Giorgio Ricciardi (University of Campania - Luigi Vanvitelli)^P
 Nicola Moscariello (University of Campania - Luigi Vanvitelli)
 Antonio Meles (University of Campania - Luigi Vanvitelli)
 Pietro Fera (University of Campania - Luigi Vanvitelli)
 Luigi Raffaele Pellegrino (University of Rome-Tor Vergata)
5. *The Role of Financial Constraints on M&A Financing with Earnouts Contracts*
 Leonidas Barbopoulos (University of Edinburgh)
 Jo Danbolt (University of Edinburgh)
 Sarah Nechbaoui (University of Edinburgh)^P

Thursday, May 29, 09:00-10:30

FA PS 07 room 104 chaired by: Amanda Beck (Georgia State University)

1. *Positive Externalities of Accounting Standard Change: The Case of CECL Adoption*
 Xiao Liu (Southern Methodist University)^P
 Konduru Sivaramakrishnan (Rice University)
 Hailey Ballew (Rice University)
2. *Hidden Weaknesses: The Role of Unrealized Losses in Monetary Policy Transmission*
 Antonio De Vito (University of Bologna)^P
 Benedikt Kagerer (University of Cambridge)
 Cosimo Pancaro (European Central Bank)
 Alessio Reghezza (European Central Bank)

FA PS 08 room 210 chaired by: Marco Bisogno (University of Salerno)

1. *Do Analysts Learn from the News Media? Evidence from a Natural Experiment*
 Somnath Das (University of Illinois Chicago)^P
 Rong (Irene) Zhong (University of Illinois Chicago)
2. *Opposites Attract and Likes Repel: Social Media Assimilation Effects in Analysts*
 Duo (Selina) Pei (University of Warwick)^P
 Yifei Chen (Southwestern University of Finance and Economics)
3. *Blockchain-Induced Supply Chain Transparency and Firm Performance: The Role of Capacity Utilization*
 Jedson Pinto (University of Texas at Dallas)^P
 Shinwoo Lee (Hong Kong Baptist University)
 Daniel Rabetti (National University of Singapore)
 Gil Sadka (University of Texas at Dallas)

FA RF 03 room 302 chaired by: Ahmed Abdelkader (University of Bath)

1. *The role of Environmental, Social, and Governance (ESG) in credit rating revisions during the Covid-19 pandemic*
 Cintia Meireles Urbina (Universidade de São Paulo / University of Twente)^P
 Tatiana Albanez (Universidade de São Paulo)
 Lucas Barros (Universidade de São Paulo)

- Xiaohong Huang (University of Twente)
 Laura Spierdijk (University of Twente)
2. *Corporate Environmental Responsibility and Cost of Equity Capital—A Meta-Analytical Review*
 Robert Witte (Linz Johannes Kepler University)
 Ewald Aschauer (WU Vienna)^P
 Helmut Pernsteiner (Johannes Kepler University Linz)
 3. *Natural Disasters and Financial Analysts: The Impact of Hurricanes on Earnings Forecasts*
 Hui Zhou (University of Auckland)^P
 Yuting Ning (University of Auckland)
 4. *Analysts Prediction of Manipulated and Unmanipulated Earnings: the case of AAERSs firms*
 Franck Missonier-Piera (University of Fribourg)
 Diana Vazquez Espinosa (University of Fribourg)^P
 Francois Aubert (Clermont Auvergne University)
 5. *Mitigating Acquisition Risk: The Critical Role of Indemnification during Merger Contracting*
 Disen Albrecht (Rutgers University)^P
 Audra Boone (Texas Christian University)
 Patrick Hopkins (Texas Christian University)

FA RF 04 room 402 chaired by: Alberto Halfeld (University of St. Gallen)

1. *Does political connection influence corporate innovation?*
 Ann Ling-Ching Chan (National Chengchi University)
 Stephanie Tsui (National Chengchi University)^P
 Francesca Hsu (SOE Technology Inc.)
 Kyunghwa Yu (National Chengchi University)
2. *Where Is the Benefit in Benefit Corporations? Evidence from Staggered Implementation of the Benefit Corporation Laws in the US*
 Laura Ferraro (University of Calabria)^P
 Devendra Kale (University of Rhode Island)
 Arati Kale (affiliation not provided)
3. *EU Taxonomy Eligibility: Implications in Terms of ESG, Financial Performance and Market Preferences*
 Massimo Postiglione (University of Brescia)^P
 Matilde Molendi (University of Brescia)
 Cristian Carini (University of Brescia)
 Laura Rocca (University of Brescia)
4. *The Impact of Climate Change on the Performance of Agricultural Companies Worldwide*
 Francisca Pardo (University of Valencia)^P
 Karen Serrano (Universidad Metropolitana)
 Ana Ibáñez (University of Valencia)
 José Farinós (University of Valencia)
5. *Lost (and Found) in Translation: Using Operational Efficiency to Explain the Predictiveness of Accumulated Foreign Currency Translation Adjustments*
 Sarah Noor (Indiana University, Kelley School of Business)^P
 Sam Tiras (Indiana University, Kelley School of Business)
 Fabio Moraes Da Costa (University of Iowa)

Thursday, May 29, 11:00–12:30

FA PS 09 room 210 chaired by: Dina El Mahdy (Morgan State University)

1. *The effect of ASC 606 on management forecasts: a lesson for principles-based accounting standard*
 Kyungran Lee (Neoma Business School)^P
 Yue Chen (Chinese University of Hong Kong)
 Michael Kimbrough (University of Maryland)
 Shinwoo Lee (Hong Kong Baptist University)
2. *Does Analysts' Forward-looking Information Affect Stock Price Synchronicity? A Textual Analysis Based on Analyst Reports*
 Yufan Chang (Northwestern Polytechnical University)

3. *Analysts' Forecasting Models and Uncertainty About the Past*Tzachi Zach (Ohio State University)^P

Min Park (University of Kansas)

FA RF 05 room 304A chaired by: Mengdi Zhang (Hong Kong Polytechnic University)1. *How does information content in firms reports affect information asymmetry?*Christopher Von Koch (Linnaeus University)^P

Micael Jönsson (Lund University)

Ola Nilsson (Linnaeus University)

Tova Gunnarsson (Linnaeus University)

Annie Hallengren (Linnaeus University)

2. *Doing Good or Mitigating Bad? How Sustainable Fund Disclosure Frames Influence Retail Investors*

Joseph Johnson (University of South Carolina)

3. *Let's talk ESG—The extent and form of ESG disclosures in conference calls*Jordi Louis Geuken (Ruhr University Bochum)^P

Jonas Ewertz (Ruhr University Bochum)

Matthias Nienaber (Ruhr University Bochum)

4. *Economic Policy Uncertainty and Profitability of Healthcare Institutions: Evidence from General Hospitals in Korea*Kwang Hwa Jeong (Kangwon National University)^P

Hongmin Chun (Sungshin Women's University)

5. *Cutting the Long Story Short: Activist Short Sellers and the Detection of Financial Misconduct*

Apostolos Ballas (Athens University of Economics and Business)

Demetrios Zacharakis (Athens University of Economics and Business)^P**FA RF 06 room 402** chaired by: Frederik Pietig (EBS Universität für Wirtschaft und Recht)1. *Does Climate Change Awareness Influence Conditional Conservatism? Evidence from the U.S.*Lei Zhang (Xi'an Jiaotong-Liverpool University)^P

Kiridaran Kanagaretnam (York University, Schulich School of Business)

2. *Understand firm-level social exposure*

Mingyang Liu (Frankfurt School of Finance & Management)

3. *Do Investors Understand Firms' Market Risk Disclosures? The Effect of Risk Format and Uncertainty on Investment Willingness*

Alessandro Cortese (University of Bern)

4. *The informativeness of accounting policy changes: European Evidence*

Georgia Siougla (Athens University of Economics and Business)

Olga Chara Pavlopoulou (Athens University of Economics and Business)^P5. *Determinants of hedge accounting policy choice: IAS 39 versus IFRS 9*Ana Morais (University of Lisbon, ISEG)^P

Ines Pinto (University of Lisbon, ISEG)

Daniela Penela (Academia Militar - Centro de Investigação)

Thursday, May 29, 14:00–15:30**FA PSD 02 room 308** chaired by: Apostolos Ballas (Athens University of Economics and Business)1. *Broker-Hosted Credit Conferences*Derrald Stice (University of Hong Kong)^P

Zhongwen Fan (City University of Hong Kong)

Xiao Zhang (University of Hong Kong)

Christopher Williams (University of Michigan)

Discussant: Marco Errico (Tilburg University)

2. *Conflict of Interests and Informed Trading in Universal Banks*

Rainer Haselmann (Goethe University)

Christian Leuz (University of Chicago)^P

Sebastian Schreiber (Goethe University)

Discussant: Jan Riepe (Paderborn University)

FA PS 10 room 209 chaired by: Julian Chamizo-Gonzalez (Universidad Autónoma de Madrid)

1. *The Asymmetric Relation between DuPont Components and Future Performance*
Benjamin Noordermeer (Maastricht University)
2. *The Information Content of Operational Efficiency*
Jonathan Berkovitch (Luiss Guido Carli)^P
Mary Barth (Stanford University)
Doron Israeli (Reichman University / Nazarbayev University)
3. *Risky Business: The Risk-Relevance of Earnings over Time*
Dimitris Kanelis (Maastricht University)^P
Patrick Vorst (Maastricht University)

FA RF 07 room 307A chaired by: Alessandro Cortese (University of Bern)

1. *The informativeness of annual earnings forecasts and analyst reports of different horizons*
Nikolaos Floropoulos (Carlos III University of Madrid)
2. *The Influence of Accruals Management Practices on AI Generated Credit Scores*
Joanne Horton (University of Warwick)
Fani Kalogirou (Universidade Católica Portuguesa)
Mari Paananen (University of Gothenburg)^P
3. *Financial returns from R&D investments: The moderating role of innovation efficiency*
Oveis Madadian (IÉSEG School of Management)^P
Maud Van Den Broeke (IÉSEG School of Management)
4. *Political Scrutiny and Environmental Misconduct*
Kathyayini Madduri (London School of Economics and Political Science)^P
Maria Correia (London School of Economics and Political Science)
Aneesh Raghunandan (London School of Economics and Political Science)
5. *Bridging the Innovation Gap: A Holistic Rating Framework to Enhance Market Efficiency*
Vanessa Orlando (University of St. Gallen)^P
Thomas Berndt (University of St. Gallen)

Thursday, May 29, 16:00–17:30**FA PSD 03 room 404** chaired by: Lucia Pierini (Luiss Guido Carli)

1. *Non-Fundamental Loan Renegotiations*
Aj Chen (University British Columbia)
Matthew Phillips (Massachusetts Institute of Technology)
Regina Wittenberg Moerman (Northwestern University, Kellogg School of Management)^P
Tiange Ye (University of Southern California)
Discussant: Sara Longo (Free University of Bozen-Bolzano)
2. *Lender-borrower Interactions and Loan Contracting*
Xiangyu Li (University of Southern California)
Xinlei Li (University of California-Davis)^P
Allen Huang (Hong Kong University of Science and Technology)
Discussant: Isabella Brancaccio (Bocconi University)

FA PS II room 209 chaired by: Arshad Hasan (Lahore School of Economics)

1. *Assessing the Impact of Cryptocurrency Analysts on Market Dynamics: Insights from Analyst Reports*
Janja Brendel (Chinese University of Hong Kong)
2. *When It Makes Sense: Text Cohesion of Analyst Reports*
Zhaoyang Gu (Chinese University of Hong Kong)^P
Jian Xue (Tsinghua University)
Qian Zhang (Tsinghua University)
3. *Short-sighted Equity Analysis: Evidence from Analyst Reports*
Minkang Lu (Zhongnan University of Economics and Law)
Hongping Tan (McGill University)^P
Peng Wang (McGill University)
Changqiu Yu (University of Manitoba)

FA PS 12 room 309 chaired by: Jason Chen (Central Connecticut State University)

1. *Ho do Bonds React to Risk Information in Earnings Announcements?*
Martin Kapons (INSEAD)^P
Peter Kelly (University of Notre Dame)
2. *Loan guarantee and portfolio greening: evidence from European credit registers*
Bruno Buchetti (University of Padua)^P
Salvatore Perdichizzi (Università di Padova)
Ixart Miquel-Flores (European Central Bank)
Alessio Reghezza (European Central Bank)
Luca Lin (State University of New York)
3. *The Impact of Information Exchange Technology on Syndicated Lending*
Xingyu Huang (Bocconi University)

FA RF 08 room 304A chaired by: Atul Rai (Wichita State University)

1. *Sea Level Rise Risk and the Cost of Equity Capital*
Chris Florakis (University of Liverpool)
Yujia Wang (University of Liverpool)^P
Yang Zhao (University of Liverpool)
2. *The Effect of Disclosure and Information Asymmetries on the Relationship Between Carbon Performance and Debt Maturity*
Adrian Ferreras (Universidad de León)
Maria T. Tascon (Universidad de Leon)^P
Paula Castro (Universidad de León)
3. *Investigating Abnormal Investment Patterns: The Role of Agency Costs and Financing Constraints within UK SMEs*
Mohammad Mousavi (Bradford University)^P
Saeed Akbar (University of Bradford)
Sundas Naeem (University of Bradford)
Jing Li (University of Bradford)
4. *Driving Financial Performance through ESG Excellence*
Marie-Anne Lorain (Complutense University of Madrid)^P
Elena Urquia (Complutense University of Madrid)
Francisco José Alcaraz Quiles (Universidad de Malaga)
Ignacio Velasco (Universidad Complutense de Madrid)
5. *Digital Sustainability Reporting and ESG Risk Assessment*
Duc Hung Tran (Aachen University of Applied Sciences)

Friday, May 30, 09:00-10:30**FA PS 13 room 104** chaired by: Terry Harris (Durham University)

1. *Mandatory ESG Disclosure and Debt Concentration*
Fengqin Chen (Hong Kong Polytechnic University)
Yuan Huang (Hong Kong Polytechnic University)
Walid Saffar (Hong Kong Polytechnic University)^P
2. *When Speed Trumps Sustainability: Environmental Disclosure Frequency and Environmental Investment Myopia*
Sheryl Zhang (ESSEC Business School)
3. *Equity Returns, CDS Prices, and Sustainability*
Andreas Barth (University of Würzburg)^P
Christian Schlag (Goethe University)

FA PS 14 room 210 chaired by: Mercy Denedo (Durham University)

1. *How do stock market participants use Generative AI? Evidence from user-platform interaction data*
Yilan Li (ESSEC Business School)^P
Fan Wu (Chinese University of Hong Kong)
Frank Ecker (Frankfurt School of Finance & Management)
Xitong Li (HEC Paris)

2. *Retail Investors' Chatter, Interaction and Earnings Announcement Returns*

Johannes Gaul (University of Mannheim, ZEW)

Pascal Schrader (University of Mannheim)^P3. *Algorithm Access for All: Information Processing Democratization via GitHub*

Stephanie Cheng (Tulane University)

Richard Crowley (Singapore Management University)^P

Peng kai Lin (Singapore Management University)

Yuan Zhao (Singapore Management University)

FA RF 09 room 304A chaired by: Keno Buß (Goethe University)1. *Leverage and Operating Risk in Asset Pricing: An Accounting Perspective*Xuanheng Huang (Bocconi University)^P

Peter Pope (London School of Economics and Political Science)

2. *Information Access and Capital Structure: Evidence from Social Media Activity*Niccolò Marcarini (Università Cattolica del Sacro Cuore)^P

Giulia Redigolo (ESADE)

3. *Analyst Coverage and the Quality of R&D Spending: Evidence from China*

Mark Anderson (University of Calgary)

Jiyuan Li (Xi'an Jiaotong University)^P

Fangjun Wang (Xi'an Jiaotong University)

Junqin Sun (Xi'an Jiaotong University)

4. *Has the FINRA Rule 2242 been successful in enhancing the quality of debt reports issued by sell-side analysts?*Zacharias Petrou (University of Liverpool)^P

Andreas Charitou (University of Cyprus)

Irene Karamanou (University of Cyprus)

FA RF 10 room 305A chaired by: Sarah Nechaoui (University of Edinburgh)1. *The Informativeness of Accounting Ratios for Bankruptcy Prediction Through the Economic Cycle*Anne D'Arcy (WU Vienna)^P

Jelena Radovanovic (WU Vienna)

2. *Markov Chains in Cash Flow Sign Patterns: Transitions and Predictive Ability*Hiroki Hisaoka (Keio University)^P

Yasuhiro Ohta (Keio University)

Yiuwai Wong (Musashi University)

3. *Don't you know? They are talking about a revaluation—Market reactions to gains or losses on investment property and earnings call sentiment*

Thomas Kaspereit (University of Luxembourg)

4. *Strategically Small Firms and the Real Effects of Public Grants in a Crisis*Ozan Guler (CUNEF)^P

Mircea Epure (Pompeu Fabra University / Barcelona School of Economics)

Amedeo Pugliese (University of Padova)

Friday, May 30, 11:00–12:30**FA PSD 04 room 308** chaired by: Jonathan Berkovitch (Luiss Guido Carli)1. *Gender Differences in Sell-Side Analysts' Social Interactions*Guangyu Li (City University of London, Bayes Business School)^P

Crawford Spence (King's College London)

Zhong Chen (King's College London)

Discussant: Andreea Moraru-Arfire (ESSEC Business School)

2. *Fictional Experiments in Patent Disclosures*Lu Tong (Southwestern University of Finance and Economics)^P

Yue Zhang (Baruch College - CUNY)

Jihwon Park (Baruch College - CUNY)

Discussant: Patrick Vorst (Maastricht University)

FA PS 15 room 104 chaired by: Simona Fiandrino (University of Turin)

1. *Manager Sentiment and Merger Activities*
Daniel Gyung Paik (University of Richmond)
Brandon Lee (Indiana University Northwest)
Bo Meng (Sacred Heart University)^P
Nhat Nguyen (Colorado State University)
2. *The role of boutique advisers in fairness opinions: Evidence from tender offers*
Olga Ihl-Deviv'e (Open University in Heerlen)^P
Annelies Renders (BI Norwegian Business School)
3. *Do Managers Buy Profitability Through Acquisitions for Job Security?*
Ashiq Ali (University of Texas at Dallas)^P
Todd Kravet (University of Connecticut)
Bin Li (Vanderbilt University)

FA PS 16 room 203 chaired by: Rusha Nandy (NHH - Norwegian School of Economics)

1. *Prevention Is Better Than Cure: Forecasting Future Misreporting*
Dhanya Krishna Kumar (University of Warwick)
Joanne Horton (University of Warwick)^P
Facundo Mercado (University of Warwick)
2. *What's in a Number? Voluntary Quantification of Risk Factor Disclosures and Investors' Perceptions of Risk, Management Credibility, and Disclosure Usefulness*
Alexis Kunz (University of Bern)^P
Alessandro Cortese (University of Bern)
3. *The impact of mandatory disclosure on SEC financial statement review outcomes*
Cristi Gleason (University of Iowa)^P
Martin Thomsen (University of Siegen)

FA RF 11 room 302 chaired by: Yuhua Liu (University of Mannheim)

1. *Biases in Analysts' Long-Horizon Forecasted Income Statements, Balance Sheets, and Cash Flow Statements*
Brian Burnett (University of North Carolina at Charlotte)
Adam Manlove (University of North Carolina at Charlotte)^P
Greg Martin (University of North Carolina at Charlotte)
2. *Do YouTube Finfluencers Add Value to Investors?*
Tuan Ho (University of Bristol)^P
Richard Zeng (University of Bristol)
3. *Lease Accounting Standard-Setting Process and Corporate Political Activities in Japan*
Yoshinori Shimada (Saitama University)
4. *Are Analysts Overly Optimistic Around Earnings Strings?*
Vadim Balashov (Rutgers University)^P
Zhanel Devides (Penn State Abington)
5. *Navigating the Growth Trap: The P/E Implied Earnings Growth Duration*
Robert Gutsche (Bern University of Applied Sciences)^P
Alexandru Septimiu Rif (affiliation not provided)
Florian Deglmann (affiliation not provided)

FA RF 12 room 402 chaired by: Benjamin Noordermeer (Maastricht University)

1. *Net-Zero Target Adoption as a Regulatory Shock: Implications for Real Earnings Management*
Christofer Adrian (Monash University)^P
Mukesh Garg (Monash University)
Janto Haman (Monash University)
Cameron Truong (Monash University)
Zhilin Xue (Deakin University)
2. *Understanding the D&I strategy in business groups: empirical evidence from business group affiliates*
Junzi Zhang (University of Bristol)^P
Junjie Wang (East China University of Political Science and Law)

3. *Does Media Sentiment on Target Innovation Predict Performance of Technology Mergers and Acquisitions*Yugang Chen (Sun Yat-Sen University)^P

Jihua Lu (Sun Yat-Sen University)

Mingzhu Wang (King's College London)

4. *Identifying peer firms based on consumer visits and credit card spending to related brand stores*

Tan Do (City University of London, Bayes Business School)

Friday, May 30, 14:00–15:30

FA PS 17 room 104

1. *Subordinated Debt in the Insurance Industry: The Case of Solvency II*Udi Lewkowicz (Tel Aviv University)^P

Dan Weiss (Tel Aviv University)

2. *Once Bitten, Twice Shy: S&L Crisis Experience and Depositor Reactions to Default News*

Yang Qiu (Zhejiang University)

FA PS 18 room 209

chaired by: Mercedes Luque-Vílchez (University of Córdoba)

1. *Partisan Banks and Creditor Coordination within Loan Syndicates*

Robert Bushman (University of North Carolina)

Sang Woo Sohn (City University of Hong Kong)^P

Jianxin Zhao (Emory University)

2. *Sweeping It Under the Rug? The Securitisation of Climate Stressed Loans by European Banks*

Frederik Pietig (EBS Universität für Wirtschaft und Recht)

3. *Do depositors monitor banks using accounting information? Evidence from the EDGAR log file*

Isabella Brancaccio (Bocconi University)

FA PS 19 room 210

chaired by: Federica Doni (University of Milano-Bicocca)

1. *The Dual Roles of Analysts in Shaping Green Investment Strategies*

Ole-Kristian Hope (University of Toronto, Rotman School of Management)

2. *Carbon Emissions and Tone Management in Climate-Related Disclosures*

Walid Ben Amar (University of Ottawa)

Breedia Comyns (Kedge Business School)

Ziyu Kong (Université Toulouse Capitole)

Isabelle Martinez (Université Toulouse Capitole)^P

University Paul Sabatier (University Paul Sabatier)

3. *The impact of regulatory guidance and awareness on climate risk pricing in the corporate bond market*Lukas Knierim (University of Göttingen)^P

Stefan Dierkes (University of Göttingen)

FA RF 13 room 302

chaired by: Javad Rajabalizadeh (University of Turku)

1. *The spillover effect of shareholder activism on target-sought fairness opinions*Paulo Victor Gomes Novaes (University of Technology Sydney)^P

Gabriel Pundrich (University of Florida)

Wagner Moura Lamounier (Federal University of Minas Gerais)

2. *CEO-director ties and non-GAAP earnings disclosures*Luisa Unda (Universitat de les Illes Balears)^P

Dinithi Ranasinghe (University of Otago)

Syed Shams (University of Southern Queensland)

Hoa Luong (University of Otago)

3. *The Deterrence Effect of Tax Whistleblowing Programs on Aggressive Tax Behavior*

Linda Thorne (York University)

4. *Analyst Strong Views and Market Reactions*Ziqi Tang (University of Warwick)^P

Dan Segal (Reichman University / University of Warwick)

Joshua Livnat (New York University)

Accounting and Governance

Wednesday, May 28, 15:30–17:00

GV PSD 01 room 308 chaired by: Sue Wright (University of Technology Sydney)

1. *The Real Effects of CEO Depression: Evidence from Corporate Investment Behavior*
Brian Miller (Indiana University)
Discussant: Ashlyn Perkins (London Business School)
2. *Family First: The Effect of CEO Children on Financial Misreporting*
Markus Andreas Frank (Munich University of Technology)^P
Peter Schaefer (Technical University of Munich)

GV PS 01 room 303 chaired by: Chiara De Amicis (SKEMA Business School)

1. *Beyond Gender: The Impact of Board Diversity on Corporate Social Responsibility—A Systematic Review and Research Agenda*
Jan Apel (Leuphana University)^P
Patrick Velte (Leuphana University)
2. *The Impact of Board Culture on Firm Value*
Jasmijn Vandenberk (KU Leuven)^P
Ann Gaeremynck (KU Leuven)
Steven Vanhaverbeke (Catholic University of Leuven)
3. *Rebuilding trust: board actions and their effectiveness in the wake of corporate social irresponsibility*
Rebecca Bachmann (Macquarie University)^P
Helen Spiropoulos (University of Technology Sydney)
Lucy Zhao (University of Technology Sydney)

GV RF 01 room 302 chaired by: Enshuai Yu (Boston College)

1. *AI in Audit Committees: A Multi-Dimensional Governance Framework*
Patrick Zbinden (University of St. Gallen)^P
Thomas Berndt (University of St. Gallen)
Michele Sutter-Rüdiger (affiliation not provided)
2. *Corporate Governance and Business Innovation: The Role of the Board and Ownership Structure in Spanish Listed Firms*
David Toscano Pardo (University of Huelva)^P
Alba Maria Priego De La Cruz (University of Huelva)
María Teresa Aceytuno (Universidad de Huelva)
3. *Socially Responsible Investment and ESG performance: The impact of foreign investors*
Sonia Vitali (Università Politecnica delle Marche)
4. *The Trading Response of Institutional Shareholders around Shifts of Firm Control*
Gerald Ward (Lancaster University)^P
Musa Subasi (University of Maryland)
Yue Zheng (Hong Kong University of Science and Technology)
Shijun Cheng (Shanghai Advanced Institute of Finance)

GV RF 02 room 402 chaired by: Al-Habbyel Yusoph (Bocconi University)

1. *Does Mandatory CSR Spending Exacerbate Agency Conflict?*
Arbita Chakraborty (Indian Institute of Management-Udaipur)^P
Wei Shi (Deakin University)
Moumita Tiwari (Indian Institute of Management-Udaipur)
2. *The role of co-opted boards in shaping goodwill accounting practices*
Atm Karim (Queen's University Belfast)
Mahmoud Elmarzouky (University of St. Andrews)^P
3. *From Weak Controls to Corporate Failure: The Amplifying Effect of Fraud on Bankruptcy Risk*
Patrícia Pain (Universidade Federal do Espírito Santo)^P
Christian Sobngwi (University of Texas Rio Grande Valley)
Vagner Marques (Universidade Federal do Espírito Santo)
Giorgio Gotti (University of Texas Rio Grande Valley)

4. *The Impact of Managerial Power on Firms' Sustainable Management*
Karoline Els (WU Vienna)
5. *Environmentally Experienced Executives and Corporate Tax Strategy*
Tarek Abdelfattah (University of Nottingham)^P
Qian Song (Loughborough University)
Chaowei Wang (Loughborough University)
Subhan Ullah (University of Nottingham)

Wednesday, May 28, 17:30–19:00

GV PS 02 room 303 chaired by: Liliana Pimentel (University of Coimbra)

1. *Does CSR performance affect debt contracting? Evidence from the expansion of Asset4*
Mariano Scapin (University of Bristol)^P
Trang Nguyen (University of Bristol)
Silvina Rubio (University of Bristol)
Zijian Liu (University of Bristol)
2. *Drought Risk and the Weighting of Performance Measures in Compensation Contracts*
Shengmin Hung (Soochow University)^P
Shu-Ling Wu (National Taiwan University)
3. *Corporate Governance Mechanisms and ESG Performance: CSR Committees, Sustainability Compensation Targets and Shareholder Voting in the EU*
Alexander Hofer (WU Vienna)
Markus Isack (WU Vienna)^P

GV PS 03 room 401 chaired by: Jonathan Nam (Hong Kong Polytechnic University)

1. *Do Firms Overemphasize the Industry-Focused Peer Benchmarking? Evidence from the GICS Major Restructuring*
Xucheng Shi (ESSEC Business School)
2. *How Can Firms Determine Heterogenous Shareholder Preferences? Evidence from Say-on-Climate*
Derin Yilmazatilla (INSEAD)

GV RF 03 room 205B chaired by: Awad Ibrahim (Portsmouth University)

1. *Were You in The States? Benefits of Hiring Top Executives With U.S. Background For U.S.-Listed Foreign Firms*
Shijun Cheng (Shanghai Advanced Institute of Finance)
Yingwen Guo (Hong Kong Polytechnic University)^P
Jingjing Li (Harbin Institute of Technology-Shenzhen)
Shanshan Lin (Guangdong University of Finance)
Minghai Wei (Sun Yat-Sen University)
2. *Social Enterprises and Sustainable Development Goals: Empirical Evidence from Special Employment Centers*
Elisabet Gomez-Gonzalez (Universidad Castilla La Mancha)
Elisa Cano (Universidad Castilla La Mancha)^P
Jesús Santos Peñalver (Universidad de Castilla La Mancha)
Julián Chamizo (Universidad Autónoma de Madrid)
3. *The Relationships Between Board Composition, Environmental Innovation, and Financial Performance: The Significance of Diversity Policies and Practices*
Diletta Vianello (University of Florence)^P
Camilla Ciappei (University of Padova)
Giovanni Liberatore (University of Florence)
4. *Compliance Practices and Perceptions in French Professional Football Clubs: Implications for Financial Governance and Risk Management*
Mohamed Salehddine (Montpellier I University)^P
Philippe Chapellier (Montpellier University)
Agnès Mazars-Chapelon (University of Montpellier)
5. *IASB's changes to the primary financial statements: the disclosure of management-defined performance measures*
Abdullah Alkhawfi (University of East Anglia)^P
Ana Marques (University of East Anglia / Universidade NOVA de Lisboa)

Francesca Cuomo (University of East Anglia)
 Fabio Motoki (University of East Anglia)

GV RF 04 room 305A chaired by: João Paulo Ribeiro (Federal University of Santa Catarina)

1. *Corporate Governance and Timeliness of Goodwill Impairment Recognition of European Listed Companies*
 Sofiya Meleshkova (University of Turku)
2. *Female Directors and Corporate Risk-taking: Evidence from the “Two-Child” Policy in China*
 Shengnan Li (Xiamen University)
 Yuanyuan Li (Xiamen University)
 Yuanyuan Liu (Xiamen University)^P
 Yu Wang (Xiamen University)
3. *Towards Standardization in the Management of the Major French Music Festivals: The Case of a Festival Undergoing a Radical Change of Governance*
 Arnaud Pinchon (University of Perpignan, MRM)^P
 Agnès Mazars-Chapelon (University of Montpellier)
 Villesèque Dubus Fabienne (University of Perpignan, MRM)
4. *Accountability in UK Banking: Individual Accountability and its Impact on Governance and Risk Culture*
 Afshan Moeed (Open University)
 Anwar Halari (Open University)^P
5. *When a bad signal means good fortune: Market microstructure and executive compensation*
 Niklas Meyer (Vrije Universiteit Amsterdam)^P
 Christopher Rigsby (Vrije Universiteit Amsterdam)

Thursday, May 29, 09:00–10:30

GV PSD 02 room 404 chaired by: Wanli Zhao (Bocconi University)

1. *Did the Introduction of a Reputation Mechanism for Stewardship Code Voluntary Disclosures Improve Investor Engagement?*
 Massimiliano Bonacchi (University of Bolzano)
 April Klein (New York University, Stern School of Business)
 Sara Longo (Free University of Bozen-Bolzano)^P
 Giovanni Strampelli (Bocconi University)
 Discussant: Georgios Voulgaris (University of Manchester)
2. *Corporate Ambulance Chasing? Plaintiff’s Attorney Marketing as a Signal of Corporate Litigation Risk*
 Steve Kaplan (Arizona State University)
 Adi Masli (Kansas University)
 Matt Peterson (University of Kansas)^P
 Eric Weisbrod (University of Kansas)
 Discussant: Cristina Grande-Herrera (Universidad Pontificia Comillas)

GV PS 04 room 203 chaired by: Claudia Frisenna (University of Catania)

1. *Do Employers Use Non-Disclosure Agreements to Silence Whistleblowers on Accounting Misconduct? Evidence from California*
 Diana Choi (Purdue University)^P
 Jonathan Black (University of Melbourne)
 Hayoon Yee (City University of Hong Kong)
 Gus De Franco (Purdue University)
2. *Executive Bonus Adjustments to Industry Non-Financial Violations*
 Mariya Ivanova (NHH - Norwegian School of Economics)^P
 Francesca Franco (Bocconi University)
 Claudia Imperatore (Bocconi University)
3. *Shareholders’ Perception on the Separate Disclosure of “Bonus” Versus “Non-Equity Incentive Plan Compensation” in the Summary Compensation Table*
 Shu-Ling Wu (National Taiwan University)^P
 Shengmin Hung (Soochow University)
 Wulung Li (Texas A&M International University)

GV PS 05 room 303 chaired by: Luisa Unda (Universitat de les Illes Balears)

1. *Common Ownership, Advertising, and Product Market Competition*
 Xiaotian Liu (Shanghai University of International Business and Economics)
 Yaxuan Qi (City University of Hong Kong)
 Yin Wang (Singapore Management University)^P
 Wenji Xu (City University of Hong Kong)
2. *Market Reaction to Voting Intention Disclosures*
 Tzu-Ting Chiu (NHH - Norwegian School of Economics)
 Xi Li (London School of Economics and Political Science)
 Rusha Nandy (NHH - Norwegian School of Economics)^P
 Simone Traini (NHH - Norwegian School of Economics)
3. *Ownership Type and Hospital Efficiency: A Stochastic Frontier Analysis*
 Haiyan (Helen) Zhou (University of Texas Rio Grande Valley)^P
 Mohammad Rakibul Islam (University of Texas Rio Grande Valley, Vackar College of Business and Entrepreneur)

GV RF 05 room 205A chaired by: Zhihuan Li (Queen Mary University of London)

1. *Norm Sensitivity and Occupational Fraud Dynamics in Intra-Firm Peer Networks: A Mixed-Method Approach*
 Christian Stindt (Hamburg University of Technology)^P
 Alexandra Eckert (Hamburg University of Technology)
 Matthias Meyer (Hamburg University of Technology)
2. *Clawback effectiveness in deterring financial reporting misstatement: The moderating role of the family*
 Francesca Rossignoli (University of Verona)^P
 Velia Cenciarelli (Università Cattolica del Sacro Cuore)
 Andrea Lionzo (Catholic University)
3. *Audit committees' networks and audit fees: A European analysis*
 Ruth Garcia Cobo (University of Valladolid)^P
 Cesar Zarza Herranz (Universidad de Alcalá)
 Felix Lopez Iturriaga (Universidad de Valladolid)
 Monika Causholli (University of Kentucky)
4. *The voice of small shareholders at annual general meetings*
 Alberto Quagli (Università degli Studi di Genova)
 Francesco Avallone (Università degli Studi di Genova)
 Costanza Di Fabio (Università degli Studi di Genova)^P
 Paola Ramassa (Università degli Studi di Genova)
5. *Collaborative or not Collaborative? Stakeholder Engagement Approaches in Italian Listed Companies*
 Clara Benfante (University of Parma)^P
 Valentina Ghinizzini (University of Parma)
 Veronica Tibiletti (Università di Parma)
 Dina Lucia Todaro (Università Cattolica del Sacro Cuore)

Thursday, May 29, 11:00-12:30**GV PSD 03 room 308** chaired by: Ana M. Albuquerque (Boston University)

1. *The Assignment of Intellectual Property Rights and Innovation*
 Stella Yeayeun Park (Sogang Business School)
 Discussant: Francesco Grossetti (Bocconi University)
2. *Anywhere but Here: Pay Transparency and Human Capital Allocation*
 Xixi Xiao (University of Hong Kong)^P
 Yifei Lu (University of Illinois Urbana-Champaign)
 Xingyu Shen (University of Rochester)
 Discussant: Claudia Imperatore (Bocconi University)

GV PS 06 room 104 chaired by: Karoline Els (WU Vienna)

1. *Regulatory Attention, Innovation and Internal Information Environment*
 Olga Bogachek (Free University of Bozen-Bolzano)

2. *Unintended Regulatory Spillovers: The Impact of Bank Regulatory Oversight on Environmental Enforcement*

John Gallemler (University of North Carolina)

Vincent Giese (University of Mannheim)^P

GV PS 07 room 303 chaired by: Fang Li (Lancaster University)

1. *Pay Transparency and Patient Satisfaction*

Kuanning Cai (Hong Kong Polytechnic University)^P

Jia Guo (Hong Kong Polytechnic University)

Jeffrey Ng (University of Hong Kong)

Nan Yang (Hong Kong Polytechnic University)

2. *Between Transparency and Privacy: Investor Identity Verification and Demand for Crypto Tokens*

Yang Ding (Carlos III University of Madrid)

3. *CEO Extraversion and Shareholders' Say on Pay Votes*

Evelyn Intan (Goethe University)

GV RF 06 room 305A chaired by: Omrane Guedhami (University of South Carolina)

1. *Does Lender Monitoring Spill Over into Supply Chain Contracts?*

Ting Dai (Hong Kong University of Science and Technology)

2. *Ex-Ante Litigation Risk, CEOs' Tournament Incentives, and Stock Price Crash Risk*

Yenn-Ru Chen (National Chengchi University)

Jyun-Ying Fu (National Taiwan University)

Chia-Hsiang Weng (National Chengchi University)^P

3. *The Effect of IFRS 16 Implementation on Enterprise Value: Evidence from DAX 40 Companies*

Tetiana Paientko (Berlin University of Applied Sciences of Economics and Techniques)^P

Jan-Hendrik Meier (Kiel University of Applied Science)

Aswini Shrestha (Hochschule für Technik und Wirtschaft Berlin)

4. *CEO Overconfidence, Other Comprehensive Income Volatility and Firm Value*

Khaled Ghazzi (IPAG Business School Nice)^P

Lakhal Faten (Léonard de Vinci Pôle Universitaire)

Bilel Bezouiech (ESLSCA)

Thursday, May 29, 14:00–15:30

GV PS 08 room 104

1. *The Unintended Costs of Whistleblower Protection: Evidence from the Dodd-Frank Act and Corporate Innovation*

Tingting Tao (University of Sheffield)^P

Jiao Ji (University of Sheffield)

Hanwen Sun (University of Bath)

2. *Corporate Political Connections and Value Appropriation in Buyer-Supplier Relationships: Evidence from U.S. Firms*

Angie Wang (Hong Kong Polytechnic University)

3. *Mutual Fund Governance of Corporate Political Spending: The Case of Politically Motivated Charitable Giving*

Erdong Wang (University of Wyoming)^P

Disen Albrecht (Rutgers University)

GV PS 09 room 210

1. *Power through Similarity: Does CEO-CFO Partnership Enhance Firm Resilience to Natural Disasters?*

Leah Marlene Matzner (Frankfurt University)

2. *Is Overconfidence a Moderator? The Effect of Managerial Ability on Firm's Internal Control*

Mingyu Li (University of Bath)^P

Fanis Tsiglikas (University of Bath)

Pietro Perotti (University of Bath)

GV RF 07 room 302 chaired by: Maria T. Tascon (Universidad de Leon)

1. *The Effects of ESG Reputation Risks and Investor Attention towards Sustainability on Earnings Management*

Rudresh Pandey (Oslo Business School)

2. *Contagion Effects of Equity Financing Announcements Within Business Groups*

Douglas Cumming (Florida Atlantic University)
 Sanchit Jain (Indian Institute of Management Bangalore)
 Varun Jindal (Indian Institute of Management Bangalore)^P

3. *Shareholder Stability and Earnings Management*

Yuangao Xiang (Tongji University)
 Xue Li (Shandong University)^P
 Nanzhi Xue (Donghua University)

4. *Board-level Employee Representation and Digital Transformation*

Marc Steffen Rapp (University of Marburg)
 Lion Fischer (University of Marburg)^P

GV RF 08 room 307B

1. *Exploring Corporate Governance's Role in the Green Transition*

Dorota Dobija (Kozminski University)^P
 Łukasz Kozłowski (Kozminski University)
 Joanna Krasodomska (Krakow University of Economics)
 Grygorii Kravchenko (Kozminski University)
 Ewelina Zarzycka (University of Lodz)

2. *Capital Allocation to Assurance Activities: The Impact of Financial Constraints on Internal and External Auditing Investments*

Benjamin Fligge (University of Duisburg-Essen)

3. *Brick or Treat: Shareholder Activism and Corporate Leasing*

Fang Li (Lancaster University)^P
 Gaizka Ormazabal (IESE Business School)
 Carles Vergara Alert (affiliation not provided)

4. *Female Representation on Executive Committees and Firm Performance: A European study*

Josep García-Blandón (University Ramon Llull, IQS School of Management)^P
 Josep Argiles-Bosch (University of Barcelona)
 Diego Ravenda (TBS Education)
 David Castillo-Merino (University Ramon Llull, IQS School of Management)

Thursday, May 29, 16:00–17:30

GV PSD 04 room 308 chaired by: Bakr Al-Gamrh (Rennes School of Business)

1. *Regulatory Costs and Vertical Integration: Evidence from Supply Chain Disclosure Regulations*

Enshuai Yu (Boston College)
 Discussant: Niklas Meyer (Vrije Universiteit Amsterdam)

2. *The Relationship between CEO Pay Ratio and Share Repurchases*

Yuan-Ju Chen (National Cheng Kung University)^P
 Lui-Ching Tsai (National Chia Yi University)
 Chaur-Shiuh Young (National Cheng Kung University)
 Discussant: Yun Lou (Singapore Management University)

GV PS 10 room 104 chaired by: Sampson Kwabena Senahey (IE University)

1. *Does board skepticism improve oversight effectiveness? Evidence from directors' early career experience*

Yuyan Guan (Nanyang Technological University)^P
 Shuqing Luo (University of Hong Kong)
 Wen Chen (City University of Hong Kong)
 So Yean Kwak (Hongik University)

2. *Does Ideology really Matter in Accounting Standard Setting? Evidence from the European Parliament*

Fabian Albrecht (University of Bremen)^P
 Jochen Zimmermann (University of Bremen)

3. *The relationship between professional accountants and sustainability: an institutional analysis in the European Union*

Matteo Pozzoli (Parthenope University of Naples)^P
 Elbano De Nuccio (CNDCEC)

GV PS II room 210 chaired by: Claudia Arena (University of Naples Federico II)

1. *Beyond Monetary Incentives: The Role of Meaningfulness in Professional Behavior and Performance*
Li Lai (Southwestern University of Finance and Economics)
Chundan Lan (University of Minnesota, Carlson School of Management)
Joshua Madsen (University of Minnesota, Carlson School of Management)
Shan Wu (Xi'an Jiaotong-Liverpool University)^P
2. *The Mafia influence in the Business Context: Infiltration of Criminal firms in the Public Procurement System*
Camilla Ciappei (University of Padova)^P
Andrea Bafundi (Università di Padova)
Michele Fabrizi (University of Padova)
Antonio Parbonetti (University of Padova)
3. *Unpacking ESG Risk Disclosure Determinants: The Role of Stakeholder, Shareholder, and Managerial Influence*
Marisa Agostini (Università Ca' Foscari Venezia)
Daria Arkhipova (Università Ca' Foscari Venezia, Venice School of Management)^P
Marco Fasan (Università Ca' Foscari Venezia, Venice School of Management)
Silvia Panfilò (Università Ca' Foscari Venezia, Venice School of Management)

GV RF 09 room 305A chaired by: Patrick Zbinden (University of St. Gallen)

1. *Boardroom Backscratching and Dividend Policies*
Solomon Opare (Massey University)
Mabel D Costa (Durham University)^P
Anthony Kyiu (University of Durham)
2. *Investor Sentiment, Stock Liquidity, and the Role of Pre-Earnings Disclosures*
Yi-Mien Lin (National Chung Hsing University)^P
Jing-Chi Chen (University of Memphis)
3. *Options Trading Activities and Underlying Firms' Tax Avoidance Behavior*
Mohammad Hendijani Zadeh (North Carolina A&T State University)^P
Zahra Jalali (McGill University)
Collins Okafor (North Carolina A&T State University)
4. *ESG Ratings and Financial Reporting Quality in Sensitive Industries: Why Social Performance Matters*
Rimona Palas (College of Law and Business)^P
Dov Solomon (College of Law and Business)
Dalit Gafni (College of Management Academic Studies)
Ido Baum (College of Management Academic Studies)

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

GV PSD 05 room 404 chaired by: Rebecca Bachmann (Macquarie University)

1. *Minority Representation at Work*
Matthias Breuer (Columbia University)^P
Wei Cai (Columbia University)
Anthony Le (Columbia University)
Felix Vetter (University of Mannheim)
Discussant: Carmine Pizzo (Lancaster University)
2. *Labor Unions and Income Smoothing: A Panel Analysis using French micro-data*
Fabien-Antoine Dugardin (Université de Lorraine)
Discussant: Ann Gaeremynck (KU Leuven)

GV PS 12 room 203 chaired by: Evisa Mitrou (Queen Mary University of London)

1. *Are firms ideologically fickle?*
Bryce Cross (Saint Mary's University)^P
Matthew Boland (Saint Mary's University)
Douglas Cumming (Florida Atlantic University)
2. *Resisting the Trend: The Role of Boards in Tailoring CEO Compensation for Firms with Distinct Strategies*
Sebastian Firk (University of Groningen)

Alexander Hofer (WU Vienna)^P

Alexander Van Slooten (University of Groningen)

3. *How regulation prompts non-target firms to comply: remuneration committee characteristics in Australia*

Doowon Lee (University of Sydney)^P

Sue Wright (University of Technology Sydney)

Bobae Choi (University of Queensland)

Dongyue Yang (University of Newcastle)

GV PS 13 room 303 chaired by: Benjamin Fligge (University of Duisburg-Essen)

1. *Shocked but Not Awed: The Impact of Internal Control Material Weaknesses on Employee Turnover*

Maya Thevenot (Florida Atlantic University)^P

Tonya Blocker (Sam Houston State University)

Mohammad Meah (Florida Atlantic University)

2. *Do Rising Tides Clean the Waters? Large Facility Openings and Local Misconduct*

Yongoh Roh (McGill University)^P

Yuxiang Zheng (Rutgers University)

Yaping Zheng (University of Alberta)

3. *A Competitive Wake-up Call? The Impact of Investor-Manager Direct Interaction on Analyst Forecast Accuracy*

Xiaoyue Song (Xi'an Jiaotong University)^P

Junrui Zhang (Xi'an Jiaotong University)

Weina Zhao (Xi'an Jiaotong University)

GV RF 10 room 205B chaired by: Derin Yilmazatilla (INSEAD)

1. *Cooperative bank mergers in Finland and Germany—A comparative empirical analysis on narrated hard and soft rationales*

Pasi Sajasalo (University of Jyväskylä)

Tommi Auvinen (University of Jyväskylä)

Eric Meyer (Universität Munster)

Antti Rautiainen (University of Jyväskylä)^P

2. *The Impact of Board and Audit Committee Interlocks on Internal Control Weaknesses: An Empirical Study of U.S.-Listed Companies*

Fang Gong (National Taiwan University)^P

Taychang Wang (National Taiwan University)

3. *When Subordinate Executives Matter: Internal Governance and Carbon Emissions*

Jamshed Iqbal (University of Jyväskylä)

4. *General Counsel in Top Management: Balancing Optimism and Caution in Earnings Calls*

Achmad Faizal Azmi (Lancaster University)

5. *Organizational Psychological Capital, Organizational Climate, and Corporate Credit Risk*

Tsung-Kang Chen (National Yang Ming Chiao Tung University)

Yi Jie Tseng (Fu Jen Catholic University)^P

Yun Hao (National Yang Ming Chiao Tung University)

Friday, May 30, 11:00–12:30

GV PS 14 room 303 chaired by: Tam Nguyen (Nottingham Trent University)

1. *Corporate Greenwashing Worldwide: An Investigation of ESG Performance, Disclosure, and Assurance for Global Investors*

Keith Duncan (Bond University)^P

Kim Kercher (Bond University, Bond Business School)

George Anyaba (Infinity Bank)

Colette Southam (Bond University, Bond Business School)

2. *When Capable Managers Know Tech: Managerial Ability, IT Expertise, and Cybersecurity Risk Management*

Li-Kai Liao (National Yunlin University of Science and Technology)^P

Sophia H.T. Liu (National Taiwan University)

Audrey Wenhsin Hsu (National Taiwan University)

Shih-Han Chiu (National Cheng Kung University)

3. *Gender Diverse Boards, Honest Books: The Earnings Management Effect of California SB 826*

Antonio B. Vazquez (Stockholm School of Economics)
Cristina Grande-Herrera (Universidad Pontificia Comillas)^P

GV PS 15 room 401 chaired by: Petra Inwinkl (Universität Wien)

1. *Audit Committee Quality and the Type II Equity Agency Problem*

Mattias Hamberg (Gävle University College)
Katarzyna Cieslak (Uppsala University)^P

2. *Asymmetric Cost Behavior, Capital Structure and Profitability*

Antonio Davila (IESE Business School)
Ismail El Fassi (University of St. Gallen)^P
Daniel Oyon (HEC Lausanne)
Nicolas Rudolf (University of Lausanne)

3. *Do Banks Price Undisclosed SEC Investigations?*

Wei Wang (Temple University)
Inder Khurana (University of Missouri-Columbia)
K.K. Raman (University of Texas at San Antonio)
Xiaoyu Zhu (Sun Yat-Sen University)^P

GV RF II room 205A chaired by: Kholod Alsaahli (Jubail Industrial College)

1. *From Words to Actions: ceo Activism and Sustainability Reporting*

Androniki Triantafylli (Queen Mary University of London)^P
Parvathy Vijayakumar (Queen Mary University of London)

2. *How does Minority Shareholders' Representation on Boards affect the Integration of Sustainability Criteria into Executive Remuneration Contracts? Evidence from*

Carla Gravellu (University of Cagliari)^P
Andrea Melis (University of Cagliari)

3. *Does Corporate Culture Impact on Firms' Carbon Emissions?*

Guo Lu (University of Manchester)
Georgios Voulgaris (University of Manchester)
Alice Liang Xu (University of Manchester)^P

4. *Corporate governance and environmental performance: An international qualitative comparative analysis*

Luigi Rombi (University of Cagliari)^P
Andrea Melis (University of Cagliari)
Reggy Hooghiemstra (University of Groningen)

5. *Exploring the Disclosure of Sustainability Criteria in Executive Remuneration Design: International Evidence*

Andrea Melis (University of Cagliari)^P
Mariem Khalfaoui (University of Cagliari)
Luigi Rombi (University of Cagliari)

Friday, May 30, 14:00–15:30

GV PS 16 room 203 chaired by: Bryce Cross (Saint Mary's University)

1. *The COSO Risk Management Framework from a Risk Governance Perspective*

Nadine Otter (Helmut-Schmidt-University / University of the Federal Armed Forces Hamburg)
Michael Kuttner (Salzburg University of Applied Sciences)^P

2. *Does Sports Inspire Managerial Risk-Taking Incentives?*

Yudong Liu (University of Adelaide)^P
Jean Canil (University of Adelaide)
Sigitas Karpavicius (University of Adelaide)
Chia-Feng (Jeffrey) Yu (Xi'an Jiaotong-Liverpool University)

3. *Local Public Corruption and Managerial Risk Incentives*

Nikolaos Kalyvas (Kent Business School)^P
Dimitrios Ntounis (University of Southampton)
Theodora Bermpei (IÉSEG School of Management)

GV PS 17 room 303 chaired by: Vincent Giese (University of Mannheim)

1. *Top Management Team Tournament and the Quality of Corporate Social Responsibility Reporting: Evidence from China*
Yi Wang (ISEG Advance Centro de Investigação)^P
Hwa-Hsien Hsu (University of Durham)
2. *The Information Environment of Firms with Worker Representation on Corporate Boards*
Martin Thomsen (University of Siegen)^P
Cristi Gleason (University of Iowa)
Christoph Watrin (Muenster University)
Sascha Kieback (University of Muenster)
3. *Female representation in top management team and corporate carbon performance*
Benita Gullkvist (University of Vaasa)^P
Juha Mäki (University of Vaasa)

GV RF 12 room 402 chaired by: Claudio Ferrantino (Bocconi University)

1. *The Impact of State Ownership on Dividend Policies: An Empirical Investigation of Western European Energy and Utilities Companies*
Gregor Prandl (WU Vienna)^P
Gabriel Matejka (WU Vienna)
Ewald Aschauer (WU Vienna)
2. *The Effectiveness of Building a Corporate Governance System Led by Private Equity Funds: Consideration of management involvement by shareholder activism*
George Hara (Chinese University of Hong Kong)^P
Hiroko Inokuma (Keio University)
3. *The Role of Accountability in Financial Performance: Evidence from the European Energy Sector*
Liliana Pimentel (University of Coimbra)^P
Andreia Fernandes (University of Coimbra)
4. *The effect of equity blockholders on the voluntary delistings: Empirical evidence from the USA*
Zhihuan Li (Queen Mary University of London)^P
Nick Tsitsianis (Queen Mary University of London)
Zhe Li (Queen Mary University of London)
5. *The Effects of External Monitoring and Country-Level Factors on Compliance with One-Time Mandatory Disclosures*
Stephani Mason (DePaul University)
Dereck Barr-Pulliam (University of Louisville)
Christiana Antwi-Obimpeh (University of Texas at El Paso)^P

Management Accounting**Wednesday, May 28, 15:30–17:00****MA PSD 01 room T01** chaired by: Angelo Ditillo (Bocconi University)

1. *Net Present Value as a calculative practice with gamification elements: The case of “old gamification” in medicine development*
Jari Huikku (Aalto University)^P
Terhi Chakhovich (LUT University)
Katja Kolehmainen (affiliation not provided)
Discussant: Allan Hansen (Copenhagen Business School)
2. *Cross-domain identity growth: the dynamics of IT-driven professional transformation*
Pingli Li (University of Southampton)^P
Mahmoud Al-Sayed (University of Southampton)
Discussant: Jukka Pellinen (University of Jyväskylä)

MA PS 01 room 401 chaired by: James Cannon (Utah State University)

1. *CEO competencies, Covid-19, ESG and management earnings forecasts*
Gerald Eisenhut (WU Vienna)^P
Margarethe Rammerstorfer (affiliation not provided)
Karl Weinmayer (Modul University)

2. *Designing Incentive Systems for Supervisory and Management Boards: Possibilities and Limitations*

Julia Ortner (Mainz University)^P

Louis Velthuis (University of Mainz)

3. *Assessing ESG Metric Designs: Implications for ESG Outcomes and CEO Compensation*

In Gyun Baek (National University of Singapore)

Jeonghoon Hyun (Chung-Ang University)^P

Jeongwon Park (Hong Kong Polytechnic University)

MA PS 02 room 403 chaired by: Meredith Tharapos (RMIT University)

1. *Does sustainability accounting disclosure regulation change accounting practices? Research opportunities in the wake of CSRD*

Johanna Sylvander (Linköping University)

Josefine Rasmussen (Linköping University)^P

Emelie Havemo (Linköping University)

Nandita Mishra (Linköping University)

2. *Creating ESG Risk silos or Breaking Them Down? The Effects of Risk Inventory Format and ESG Mission on Risk Response*

Joanna Van Meerbeeck (KU Leuven)^P

Eddy Cardinaels (Tilburg University)

Sabra Khajehnejad (KU Leuven)

Dieter Smeulders (University of Bern)

Alexandra Van Den Abbeele (KU Leuven)

3. *Beyond Disclosure: How Firms Reshape Organizational Design in Response to the Sustainability Reporting Regulation*

Anna Koelle (LMU Munich)^P

Christian Hofmann (LMU Munich)

Nina Schwaiger (LMU Munich)

Katharina Weiss (Ludwig-Maximilians-Universität München)

Hoa Ho (Ludwig-Maximilians-Universität München)

MA RF 01 room 205A chaired by: Hikaru Mitsuhashi (Keio University)

1. *Research on the Effect of Enterprise Digital Transformation on Female Employment*

Aolin Leng (Northwestern Polytechnical University)

Zhixuan Zhou (Northwestern Polytechnical University)^P

Guangyuan Xing (Xi'an Jiaotong University)

2. *The joint effects of incentive framing and potential budget auditing on subordinates' budget reporting honesty*

David Lindermüller (Bundeswehr University Munich)

Miriam Maske (University of the Bundeswehr München)

Bernhard Hirsch (Munich University of the Federal Armed Forces)^P

3. *Setting Earnings Guidance under CEO Turnover Threat*

Doron Hadass (Reichman University)^P

Dan Weiss (Tel Aviv University)

4. *Power Exchange in Boards of Directors: Implications for Participative Corporate Governance*

Danny Ben Shahrar (Tel Aviv University)

Avraham Carmeli (Tel Aviv University)

Eyal Solganik (Reichman University)

Dan Weiss (Tel Aviv University)^P

Wednesday, May 28, 17:30–19:00

MA PSD 02 room 308

1. *Worth Fixing? Incentive System Redesign when Earnings Informativeness is Low*

Peter Oh (McGill University)^P

Jeonghoon Hyun (Chung-Ang University)

Kenneth Merchant (University of Southern California)

Joonil Lee (Kyunghee University)

Discussant: Tineke Distelmans (Vrije Universiteit Amsterdam)

2. *The use of financial incentives for managerial compensation: the role of firm size*

Sofia Lourenço (University of Lisbon, ISEG)

Iryna Berova Alves (ISCTE - Instituto Universitário de Lisboa / ISEG Advance Centro de Investigação)^P

Discussant: Victor Maas (University of Amsterdam)

MA PS 03 room 103A chaired by: Manuel Nunez-Nickel (Universidad Carlos III de Madrid)1. *We are different: personal characteristics and the use of real-time relative performance information*Gary (Guanlin) Wang (University of Bristol)^P

Mariano Scapin (University of Bristol)

Christopher S. Chapman (University of Bristol)

2. *Prompting Away the Fixation: How the Use of Generative AI Reduces Surrogation*Dennis Fehrenbacher (Monash University)^P

Victor Van Pelt (WHU - Otto Beisheim School of Management)

3. *Does Artificial Intelligence Elevate or Undermine Strategic Distinctiveness? An Empirical Investigation of AI in Strategizing*

Sebastian Firk (University of Groningen)

Yannik Gehrke (University of Hamburg)^P

Marvin Hanisch (University of Groningen)

Jan Hennig (University of Groningen)

Michael Wolff (University of Göttingen)

MA PS 04 room 103B chaired by: Ivo Hristov (University of L'Aquila)1. *Trends in controllers' roles and skills: Longitudinal evidence from Finland*Tytti Elo (LUT University)^P

Jaan-Pauli Kimpimäki (LUT University)

Terhi Chakhovich (LUT University)

2. *Accountants in a Digital Era—The Role of Protective Identity Work and Identity Fluidity*Virpi Ala-Heikkilä (University of Vaasa)^P

Mika Ylinen (University of Vaasa)

Marko Jarvenpaa (University of Vaasa)

Minna Sadeharju (University of Vaasa)

3. *Evolving Beyond Numbers: Management Accountant Roles in the Age of Digital Transformation*Janina Matern (University of Hagen)^P

Klaus Derfuss (University of Hagen)

Kristopher Pantani (University of Hagen)

Sina Sauerland (affiliation not provided)

Christian Geyer (affiliation not provided)

MA PS 05 room 403 chaired by: Gianluca F. Delfino (Stockholm School of Economics)1. *Proprietary Costs and Divisional Transparency*Victor Schauer (LMU Munich)^P

Christian Hofmann (LMU Munich)

Nina Schwaiger (LMU Munich)

2. *Management Control Systems in SMEs: The Role of Cost Control in Working Capital Management*Evelyn Braumann (Vrije Universiteit Amsterdam)^P

Melanie Feldhues (Copenhagen Business School)

3. *Demand Variability, Predictability, and Cost Structure*

James Cannon (Utah State University)

MA RF 02 room 304B1. *Cultural Perspectives on Pay for Performance: Exploring its Impact on Motivation and Work Effort*Flavia Schmid (University of St. Gallen)^P

Maël Schnegg (University of St. Gallen)

Klaus Moeller (University of St. Gallen)

2. *A New Era of Professional Development in Big 4 Firms: The Role of Management Control Practices*Michelle Carr (University College Cork)^P

- Stefan Jooss (University of Queensland)
 Amalie Ringgaard (University College Cork)
3. *Don't boss me around: Mandated CSR investing and managers' allocation decisions*
 Adam Vitalis (University of Waterloo)^P
 Xi (Jason) Kuang (Georgia Institute of Technology)
 Jonathan Kugel (Christopher Newport University)
 Jordan Bable (Indiana University)
 4. *Beyond Pay-For-Performance: Change Enough or Don't Change at All*
 Maël Schnegg (University of St. Gallen)^P
 Jonas Solbach (University of St. Gallen)
 Klaus Moeller (University of St. Gallen)
 5. *Navigating Scandals: A Longitudinal Analysis of Corporate Communication Strategies in Sustainability Reporting and Social Media*
 Alice Pennesi (Università Politecnica delle Marche)

MA RF 03 room 305B chaired by: Detian Yang (University of Hong Kong)

1. *When Strategy and Structure Benefit Shareholders: The Crucial Role of Aligning Organizational Structure with Organizational Strategy to Maximize Return on Assets*
 Carol Pomare (Mount Allison University)
 Rajiv Banker (Temple University)
 Jorge Romero (Towson University)^P
2. *ESG Incentives in Executive Compensation*
 Matthias Eling (HEC Paris)
 Stefanie Ehmann (Tuebingen University)
 Patrick Kampkoetter (Tuebingen University)^P
 Raphael Moritz (University of Tübingen)
3. *Forecast and Budget Design Interdependence, Forecast Roles, and Management Control Effectiveness*
 Daniel Mucci (Universidade de São Paulo)
4. *How to Control Boundary Spanners for Good Cooperation?—A study in the AEC industry*
 Garlef Hupfer (IPRI gGmbH)

Thursday, May 29, 09:00–10:30

MA PS 06 room 401 chaired by: Sergeja Slapničar (University of Queensland)

1. *Target Difficulty, Effort-Reward Imbalance and Employee Wellbeing: Evidence from a Longitudinal Survey*
 Berend Van Der Kolk (Vrije Universiteit Amsterdam)^P
 Martijn Schoute (affiliation not provided)
 Makoto Kuroki (Yokohama City University)
2. *The psychological safe budgeting process and ambitious budget targets—An interaction perspective*
 Anna Jensen (Aarhus University)
 Thomas Kristensen (Aarhus University)^P
 Thomas Toldbod (affiliation not provided)
3. *The Effects of Performance Targets on Employee Learning*
 Jacob Zureich (Lehigh University)

MA PS 07 room 403 chaired by: Gary (Guanlin) Wang (University of Bristol)

1. *Time to Innovate: The Role of Input Incentives in Creative Production*
 Michael Milde (University of Göttingen)^P
 Ruiqiong Zhang (Tilburg University)
 Simon Dekeyser (KU Leuven)
 Eddy Cardinaels (Tilburg University)
2. *Creativity under AI performance evaluation*
 Michele Fumagalli (Bocconi University)
3. *Value-based management and technological innovation: Empirical evidence on the role of context factors*
 Ivo Schedlinsky (Ludwig-Maximilians-Universität München)^P

Friedrich Sommer (University of Bayreuth)
Michael Wiegerling (Bayreuth University)

MA RF 04 room 304A chaired by: Lan Nguyen (University of Bristol)

1. *Management accounting practices and Corporate sustainability: Addressing the CSRD requirements through a performance management framework*
Ivo Hristov (University of LAquila)^P
Cory Searcy (Toronto Metropolitan University)
Alessandro Mechelli (University of Rome-Tor Vergata)
2. *Interpersonal Affect versus Field-Specific Knowledge: A Natural Experiment in Blinded Performance Evaluations*
Jose Luis Uceda Blanco (Universidad Autónoma de Madrid)
Jacobó Gomez Conde (Universidad Autónoma de Madrid)^P
Ricardo Malagueno (University of Essex)
Beatriz Santos-Cabalgante (Universidad Autónoma de Madrid)
3. *Dual-Tasking in the Workplace: The Role of Incentives and Social Presence*
Kristian Rotaru (Monash University)^P
Tao Hu (Monash University)
John Ko (Monash University)
James Sewell (Monash University)
Dennis Fehrenbacher (Monash University)
4. *The Role of Contractual Ambiguity and Joint Steering Committees for Managing non-equity R&D Alliances*
Adèle Vanpoucke (KU Leuven)^P
Martine Cools (KU Leuven)
Kristof Stouthuysen (affiliation not provided)
Alexandra Van Den Abbeele (KU Leuven)
5. *Accounting for the Human Factor: Managing Budgetary Slack and Dark Triad Personalities*
Sebastian Oelrich (Aarhus University)
Thomas Günther (Dresden University of Technology)
Mathilde Tønnesen (Aarhus University)^P
Tobias Voigtlaender (Dresden University of Technology)

MA RF 05 room 305A chaired by: Ute Vanini (Kiel University of Applied Science)

1. *Investigating the effects of environmental uncertainty, competitive strategy, and management control systems on organizational learning and performance*
Rachmawati Rachmawati (Widya Mandala Catholic Surabaya University)
Lindawati Gani (Universitas Indonesia)
Johnny Jermias (Simon Fraser University)^P
2. *The Impact of Board and Executive Characteristics on ESG Disclosure*
Chih Fang (Morgan State University)
Musharraf Alanazi (Mogan State University)
Kevin Fang (University of Maryland)
Hwei Wang (University of Maryland Eastern Shore)^P
Leslie West (University of Maryland Eastern Shore)
3. *Board Interlocks and Asymmetric Cost Behavior*
Yao Zhang (Tongji University)
4. *The interplay between the organization's management model and business model*
Reinaldo Guerreiro (Universidade de São Paulo)^P
Paschoal Russo (FIECAFI)
Juliana Amaral (Faculdade Fiepecafi)

Thursday, May 29, 11:00-12:30

MA PSD 03 room T01 chaired by: Mark Anderson (University of Calgary)

1. *Cost Uniqueness and Tax Avoidance*
Hsihui Chang (Drexel University)
Yingwen Guo (Hong Kong Polytechnic University)

Raj Mashruwala (University of Calgary)^P

Ye Wang (Toronto Metropolitan University)

Discussant: Hari Ramasubramanian (Frankfurt School of Finance & Management)

2. *Asymmetric Cost Behavior and Corporate Environmental Commitments*

Detian Yang (University of Hong Kong)^P

Clara Xiaoling Chen (University of Illinois Urbana-Champaign)

Jackie Zeyang Ju (University of Kentucky)

Hong Xie (University of Kentucky)

Discussant: Andre Hoppe (KU Leuven)

MA PS 08 room 401 chaired by: Adel Beldi (IÉSEG School of Management)

1. *Management control through verbal rewards—A systematic review and research agenda*

Sven Siverbo (Karlstad University)

2. *The digital sky is the limit: management control and technological affordances in a platform organization in the aviation industry*

Veronica Casarin (ESSEC Business School)

Christoph Endenich (ESSEC Business School)^P

Stefan Linder (ESSEC Business School)

Keith Robson (HEC Paris)

3. *The Interplay of Management Control Systems and Employee Identification Processes in Organizational Cultural Change*

Gianluca F. Delfino (Stockholm School of Economics)^P

Caterina Moschieri (IE Business School)

MA RF 06 room 304B chaired by: Virpi Haaramo (University of Eastern Finland)

1. *Misconduct Reporting and Identity*

Yutong Chen (Frankfurt School of Finance & Management)^P

Hari Ramasubramanian (Frankfurt School of Finance & Management)

Timo Vogelsang (Frankfurt School of Finance & Management)

2. *The double-edged sword of social capital embeddedness: a sequential model for linking information systems quality to social value creation in cooperatives*

Thiago Tomaz Luiz (Federal University of Santa Catarina)^P

Ilse Beuren (Federal University of Santa Catarina)

Renata Oliveira (Federal University of Uberlândia)

Vanderlei Santos (Santa Catarina State University)

3. *Governmental Exposure: Curse or Blessing? New Insights from Resource-Adjustment Decisions*

Awad Ibrahim (Portsmouth University)^P

Hesham Ali (Nottingham University)

4. *Manager's Dilemma between Career Concerns and the Ratchet Effect*

Jumpei Nishitani (Ritsumeikan University)^P

Yasuhiro Mazda (Tohoku University)

5. *The framing of performance measures, target setting and effort provision*

Tomohiro Sakuma (Kobe University)

Sho Hayakawa (University of Marketing and Distribution Sciences)^P

Hiroshi Miya (Kobe University)

Eiichiro Suematsu (Saitama University)

Thursday, May 29, 14:00–15:30

MA PS 09 room 203 chaired by: Catherine Batt (Copenhagen Business School)

1. *Nonexecutive Equity Compensation and Financial Leverage*

Yinghui Chen (Beijing Normal University)^P

Ting Ren (Peking University, HSBC Business School)

Marshall Vance (Virginia Tech)

Youzhi Xiao (Southeast University)

2. *A Field Experiment on the Effect of (Non) Compensatory Team Compensation on Team Performance of a Conjunctive Task*

Khim Kelly (University of Central Florida)^P

Adam Presslee (University of Waterloo)

Kelsey Matthews (University of Waterloo)

3. *Management control choices and firm motivations for environmental sustainability*

David Bedford (University of Technology Sydney)

Josep Bisbe (ESADE)^P

Marti Guasch (ESADE)

MA RF 07 room 402 chaired by: Tim Schacherer (University of Osnabrück)

1. *Social media exposure and control systems flexibility*

Jacobo Gomez Conde (Universidad Autónoma de Madrid)

Januário Monteiro (University of East Anglia)^P

Rogério Lunkes (Federal University of Santa Catarina)

2. *The effect of an environmental mission statement and leadership communication style on employees' pro-environmental behavior*

Sophie Maussen (Ghent University)

Melissa Verniest (Ghent University)^P

Sophie Hoozée (Ghent University)

Marie Claeys (Ghent University)

3. *Diffusion of management practices between a local company and a global company—a case study*

Luis Pimentel (Universidade Europeia - Cetrad Europeia)^P

Tiago Dias (Europeia University)

Ruben Barros (ISCTE - Instituto Universitário de Lisboa)

4. *Rewarding a Leadership Team: Insights from CEO Pay Slice and Pay Dispersion among the CEO's Top Team*

Mark Anderson (University of Calgary)^P

Yan Ma (University of North Florida)

Rong Zhao (University of Calgary)

5. *Strategic Management Accounting Practices in the Digital Era: The Role of Blockchain Technology*

Rong Zhang (Queen Mary University of London)

Thursday, May 29, 16:00–17:30

MA PS 10 room 203 chaired by: Michele Fumagalli (Bocconi University)

1. *The Effect of Reward Frequency and Reward Conditionality on Drivers of Employee Performance*

Grazia Xiong (Utah State University)^P

Drew Newman (University of South Carolina)

Ivo Tafkov (Georgia State University)

Nathan Waddoups (University of Denver)

2. *The Moderating Role of Personal Identity in Prosocial Incentives: An Experimental Investigation*

Liliana Dewaele (Open University of the Netherlands)^P

Thomas Thijssens (Open University of the Netherlands)

Frank Hubers (Open University of the Netherlands)

Marjolein Caniels (Open University of the Netherlands)

3. *Design Qualities and Their Interdependencies in Performance Measurement Systems: On the Contours of a Meta-Structure*

Allan Hansen (Copenhagen Business School)

MA PS II room 303 chaired by: Nicholle Kovach (Wilfrid Laurier University)

1. *Flourishing or Wilting? Managing mixed emotions under target-driven pressures*

Lan Nguyen (University of Bristol)

2. *When Data Visualization Backfires: The Effect of Mood and Data Visualization on Mood-congruence Bias*

Yasheng Chen (Xiamen University)

Xin Xu (Sun Yat-Sen University)^P

Huaxiang Yin (Nanyang Technological University)

3. *Faster or Slower than Expected: Either is a Bad Signal if You Are Already Disliked*

Jeremiah Bentley (University of Massachusetts Amherst)^P

Matthew Sherwood (University of Massachusetts Amherst)

Aubrey Whitfield (Illinois State University)

MA RF 08 room 205B

1. *The Effects of Reporting Frequency and Reporting Structure on Employee Effort*
Razvan Ghita (University of Southern Denmark)^P
Victor Maas (University of Amsterdam)
2. *A theory of firm sustainability practices for future financial risks*
Toshiaki Wakabayashi (Waseda University)
Makoto Kuroki (Yokohama City University)^P

MA RF 09 room 304B

chaired by: Florian Loizl (WU Vienna)

1. *The effect of control strength on outlier-driven control decisions*
Cardin Masselink (Tilburg University)^P
Bart Dierynck (Tilburg University)
2. *Buyers Beware: The Effect of Buyers' Product Mix and Support Provided to Tier-1 Suppliers on Supply Chain Sustainability*
Linda Chang (University of New South Wales)^P
Mandy Cheng (University of New South Wales)
3. *The Role of Loss Aversion in Multi-Rater Subjective Performance Evaluations*
Taichi Kimura (Keio University)^P
Takahiro Morimitsu (Seinan Gakuin University)
4. *Does Attitude Matter? The Effects of Incentives and Employees' Environmental Attitude on Work-Related Carbon Reduction Behavior*
Xian Huang (University of Science and Technology of China)^P
Yasheng Chen (Xiamen University)
Meirong He (Xiamen University)
5. *Use of Different Performance Measures and Their Influence on Managers' Decision-making*
Yudai Onitsuka (Chiba University)^P
Eiichiro Suematsu (Saitama University)
Eri Yokota (Keio University)

Friday, May 30, 09:00-10:30**MA PSD 04 room 308**

chaired by: Peter Oh (McGill University)

1. *The Polarizing Performance Effect of Private Social Comparison Information*
Matthias Mahlendorf (Frankfurt School of Finance & Management)^P
Kohler Maximilian (affiliation not provided)
Mischa Seiter (Ulm University)
Timo Vogelsang (Frankfurt School of Finance & Management)
Discussant: Khim Kelly (University of Central Florida)
2. *Mixed Motives for Doing Good: The Effect of Profit Motives in Charitable Initiatives on Employee Opportunism*
Joel Berge (NHH - Norwegian School of Economics)^P
Farah Arshad (Vrije Universiteit Amsterdam)
Discussant: Jeremiah Bentley (University of Massachusetts Amherst)

MA PS 12 room 103A

chaired by: Kate Cullen (Maynooth University)

1. *Time Budget Uncertainty and Creativity*
Florian Loizl (WU Vienna)^P
Christoph Feichter (WU Vienna)
Isabella Grabner (WU Vienna)
2. *Does Local Political Corruption Asymmetrically Affect Resource Adjustment Decisions?*
Panagiotis Loukopoulos (University of Strathclyde)^P
Georgios Loukopoulos (University of Sussex)
Dimitrios Ntounis (University of Southampton)
3. *A Good Virus—The Contagion Effect of Whistleblowing with Monetary Incentives*
Alisa Brink (Virginia Commonwealth University)^P
Yelin Li (Seattle Pacific University)

MA PS I3 room 401 chaired by: Jurian Van Beusekom (Maastricht University)

1. *Infrapolitical Resistance to Management Control in the Home Workplace*
Mohamed Chelli (University of Ottawa)^P
Darlene Himick (University of Ottawa)
2. *Do Retention Bonuses Encourage Complacency? An Experimental Study of Retention Bonus Design*
Nicholle Kovach (Wilfrid Laurier University)^P
Leslie Berger (Wilfrid Laurier University)
Christopher Wong (Wilfrid Laurier University)
3. *Shaping Habits in Organizations: A Field Experiment*
Leonhard Grabe (University of Cologne)^P
Saskia Opitz (University of Cologne)
Dirk Sliwka (University of Cologne)

MA PS I4 room 403 chaired by: Michael Hayden (Maynooth University)

1. *Uncovering the value drivers in the US airline industry: A machine learning approach*
Emma Willems (Aalto University)^P
Kristof Stouthuysen (Vlerick Business School)
Tim Verdonck (University of Antwerp)
2. *Exploring the dynamic interplay of aspiration and anticipation in the interactional framing of future performance in forecasting meetings*
Leona Wiegmann (ESCP Business School)
Lukas Goretzki (Stockholm School of Economics)
Ferdinand Kunzl (University of Innsbruck)^P
3. *In Search of Strategic Risk Management: The Interplay between Risk-Based Strategic Planning and Risk Analytics*
Arthur Posch (University of Sustainability - Charlotte Fresenius Private University)^P
Evelyn Braumann (Vrije Universiteit Amsterdam)
Aleksandra Klein (University of Sustainability - Charlotte Fresenius Private University)

MA RF I0 room 304B chaired by: Elisa Fiore (Luiss Guido Carli)

1. *Employee autonomy as a control mechanism: why (and how) supervisors provide autonomy to employees*
Sander Van Triest (University of Amsterdam)
2. *The Forgotten Dimension: Antecedents and Outcomes of Social Sustainability Measurement*
Elisa Ballesio (University of Turin)
Edoardo Crocco (University of Turin)^P
Elisabeth Walliser (Université Côte d'Azur - GRM)
Laura Broccardo (University of Turin)
3. *R&D Expenditure Stickiness and Technological Innovation*
Bukyung Kim (Korea University)^P
Kyeongmin Kim (Korea University)
Jinbae Kim (Korea University)
4. *The transformation of a donor dependent Financial NGO to a commercial microfinance institution: the interaction between prudential supervisory logic and Manage*
Marco Trombetta (IE University)^P
Sampson Kwabena Senahey (IE University)
5. *Enhancing a family firm's absorptive capacity: Is there a role for performance measurement systems?*
Ann Jorissen (University of Antwerp)^P
Martine Cools (KU Leuven)
Phuong Duong (Universiteit Hasselt)
Wim Voordeckers (Hasselt University)
Ine Paeleman (Universiteit Antwerpen)

Friday, May 30, 11:00-12:30**MA PSD 05 room T01** chaired by: Robert Rieg (Aalen University of Applied Sciences)

1. *Management Control in Hybrid Contexts: The Role of Peer Monitoring for Telecommuters' Career Prospects*
Isabella Grabner (WU Vienna)

Tanja Schiffner (WU Vienna)
 Markus Wabnegg (University for Continuing Education Krems)^P
 Discussant: Josep Bisbe (ESADE)

2. *Management Control Consistency and Employee Selection*
 Jan Roessner (Ludwig-Maximilians-Universität München)^P
 Christian Hofmann (LMU Munich)
 Nina Schwaiger (LMU Munich)
 Discussant: Melissa Martin (University of Illinois Chicago)

MA PS 15 room 103A chaired by: Natalia Mintchik (University of Cincinnati)

1. *Algorithmic Target Setting: Fairness Heuristics Drive Subordinate Behavior*
 Robert Gillenkirch (University of Osnabrück)
 Julia Ortner (Mainz University)
 Tim Schacherer (University of Osnabrück)^P
 Louis Velthuis (University of Mainz)
2. *Human and Algorithmic Advice in Operational and Strategic Decision Making*
 Ranna Iraqi (Technical University of Berlin)^P
 Maik Lachmann (Technical University of Berlin)
3. *Beyond traditional and alternative budgeting: Budgeting as a framework*
 Catherine Batt (Copenhagen Business School)^P
 Amalie Ringgaard (University College Cork)

MA PS 16 room 403 chaired by: Jeanette Willert (Copenhagen Business School)

1. *The Effect of Anonymity in Upward Feedback: How Feedback Valence and Participation Basis Affect Manager Response*
 Svenja Marsula (Ruhr University Bochum)^P
 Sandra Winkelmann (Ruhr University Bochum)
 Todd A. Thornock (University of Nebraska-Lincoln)
 Bret Sheeley (University of Pittsburgh)
2. *Information search, attention distribution and biased performance evaluations: Evidence from students and executive managers*
 Miriam Maske (University of the Bundeswehr München)^P
 Bernhard Hirsch (Munich University of the Federal Armed Forces)
 Matthias Sohn (European University Viadrina)
3. *The Spillunder Effect: The Interplay between Cognitive Intrusion and Feedback Frequency in Sequential Task Environments*
 Anil Kshatriya (ESSEC Business School)^P
 Hari Ramasubramanian (Frankfurt School of Finance & Management)

MA RF II room 304A chaired by: Alexander Van Slooten (University of Groningen)

1. *Algorithm Aversion in Internal Investment Decision-Making*
 Tom Gubini (Ruhr University Bochum)^P
 Thorsten Knauer (Ruhr University Bochum)
 Svenja Marsula (Ruhr University Bochum)
 Sandra Winkelmann (Ruhr University Bochum)
2. *Corporate ESG Performance, Nonmonetary Benefits, and Rank-and-file Employee Compensation*
 Ruixue Zhou (Jinan University)
3. *Performance measurement system diversity, Business Intelligence, and digitalization level: impact on sustainable performance*
 Kerim Karmeni (Rabat Business School - UIR)
 Adel Beldi (IÉSEG School of Management)^P
4. *The Impact of "Artificial Intelligence Members" on Employee Performance and Team Commitment*
 Yasheng Chen (Xiamen University)^P
 Zhuojun Wu (Xiamen University)
 Ruyi Jie (Xiamen University)
5. *This joke's on us! An analysis of accounting jokes and the use of humor in accounting academia*
 Thomas Günther (Dresden University of Technology)

Sebastian Oelrich (Aarhus University)^P

MA RF 12 room 305A chaired by: Thiago Tomaz Luiz (Federal University of Santa Catarina)

1. *CEO Government Work Experience and Regulatory Noncompliance: Evidence Based on Safety-Related Violations*
Ling Zhou (University of New Mexico)^P
Li Xu (Washington State University)
Kiely Yonce (University of Detroit Mercy)
2. *The influence of management control systems on product innovation: The decision-supporting role of business unit controllers*
Tomohisa Kitada (Kindai University)^P
Takehisa Kajiwaru (Kobe University)
3. *Team-based Relative Performance Feedback and Nudging: Empirical Evidence on Non-Monetary Incentives*
Helena Manger (University of Würzburg)
4. *Managing the tension between centralization and decentralization in implementing value-based management: A comparative case study in Japanese companies*
Keita Masuya (Keio University)
5. *How Integrated Thinking can combine with the Balanced Scorecard to enable sustainability in practice*
Ruth Dimes (Open University)^P
Charl De Villiers (University of Auckland / University of Pretoria)

Friday, May 30, 14:00–15:30

MA PS 17 room 401 chaired by: Stephanie Tsui (National Chengchi University)

1. *Is It Better to be Loved or Feared? The Effects of Manager Kindness and Reward Discretion on Employee Effort*
Victor Maas (University of Amsterdam)^P
Joel Berge (NHH - Norwegian School of Economics)
Huaxiang Yin (Nanyang Technological University)
2. *The Effects of Uncertainty in Tournaments on Sabotage and Effort*
Julia Beck (Technical University of Munich)
Markus Brunner (Aarhus University)^P
3. *Granted and Applied Discretion in Clawing Back Performance-based Payments—Effects on Honesty in Reporting*
Lukas Schilling (University of Stuttgart)^P
Ann Tank (University of Groningen)
Pedell Pedell (University of Stuttgart)

MA PS 18 room 403 chaired by: Claire Deng (Toronto Metropolitan University)

1. *Learning-to-contract: The Effect of Partner Experience on Contract Language Customization*
Tineke Distelmans (Vrije Universiteit Amsterdam)^P
Martine Cools (KU Leuven)
Isabella Grabner (WU Vienna)
Kristof Stouthuysen (Vlerick Business School)
Alexandra Van Den Abbeele (KU Leuven)
2. *Getting Predictive Analytics Up and Running in Management Accounting: Insights from Forecasting in Large German Firms*
Johannes Thaller (Johannes Kepler University Linz)^P
Holger Daske (University of Mannheim)
Martin Hiebl (Institute of Management Control and Consulting)
Wolfgang Schultze (University of Augsburg)
3. *Not All Human Capital Initiatives Are Equal: The Role of Initiative Type and Financial Performance on Investor Judgments*
Ling Lin Harris (University of Nebraska-Lincoln)^P
Khim Kelly (University of Central Florida)
Bret Sheeley (University of Pittsburgh)

MA RF 13 room 205A chaired by: Dominik Katzer (University of Würzburg)

1. *Supervisory board's gender diversity and cost of debt*
Marwa Durani (Friedrich Alexander University)

2. *Strategy, strategic management accounting and performance: A contingency perspective*
 Petr Petera (Prague University of Economics and Business)^P
 Simon Cadez (University of Ljubljana)
 Jaroslav Wagner (Prague University of Economics and Business)
 Libuše Šoljaková (Prague University of Economics and Business)
3. *The Relationship Between The Supply Of Business Management Services And The Automation Of Accounting Services: An Analysis Of Accounting Firms*
 Giuliana Soccol Ferreira (Universidade Federal do Rio Grande do Sul)^P
 Caroline Orth (Universidade Federal do Rio Grande do Sul)
4. *Dispersed Incentives, Behavioral Biases, and Cost Stickiness: A Prospect Theory Perspective*
 Jeff Ng (DePaul University)^P
 Hangsoo Kyung (Hong Kong Polytechnic University)
 Taejin Kim (Korea University)

MA RF 14 room 304A chaired by: Joanna Van Meerbeeck (KU Leuven)

1. *The Effect of Psychopathic Traits on Advice-Taking: Investigating the Impact of Decision Style in the Context of Advisory Systems*
 Annika Friedek (Rptu Kaiserslautern-Landau)
 Florian Fuchs (University of Siegen)^P
2. *Integrated Thinking & Reporting: A Management Control Approach*
 Rob Jacobs (Maastricht University)^P
 Harold Hassink (Maastricht University)
 Thomas Thijssens (Open University of the Netherlands)
 Martijn Zoet (Zuyd Hogeschool)
3. *The performativity of calculative practices in driving eco-innovation*
 Amal Kanzari (Linköping University)^P
 Henrik Nehler (affiliation not provided)
 Josefine Rasmussen (Linköping University)
4. *Inventory Holding Strategy in Family Firms: Just in Case or Just in Time?*
 Efrat Shust (Open University of Israel)^P
 Meni Abudy (Bar-Ilan University)
 Ruth (Stern) Rooz (Ariel University)

Auditing

Wednesday, May 28, 15:30–17:00

AU PS 01 room 103A chaired by: Jung Yeun (June) Kim (Rutgers University)

1. *Gender-diverse Co-signing Experience and Audit Quality*
 Chun-Chan Yu (National Chung Hsing University)^P
 Anxuan Xie (National Taipei University)
 Hsihui Chang (Drexel University)
2. *Dive into the Deep Diversity of Audit Teams*
 Alice Annelin (Umeå University)
3. *The Appointment of Female Audit Team Leaders and Audit Risk Assessment: Evidence from Spanish Small-Sized Audit Firms*
 Luis Porcuna (Polytechnic University of Valencia)^P
 José Serrano-Madrid (Universidad de Murcia)
 Rubén Porcuna-Enguix (University of Valencia)

AU PS 02 room 103B

1. *Audit Partner Industry-Specific Knowledge and Audit Quality*
 Paul André (University of Bristol Business School)^P
 Xingyue Zhan (University of Lausanne)

AU RF 01 room 304A chaired by: Sara Bibler (Vrije Universiteit Amsterdam)

1. *Expert from headquarters office, geographical constraints, and audit quality: Evidence from co-signed audit reports*
Yuyan Jia (Central University of Financial and Economics)^P
Xin Liu (Sun Yat-Sen University)
Lin Wang (Central University of Financial and Economics)
Wenfeng Wang (Southern University of Science and Technology)
2. *Regulatory Implications of the Introduction of Audits of Nonfinancial Reports in Different Legal Regimes*
Emanuel Lederer (University of Graz)^P
Kerstin Trummer (Universität Graz)
3. *Charitable Alignment and Auditor-Client Contracting: An Exploratory Study*
Nava Cohen (New Jersey City University)
Anne Jeny (IÉSEG School of Management)^P
Luc Paugam (HEC Paris)
4. *Do audit partner rotations have unintended consequences on non-rotated clients?*
Angela Pettinicchio (Università Cattolica del Sacro Cuore)^P
Mario Daniele (Università Cattolica del Sacro Cuore)
Mara Cameran (Bocconi University)

Wednesday, May 28, 17:30–19:00**AU PSD 01 room T01** chaired by: Scott Vandervelde (University of North Carolina at Charlotte)

1. *“Sent from Mobile”: The Influence of Communication Devices and Psychological Distance on Professional Skepticism-Enhancing Advice*
Sara Bibler (Vrije Universiteit Amsterdam)^P
Anna Gold (Vrije Universiteit Amsterdam)
Farah Arshad (Vrije Universiteit Amsterdam)
Discussant: Christian Pietsch (Erasmus University Rotterdam)
2. *Auditors’ Illusion of Explanatory Depth and Informal Advice Taking: Who is the Expert here?*
Christian Pietsch (Erasmus University Rotterdam)^P
Tyge Kummer (Queensland University of Technology)
Martin Schmidt (ESCP Business School Berlin)
Scott Vandervelde (University of North Carolina at Charlotte)
Discussant: Natalia Mintchik (University of Cincinnati)

AU PS 03 room 206A chaired by: Linda Myers (University of Tennessee)

1. *The Role of Trust in Monitoring: Large-Scale Evidence from Audit Partner Trust*
Gil Bae (Korea University)
2. *Auditor Independence Under Voluntary Audits*
Amir Amel-Zadeh (University of Oxford, Saïd Business School)
Mahmoud Delshadi (University of Glasgow)^P
Mahmoud Hosseiniakani (Norwegian University of Science and Technology)
Ranik Wahlstrøm (Norwegian University of Science and Technology)

AU PS 04 room TD 2A chaired by: Patrícia Pain (Universidade Federal do Espírito Santo)

1. *Noise in Audit Judgments*
Lobke Weijers (Tilburg University)^P
Bart Dierynck (Tilburg University)
2. *The “Dark Side” of Creativity in Auditing*
Katrín Bonk (ESCP Business School)^P
Martin Schmidt (ESCP Business School Berlin)
3. *Algorithm versus Human Managers: The Impact of Manager Type and Communication Frequency on Auditors’ Underreporting Behavior*
Tim Bauer (University of Waterloo)

AU RF 02 room T03 chaired by: Hoang Nhan Ha (Universidad Carlos III de Madrid)

1. *Cybersecurity Risks and Audit Pricing: The Role of IT Expert in Engagement Teams*
 Mahmoud Delshadi (University of Glasgow)
 Mahmoud Hosseinniakani (Norwegian University of Science and Technology)^P
 Ranik Wahlstrøm (Norwegian University of Science and Technology)
 Zabihollah Rezaee (University of Memphis, Fogelman College of Business & Economics)
2. *Auditor Involvement in Clients' Financial Reporting and Audit Quality*
 Christopher Oehler (Ruhr University Bochum)
3. *Comparing Sustainability Matters in Audit Reports—The Effect of Audit Firm Size and the Country of Headquarters*
 Yi Li (University of Eastern Finland)^P
 Tuomas Honkamäki (University of Eastern Finland)
 Markus Matto (University of Eastern Finland)
 Hannu Ojala (University of Eastern Finland)
4. *Is more always better? The value relevance of joint audits*
 Eunice Yaa Cudjoe (Jean Moulin Lyon 3 University)^P
 Jean-François Gajewski (IAE Lyon School of Management)
5. *The associations between Private Firms' Ownership characteristics, Audit Decisions and Tax Aggressiveness*
 Elina Haapamäki (University of Vaasa)^P
 Hannu Ojala (University of Eastern Finland)

Thursday, May 29, 09:00–10:30

AU PSD 02 room 308 chaired by: Pamela Kent (Queensland University of Technology)

1. *Auditor Diffusion of Forecasting Knowledge*
 Zhuoli Axelton (University of Wisconsin-Green Bay)
 Paul Demere (Bocconi University)^P
 Jeff Gramlich (Washington State University)
 Kat Harris (Washington State University)
 Discussant: Michael Alles (Rutgers University)
2. *Economic consequences of regulatory exposure: An auditing perspective*
 Stephen Taylor (University of Technology Sydney)^P
 Yaowen Shan (University of Technology Sydney)
 Yan Chen (University of Technology Sydney)
 Discussant: Kenneth Reichelt (Louisiana State University)

AU PS 05 room 103A chaired by: Jamshed Iqbal (University of Jyväskylä)

1. *The Entry of Financial Audit Firms into ESG Audits under Capacity and Quality Considerations*
 Kerstin Trummer (Universität Graz)^P
 Martin Klosch (Universität Wien)
2. *The Impact of Municipal-Auditor Appointments on Auditors' Private Business Activities*
 Zhihong Chen (Hong Kong University of Science and Technology)
 Antonino Costa (Hong Kong University of Science and Technology)^P
 Qingkai Dong (Hong Kong University of Science and Technology)
3. *Revealing Client Names in Inspection Reports: Effects of PCAOB Transparency on Audit Quality and Private Litigation*
 Felix Niggemann (University of Zurich)^P
 Negin Attar-Niggeman (University of Zurich)
 Volker Laux (University of Texas at Austin)

AU PS 06 room 103B chaired by: Pauline Wu (University of Warwick)

1. *How Do Auditors Affect Firm Innovation: Evidence from Critical Audit Matter Disclosures*
 Zhongnan Xiang (University of Warwick)^P
 Pauline Wu (University of Warwick)
2. *Non-audit valuation services prohibition and fair value measurements: evidence from European Union banks*
 Giulio Greco (University of Pisa)^P
 Velia Cenciarelli (Università Cattolica del Sacro Cuore)
 Alessandro Gabrielli (University of Pisa)

AU RF 03 room 205B chaired by: Ruiqiong Zhang (Tilburg University)

1. *The Effect of Portfolio Composition on Audit Quality Across Career Stages: Evidence from Individual Auditor Sanctions*
Tobias Svanström (Umeå University)^P
Stefan Sundgren (Umeå University)
Anila Kiran (affiliation not provided)
2. *The Effect of Mandatory Audit Firm Rotation on Audit Fees and Audit Quality: Evidence from UK*
Tianhui Lu (Lancaster University)^P
Mohamed Elsayed (Queen's University Belfast)
3. *Overcoming Information Asymmetries through Non-Financial Statement Assurance: Empirical Evidence from German Listed Firms*
Markus Mottinger (Johannes Kepler University)
Markus Isack (WU Vienna)
Marcel Steller (Johannes Kepler University)^P
4. *Tax-Related Regulations and Auditing in Europe: The Relationship between Tax Complexity and Audit Fees*
Markus Isack (WU Vienna)
Markus Mottinger (Johannes Kepler University)^P
5. *Does Financial Well-being Affect Audit Quality: Evidence from Personal Debt*
Yun Sun (City University of London, Bayes Business School)^P
Sam Enemark (Aarhus University)
Theodosia Konstantinidi (City University of London, Bayes Business School)
Arthur Kraft (City University of London, Bayes Business School)
Frank Thinggaard (Aarhus University)

Thursday, May 29, 11:00–12:30**AU PS 07 room 103A** chaired by: William Black (University of North Georgia)

1. *On Being an 'Ideal Worker' in a 'Greedy Institution': Accountants' Observations on Mental Health*
Merridee Bujaki (Carleton University)
Darlene Himick (University of Ottawa)
Suzanne Paquette (Université Laval)^P
2. *Cross-Border Stress Spillover and Audit Quality: Evidence from the Covid-19 Pandemic*
Limei Che (Oslo Metropolitan University)^P
Wuchun Chi (National Chengchi University)
Tamara Lambert (Lehigh University)
Anxuan Xie (National Taipei University)
3. *Manager and Partner Voice Behaviors and Effects on Audit Teams*
Murray Barrick (Texas A&M University)
Olof Bik (University of Groningen)
Jere Francis (University of Missouri)
Lena Pieper (University of Illinois)
Ann Vanstraelen (Maastricht University)^P

AU PS 08 room 403 chaired by: Pietro Bianchi Fedrigoni (Bocconi University)

1. *Audit effort and audit fee stickiness*
Nikolaos Karampinis (Athens University of Economics and Business)
2. *Do Audit Clients Benefit from Non-Audit Services?*
Marshall Geiger (University of Richmond)^P
Daniel Gyung Paik (University of Richmond)
Taewoo Kim (California State University-San Bernardino)
Brandon Lee (Indiana University Northwest)

AU RF 04 room 305B chaired by: Markus Mottinger (Johannes Kepler University)

1. *Key Audit Matters and Financial Misstatements: Evaluating Auditor Effectiveness and Risk Identification*
Yu-Tzu Chang (National Chengchi University)^P
Jeff Zeyun Chen (Texas Christian University, Neeley School of Business)

- Wuchun Chi (National Chengchi University)
Jie-Cao He (Zhejiang Wanli University)
2. *The Relationship Between Restatements and Key Audit Matters in the Context of Business Combinations*
Charalampos Brilakis (Athens University of Economics and Business)^P
Efthimios Demirakos (Athens University of Economics and Business)
 3. *Director social networks and audit fees: A path analysis approach*
Anila Kiran (affiliation not provided)
Arpine Maghakyan (University of Glasgow)^P
 4. *Media Spotlight and Auditor Distraction: The Hidden Costs of Negative Exposure*
Stavriana Hadjigavriel (CUNEF)^P
Mert Erinc (BI Norwegian Business School)
 5. *Audit Firm Revenue Composition and Audit Quality—Evidence from Europe*
Sven Hörner (University of Bayreuth)
Lena Riedl (University of Bayreuth)^P

Thursday, May 29, 14:00–15:30

AU PS 09 room 303

1. *Cultivating Auditors Who Are More Committed to and Better at Ensuring Audit Quality*
Jasmijn Bol (Tulane University)^P
Isabella Grabner (WU Vienna)
Katlijn Haesebrouck (Maastricht University)
Mark Peecher (University of Illinois Urbana-Champaign)
2. *What the brazilians auditors think about of the motivations for the practice of accounting fraud in organizations?*
Caroline Orth (Universidade Federal do Rio Grande do Sul)^P
Mariana Bonotto (Universidade Federal do Rio Grande do Sul)
Giuliana Soccol Ferreira (Universidade Federal do Rio Grande do Sul)
Vitória Tavares Della Valentina (Universidade Federal do Rio Grande do Sul)
3. *Data Analytics Adoption in Auditing: The Roles of Experience, Mindset, Training, and Risk Factor Awareness*
Zheng Leitner (Nanyang Technological University)^P
Christian Peters (Nanyang Technological University)

AU PS 10 room 401 chaired by: Junzi Zhang (University of Bristol)

1. *Does Auditor Communication Matter? The Role of Knowledge Compatibility*
Hoang Nhan Ha (Universidad Carlos III de Madrid)
2. *Peer Effects on Choice of Auditor Reputation: Evidence from Quasi-experiments*
Simon Fung (Deakin University)^P
Xiaoran Cao (Deakin University)
3. *A Narcissist's Dilemma: How Narcissistic CEOs Navigate ESG Assurance*
Xin Li (University of Auckland)^P
Zixuan (Lina) Li (University of Auckland)
Charl De Villiers (University of Auckland / University of Pretoria)

AU RF 05 room 304A chaired by: Jenni Jääskö (University of Oulu)

1. *Audit Efforts and Client Companies' Operational Efficiency*
Jae Bum Kim (Lehigh University)^P
Ho-Young Lee (Yonsei University)
Inkyung Yoon (Gachon University)
2. *Audit Hours and Internal Monitoring: Oversight of Reports on Questionable Acts and Networks*
Tatiana Mazza (University of Parma)^P
Pier Luigi Marchini (University of Parma)
Veronica Tibiletti (Università di Parma)
Alice Medioli (University of Parma)
3. *Unveiling the Hidden Forces: How Social Capital Shapes Critical Audit Matters*
Junjia Chenn (University of Auckland)
Zixuan (Lina) Li (University of Auckland)^P

4. *Remote Audits and Professional Skepticism: An Exploratory Study*
Prince Teye (ESDES Business School)

AU RF 06 room 305A chaired by: Blake Canziani (University of Florida)

1. *The Relative Importance of the Subcomponents of Trait Professional Skepticism in Audit Judgment and Decisions*
Natalia Mintchik (University of Cincinnati)^P
W. Robert Knechel (University of Florida)
Melonie Hall (Raytheon Technologies)
2. *Do Female Auditors Benefit from the Audit Firm Expansion? The Evidence from Chinese Audit Market Consolidation*
Yaqiong Zhou (University of Warwick)
3. *The impact of climate change-related reputation risk on audit fees*
Karel Hrazdil (Simon Fraser University)^P
Jiyuan Li (Xi'an Jiaotong University)
Ray Zhang (Simon Fraser University)
4. *Does Audit Partner-Client Proximity Enhance Audit Efficiency? Evidence from COVID-19 Lockdowns*
Naman Desai (University of Maryland)
Gopal Krishnan (Bentley University)
Purohit Siddharth (University College Dublin)^P

Thursday, May 29, 16:00–17:30

AU PSD 03 room T01 chaired by: Tobias Svanström (Umeå University)

1. *The effect of sharing IPO auditor with listed affiliates on IPO audit quality and IPO underpricing: Evidence from audit firm and partner levels*
Phyllis Lai Lan Mo (City University of Hong Kong)
Yingwen Guo (Hong Kong Polytechnic University)
Weiyin Zhang (Hang Seng University of Hong Kong)^P
Discussant: Pietro Bianchi Fedrigoni (Bocconi University)
2. *IPOs, Internal and Disclosure Control Quality, and Financial Reporting Quality*
Al Ghosh (University of North Carolina at Charlotte)
Discussant: Michael Alles (Rutgers University)

AU PS II room 401 chaired by: Jan Bouwens (University of Amsterdam)

1. *The Effect of Deadline Imposed Time Pressure on Audit Quality: Further Support for the Need for Standard Setters to Restore Audit Fieldwork Completion Informat*
James Hansen (Weber State University)^P
Timothy Seidel (Brigham Young University)
2. *Economic Consequences of Shortening Audit and Professional Engagement Period: Evidence from IPO Underpricing*
C. S. Agnes Cheng (University of Oklahoma)
Ben Wang (Hong Kong Polytechnic University)
Qiang Wu (Hong Kong Polytechnic University)^P
3. *Audit Staff Hiring Delays*
Joanna Golden (University of Memphis)^P
Xiaotao Liu (Northeastern University)

AU RF 07 room 305B chaired by: Lobke Weijers (Tilburg University)

1. *Organizational Form and Audit Pricing*
Hajar El Mouttaqui (American University of Sharjah)^P
Feras Salama (American University of Sharjah)
2. *Environmental risks in the spotlight: How auditor and company characteristics shape Key Audit Matters in sensitive industries*
Viviana Narvaez Castillo (University of Cauca)
Maria A. Garcia-Benau (University of Valencia)
Nicolas Gambetta (Universidad ORT Uruguay)^P
Laura Sierra Garcia (University Pablo de Olavide)

3. *Auditors' Strategic Career Choices: Evidence from the Wuyang Bond Case in China*
Huimin Chen (University of Massachusetts Lowell)^P
Tingting He (McGill University)
Qiliang Liu (Jiaxi University of Finance and Economics)
Qiang Wu (Hong Kong Polytechnic University)
4. *Internal Audit and Sustainability: Unveiling Research Trends Through Bibliometric Analysis*
Rosalinda Santonastaso (University of Campania - Luigi Vanvitelli)^P
Riccardo Macchioni (University of Campania - Luigi Vanvitelli)
Clelia Fiondella (University of Campania - Luigi Vanvitelli)
Claudia Zagaria (University of Campania - Luigi Vanvitelli)
5. *The disclosure and consequences of the key audit matters in Japan*
Hikaru Mitsuhashi (Keio University)^P
Yiuwai Wong (Musashi University)

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

AU PSD 04 room T01 chaired by: Al Ghosh (University of North Carolina at Charlotte)

1. *Do Signing Audit Partners matter? Evidence from Sudden Hospitalization Events*
Bjørn Jørgensen (Copenhagen Business School)
Morten Nicklas Bigler Seitz (Copenhagen Business School)^P
Discussant: Kris Hardies (University of Antwerp)
2. *Managing an Audit Partner's Workload and Client Allocation: A Qualitative Study*
Ruiqiong Zhang (Tilburg University)^P
Simon Dekeyser (KU Leuven)
Eddy Cardinael (Tilburg University)
Discussant: Limei Che (Oslo Metropolitan University)

AU PS 12 room I03B chaired by: Willem Buijink (Tilburg University)

1. *Inter-office competition and audit pricing decision: An analysis of the UK private client segment*
Mara Cameran (Bocconi University)
Domenico Campa (International University of Monaco)^P
Mario Daniele (Università Cattolica del Sacro Cuore)
2. *Do Auditors Price CEO Personal Tax Incentives?*
Seraina Anagnostopoulou (University of Piraeus)^P
Georgios Loukopoulos (University of Sussex)
Panagiotis Loukopoulos (University of Strathclyde)
3. *COVID-19 Store Closures and Audit Fees*
Jung Yeun (June) Kim (Rutgers University)^P
Yuxiang Zheng (Rutgers University)
Nan Zhou (University of Cincinnati)

AU PS 13 room 206A chaired by: Mukesh Garg (Monash University)

1. *Grammatical Errors, Financial Reporting Quality and Audit Engagement Risk*
Blake Canziani (University of Florida)^P
Gabriel Pundrich (University of Florida)
Jacquelyn Gillette (affiliation not provided)
2. *Daring to Audit: A New Measurement and Implication of Audit Partner Risk-Taking*
Ye Wang (Toronto Metropolitan University)^P
Raj Mashruwala (University of Calgary)
Wenye Tang (Appalachian State University)
Pauline Wu (University of Warwick)
3. *Audit Partner Professional Skepticism and Accounting Estimates: An Examination of Variation Within a Partner/Client Relationship*
Yadav Gopalan (University of Notre Dame)
Andrew Imdieke (University of Notre Dame)

Joe Schroeder (Indiana University)^P
 Sarah Stuber (Texas A&M University)

AU RF 08 room 305B chaired by: Marit Kringlen (University of Agder)

1. *Guiding the spotlight: The attention-directing role of Key Audit Matters*
 Florian Eugster (affiliation not provided)
 Andreas Seebeck (Constructor University)
 Yi Zhang (University of St. Gallen)^P
2. *A longitudinal examination of professional skepticism in individual auditors*
 Scott Vandervelde (University of North Carolina at Charlotte)^P
 Laura Feustel (Ohio State University)
 Julie Persellin (Trinity University)
 Erin Hamilton (University of Nevada-Las Vegas)
3. *Does audit quality reduce the impact of investor sentiment on stock returns? Evidence from the Chinese institutional context*
 Fabrizio Di Meo (Universidad de Alcalá)^P
 Su-Ping Liu (Universitat Autònoma de Barcelona)
4. *Auditors Climate-Related Risk Disclosures: Evidence from Key Audit Matters*
 Alexander Grommes (Catholic University of Eichstätt-Ingolstadt)^P
 Max Goettsche (Catholic University of Eichstätt-Ingolstadt)
 Florian Habermann (University of Lausanne)
 Stephan Küster (Free University of Berlin)
 Tobias Steindl (University of Regensburg)

Friday, May 30, 11:00–12:30

AU PS 14 room 103B chaired by: Fabrizio Panozzo (Università Ca' Foscari Venezia)

1. *Bridging differences in cyber risk assessment by cyber security managers and internal auditors through boundary work*
 Sergeja Slapničar (University of Queensland)^P
 Tina Vuko (University of Split)
 Marko Čular (University of Split)
 Matej Drašček (Hranilnica Lon D.D.)
2. *Treading lightly: A model for audit firm expansion into new audit spaces*
 Erica Pimentel (Queen's University)
 Melissa Fortin (Université du Québec à Montréal)
 Luminita Enache (University of Calgary)^P
 Zhongwei Huang (Fudan University)
 Rucsandra Moldovan (Concordia University)
3. *A field experiment with audit intermediaries*
 Jeroen Van Raak (University of Amsterdam)
 Jan Bouwens (University of Amsterdam)^P
 Sanne Gaspersz (University of Amsterdam)
 Sanne Van Duin (University of Amsterdam)

AU PS 15 room 206A chaired by: Chun-Chan Yu (National Chung Hsing University)

1. *The Spillover of Big Four Auditors to Non-Big Four Audited Clients: The Role of Interlocked Audit Committee Members*
 Guoling Bu (Zhejiang University)^P
 Jun Chen (Zhejiang University)
 Wang Dong (Zhejiang University)
 Bin Ke (National University of Singapore)
2. *What do Investors Say on Auditors? Evidence from Voting Rationale Disclosure on Auditor Ratification*
 Xiaochi Ge (University of Bristol)^P
 Zilu Shan (University of Bristol)
3. *Painted With the Same Brush? Audit Consequences of Allied Firms' Financial Misconduct*
 Claudio Ferrantino (Bocconi University)

AU RF 09 room 205B chaired by: Johanna Sylvander (Linköping University)

1. *Audit Fees in Private Firms: The Role of External Accountants*
Henrik Hoglund (Hanken School of Economics)^P
Dennis Sundvik (Hanken School of Economics)
Even Fallan (University of South-Eastern Norway)
2. *Voluntary audit and future survival: Evidence from private micro firms in Sweden*
Marita Blomkvist (University of Gothenburg)^P
Jan Marton (University of Gothenburg)
Emmeli Runesson (University of Gothenburg)
Niuosha Samani (Gothenburg University)
3. *Audit Firm Geographic Dispersion, Audit Office Changes, and Financial Reporting Quality*
Maysam Ayoub (American University in Dubai)
4. *Audit partner industry Specialization, Diversity, or Both? Evidence from Finnish Private companies*
Jenni Jääskö (University of Oulu)
5. *Sustainability Beyond Earth: Auditors' Opportunities and Challenges in the Emerging Space Economy*
Vlad-Andrei Porumb (University of Manchester)
Ion Anghel (Bucharest University of Economic Studies)
Liliana Ionescu-Feleagă (Bucharest University of Economic Studies)
Sinziana-Maria Rindasu (Bucharest University of Economic Studies)^P
Oana Stoica (Bucharest University of Economic Studies)

Friday, May 30, 14:00–15:30**AU PS 16 room 103A** chaired by: Arpine Maghakyan (University of Glasgow)

1. *Debt Concentration and Going Concern Opinions*
Hakjoon Song (University of Maryland Global Campus)^P
Nathan Berglund (Mississippi State University)
Yeqin Zeng (Durham University)
2. *Auditing the Going Concern Assumption: Between Uncertainty and Imagination*
Sameh Amer (ESSEC Business School)^P
Anna Samsonova-Taddei (HEC Montréal)
Omiros Georgiou (University of Birmingham)
3. *Do Analysts' Earnings and Cash Flow Forecasts Enhance the Accuracy of Auditors' Going-Concern Opinions?*
Yi-Hung Lin (Monash University)^P
Ting-Chiao Huang (Monash University)

AU PS 17 room 103B chaired by: Angie Abdel Zaher (American University in Cairo)

1. *Key Audit Matters in Climate Risk Reporting: Enhancing Assurance and Regulatory Compliance*
Tra Tham (Hanken School of Economics)^P
Othmar Lehner (Hanken School of Economics)
Kim Ittonen (Hanken School of Economics)
2. *Flying semi-blind: an empirical study on auditors' effort in auditing climate risks*
Ruby Brownen-Trinh (University of Bristol)^P
Zilu Shan (University of Bristol)
Giovanna Michelin (University of Padova)
3. *The Impact of Mandatory Assurance on Sustainability Assurance Practices*
Ulrike Thürheimer (University of Amsterdam)^P
Shan Zhou (University of Sydney)
Roger Simnett (Deakin University)
Yitang (Jenny) Yang (University of New South Wales)

AU RF 10 room 305A chaired by: Antonino Costa (Hong Kong University of Science and Technology)

1. *Auditors as Tax Enforcers? Mandatory Internal Control Audits and Corporate Tax Avoidance*
Charlene Chen (Macquarie University)^P
Xiao Liang (Nanjing Audit University)
Joerg-Markus Hitz (University of Tübingen)

2. *Auditor-Affiliated Tax Employees: Hiring Tax Professionals from the External Audit Firm*
Iliyas Yusoff (Deakin University)
3. *Market reception and strategic implication of mandatory ESG assurance: impact on competitive advantage*
Zelalem Abay (Karlstad University)
4. *The impact of technology adoption on audit strength: the moderation role of firms' ethical behaviour*
Amir Allam (Aston University)^P
Mahmoud Elmarzouky (University of St. Andrews)
Ahmed Yamen (American University of the Middle East)
Mostafa Hussien (University of Westminster, Westminster Business Schools)
5. *Reputation Matters: Public Perception of Audit and Job Entries*
Janik Ole Wecks (Bremen University)^P
Johannes Voshaar (Bremen University)
Jochen Zimmermann (University of Bremen)

Taxation

Wednesday, May 28, 15:30–17:00

TX PS 01 room 206A chaired by: Davud Rostam-Afschar (University of Mannheim)

1. *The Effects of SEC Tax-Related Comment Letters on the Informativeness of Unrecognised Tax Benefits for Future Tax Cash Flows*
Yuan (Helen) Ping (Australian National University)^P
Hai Wu (Australian National University)
Xiu-Ye Zhang (Australian National University)
Sonali Walpola (Australian National University)
2. *The Association between Income Tax Expense Smoothing and Earnings Quality*
Chia-Wei Chin (Yuan Ze University)^P
Min-Jeng Shiue (National Taipei University)
Ian Wang (EY Taiwan)
Shu-Ling Yeh (National Taipei University)
3. *Managers' decision-making in financial reporting and tax aggressiveness: From the perspective of goodwill impairment*
Hussein Warsame (University of Calgary)^P
Wenyu Zhou (University of Calgary)

TX RF 01 room 305A chaired by: Anna Leszczyłowska (Poznań University of Economics and Business)

1. *Corporate Tax Strategies in the Transition to Net Zero: Global Evidence*
Mukesh Garg (Monash University)^P
Christofer Adrian (Monash University)
Cameron Truong (Monash University)
Janto Haman (Monash University)
Zhilin Xue (Deakin University)
2. *Tax avoidance implications of employment protection: Evidence from the Italian 'Jobs Act'*
Anna Alexander (University of Padova)^P
Luca Menicacci (Free University of Bozen-Bolzano)
Francesco Ambrosini (University of Padua)
3. *Digitalization and Tax Control Frameworks*
Christian Renelt (WU Vienna)^P
Daniel Dallhammer (WU Vienna)
4. *Bridging the Gap: The Critical Role of Corporate Governance and Audit Determinants in Tax Compliance*
Annukka Jokipii (University of Vaasa)^P
Elina Haapamäki (University of Vaasa)
Johanna Miettinen (Finnish Tax Administration, Grey Economy Information Unit)
Alem Luoma (Finnish Tax Administration, Grey Economy Information Unit)
Tomi Martikainen (Finnish Tax Administration, Grey Economy Information Unit)

Wednesday, May 28, 17:30–19:00

TX PS 02 room 202 chaired by: Cinthia Valle Ruiz (IÉSEG School of Management)

1. *R&D investment deductions, tax credits and the binary choice approach*
Erik Gjymshana (Ghent University)^P
Annelies Roggeman (Ghent University)
Isabelle Verleyen (Ghent University)
2. *The Productivity Paradox of Corporate Taxation: A Nonlinear Tale of Growth and Constraints*
Hang Nguyen (Otto Von Guericke University of Magdeburg)
3. *Having Your Cake and Eating it Too: Do Innovation Tax Incentives Increase Both the Quantity and Efficiency of Innovation?*
Arthur Stenzel (NHH - Norwegian School of Economics)^P
Nathan Goldman (North Carolina State University)
Stephen Lusch (University of Kentucky)

TX RF 02 room 105 chaired by: Costanza Cincotta (NHH - Norwegian School of Economics)

1. *How to Design and Employ Specialized Large Language Models for Accounting Research: The example of TaxBERT*
Marius Weiß (University of Erlangen-Nürnberg)^P
Andreas Seebeck (Constructor University)
Lukas Schmidt (Constructor University Bremen)
Frank Hechtner (Friedrich Alexander University)
2. *Tax Loss Offsetting and Changing Ownership—Do Tax Effects or Sunk Costs Matter?*
Harald Jansen (University Jena)
Nicole Pauer (University Jena)^P
3. *Assessing the Impacts of Robot Taxation: Investment of South Korean Firms*
Svea Holtmann (University of Mannheim)^P
Anna-Sophie Braun (Catholic University of Eichstätt-Ingolstadt)
Reinold Koch (Catholic University of Eichstätt-Ingolstadt)
Dominika Langenmayr (Catholic University of Eichstätt-Ingolstadt)
Jae Cho (University of Munich)
4. *Does tax haven activity affect audit fees?*
Benedikt Sieghartsleitner (University of Graz)
Silke Rünger (University of Graz)^P
5. *The impact of centralization of tax collection authority on accounting choices: Evidence from tax collection authority reform in China*
Weina Zhao (Xi'an Jiaotong University)^P
Xiaolin Xue (Xi'an Jiaotong University)
Xiaoyue Song (Xi'an Jiaotong University)
Junrui Zhang (Xi'an Jiaotong University)

Thursday, May 29, 09:00–10:30

TX PS 03 room 206A chaired by: Tobias Bornemann (WU Vienna)

1. *Tech Industry Growth and Accounting Labor Supply: Evidence from Local Tech Industry Subsidies*
Shaphan Ng (Singapore Management University)^P
Ben Lourie (University of California-Irvine)
Il Sun Yoo (University of Hawai'i at Mānoa)
2. *The real effects of interest limitation rules: Evidence from M&A investments*
Eliezer Fich (Drexel University, Lebow College of Business)
Lisa Hillmann (WHU - Otto Beisheim School of Management)^P
Johanna Kling (WHU - Otto Beisheim School of Management)
Barbara Stage (WHU - Otto Beisheim School of Management)
3. *The Relationship Between State Aid and Corporate Tax Avoidance*
Paul Fastenrath (University of Cologne)^P
Michael Overesch (University of Cologne)

TX PS 04 room TD 2A

1. *Navigating Fiscal Policy: The Dynamics of Income Shifting in the Oil and Gas Industry*
Cinthia Valle Ruiz (IESEG School of Management)^P
Christof Beuselinck (IESEG School of Management)
Raúl Barroso (IESEG School of Management)
2. *An Analysis of the Effectiveness, Corporate Behavior and Consequences of Interest Limitation Rules*
Robert Faff (Corvinus University of Budapest)
Anna Leszczyłowska (Poznań University of Economics and Business)^P
Aleksander Łożykowski (SGH Warsaw School of Economics)
3. *(Un)Intended Consequences of Earnings Stripping Rules*
Lisa De Simone (University of Texas at Austin)
Henning Giese (Paderborn University)
Reinold Koch (Catholic University of Eichstätt-Ingolstadt)
Christoph Rehr (Catholic University of Eichstätt-Ingolstadt)^P

Thursday, May 29, 11:00–12:30

TX PS 05 room 103B chaired by: Martin Thomsen (University of Siegen)

1. *Does Anti-Tax Avoidance Regulation Curb Industry Concentration?*
John Gallemore (University of North Carolina)
Jesse Van Der Geest (Tilburg University)
Martin Jacob (affiliation not provided)
Christian Peters (Nanyang Technological University)^P
2. *Tax Avoidance and Corporate Tax Incidence: Evidence from the German Business Tax Reform 2008*
Sebastian Eichfelder (University of Magdeburg)^P
Hang Nguyen (Otto Von Guericke University of Magdeburg)
3. *Regulatory Fragmentation and Corporate Tax Avoidance*
Norah Alduhan (University of Southampton)
Ishmael Tingbani (University of Southampton)
Mohamed Elmaghoub (University of Southampton)^P

TX PS 06 room TD 2A chaired by: Arthur Stenzel (NHH - Norwegian School of Economics)

1. *The Effects of Tax Reform on Labor Demand within Tax Departments*
Kim Alina Schulz (Paderborn University)^P
Caren Sureth-Sloane (Paderborn University)
Henning Giese (Paderborn University)
Dan Lynch (University of Wisconsin-Madison)
2. *Individual Tax Preparation Fees and the Effects of Artificial Intelligence Offerings*
Kerry Inger (Auburn University)^P
Paul Black (University of South Carolina)
Isaiah Messer (University of Tennessee)
3. *The Role of Tax Advisors in International Tax Policy*
Christina Elschner (European University Viadrina)
Inga Hardeck (University of Duisburg-Essen)^P
Beatrice Renges (University of Duisburg-Essen)
Manuel Normann (European University Viadrina)

TX RF 03 room T03 chaired by: Yuan (Helen) Ping (Australian National University)

1. *The Impact of Non-Tax Subsidies on Corporate Social Responsibility and Earnings Persistence in China*
Wen-Jye Hung (Minjiang University)
Hwei Wang (University of Maryland Eastern Shore)
Yamin Wang (Bentley University)^P
Yan Wang (Minjiang University)
2. *Tax Law Ambiguity, Court Decisions, and the Choice of Organizational Form: Evidence from Poland*
Christina Elschner (European University Viadrina)
Drahomir Klimsa (European University Viadrina)^P
Agata Nagel (European University Viadrina)

3. *Interest Barrier and Corporate Debt: Evidence from the ATAD-Implementation in the EU*
Bernhard Haberl (University of Graz)
4. *Dynamic analysis of non-deductible expenses generating temporary differences on compensation contracts*
Yutaro Murakami (Keio University)
Toshiaki Wakabayashi (Waseda University)^P

Thursday, May 29, 14:00–15:30

TX PS 07 room 403 chaired by: Kenny Dekoster (Ghent University)

1. *Do Employees Respond to Corporate Tax Changes? Evidence from Labor Unionization*
Casimir Carl (University of Bielefeld)^P
Peter Limbach (University of Bielefeld)
Florencio Lopez-De-Silanes (SKEMA Business School)
2. *Tax Transparency and the Firm's CEO*
Ellie Chapple (Queensland University of Technology)^P
Kerrie Sadiq (Queensland University of Technology)
Ashesha Weerasinghe (Queensland University of Technology)
3. *Wet behind the ears: The impact of rookie independent directors on corporate tax avoidance*
Feng Cao (Hunan University)
Xueyan Zhang (Hunan University)
Mingsheng Hu (Hunan University)^P

TX RF 04 room 304B

1. *The Relationship between Related Party Transactions of Offshore Holding Company and Tax Planning—Perspectives from Chinese Listed Companies*
Wen-Jye Hung (Minjiang University)^P
Hwei Wang (University of Maryland Eastern Shore)
Yamin Wang (Bentley University)
Yan Wang (Minjiang University)
2. *Auditor Consequences of Restrictions on Auditor-Provided Tax Services: Evidence from the European Union*
Stefanie Pendl (WU Vienna)^P
Benedikt Sieghartsleitner (University of Graz)
3. *The influence of the environment's tax morale on corporate tax avoidance*
Manuel Cano-Rodriguez (University of Jaén)^P
Maria De La Paz Horno Bueno (University of Jaén)
4. *Taxing Prosperity: When Redistribution Stifles Investment*
Chenguang Fan (Kyungpook National University)^P
Seongho Bae (Kyungpook National University)
Yu Liu (Kyungpook National University)

Thursday, May 29, 16:00–17:30

TX PS 08 room 103A chaired by: Svea Holtmann (University of Mannheim)

1. *How Do Accelerated Depreciation Rules Affect Financially Constrained Firms?*
Khairunnisa Ridwan (WU Vienna)^P
Matthias Petutschnig (WU Vienna)
2. *Management Tax Guidance & Analyst Forecasting Behavior: The Peculiar Role of Tax Forecasting*
Sebastian Hinder (Paderborn University)^P
Jens Müller (Paderborn University)
Johannes Voget (University of Mannheim)
3. *Tax Disputes—The Role of Technology and Controversy Expertise*
Daniel Dyck (Paderborn University)^P
Johannes Lorenz (Carl von Ossietzky University of Oldenburg)
Caren Sureth-Sloane (Paderborn University)

TX PS 09 room 403 chaired by: Reinald Koch (Catholic University of Eichstätt-Ingolstadt)

1. *Competitive externalities of U.S. government economic development subsidies*
Costanza Cincotta (NHH - Norwegian School of Economics)^P
Elisa Casi (NHH - Norwegian School of Economics)
Allison Koester (Georgetown University)
2. *Protectionism and MNE Investments*
Ayse Ozdogan Laurenz (WU Vienna)
Jacco Wielhouwer (Vrije Universiteit Amsterdam)
Xixi Zhang (IÉSEG School of Management)^P
3. *Do transfer pricing arbitration clauses foster profit shifting and foreign direct investment*
Matti Boie-Wegener (University of Göttingen)
Andreas Oestreicher (University of Göttingen)^P

Friday, May 30, 09:00-10:30**TX PSD 01 room T02** chaired by: Michael Overesch (University of Cologne)

1. *Corporate Income Taxes and Payout Policy: Evidence from U.S. State-Level Tax Changes*
Florencio Lopez-De-Silanes (SKEMA Business School)^P
Casimir Carl (University of Bielefeld)
Peter Limbach (University of Bielefeld)
Discussant: Kerry Inger (Auburn University)
2. *The effect of the Tax Cuts and Jobs Act on payout policies*
Ana M. Albuquerque (Boston University)^P
Petro Lisowsky (Boston University)
Ben Bennett (Tulane University)
Zexi Wang (Lancaster University)
Discussant: Yijun Li (Erasmus University Rotterdam)

TX PS 10 room TD 2A chaired by: Tobias Bornemann (WU Vienna)

1. *CSR to manage reputational risks from tax aggressiveness allegations: an evaluation of congruence and communication timing*
Kenny Dekoster (Ghent University)^P
Isabelle Verleyen (Ghent University)
Annelies Roggeman (Ghent University)
2. *Are Firms' Tax Preferences Driven by Redistribution or Fiscal Consolidation Motives*
Laura Arnemann (University of Mannheim)
Philipp Dörrenberg (University of Mannheim)
Fabian Eble (University of Mannheim)
Davud Rostam-Afschar (University of Mannheim)^P
Johannes Voget (University of Mannheim)
Florian Buhlmann (University of Mannheim)
Christopher Karlsson (University of Mannheim)
3. *The Effect of Information Provision on Income Tax Preferences*
Karina Körösi (Humboldt University of Berlin)^P
Leonie Babilas (Humboldt University of Berlin)

Friday, May 30, 11:00-12:30**TX PSD 02 room T02** chaired by: Susan Albring (Syracuse University)

1. *Tax Department Design, Tax Planning, and Tax Risk*
Lukas Ortner (Catholic University of Eichstätt-Ingolstadt)^P
Harald Amberger (WU Vienna)
Henning Giese (Paderborn University)
Reinald Koch (Catholic University of Eichstätt-Ingolstadt)
Discussant: Ana M. Albuquerque (Boston University)

2. *Tax-Related Disclosure Costs: Evidence from Redactions in Material Contracts*

Dichu Bao (Lingnan University)

Linda Myers (University of Tennessee)^P

Lixin Su (Hong Kong Polytechnic University)

Discussant: Nathan Goldman (North Carolina State University)

TX PS 11 room TD 2A chaired by: Markus Diller (Uni Passau)

1. *Tax planning responses to the trade war: profit compensation and social contract effects*

Merel Buis (Vrije Universiteit Amsterdam)^P

Jacco Wielhouwer (Vrije Universiteit Amsterdam)

Menghan Zhu (Vrije Universiteit Amsterdam)

2. *Fighting VAT Fraud: The Importance of On-Time Monitoring versus Information Exchange*

Ayse Ozdogan Laurenz (WU Vienna)

Marwin Heinemann (Free University of Berlin)^P

3. *The Incentives for Tax Evasion and Tax Avoidance—a Game Theoretic Approach*

Markus Diller (Uni Passau)

Miriam Kamper (University of Passau)^P

TX RF 05 room 304B chaired by: Hussein Warsame (University of Calgary)

1. *Tax Inspectors' Perceptions of the Fight Against Fraud and Tax Evasion in the Portuguese Context*

Margarida Osório (University of Minho)

Filomena Antunes Bras (University of Minho)^P

2. *Reputational Concerns in the Tax Consulting Industry—Evidence from a Generative AI Analysis of Tax Practitioner Journals*

Beatrice Renges (University of Duisburg-Essen)^P

Inga Hardeck (University of Duisburg-Essen)

Patrick Katzlmayr (University of Passau)

3. *How much are you willing to give? Firms' Donation Spending and Tax Motives: Local Evidence from Germany*

Inga Meringdal (Goethe University)^P

Lena Maria Wollschläger (Oldenburg University)

4. *The Effect of Anti-Profit Shifting Rules on M&A Activities*

Osaïd Alshamleh (WU Vienna)^P

Harald Amberger (WU Vienna)

Khairunnisa Ridwan (WU Vienna)

5. *Corporate Social Responsibility and Tax Avoidance—Evidence from the German CSR Directive*

Mareike Hockmann (University of Siegen)^P

Cristi Gleason (University of Iowa)

Martin Thomsen (University of Siegen)

Friday, May 30, 14:00–15:30

TX PSD 03 room 308 chaired by: Adam Manlove (University of North Carolina at Charlotte)

1. *Does Complex Regulation Create Insider Trading Opportunities?*

Nathan Goldman (North Carolina State University)^P

John Campbell (University of Georgia)

Owen Davidson (Baylor University)

Matthew Holt (University of Georgia)

2. *CEO Incentives and Tax Avoidance*

Robert Dur (Erasmus School of Economics)

Dirk Schindler (Erasmus University Rotterdam)^P

Discussant: Paul Demere (Bocconi University)

TX PS 12 room 206A chaired by: Simone Traini (NHH - Norwegian School of Economics)

1. *Cross-border carbon taxes and shareholder wealth*

Marta Alonso (IESE Business School)

Martin Jacob (affiliation not provided)

- Gaizka Ormazabal (IESE Business School)
Robert Raney (IESE Business School)^P
2. *Planet, People, Profit—and Paying Taxes? Sustainable Institutional Investors and Corporate Tax Avoidance*
Michael Overesch (University of Cologne)^P
Sina Willkomm (University of Cologne)
 3. *In the Spotlight: The Effect of ESG Ratings on Tax Avoidance and Tax Transparency*
Tobias Bornemann (WU Vienna)

TX RF 06 room 205B chaired by: Kim Alina Schulz (Paderborn University)

1. *Growing “Political Power” of Large Firms and the Downward Cash ETR Trend*
Yuzhu Lu (Lingnan University)^P
Liang Shao (Radford University)
Yue Zhang (Lingnan University)
2. *The relationship between directors interlocked with low comparability peers, tax-specific industry experts, and firms’ information environment*
Yi-Hsing Liao (Chung Yuan Christian University)^P
Yu-Shan Chang (Tamkang University)
Yuan-Tang Tsai (National Taipei University)
3. *Real Estate Transfer Taxes and Residential Constructions*
Elias Baier (University of Cologne)^P
Michael Overesch (University of Cologne)
4. *The impact of tax audit fees on corporate tax aggressiveness: Insights from the delegation of tax audits to private audit firms in Greece*
Kalliopi Chatzi (International Hellenic University)^P
Emmanouil Dedoulis (affiliation not provided)
Stergios Leventis (International Hellenic University)
5. *Tax Complexity, Tax Avoidance and Firm Value*
Reinold Koch (Catholic University of Eichstätt-Ingolstadt)^P
Anna-Sophie Braun (Catholic University of Eichstätt-Ingolstadt)
Caren Sureth-Sloane (Paderborn University)

Interdisciplinary / Critical

Wednesday, May 28, 15:30–17:00

IC RF 01 room 205B chaired by: Stuart Henderson (Ulster University)

1. *Caught in the Crossfire: Ukraine’s Struggle Against Russian Aggression and Western Influence*
Olga Iermolenko (Nord University Business School)
Valeriia Melnyk (University of Bologna)^P
Carolyn Cordery (Victoria University of Wellington)
Galina Goncharenko (Aston University)
2. *Effects of Global Supply Chain Pressures and the United States-China Tensions on Eco-innovation: Firm-Level Evidence*
Ayotola Owolabi (University of Bradford)
Mohammad Mousavi (Bradford University)
Giray Gozgor (University of Bradford)
Jing Li (University of Bradford)^P
3. *Ethics at the Edge of Legality: How CPAs reconcile professional ethics with the acceptance of client engagements with (semi-) illicit actors*
Seamus Dufurrena (Université Toulouse Capitole)
4. *Participatory Budgeting Failure and Successes: The Tale of Two Cities*
Magdalena Kowalczyk (Poznań University of Economics and Business)^P
Pawan Adhikari (University of Essex)
Khandakar Shahadat (University of York)
Junaid Ashraf (University of Essex)
5. *Essential Skills for Effective Financial Fraud Investigation*
Marina Serafimoska Trpeska (Ss. Cyril and Methodius University in Skopje)^P

Atanasko Atanasovski (Ss. Cyril and Methodius University in Skopje)
 Todor Tocev (Ss. Cyril and Methodius University in Skopje)
 Zorica B. Lazarevska (Ss. Cyril and Methodius University in Skopje)
 Bojan Malcev (Ss. Cyril and Methodius University in Skopje)
 Ivan Dionisijev (Ss. Cyril and Methodius University in Skopje)

Wednesday, May 28, 17:30–19:00

IC PS 01 room 201 chaired by: Johanna Lähteenmäki (University of Jyväskylä)

1. *Human Capital Fitness and Startup Performance: Evidence from Occupational Composition*
 Yuhao Niu (Beijing Foreign Studies University)
 Wenfeng Wang (Southern University of Science and Technology)
 Yue Zheng (Hong Kong University of Science and Technology)^P
2. *Accounting for Value and Worth: Insights from an Integrative Literature Review*
 Amalie Ringgaard (University College Cork)^P
 Michelle Carr (University College Cork)
 Per Nikolaj Bukh (Aalborg University)

Thursday, May 29, 09:00–10:30

IC PSD 01 room T01 chaired by: Sofia Yasmin (University of Manchester)

1. *Upholding 'normality' in accounting: Positioning queerness as deviant*
 Alessandro Ghio (ESCP Business School)
 Nick McGuigan (Monash University)^P
 Lisa Powell (Monash University)
 Discussant: Christoph Pelger (University of Passau)
2. *Accounting for the power of financial holdings: Financière Agache and the socio-economic implications of the birth of LVMH (1984-1992)*
 Thomas Grandjean (Université Paris Dauphine-PSL)^P
 Céline Baud (Université Paris Dauphine-PSL)
 Discussant: François-Régis Puyou (Emlyon Business School)

Thursday, May 29, 11:00–12:30

IC PS 02 room 202 chaired by: Sarah Maire (IÉSEG School of Management)

1. *Women's professional experiences across accounting segments: A resource perspective*
 Alessandro Ghio (ESCP Business School)^P
 Carly Moulang (Monash University)
2. *Accountants' sensemaking in the institutionalization process of an IFRS-based model (SNC) in Portugal: a longitudinal study*
 Alexandra Fontes (University of Minho)
 Ana Paula Silva (Instituto Politécnico de Viana do Castelo)
 Delfina Gomes (University of Minho)^P
3. *The emancipatory potential of ChatGPT: Constructing multi-stakeholder-led counter-accounting reports*
 Tassiani Dos Santos (Durham University)^P
 Terry Harris (Durham University)
 Jim Haslam (Durham University)

IC RF 02 room 405

1. *How NGOs frame accounting for biodiversity: A ground level analysis*
 Sofia Yasmin (University of Manchester)^P
 Chaudhry Ghafran (Durham University)
2. *Auditors' hermeneutic work: Swedish State auditors' auditing of Governmental Macroeconomic forecasts*
 Mohamed Mahieddine (Stockholm Business School)
3. *Dark Triad, Online Academic Technologies and Academic Fraud*
 Márcia D'Souza (State University of Bahia)^P

Elizio Reis (UFMG)
Camila Brasil (UFMG)

Thursday, May 29, 14:00–15:30

IC PS 03 room 103A chaired by: Vikash Kumar Sinha (Aalto University)

1. *Where living laws collide: The case of the FASB/IASB's objective of financial reporting in the conceptual framework*
Selina Orthaus (University of Cologne)
Christoph Pelger (University of Passau)^P
2. *Travelling austerity and its hunting grounds—the problematizing role of consultancy accounting calculations in the armed forces*
Peter Skaerbaek (Copenhagen Business School)^P
Frank Laugen (University of Inland Norway)
Kjell Tryggestad (University of Inland Norway)
3. *Making Up Preparers and the Scripting of Accounting Standards*
Matthew Hall (Monash University)
Damien Lambert (RMIT University)
Richard Pucci (Monash University)^P
Paul Thambar (Monash University)

IC RF 03 room 305B chaired by: Anwar Halari (Open University)

1. *Incentives, Assessment, and the Reliability of Statistical Examinations of Evidence*
William Cready (University of Texas at Dallas)
2. *Accounting and comics: towards a hegemonic discourse*
Lídia Oliveira (University of Minho)
Ana Caria (University of Minho)^P
Janaína Almeida (Universidade Federal de Tocantins)
Adelaide Martins (University of Porto)
3. *Buffering Spaces in Accounting for Institutional Change: The Case of Lyric Symphonic Foundations in Italy*
Graziano Coller (University of Trento)^P
Maria Laura Frigotto (University of Trento)
Paolo Collini (University of Trento)
4. *Unlocking Disclosure Narratives: Readability, Length, and Sentiment Cues as Indicators of Bankrupt Japanese Companies*
Noriyuki Tsunogaya (Hitotsubashi University)^P
Yoshikatsu Shinozawa (Hitotsubashi University)
Ayuto Togashi (University of Tsukuba)

Thursday, May 29, 16:00–17:30

IC PS 04 room 103B chaired by: Jonathan Tweedie (University of Manchester)

1. *The 'Ideal Academic': Identity (De-)Regulation in Performance Evaluation Processes*
Annemarie Conrath (Monash University)^P
Alessandro Ghio (ESCP Business School)
Darren Baker (Monash University)
2. *Counting things the same to leave them different: diversity for inclusion in a youth theatre*
Giulia Achilli (University of Birmingham, Birmingham Business School)

IC RF 04 room T03 chaired by: Tommaso Palermo (London School of Economics and Political Science)

1. *Private Consultants and Effect on the Australian Higher Education System: A Contemporary Perspective*
John Dumay (Macquarie University)^P
James Guthrie (Macquarie University)
Cristiana Bernardi (Open University)
Adam Lucas (University of Wollongong)
Mona Nikidehaghani (University of Wollongong)
2. *Storytelling in public shareholder activist campaigns*
Herve Stollowy (HEC Paris)^P

Yves Gendron (affiliation not provided)

Luc Paugam (HEC Paris)

3. *Controlling Early-stage Innovation Projects—The Role of Legitimacy and Hypocrisy*

Kirsi Kari (University of Turku)

Kirsi-Mari Kallio (University of Turku)^P

4. *Accounting for the link between populism in financial scandals: the role of the media*

Elodie Garlot Falguieres (IÉSEG School of Management)^P

Pierre Labardin (La Rochelle Université)

Emer Curtis (University of Galway)

Friday, May 30, 09:00–10:30

IC PS 05 room 202 chaired by: Enrico Bracci (University of Ferrara)

1. *Navigating Illegitimacy Risk: Business in Russia, Activist Short Seller Attack and Organizational Disclosures*

Monika Lada (Warsaw School of Economics)^P

Alina Kozarkiewicz (AGH University of Science and Technology)

Malgorzata Bialas (AGH University of Science and Technology)

2. *“Digital gold and reimagining the internet of value”—The role of narratives in making sense of opportunities and risks in contested distributed ledger te*

Thomas Taussi (Aalto University)^P

Vikash Kumar Sinha (Aalto University)

Juhani Vaivio (Aalto University)

3. *What's in a Name? The Name Gender of Female CEOs and Gender Difference in Self-Confidence*

Lirong Shentu (Xiamen University)^P

Xingqiang Du (Xiamen University)

Rui Yu (Xiamen University)

IC RF 05 room T03

1. *Reluctant expertise: Valuation specialists and fair value accounting for intangibles*

Zachary Huxley (Laval University)^P

Marion Brivot (Laval University)

2. *Herzberg's Motivation-Hygiene Theory Revisited in the Information Age—Ending a Sixty-Year-Old Odyssey about Employee Satisfaction*

Nils Gimpl (Saarland University)

3. *A critical accounting view of rural businesses: Are the sense of belonging and mobility intangible assets?*

Alfredo Urdiales González (Comillas Pontifical University)^P

Susana Gago Rodriguez (Universidad Pontificia Comillas)

4. *Social media in Accounting and Finance Research: A structured literature review*

Liujue Su (University of Bath)^P

Pietro Perotti (University of Bath)

Fanis Tsofigkas (University of Bath)

Friday, May 30, 11:00–12:30

IC PS 06 room 202 chaired by: Chinyere Uche (University of Bristol)

1. *The use of “public interest” and “public good” as a rationale for corporate reporting: Evidence of its evolution and challenges for accounting research*

Araceli Mora (University of Valencia)^P

Begoña Giner (University of Valencia)

Paloma Merello Gimenez (University of Valencia)

2. *What else is it? Regulation and market making in drift*

Dane Pflueger (HEC Paris)

Tommaso Palermo (London School of Economics and Political Science)^P

Ahloy Daniel Martinez (HEC Paris)

IC RF 06 room 305B chaired by: Özgün Imre (Kristianstad University)

1. *Standard-setting for the crypto ecosystem: premature or urgent? Evidence from the IASB's decision*
David Prochazka (Prague University of Economics and Business)
2. *Self-Protection of Society: Global Supply Chain Accountability as Seen through the Foxconn Suicides*
Claire Deng (Toronto Metropolitan University)^P
Eija Vinnari (Tampere University)
John Kurpierz (affiliation not provided)
3. *Value-based leadership and accounting narratives*
Maria-Silvia Fota (Bucharest University of Economic Studies)^P
Sebastian Hoffmann (IÉSEG School of Management)
4. *An illusion of control? Managing the gap between scripting performance and the reality of accounting training*
Victoria Honsel (University of St. Gallen)
5. *Mandatory Sustainability Disclosure and Corporate Hiring: The Impact of CSRD Introduction in Germany*
Finn Arnd Wendland (Hamburg University)^P
Kerstin Lopatta (Hamburg University)

Friday, May 30, 14:00–15:30**IC PSD 02 room T01**

1. *'An Organisation of Our Own': A Bourdieusian Analysis of the Pre-professionalisation Process in the CSR Field, 1987-2004*
Yinuo Pan (University of Strathclyde)
Discussant: Stuart Henderson (Ulster University)

IC PS 07 room TD 2A chaired by: Giulia Achilli (University of Birmingham, Birmingham Business School)

1. *On the non-production of an accounting standard: Climate change, emissions trading, and legitimacy maintenance*
Jonathan Tweedie (University of Manchester)
2. *Mandatory Environmental Disclosure and Public Avoidance Behavior*
Yile (Anson) Jiang (University of Hong Kong)^P
Baohua Xin (University of Toronto)
3. *Accountability prevents "windows from breaking": insights from prison management and the role of non-profit organizations*
Lorenzo Pratici (University of Parma)^P
Alessandro Casali (University of Parma)
Isabella Mozzoni (University of Parma)
Marco Ferretti (Università di Parma)

Public Sector Accounting & Not-For-Profit Accounting**Wednesday, May 28, 15:30–17:00****PSNP RF 01 room 304B** chaired by: Sandra Cohen (Athens University of Economics and Business)

1. *Table 29 and Actuarial Balance Sheets: Analysing Spain's Pension System with Proposals for Structural and Reporting Reforms*
Anna Castañer (University of Barcelona)
Anne Marie Garvey (University of Alcalá)^P
Juan Manuel Pérez-Salamero González (University of Valencia)
Carlos Vidal-Melia (University of Valencia)
2. *The intersection of accounting and medical practices in an IVF clinic*
Maura Leusder (Erasmus University Rotterdam)^P
Hilco Van Elten (Vrije Universiteit Amsterdam)
Ivo De Loo (Nyenrode Business University)
3. *Effective altruism and charitable foundations: problematising the accountability of donors and current notions of NGO accountability*
Florian Gebreiter (Durham University)^P
Jing Liu (University of Birmingham)
David Yates (University of Sheffield)

4. *Saving the public good: The Role of Accounting and Procurement Data in Unveiling Mafia Infiltrations in Italian Municipalities*
 Francesco Ambrosini (University of Padua)^P
 Antonio Parbonetti (University of Padova)
 Federico Longhin (University of Padova)
 Ilaria Campagna (University of Trento)
5. *Governance Quality and Sustainable Development Goals: An Assessment in Europe*
 Marco Bisogno (University of Salerno)^P
 Beatriz Cuadrado-Ballesteros (University of Salamanca)
 Francesca Manes-Rossi (University of Naples)
 Noemi Peña-Miguel (University of the Basque Country)

Wednesday, May 28, 17:30–19:00

PSNP PS 01 room 206B chaired by: Marco Trombetta (IE University)

1. *Real earnings management in Public Healthcare: Expenditure trade-offs and consequences*
 Ruijia Zhan (University College London)
2. *Hips Don't Lie: Physician Incentive Contracting and Surgery Outcomes*
 Thomas Simon (University of Mannheim)
3. *From regulatory abstracts to lived realities: Exploring the juxtaposition between the expectations and experiences of charity trustees in England & Wales*
 Rani Suleman (HEC Montréal)

Thursday, May 29, 09:00–10:30

PSNP RF 02 room 304B chaired by: Kathyayini Madduri (London School of Economics and Political Science)

1. *Understanding the cost of care for preeclampsia from a health system and patient perspective*
 Kate Cullen (Maynooth University)^P
 Gerardine Doyle (University College Dublin)
2. *Accrual Accounting in Small Public Sector Entities, for Better or for Worse? A Comparative Study Between Italy and Portugal*
 Gioacchino Benfante (Università di Parma)^P
 Susana Jorge (University of Coimbra)
 Isabella Mozzoni (University of Parma)
 Marco Ferretti (Università di Parma)
3. *Managing overall performance within metropolises or how to respond to society's values*
 Aurelia Heurteux (Université de Reims Champagne-Ardenne)
4. *Nonprofit External Monitoring and Cost Behaviors*
 Zhanel Devides (Penn State Abington)^P
 Erica Harris (Florida International University)
5. *Carbon Footprint Analysis Beyond Campus Boundaries: Quantifying Scope 3 Emissions at the University of Toronto*
 Yue Li (University of Toronto)^P
 Ashita Allamraju (University of Toronto Mississauga)
 Shashi Kant (University of Toronto Mississauga)

Thursday, May 29, 11:00–12:30

PSNP PSD 01 room T02 chaired by: Roland Almqvist (Stockholm University)

1. *Objectivity, Equality, Fraternity: The alliance of maps and income statistics in the fight against poverty in France*
 François-Régis Puyou (Emlyon Business School)^P
 Edwige Nortier (Université Paris Dauphine-PSL)
 Pauline Boisselier (Université Panthéon-Assas)
 Discussant: Sara Giovanna Mauro (University of Modena and Reggio Emilia)
2. *The role of individual adherence to institutional logics in shaping SDG reporting: a case of an NGO in Uzbekistan*
 Husanboy Ahunov (affiliation not provided)
 Evgenii Aleksandrov (Nord University)

Daniela Argento (Kristianstad University)^P
 Giuseppe Grossi (Kristianstad University)
 Discussant: Peter Skaerbaek (Copenhagen Business School)

Thursday, May 29, 16:00–17:30

PSNP PS 02 room TD 2A chaired by: Antti Rautiainen (University of Jyväskylä)

1. *The Role of Own-Source Tax Revenue in Disciplining Local Government Spending*
 Marco Errico (Tilburg University)^P
 Delphine Samuels (University of Chicago, Booth School of Business)
 Anthony Welsch (University of Chicago, Booth School of Business)
 Stefan Huber (Rice University)
2. *Accountability and different forms of capital in public initiatives: at the roots of a dynamic relationship*
 Caterina Pesci (University of Trento)^P
 Andrea Girardi (University of Modena and Reggio Emilia)
 Liria Veronesi (Demarchi Foundation)
 Fabio Zona (University of Trento)
3. *What determines the adoption of management control systems in Local Government Entities?*
 Teresa Felicio (ISEG Advance Centro de Investigação)^P
 Antonio Samagaio (University of Lisbon, ISEG)

Friday, May 30, 09:00–10:30

PSNP PS 03 room 201 chaired by: Daniela Argento (Kristianstad University)

1. *The Translation and Counter-Translation of Performance Funding into Public Organizations' Budgeting*
 Thomas Skinnerup (Copenhagen Business School)
2. *Gender budgeting in the higher education field: an effective planning and control tool?*
 Sara Giovanna Mauro (University of Modena and Reggio Emilia)^P
 Cristina Campanale (University of Pisa)
3. *The Babel Tower of Public Sector Accounting: Heritage Assets under Management Contracts in the Brazilian Context*
 Isielli Tierling (Universidade Estadual do Paraná)
 Henrique Portulhak (Universidade Federal do Paraná)
 Susana Jorge (University of Coimbra)^P
 Patrícia Varela (Universidade de São Paulo)

Friday, May 30, 11:00–12:30

PSNP RF 03 room T03 chaired by: Maura Leusder (Erasmus University Rotterdam)

1. *Escalation of commitment in the public sector: Electoral effects, blame avoiding behavior and the impact of visualization aids*
 Philipp Herrmann (University of the Bundeswehr München)^P
 Bernhard Hirsch (Munich University of the Federal Armed Forces)
 David Lindermüller (Bundeswehr University Munich)
2. *Disclosing Practices Of Public Value Co-Creation: Evidence From The Non-Financial Reports Published By Research Hospitals*
 Paola Canestrini (University of Bologna, Alma Mater Studiorum)
 Mirella Ciaburri (Roma Tre University)^P
 Claudio Columbano (Università degli Studi Roma Tre)
3. *The Digitalization of Accountability of Non-Governmental Organizations: Factors and Organizational Characteristics*
 Sviesa Leitonienė (Kaunas University of Technology)^P
 Halina Michalak (Lodz University)
 Ivana Perica (University of Split)
4. *Impact of municipal investment expenditure on achieving the Sustainable Development Goals*
 Ana-Maria Rios (Murcia University)^P
 Bernardino Benito (University of Murcia)
 Maria-Dolores Guillamon (Murcia University)

5. *Artificial Intelligence to Improve Public Budgeting*

Dominic Santschi (University of St. Gallen)^P
 Dennis Fehrenbacher (Monash University)
 Ivo Blohm (University of St. Gallen)
 Marc Grau (University of St. Gallen)

Friday, May 30, 14:00–15:30

PSNP PS 04 room 202 chaired by: Sven Siverbo (Karlstad University)

1. *How do professional auditors approach digital ventures in municipal value for money audits?*

Joakim Engström (Mid Sweden University)
 Peter Öhman (Mid Sweden University)
 Torbjorn Tagesson (Linköping University)^P

2. *The accounting of PPPs as a neoliberal technology in the European Union*

Pietro Fera (University of Campania - Luigi Vanvitelli)
 Nicola Moscariello (University of Campania - Luigi Vanvitelli)^P
 Michele Pizzo (University of Campania - Luigi Vanvitelli)
 Rosa Lombardi (affiliation not provided)

3. *Institutionalization of SDGs auditing by INTOSAI: the emergence of a proto-institution*

Enrico Bracci (University of Ferrara)^P
 Giuseppe Grossi (Kristianstad University)
 Veronika Vakulenko (Nord University Business School)
 Jarvis Otia (University of Ferrara)

Accounting and Information Systems

Wednesday, May 28, 15:30–17:00

IS PS 01 room TD 2A chaired by: Salem Boumediene (University of Illinois Springfield)

1. *Misalignment Between Changes in XBRL Tag Usage and Operational Performance*

Feiqi Huang (Pace University)
 Tawei (David) Wang (DePaul University)^P
 Ju-Chun Yen (National Central University)

2. *Are Strong IT Governance and Recent Breach Experience Determinants of Purchasing Cyber Insurance?*

Robert Pinsker (Florida Atlantic University)^P
 Jacob Haislip (Texas Tech University)
 Sara Khaled (Florida Atlantic University)
 Teodora Minkova (Florida Atlantic University)

Thursday, May 29, 09:00–10:30

IS RF 01 room 305B chaired by: Maciej Tuskiewicz (University of Economics in Katowice)

1. *Navigating the Technological Frontier: Implementing New Technology in Management Accounting and Control*

Alina Bieniek (TU Dortmund University)^P
 Keisuke Oura (Ritsumeikan University)

2. *AI in Accounting: A Transformative Integration in the Russian Context*

Angelos Angelakis (Universität Wien)^P
 Margarita Boldyreva (Universität Wien)
 Petra Inwinkl (Universität Wien)

3. *Reshaping the Accounting Professionals with Emerging Technologies: A Scholarly View*

Urška Judež (University of Ljubljana)^P
 Simon Cadež (University of Ljubljana)

4. *The impact of assistant type, its past performance and task suitability for automation on the trust in automation in accounting*

Olga Grzybek (University of Economics in Katowice)^P
 Ewa Wanda Maruszewska (Uniwersytet Ekonomiczny w Katowicach)
 Maciej Tuskiewicz (University of Economics in Katowice)

5. *Evaluating A&E Performance with Non-Financial Indicators: An Integrated Performance Evaluation Approach*

Amir Michael (Durham University)

Hans Van Der Heijden (University of Sussex)

Terry Harris (Durham University)^P**Thursday, May 29, 16:00–17:30****IS PS 02 room 202** chaired by: Delia Deliu (West University Timisoara)

- 1.
- Rethinking the Numbers: How Accounting Firms develop Dynamic Capabilities for AI-Driven Analytics (AIDA) Transformation*

Benjamin Lee (Singapore Management University)

- 2.
- Digitization of accounting: a literature review on the impacts, drivers and spatio-temporal dimensions*

Thuy Seran (University of Montpellier)

Marc Bollecker (Université de Haute-Alsace)^P**Friday, May 30, 14:00–15:30****IS RF 02 room 304B** chaired by: Alina Bieniek (TU Dortmund University)

- 1.
- Certified Accountants: What do they think about the impact of AI in accounting?*

Teresa Eugenio (Politécnico de Leiria, CARME)^P

Graça Azevedo (University of Aveiro)

Leonor Grácio (Politécnico de Leiria)

- 2.
- Artificial intelligence and accounting profession: A bibliometric review and future research agenda*

Nuray Demirel Arici (Manisa Celal Bayar University)

Fehmi Karasioglu (Ankara Haci Bayram Veli Üniversitesi)^P

- 3.
- Cost information design by a supplier*

Nico Sütterle (University of Basel)^P

Ulf Schiller (Bern University)

- 4.
- Balancing Today and Tomorrow: The Role of Analytics, Automation, and Digital Readiness in Digital Transformation for Accounting Functions*

Robert Rieg (Aalen University of Applied Sciences)^P

Ute Vanini (Kiel University of Applied Science)

Accounting Education**Wednesday, May 28, 15:30–17:00****ED RF 01 room 305B** chaired by: Tytti Elo (LUT University)

- 1.
- Future Skills in the AI Era: Balancing Market Demands in the Accounting Profession with Students' Perceptions*

Adriana Tiron Tudor (Babeş-Bolyai University)

Delia Deliu (West University Timisoara)^P

- 2.
- A phenomenographical study of progression of women in UK academia*

Katie Balaam (Open University)^P

Shraddha Verma (De Montfort University)

- 3.
- A System in Entropy but Redeemable: Publication Pressure among Accounting Scholars—A Mix-Method Approach*

Bruno Gregório (ISEG Advance Centro de Investigação)^P

Antonio Samagaio (University of Lisbon, ISEG)

- 4.
- Manifestations about entrepreneur and accounting profession's role through emotional metaphors: thinking out of the box*

Lucía Mellado (Universidad Nacional de Educación a Distancia)^P

Laura Parte (Universidad Nacional de Educación a Distancia)

Álvaro Delso (Universidad Complutense de Madrid)

Wednesday, May 28, 17:30–19:00**ED PSD 01 room T02** chaired by: María Del Mar Camacho-Miñano (Universidad Complutense de Madrid)

1. *Fit for the sustainability transformation?—On the integration of sustainability issues in management accounting courses at universities in German-speaking co*

Ute Vanini (Kiel University of Applied Science)

Discussant: Eva Blondeel (Ghent University)

2. *Listening to the Students Voice: Reshaping Teaching Excellence in Accounting and Business Education*

Nadia Gulko (University of Lincoln)

Eva Blondeel (Ghent University)

Lies Bouten (IÉSEG School of Management)

Natalie Churyk (Northern Illinois University)

Lorraine Derbyshire (University of Cape Town)

Patricia Everaert (Ghent University)^P

Elizabeth Gordon (Temple University)

Seyram Kawor (University of Cape Coast)

Camillo Lento (Lakehead University)

Nick McGuigan (Monash University)

Sanlie Middelberg (North-West University)

Saravanan Muthaiyah (International Medical University)

Merwe Oberholzer (North-West University)

Suresh Sahoo (Sri Sri University)

Olubukunola Uwuigbe (Covenant University)

Nadeeka Withanage (Greenwich University)

Discussant: Ewa Wanda Maruszewska (Uniwersytet Ekonomiczny w Katowicach)

Thursday, May 29, 09:00–10:30

ED PS 01 room 202 chaired by: Clodagh Hegarty (Ulster University)

1. *Academic research as the core of the University accounting curriculum: a commentary*

Willem Buijink (Tilburg University)^P

Gerard Mertens (affiliation not provided)

2. *Reinforcing or Diminishing Effects of emotions on Achievement Goal orientations in an Introduction to Accounting Course*

Hannu Ojala (University of Eastern Finland)^P

Päivi Kosonen (University of Eastern Finland)

Thursday, May 29, 16:00–17:30

ED RF 02 room 405 chaired by: Lukas Schmidt (Constructor University Bremen)

1. *Beyond Scientific Relevance: How Do Accounting Scholars Communicate?*

Özgün Imre (Kristianstad University)^P

Daniela Argento (Kristianstad University)

2. *How to Commit University Accounting Students towards ESG*

Pilar López Sánchez (Universidad Francisco de Vitoria)

Marie-Anne Lorain (Complutense University of Madrid)

Maria Jesus Rios (Complutense University of Madrid)

Jesús Martínez (affiliation not provided)

Elena Urquia (Complutense University of Madrid)^P

Miguel Ángel Villacorta (Universidad Complutense de Madrid)

Manuela Cañizares Espada (Universidad a Distancia de Madrid)

Monica Santos (Universidad Rey Juan Carlos)

3. *Digitisation as a challenge in implementing the idea of lifelong learning on the example of employees of financial and accounting departments*

Monika Turek Radwan (Cracow University of Economics)

Marzena Strojek - Filus (University of Economics in Katowice)

Melania Bak (Wrocław University of Economics and Business)

Andrzej Bak (Wrocław University of Economics and Business)

Katarzyna Świetla (Cracow University of Economics)^P

4. *The Role of Feedback in Fostering Students' Professional Skills: A Systematic Review in Accounting Education*Carmen Bada (Universidad Pontificia Comillas)^P

Laura Lazcano (Comillas Pontifical University)

Javier Marquez (affiliation not provided)

Friday, May 30, 09:00–10:30

ED PS 02 room 206B chaired by: Patricia Everaert (Ghent University)

1. *Integrating ChatGPT into Accounting Education: Preparing Future Accounting Professionals*Eva Blondeel (Ghent University)^P

Patricia Everaert (Ghent University)

Evelien Opdecam (Ghent University)

2. *Beyond the classroom: a case of dialogic action sustainability accounting education*

Laura Corazza (University of Torino)

Francesco Marengo (Department of Management)^P

Daniel Torchia (University of Milano-Bicocca)

3. *Skills, success, and society: Employer views about graduate accountants in the digital age*Meredith Tharapos (RMIT University)^P

Brendan O'connell (RMIT University)

Gordon Boyce (RMIT University)

Friday, May 30, 14:00–15:30

ED RF 03 room 305B chaired by: Eva Blondeel (Ghent University)

1. *An Innovative Pedagogical Design and Students' Deep Learning*Jason Chen (Central Connecticut State University)^P

Jennifer Chen (affiliation not provided)

2. *Unpacking student responses to discrepant peer and teacher feedback: A cross-cultural comparison*

Nicola Beatson (University of Otago)

3. *Examining the connection between CEGEP business programs and business needs*

Jim (Dimitrios) Parthimos (Concordia University)

History

Wednesday, May 28, 15:30–17:00

HI PS 01 room 202 chaired by: Germán Gamero Igea (Universidad de Burgos)

1. *Art as Accountability: Tracing the Roots of Environmental, Social, and Governance Practices in the History of the Venice Biennale*Chiara Carolina Donelli (Università Ca' Foscari Venezia)^P

Maria Lusiani (Università Ca' Foscari Venezia)

Chiara Mio (Università Ca' Foscari Venezia)

2. *School of Commerce of Genoa 1884-1936: A journey through turbulent times*

Elisa Bonollo (Università degli Studi di Genova)

3. *Accounting for the Jesuits' Expulsion Consolidation: The Case of Portugal (1766-1776)*Filipa Silva (ISCAP, CEOS.PP)^P

Delfina Gomes (University of Minho)

Fernanda Leão (P.PORTO, ESTG)

Thursday, May 29, 09:00–10:30

HI PSD 01 room T02 chaired by: Eri Kanamori (Ritsumeikan University)

1. *Accounting and the administrative state*Carlos Larrinaga (Universidad de Burgos)^P

Marta Macias (Carlos III University of Madrid)

Germán Gamero Igea (Universidad de Burgos)

Discussant: Robert Stoumbos (ESSEC Business School)

2. *Being proud of accounting's history*

Alan Sangster (University of Aberdeen)

Discussant: Karen McBride (University of Portsmouth)

Thursday, May 29, 16:00–17:30**HI PS 02 room 201** chaired by: Chiara Carolina Donelli (Università Ca' Foscari Venezia)

1. *'A grand opportunity for your children': the role of articulated clerks in the development of the Irish accounting profession, 1888–1918*

Philip O'Regan (University of Limerick)

2. *Mass Communication as a Strategy for Economic Growth and War Neutrality: The Case of Salazar's Propaganda Posters*

Fernanda Leão (P.PORTO, ESTG)^P

Delfina Gomes (University of Minho)

Sofia Araújo (University of Minho)

3. *Accounting and inequality: An analysis of the treatise Arboleda de los Enfermos (ca. 1470)*

Germán Gamero Igea (Universidad de Burgos)^P

Carlos Larrinaga (Universidad de Burgos)

María Uribe-Bohorquez (Pontificia Universidad Javeriana)

Friday, May 30, 09:00–10:30**HI RF 01 room 405** chaired by: Karen McBride (University of Portsmouth)

1. *Before the advent of ERP, the questioning of double-entry bookkeeping in France between the 1960s and 1990s*

Yves Levant (Lille University)^P

Kada Meghraoui (University Paris Descartes)

Charles Ducrocq (University Paris Descartes)

2. *Cultural legacies, Japanese corporations and their employees: Implications for Accounting*

Orie Miyazawa (University of Kent)

3. *Balance Sheet Evolution of Gas Companies in London*

Chie Sawanobori (Osaka Sangyo University)^P

Mitsunori Kasukabe (Hokkaido University)

4. *Corporate Conversion as a Risk Factor for the Business Crisis: The Breda Case and the Role of Elite*

Andrea Fontanella (University of Milan)

Friday, May 30, 11:00–12:30**HI PS 03 room 201** chaired by: Shraddha Verma (De Montfort University)

1. *Fukushima Nuclear Accident and TEPCO's Accounts 2011–2023*

Eri Kanamori (Ritsumeikan University)

2. *The sinking of Andrea Doria Navigating between Loss and Recovery: The accounting and legal conflict*

Emanuela Mattia Cafaro (University of Salerno)^P

Gaetano Rago (University of Salerno)

Grazia Marcello (University of Salerno)

3. *Valuing Cultural and Heritage Assets*

Karen McBride (University of Portsmouth)

IASB Research Workshop**Thursday, May 29, 11:00–12:30****IASB room 203** chaired by: Ana Simpson (IASB)

1. *Operating Expense P&L Disaggregation: A Cross-Country Study of Determinants and Consequences*

Mark Wallis (University of Queensland)^P

Matthew Pinnuck (University of Melbourne)

2. *Reassessed Earnings with Capitalized Intangibles*

Anup Srivastava (University of Calgary)

Aneel Iqbal (Arizona State University)^P

Shiva Rajgopal (Columbia University)

Elnaz Basirianmahabadi (University of Calgary)

3. *IFRS 17 and the Decision-Usefulness of Insurers' Financial Reporting Information*

Merjona Lamaj (WU Vienna)

Zoltan Novotny-Farkas (WU Vienna)

Lukas Obernauer (WU Vienna)^P

ISSB Research Workshop

Friday, May 30, 09:00–10:30

ISSB room 204 chaired by: Jeff Hales (ISSB)

1. *Double Materiality as a Driver of Real Effects: Evidence from the European Union's Non-Financial Disclosure Directive*

Peter Fiechter (University of Neuchatel)

Florian Habermann (University of Lausanne)^P

Gaia Melloni (HEC Lausanne / University of Lausanne)

Arianna Pisciella (Università Cattolica del Sacro Cuore)

2. *The Effects of Human Capital Disclosures on Professional Investors' Assessments of Firm Risk*

Ethan Rouen (Harvard Business School)^P

Lisa Laviers (Tulane University)

Jason Sandvik (University of Arizona)

Robert Jennings (University of Arizona)

LIST OF PRESENTERS

Zelalem Abay	Karlstad University	AU RF 10, May 30, 14:00–15:30 room 305A
Tarek Abdellattah	University of Nottingham	GV RF 02, May 28, 15:30–17:00 room 402
Saeed Md Abdullah	University of Trieste	SEE RF 07, May 29, 09:00–10:30 room 307B
Noga Abraham	Reichman University	FA PS 06, May 28, 17:30–19:00 room 210
Giulia Achilli	University of Birmingham, Birmingham Business School	IC PS 04, May 29, 16:00–17:30 room 103B
Olatundun Adelegan	Aalto University	SEE RF 11, May 29, 14:00–15:30 room TD 2A
Christofer Adrian	Monash University	FA RF 12, May 30, 11:00–12:30 room 402
Bakr Al-Gamrh	Rennes School of Business	SEE RF 16, May 30, 09:00–10:30 room 302
Virpi Ala-Heikkilä	University of Vaasa	MA PS 04, May 28, 17:30–19:00 room 103B
Disen Albrecht	Rutgers University	FA RF 03, May 29, 09:00–10:30 room 302
Fabian Albrecht	University of Bremen	GV PS 10, May 29, 16:00–17:30 room 104
Nadia Albu	Bucharest University of Economic Studies	SEE PS 08, May 29, 09:00–10:30 room 309
Ana M. Albuquerque	Boston University	TX PSD 01, May 30, 09:00–10:30 room T02
Anna Alexander	University of Padova	TX RF 01, May 28, 15:30–17:00 room 305A
Ashiq Ali	University of Texas at Dallas	FA PS 15, May 30, 11:00–12:30 room 104
Abdullah Alkhawfi	University of East Anglia	GV RF 03, May 28, 17:30–19:00 room 205B
Amir Allam	Aston University	AU RF 10, May 30, 14:00–15:30 room 305A
Khadija Almaghrabi	King Abdulaziz University	FA RF 01, May 28, 15:30–17:00 room 307B
Alhanouf Almubarak	University of East Anglia	SEE RF 08, May 29, 11:00–12:30 room 302
Kholod Alsahali	Jubail Industrial College	SEE RF 06, May 29, 09:00–10:30 room 307A
Osaid Alshamleh	WU Vienna	TX RF 05, May 30, 11:00–12:30 room 304B
Francesco Ambrosini	University of Padua	PSNP RF 01, May 28, 15:30–17:00 room 304B
Sameh Amer	ESSEC Business School	AU PS 16, May 30, 14:00–15:30 room 103A
Seraina Anagnostopoulou	University of Piraeus	AU PS 12, May 30, 09:00–10:30 room 103B
Anani Makafui	Hong Kong Polytechnic University	FR PS 22, May 30, 09:00–10:30 room 101
Mark Anderson	University of Calgary	MA RF 07, May 29, 14:00–15:30 room 402
Paul André	University of Bristol Business School	AU PS 02, May 28, 15:30–17:00 room 103B
Ionela Andreicovici	Frankfurt School of Finance & Management	SEE PS 17, May 30, 09:00–10:30 room 209
Angelos Angelakis	Universität Wien	IS RF 01, May 29, 09:00–10:30 room 305B
Alice Annelin	Umeå University	AU PS 01, May 28, 15:30–17:00 room 103A
Filomena Antunes Bras	University of Minho	TX RF 05, May 30, 11:00–12:30 room 304B
Christiana Antwi-Obimpeh	University of Texas at El Paso	GV RF 12, May 30, 14:00–15:30 room 402
Jan Apel	Leuphana University	GV PS 01, May 28, 15:30–17:00 room 303
Daniela Argento	Kristianstad University	PSNP PSD 01, May 29, 11:00–12:30 room T02
Daria Arkipova	Università Ca' Foscari Venezia, Venice School of Management	GV PS 11, May 29, 16:00–17:30 room 210
Davide Arrighi	Università Cattolica del Sacro Cuore	FA RF 01, May 28, 15:30–17:00 room 307B
Ewald Aschauer	WU Vienna	FA RF 03, May 29, 09:00–10:30 room 302
Belal Ataur	University of Birmingham	SEE RF 05, May 28, 17:30–19:00 room 402
Maysam Ayoub	American University in Dubai	AU RF 09, May 30, 11:00–12:30 room 205B
Djibrilla Aziz	Dijon Bourgogne University, IAE Management School	FR RF 11, May 30, 09:00–10:30 room 307A
Achmad Faizal Azmi	Lancaster University	GV RF 10, May 30, 09:00–10:30 room 205B
Luca Baccarini	Università Politecnica delle Marche	FR RF 09, May 29, 16:00–17:30 room 307A
Rebecca Bachmann	Macquarie University	GV PS 01, May 28, 15:30–17:00 room 303
Carmen Bada	Universidad Pontificia Comillas	ED RF 02, May 29, 16:00–17:30 room 405
Bae Gil	Korea University	AU PS 03, May 28, 17:30–19:00 room 206A
Andrea Bafundi	Università di Padova	FR RF 01, May 28, 15:30–17:00 room 201

- Bai Meng** Xi'an Jiaotong University
Elias Baier University of Cologne
Katie Balaam Open University
Vadim Balashov Rutgers University
Andreas Barth University of Würzburg
Catherine Batt Copenhagen Business School
Tim Bauer University of Waterloo
Karina Bauernhofer WU Vienna
Nicola Beatson University of Otago
Kirstin Becker Copenhagen Business School
Elodie Behnam University of Strasbourg
Inmaculada Bel-Oms University of Valencia
Adel Beldi IÉSEG School of Management
Loïc Belze Emlyon Business School
Imen Ben Slimene Université de Haute-Alsace, CREGO
Clara Benfante University of Parma
Gioacchino Benfante Università di Parma
Jeremiah Bentley University of Massachusetts Amherst
Valentina Beretta University of Pavia
Natalia Berg Linnaeus University
Joel Berge NHH - Norwegian School of Economics
Jonathan Berkovitch Luiss Guido Carli
Iryna Berova Alves ISCTE - Instituto Universitário de Lisboa / ISEG Advance Centro de Investigação
Peter Beusch University of Gothenburg
Sara Bibler Vrije Universiteit Amsterdam
Alina Bieniek TU Dortmund University
Giuseppe Bifulco University of Milano-Bicocca
Jochen Bigus Free University of Berlin
Oliver Binz ESMT Berlin
Josep Bisbe ESADE
Marco Bisogno University of Salerno
Sanjay Bissessur University of Amsterdam
Heyl-Lei Biton Hebrew University of Jerusalem
Jose Luis Blasco Vazquez Universidad Autónoma de Madrid
Marita Blomkvist University of Gothenburg
Eva Blondeel Ghent University
Olga Bogachek Free University of Bozen-Bolzano
Jasmijn Bol Tulane University
Marc Bollecker Université de Haute-Alsace
Katrin Bonk ESCP Business School
Elisa Bonollo Università degli Studi di Genova
Edoardo Borlatto Università degli Studi di Torino
Tobias Bornemann WU Vienna
Jan Bouwens University of Amsterdam
Enrico Bracci University of Ferrara
Isabella Brancaccio Bocconi University
Evelyn Braumann Vrije Universiteit Amsterdam
Brendel Janja Chinese University of Hong Kong
Matthias Breuer Columbia University
Bjarne Brié Tilburg University
Charalampos Brilakis Athens University of Economics and Business
Alisa Brink Virginia Commonwealth University
Ruby Brownen-Trinh University of Bristol
Ulf Bruggemann Humboldt University of Berlin
Markus Brunner Aarhus University
SEE RF 18, May 30, 11:00–12:30 room 307A
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SEE PS 07, May 29, 09:00–10:30 room 209
ED RF 03, May 30, 14:00–15:30 room 305B
FA RF 01, May 28, 15:30–17:00 room 307B
FR RF 06, May 29, 11:00–12:30 room 201
SEE RF 02, May 28, 15:30–17:00 room 307A
MA RF 11, May 30, 11:00–12:30 room 304A
FR PS 22, May 30, 09:00–10:30 room 101
FR RF 14, May 30, 14:00–15:30 room 201
GV RF 05, May 29, 09:00–10:30 room 205A
PSNP RF 02, May 29, 09:00–10:30 room 304B
MA PS 11, May 29, 16:00–17:30 room 303
SEE RF 16, May 30, 09:00–10:30 room 302
SEE PS 24, May 30, 14:00–15:30 room 309
MA PSD 04, May 30, 09:00–10:30 room 308
FA PS 10, May 29, 14:00–15:30 room 209
MA PSD 02, May 28, 17:30–19:00 room 308
SEE PS 14, May 29, 14:00–15:30 room 309
AU PSD 01, May 28, 17:30–19:00 room T01
IS RF 01, May 29, 09:00–10:30 room 305B
SEE RF 02, May 28, 15:30–17:00 room 307A
FR PS 02, May 28, 15:30–17:00 room 101
FA PS 02, May 28, 15:30–17:00 room 203
MA PS 09, May 29, 14:00–15:30 room 203
PSNP RF 01, May 28, 15:30–17:00 room 304B
SEE PSD 02, May 28, 17:30–19:00 room 211
FR RF 15, May 30, 14:00–15:30 room 206B
SEE RF 14, May 29, 16:00–17:30 room 402
AU RF 09, May 30, 11:00–12:30 room 205B
ED PS 02, May 30, 09:00–10:30 room 206B
GV PS 06, May 29, 11:00–12:30 room 104
AU PS 09, May 29, 14:00–15:30 room 303
IS PS 02, May 29, 16:00–17:30 room 202
AU PS 04, May 28, 17:30–19:00 room TD 2A
HI PS 01, May 28, 15:30–17:00 room 202
SEE RF 10, May 29, 14:00–15:30 room 202
TX PS 12, May 30, 14:00–15:30 room 206A
AU PS 14, May 30, 11:00–12:30 room 103B
PSNP PS 04, May 30, 14:00–15:30 room 202
FA PS 18, May 30, 14:00–15:30 room 209
MA PS 05, May 28, 17:30–19:00 room 403
FA PS 11, May 29, 16:00–17:30 room 209
GV PSD 05, May 30, 09:00–10:30 room 404
SEE RF 10, May 29, 14:00–15:30 room 202
AU RF 04, May 29, 11:00–12:30 room 305B
MA PS 12, May 30, 09:00–10:30 room 103A
AU PS 17, May 30, 14:00–15:30 room 103B
FR RF 04, May 29, 09:00–10:30 room 201
MA PS 17, May 30, 14:00–15:30 room 401

- Bu Guoling** Zhejiang University
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Willem Buijink Tilburg University
Merel Buis Vrije Universiteit Amsterdam
Najib Bwanika Université de Rennes
Andrea Caccialanza University of Bologna
Emanuela Mattia Cafaro University of Salerno
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Domenico Campa International University of Monaco
James Cannon Utah State University
Elisa Cano Universidad Castilla La Mancha
Manuel Cano-Rodriguez University of Jaén
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Kangkang Cao EBS Universität für Wirtschaft und Recht
Cao Yanan Shanghai University of International Business and Economics
Ana Caria University of Minho
Casimir Carl University of Bielefeld
Michelle Carr University College Cork
Elena Carrión Universidad de Burgos
Stefano Cascino London School of Economics and Political Science
Arbita Chakraborty Indian Institute of Management-Udaipur
Chan Ann Ling-Ching National Chengchi University
Linda Chang University of New South Wales
Chang Yu-Tzu National Chengchi University
Chang Yufan Northwestern Polytechnical University
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Mirella Ciaburri Roma Tre University
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Katarzyna Cieslak Uppsala University
AU PS 15, May 30, 11:00–12:30 room 206A
FA PS 12, May 29, 16:00–17:30 room 309
ED PS 01, May 29, 09:00–10:30 room 202
TX PS 11, May 30, 11:00–12:30 room TD 2A
SEE RF 15, May 30, 09:00–10:30 room 205A
SEE RF 05, May 28, 17:30–19:00 room 402
HI PS 03, May 30, 11:00–12:30 room 201
GV PS 07, May 29, 11:00–12:30 room 303
FA RF 01, May 28, 15:30–17:00 room 307B
AU PS 12, May 30, 09:00–10:30 room 103B
MA PS 05, May 28, 17:30–19:00 room 403
GV RF 03, May 28, 17:30–19:00 room 205B
TX RF 04, May 29, 14:00–15:30 room 304B
AU PS 13, May 30, 09:00–10:30 room 206A
FA PS 01, May 28, 15:30–17:00 room 104
SEE PS 08, May 29, 09:00–10:30 room 309
IC RF 03, May 29, 14:00–15:30 room 305B
TX PS 07, May 29, 14:00–15:30 room 403
MA RF 02, May 28, 17:30–19:00 room 304B
SEE PS 18, May 30, 09:00–10:30 room 309
FR PSD 06, May 30, 11:00–12:30 room 211
GV RF 02, May 28, 15:30–17:00 room 402
FR RF 13, May 30, 11:00–12:30 room 206B
MA RF 09, May 29, 16:00–17:30 room 304B
AU RF 04, May 29, 11:00–12:30 room 305B
FA PS 09, May 29, 11:00–12:30 room 210
FR RF 14, May 30, 14:00–15:30 room 201
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TX RF 06, May 30, 14:00–15:30 room 205B
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FR RF 11, May 30, 09:00–10:30 room 307A
FR RF 01, May 28, 15:30–17:00 room 201
FR RF 08, May 29, 14:00–15:30 room 103B
FR PS 16, May 29, 14:00–15:30 room T02
SEE PS 24, May 30, 14:00–15:30 room 309
MA RF 11, May 30, 11:00–12:30 room 304A
MA PS 09, May 29, 14:00–15:30 room 203
GV PSD 04, May 29, 16:00–17:30 room 308
FR RF 05, May 29, 09:00–10:30 room 206B
FA RF 12, May 30, 11:00–12:30 room 402
MA RF 06, May 29, 11:00–12:30 room 304B
SEE RF 12, May 29, 16:00–17:30 room 205A
TX PS 01, May 28, 15:30–17:00 room 206A
SEE RF 09, May 29, 11:00–12:30 room 307B
FR RF 08, May 29, 14:00–15:30 room 103B
SEE PS 05, May 28, 17:30–19:00 room 309
GV PS 04, May 29, 09:00–10:30 room 203
FR RF 02, May 28, 17:30–19:00 room 307A
PSNP RF 03, May 30, 11:00–12:30 room T03
GV PS 11, May 29, 16:00–17:30 room 210
GV PS 15, May 30, 11:00–12:30 room 401

- Joshua **Cieslewicz** Utah Valley University
 Costanza **Cincotta** NHH - Norwegian School of Economics
 Daniel **Cohen** Vanderbilt University
 Baptiste **Colas** Carlos III University of Madrid
 Graziano **Coller** University of Trento
 Annemarie **Conrath** Monash University
 Stefano **Corso** University of Cagliari
 Alessandro **Cortese** University of Bern
 Costa Antonino Hong Kong University of Science and Technology
 Ericka **Costa** Università degli Studi di Trento
 Mabel D **Costa** Durham University
 Helena **Costa Oliveira** ISCAP, CEOS.PP
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 Edoardo **Crocco** University of Turin
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 Richard **Crowley** Singapore Management University
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 Antonio **D'Alessio** University of Naples "Parthenope"
 Anne **D'Arcy** WU Vienna
 Márcia **D'Souza** State University of Bahia
 Dai Ting Hong Kong University of Science and Technology
 Nicola **Dalla Via** Free University of Bozen-Bolzano
 Rodolfo **Damiano** University of Palermo
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 Chiara **De Amicis** SKEMA Business School
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 Kenny **Dekoster** Ghent University
 Gianluca F. **Delfino** Stockholm School of Economics
 Delia **Deliu** West University Timisoara
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 Paul **Demere** Bocconi University
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 Deng Jin Hong Kong University of Science and Technology
 Ming Cherng **Deng** CUNY, Baruch College
 Deng Tian CUHK-Shenzhen
 Zhanel **Devides** Penn State Abington
 Liliana **Dewaele** Open University of the Netherlands
 Costanza **Di Fabio** Università degli Studi di Genova
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 Seamus **Dufurrena** Université Toulouse Capitole
 Fabien-Antoine **Dugardin** Université de Lorraine
 John **Dumay** Macquarie University
 SEE RF 08, May 29, 11:00–12:30 room 302
 TX PS 09, May 29, 16:00–17:30 room 403
 FR PSD 01, May 28, 15:30–17:00 room 211
 FA PS 05, May 28, 17:30–19:00 room 203
 IC RF 03, May 29, 14:00–15:30 room 305B
 IC PS 04, May 29, 16:00–17:30 room 103B
 SEE PS 12, May 29, 14:00–15:30 room 101
 FA RF 06, May 29, 11:00–12:30 room 402
 AU PS 05, May 29, 09:00–10:30 room 103A
 SEE RF 07, May 29, 09:00–10:30 room 307B
 GV RF 09, May 29, 16:00–17:30 room 305A
 SEE RF 03, May 28, 17:30–19:00 room 205A
 IC RF 03, May 29, 14:00–15:30 room 305B
 MA RF 10, May 30, 09:00–10:30 room 304B
 GV PS 12, May 30, 09:00–10:30 room 203
 SEE RF 21, May 30, 14:00–15:30 room 307B
 FA PS 14, May 30, 09:00–10:30 room 210
 AU RF 02, May 28, 17:30–19:00 room T03
 PSNP RF 02, May 29, 09:00–10:30 room 304B
 SEE RF 06, May 29, 09:00–10:30 room 307A
 FA RF 10, May 30, 09:00–10:30 room 305A
 IC RF 02, May 29, 11:00–12:30 room 405
 GV RF 06, May 29, 11:00–12:30 room 305A
 SEE RF 14, May 29, 16:00–17:30 room 402
 SEE RF 06, May 29, 09:00–10:30 room 307A
 FA PS 08, May 29, 09:00–10:30 room 210
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 SEE PS 05, May 28, 17:30–19:00 room 309
 FA PS 07, May 29, 09:00–10:30 room 104
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 FR PS 07, May 28, 17:30–19:00 room 207
 TX PS 10, May 30, 09:00–10:30 room TD 2A
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 GV PS 07, May 29, 11:00–12:30 room 303
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 GV RF 08, May 29, 14:00–15:30 room 307B
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 HI PS 01, May 28, 15:30–17:00 room 202
 IC PS 02, May 29, 11:00–12:30 room 202
 IC RF 01, May 28, 15:30–17:00 room 205B
 GV PSD 05, May 30, 09:00–10:30 room 404
 IC RF 04, May 29, 16:00–17:30 room T03

- Keith **Duncan** Bond University
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 Dina **El Mahdy** Morgan State University
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 Fan **Zhongwen** City University of Hong Kong
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 Lakhal **Faten** Léonard de Vinci Pôle Universitaire
 Dennis **Fehrenbacher** Monash University
 Teresa **Felicio** ISEG Advance Centro de Investigação
 Claudio **Ferrantino** Bocconi University
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 Safa **Gaaya** Ecole de Commerce et de Management à Paris
 Gianluca **Gabrielli** University of Parma
 Nicolas **Gambetta** Universidad ORT Uruguay
 Germán **Gamero Igea** Universidad de Burgos
 Ruth **García Cobo** University of Valladolid
 Josep **García-Blandón** University Ramon Llull, IQS School of Management
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 Anne Marie **Garvey** University of Alcalá
 Kevin **Gauch** Technical University of Darmstadt
 Weili **Ge** University of Washington
 Xiaochi **Ge** University of Bristol
 Florian **Gebreiter** Durham University
 Yannik **Gehrke** University of Hamburg
 GV PS 14, May 30, 11:00–12:30 room 303
 MA RF 13, May 30, 14:00–15:30 room 205A
 TX PS 08, May 29, 16:00–17:30 room 103A
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 MA PS 01, May 28, 15:30–17:00 room 401
 GV PS 15, May 30, 11:00–12:30 room 401
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 AU RF 07, May 29, 16:00–17:30 room 305B
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 PSNP PS 02, May 29, 16:00–17:30 room TD 2A
 IS RF 02, May 30, 14:00–15:30 room 304B
 ED PSD 01, May 28, 17:30–19:00 room T02
 TX RF 04, May 29, 14:00–15:30 room 304B
 SEE PSD 04, May 29, 14:00–15:30 room 404
 FR PS 04, May 28, 15:30–17:00 room TD 0
 TX PS 03, May 29, 09:00–10:30 room 206A
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 AU PS 15, May 30, 11:00–12:30 room 206A
 FA RF 04, May 29, 09:00–10:30 room 402
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 FR PS 18, May 29, 14:00–15:30 room TD 0
 GV RF 07, May 29, 14:00–15:30 room 302
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 IC RF 06, May 30, 11:00–12:30 room 305B
 GV PSD 01, May 28, 15:30–17:00 room 308
 SEE PS 22, May 30, 14:00–15:30 room 101
 MA RF 14, May 30, 14:00–15:30 room 304A
 MA PS 07, May 29, 09:00–10:30 room 403
 AU PS 10, May 29, 14:00–15:30 room 401
 FR RF 09, May 29, 16:00–17:30 room 307A
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 GV RF 05, May 29, 09:00–10:30 room 205A
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 FR RF 11, May 30, 09:00–10:30 room 307A
 AU PS 15, May 30, 11:00–12:30 room 206A
 PSNP RF 01, May 28, 15:30–17:00 room 304B
 MA PS 03, May 28, 17:30–19:00 room 103A

- Marshall **Geiger** University of Richmond
 Ali **Gerged** University of Sheffield
 Jordi Louis **Geuken** Ruhr University Bochum
 Alessandro **Ghio** ESCP Business School
 Razvan **Ghita** University of Southern Denmark
 Mahsa **Ghorbanijazin** Université Toulouse Capitole
 Al **Ghosh** University of North Carolina at Charlotte
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 Thomas **Grandjean** Université Paris Dauphine-PSL
 Carla **Gravellu** University of Cagliari
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 Bruno **Gregório** ISEG Advance Centro de Investigação
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 Alexander **Grommes** Catholic University of Eichstätt-Ingolstadt
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 Ozan **Guler** CUNEF
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 Guo Jia Hong Kong Polytechnic University
 Guo Yingwen Hong Kong Polytechnic University
 Robert **Gutsche** Bern University of Applied Sciences
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 Florian **Habermann** University of Lausanne
 also
 Doron **Hadass** Reichman University
 Stavriana **Hadjigavriel** CUNEF
 Dominika **Hadro** Wrocław University of Economics and Business
 Lea **Hagemeier** University of Cologne
 AU PS 08, May 29, 11:00–12:30 room 403
 SEE RF 03, May 28, 17:30–19:00 room 205A
 FA RF 05, May 29, 11:00–12:30 room 304A
 IC PS 02, May 29, 11:00–12:30 room 202
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 GV PS 06, May 29, 11:00–12:30 room 104
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 GV PS 14, May 30, 11:00–12:30 room 303
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 AU PS 06, May 29, 09:00–10:30 room 103B
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 GV PS 17, May 30, 14:00–15:30 room 303
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 GV RF 03, May 28, 17:30–19:00 room 205B
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 AU RF 04, May 29, 11:00–12:30 room 305B
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- Thomas **Hagenberg** Northwestern University
 Anwar **Halari** Open University
 Songyi **Han** NHH - Norwegian School of Economics
 Allan **Hansen** Copenhagen Business School
 James **Hansen** Weber State University
 Hao Yun **Hao** National Yang Ming Chiao Tung University
 Hara George **Hara** Chinese University of Hong Kong
 Mostafa **Harakeh** American University of Beirut
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 Ling Lin **Harris** University of Nebraska-Lincoln
 Terry **Harris** Durham University
 Hayakawa Sho **Hayakawa** University of Marketing and Distribution Sciences
 Marwin **Heinemann** Free University of Berlin
 Mohammad **Hendijani Zadeh** North Carolina A&T State University
 Philipp **Herrmann** University of the Bundeswehr München
 Aurelia **Heurteux** Université de Reims Champagne-Ardenne
 Eric **Heyden** Rostock University
 Lisa **Hillmann** WHU - Otto Beisheim School of Management
 Sebastian **Hinder** Paderborn University
 Bernhard **Hirsch** Munich University of the Federal Armed Forces
 Hisaoka Hiroki **Hisaoka** Keio University
 Tuan **Ho** University of Bristol
 Mareike **Hockmann** University of Siegen
 Alexander **Hofer** WU Vienna
 Yasmin **Hoffmann** University of Mannheim
 Henrik **Hoglund** Hanken School of Economics
 Svea **Holtmann** University of Mannheim
 Victoria **Honsel** University of St. Gallen
 Ole-Kristian **Hope** University of Toronto, Rotman School of Management
 Joanne **Horton** University of Warwick
 Mahmoud **Hosseinniakani** Norwegian University of Science and Technology
 Karel **Hrazdil** Simon Fraser University
 Ivo **Hristov** University of LAquila
 Tien-Shih **Hsieh** University of Massachusetts Dartmouth
 Hind **Hsissou** Audencia - Nantes Université
 Cecilia Wei **Hu** Deakin University
 Hu Mingsheng **Hu** Hunan University
 Xing **Huan** EDHEC Business School
 Huang Chao Hsin **Huang** Chung Yuan Christian University
 June **Huang** University of Texas at Dallas
 Huang Kanyuan **Huang** CUHK-Shenzhen
 Huang Lixin **Huang** Beijing Normal University
 Ting-Chiao **Huang** Monash University
 Huang Xian **Huang** University of Science and Technology of China
 Xingyu **Huang** Bocconi University
 Xuanheng **Huang** Bocconi University
 Ying **Huang** INSEAD
 Jari **Huikko** Aalto University
 Katrin **Hummel** WU Vienna
 Hung Shengmin **Hung** Soochow University
 Hung Wen-Jye **Hung** Minjiang University
 Garlef **Hupfer** IPRI gGmbH
 Zachary **Huxley** Laval University
 Hwang Jinah **Hwang** Yonsei University
 Hyun Jeonghoon **Hyun** Chung-Ang University
 Awad **Ibrahim** Portsmouth University
 FR PS 20, May 29, 16:00–17:30 room 204
 GV RF 04, May 28, 17:30–19:00 room 305A
 FR PS 24, May 30, 09:00–10:30 room TD 0
 MA PS 10, May 29, 16:00–17:30 room 203
 AU PS 11, May 29, 16:00–17:30 room 401
 FR PS 12, May 29, 11:00–12:30 room 101
 GV RF 12, May 30, 14:00–15:30 room 402
 FR RF 02, May 28, 17:30–19:00 room 307A
 TX PS 06, May 29, 11:00–12:30 room TD 2A
 MA PS 18, May 30, 14:00–15:30 room 403
 IS RF 01, May 29, 09:00–10:30 room 305B
 MA RF 06, May 29, 11:00–12:30 room 304B
 TX PS 11, May 30, 11:00–12:30 room TD 2A
 GV RF 09, May 29, 16:00–17:30 room 305A
 PSNP RF 03, May 30, 11:00–12:30 room T03
 PSNP RF 02, May 29, 09:00–10:30 room 304B
 SEE RF 18, May 30, 11:00–12:30 room 307A
 TX PS 03, May 29, 09:00–10:30 room 206A
 TX PS 08, May 29, 16:00–17:30 room 103A
 MA RF 01, May 28, 15:30–17:00 room 205A
 FA RF 10, May 30, 09:00–10:30 room 305A
 FA RF 11, May 30, 11:00–12:30 room 302
 TX RF 05, May 30, 11:00–12:30 room 304B
 GV PS 12, May 30, 09:00–10:30 room 203
 FR PS 02, May 28, 15:30–17:00 room 101
 AU RF 09, May 30, 11:00–12:30 room 205B
 TX RF 02, May 28, 17:30–19:00 room 105
 IC RF 06, May 30, 11:00–12:30 room 305B
 FA PS 19, May 30, 14:00–15:30 room 210
 FA PS 16, May 30, 11:00–12:30 room 203
 AU RF 02, May 28, 17:30–19:00 room T03
 AU RF 06, May 29, 14:00–15:30 room 305A
 MA RF 06, May 29, 09:00–10:30 room 304A
 FR PS 26, May 30, 11:00–12:30 room 204
 SEE RF 04, May 28, 17:30–19:00 room 302
 FA PS 02, May 28, 15:30–17:00 room 203
 TX PS 07, May 29, 14:00–15:30 room 403
 FR PS 03, May 28, 15:30–17:00 room 204
 SEE RF 11, May 29, 14:00–15:30 room TD 2A
 SEE PSD 04, May 29, 14:00–15:30 room 404
 FR RF 03, May 28, 17:30–19:00 room 307B
 SEE PSD 03, May 29, 11:00–12:30 room 404
 FR PS 06, May 28, 17:30–19:00 room 204
 MA RF 09, May 29, 16:00–17:30 room 304B
 FA PS 12, May 29, 16:00–17:30 room 309
 FA RF 09, May 30, 09:00–10:30 room 304A
 FR RF 13, May 30, 11:00–12:30 room 206B
 MA PSD 01, May 28, 15:30–17:00 room T01
 SEE PSD 02, May 28, 17:30–19:00 room 211
 GV PS 02, May 28, 17:30–19:00 room 303
 TX RF 04, May 29, 14:00–15:30 room 304B
 MA RF 03, May 28, 17:30–19:00 room 305B
 IC RF 05, May 30, 09:00–10:30 room T03
 FR RF 02, May 28, 17:30–19:00 room 307A
 MA PS 01, May 28, 15:30–17:00 room 401
 MA RF 06, May 29, 11:00–12:30 room 304B

Olga **Ihl-Deviv'e** Open University in Heerlen
 Özgün **Imre** Kristianstad University
 Kerry **Inger** Auburn University
 Evelyn **Intan** Goethe University
 Aneel **Iqbal** Arizona State University
 also
 Jamshed **Iqbal** University of Jyväskylä
 Ranna **Iraqi** Technical University of Berlin
 Markus **Isack** WU Vienna
 Mariya **Ivanova** NHH - Norwegian School of Economics
 Jenni **Jääskö** University of Oulu
 Rob **Jacobs** Maastricht University
 Anne **Jeny** IESEG School of Management
 Jeong Kwang Hwa Kangwon National University
 Johnny **Jermias** Simon Fraser University
 Sherine **Jharni** Università degli Studi di Genova
 Jia Yifan Xiamen University
 Jia Yuyan Central University of Financial and Economics
 Jiang Yile (Anson) University of Hong Kong
 Varun **Jindal** Indian Institute of Management Bangalore
 João Victor **Joaquim Dos Santos** University of the Balearic Islands
 Joseph **Johnson** University of South Carolina
 Annukka **Jokipii** University of Vaasa
 Susana **Jorge** University of Coimbra
 Ann **Jorissen** University of Antwerp
 Urška **Judez** University of Ljubljana
 Elsa Maria **Juliani** INSEAD
 Igor **Kadach** IESE Business School
 Stephan **Kaiser** Paderborn University
 Kirsi-Mari **Kallio** University of Turku
 Fani **Kalogirou** Universidade Católica Portuguesa
 Nikolaos **Kalyvas** Kent Business School
 Miriam **Kamper** University of Passau
 Patrick **Kampkoetter** Tuebingen University
 Kiridaran **Kanagaretnam** York University, Schulich School of Business
 Kanamori Eri Ritsumeikan University
 Dimitris **Kanelis** Maastricht University
 Amal **Kanzari** Linköping University
 Martin **Kapons** INSEAD
 Nikolaos **Karampinis** Athens University of Economics and Business
 Fehmi **Karasioglu** Ankara Hacı Bayram Veli Üniversitesi
 Atm **Karim** Queen's University Belfast
 Aaron **Kasischke** University of Bamberg
 Thomas **Kaspereit** University of Luxembourg
 Bin **Ke** National University of Singapore
 Tanja **Keeve** Frankfurt School of Finance & Management
 Khim **Kelly** University of Central Florida
 Pamela **Kent** Queensland University of Technology
 Sameera **Khattoon** University of Saskatchewan
 Eunice **Khoo** Australian National University
 Kim Bukyung Korea University
 Kim Doyeon University of Hong Kong
 Kim Hwa Young Hong Kong University of Science and Technology
 Jae Bum **Kim** Lehigh University
 Jung Min **Kim** Northwestern University, Kellogg School of Management
 Jung Yeun (June) **Kim** Rutgers University

FA PS 15, May 30, 11:00–12:30 room 104
 ED RF 02, May 29, 16:00–17:30 room 405
 TX PS 06, May 29, 11:00–12:30 room TD 2A
 GV PS 07, May 29, 11:00–12:30 room 303
 FR PS 02, May 28, 15:30–17:00 room 101
 IASB, May 29, 11:00–12:30 room 203
 GV RF 10, May 30, 09:00–10:30 room 205B
 MA PS 15, May 30, 11:00–12:30 room 103A
 GV PS 02, May 28, 17:30–19:00 room 303
 GV PS 04, May 29, 09:00–10:30 room 203
 AU RF 09, May 30, 11:00–12:30 room 205B
 MA RF 14, May 30, 14:00–15:30 room 304A
 AU RF 01, May 28, 15:30–17:00 room 304A
 FA RF 05, May 29, 11:00–12:30 room 304A
 MA RF 05, May 29, 09:00–10:30 room 305A
 SEE RF 09, May 29, 11:00–12:30 room 307B
 SEE PS 23, May 30, 14:00–15:30 room 207
 AU RF 01, May 28, 15:30–17:00 room 304A
 IC PS 07, May 30, 14:00–15:30 room TD 2A
 GV RF 07, May 29, 14:00–15:30 room 302
 SEE RF 01, May 28, 15:30–17:00 room 206B
 FA RF 05, May 29, 11:00–12:30 room 304A
 TX RF 01, May 28, 15:30–17:00 room 305A
 PSNP PS 03, May 30, 09:00–10:30 room 201
 MA RF 10, May 30, 09:00–10:30 room 304B
 IS RF 01, May 29, 09:00–10:30 room 305B
 FR PS 23, May 30, 09:00–10:30 room 207
 SEE PSD 07, May 30, 14:00–15:30 room 404
 FR PS 15, May 29, 14:00–15:30 room T01
 IC RF 04, May 29, 16:00–17:30 room T03
 FA PS 01, May 28, 15:30–17:00 room 104
 GV PS 16, May 30, 14:00–15:30 room 203
 TX PS 11, May 30, 11:00–12:30 room TD 2A
 MA RF 03, May 28, 17:30–19:00 room 305B
 FR PS 30, May 30, 14:00–15:30 room 204
 HI PS 03, May 30, 11:00–12:30 room 201
 FA PS 10, May 29, 14:00–15:30 room 209
 MA RF 14, May 30, 14:00–15:30 room 304A
 FA PS 12, May 29, 16:00–17:30 room 309
 AU PS 08, May 29, 11:00–12:30 room 403
 IS RF 02, May 30, 14:00–15:30 room 304B
 SEE PS 13, May 29, 14:00–15:30 room 207
 SEE RF 13, May 29, 16:00–17:30 room 302
 FA RF 10, May 30, 09:00–10:30 room 305A
 FR RF 12, May 30, 09:00–10:30 room 307B
 SEE PSD 03, May 29, 11:00–12:30 room 404
 MA PS 09, May 29, 14:00–15:30 room 203
 SEE RF 03, May 28, 17:30–19:00 room 205A
 FR RF 07, May 29, 11:00–12:30 room 307A
 SEE PS 19, May 30, 11:00–12:30 room 209
 MA RF 10, May 30, 09:00–10:30 room 304B
 FR PS 20, May 29, 16:00–17:30 room 204
 FR PS 10, May 29, 09:00–10:30 room 204
 AU RF 05, May 29, 14:00–15:30 room 304A
 FR PS 04, May 28, 15:30–17:00 room TD 0
 AU PS 12, May 30, 09:00–10:30 room 103B

- Martin (Myung Sub) **Kim** Saint Joseph's University
 Jessica **Kim-Gina** Chapman University
Kimura Taichi Keio University
Kitada Tomohisa Kindai University
 Drahomir **Klimsa** European University Viadrina
 Johanna **Kling** WHU - Otto Beisheim School of Management
 Martin **Klosch** Universität Wien
 Nils Ulrich **Kneußel** Friedrich Alexander University
 Lukas **Knierim** University of Göttingen
 Lars **Knorren** Tilburg University
 John **Ko** Monash University
 Reinald **Koch** Catholic University of Eichstätt-Ingolstadt
 Anna **Koelle** LMU Munich
 Blerita **Korca** University of Bamberg
 Karina **Körösi** Humboldt University of Berlin
 Nicholle **Kovach** Wilfrid Laurier University
 Magdalena **Kowalczyk** Poznań University of Economics and Business
 Joanna **Krasodomska** Krakow University of Economics
 Todd **Kravet** University of Connecticut
 Thomas **Kristensen** Aarhus University
 Anil **Kshatriya** ESSEC Business School
 Alexis **Kunz** University of Bern
 Ferdinand **Kunzl** University of Innsbruck
Kuroki Makoto Yokohama City University
 Michael **Kuttner** Salzburg University of Applied Sciences
Kyung Hangsoo Hong Kong Polytechnic University
 Giorgia **La Barbera** University of Turin
 Monika **Lada** Warsaw School of Economics
 Johanna **Lähteenmäki** University of Jyväskylä
Lai Shu-Miao National Taiwan Ocean University
 Francois **Larmande** Université de Sherbrooke
 Carlos **Larrinaga** Universidad de Burgos
 Clemens **Lauer** University of Mannheim
 Fernanda **Leão** P.PORTO, ESTG
 Emanuel **Lederer** University of Graz
 Benjamin **Lee** Singapore Management University
 Cheol **Lee** Wayne State University
 Doowon **Lee** University of Sydney
 Kyungran **Lee** Neoma Business School
 Mary **Lee** ESSEC Business School
 Othmar **Lehner** Hanken School of Economics
 Sviesa **Leitoniene** Kaunas University of Technology
 Zheng **Leitter** Nanyang Technological University
 Anna **Leszczyłowska** Poznań University of Economics and Business
 Maura **Leusder** Erasmus University Rotterdam
 Christian **Leuz** University of Chicago
 Yves **Levant** Lille University
 Stergios **Leventis** International Hellenic University
 Udi **Lewkowicz** Tel Aviv University
 Fang **Li** Lancaster University
 Guangyu **Li** City University of London, Bayes Business School
 Li Jiayin University of International Business and Economics
 Jing **Li** University of Bradford
 Jingduan **Li** Central Queensland University
 Li Jiyuan Xi'an Jiaotong University
 Kevin **Li** University of Adelaide
 SEE PS 15, May 29, 16:00–17:30 room 101
 FR PS 17, May 29, 14:00–15:30 room 204
 MA RF 09, May 29, 16:00–17:30 room 304B
 MA RF 12, May 30, 11:00–12:30 room 305A
 TX RF 03, May 29, 11:00–12:30 room T03
 FR RF 02, May 28, 17:30–19:00 room 307A
 FR PS 28, May 30, 11:00–12:30 room TD 0
 SEE RF 21, May 30, 14:00–15:30 room 307B
 FA PS 19, May 30, 14:00–15:30 room 210
 FR PS 24, May 30, 09:00–10:30 room TD 0
 SEE PS 06, May 29, 09:00–10:30 room 207
 TX RF 06, May 30, 14:00–15:30 room 205B
 MA PS 02, May 28, 15:30–17:00 room 403
 SEE PS 02, May 28, 15:30–17:00 room 209
 TX PS 10, May 30, 09:00–10:30 room TD 2A
 MA PS 13, May 30, 09:00–10:30 room 401
 IC RF 01, May 28, 15:30–17:00 room 205B
 SEE RF 15, May 30, 09:00–10:30 room 205A
 FA PS 04, May 28, 17:30–19:00 room 104
 MA PS 06, May 29, 09:00–10:30 room 401
 MA PS 16, May 30, 11:00–12:30 room 403
 FA PS 16, May 30, 11:00–12:30 room 203
 MA PS 14, May 30, 09:00–10:30 room 403
 MA RF 08, May 29, 16:00–17:30 room 205B
 GV PS 16, May 30, 14:00–15:30 room 203
 FR PS 25, May 30, 11:00–12:30 room 101
 SEE RF 19, May 30, 11:00–12:30 room 307B
 IC PS 05, May 30, 09:00–10:30 room 202
 SEE RF 13, May 29, 16:00–17:30 room 302
 SEE RF 18, May 30, 11:00–12:30 room 307A
 FA RF 02, May 28, 17:30–19:00 room 304A
 HI PSD 01, May 29, 09:00–10:30 room T02
 FR PS 08, May 28, 17:30–19:00 room TD 0
 HI PS 02, May 29, 16:00–17:30 room 201
 AU RF 01, May 28, 15:30–17:00 room 304A
 IS PS 02, May 29, 16:00–17:30 room 202
 SEE PS 03, May 28, 15:30–17:00 room 309
 GV PS 12, May 30, 09:00–10:30 room 203
 FA PS 09, May 29, 11:00–12:30 room 210
 FR PS 01, May 28, 15:30–17:00 room T02
 SEE PS 07, May 29, 09:00–10:30 room 209
 PSNP RF 03, May 30, 11:00–12:30 room T03
 AU PS 09, May 29, 14:00–15:30 room 303
 TX PS 04, May 29, 09:00–10:30 room TD 2A
 PSNP RF 01, May 28, 15:30–17:00 room 304B
 FA PSD 02, May 29, 14:00–15:30 room 308
 HI RF 01, May 30, 09:00–10:30 room 405
 FR PS 26, May 30, 11:00–12:30 room 204
 FA PS 17, May 30, 14:00–15:30 room 104
 GV RF 08, May 29, 14:00–15:30 room 307B
 FA PSD 04, May 30, 11:00–12:30 room 308
 FR RF 03, May 28, 17:30–19:00 room 307B
 IC RF 01, May 28, 15:30–17:00 room 205B
 SEE PS 11, May 29, 11:00–12:30 room 309
 FA RF 09, May 30, 09:00–10:30 room 304A
 FR PS 21, May 29, 16:00–17:30 room TD 0

- Lu **Li** Loughborough University
 Mingyu **Li** University of Bath
 Pingli **Li** University of Southampton
 Reeyarn **Li** Paderborn University
 Li Siman Xiamen University
 Li Tianze Shandong University
 Wei **Li** University of Adelaide
 Xin **Li** University of Auckland
 Xinlei **Li** University of California-Davis
 Li Xue Shandong University
 Yi **Li** University of Eastern Finland
 Yijun **Li** Erasmus University Rotterdam
 Yilan **Li** ESSEC Business School
 Yue **Li** University of Toronto
 Zezeng **Li** Queen Mary University of London
 Zhi **Li** Chapman University
 Zhihuan **Li** Queen Mary University of London
 Zixuan (Lina) **Li** University of Auckland
 Zongyuan **Li** University of Galway
 Liao Li-Kai National Yunlin University of Science and Technology
 Liao Yi-Hsing Chung Yuan Christian University
 Nina **Limberg** Leopold-Franzens Universität Innsbruck
 Ally **Lin** ESMT Berlin
 An-Ping **Lin** Singapore Management University
 Vincent **Lin** Washington University in St. Louis
 Yi-Hung **Lin** Monash University
 Lin Yi-Mien National Chung Hsing University
 Lin Yu-Chun National Changhua University of Education
 Stefan **Linder** ESSEC Business School
 Liu Hui Northwestern Polytechnical University
 Mingyang **Liu** Frankfurt School of Finance & Management
 Siqi **Liu** Open University
 Xiao **Liu** Southern Methodist University
 Liu Yiye Hong Kong Polytechnic University
 Liu Yuanyuan Xiamen University
 Yudong **Liu** University of Adelaide
 Yuhan **Liu** University of Mannheim
 Florian **Loizl** WU Vienna
 Sara **Longo** Free University of Bozen-Bolzano
 Florencio **Lopez-De-Silanes** SKEMA Business School
 María Victoria **López-Pérez** University of Granada
 Marie-Anne **Lorain** Complutense University of Madrid
 Yun **Lou** Singapore Management University
 Panagiotis **Loukopoulos** University of Strathclyde
 Jiongcheng **Lu** University of Sydney
 Tianhui **Lu** Lancaster University
 Lu Yuzhu Lingnan University
 Daphne **Lui** ESSEC Business School
 Lisa **Lüttke** Humboldt University of Berlin
 Matthew **Ma** Rutgers University
 Ma Yingshuang Hong Kong Baptist University
 Victor **Maas** University of Amsterdam
 Oveis **Madadian** IÉSEG School of Management
 Kathyayini **Madduri** London School of Economics and Political Science
 Arpine **Maghakyan** University of Glasgow
 Srinivas **Mahapatro** Rochester Institute of Technology
 FA RF 02, May 28, 17:30–19:00 room 304A
 GV PS 09, May 29, 14:00–15:30 room 210
 MA PSD 01, May 28, 15:30–17:00 room T01
 FR RF 06, May 29, 11:00–12:30 room 201
 FR PS 06, May 28, 17:30–19:00 room 204
 FR RF 07, May 29, 11:00–12:30 room 307A
 SEE PS 22, May 30, 14:00–15:30 room 101
 AU PS 10, May 29, 14:00–15:30 room 401
 FA PSD 03, May 29, 16:00–17:30 room 404
 GV RF 07, May 29, 14:00–15:30 room 302
 AU RF 02, May 28, 17:30–19:00 room T03
 FA PS 05, May 28, 17:30–19:00 room 203
 FA PS 14, May 30, 09:00–10:30 room 210
 PSNP RF 02, May 29, 09:00–10:30 room 304B
 SEE RF 09, May 29, 11:00–12:30 room 307B
 FA PS 02, May 28, 15:30–17:00 room 203
 GV RF 12, May 30, 14:00–15:30 room 402
 AU RF 05, May 29, 14:00–15:30 room 304A
 FA PS 06, May 28, 17:30–19:00 room 210
 GV PS 14, May 30, 11:00–12:30 room 303
 TX RF 06, May 30, 14:00–15:30 room 205B
 FR RF 05, May 29, 09:00–10:30 room 206B
 FR PS 14, May 29, 11:00–12:30 room TD 0
 FR RF 13, May 30, 11:00–12:30 room 206B
 FR RF 01, May 28, 15:30–17:00 room 201
 AU PS 16, May 30, 14:00–15:30 room 103A
 GV RF 09, May 29, 16:00–17:30 room 305A
 FR RF 06, May 29, 11:00–12:30 room 201
 SEE PSD 01, May 28, 15:30–17:00 room 404
 SEE RF 05, May 28, 17:30–19:00 room 402
 FA RF 06, May 29, 11:00–12:30 room 402
 SEE RF 21, May 30, 14:00–15:30 room 307B
 FA PS 07, May 29, 09:00–10:30 room 104
 SEE PS 23, May 30, 14:00–15:30 room 207
 GV RF 04, May 28, 17:30–19:00 room 305A
 GV PS 16, May 30, 14:00–15:30 room 203
 FR PS 11, May 29, 09:00–10:30 room TD 0
 MA PS 12, May 30, 09:00–10:30 room 103A
 GV PSD 02, May 29, 09:00–10:30 room 404
 TX PSD 01, May 30, 09:00–10:30 room T02
 SEE RF 10, May 29, 14:00–15:30 room 202
 FA RF 08, May 29, 16:00–17:30 room 304A
 SEE PS 01, May 28, 15:30–17:00 room 207
 MA PS 12, May 30, 09:00–10:30 room 103A
 FR RF 05, May 29, 09:00–10:30 room 206B
 AU RF 03, May 29, 09:00–10:30 room 205B
 TX RF 06, May 30, 14:00–15:30 room 205B
 FR PS 27, May 30, 11:00–12:30 room 207
 SEE RF 01, May 28, 15:30–17:00 room 206B
 FR PSD 02, May 29, 09:00–10:30 room 211
 FR PS 07, May 28, 17:30–19:00 room 207
 MA PS 17, May 30, 14:00–15:30 room 401
 FA RF 07, May 29, 14:00–15:30 room 307A
 FA RF 07, May 29, 14:00–15:30 room 307A
 AU RF 04, May 29, 11:00–12:30 room 305B
 FA PSD 01, May 28, 17:30–19:00 room 404

- Mohamed **Mahieddine** Stockholm Business School
 Lucas **Mahieux** Tilburg University
 Matthias **Mahlendorf** Frankfurt School of Finance & Management
 Louis **Mangeney** IÉSEG School of Management
 Helena **Manger** University of Würzburg
 Adam **Manlove** University of North Carolina at Charlotte
 Niccolò **Marcarini** Università Cattolica del Sacro Cuore
 Francesco **Marengo** Department of Management
 Stanimir **Markov** University of Texas at Dallas
 Svenja **Marsula** Ruhr University Bochum
 Tim **Martens** Bocconi University
 Isabelle **Martinez** Université Toulouse Capitole
 Ilaria **Martino** University of Naples Federico II
 Jan **Marton** University of Gothenburg
 Raj **Mashruwala** University of Calgary
 Miriam **Maske** University of the Bundeswehr München
 Cardin **Masselink** Tilburg University
 Masuya Keita **Masuya** Keio University
 Janina **Matern** University of Hagen
 Leah Marlene **Matzner** Frankfurt University
 Rebecca **Maughan** University College Dublin
 Sara Giovanna **Mauro** University of Modena and Reggio Emilia
 Tatiana **Mazza** University of Parma
 Karen **Mcbride** University of Portsmouth
 Nick **Mcguigan** Monash University
 Jan-Hendrik **Meier** Kiel University of Applied Science
 Cintia **Meireles Urbina** Universidade de São Paulo / University of Twente
 Sofiya **Meleshkova** University of Turku
 Andrea **Melis** University of Cagliari
 Lucía **Mellado** Universidad Nacional de Educación a Distancia
 Valeriia **Melnyk** University of Bologna
 Bo **Meng** Sacred Heart University
 Jo **Mentens** KU Leuven
 Ute **Merbecks** Rhine-Waal University of Applied Science
 Inga **Meringdal** Goethe University
 Matteo **Merlo** University of Bologna
 Ann Kristin **Meyer** University of Siegen
 Niklas **Meyer** Vrije Universiteit Amsterdam
 Antti **Miihkinen** University of Turku
 Michael **Milde** University of Göttingen
 Brian **Miller** Indiana University
 Di **Min** Newcastle University
 Natalia **Mintchik** University of Cincinnati
 Bianca **Minuth** ESCP Business School Paris
 Maria Gabriela **Misiuda** Technical University of Berlin
 Mitsuhashi Hikaru **Mitsuhashi** Keio University
 Orie **Miyazawa** University of Kent
 Eleonora **Monaco** University of Bologna
 Ujjal **Mondal** Durham University
 Januário **Monteiro** University of East Anglia
 Keehea **Moon** George Washington University
 Araceli **Mora** University of Valencia
 Ana **Morais** University of Lisbon, ISEG
 Nicola **Moscariello** University of Campania - Luigi Vanvitelli
 Markus **Mottinger** Johannes Kepler University
 Souad **Moufty** De Montfort University
 IC RF 02, May 29, 11:00–12:30 room 405
 FR PSD 07, May 30, 14:00–15:30 room 211
 MA PSD 04, May 30, 09:00–10:30 room 308
 FR PS 13, May 29, 11:00–12:30 room 204
 MA RF 12, May 30, 11:00–12:30 room 305A
 FA RF 11, May 30, 11:00–12:30 room 302
 FA RF 09, May 30, 09:00–10:30 room 304A
 ED PS 02, May 30, 09:00–10:30 room 206B
 FR PS 18, May 29, 14:00–15:30 room TD 0
 MA PS 16, May 30, 11:00–12:30 room 403
 FR RF 02, May 28, 17:30–19:00 room 307A
 FA PS 19, May 30, 14:00–15:30 room 210
 FR PS 31, May 30, 14:00–15:30 room TD 0
 FR RF 01, May 28, 15:30–17:00 room 201
 MA PSD 03, May 29, 11:00–12:30 room T01
 MA PS 16, May 30, 11:00–12:30 room 403
 MA RF 09, May 29, 16:00–17:30 room 304B
 MA RF 12, May 30, 11:00–12:30 room 305A
 MA PS 04, May 28, 17:30–19:00 room 103B
 GV PS 09, May 29, 14:00–15:30 room 210
 SEE PS 18, May 30, 09:00–10:30 room 309
 PSNP PS 03, May 30, 09:00–10:30 room 201
 AU RF 05, May 29, 14:00–15:30 room 304A
 HI PS 03, May 30, 11:00–12:30 room 201
 IC PSD 01, May 29, 09:00–10:30 room T01
 SEE RF 11, May 29, 14:00–15:30 room TD 2A
 FA RF 03, May 29, 09:00–10:30 room 302
 GV RF 04, May 28, 17:30–19:00 room 305A
 GV RF 11, May 30, 11:00–12:30 room 205A
 ED RF 01, May 28, 15:30–17:00 room 305B
 IC RF 01, May 28, 15:30–17:00 room 205B
 FA PS 15, May 30, 11:00–12:30 room 104
 SEE RF 07, May 29, 09:00–10:30 room 307B
 SEE RF 08, May 29, 11:00–12:30 room 302
 TX RF 05, May 30, 11:00–12:30 room 304B
 FR PS 06, May 28, 17:30–19:00 room 204
 SEE RF 18, May 30, 11:00–12:30 room 307A
 GV RF 04, May 28, 17:30–19:00 room 305A
 FR RF 14, May 30, 14:00–15:30 room 201
 MA PS 07, May 29, 09:00–10:30 room 403
 GV PSD 01, May 28, 15:30–17:00 room 308
 SEE RF 19, May 30, 11:00–12:30 room 307B
 AU RF 06, May 29, 14:00–15:30 room 305A
 FR PS 22, May 30, 09:00–10:30 room 101
 SEE RF 12, May 29, 16:00–17:30 room 205A
 AU RF 07, May 29, 16:00–17:30 room 305B
 HI RF 01, May 30, 09:00–10:30 room 405
 SEE RF 03, May 28, 17:30–19:00 room 205A
 FR RF 08, May 29, 14:00–15:30 room 103B
 MA RF 07, May 29, 14:00–15:30 room 402
 FR PS 21, May 29, 16:00–17:30 room TD 0
 IC PS 06, May 30, 11:00–12:30 room 202
 FA RF 06, May 29, 11:00–12:30 room 402
 PSNP PS 04, May 30, 14:00–15:30 room 202
 AU RF 03, May 29, 09:00–10:30 room 205B
 SEE RF 10, May 29, 14:00–15:30 room 202

- Mohammad **Mousavi** Bradford University
 Tantawy **Moussa** University of Westminster
 Daniel **Mucci** Universidade de São Paulo
 Felix **Müller** Technical University of Munich
 Linda **Myers** University of Tennessee
 Can **Nalci** University of Groningen
 Rusha **Nandy** NHH - Norwegian School of Economics
 Angela **Nativio** Università Ca' Foscari Venezia, Venice School of Management
 Sarah **Nechbaoui** University of Edinburgh
 Christina Ionela **Neokleous** Aston University
 Jeff **Ng** DePaul University
 Ng Jeffrey University of Hong Kong
 Shaphan **Ng** Singapore Management University
 Anh **Ngo** University of Exeter
 Hang **Nguyen** Otto Von Guericke University of Magdeburg
 Lan **Nguyen** University of Bristol
 Tam **Nguyen** Nottingham Trent University
 Thinh **Nguyen** Lancaster University
 Giuseppe **Nicolò** University of Salerno
 Felix **Niggemann** University of Zurich
 Marvin **Nipper** Friedrich Alexander University
 Nishitani Jumpei Ritsumeikan University
 Won **No** Rutgers University
 Noda Akihiro Shiga University
 Sarah **Noor** Indiana University, Kelley School of Business
 Benjamin **Noordermeer** Maastricht University
 Dimitrios **Ntounis** University of Southampton
 Manuel **Nunez-Nickel** Universidad Carlos III de Madrid
 Philip **O'Regan** University of Limerick
 Lukas **Obernauer** WU Vienna
 also
 Romain **Oberson** IESEG School of Management
 Christopher **Oehler** Ruhr University Bochum
 Sebastian **Oelrich** Aarhus University
 Andreas **Oestreicher** University of Göttingen
 Peter **Oh** McGill University
 Eva-Maria **Öhlinger** Johannes Kepler University
 Hannu **Ojala** University of Eastern Finland
 Onitsuka Yudai Chiba University
 Vanessa **Orlando** University of St. Gallen
 Caroline **Orth** Universidade Federal do Rio Grande do Sul
 Julia **Ortner** Mainz University
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 Christian **Ott** EM Strasbourg Business School
 Michael **Overesch** University of Cologne
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 Tetiana **Paientko** Berlin University of Applied Sciences of Economics and Techniques
 Patrícia **Pain** Universidade Federal do Espírito Santo
 Pak Jeonghu Korea Advanced Institute of Science and Technology
 Rimona **Palas** College of Law and Business
 Tommaso **Palermo** London School of Economics and Political Science
 Yinuo **Pan** University of Strathclyde
 Argyro **Panaretou** Lancaster University
 Rudresh **Pandey** Oslo Business School
 Fabrizio **Panozzo** Università Ca' Foscari Venezia
 FA RF 08, May 29, 16:00–17:30 room 304A
 SEE PS 10, May 29, 11:00–12:30 room 209
 MA RF 03, May 28, 17:30–19:00 room 305B
 SEE PS 12, May 29, 14:00–15:30 room 101
 TX PSD 02, May 30, 11:00–12:30 room T02
 FR RF 05, May 29, 09:00–10:30 room 206B
 GV PS 05, May 29, 09:00–10:30 room 303
 SEE PSD 01, May 28, 15:30–17:00 room 404
 FA RF 02, May 28, 17:30–19:00 room 304A
 SEE RF 03, May 28, 17:30–19:00 room 205A
 MA RF 13, May 30, 14:00–15:30 room 205A
 FR PS 01, May 28, 15:30–17:00 room T02
 TX PS 03, May 29, 09:00–10:30 room 206A
 SEE PS 09, May 29, 11:00–12:30 room 207
 TX PS 02, May 28, 17:30–19:00 room 202
 MA PS 11, May 29, 16:00–17:30 room 303
 FR PS 11, May 29, 09:00–10:30 room TD 0
 FR PS 16, May 29, 14:00–15:30 room T02
 SEE RF 16, May 30, 09:00–10:30 room 302
 AU PS 05, May 29, 09:00–10:30 room 103A
 SEE PS 19, May 30, 11:00–12:30 room 209
 MA RF 06, May 29, 11:00–12:30 room 304B
 FR RF 11, May 30, 09:00–10:30 room 307A
 SEE PS 10, May 29, 11:00–12:30 room 209
 FA RF 04, May 29, 09:00–10:30 room 402
 FA PS 10, May 29, 14:00–15:30 room 209
 FR PS 30, May 30, 14:00–15:30 room 204
 FR PS 20, May 29, 16:00–17:30 room 204
 HI PS 02, May 29, 16:00–17:30 room 201
 FR PS 08, May 28, 17:30–19:00 room TD 0
 IASB, May 29, 11:00–12:30 room 203
 SEE PS 09, May 29, 11:00–12:30 room 207
 AU RF 02, May 28, 17:30–19:00 room T03
 MA RF 11, May 30, 11:00–12:30 room 304A
 TX PS 09, May 29, 16:00–17:30 room 403
 MA PSD 02, May 28, 17:30–19:00 room 308
 SEE PS 18, May 30, 09:00–10:30 room 309
 ED PS 01, May 29, 09:00–10:30 room 202
 MA RF 09, May 29, 16:00–17:30 room 304B
 FA RF 07, May 29, 14:00–15:30 room 307A
 AU PS 09, May 29, 14:00–15:30 room 303
 MA PS 01, May 28, 15:30–17:00 room 401
 TX PSD 02, May 30, 11:00–12:30 room T02
 SEE RF 09, May 29, 11:00–12:30 room 307B
 TX PS 12, May 30, 14:00–15:30 room 206A
 FA RF 07, May 29, 14:00–15:30 room 307A
 GV RF 06, May 29, 11:00–12:30 room 305A
 GV RF 02, May 28, 15:30–17:00 room 402
 SEE PS 05, May 28, 17:30–19:00 room 309
 GV RF 09, May 29, 16:00–17:30 room 305A
 IC PS 06, May 30, 11:00–12:30 room 202
 IC PSD 02, May 30, 14:00–15:30 room T01
 FR PS 03, May 28, 15:30–17:00 room 204
 GV RF 07, May 29, 14:00–15:30 room 302
 SEE PS 02, May 28, 15:30–17:00 room 209

- Kostas **Pappas** University of Liverpool
 Suzanne **Paquette** Université Laval
 Francisca **Pardo** University of Valencia
 David **Park** Seoul National University
 Jong Chool **Park** University of South Florida
 Park Stella Yeayeun Sogang Business School
 Laura **Parte** Universidad Nacional de Educación a Distancia
 Jim (Dimitrios) **Parthimos** Concordia University
 Nicole **Pauer** University Jena
 Olga Chara **Pavlopoulou** Athens University of Economics and Business
 Duo (Selina) **Pei** University of Warwick
 Christoph **Pelger** University of Passau
 Francisco Dimas **Pena Romera** Arizona State University
 Stefanie **Pendl** WU Vienna
 Shiyao **Peng** University of Sydney
 Alice **Pennesi** Università Politecnica delle Marche
 Caterina **Pesci** University of Trento
 Petr **Petera** Prague University of Economics and Business
 Christian **Peters** Nanyang Technological University
 Matt **Peterson** University of Kansas
 Zacharias **Petrou** University of Liverpool
 Angela **Pettinicchio** Università Cattolica del Sacro Cuore
 Minh Tri **Phan** University of Basel
 Luke **Phelps** Cape Breton University
 Frederik **Pietig** EBS Universität für Wirtschaft und Recht
 Christian **Pietsch** Erasmus University Rotterdam
 Giacomo **Pigatto** Sant'Anna School of Advanced Studies
 Liliana **Pimentel** University of Coimbra
 Luis **Pimentel** Universidade Europeia - Cetrad Europeia
 Arnaud **Pinchon** University of Prepignan, MRM
 Yuan (Helen) **Ping** Australian National University
 Robert **Pinsker** Florida Atlantic University
 Jedson **Pinto** University of Texas at Dallas
 Erekle **Pirveli** Caucasus University
 Arianna **Pisciella** Università Cattolica del Sacro Cuore
 Simone **Pizzi** Università del Salento
 Carol **Pomare** Mount Allison University
 Miguel **Pombinho** University of Évora, CEFAGE
 Luis **Porcuna** Polytechnic University of Valencia
 Arthur **Posch** University of Sustainability - Charlotte Fresenius Private University
 Massimo **Postiglione** University of Brescia
 James **Potepa** American University
 Matteo **Pozzoli** Parthenope University of Naples
 Gregor **Prandl** WU Vienna
 Lorenzo **Pratici** University of Parma
 Annalisa **Prencipe** Bocconi University
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 François-Régis **Puyou** Emlyon Business School
 Qiu Yang Zhejiang University
 Qu Xin University of Hong Kong
 Jovana **Radenkovic** Free University of Berlin
 Nicola **Raimo** LUM University
 Javad **Rajabalizadeh** University of Turku
 Ronita **Ram** University of Reading
 SEE PS 24, May 30, 14:00–15:30 room 309
 AU PS 07, May 29, 11:00–12:30 room 103A
 FA RF 04, May 29, 09:00–10:30 room 402
 SEE RF 10, May 29, 14:00–15:30 room 202
 FR PS 12, May 29, 11:00–12:30 room 101
 GV PSD 03, May 29, 11:00–12:30 room 308
 FR RF 07, May 29, 11:00–12:30 room 307A
 ED RF 03, May 30, 14:00–15:30 room 305B
 TX RF 02, May 28, 17:30–19:00 room 105
 FA RF 06, May 29, 11:00–12:30 room 402
 FA PS 08, May 29, 09:00–10:30 room 210
 IC PS 03, May 29, 14:00–15:30 room 103A
 SEE PSD 05, May 30, 09:00–10:30 room 211
 TX RF 04, May 29, 14:00–15:30 room 304B
 SEE PS 02, May 28, 15:30–17:00 room 209
 MA RF 02, May 28, 17:30–19:00 room 304B
 PSNP PS 02, May 29, 16:00–17:30 room TD 2A
 MA RF 13, May 30, 14:00–15:30 room 205A
 TX PS 05, May 29, 11:00–12:30 room 103B
 GV PSD 02, May 29, 09:00–10:30 room 404
 FA RF 09, May 30, 09:00–10:30 room 304A
 AU RF 01, May 28, 15:30–17:00 room 304A
 FR PS 13, May 29, 11:00–12:30 room 204
 FR PSD 05, May 29, 16:00–17:30 room 211
 FA PS 18, May 30, 14:00–15:30 room 209
 AU PSD 01, May 28, 17:30–19:00 room T01
 SEE RF 06, May 29, 09:00–10:30 room 307A
 GV RF 12, May 30, 14:00–15:30 room 402
 MA RF 07, May 29, 14:00–15:30 room 402
 GV RF 04, May 28, 17:30–19:00 room 305A
 TX PS 01, May 28, 15:30–17:00 room 206A
 IS PS 01, May 28, 15:30–17:00 room TD 2A
 FA PS 08, May 29, 09:00–10:30 room 210
 SEE PS 08, May 29, 09:00–10:30 room 309
 SEE RF 12, May 29, 16:00–17:30 room 205A
 SEE RF 01, May 28, 15:30–17:00 room 206B
 SEE RF 14, May 29, 16:00–17:30 room 402
 SEE RF 18, May 30, 11:00–12:30 room 307A
 AU PS 01, May 28, 15:30–17:00 room 103A
 MA PS 14, May 30, 09:00–10:30 room 403
 FA RF 04, May 29, 09:00–10:30 room 402
 FR PS 15, May 29, 14:00–15:30 room T01
 GV PS 10, May 29, 16:00–17:30 room 104
 GV RF 12, May 30, 14:00–15:30 room 402
 IC PS 07, May 30, 14:00–15:30 room TD 2A
 SEE PSD 06, May 30, 11:00–12:30 room 404
 IC RF 06, May 30, 11:00–12:30 room 305B
 IC PS 03, May 29, 14:00–15:30 room 103A
 SEE RF 15, May 30, 09:00–10:30 room 205A
 PSNP PSD 01, May 29, 11:00–12:30 room T02
 FA PS 17, May 30, 14:00–15:30 room 104
 FR PS 10, May 29, 09:00–10:30 room 204
 SEE PS 20, May 30, 11:00–12:30 room 210
 SEE RF 16, May 30, 09:00–10:30 room 302
 FR PS 26, May 30, 11:00–12:30 room 204
 SEE RF 07, May 29, 09:00–10:30 room 307B

- Robert **Raney** IESE Business School
 Josefine **Rasmussen** Linköping University
 Antti **Rautiainen** University of Jyväskylä
 Vivek **Raval** University of Illinois Chicago
 Sam **Rawsthorne** Lancaster University
 Elena **Reck** Ruhr University Bochum
 Christoph **Rehrl** Catholic University of Eichstätt-Ingolstadt
 Kenneth **Reichelt** Louisiana State University
 Daniel **Reimsbach** University of Paderborn
 LEMONIA Marina **Rempoutsika** Open University
 Christian **Renelt** WU Vienna
 Beatrice **Renges** University of Duisburg-Essen
 Carmelo **Reverte** Polytechnic University of Cartagena
 Zabihollah **Rezaee** University of Memphis, Fogelman College of Business & Economics
- João Paulo **Ribeiro** Federal University of Santa Catarina
 Giorgio **Ricciardi** University of Campania - Luigi Vanvitelli
 Philipp **Richter** Dresden University of Technology
 Khairunnisa **Ridwan** WU Vienna
 Lena **Riedl** University of Bayreuth
 Robert **Rieg** Aalen University of Applied Sciences
 Hyunjung **Rim** George Washington University
 Sînziana-Maria **Rindasu** Bucharest University of Economic Studies
 Amalie **Ringgaard** University College Cork
 Ana-Maria **Rios** Murcia University
 Jan **Roessner** Ludwig-Maximilians-Universität München
 Yongoh **Roh** McGill University
 Benedikt **Rohde** University of Göttingen
 Luigi **Rombi** University of Cagliari
 Jorge **Romero** Towson University
 Ruth **Roos (Stern)** Ariel University
 Francesca **Rossignoli** University of Verona
 Davud **Rostam-Afschar** University of Mannheim
 Kristian **Rotaru** Monash University
 Ethan **Rouen** Harvard Business School
 also
 Ivana **Rozic** Cardiff University, Cardiff Business School
 Patricia **Ruffing-Straube** University of Zurich
 Silke **Rünger** University of Graz
 Patrick **Ryu** University of Manchester
 Gil **Sadka** University of Texas at Dallas
 Saffar Walid Hong Kong Polytechnic University
 Amitav **Saha** University of Notre Dame
 Yoshie **Saito** Brooklyn College
 Mohamed **Salehddine** Montpellier I University
 Adriano **Salerno** Bocconi University
 Maria Del Mar **Sanchez Hernandez** Technical University of Cartagena
 Marta **Sánchez Sancho** University of Salamanca
 Alan **Sangster** University of Aberdeen
 Rosalinda **Santonastaso** University of Campania - Luigi Vanvitelli
 Dominic **Santschi** University of St. Gallen
 Giulia **Sargiacomo** University of Toronto, Rotman School of Management
 Ahmed **Sarhan** Northumbria University
 Sawanobori Chie Osaka Sangyo University
 Mariano **Scapin** University of Bristol
 Francesco **Scarpa** Università Ca' Foscari Venezia, Venice School of Management
- TX PS 12, May 30, 14:00–15:30 room 206A
 MA PS 02, May 28, 15:30–17:00 room 403
 GV RF 10, May 30, 09:00–10:30 room 205B
 FA PSD 01, May 28, 17:30–19:00 room 404
 FR RF 09, May 29, 16:00–17:30 room 307A
 FR PS 25, May 30, 11:00–12:30 room 101
 TX PS 04, May 29, 09:00–10:30 room TD 2A
 SEE RF 04, May 28, 17:30–19:00 room 302
 SEE PS 06, May 29, 09:00–10:30 room 207
 FR RF 04, May 29, 09:00–10:30 room 201
 TX RF 01, May 28, 15:30–17:00 room 305A
 TX RF 05, May 30, 11:00–12:30 room 304B
 SEE RF 11, May 29, 14:00–15:30 room TD 2A
 FR RF 15, May 30, 14:00–15:30 room 206B
 FR RF 07, May 29, 11:00–12:30 room 307A
 FA RF 02, May 28, 17:30–19:00 room 304A
 SEE RF 17, May 30, 09:00–10:30 room 402
 TX PS 08, May 29, 16:00–17:30 room 103A
 AU RF 04, May 29, 11:00–12:30 room 305B
 IS RF 02, May 30, 14:00–15:30 room 304B
 FR PS 19, May 29, 16:00–17:30 room T02
 AU RF 09, May 30, 11:00–12:30 room 205B
 IC PS 01, May 28, 17:30–19:00 room 201
 PSNP RF 03, May 30, 11:00–12:30 room T03
 MA PSD 05, May 30, 11:00–12:30 room T01
 GV PS 13, May 30, 09:00–10:30 room 303
 SEE RF 11, May 29, 14:00–15:30 room TD 2A
 GV RF 11, May 30, 11:00–12:30 room 205A
 MA RF 03, May 28, 17:30–19:00 room 305B
 FR PS 16, May 29, 14:00–15:30 room T02
 GV RF 05, May 29, 09:00–10:30 room 205A
 TX PS 10, May 30, 09:00–10:30 room TD 2A
 MA RF 04, May 29, 09:00–10:30 room 304A
 FR PSD 04, May 29, 14:00–15:30 room 211
 ISSB, May 30, 09:00–10:30 room 204
 FR RF 10, May 29, 16:00–17:30 room 307B
 SEE PS 20, May 30, 11:00–12:30 room 210
 TX RF 02, May 28, 17:30–19:00 room 105
 SEE PSD 06, May 30, 11:00–12:30 room 404
 FR PSD 03, May 29, 11:00–12:30 room 211
 FA PS 13, May 30, 09:00–10:30 room 104
 SEE RF 17, May 30, 09:00–10:30 room 402
 FR RF 04, May 29, 09:00–10:30 room 201
 GV RF 03, May 28, 17:30–19:00 room 205B
 FR PS 21, May 29, 16:00–17:30 room TD 0
 SEE RF 17, May 30, 09:00–10:30 room 402
 SEE RF 08, May 29, 11:00–12:30 room 302
 HI PSD 01, May 29, 09:00–10:30 room T02
 AU RF 07, May 29, 16:00–17:30 room 305B
 PSNP RF 03, May 30, 11:00–12:30 room T03
 SEE PSD 07, May 30, 14:00–15:30 room 404
 SEE RF 01, May 28, 15:30–17:00 room 206B
 HI RF 01, May 30, 09:00–10:30 room 405
 GV PS 02, May 28, 17:30–19:00 room 303
 SEE PS 21, May 30, 11:00–12:30 room 309

- Tim **Schacherer** University of Osnabrück
 Ulrich **Schäfer** Universität Wien
 Stefan **Schaper** Aarhus University
 Victor **Schauer** LMU Munich
 Ivo **Schedlinsky** Ludwig-Maximilians-Universität München
 Frank **Schiemann** University of Bamberg
 Lukas **Schilling** University of Stuttgart
 Dirk **Schindler** Erasmus University Rotterdam
 Flavia **Schmid** University of St. Gallen
 Lukas **Schmidt** Constructor University Bremen
 Maël **Schnegg** University of St. Gallen
 Alicia **Schott** Ruhr University Bochum
 Pascal **Schrader** University of Mannheim
 Joe **Schroeder** Indiana University
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 Morten Nicklas Bigler **Seitz** Copenhagen Business School
 Thorsten **Sellhorn** LMU Munich
 Juliette **Senn** Montpellier Business School
 Marina **Serafimoska Trpeska** Ss. Cyril and Methodius University in Skopje
 Shao Xinyuan Chinese University of Hong Kong
 Dan **Shen** University of Portsmouth
 Shentu Lirong Xiamen University
 Xucheng **Shi** ESSEC Business School
 Shimada Yoshinori Saitama University
 Yong-Chul **Shin** University of Massachusetts Boston
 Efrat **Shust** Open University of Israel
 Federico **Siano** University of Texas at Dallas
 Purohit **Siddharth** University College Dublin
 Alexander **Sigg** University of St. Gallen
 Filipa **Silva** ISCAP, CEOS.PP
 Thomas **Simon** University of Mannheim
 Sven **Siverbo** Karlstad University
 Peter **Skaerbaek** Copenhagen Business School
 Thomas **Skinnerup** Copenhagen Business School
 Sergeja **Slapničar** University of Queensland
 Agne **Sneideriene** Vytautas Magnus University
 Giuliana **Soccol Ferreira** Universidade Federal do Rio Grande do Sul
 Christian **Sofilkanitsch** Nazarbayev University
 Sohn Sang Woo City University of Hong Kong
 Hakjoon **Song** University of Maryland Global Campus
 Song Xiaoyue Xi'an Jiaotong University
 Xinlun **Song** King's College London
 Paula **Stanka** Ruhr University Bochum
 Tobias **Steindl** University of Regensburg
 Marcel **Steller** Johannes Kepler University
 Arthur **Stenzel** NHH - Norwegian School of Economics
 Stice Derrald University of Hong Kong
 Christian **Stindt** Hamburg University of Technology
 Herve **Stolowy** HEC Paris
 Robert **Stoumbos** ESSEC Business School
 Su Chenchen Musashino University
 Liujue **Su** University of Bath
 Rani **Suleman** HEC Montréal
 Yun **Sun** City University of London, Bayes Business School
 Dennis **Sundvik** Hanken School of Economics
 MA PS 15, May 30, 11:00–12:30 room 103A
 FR PSD 07, May 30, 14:00–15:30 room 211
 SEE PS 16, May 29, 16:00–17:30 room 207
 MA PS 05, May 28, 17:30–19:00 room 403
 MA PS 07, May 29, 09:00–10:30 room 403
 SEE PS 07, May 29, 09:00–10:30 room 209
 MA PS 17, May 30, 14:00–15:30 room 401
 TX PSD 03, May 30, 14:00–15:30 room 308
 MA RF 02, May 28, 17:30–19:00 room 304B
 SEE RF 17, May 30, 09:00–10:30 room 402
 MA RF 02, May 28, 17:30–19:00 room 304B
 FR PS 10, May 29, 09:00–10:30 room 204
 FA PS 14, May 30, 09:00–10:30 room 210
 AU PS 13, May 30, 09:00–10:30 room 206A
 TX PS 06, May 29, 11:00–12:30 room TD 2A
 FR PS 31, May 30, 14:00–15:30 room TD 0
 AU PSD 04, May 30, 09:00–10:30 room T01
 FR PSD 06, May 30, 11:00–12:30 room 211
 SEE RF 19, May 30, 11:00–12:30 room 307B
 IC RF 01, May 28, 15:30–17:00 room 205B
 FR PS 12, May 29, 11:00–12:30 room 101
 SEE RF 19, May 30, 11:00–12:30 room 307B
 IC PS 05, May 30, 09:00–10:30 room 202
 GV PS 03, May 28, 17:30–19:00 room 401
 FA RF 11, May 30, 11:00–12:30 room 302
 FR RF 03, May 28, 17:30–19:00 room 307B
 MA RF 14, May 30, 14:00–15:30 room 304A
 FR PS 14, May 29, 11:00–12:30 room TD 0
 AU RF 06, May 29, 14:00–15:30 room 305A
 SEE RF 20, May 30, 14:00–15:30 room 307A
 HI PS 01, May 28, 15:30–17:00 room 202
 PSNP PS 01, May 28, 17:30–19:00 room 206B
 MA PS 08, May 29, 11:00–12:30 room 401
 IC PS 03, May 29, 14:00–15:30 room 103A
 PSNP PS 03, May 30, 09:00–10:30 room 201
 AU PS 14, May 30, 11:00–12:30 room 103B
 SEE RF 13, May 29, 16:00–17:30 room 302
 MA RF 13, May 30, 14:00–15:30 room 205A
 FR PS 25, May 30, 11:00–12:30 room 101
 FA PS 18, May 30, 14:00–15:30 room 209
 AU PS 16, May 30, 14:00–15:30 room 103A
 GV PS 13, May 30, 09:00–10:30 room 303
 FR RF 06, May 29, 11:00–12:30 room 201
 SEE RF 21, May 30, 14:00–15:30 room 307B
 SEE PS 15, May 29, 16:00–17:30 room 101
 AU RF 03, May 29, 09:00–10:30 room 205B
 TX PS 02, May 28, 17:30–19:00 room 202
 FA PSD 02, May 29, 14:00–15:30 room 308
 GV RF 05, May 29, 09:00–10:30 room 205A
 IC RF 04, May 29, 16:00–17:30 room T03
 FR PS 01, May 28, 15:30–17:00 room T02
 SEE RF 07, May 29, 09:00–10:30 room 307B
 IC RF 05, May 30, 09:00–10:30 room T03
 PSNP PS 01, May 28, 17:30–19:00 room 206B
 AU RF 03, May 29, 09:00–10:30 room 205B
 FR RF 04, May 29, 09:00–10:30 room 201

- Nico **Sütterle** University of Basel
 Tobias **Svanström** Umeå University
 Katarzyna **Świętla** Cracow University of Economics
 Torbjörn **Tagesson** Linköping University
 Shah Md **Taha Islam** Monash University
 Caroline **Tahar** IAE Lyon School of Management
 Thomas **Tammen** Hamburg University
 Hongping **Tan** McGill University
 Hui **Tan** ESSEC Business School
 Manyun **Tang** University of Oxford, Saïd Business School
 Ziqi **Tang** University of Warwick
 Cong **Tao** Lancaster University
 Tingting **Tao** University of Sheffield
 Imelda **Taraj** University of Gothenburg
 Maria T. **Tascon** Universidad de Leon
 Thomas **Taussi** Aalto University
 Amin **Tavakkolnia** KU Leuven
 Daniel **Taylor** IÉSEG School of Management
 Stephen **Taylor** University of Technology Sydney
 Prince **Teye** ESDES Business School
 Johannes **Thaller** Johannes Kepler University Linz
 Tra **Tham** Hanken School of Economics
 Meredith **Tharapos** RMIT University
 Maya **Thevenot** Florida Atlantic University
 Martin **Thomsen** University of Siegen
 Linda **Thorne** York University
 Ulrike **Thürheimer** University of Amsterdam
 Thiago **Tomaz Luiz** Federal University of Santa Catarina
 Tong **Lu** Southwestern University of Finance and Economics
 Mathilde **Tønnesen** Aarhus University
 Riccardo **Torelli** Università Cattolica del Sacro Cuore
 Valentina **Toscano** University of Milano-Bicocca
 David **Toscano Pardo** University of Huelva
 Philippe **Touron** Université Paris I Panthéon-Sorbonne
 Duc Hung **Tran** Aachen University of Applied Sciences
 Androniki **Triantafylli** Queen Mary University of London
 Marco **Trombetta** IE University
 Kerstin **Trummer** Universität Graz
 Tsai Yuan-Tang National Taipei University
 Tseng Yi Jie Fu Jen Catholic University
 Nikolaos **Tsileponis** University of Bristol
 Tsui Stephanie National Chengchi University
 Tsunogaya Noriyuki Hitotsubashi University
 Jennifer **Tucker** University of Florida
 Indra **Tumbelaka** Monash University
 Jonathan **Tweedie** University of Manchester
 Luisa **Unda** Universitat de les Illes Balears
 Alfredo **Urdiales González** Comillas Pontifical University
 Elena **Urquía** Complutense University of Madrid
 Matteo **Vacca** Hanken School of Economics
 Cinthia **Valle Ruiz** IÉSEG School of Management
 Berend **Van Der Kolk** Vrije Universiteit Amsterdam
 Joanna **Van Meerbeeck** KU Leuven
 Sander **Van Triest** University of Amsterdam
 Jasmijn **Vandenberk** KU Leuven
 Scott **Vandervelde** University of North Carolina at Charlotte
 IS RF 02, May 30, 14:00–15:30 room 304B
 AU RF 03, May 29, 09:00–10:30 room 205B
 ED RF 02, May 29, 16:00–17:30 room 405
 PSNP PS 04, May 30, 14:00–15:30 room 202
 SEE PS 22, May 30, 14:00–15:30 room 101
 SEE PS 11, May 29, 11:00–12:30 room 309
 SEE PS 03, May 28, 15:30–17:00 room 309
 FA PS 11, May 29, 16:00–17:30 room 209
 FR PS 07, May 28, 17:30–19:00 room 207
 FR PS 04, May 28, 15:30–17:00 room TD 0
 FA RF 13, May 30, 14:00–15:30 room 302
 FR PS 30, May 30, 14:00–15:30 room 204
 GV PS 08, May 29, 14:00–15:30 room 104
 FA PS 01, May 28, 15:30–17:00 room 104
 FA RF 08, May 29, 16:00–17:30 room 304A
 IC PS 05, May 30, 09:00–10:30 room 202
 FR PS 03, May 28, 15:30–17:00 room 204
 FR PS 09, May 29, 09:00–10:30 room 101
 AU PSD 02, May 29, 09:00–10:30 room 308
 AU RF 05, May 29, 14:00–15:30 room 304A
 MA PS 18, May 30, 14:00–15:30 room 403
 AU PS 17, May 30, 14:00–15:30 room 103B
 ED PS 02, May 30, 09:00–10:30 room 206B
 GV PS 13, May 30, 09:00–10:30 room 303
 GV PS 17, May 30, 14:00–15:30 room 303
 FA RF 13, May 30, 14:00–15:30 room 302
 AU PS 17, May 30, 14:00–15:30 room 103B
 MA RF 06, May 29, 11:00–12:30 room 304B
 FA PSD 04, May 30, 11:00–12:30 room 308
 MA RF 04, May 29, 09:00–10:30 room 304A
 SEE PS 16, May 29, 16:00–17:30 room 207
 SEE RF 04, May 28, 17:30–19:00 room 302
 GV RF 01, May 28, 15:30–17:00 room 302
 FR PS 11, May 29, 09:00–10:30 room TD 0
 FA RF 08, May 29, 16:00–17:30 room 304A
 GV RF 11, May 30, 11:00–12:30 room 205A
 MA RF 10, May 30, 09:00–10:30 room 304B
 AU PS 05, May 29, 09:00–10:30 room 103A
 SEE PS 20, May 30, 11:00–12:30 room 210
 GV RF 10, May 30, 09:00–10:30 room 205B
 FR PS 15, May 29, 14:00–15:30 room T01
 FA RF 04, May 29, 09:00–10:30 room 402
 IC RF 03, May 29, 14:00–15:30 room 305B
 FR RF 06, May 29, 11:00–12:30 room 201
 FR RF 08, May 29, 14:00–15:30 room 103B
 IC PS 07, May 30, 14:00–15:30 room TD 2A
 FA RF 13, May 30, 14:00–15:30 room 302
 IC RF 05, May 30, 09:00–10:30 room T03
 ED RF 02, May 29, 16:00–17:30 room 405
 FR RF 03, May 28, 17:30–19:00 room 307B
 TX PS 04, May 29, 09:00–10:30 room TD 2A
 MA PS 06, May 29, 09:00–10:30 room 401
 MA PS 02, May 28, 15:30–17:00 room 403
 MA RF 10, May 30, 09:00–10:30 room 304B
 GV PS 01, May 28, 15:30–17:00 room 303
 AU RF 08, May 30, 09:00–10:30 room 305B

- Ute **Vanini** Kiel University of Applied Science
 Adèle **Vanpoucke** KU Leuven
 Ann **Vanstraelen** Maastricht University
 Diana **Vazquez Espinosa** University of Fribourg
 David **Veganzones** ESCE
 Melissa **Verniest** Ghent University
 Dante **Viana, Jr.** University of Algarve
 Diletta **Vianello** University of Florence
 Luca **Viarengo** Università Cattolica del Sacro Cuore
 Roberto **Vincenzi** Bocconi University
 Sonia **Vitali** Università Politecnica delle Marche
 Adam **Vitalis** University of Waterloo
 Christopher **Von Koch** Linnaeus University
 Gerrit **Von Zedlitz** University of Mannheim
 Patrick **Vorst** Maastricht University
 Markus **Wabnegg** University for Continuing Education Krems
 Katharina-Maria **Wagner** University of Passau
Wakabayashi Toshiaki Waseda University
 Mark **Wallis** University of Queensland
 also
Wang Angie Hong Kong Polytechnic University
 Erdong **Wang** University of Wyoming
 Gary (Guanlin) **Wang** University of Bristol
Wang Hsiaowen National Central University
 Hwei **Wang** University of Maryland Eastern Shore
 Rui **Wang** Newcastle University
 Tawei (David) **Wang** DePaul University
Wang Xin University of Hong Kong
 Yamin **Wang** Bentley University
 Yang **Wang** Lancaster University
 Ye **Wang** Toronto Metropolitan University
 Yi **Wang** ISEG Advance Centro de Investigação
 Yin **Wang** Singapore Management University
Wang Yiyuan Chinese University of Hong Kong
Wang Yuhui Northwestern Polytechnical University
 Yujia **Wang** University of Liverpool
 Gerald **Ward** Lancaster University
 Hussein **Warsame** University of Calgary
 Nouha **Wasli** University of Cagliari
 Janik Ole **Wecks** Bremen University
 Marvin **Wee** Australian National University
 Lobke **Weijers** Tilburg University
 Dan **Weiss** Tel Aviv University
 Marius **WeiB** University of Erlangen-Nürnberg
Wen Jing City University of Hong Kong
 Finn Arnd **Wendland** Hamburg University
Weng Chia-Hsiang National Chengchi University
 Joerg R. **Werner** Frankfurt School of Finance & Management
 Hendrik **Wewers** Rptu Kaiserslautern-Landau
 Andreas **Weyer** University of St. Gallen
 Emma **Willems** Aalto University
 Regina **Wittenberg Moerman** Northwestern University, Kellogg School of Management
 Theresa **Wittreich** University of Graz
 Robin **Wolter** University of St. Gallen
Wu Fan Chinese University of Hong Kong
 ED PSD 01, May 28, 17:30–19:00 room T02
 MA RF 04, May 29, 09:00–10:30 room 304A
 AU PS 07, May 29, 11:00–12:30 room 103A
 FA RF 03, May 29, 09:00–10:30 room 302
 FR RF 13, May 30, 11:00–12:30 room 206B
 MA RF 07, May 29, 14:00–15:30 room 402
 FR RF 10, May 29, 16:00–17:30 room 307B
 GV RF 03, May 28, 17:30–19:00 room 205B
 FA RF 01, May 28, 15:30–17:00 room 307B
 SEE PS 13, May 29, 14:00–15:30 room 207
 GV RF 01, May 28, 15:30–17:00 room 302
 MA RF 02, May 28, 17:30–19:00 room 304B
 FA RF 05, May 29, 11:00–12:30 room 304A
 FR PS 05, May 28, 17:30–19:00 room 101
 FA PS 05, May 28, 17:30–19:00 room 203
 MA PSD 05, May 30, 11:00–12:30 room T01
 SEE RF 13, May 29, 16:00–17:30 room 302
 TX RF 03, May 29, 11:00–12:30 room T03
 FR PS 09, May 29, 09:00–10:30 room 101
 IASB, May 29, 11:00–12:30 room 203
 GV PS 08, May 29, 14:00–15:30 room 104
 GV PS 08, May 29, 14:00–15:30 room 104
 MA PS 03, May 28, 17:30–19:00 room 103A
 FR RF 07, May 29, 11:00–12:30 room 307A
 MA RF 05, May 29, 09:00–10:30 room 305A
 SEE RF 12, May 29, 16:00–17:30 room 205A
 IS PS 01, May 28, 15:30–17:00 room TD 2A
 FR PS 27, May 30, 11:00–12:30 room 207
 TX RF 03, May 29, 11:00–12:30 room T03
 FA PS 03, May 28, 15:30–17:00 room 210
 AU PS 13, May 30, 09:00–10:30 room 206A
 GV PS 17, May 30, 14:00–15:30 room 303
 GV PS 05, May 29, 09:00–10:30 room 303
 SEE PS 23, May 30, 14:00–15:30 room 207
 SEE RF 05, May 28, 17:30–19:00 room 402
 FA RF 08, May 29, 16:00–17:30 room 304A
 GV RF 01, May 28, 15:30–17:00 room 302
 TX PS 01, May 28, 15:30–17:00 room 206A
 SEE RF 13, May 29, 16:00–17:30 room 302
 AU RF 10, May 30, 14:00–15:30 room 305A
 FR RF 14, May 30, 14:00–15:30 room 201
 AU PS 04, May 28, 17:30–19:00 room TD 2A
 MA RF 01, May 28, 15:30–17:00 room 205A
 TX RF 02, May 28, 17:30–19:00 room 105
 FR PS 05, May 28, 17:30–19:00 room 101
 IC RF 06, May 30, 11:00–12:30 room 305B
 GV RF 06, May 29, 11:00–12:30 room 305A
 SEE RF 04, May 28, 17:30–19:00 room 302
 SEE RF 08, May 29, 11:00–12:30 room 302
 SEE RF 20, May 30, 14:00–15:30 room 307A
 MA PS 14, May 30, 09:00–10:30 room 403
 FA PSD 03, May 29, 16:00–17:30 room 404
 FR PS 28, May 30, 11:00–12:30 room TD 0
 SEE PS 01, May 28, 15:30–17:00 room 207
 FR PS 31, May 30, 14:00–15:30 room TD 0

- Wu Qiang** Hong Kong Polytechnic University
Wu Shan Xi'an Jiaotong-Liverpool University
Wu Shu-Ling National Taiwan University
Xiaoxi Wu Bocconi University
Amelie Wulff University of Konstanz
Juliane Wutzler Worms University of Applied Sciences
Qing Xia University of Oxford
Zhongnan Xiang University of Warwick
Xiao Xixi University of Hong Kong
Jingxian Xie University of Reading
Grazia Xiong Utah State University
Alice Liang Xu University of Manchester
Ella (Guangxin) Xu Murdoch University
Xiaoyu (Aurora) Xu HEC Paris
Xu Xin Hong Kong Polytechnic University
 also
Yan Ziqiao East China University of Political Science and Law
Yang Detian University of Hong Kong
Yanjia Yang University of Bern
Sofia Yasmin University of Manchester
Ye Lulu Northwestern Polytechnical University
Derin Yilmazatilla INSEAD
Chuan Yu University of Sydney
Yu Chun-Chan National Chung Hsing University
Enshuai Yu Boston College
Yu Lin-Hui National Taiwan University
Ilyas Yusoff Deakin University
Tzachi Zach Ohio State University
Demetrios Zacharakis Athens University of Economics and Business
Martin Zafiryadis Copenhagen Business School
Alaa Zalata University of Southampton
Ewelina Zarzycka University of Lodz
Patrick Zbinden University of St. Gallen
Yachang Zeng Nanyang Technological University
Ruijia Zhan University College London
Jenny Li Zhang University of British Columbia
Zhang Jing Northwestern Polytechnical University
Junzi Zhang University of Bristol
Zhang Lei Xi'an Jiaotong-Liverpool University
Zhang Mengdi Hong Kong Polytechnic University
Zhang Qi Chinese University of Hong Kong
Rong Zhang Queen Mary University of London
Ruiqiong Zhang Tilburg University
Sheryl Zhang ESSEC Business School
Zhang Weiyan Hang Seng University of Hong Kong
Xixi Zhang IÉSEG School of Management
Yanlei Zhang Copenhagen Business School
Zhang Yao Tongji University
Yi Zhang University of St. Gallen
Zhao Jing Hong Kong Polytechnic University
Meiling Zhao Chinese University of Hong Kong
Rong Zhao University of Calgary
Zhao Weina Xi'an Jiaotong University
Xiang Zheng Nanyang Technological University
Zheng Yayuan Xiamen University
Zheng Yue Hong Kong University of Science and Technology
 AU PS 11, May 29, 16:00–17:30 room 401
 GV PS 11, May 29, 16:00–17:30 room 210
 GV PS 04, May 29, 09:00–10:30 room 203
 FR PS 29, May 30, 14:00–15:30 room T02
 SEE PS 09, May 29, 11:00–12:30 room 207
 FR PS 17, May 29, 14:00–15:30 room 204
 SEE PS 03, May 28, 15:30–17:00 room 309
 AU PS 06, May 29, 09:00–10:30 room 103B
 GV PSD 03, May 29, 11:00–12:30 room 308
 SEE PS 01, May 28, 15:30–17:00 room 207
 MA PS 10, May 29, 16:00–17:30 room 203
 GV RF 11, May 30, 11:00–12:30 room 205A
 SEE RF 20, May 30, 14:00–15:30 room 307A
 SEE PS 16, May 29, 16:00–17:30 room 207
 FR PS 19, May 29, 16:00–17:30 room T02
 MA PS 11, May 29, 16:00–17:30 room 303
 SEE RF 02, May 28, 15:30–17:00 room 307A
 MA PSD 03, May 29, 11:00–12:30 room T01
 FR RF 12, May 30, 09:00–10:30 room 307B
 IC RF 02, May 29, 11:00–12:30 room 405
 SEE RF 05, May 28, 17:30–19:00 room 402
 GV PS 03, May 28, 17:30–19:00 room 401
 FR PS 14, May 29, 11:00–12:30 room TD 0
 AU PS 01, May 28, 15:30–17:00 room 103A
 GV PSD 04, May 29, 16:00–17:30 room 308
 FR RF 11, May 30, 09:00–10:30 room 307A
 AU RF 10, May 30, 14:00–15:30 room 305A
 FA PS 09, May 29, 11:00–12:30 room 210
 FA RF 05, May 29, 11:00–12:30 room 304A
 FR PS 28, May 30, 11:00–12:30 room TD 0
 FR RF 01, May 28, 15:30–17:00 room 201
 SEE RF 15, May 30, 09:00–10:30 room 205A
 GV RF 01, May 28, 15:30–17:00 room 302
 FR RF 15, May 30, 14:00–15:30 room 206B
 PSNP PS 01, May 28, 17:30–19:00 room 206B
 FR RF 08, May 29, 14:00–15:30 room 103B
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 FA RF 06, May 29, 11:00–12:30 room 402
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 FR PS 23, May 30, 09:00–10:30 room 207
 MA RF 07, May 29, 14:00–15:30 room 402
 AU PSD 04, May 30, 09:00–10:30 room T01
 FA PS 13, May 30, 09:00–10:30 room 104
 AU PSD 03, May 29, 16:00–17:30 room T01
 TX PS 09, May 29, 16:00–17:30 room 403
 FR PSD 02, May 29, 09:00–10:30 room 211
 MA RF 05, May 29, 09:00–10:30 room 305A
 AU RF 08, May 30, 09:00–10:30 room 305B
 FA PS 03, May 28, 15:30–17:00 room 210
 FR RF 05, May 29, 09:00–10:30 room 206B
 FR RF 09, May 29, 16:00–17:30 room 307A
 TX RF 02, May 28, 17:30–19:00 room 105
 FR PS 23, May 30, 09:00–10:30 room 207
 FR RF 04, May 29, 09:00–10:30 room 201
 IC PS 01, May 28, 17:30–19:00 room 201

Yuxiang **Zheng** Rutgers University
Zheng Zexin Hong Kong University of Science and Technology
Haiyan (Helen) **Zhou** University of Texas Rio Grande Valley
Hui **Zhou** University of Auckland
Ling **Zhou** University of New Mexico
Zhou Ruixue Jinan University
Yaqiong **Zhou** University of Warwick
Zhou Zhixuan Northwestern Polytechnical University
Zhu Xiaoyu Sun Yat-Sen University
Daniela **Zipperer** University of Mannheim
Ana **Zorio-Grima** Universitat de València
Yuxia **Zou** Nanyang Technological University
Zu Chunyu Communication University of China
Jacob **Zureich** Lehigh University

FA PS 04, May 28, 17:30–19:00 room 104
FR PS 29, May 30, 14:00–15:30 room T02
GV PS 05, May 29, 09:00–10:30 room 303
FA RF 03, May 29, 09:00–10:30 room 302
MA RF 12, May 30, 11:00–12:30 room 305A
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MA RF 01, May 28, 15:30–17:00 room 205A
GV PS 15, May 30, 11:00–12:30 room 401
FR PS 27, May 30, 11:00–12:30 room 207
SEE RF 06, May 29, 09:00–10:30 room 307A
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FA PS 03, May 28, 15:30–17:00 room 210
MA PS 06, May 29, 09:00–10:30 room 401

the 1990s, the number of people with a mental health problem has increased by 50% (Mental Health Foundation 2000).

There is a growing awareness of the need to address the needs of people with mental health problems in the community. The Department of Health (1999) has set out a vision for the future of mental health services, which includes a focus on preventing mental health problems, supporting people with mental health problems in the community, and providing specialist services for people with severe mental health problems. The Department of Health (1999) also states that the future of mental health services should be based on a partnership between the NHS, local authorities, and the voluntary sector.

The Department of Health (1999) has also set out a number of key principles for the future of mental health services, which include: a focus on preventing mental health problems, supporting people with mental health problems in the community, and providing specialist services for people with severe mental health problems. The Department of Health (1999) also states that the future of mental health services should be based on a partnership between the NHS, local authorities, and the voluntary sector.

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LIST OF DISCUSSANTS

Ana M. **Albuquerque** Boston University
 Michael **Alles** Rutgers University
 also
 Ionela **Andreicovici** Frankfurt School of Finance & Management
 Jeremiah **Bentley** University of Massachusetts Amherst
 Pietro **Bianchi Fedrigoni** Bocconi University
 Josep **Bisbe** ESADE
 Eva **Blondeel** Ghent University
 Isabella **Brancaccio** Bocconi University
 Matthias **Breuer** Columbia University
 Ulf **Bruggemann** Humboldt University of Berlin
 Limei **Che** Oslo Metropolitan University
 Chiara **De Amicis** SKEMA Business School
 Paul **Demere** Bocconi University
 Tineke **Distelmans** Vrije Universiteit Amsterdam
 Marco **Errico** Tilburg University
 Ann **Gaeremynck** KU Leuven
 Juan Manuel **Garcia Lara** Universidad Carlos III de Madrid
 Nathan **Goldman** North Carolina State University
 Cristina **Grande-Herrera** Universidad Pontificia Comillas
 Paul **Griffin** University of California-Davis
 Francesco **Grossetti** Bocconi University
 Florian **Habermann** University of Lausanne
 Allan **Hansen** Copenhagen Business School
 Kris **Hardies** University of Antwerp
 Stuart **Henderson** Ulster University
 Yasmin **Hoffmann** University of Mannheim
 Andre **Hoppe** KU Leuven
 June **Huang** University of Texas at Dallas
 Claudia **Imperatore** Bocconi University
 Kerry **Inger** Auburn University
 Leanne **Johnstone** Örebro University
 Igor **Kadach** IESE Business School
 Dimitris **Kanelis** Maastricht University
 Khim **Kelly** University of Central Florida
 Clemens **Lauer** University of Mannheim
 Xi **Li** London School of Economics and Political Science
 Yijun **Li** Erasmus University Rotterdam
 Sara **Longo** Free University of Bozen-Bolzano
 Yun **Lou** Singapore Management University
 Victor **Maas** University of Amsterdam
 Lucas **Mahieux** Tilburg University
 Tim **Martens** Bocconi University
 Melissa **Martin** University of Illinois Chicago
 Ewa Wanda **Maruszevska** Uniwersytet Ekonomiczny w Katowicach
 Sara Giovanna **Mauro** University of Modena and Reggio Emilia

TX PSD 02, May 30, 11:00–12:30 room T02
 AU PSD 02, May 29, 09:00–10:30 room 308
 AU PSD 03, May 29, 16:00–17:30 room T01
 FR PSD 05, May 29, 16:00–17:30 room 211
 MA PSD 04, May 30, 09:00–10:30 room 308
 AU PSD 03, May 29, 16:00–17:30 room T01
 MA PSD 05, May 30, 11:00–12:30 room T01
 ED PSD 01, May 28, 17:30–19:00 room T02
 FA PSD 03, May 29, 16:00–17:30 room 404
 FR PSD 06, May 30, 11:00–12:30 room 211
 FA PSD 01, May 28, 17:30–19:00 room 404
 AU PSD 04, May 30, 09:00–10:30 room T01
 SEE PSD 06, May 30, 11:00–12:30 room 404
 TX PSD 03, May 30, 14:00–15:30 room 308
 MA PSD 02, May 28, 17:30–19:00 room 308
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 GV PSD 05, May 30, 09:00–10:30 room 404
 FR PSD 03, May 29, 11:00–12:30 room 211
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 SEE PSD 05, May 30, 09:00–10:30 room 211
 GV PSD 03, May 29, 11:00–12:30 room 308
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 MA PSD 01, May 28, 15:30–17:00 room T01
 AU PSD 04, May 30, 09:00–10:30 room T01
 IC PSD 02, May 30, 14:00–15:30 room T01
 FR PSD 07, May 30, 14:00–15:30 room 211
 MA PSD 03, May 29, 11:00–12:30 room T01
 SEE PSD 07, May 30, 14:00–15:30 room 404
 GV PSD 03, May 29, 11:00–12:30 room 308
 TX PSD 01, May 30, 09:00–10:30 room T02
 SEE PSD 01, May 28, 15:30–17:00 room 404
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 FA PSD 01, May 28, 17:30–19:00 room 404
 MA PSD 04, May 30, 09:00–10:30 room 308
 FR PSD 03, May 29, 11:00–12:30 room 211
 SEE PSD 06, May 30, 11:00–12:30 room 404
 TX PSD 01, May 30, 09:00–10:30 room T02
 FA PSD 03, May 29, 16:00–17:30 room 404
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 FR PSD 07, May 30, 14:00–15:30 room 211
 FR PSD 01, May 28, 15:30–17:00 room 211
 MA PSD 05, May 30, 11:00–12:30 room T01
 ED PSD 01, May 28, 17:30–19:00 room T02
 PSNP PSD 01, May 29, 11:00–12:30 room T02

Francesco Mazzi	University of Florence	FR PSD 06, May 30, 11:00–12:30 room 211
Karen Mcbride	University of Portsmouth	HI PSD 01, May 29, 09:00–10:30 room T02
Niklas Meyer	Vrije Universiteit Amsterdam	GV PSD 04, May 29, 16:00–17:30 room 308
Natalia Mintchik	University of Cincinnati	AU PSD 01, May 28, 17:30–19:00 room T01
Andreea Moraru-Arfire	ESSEC Business School	FA PSD 04, May 30, 11:00–12:30 room 308
Angela Nativio	Università Ca' Foscari Venezia, Venice School of Management	SEE PSD 02, May 28, 17:30–19:00 room 211
Christoph Pelger	University of Passau	IC PSD 01, May 29, 09:00–10:30 room T01
Jukka Pellinen	University of Jyväskylä	MA PSD 01, May 28, 15:30–17:00 room T01
Ashlyn Perkins	London Business School	GV PSD 01, May 28, 15:30–17:00 room 308
Christian Pietsch	Erasmus University Rotterdam	AU PSD 01, May 28, 17:30–19:00 room T01
Carmine Pizzo	Lancaster University	GV PSD 05, May 30, 09:00–10:30 room 404
François-Régis Puyou	Emlyon Business School	IC PSD 01, May 29, 09:00–10:30 room T01
Hari Ramasubramanian	Frankfurt School of Finance & Management	MA PSD 03, May 29, 11:00–12:30 room T01
Vivek Raval	University of Illinois Chicago	FR PSD 02, May 29, 09:00–10:30 room 211
Kenneth Reichelt	Louisiana State University	AU PSD 02, May 29, 09:00–10:30 room 308
Jan Riepe	Paderborn University	FA PSD 02, May 29, 14:00–15:30 room 308
Giulia Sargiacomo	University of Toronto, Rotman School of Management	SEE PSD 04, May 29, 14:00–15:30 room 404
Frank Schiemann	University of Bamberg	SEE PSD 03, May 29, 11:00–12:30 room 404
Pascal Schrader	University of Mannheim	FR PSD 02, May 29, 09:00–10:30 room 211
Thorsten Sellhorn	LMU Munich	SEE PSD 07, May 30, 14:00–15:30 room 404
Peter Skaerbaek	Copenhagen Business School	PSNP PSD 01, May 29, 11:00–12:30 room T02
Robert Stoumbos	ESSEC Business School	HI PSD 01, May 29, 09:00–10:30 room T02
Thomas Tammen	Hamburg University	SEE PSD 05, May 30, 09:00–10:30 room 211
Manyun Tang	University of Oxford, Saïd Business School	FR PSD 05, May 29, 16:00–17:30 room 211
Patrick Vorst	Maastricht University	FA PSD 04, May 30, 11:00–12:30 room 308
Georgios Voulgaris	University of Manchester	GV PSD 02, May 29, 09:00–10:30 room 404
Yanjia Yang	University of Bern	FR PSD 04, May 29, 14:00–15:30 room 211
Sofia Yasmin	University of Manchester	SEE PSD 01, May 28, 15:30–17:00 room 404
Daniela Zipperer	University of Mannheim	SEE PSD 03, May 29, 11:00–12:30 room 404

LIST OF SESSION CHAIRS

- Angie **Abdel Zaher** American University in Cairo
 Ahmed **Abdelkader** University of Bath
 Saeed Md **Abdullah** University of Trieste
 Giulia **Achilli** University of Birmingham, Birmingham Business School
 Marisa **Agostini** Università Ca' Foscari Venezia
 Bakr **Al-Gamrh** Rennes School of Business
 Disen **Albrecht** Rutgers University
 Susan **Albring** Syracuse University
 Ana M. **Albuquerque** Boston University
 Roland **Almqvist** Stockholm University
 Kholod **Alsahali** Jubail Industrial College
 Mark **Anderson** University of Calgary
 Claudia **Arena** University of Naples Federico II
 Daniela **Argento** Kristianstad University
 Achmad Faizal **Azmi** Lancaster University
 Rebecca **Bachmann** Macquarie University
 Apostolos **Ballas** Athens University of Economics and Business
 Catherine **Batt** Copenhagen Business School
 Amanda **Beck** Georgia State University
 Adel **Beldi** IÉSEG School of Management
 Jonathan **Berkovitch** Luiss Guido Carli
 Thomas **Berndt** University of St. Gallen
 Pietro **Bianchi Fedrigoni** Bocconi University
 Sara **Bibler** Vrije Universiteit Amsterdam
 Alina **Bieniek** TU Dortmund University
 Marco **Bisogno** University of Salerno
 William **Black** University of North Georgia
 Eva **Blondeel** Ghent University
 Veronique **Blum** Université Grenoble Alpes
 Tobias **Bornemann** WU Vienna
 also
 Salem **Boumediene** University of Illinois Springfield
 Jan **Bouwens** University of Amsterdam
 Enrico **Bracci** University of Ferrara
 Isabella **Brancaccio** Bocconi University
 Willem **Buijink** Tilburg University
 Keno **Buß** Goethe University
 María Del Mar **Camacho-Miñano** Universidad Complutense de Madrid
 James **Cannon** Utah State University
 Blake **Canziani** University of Florida
 Elena **Carrión** Universidad de Burgos
 Arbita **Chakraborty** Indian Institute of Management-Udaipur
 Julian **Chamizo-Gonzalez** Universidad Autónoma de Madrid
 Chao Chia-Ling National Chung Cheng University
 Ellie **Chapple** Queensland University of Technology
 Jason **Chen** Central Connecticut State University
 AU PS 17, May 30, 14:00–15:30 room 103B
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- Bobae **Choi** University of Queensland
 Mirella **Ciaburri** Roma Tre University
 Costanza **Cincotta** NHH - Norwegian School of Economics
 Mark **Clatworthy** University of Bristol
 Sandra **Cohen** Athens University of Economics and Business
 Alessandro **Cortese** University of Bern
 Costa Antonino Hong Kong University of Science and Technology
 Ericka **Costa** Università degli Studi di Trento
 Bryce **Cross** Saint Mary's University
 Chiara **Crovini** Aalborg University
 Kate **Cullen** Maynooth University
 Dai Ting Hong Kong University of Science and Technology
 Rodolfo **Damiano** University of Palermo
 Chiara **De Amicis** SKEMA Business School
 Kenny **Dekoster** Ghent University
 Gianluca F. **Delfino** Stockholm School of Economics
 Delia **Deliu** West University Timisoara
 Mercy **Denedo** Durham University
 Claire **Deng** Toronto Metropolitan University
 Markus **Diller** Uni Passau
 Ruth **Dimes** Open University
 Angelo **Ditillo** Bocconi University
 Dorota **Dobija** Kozminski University
 Chiara Carolina **Donelli** Università Ca' Foscari Venezia
 Federica **Doni** University of Milano-Bicocca
 Ekaete **Efretuei** Liverpool John Moores University / Liverpool Business School
 Dina El **Mahdy** Morgan State University
 Tytti **Elo** LUT University
 Karoline **Els** WU Vienna
 Luminita **Enache** University of Calgary
 Juergen **Ernstberger** Technical University of Munich
 Patricia **Everaert** Ghent University
 Claudio **Ferrantino** Bocconi University
 Simona **Fiandrino** University of Turin
 Elisa **Fiore** Luiss Guido Carli
 Nicola Maria **Fiore** Bocconi University
 Benjamin **Fligge** University of Duisburg-Essen
 Claudia **Frisenna** University of Catania
 Michele **Fumagalli** Bocconi University
 Germán **Gamero Igea** Universidad de Burgos
 Mukesh **Garg** Monash University
 Al **Ghosh** University of North Carolina at Charlotte
 Vincent **Giese** University of Mannheim
 Begoña **Giner** University of Valencia
 Andrew **Glover** University of Washington
 Max **Goettsche** Catholic University of Eichstätt-Ingolstadt
 Galina **Goncharenko** Aston University
 Louise **Gorman** Trinity College Dublin
 Paul **Griffin** University of California-Davis
 Omrane **Guedhami** University of South Carolina
 Benita **Gullkvist** University of Vaasa
 Hoang Nhan **Ha** Universidad Carlos III de Madrid
 Virpi **Haaramo** University of Eastern Finland
 Anwar **Halari** Open University
 Jeff **Hales** ISSB
 Alberto **Halfeld** University of St. Gallen
 SEE PS 12, May 29, 14:00–15:30 room 101
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Mostafa **Harakeh** American University of Beirut
 Terry **Harris** Durham University
 Arshad **Hasan** Lahore School of Economics
 Michael **Hayden** Maynooth University
 Clodagh **Hegarty** Ulster University
 Stuart **Henderson** Ulster University
 Yasmin **Hoffmann** University of Mannheim
 Svea **Holtmann** University of Mannheim
 Ivo **Hristov** University of LAquila
 Xingyu **Huang** Bocconi University
 Katrin **Hummel** WU Vienna
 Awad **Ibrahim** Portsmouth University
 Özgün **Imre** Kristianstad University
 Petra **Inwinkl** Universität Wien
 Jamshed **Iqbal** University of Jyväskylä
 Jenni **Jääskö** University of Oulu
 Anne **Jeny** IÉSEG School of Management
 Philip **Joos** Tilburg University
 Kanamori **Eri** Ritsumeikan University
 Tony **Kang** University of Nebraska-Lincoln
 Dominik **Katzer** University of Würzburg
 Amanpreet **Kaur** University of South Australia
 Pamela **Kent** Queensland University of Technology
 Sameera **Khattoon** University of Saskatchewan
 Jae Bum **Kim** Lehigh University
 Jung Yeun (June) **Kim** Rutgers University
 Jessica **Kim-Gina** Chapman University
 Lars **Knorren** Tilburg University
 Reinald **Koch** Catholic University of Eichstätt-Ingolstadt
 Blerita **Korca** University of Bamberg
 Nicholle **Kovach** Wilfrid Laurier University
 Marit **Kringlen** University of Agder
 Johanna **Lähteenmäki** University of Jyväskylä
 Clemens **Lauer** University of Mannheim
 Lucas **Lee** IE Business School
 Anna **Leszczyłowska** Poznań University of Economics and Business
 Maura **Leusder** Erasmus University Rotterdam
 Fang **Li** Lancaster University
 Zhihuan **Li** Queen Mary University of London
 Andrea **Lionzo** Catholic University
 Liu Chih-Liang National Yang Ming Chiao Tung University
 Mingyang **Liu** Frankfurt School of Finance & Management
 Siqi **Liu** Open University
 Yuhua **Liu** University of Mannheim
 Florian **Loizl** WU Vienna
 Mercedes **Luque-Vílchez** University of Córdoba
 Lisa **Lüttke** Humboldt University of Berlin
 Matthew **Ma** Rutgers University
 Oveis **Madadian** IÉSEG School of Management
 Kathyayini **Madduri** London School of Economics and Political Science
 Arpine **Maghaky** University of Glasgow
 Sarah **Maire** IÉSEG School of Management
 Adam **Manlove** University of North Carolina at Charlotte
 Ewa Wanda **Maruszeńska** Uniwersytet Ekonomiczny w Katowicach
 Marco Maria **Mattei** University of Bologna
 Rebecca **Maughan** University College Dublin

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Sara Giovanna **Mauro** University of Modena and Reggio Emilia
 Karen **Mcbride** University of Portsmouth
 Matteo **Merlo** University of Bologna
 Natalia **Mintchik** University of Cincinnati
 Evisa **Mitrou** Queen Mary University of London
 Mitsuhashi **Hikaru** Keio University
 Stephanie **Mittelbach-Hoermanseder** University of Innsbruck
 Orie **Miyazawa** University of Kent
 Markus **Mottinger** Johannes Kepler University
 Souad **Moufty** De Montfort University
 Linda **Myers** University of Tennessee
 Nam **Jonathan** Hong Kong Polytechnic University
 Rusha **Nandy** NHH - Norwegian School of Economics
 Sarah **Nechbaoui** University of Edinburgh
 Lan **Nguyen** University of Bristol
 Tam **Nguyen** Nottingham Trent University
 Giuseppe **Nicolò** University of Salerno
 Benjamin **Noordermeer** Maastricht University
 Manuel **Nunez-Nickel** Universidad Carlos III de Madrid
 Lukas **Obernauer** WU Vienna
 Peter **Oh** McGill University
 Christian **Ott** EM Strasbourg Business School
 Michael **Overesch** University of Cologne
 Patrícia **Pain** Universidade Federal do Espírito Santo
 Rimona **Palas** College of Law and Business
 Tommaso **Palermo** London School of Economics and Political Science
 Fabrizio **Panozzo** Università Ca' Foscari Venezia
 Caterina **Pesci** University of Trento
 Sophia **Pfanner** Universität Innsbruck
 Lucia **Pierini** Luiss Guido Carli
 Frederik **Pietig** EBS Universität für Wirtschaft und Recht
 Liliana **Pimentel** University of Coimbra
 Yuan (Helen) **Ping** Australian National University
 Carol **Pomare** Mount Allison University
 Massimo **Postiglione** University of Brescia
 Annalisa **Prencipe** Bocconi University
 Atul **Rai** Wichita State University
 Nicola **Raimo** LUM University
 Javad **Rajabalizadeh** University of Turku
 Antti **Rautiainen** University of Jyväskylä
 Daniel **Reimsbach** University of Paderborn
 LEMONIA Marina **Rempoutsika** Open University
 João Paulo **Ribeiro** Federal University of Santa Catarina
 Giorgio **Ricciardi** University of Campania - Luigi Vanvitelli
 Robert **Rieg** Aalen University of Applied Sciences
 David **Rostam-Afschar** University of Mannheim
 Patricia **Ruffing-Straube** University of Zurich
 Lana **Sabelfeld** University of Gothenburg
 Amitav **Saha** University of Notre Dame
 Adriano **Salerno** Bocconi University
 Giulia **Sargiacomo** University of Toronto, Rotman School of Management
 Tim **Schacherer** University of Osnabrück
 Frank **Schiemann** University of Bamberg
 Lukas **Schmidt** Constructor University Bremen
 Kim Alina **Schulz** Paderborn University
 Sampson Kwabena **Senahey** IE University

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- Federico **Siano** University of Texas at Dallas
 Alexander **Sigg** University of St. Gallen
 Thomas **Simon** University of Mannheim
 Ana **Simpson** IASB
 Vikash Kumar **Sinha** Aalto University
 Sven **Siverbo** Karlstad University
 Sergeja **Slapničar** University of Queensland
 Padmini **Srinivasan** Indian Institute of Management Bangalore
 Arthur **Stenzel** NHH - Norwegian School of Economics
 Su Chenchen **Su** Musashino University
 Rani **Suleman** HEC Montréal
 Tobias **Svanström** Umeå University
 Johanna **Sylvander** Linköping University
 Shah Md **Taha Islam** Monash University
 Thomas **Tammen** Hamburg University
 Maria T. **Tascon** Universidad de Leon
 Meredith **Tharapos** RMIT University
 Martin **Thomsen** University of Siegen
 Sebastian **Tideman-Frappart** Syracuse University
 Thiago **Tomaz Luiz** Federal University of Santa Catarina
 Riccardo **Torelli** Università Cattolica del Sacro Cuore
 Simone **Traini** NHH - Norwegian School of Economics
 Marco **Trombetta** IE University
 Tsui Stephanie **Tsui** National Chengchi University
 Maciej **Tuszkiewicz** University of Economics in Katowice
 Jonathan **Tweedie** University of Manchester
 Chinyere **Uche** University of Bristol
 Luisa **Unda** Universitat de les Illes Balears
 Shiran **Vaknin Froymovich** SUNY Binghamton
 Cinthia **Valle Ruiz** IESEG School of Management
 Jurian **Van Beusekom** Maastricht University
 Stephanie **Van Der Veen** Erasmus University Rotterdam
 Joanna **Van Meerbeeck** KU Leuven
 Alexander **Van Slooten** University of Groningen
 Scott **Vandervelde** University of North Carolina at Charlotte
 Ute **Vanini** Kiel University of Applied Science
 Diana **Vazquez Espinosa** University of Fribourg
 Shraddha **Verma** De Montfort University
 Adam **Vitalis** University of Waterloo
 Gerrit **Von Zedlitz** University of Mannheim
 Katharina-Maria **Wagner** University of Passau
 Gary (Guanlin) **Wang** University of Bristol
 Hussein **Warsame** University of Calgary
 Sijing **Wei** Creighton University
 Lobke **Weijers** Tilburg University
 Andreas **Weyer** University of St. Gallen
 Jeanette **Willert** Copenhagen Business School
 Robin **Wolter** University of St. Gallen
 Sue **Wright** University of Technology Sydney
 Pauline **Wu** University of Warwick
 Xiaoxi **Wu** Bocconi University
 Yaekura **Takashi** Waseda University
 Yang **Detian** University of Hong Kong
 Sofia **Yasmin** University of Manchester
 Derin **Yilmazatilla** INSEAD
 Yu Chun-Chan **Yu** National Chung Hsing University
 FR PS 23, May 30, 09:00–10:30 room 207
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 PSNP PS 04, May 30, 14:00–15:30 room 202
 MA PS 06, May 29, 09:00–10:30 room 401
 FR PSD 07, May 30, 14:00–15:30 room 211
 TX PS 06, May 29, 11:00–12:30 room TD 2A
 SEE RF 21, May 30, 14:00–15:30 room 307B
 FA PS 01, May 28, 15:30–17:00 room 104
 AU PSD 03, May 29, 16:00–17:30 room T01
 AU RF 09, May 30, 11:00–12:30 room 205B
 SEE RF 05, May 28, 17:30–19:00 room 402
 SEE PS 05, May 28, 17:30–19:00 room 309
 GV RF 07, May 29, 14:00–15:30 room 302
 MA PS 02, May 28, 15:30–17:00 room 403
 TX PS 05, May 29, 11:00–12:30 room 103B
 SEE PSD 07, May 30, 14:00–15:30 room 404
 MA RF 12, May 30, 11:00–12:30 room 305A
 SEE RF 19, May 30, 11:00–12:30 room 307B
 TX PS 12, May 30, 14:00–15:30 room 206A
 PSNP PS 01, May 28, 17:30–19:00 room 206B
 MA PS 17, May 30, 14:00–15:30 room 401
 IS RF 01, May 29, 09:00–10:30 room 305B
 IC PS 04, May 29, 16:00–17:30 room 103B
 IC PS 06, May 30, 11:00–12:30 room 202
 GV PS 05, May 29, 09:00–10:30 room 303
 FA PS 02, May 28, 15:30–17:00 room 203
 TX PS 02, May 28, 17:30–19:00 room 202
 MA PS 13, May 30, 09:00–10:30 room 401
 FR RF 15, May 30, 14:00–15:30 room 206B
 MA RF 14, May 30, 14:00–15:30 room 304A
 MA RF 11, May 30, 11:00–12:30 room 304A
 AU PSD 01, May 28, 17:30–19:00 room T01
 MA RF 05, May 29, 09:00–10:30 room 305A
 FR PS 02, May 28, 15:30–17:00 room 101
 HI PS 03, May 30, 11:00–12:30 room 201
 SEE PS 06, May 29, 09:00–10:30 room 207
 FR PS 17, May 29, 14:00–15:30 room 204
 SEE RF 07, May 29, 09:00–10:30 room 307B
 MA PS 07, May 29, 09:00–10:30 room 403
 TX RF 05, May 30, 11:00–12:30 room 304B
 SEE PS 04, May 28, 17:30–19:00 room 209
 AU RF 07, May 29, 16:00–17:30 room 305B
 SEE RF 04, May 28, 17:30–19:00 room 302
 MA PS 16, May 30, 11:00–12:30 room 403
 SEE RF 20, May 30, 14:00–15:30 room 307A
 GV PSD 01, May 28, 15:30–17:00 room 308
 AU PS 06, May 29, 09:00–10:30 room 103B
 FR PS 21, May 29, 16:00–17:30 room TD 0
 FR PSD 01, May 28, 15:30–17:00 room 211
 MA RF 03, May 28, 17:30–19:00 room 305B
 IC PSD 01, May 29, 09:00–10:30 room T01
 GV RF 10, May 30, 09:00–10:30 room 205B
 AU PS 15, May 30, 11:00–12:30 room 206A

Enshuai **Yu** Boston College
Al-Habbyel **Yusoph** Bocconi University
Martin **Zafiryadis** Copenhagen Business School
Patrick **Zbinden** University of St. Gallen
Junzi **Zhang** University of Bristol
Zhang Mengdi Hong Kong Polytechnic University
Ruiqiong **Zhang** Tilburg University
Wanli **Zhao** Bocconi University
Daniela **Zipperer** University of Mannheim
Yuxia **Zou** Nanyang Technological University
Zu Chunyu Communication University of China

GV RF 01, May 28, 15:30–17:00 room 302
GV RF 02, May 28, 15:30–17:00 room 402
FR PS 20, May 29, 16:00–17:30 room 204
GV RF 09, May 29, 16:00–17:30 room 305A
AU PS 10, May 29, 14:00–15:30 room 401
FA RF 05, May 29, 11:00–12:30 room 304A
AU RF 03, May 29, 09:00–10:30 room 205B
GV PSD 02, May 29, 09:00–10:30 room 404
SEE RF 10, May 29, 14:00–15:30 room 202
FA PS 03, May 28, 15:30–17:00 room 210
FA PS 04, May 28, 17:30–19:00 room 104

LIST OF DELEGATES

Zelalem Abay	Karlstad University	as presenter in AU PS 06
Angie Abdel Zaher	American University in Cairo	as presenter in AU RF 10
Tarek Abdelfattah	University of Nottingham	as session chair in AU PS 17
Ahmed Abdelkader	University of Bath	as presenter in GV RF 02
Lindsay Abdilla	Bocconi University	as session chair in FA RF 03
Saeed Md Abdullah	University of Trieste	as session chair in SEE RF 03
		as presenter in SEE RF 07
Abe Yasuhiro	Bank of Japan	
Noga Abraham	Reichman University	as presenter in FA PS 06
Giulia Achilli	University of Birmingham, Birmingham Business School	as presenter in IC PS 04
		as session chair in IC PS 07
Giorgio Acunzo	Ernst & Young	
Olatundun Adelegan	Aalto University	as presenter in SEE RF 11
Christofer Adrian	Monash University	as co-author in TX RF 01
		as presenter in FA RF 12
Momina Afzal	Heriot Watt University	as session chair in IC RF 05
Marisa Agostini	Università Ca' Foscari Venezia	as co-author in GV PS 11
		as session chair in SEE RF 18
Tahmina Ahmed	Niagara University	as co-author in FR PS 03
Bakr Al-Gamrh	Rennes School of Business	as session chair in GV PSD 04
		as presenter in SEE RF 16
Virpi Ala-Heikkilä	University of Vaasa	as presenter in MA PS 04
Jonas Albers	Friedrich Alexander University	as co-author in SEE RF 21
Disen Albrecht	Rutgers University	as presenter in FA RF 03
		as co-author in GV PS 08
		as session chair in FR PS 31
Fabian Albrecht	University of Bremen	as presenter in GV PS 10
Susan Albring	Syracuse University	as session chair in TX PSD 02
Catalin Albu	Bucharest University of Economic Studies	as co-author in SEE PS 08
Nadia Albu	Bucharest University of Economic Studies	as panelist in SYM 002
		as presenter in SEE PS 08
Ana M. Albuquerque	Boston University	as session chair in GV PSD 03
		as presenter in TX PSD 01
		as discussant in TX PSD 02
Anna Alexander	University of Padova	as presenter in TX RF 01
Ashiq Ali	University of Texas at Dallas	as co-author in FR PS 06
		as presenter in FA PS 15
Abdullah Alkhawfi	University of East Anglia	as presenter in GV RF 03
		as session chair in FR PS 28
Amir Allam	Aston University	as presenter in AU RF 10
Michael Alles	Rutgers University	as discussant in AU PSD 02
		as discussant in AU PSD 03
Khadija Almaghrabi	King Abdulaziz University	as presenter in FA RF 01
Fanny Almersson	Stockholm School of Economics	
Ehsan Almoataz	Umm Al-Qura University	as co-author in FR RF 03

Roland Almqvist	Stockholm University	as session chair in PSNP PSD 01
Alhanouf Almubarak	University of East Anglia	as presenter in SEE RF 08
Marta Alonso	IESE Business School	as co-author in TX PS 12
Kholod Alsahali	Jubail Industrial College	as presenter in SEE RF 06
		as session chair in GV RF 11
		as presenter in TX RF 05
Osaid Alshamleh	WU Vienna	
Beatrice Amaturo	Ernst & Young	
Francesco Ambrosini	University of Padua	as presenter in PSNP RF 01
		as co-author in TX RF 01
		as co-author in FR PS 04
		as co-author in SEE PS 03
		as panelist in SYM 001
		as co-author in AU PS 03
		as panelist in SYM 003
		as co-author in FR PS 17
		as presenter in AU PS 16
		as co-author in FR PS 06
		as presenter in AU PS 12
		as presenter in FR PS 22
		as session chair in MA PSD 03
		as presenter in MA RF 07
		as co-author in FA RF 09
		as presenter in AU PS 02
		as discussant in FR PSD 05
		as presenter in SEE PS 17
		as presenter in IS RF 01
		as presenter in AU PS 01
		as presenter in TX RF 05
		as presenter in GV RF 12
		as presenter in GV PS 01
		as session chair in GV PS 11
		as presenter in PSNP PSD 01
		as co-author in ED RF 02
		as session chair in PSNP PS 03
		as co-author in GV RF 08
		as presenter in GV PS 11
		as presenter in FA RF 01
		as presenter in FA RF 03
		as co-author in GV RF 12
		as co-author in IC RF 01
		as presenter in SEE RF 05
		as co-author in AU PS 05
		as panelist in SYM 008
		as co-author in GV RF 10
		as co-author in GV RF 05
		as presenter in AU RF 09
		as presenter in FR RF 11
		as session chair in FR PS 03
		as presenter in GV RF 10
		as co-author in TX PS 10
		as presenter in FR RF 09
Matthias Amen	Bielefeld University	
Sameh Amer	ESSEC Business School	
Matteo Amerio	Università Cattolica del Sacro Cuore	
Seraina Anagnostopoulou	University of Piraeus	
Anani Makafui	Hong Kong Polytechnic University	
Mark Anderson	University of Calgary	
Paul André	University of Bristol Business School	
Ionela Andreicovici	Frankfurt School of Finance & Management	
Angelos Angelakis	Universität Wien	
Alice Annelin	Umeå University	
Filomena Antunes Bras	University of Minho	
Christiana Antwi-Obimpeh	University of Texas at El Paso	
Jan Apel	Leuphana University	
Claudia Arena	University of Naples Federico II	
Daniela Argento	Kristianstad University	
Josep Argiles-Bosch	University of Barcelona	
Daria Arkipova	Università Ca' Foscari Venezia, Venice School of Management	
Markus Arnold	University of Bern	
Davide Arrighi	Università Cattolica del Sacro Cuore	
Anil Arya	Ohio State University	
Ewald Aschauer	WU Vienna	
Atanasko Atanasovski	Ss. Cyril and Methodius University in Skopje	
Belal Ataur	University of Birmingham	
Negin Attar-Niggeman	University of Zurich	
Giancarlo Attolini	Accountancy Europe	
Juthathip Audsabumrungrat	Chulalongkorn University	
Tommi Auvinen	University of Jyväskylä	
Francesco Avallone	Università degli Studi di Genova	
Maysam Ayoub	American University in Dubai	
Djibrilla Aziz	Dijon Bourgogne University, IAE Management School	
Achmad Faizal Azmi	Lancaster University	
Leonie Babilas	Humboldt University of Berlin	
Luca Baccarini	Università Politecnica delle Marche	

Rebecca Bachmann	Macquarie University	as presenter in GV PS 01 as session chair in GV PSD 05
Carmen Bada	Universidad Pontificia Comillas	as presenter in ED RF 02
Bae Gil	Korea University	as presenter in AU PS 03
Bae Seongho	Kyungpook National University	as co-author in TX RF 04
Andrea Bafundi	Università di Padova	as co-author in FA RF 01 as presenter in FR RF 01 as co-author in GV PS 11
Bai Meng	Xi'an Jiaotong University	as presenter in SEE RF 18
Elias Baier	University of Cologne	as presenter in TX RF 06
Katie Balaam	Open University	as presenter in ED RF 01
Vadim Balashov	Rutgers University	as presenter in FA RF 11
Dalila Baldini	University of Parma	as co-author in SEE RF 21
Joan Ballantine	University of Ulster	
Apostolos Ballas	Athens University of Economics and Business	as co-author in FA RF 05 as session chair in FA PSD 02
Sasson Bar-Yosef	Hebrew University of Jerusalem	
Federico Barnabe	University of Siena	
Andreas Barth	University of Würzburg	as presenter in FA PS 13
Hesham Bassouny	University of Southampton	
Catherine Batt	Copenhagen Business School	as session chair in MA PS 09 as presenter in MA PS 15
Lisa Baudot	HEC Paris	
Tim Bauer	University of Waterloo	as presenter in AU PS 04
Karina Bauernhofer	WU Vienna	as presenter in SEE PS 07
Nicola Beatson	University of Otago	as presenter in ED RF 03
Amanda Beck	Georgia State University	as session chair in FA PS 07 as co-author in FR PS 16 as presenter in FA RF 01
Kirstin Becker	Copenhagen Business School	
Sebastian Becker	HEC Paris	
Christos Begkos	University of Manchester	
Elodie Behnam	University of Strasbourg	as presenter in FR RF 06
Bogusława Bek-Gaik	AGH University of Science and Technology	
Inmaculada Bel-Oms	University of Valencia	as presenter in SEE RF 02 as co-author in SEE RF 15
Adel Beldi	IÉSEG School of Management	as session chair in MA PS 08 as co-author in FR RF 09 as presenter in MA RF 11 as presenter in FR PS 22 as presenter in FR RF 14
Loïc Belze	Emlyon Business School	
Imen Ben Slimene	Université de Haute-Alsace, CREGO	
Messod Daniel Beneish	Indiana University	
Clara Benfante	University of Parma	as presenter in GV RF 05
Gioacchino Benfante	Università di Parma	as presenter in PSNP RF 02
Jeremiah Bentley	University of Massachusetts Amherst	as presenter in MA PS 11 as co-author in FR PS 24 as discussant in MA PSD 04
Valentina Beretta	University of Pavia	as presenter in SEE RF 16
Natalia Berg	Linnaeus University	as presenter in SEE PS 24
Joel Berge	NHH - Norwegian School of Economics	as presenter in MA PSD 04 as co-author in MA PS 17
Tommy Bergquist	Karlstad University, Karlstad Business School	
Jonathan Berkovitch	Luiss Guido Carli	as presenter in FA PS 10 as session chair in FA PSD 04
Christian Bernard	Humboldt University of Berlin	as co-author in FR RF 04
Cristiana Bernardi	Open University	as co-author in IC RF 04 as co-author in SEE RF 21

Thomas Berndt	University of St. Gallen	as co-author in GV RF 01 as co-author in FA RF 07 as session chair in FR PSD 04 as co-author in SEE RF 20
Anne-Cathrine Bernhoft	Nord University Business School	
Iryna Berova Alves	ISCTE - Instituto Universitário de Lisboa / ISEG Advance Centro de Investigação	as presenter and co-author in MA PSD 02
Peter Beusch	University of Gothenburg	as presenter in SEE PS 14
Christof Beuselinck	IÉSEG School of Management	as co-author in TX PS 04
Lori Bhaskar	Indiana University	
Malgorzata Bialas	AGH University of Science and Technology	as co-author in IC PS 05
Pietro Bianchi Fedrigoni	Bocconi University	as session chair in AU PS 08 as discussant in AU PSD 03 as co-author in SEE RF 19
Paolo Biancone	University of Turin	as session chair in AU RF 01
Sara Bibler	Vrije Universiteit Amsterdam	as presenter in AU PSD 01 as presenter in IS RF 01 as session chair in IS RF 02
Alina Bieniek	TU Dortmund University	as presenter in SEE RF 02
Giuseppe Bifulco	University of Milano-Bicocca	as presenter in FR PS 02
Jochen Bigus	Free University of Berlin	as presenter in FA PS 02
Oliver Binz	ESMT Berlin	as co-author in FR PS 14 as presenter in MA PS 09 as discussant in MA PSD 05 as presenter in PSNP RF 01 as session chair in FA PS 08 as presenter in SEE PSD 02 as presenter in FR RF 15 as session chair in AU PS 07 as presenter in SEE RF 14
Josep Bisbe	ESADE	
Marco Bisogno	University of Salerno	
Sanjay Bissessur	University of Amsterdam	
Heyl-Lei Biton	Hebrew University of Jerusalem	
William Black	University of North Georgia	
Jose Luis Blasco Vazquez	Universidad Autónoma de Madrid	
Kay Blaufus	Leibniz University Hannover	
Marita Blomkvist	University of Gothenburg	as co-author in FR RF 01 as presenter in AU RF 09
Eva Blondeel	Ghent University	as discussant and co-author in ED PSD 01 as presenter in ED PS 02 as session chair in ED RF 03 as session chair in SEE RF 12 as presenter in GV PS 06 as co-author in TX PS 09 as presenter in AU PS 09 as presenter in IS PS 02
Veronique Blum	Université Grenoble Alpes	
Olga Bogachek	Free University of Bozen-Bolzano	
Matti Boie-Wegener	University of Göttingen	
Jasmijn Bol	Tulane University	
Marc Bollecker	Université de Haute-Alsace	
Bolor-Erdene Batjargal	Korea Accounting Institute	
Massimiliano Bonacchi	university of Bolzano	as co-author in GV PSD 02
Katrin Bonk	ESCP Business School	as presenter in AU PS 04
Elisa Bonollo	Università degli Studi di Genova	as presenter in HI PS 01
Andreea Bordianu	Leeds University Business School	
Edoardo Borlatto	Università degli Studi di Torino	as presenter in SEE RF 10 as session chair in TX PS 03 as session chair in TX PS 10 as presenter in TX PS 12 as session chair in IS PS 01 as co-author in FR RF 15 as co-author in SEE PS 21 as session chair in AU PS 11 as panelist in SYM 007 as presenter in AU PS 14
Tobias Bornemann	WU Vienna	
Salem Boumediene	University of Illinois Springfield	
Jennifer Boutant Lapeyre	Université Toulouse Capitole	
Jan Bouwens	University of Amsterdam	

Saverio Bozzolan	Luiss Guido Carli	
Enrico Bracci	University of Ferrara	as session chair in IC PS 05 as presenter in PSNP PS 04
Isabella Brancaccio	Bocconi University	as session chair in FR RF 07 as discussant in FA PSD 03 as presenter in FA PS 18 as co-author in IC RF 02
Camila Brasil	UFMG	
Per Brattberg	Essity	
Evelyn Braumann	Vrije Universiteit Amsterdam	as presenter in MA PS 05 as co-author in MA PS 14
Ries Breijer	Nyenrode Business University	
Brendel Janja	Chinese University of Hong Kong	as presenter in FA PS 11
Matthias Breuer	Columbia University	as presenter in GV PSD 05 as discussant in FR PSD 06
Karen Brickman	University of Greenwich	
Bjarne Brié	Tilburg University	as presenter in SEE RF 10
Charalampos Brilakis	Athens University of Economics and Business	as presenter in AU RF 04
Alisa Brink	Virginia Commonwealth University	as presenter in MA PS 12
Rodney Brown	University of New South Wales	
Ruby Brownen-Trinh	University of Bristol	as presenter in AU PS 17
Ulf Bruggemann	Humboldt University of Berlin	as discussant in FA PSD 01 as presenter in FR RF 04
Hendrik Brune	Universität Duisburg-Essen	
Markus Brunner	Aarhus University	as presenter in MA PS 17
Lars-Eric Brüske	University of Hamburg	
Katharina Bryan	Amazon	
Bu Guoling	Zhejiang University	as presenter in AU PS 15
Bruno Buchetti	University of Padua	as presenter in FA PS 12
Willem Buijink	Tilburg University	as presenter in ED PS 01 as panelist in SYM 004 as session chair in AU PS 12
Merel Buis	Vrije Universiteit Amsterdam	as presenter in TX PS 11
Merridee Bujaki	Carleton University	as co-author in AU PS 07
Cristiano Busco	Luiss Guido Carli	as moderator in SYM 006
Keno Buß	Goethe University	as session chair in FA RF 09
Najib Bwanika	Université de Rennes	as presenter in SEE RF 15
Andrea Caccialanza	University of Bologna	as presenter in SEE RF 05
Simon Cadez	University of Ljubljana	as co-author in IS RF 01 as co-author in MA RF 13 as presenter in HI PS 03
Emanuela Mattia Cafaro	University of Salerno	
Ariela Caglio	Bocconi University	
Cai Kuanning	Hong Kong Polytechnic University	as presenter in GV PS 07
María Del Mar Camacho-Miñano	Universidad Complutense de Madrid	as session chair in ED PSD 01 as co-author in FR RF 07 as presenter in FA RF 01 as co-author in AU RF 01 as opening speaker in SYM 004
Riccardo Camboni	University of Padova	as co-author in AU PS 12
Mara Cameran	Bocconi University	as co-author in FR RF 07 as presenter in AU PS 12
Domenico Campa	International University of Monaco	as session chair in MA PS 01
James Cannon	Utah State University	as presenter in MA PS 05
Elisa Cano	Universidad Castilla La Mancha	as presenter in GV RF 03
Manuel Cano-Rodriguez	University of Jaén	as presenter in TX RF 04
Blake Canziani	University of Florida	as session chair in AU RF 06 as presenter in AU PS 13

Kangkang Cao	EBS Universität für Wirtschaft und Recht	as presenter in FA PS 01
Cao Yanan	Shanghai University of International Business and Economics	as presenter in SEE PS 08
Ana Caria	University of Minho	as presenter in IC RF 03
Cristian Carini	University of Brescia	as co-author in FA RF 04
Casimir Carl	University of Bielefeld	as presenter in TX PS 07
		as co-author in TX PSD 01
Salvador Carmona	IE University	
Michelle Carr	University College Cork	as co-author in IC PS 01
		as presenter in MA RF 02
Elena Carrión	Universidad de Burgos	as session chair in SEE PS 16
		as co-author in SEE RF 14
		as presenter in SEE PS 18
Veronica Casarin	ESSEC Business School	as co-author in SEE PSD 01
		as co-author in MA PS 08
		as presenter in FR PSD 06
Stefano Cascino	London School of Economics and Political Science	
Natasha Caulfield	University of Galway	
Emilia Cederberg	Stockholm School of Economics	as moderator in SYM 007
Velia Cenciarelli	Università Cattolica del Sacro Cuore	as co-author in AU PS 06
		as co-author in GV RF 05
Alessandra Cerruti	Deloitte	as panelist in SYM 008
		as panelist in SYM 009
Terhi Chakhovich	LUT University	as co-author in MA PSD 01
		as co-author in MA PS 04
		as session chair in IC RF 02
Arbita Chakraborty	Indian Institute of Management-Udaipur	as presenter in GV RF 02
Julian Chamizo-Gonzalez	Universidad Autónoma de Madrid	as session chair in SEE RF 11
Chan Ann Ling-Ching	National Chengchi University	as session chair in FA PS 10
		as co-author in FA RF 04
		as presenter in FR RF 13
Ishani Chandrasekara	Queen Mary University of London	
Linda Chang	University of New South Wales	as presenter in MA RF 09
Millicent Chang	University of Wollongong	
Chang Yinghsin	Yokohama City University	
Chang Yu-Tzu	National Chengchi University	as presenter in AU RF 04
Chang Yufan	Northwestern Polytechnical University	as presenter in FA PS 09
Chao Chia-Ling	National Chung Cheng University	as session chair in FR PS 27
		as presenter in FR RF 14
Ellie Chapple	Queensland University of Technology	as session chair in SEE PS 08
		as presenter in TX PS 07
Andreas Charitou	University of Cyprus	as co-author in FA RF 01
		as presenter in FA PS 04
		as co-author in FA RF 02
		as co-author in FA RF 09
		as co-author in FR PS 30
Kalliopi Chatzi	International Hellenic University	as presenter in TX RF 06
Limei Che	Oslo Metropolitan University	as presenter in AU PS 07
		as discussant in AU PSD 04
Mohamed Chelli	University of Ottawa	as presenter in MA PS 13
Charlene Chen	Macquarie University	as presenter in AU RF 10
Chen Deqiu	University of International Business and Economics	
Huimin Chen	University of Massachusetts Lowell	as presenter in AU RF 07
Jason Chen	Central Connecticut State University	as session chair in FA PS 12
		as presenter in ED RF 03
Chen Ni-Yun	National Sun Yat-Sen University	as presenter in FR RF 11

- Chen Tsung-Kang** National Yang Ming Chiao Tung University
as presenter in FR RF 01
as co-author in FR PS 12
as co-author in GV RF 10
- Wei Chen** University of New South Wales
Chen Wen City University of Hong Kong
as presenter in FR RF 08
as co-author in GV PS 10
as presenter in FR PS 16
as presenter in SEE PS 24
as co-author in MA PS 11
as co-author in MA RF 09
as presenter in MA RF 11
as presenter in MA PS 09
as presenter in GV PSD 04
as presenter in FR RF 05
as co-author in FA PS 09
as presenter in FA RF 12
as presenter in MA RF 06
as presenter in SEE RF 12
as co-author in FR RF 07
as presenter in TX PS 01
as presenter in SEE RF 09
- Chen Yinghui** Beijing Normal University
Chen Yuan-Ju National Cheng Kung University
Chen Yue Chinese University of Hong Kong
- Chen Yugang** Sun Yat-Sen University
Yutong Chen Frankfurt School of Finance & Management
Kang Cheng Morgan State University
Cheng Zijian Shandong University
Chin Chia-Wei Yuan Ze University
Dounia Chlyeh Kühne Logistics University
Charles Cho York University, Schulich School of Business
Cho Hyeyoung Korea Accounting Standards Board
Cho Hyungjin Korea Accounting Institute
Young Jun Cho Singapore Management University
Bobae Choi University of Queensland
as presenter in FR RF 08
as presenter in SEE PS 05
as session chair in SEE PS 12
as co-author in GV PS 12
as presenter in GV PS 04
- Diana Choi** Purdue University
Hans Christensen University of Chicago, Booth School of Business
Kamolmett Chrityakierne Chulalongkorn University
Ling Chu Wilfrid Laurier University
Chu Yu-Fang National Taiwan University
Lyudmyla Chyzhevska Zhytomyr State Technological University
Mirella Ciaburri Roma Tre University
as presenter in FR RF 02
as session chair in SEE RF 06
as presenter in PSNP RF 03
as co-author in FA RF 01
as co-author in GV RF 03
as presenter in GV PS 11
- Camilla Ciappei** University of Padova
- Andrea Ciccioriccio** Luiss Guido Carli
Marlena Ciechan-Kujawa Nicolaus Copernicus University in Torun
Katarzyna Cieslak Uppsala University
Joshua Cieslewicz Utah Valley University
Costanza Cincotta NHH - Norwegian School of Economics
as presenter in GV PS 15
as presenter in SEE RF 08
as session chair in TX RF 02
as presenter in TX PS 09
as co-author in SEE RF 06
- Lino Cinquini** Sant'Anna School of Advanced Studies
Lenka Ciperova Chamber of Auditors of the Czech Republic
Mark Clatworthy University of Bristol
Daniel Cohen Vanderbilt University
Sandra Cohen Athens University of Economics and Business
Mariella Colantoni University of Verona
Baptiste Colas Carlos III University of Madrid
Graziano Collier University of Trento
Claudio Columbano Università degli Studi Roma Tre
Annemarie Conrath Monash University
as session chair in FR PS 30
as presenter in FR PSD 01
as session chair in PSNP RF 01
as presenter in FA PS 05
as presenter in IC RF 03
as co-author in PSNP RF 03
as presenter in IC PS 04

Martine Cools	KU Leuven	as co-author in MA RF 04 as co-author in MA RF 10 as co-author in MA PS 18 as presenter in SEE PS 12 as presenter in FA RF 06 as session chair in FA RF 07 as co-author in FA PS 16 as presenter in AU PS 05 as session chair in AU RF 10 as session chair in SEE PSD 02 as presenter in SEE RF 07 as presenter in GV RF 09 as presenter in SEE RF 03
Stefano Corso	University of Cagliari	
Alessandro Cortese	University of Bern	
Costa Antonino	Hong Kong University of Science and Technology	
Ericka Costa	Università degli Studi di Trento	
Mabel D Costa	Durham University	
Helena Costa Oliveira	ISCAP, CEOS.PP	
Sharon Cotter	University of Galway	
William Cready	University of Texas at Dallas	as presenter in IC RF 03
Gianmario Crescentino	ASSIREVI / OIC	
Edoardo Crocco	University of Turin	as co-author in SEE RF 10 as presenter in MA RF 10 as presenter in GV PS 12 as session chair in GV PS 16 as session chair in SEE PS 14 as presenter in SEE RF 21 as presenter in FA PS 14 as presenter in AU RF 02 as co-author in FR PS 09 as presenter in PSNP RF 02 as session chair in MA PS 12 as presenter and co-author in SEE RF 06 as presenter and co-author in FA RF 10
Bryce Cross	Saint Mary's University	
Chiara Crovini	Aalborg University	
Richard Crowley	Singapore Management University	
Eunice Yaa Cudjoe	Jean Moulin Lyon 3 University	
Kate Cullen	Maynooth University	
Antonio D'Alessio	University of Naples "Parthenope"	
Anne D'Arcy	WU Vienna	
Matilde D'Onofrio	University of Verona	
Márcia D'Souza	State University of Bahia	as presenter and co-author in IC RF 02
Jiyuan Dai	University of Cyprus	
Dai Ting	Hong Kong University of Science and Technology	as presenter in GV RF 06 as session chair in FR RF 11 as co-author in SEE RF 03 as presenter in SEE RF 14 as session chair in SEE RF 02 as presenter in SEE RF 06 as presenter in FA PS 08 as presenter in SEE RF 02 as session chair in GV PS 01 as presenter in SEE PS 05 as discussant in SEE PSD 06 as co-author in GV PS 10 as presenter in FA PS 07 as presenter in SEE RF 19
Lorenzo Dal Maso	University of Bologna	
Nicola Dalla Via	Free University of Bozen-Bolzano	
Rodolfo Damiano	University of Palermo	
Somnath Das	University of Illinois Chicago	
Bastien David	Université Toulouse Capitole	
Chiara De Amicis	SKEMA Business School	
Elbano De Nuccio	CNDCEC	
Antonio De Vito	University of Bologna	
Ginevra Degregori	University of Turin	
Tommaso Gabriele Deidda	WU Vienna	
Daniel Dejuan-Bitria	Banco de España	as presenter in FR PS 07 as session chair in TX PS 07 as presenter in TX PS 10
Kenny Dekoster	Ghent University	
Chiara Del Prete	EFRAG	
Gianluca F. Delfino	Stockholm School of Economics	as session chair in MA PS 05 as presenter in MA PS 08 as presenter in ED RF 01 as session chair in IS PS 02
Delia Deliu	West University Timisoara	

Mahmoud Delshadi	University of Glasgow	as presenter in AU PS 03
Maria Chiara Demartini	Università degli Studi di Pavia	as co-author in AU RF 02
Paul Demere	Bocconi University	as co-author in SEE RF 16
Efthimios Demirakos	Athens University of Economics and Business	as presenter in AU PSD 02
Mercy Denedo	Durham University	as discussant in TX PSD 03
Claire Deng	Toronto Metropolitan University	as co-author in AU RF 04
Deng Jin	Hong Kong University of Science and Technology	as panelist in SYM 002
Ming Chenn Deng	CUNY, Baruch College	as session chair in FA PS 14
Deng Tian	CUHK-Shenzhen	as presenter in IC RF 06
David Derichs	Aalto University	as session chair in MA PS 18
Zhanell Devides	Penn State Abington	as presenter in SEE PS 13
Liliana Dewaele	Open University of the Netherlands	as presenter in FR PS 24
Francesca Di Donato	Università Telematica San Raffaele Roma	as presenter in FR PSD 01
Costanza Di Fabio	Università degli Studi di Genova	as presenter in PSNP RF 02
Fabrizio Di Meo	Universidad de Alcalá	as co-author in FA RF 11
Lydia Diamantopoulou	University of Piraeus	as presenter in MA PS 10
Markus Diller	Uni Passau	as co-author in SEE RF 02
Ruth Dimes	Open University	as presenter in GV RF 05
Yang Ding	Carlos III University of Madrid	as presenter in AU RF 08
Dinithi Dissanayake	University of South Australia	as presenter in FA RF 02
Tineke Distelmans	Vrije Universiteit Amsterdam	as session chair and co-author in TX PS 11
Angelo Ditillo	Bocconi University	as session chair in SEE RF 14
Baha Diyarov	European Accounting Association	as presenter in MA RF 12
Tan Do	City University of London, Bayes Business School	as presenter in GV PS 07
Bruno Joao Paolo Da Silva Do Nascimento	Universidade Federal do Rio de Janeiro	as discussant in MA PSD 02
Dorota Dobija	Kozminski University	as presenter in MA PS 18
Charlotte-Louisa Donau	University of Cologne	as session chair in MA PSD 01
Chiara Carolina Donelli	Università Ca' Foscari Venezia	as co-author in SEE PS 13
Minyue Dong	University of St. Gallen	as presenter in FA RF 12
Federica Doni	University of Milano-Bicocca	as presenter in GV RF 08
Tassiani Dos Santos	Durham University	as session chair in SEE PS 20
Gerardine Doyle	University College Dublin	as presenter in SEE PS 17
Du Xingqiang	Xiamen University	as presenter in HI PS 01
Seamus Dufurrena	Université Toulouse Capitole	as session chair in HI PS 02
Fabien-Antoine Dugardin	Université de Lorraine	as co-author in SEE RF 04
John Dumay	Macquarie University	as session chair in FA PS 19
Keith Duncan	Bond University	as presenter in IC PS 02
Marwa Durani	Friedrich Alexander University	as co-author in PSNP RF 02
Daniel Dyck	Paderborn University	as presenter in IC PS 05
Frank Ecker	Frankfurt School of Finance & Management	as presenter in IC RF 01
Ekaete Efretuei	Liverpool John Moores University / Liverpool Business School	as presenter in GV PSD 05
Sebastian Eichfelder	University of Magdeburg	as panelist in SYM 003
Eti Einhorn	Tel Aviv University	as presenter in IC RF 04
		as presenter in GV PS 14
		as presenter in MA RF 13
		as presenter in TX PS 08
		as co-author in SEE PSD 03
		as co-author in FA PS 14
		as session chair in FR PS 16
		as presenter in TX PS 05
		as co-author in FA PS 06

Gerald Eisenhut	WU Vienna	as presenter in MA PS 01
Christoph Eisl	University of Applied Sciences Upper Austria	as co-author in SEE PS 07
Anna Eitrem	Norwegian School of Economics	
Ismail El Fassi	University of St. Gallen	as presenter in GV PS 15
Dina El Mahdy	Morgan State University	as session chair in FA PS 09
		as presenter in SEE PS 15
		as presenter in AU RF 07
		as presenter in FR RF 15
Hajar El Mouttaqui	American University of Sharjah	
Sherif Elashmawy	University of Oulu	
Anastasios Elemes	ESSEC Business School	
Ferdinand Elfers	Erasmus University Rotterdam	
Moataz Elhelaly	American University in Cairo	as co-author in FR PS 09
Yasser Eliwa	Zayed University	as presenter in SEE PS 04
Mohamed Elmahgoub	University of Southampton	as co-author in FR RF 01
		as presenter in TX PS 05
		as presenter in GV RF 02
		as co-author in SEE RF 03
		as co-author in SEE PS 13
		as co-author in AU RF 10
		as session chair in ED RF 01
		as presenter in MA PS 04
		as presenter in GV RF 02
		as session chair in GV PS 06
		as co-author in TX PS 06
		as co-author in TX RF 03
		as session chair in FR PS 12
		as presenter in AU PS 14
		as presenter in MA PS 08
		as co-author in AU RF 03
		as co-author in SEE PS 12
		as discussant in FA PSD 02
		as presenter in PSNP PS 02
		as co-author in FR PS 17
		as co-author in FR RF 09
		as presenter in IS RF 02
		as presenter in ED PSD 01
		as session chair and co-author in ED PS 02
		as co-author in TX PS 04
		as presenter in TX RF 04
		as presenter in SEE PSD 04
		as presenter in FR PS 04
		as co-author in FR PS 06
		as co-author in FA PSD 02
		as co-author in SEE PS 10
		as presenter in TX PS 03
		as presenter in FR RF 03
		as co-author in GV RF 06
		as presenter and co-author in MA PS 03
		as co-author in MA RF 04
		as co-author in PSNP RF 03
		as presenter in PSNP PS 02
		as co-author in FA RF 02
		as co-author in PSNP PS 04
		as presenter in AU PS 15
		as session chair in GV RF 12
Mahmoud Elmarzouky	University of St. Andrews	
Tytti Elo	LUT University	
Karoline Els	WU Vienna	
Christina Elschner	European University Viadrina	
Luminita Enache	University of Calgary	
Christoph Endenich	ESSEC Business School	
Sam Enemark	Aarhus University	
Juergen Ernstberger	Technical University of Munich	
Marco Errico	Tilburg University	
Aytekun Ertan	London Business School	
Moez Essid	Ecole de Commerce et de Management à Paris	
Teresa Eugenio	Politécnico de Leiria, CARME	
Patricia Everaert	Ghent University	
Faff Robert	Corvinus University of Budapest	
Fan Chenguang	Kyungpook National University	
Grace Fan	Singapore Management University	
Fan Zhongwen	City University of Hong Kong	
Amani Faraji	University of Westminster	
Paul Fastenrath	University of Cologne	
Lakhal Faten	Léonard de Vinci Pôle Universitaire	
Michael Favere-Marchesi	Simon Fraser University	
Nuran Fazlioglu-Adal	Hochschule für Angewandte Wissenschaften Hamburg	
Dennis Fehrenbacher	Monash University	
Teresa Felicio	ISEG Advance Centro de Investigação	
Pietro Fera	University of Campania - Luigi Vanvitelli	
Claudio Ferrantino	Bocconi University	

Laura Ferraro	University of Calabria	as presenter in FA RF 04
Diana Ferullo	University of Salerno	as co-author in SEE RF 16
Simona Fiandrino	University of Turin	as presenter in SEE RF 14
		as session chair in FA PS 15
		as co-author in SEE RF 19
		as co-author in SEE PS 21
Peter Fiechter	University of Neuchatel	
Justyna Fijalkowska	University of Social Sciences	
Andrei Filip	IÉSEG School of Management	as panelist in SYM 003
Elisa Fiore	Luiss Guido Carli	as session chair in MA RF 08
Nicola Maria Fiore	Bocconi University	as presenter in FR PS 18
		as session chair in FR RF 14
Giovanni Fiori	Luiss Guido Carli	
Lion Fischer	University of Marburg	as presenter in GV RF 07
Vanessa Flagmeier	University of Göttingen	as co-author in SEE RF 01
Hannah Fleischanderl	WU Vienna	
Benjamin Fligge	University of Duisburg-Essen	as presenter in GV RF 08
		as session chair in GV PS 13
Cristina Florio	University of Verona	as presenter and co-author in SEE RF 14
Nikolaos Floropoulos	Carlos III University of Madrid	as co-author in FA PS 05
		as presenter in FA RF 07
		as presenter in FR PSD 03
		as presenter and co-author in HI RF 01
Annita Florou	Bocconi University	
Andrea Fontanella	University of Milan	
Joana Fontes	Universidade Católica Portuguesa	
Maria-Silvia Fota	Bucharest University of Economic Studies	as co-author in SEE PS 08
		as presenter in IC RF 06
Markus Andreas Frank	Munich University of Technology	as presenter in GV PSD 01
Benedikt Franke	University of Würzburg	as co-author in FR PS 15
Nicolas Frenzel	Potsdam University	as presenter in SEE PS 22
Fabio Frezatti	Universidade de São Paulo	
Henry Friedman	University of California-Los Angeles, Anderson School	as co-author in FR RF 03
Hans Frimor	University of Southern Denmark	
Claudia Frisenna	University of Catania	as session chair in GV PS 04
Felix Fritsch	University of Mannheim	
Fu Jyun-Ying	National Taiwan University	as co-author in GV RF 06
Florian Fuchs	University of Siegen	as presenter in MA RF 14
Michele Fumagalli	Bocconi University	as presenter in MA PS 07
		as co-author in SEE PS 13
		as session chair in MA PS 10
		as presenter in AU PS 10
		as presenter in FR RF 09
		as presenter in SEE RF 21
		as co-author in GV PS 01
		as discussant in GV PSD 05
Isabel Gallego-Álvarez	Universidad de Salamanca	as co-author in SEE RF 02
		as co-author in SEE RF 15
		as presenter in AU RF 07
Nicolas Gambetta	Universidad ORT Uruguay	as session chair in HI PS 01
Germán Gamero Igea	Universidad de Burgos	as co-author in HI PSD 01
		as presenter in HI PS 02
Arsineh Garabedian	Douglas College	
Maria Garcia Benau	University of Valencia	
Ruth Garcia Cobo	University of Valladolid	as presenter in GV RF 05
Juan Manuel Garcia Lara	Universidad Carlos III de Madrid	as discussant in FR PSD 03
Josep García-Blandón	University Ramon Llull, IQS School of Management	as presenter in GV RF 08
Marie Gardner	ICAS	

Mukesh Garg	Monash University	as presenter in TX RF 01 as session chair in AU PS 13 as co-author in FA RF 12 as presenter in IC RF 04 as presenter in PSNP RF 01
Elodie Garlot Falguieres	IÉSEG School of Management	
Anne Marie Garvey	University of Alcalá	
Joachim Gassen	Humboldt University of Berlin	
Kevin Gauch	Technical University of Darmstadt	as co-author in FR RF 06 as presenter in FR RF 10 as co-author in SEE RF 14 as session chair in FR PSD 03 as presenter in FR RF 11 as co-author in FR RF 02 as presenter in AU PS 15 as presenter in PSNP RF 01 as presenter in MA PS 03 as presenter in AU PS 08 as co-author in AU PS 16 as presenter in SEE RF 03
Weili Ge	University of Washington	
Xiaochi Ge	University of Bristol	
Florian Gebreiter	Durham University	
Yannik Gehrke	University of Hamburg	
Marshall Geiger	University of Richmond	
Omiros Georgiou	University of Birmingham	
Ali Gerged	University of Sheffield	
Fares Getzin	Hochschule für Technik und Wirtschaft Berlin	
Jordi Louis Geuken	Ruhr University Bochum	
Valentina Ghinizzini	University of Parma	
Alessandro Ghio	ESCP Business School	as presenter in FA RF 05 as co-author in GV RF 05 as moderator in SYM 002 as co-author in IC PSD 01 as presenter in IC PS 02 as co-author in IC PS 04 as co-author in SEE PS 17 as presenter in MA RF 08
Razvan Ghita	University of Southern Denmark	
Marco Ghitti	University of Padua	
Mahsa Ghorbanijazin	Université Toulouse Capitole	
Al Ghosh	University of North Carolina at Charlotte	as presenter in SEE PS 21 as presenter in AU PSD 03 as session chair in AU PSD 04 as presenter in GV RF 06 as co-author in TX PS 04 as co-author in TX PS 06 as co-author in TX PSD 02 as co-author in FR PS 05 as presenter in GV PS 06 as session chair in GV PS 17 as moderator in SYM 004 as co-author in MA PS 15 as presenter in IC RF 05 as session chair in SEE PSD 03 as co-author in IC PS 06 as moderator in SYM 008
Khaled Ghozzi	IPAG Business School Nice	
Henning Giese	Paderborn University	
Vincent Giese	University of Mannheim	
Brynjar Gilberg	Nord University Business School	
Robert Gillenkirch	University of Osnabrück	
Nils Gimpl	Saarland University	
Begoña Giner	University of Valencia	
Maria Cleofe Giorgino	University of Siena	
Elena Giovannoni	University of Birmingham, Birmingham Business School	
Erik Gjymshana	Ghent University	
Spyridon Gkikopoulos	University of Manchester	
Katharina Glania	University of Osnabrück	
Cristi Gleason	University of Iowa	as presenter in TX PS 02 as presenter in SEE PSD 05
Gunther Glenk	University of Mannheim	as presenter in FA PS 16 as co-author in TX RF 05 as co-author in GV PS 17 as presenter in SEE PS 04 as panelist in SYM 007
Andrew Glover	University of Washington	as session chair in FR RF 12
Max Goettsche	Catholic University of Eichstätt-Ingolstadt	as co-author in AU RF 08

Robert Goex	University of Zurich	as presenter in SEE PS 04
Clarence Goh	Singapore Management University	as presenter in FR RF 12
Joanna Golden	University of Memphis	as presenter in AU PS 11
Nathan Goldman	North Carolina State University	as co-author in TX PS 02
		as discussant in TX PSD 02
		as presenter in TX PSD 03
Delfina Gomes	University of Minho	as co-author in HI PS 01
		as presenter in IC PS 02
		as co-author in HI PS 02
Paulo Victor Gomes Novaes	University of Technology Sydney	as session chair in MA RF 02
		as presenter in FA RF 13
Jacobo Gomez Conde	Universidad Autónoma de Madrid	as presenter in MA RF 04
		as co-author in MA RF 07
Elisabet Gomez-Gonzalez	Universidad Castilla La Mancha	as co-author in GV RF 03
Galina Goncharenko	Aston University	as co-author in IC RF 01
		as session chair in SEE PS 02
		as presenter in SEE PS 14
Igor Goncharov	Lancaster University	as presenter in FR PS 05
Gong Fang	National Taiwan University	as presenter in GV RF 10
Silvia Gordano	University of Turin	as presenter in SEE RF 01
Louise Gorman	Trinity College Dublin	as session chair in SEE PS 19
Giorgio Gotti	University of Texas Rio Grande Valley	as co-author in GV RF 02
Leonhard Grabe	University of Cologne	as presenter in MA PS 13
Audrey Gramling	Oklahoma State University	
Cristina Grande-Herrera	Universidad Pontificia Comillas	as discussant in GV PSD 02
		as presenter in GV PS 14
Thomas Grandjean	Université Paris Dauphine-PSL	as presenter in IC PSD 01
Carla Gravellu	University of Cagliari	as presenter in GV RF 11
Glen Gray	California State University Northridge	
Giulio Greco	University of Pisa	as presenter in AU PS 06
Bruno Gregório	ISEG Advance Centro de Investigação	as presenter in ED RF 01
Paul Griffin	University of California-Davis	as session chair in SEE PSD 04
		as discussant in SEE PSD 05
		as presenter in SEE PS 19
Alexander Grommes	Catholic University of Eichstätt-Ingolstadt	as presenter in AU RF 08
Francesco Grossetti	Bocconi University	as discussant in GV PSD 03
Afra Gründl	Constructor University Bremen	
Michael Grüning	Ilmenau University of Technology	as presenter in FR RF 09
Olga Grzybek	University of Economics in Katowice	as presenter in IS RF 01
Gu Zhaoyang	Chinese University of Hong Kong	as presenter in FA PS 11
Yuyan Guan	Nanyang Technological University	as presenter in GV PS 10
Tom Gubini	Ruhr University Bochum	as presenter in MA RF 11
Omrane Guedhami	University of South Carolina	as presenter in FR PS 09
		as session chair in GV RF 06
		as co-author in SEE PSD 05
Reinaldo Guerreiro	Universidade de São Paulo	as presenter in MA RF 05
Encarna Guillamon Saorin	Carlos III University of Madrid	as co-author in FA PS 05
		as presenter in FR PSD 05
Ozan Guler	CUNEF	as presenter in FA RF 10
Benita Gullkvist	University of Vaasa	as session chair in SEE PS 17
		as presenter in GV PS 17
Guo Jia	Hong Kong Polytechnic University	as co-author in GV PS 07
		as presenter in SEE PS 11
Guo Rui	Xiamen University	

Guo Yingwen	Hong Kong Polytechnic University	as presenter in GV RF 03 as co-author in MA PSD 03 as co-author in AU PSD 03
Raluca Guse	Bucharest University of Economic Studies	
Robert Gutsche	Bern University of Applied Sciences	as presenter in FA RF 11
Hoang Nhan Ha	Universidad Carlos III de Madrid	as session chair in AU RF 02 as presenter in AU PS 10 as co-author in TX RF 01 as presenter in AU RF 02
Elina Haapamäki	University of Vaasa	as session chair in MA RF 06 as presenter in FR RF 10
Virpi Haaramo	University of Eastern Finland	as presenter in TX RF 03 as discussant in SEE PSD 02 as co-author in AU RF 08 as co-author in SEE PS 19 as presenter in SEE PS 21
Bernhard Haberl	University of Graz	as presenter and co-author in MA RF 01 as presenter in AU RF 04
Florian Habermann	University of Lausanne	as presenter in SEE RF 04 as presenter in FR RF 14 as presenter in FR PS 20 as presenter in GV RF 04 as session chair in IC RF 03 as panelist in SYM 002 as panelist in SYM 008 as session chair in FA RF 04
Doron Hadass	Reichman University	
Stavriana Hadjigavriel	CUNEF	
Dominika Hadro	Wrocław University of Economics and Business	
Lea Hagemeyer	University of Cologne	
Thomas Hagenberg	Northwestern University	
Anwar Halari	Open University	
Jeff Hales	ISSB	
Alberto Halfeld	University of St. Gallen	
Han Jongsoo	EWHA Womans University	
Han Russell	Hong Kong Polytechnic University	
Songyi Han	NHH - Norwegian School of Economics	as presenter in FR PS 24
Allan Hansen	Copenhagen Business School	as discussant in MA PSD 01 as presenter in MA PS 10 as presenter in AU PS 11 as co-author in FR RF 01 as presenter in FR PS 12 as co-author in GV RF 10 as presenter in GV RF 12 as presenter in FR RF 02 as session chair in FR PS 14 as presenter in TX PS 06 as co-author in TX RF 05 as discussant in AU PSD 04 as presenter in MA PS 18 as presenter in IS RF 01 as co-author in IC PS 02 as session chair in FA PS 13 as session chair in FA PS 11
James Hansen	Weber State University	
Hao Yun	National Yang Ming Chiao Tung University	
Hara George	Chinese University of Hong Kong	
Mostafa Harakeh	American University of Beirut	
Inga Hardeck	University of Duisburg-Essen	
Kris Hardies	University of Antwerp	
Ling Lin Harris	University of Nebraska-Lincoln	
Terry Harris	Durham University	
Arshad Hasan	Lahore School of Economics	
Mostafa Hasan	Macquarie University	
Harold Hassink	Maastricht University	as co-author in MA RF 14
Cathrin Hausmann	Ludwig-Maximilians-Universität München	
Hayakawa Sho	University of Marketing and Distribution Sciences	as presenter in MA RF 06 as session chair in MA PS 14 as session chair in ED PS 01 as presenter in TX PS 11
Michael Hayden	Maynooth University	
Clodagh Hegarty	Ulster University	
Marwin Heinemann	Free University of Berlin	
Thomas Hemmer	Rice University	
Stuart Henderson	Ulster University	as session chair in IC RF 01 as discussant in IC PSD 02

Mohammad **Hendijani Zadeh** North Carolina A&T State University
 Philipp **Herrmann** University of the Bundeswehr München
 Aurelia **Heurteux** Université de Reims Champagne-Ardenne
 Eric **Heyden** Rostock University
 Lisa **Hillmann** WHU - Otto Beisheim School of Management
 Sebastian **Hinder** Paderborn University
 Bernhard **Hirsch** Munich University of the Federal Armed Forces

Hisaoka **Hiroki** Keio University
 Tuan **Ho** University of Bristol
 Mareike **Hockmann** University of Siegen
 Alexander **Hofer** WU Vienna

Yasmin **Hoffmann** University of Mannheim

Christian **Hofmann** LMU Munich

Henrik **Hoglund** Hanken School of Economics
 Svea **Holtmann** University of Mannheim

Maria **Höne** Paderborn University
 Victoria **Honsel** University of St. Gallen
 Ole-Kristian **Hope** University of Toronto, Rotman School of Management

Andre **Hoppe** KU Leuven
 Sven **Hörner** University of Bayreuth
 Horng **Shwu-Min** National Chengchi University
 Joanne **Horton** University of Warwick

Mahmoud **Hosseinniakani** Norwegian University of Science and Technology

Hayk **Hovhannisyan** Université Paris Dauphine
 Karel **Hrazdil** Simon Fraser University
 Ivo **Hristov** University of L'Aquila

Tien-Shih **Hsieh** University of Massachusetts Dartmouth
 Hind **Hsissou** Audencia - Nantes Université
 Hwa-Hsien **Hsu** University of Durham
 Cecilia Wei **Hu** Deakin University
 Hu **Mingsheng** Hunan University
 Xing **Huan** EDHEC Business School
 Huang **Chao Hsin** Chung Yuan Christian University
 June **Huang** University of Texas at Dallas

Huang **Kanyuan** CUHK-Shenzhen
 Huang **Lixin** Beijing Normal University
 Ting-Chiao **Huang** Monash University

Huang **Xian** University of Science and Technology of China
 Xingyu **Huang** Bocconi University

Xuanheng **Huang** Bocconi University

as presenter in GV RF 09
 as presenter in PSNP RF 03
 as presenter in PSNP RF 02
 as presenter in SEE RF 18
 as presenter in TX PS 03
 as presenter in TX PS 08
 as presenter in MA RF 01
 as co-author in MA PS 16
 as co-author in PSNP RF 03
 as presenter in FA RF 10
 as presenter in FA RF 11
 as presenter in TX RF 05
 as co-author in GV PS 02
 as presenter in GV PS 12
 as presenter in FR PS 02
 as session chair in FR PS 10
 as discussant in FR PSD 07
 as co-author in MA PS 02
 as co-author in MA PS 05
 as panelist in SYM 007
 as co-author in MA PSD 05
 as presenter in AU RF 09
 as presenter in TX RF 02
 as session chair in TX PS 08

as presenter in IC RF 06
 as presenter in FA PS 19
 as co-author in SEE PSD 07
 as discussant in MA PSD 03
 as co-author in AU RF 04
 as co-author in FR RF 14
 as co-author in FA RF 07
 as presenter in FA PS 16
 as co-author in AU PS 03
 as presenter in AU RF 02

as presenter in AU RF 06
 as session chair in MA PS 04
 as presenter in MA RF 04
 as presenter in FR PS 26
 as presenter in SEE RF 04
 as co-author in GV PS 17
 as presenter in FA PS 02
 as presenter in TX PS 07
 as presenter in FR PS 03
 as presenter in SEE RF 11
 as presenter in SEE PSD 04
 as discussant in SEE PSD 07
 as presenter in FR RF 03
 as presenter in SEE PSD 03
 as presenter in FR PS 06
 as co-author in AU PS 16
 as presenter in MA RF 09
 as session chair in FR RF 02
 as presenter in FA PS 12
 as presenter in FA RF 09

Ying **Huang** INSEAD
Huang Zhen Northwestern Polytechnical University

Jari **Huikku** Aalto University
 Katrin **Hummel** WU Vienna

Hung Shengmin Soochow University

Hung Wen-Jye Minjiang University

Garlef **Hupfer** IPRI gGmbH
 Mostafa **Hussien** University of Westminster, Westminster Business Schools

Zachary **Huxley** Laval University
Hwang Jinah Yonsei University
Hyun Jeonghoon Chung-Ang University

Awad **Ibrahim** Portsmouth University

Salma **Ibrahim** Kingston University
Ichihara Yuichi University of Kitakyushu
 Olga **Ihl-Deviv'e** Open University in Heerlen
 Claudia **Imperatore** Bocconi University

Özgün **Imre** Kristianstad University

Kerry **Inger** Auburn University

Inokuma Hiroko Keio University
 Evelyn **Intan** Goethe University
 Petra **Inwinkl** Universität Wien

Aneel **Iqbal** Arizona State University
 Jamshed **Iqbal** University of Jyväskylä

Ranna **Iraqi** Technical University of Berlin
 Markus **Isack** WU Vienna

Kim **Ittonen** Hanken School of Economics
 Mariya **Ivanova** NHH - Norwegian School of Economics

Iwasawa Keita Tokyo University of Science
 Maria Federica **Izzo** Università San Raffaele Roma
 Jenni **Jääskö** University of Oulu

Rob **Jacobs** Maastricht University
 Benoit **Jaspar** EFRAG
 Anna **Jensen** Aarhus University
 Anne **Jeny** IESEG School of Management

Jeong Kwang Hwa Kangwon National University

as presenter in FR RF 13
 as co-author in SEE RF 05
 as co-author in SEE RF 20
 as presenter in MA PSD 01
 as session chair in SEE PS 01
 as co-author in SEE PS 02
 as presenter in SEE PSD 02
 as co-author in SEE PS 07
 as presenter in GV PS 02
 as co-author in GV PS 04
 as co-author in TX RF 03
 as presenter in TX RF 04
 as presenter in MA RF 03
 as co-author in AU PS 06
 as co-author in SEE PS 10
 as co-author in AU RF 10
 as presenter in IC RF 05
 as presenter in FR RF 02
 as presenter in MA PS 01
 as co-author in MA PSD 02
 as session chair in GV RF 03
 as presenter in MA RF 06
 as co-author in FR RF 10

as presenter in FA PS 15
 as co-author in FA RF 01
 as co-author in FR RF 01
 as co-author in GV PS 04
 as discussant in GV PSD 03
 as presenter in ED RF 02
 as session chair in IC RF 06
 as presenter in TX PS 06
 as discussant in TX PSD 01
 as co-author in GV RF 12
 as presenter in GV PS 07
 as co-author in IS RF 01
 as session chair in GV PS 15
 as presenter in FR PS 02
 as session chair in AU PS 05
 as presenter in GV RF 10
 as presenter in MA PS 15
 as presenter in GV PS 02
 as co-author in AU RF 03
 as co-author in AU PS 17
 as presenter and co-author in GV PS 04
 as session chair in GV PS 09

as session chair in AU RF 05
 as presenter in AU RF 09
 as presenter in MA RF 14

as co-author in MA PS 06
 as presenter in AU RF 01
 as session chair in FR PSD 05
 as presenter in FA RF 05

Eva Jermakowicz Tennessee State University	
Johnny Jermias Simon Fraser University	as presenter in MA RF 05
Sherine Jharni Università degli Studi di Genova	as presenter in SEE RF 09
Jiao Ji University of Sheffield	as co-author in GV PS 08
Jia Yifan Xiamen University	as co-author in FR PS 04
	as presenter in SEE PS 23
	as presenter in AU RF 01
Jia Yuyan Central University of Financial and Economics	
Fangfei Jiang University of Bristol	
Jiang Yile (Anson) University of Hong Kong	as presenter in IC PS 07
Varun Jindal Indian Institute of Management Bangalore	as presenter in GV RF 07
Jo Koren State University of New York Korea	
João Victor Joaquim Dos Santos University of the Balearic Islands	as presenter in SEE RF 01
Dominik Jobst WU Vienna	
Joseph Johnson University of South Carolina	as presenter in FA RF 05
Leanne Johnstone Örebro University	as discussant in SEE PSD 01
	as co-author in SEE PS 14
	as presenter in TX RF 01
Annukka Jokipii University of Vaasa	
Jonathan Jona University of New Mexico	
Philip Joos Tilburg University	as session chair in FR PS 19
Susana Jorge University of Coimbra	as co-author in PSNP RF 02
	as presenter in PSNP PS 03
Ann Jorissen University of Antwerp	as presenter in MA RF 10
Urska Judez University of Ljubljana	as presenter in IS RF 01
Elsa Maria Juliani INSEAD	as presenter in FR PS 23
	as co-author in FR RF 13
Zrinka Jurjevic Fond Nek	
Igor Kadach IESE Business School	as discussant in SEE PSD 04
	as presenter in SEE PSD 07
Kathryn Kadous Emory University	as panelist in SYM 003
Stephan Kaiser Paderborn University	as co-author in FR RF 06
	as presenter in FR PS 15
Kirsi-Mari Kallio University of Turku	as presenter in IC RF 04
Tobias Kalmbach University of Mannheim	
Fani Kalogirou Universidade Católica Portuguesa	as presenter in FA PS 01
	as co-author in FA RF 07
Nikolaos Kalyvas Kent Business School	as presenter in GV PS 16
Miriam Kamper University of Passau	as presenter in TX PS 11
Patrick Kampkoetter Tuebingen University	as presenter in MA RF 03
Kiridaran Kanagaretnam York University, Schulich School of Business	as co-author in FA RF 06
	as presenter in FR PS 30
Kanamori Eri Ritsumeikan University	as session chair in HI PSD 01
	as presenter in HI PS 03
Dimitris Kanelis Maastricht University	as discussant in FA PSD 01
	as presenter in FA PS 10
Tony Kang University of Nebraska-Lincoln	
Kang Yiran City University of Hong Kong	as co-author in FR PS 01
Amal Kanzari Linköping University	as presenter in MA RF 14
Martin Kapons INSEAD	as presenter in FA PS 12
Irene Karamanou University of Cyprus	as panelist in SYM 001
	as co-author in FA PS 04
	as co-author in FA RF 09
Nikolaos Karampinis Athens University of Economics and Business	as presenter in AU PS 08
Fehmi Karasioglu Ankara Haci Bayram Veli Üniversitesi	as presenter in IS RF 02
Atm Karim Queen's University Belfast	as co-author in GV RF 02
	as presenter in SEE PS 13
Anna Karmańska Warsaw School of Economics	

Kerim Karmeni	Rabat Business School - UIR	as co-author in MA RF 11
Aaron Kasischke	University of Bamberg	as presenter in SEE RF 13
Thomas Kaspereit	University of Luxembourg	as co-author in SEE RF 13
		as presenter in FA RF 10
		as co-author in HI RF 01
Kasukabe Mitsunori	Hokkaido University	
Ron Kasznik	Stanford University	
Dominik Katzer	University of Würzburg	as session chair in MA RF 13
Amanpreet Kaur	University of South Australia	as session chair in SEE RF 17
Bin Ke	National University of Singapore	as presenter in FR RF 12
		as co-author in AU PS 15
Tanja Keeve	Frankfurt School of Finance & Management	as presenter in SEE PSD 03
Khim Kelly	University of Central Florida	as presenter in MA PS 09
		as discussant in MA PSD 04
		as co-author in MA PS 18
Roope Keloharju	Aalto University	
Pamela Kent	Queensland University of Technology	as presenter in SEE RF 03
		as session chair in AU PSD 02
Mariem Khalifaoui	University of Cagliari	as co-author in GV RF 11
Sameera Khattoon	University of Saskatchewan	as session chair in FR PS 01
		as presenter in FR RF 07
		as presenter in SEE PS 19
Eunice Khoo	Australian National University	
Ki Dohoon	Hanbat national university	
Kim Bukyung	Korea University	as presenter in MA RF 10
Dong Gil Kim	Rutgers University	
Kim Doyeon	University of Hong Kong	as presenter in FR PS 20
Kim Hwa Young	Hong Kong University of Science and Technology	as presenter in FR PS 10
Jae Bum Kim	Lehigh University	as presenter and co-author in AU RF 05
		as session chair in FR PS 22
Jung Min Kim	Northwestern University, Kellogg School of Management	as presenter in FR PS 04
Jung Yeun (June) Kim	Rutgers University	as session chair in AU PS 01
		as presenter in AU PS 12
		as co-author in SEE PS 05
Kim Kevin	Korea Advanced Institute of Science and Technology	
Kim Kwang-Yoon	Ajou University	
Martin (Myung Sub) Kim	Saint Joseph's University	as presenter in SEE PS 15
Kim Seon Mi	Chonnam national university	
Jessica Kim-Gina	Chapman University	as session chair in FR PSD 02
		as presenter and co-author in FR PS 17
Kimura Taichi	Keio University	as presenter in MA RF 09
Kitada Tomohisa	Kindai University	as presenter in MA RF 12
Drahomir Klimsa	European University Viadrina	as presenter in TX RF 03
Johanna Kling	WHU - Otto Beisheim School of Management	as presenter in FR RF 02
		as co-author in TX PS 03
		as co-author in AU PS 05
		as presenter in FR PS 28
		as presenter in SEE RF 21
		as presenter in FA PS 19
Martin Klosch	Universität Wien	
Nils Ulrich Kneußel	Friedrich Alexander University	
Lukas Knierim	University of Göttingen	
Alois Paul Knobloch	Saarland University	
Lars Knorren	Tilburg University	as session chair in FR RF 08
		as presenter in FR PS 24
John Ko	Monash University	as co-author in MA RF 04
		as presenter in SEE PS 06
Reinald Koch	Catholic University of Eichstätt-Ingolstadt	as co-author in TX RF 02
		as co-author in TX PS 04
		as session chair in TX PS 09
		as co-author in TX PSD 02
		as presenter in TX RF 06

Anna Koelle	LMU Munich	as presenter in MA PS 02
Blerita Korca	University of Bamberg	as presenter in SEE PS 02
		as co-author in SEE PS 07
		as co-author in SEE RF 07
		as session chair in SEE PS 18
		as presenter in TX PS 10
Karina Körösi	Humboldt University of Berlin	
Urska Kosi	Paderborn University	
Nicholle Kovach	Wilfrid Laurier University	as session chair in MA PS 11
		as presenter in MA PS 13
Magdalena Kowalczyk	Poznań University of Economics and Business	as presenter in IC RF 01
Alina Kozarkiewicz	AGH University of Science and Technology	as co-author in IC PS 05
Hannah Kranawetter	WU Vienna	
Joanna Krasodomska	Krakow University of Economics	as co-author in GV RF 08
		as presenter in SEE RF 15
Kalle Kraus	Stockholm School of Economics	
Todd Kravet	University of Connecticut	as presenter in FA PS 04
		as co-author in FA PS 15
Marit Kringlen	University of Agder	as session chair in AU RF 08
Dhanya Krishna Kumar	University of Warwick	as co-author in FA PS 16
Thomas Kristensen	Aarhus University	as presenter and co-author in MA PS 06
Karina Kroll	Universität Duisburg-Essen	
Anil Kshatriya	ESSEC Business School	as presenter in MA PS 16
Siripan Kuenkaikaew	Chulalongkorn University	
Alexis Kunz	University of Bern	as presenter in FA PS 16
Ferdinand Kunzl	University of Innsbruck	as presenter in MA PS 14
Kuroki Makoto	Yokohama City University	as co-author in MA PS 06
		as presenter in MA RF 08
Sanjaya Kuruppu	University of South Australia	
Stephan Küster	Free University of Berlin	as co-author in SEE PS 15
		as co-author in AU RF 08
Michael Kuttner	Salzburg University of Applied Sciences	as presenter in GV PS 16
Kyung Hangsoo	Hong Kong Polytechnic University	as presenter in FR PS 25
		as co-author in MA RF 13
		as presenter in SEE RF 19
Giorgia La Barbera	University of Turin	
Kertu Laats	University of Tartu	
Monika Lada	Warsaw School of Economics	as presenter in IC PS 05
Johanna Lähteenmäki	University of Jyväskylä	as session chair in IC PS 01
		as presenter in SEE RF 13
		as co-author in SEE RF 14
		as presenter in SEE RF 18
Alessandro Lai	University of Verona	
Lai Shu-Miao	National Taiwan Ocean University	
Matias Laine	Tampere University	
Merjona Lamaj	WU Vienna	as co-author in FR PS 08
Francois Larmande	Université de Sherbrooke	as presenter in FA RF 02
		as co-author in FR PS 22
Carlos Larrinaga	Universidad de Burgos	as presenter in HI PSD 01
		as co-author in HI PS 02
		as co-author in SEE PS 18
Clemens Lauer	University of Mannheim	as session chair in FR RF 01
		as presenter in FR PS 08
		as discussant in FR PSD 03
Christian Laux	WU Vienna	
Fernanda Leão	P.PORTO, ESTG	as co-author in HI PS 01
		as presenter in HI PS 02
Emanuel Lederer	University of Graz	as presenter in AU RF 01
Benjamin Lee	Singapore Management University	as presenter in IS PS 02

Brandon Lee	Indiana University Northwest	as co-author in AU PS 08 as co-author in FA PS 15 as presenter in SEE PS 03 as presenter in GV PS 12
Cheol Lee	Wayne State University	
Doowon Lee	University of Sydney	
Edward Lee	Alliance Manchester Business School	
Eric Lee	Australian Accounting Standards Board	
Kyungran Lee	Neoma Business School	as presenter in FA PS 09 as co-author in FR PSD 03
Lucas Lee	IE Business School	as session chair in SEE PS 21
Mary Lee	ESSEC Business School	as presenter in FR PS 01
Lee Shinwoo	Hong Kong Baptist University	as co-author in FA PS 08 as co-author in FA PS 09 as co-author in FR PSD 03
Lee Sumi	Korea Accounting Institute	
Renata Legenzova	Vytautas Magnus University	as co-author in SEE RF 13
Reuven Lehavy	University of Michigan	
Othmar Lehner	Hanken School of Economics	as presenter in SEE PS 07 as co-author in SEE PS 18 as co-author in AU PS 17
Sviesa Leitoniene	Kaunas University of Technology	as presenter in PSNP RF 03
Zheng Leitter	Nanyang Technological University	as presenter in AU PS 09
Leng Aolin	Northwestern Polytechnical University	as co-author in MA RF 01
Anna Leszczylowska	Poznań University of Economics and Business	as session chair in TX RF 01 as presenter in TX PS 04
Edith Leung	Tilburg University	
Maura Leusder	Erasmus University Rotterdam	as presenter in PSNP RF 01 as session chair in PSNP RF 03
Christian Leuz	University of Chicago	as presenter in FA PSD 02
Yves Levant	Lille University	as presenter in HI RF 01
Stergios Leventis	International Hellenic University	as presenter in FR PS 26 as co-author in TX RF 06 as presenter in FA PS 17
Udi Lewkowicz	Tel Aviv University	
Marco Lhotak	Duisburg & Essen University	
Fang Li	Lancaster University	as session chair in GV PS 07 as presenter in GV RF 08 as presenter in FA PSD 04
Guangyu Li	City University of London, Bayes Business School	as presenter in FR RF 03
Li Jiayin	University of International Business and Economics	as presenter in IC RF 01
Jing Li	University of Bradford	as co-author in FA RF 08
Jingduan Li	Central Queensland University	as presenter in SEE PS 11
Li Jiyuan	Xi'an Jiaotong University	as co-author in AU RF 06 as presenter in FA RF 09 as presenter in FR PS 21
Kevin Li	University of Adelaide	as presenter in FA RF 02
Lu Li	Loughborough University	as presenter in GV PS 09
Mingyu Li	University of Bath	as presenter in MA PSD 01
Pingli Li	University of Southampton	as presenter in FR RF 06 as co-author in FR PS 15
Reeyarn Li	Paderborn University	as co-author in GV RF 04 as co-author in FR RF 04
Li Shengnan	Xiamen University	
Shihong Li	University of New Mexico	
Li Siman	Xiamen University	as presenter in FR PS 06
Li Tianze	Shandong University	as presenter in FR RF 07
Tiemei (Sarah) Li	University of Ottawa	
Wei Li	University of Adelaide	
Wenye Li	University of Padova	as presenter in SEE PS 22

Wulong Li	Texas A&M International University	as co-author in GV PS 04
Xi Li	London School of Economics and Political Science	as session chair in SEE PS 03
		as co-author in GV PS 05
		as discussant in SEE PSD 06
Xia Li	Birmingham City University	
Xin Li	University of Auckland	as presenter in AU PS 10
Xinlei Li	University of California-Davis	as presenter in FA PSD 03
Li Xue	Shandong University	as presenter in GV RF 07
Yi Li	University of Eastern Finland	as presenter in AU RF 02
Yijun Li	Erasmus University Rotterdam	as presenter in FA PS 05
		as discussant in TX PSD 01
Yilan Li	ESSEC Business School	as presenter in FA PS 14
Yue Li	University of Toronto	as presenter in PSNP RF 02
Zezeng Li	Queen Mary University of London	as presenter in SEE RF 09
Zhi Li	Chapman University	as presenter in FA PS 02
Zhihuan Li	Queen Mary University of London	as session chair in GV RF 05
		as presenter in GV RF 12
Zixuan (Lina) Li	University of Auckland	as co-author in AU PS 10
		as presenter in AU RF 05
Zongyuan Li	University of Galway	as presenter in FA PS 06
Liao Li-Kai	National Yunlin University of Science and Technology	as presenter in GV PS 14
Liao Yi-Hsing	Chung Yuan Christian University	as co-author in SEE PS 20
		as presenter in TX RF 06
Nina Limberg	Leopold-Franzens Universität Innsbruck	as presenter in FR RF 05
Ally Lin	ESMT Berlin	as presenter in FR PS 14
An-Ping Lin	Singapore Management University	as co-author in FR PS 10
		as presenter in FR RF 13
Vincent Lin	Washington University in St. Louis	as presenter in FR RF 01
Yi-Hung Lin	Monash University	as presenter in AU PS 16
Lin Yi-Mien	National Chung Hsing University	as presenter in GV RF 09
Lin Yu-Chun	National Changhua University of Education	as presenter in FR RF 06
Stefan Linder	ESSEC Business School	as presenter in SEE PSD 01
		as co-author in MA PS 08
Vera Linke	WHU - Otto Beisheim School of Management	
Andrea Lionzo	Catholic University	as co-author in GV RF 05
		as session chair in FR PS 25
Liu Chih-Liang	National Yang Ming Chiao Tung University	as session chair in FR PS 06
		as co-author in SEE RF 18
Hanxiao Liu	Bocconi University	
Liu Hui	Northwestern Polytechnical University	as presenter and co-author in SEE RF 05
Lana Liu	Newcastle University	
Mingyang Liu	Frankfurt School of Finance & Management	as session chair in FA RF 01
		as presenter in FA RF 06
Siqi Liu	Open University	as session chair in FR RF 09
		as presenter in SEE RF 21
Su-Ping Liu	Universitat Autònoma de Barcelona	as co-author in AU RF 08
Xiao Liu	Southern Methodist University	as presenter in FA PS 07
Xiaotao Liu	Northeastern University	as co-author in AU PS 11
Liu Yiye	Hong Kong Polytechnic University	as presenter in SEE PS 23
Liu Yu	Kyungpook National University	as co-author in TX RF 04
Liu Yuanyuan	Xiamen University	as presenter in GV RF 04
Yudong Liu	University of Adelaide	as presenter in GV PS 16
Yuhan Liu	University of Mannheim	as presenter in FR PS 11
		as session chair in FA RF 11
		as co-author in FR PS 27
Zhangxin (Frank) Liu	University of Western Australia	as co-author in FR RF 07

Lukas Loehlein WHU - Otto Beisheim School of Management	
Florian Loizl WU Vienna	as session chair in MA RF 09 as presenter in MA PS 12
Sara Longo Free University of Bozen-Bolzano	as presenter in GV PSD 02 as discussant in FA PSD 03 as co-author in TX PS 07 as presenter in TX PSD 01 as presenter in SEE RF 10 as co-author in ED RF 02 as presenter in FA RF 08
Florencio Lopez-De-Silanes SKEMA Business School	
María Victoria López-Pérez University of Granada	
Marie-Anne Lorain Complutense University of Madrid	
Gilly Lord PriceWaterhouseCoopers	
Johannes Lorenz Carl von Ossietzky University of Oldenburg	as co-author in TX PS 08 as presenter in SEE PS 01 as discussant in GV PSD 04 as co-author in AU PS 12 as presenter in MA PS 12 as co-author in MA PSD 02 as presenter in FR RF 05 as presenter in AU RF 03 as presenter in TX RF 06 as presenter in FR PS 27
Yun Lou Singapore Management University	
Panagiotis Loukopoulos University of Strathclyde	
Sofia Lourenço University of Lisbon, ISEG	
Jiongcheng Lu University of Sydney	
Tianhui Lu Lancaster University	
Lu Yuzhu Lingnan University	
Daphne Lui ESSEC Business School	
Luo Jianchuan Luiss Guido Carli	
Luo Shuqing University of Hong Kong	as co-author in FR PS 10 as co-author in GV PS 10 as co-author in SEE RF 07 as session chair in FA PS 18 as presenter in SEE RF 01 as session chair in SEE RF 15 as session chair in FR PS 07 as presenter in FR PSD 02 as session chair in FR PS 24 as presenter in FR PS 07 as discussant in MA PSD 02 as co-author in MA RF 08 as presenter in MA PS 17 as session chair in FR PS 13 as presenter in FA RF 07 as session chair in PSNP RF 02 as presenter in FA RF 07
Mercedes Luque-Vílchez University of Córdoba	
Lisa Lüttke Humboldt University of Berlin	
Matthew Ma Rutgers University	
Tao Ma Texas Tech University	
Ma Yingshuang Hong Kong Baptist University	
Victor Maas University of Amsterdam	
Oveis Madadian IÉSEG School of Management	
Kathyayini Madduri London School of Economics and Political Science	
Elisabetta Mafrolla University of Foggia	
Arpine Maghakyan University of Glasgow	as presenter in AU RF 04 as session chair in AU PS 16 as presenter in FA PSD 01 as presenter in IC RF 02 as presenter and discussant in FR PSD 07 as presenter in MA PSD 04 as session chair in IC PS 02 as co-author in SEE RF 19 as presenter in FR PS 13 as presenter in MA RF 12
Sriniwas Mahapatro Rochester Institute of Technology	
Mohamed Mahieddine Stockholm Business School	
Lucas Mahieux Tilburg University	
Matthias Mahlendorf Frankfurt School of Finance & Management	
Sarah Maire IÉSEG School of Management	as presenter in FA RF 11 as session chair in TX PSD 03
Louis Mangeney IÉSEG School of Management	
Helena Manger University of Würzburg	
Raffaele Manini University of Warwick	
Adam Manlove University of North Carolina at Charlotte	
Elisavet Mantzari University of Birmingham	
Niccolò Marcarini Università Cattolica del Sacro Cuore	as presenter in FA RF 09 as co-author in HI PS 03
Grazia Marcello University of Salerno	

Pier Luigi Marchini	University of Parma	as co-author in AU RF 05 as co-author in SEE RF 21 as presenter in ED PS 02 as presenter in FR PS 18 as moderator in SYM 001 as co-author in GV RF 03 as co-author in SEE RF 08 as co-author in FR RF 08
Francesco Marengo	Department of Management	
Stanimir Markov	University of Texas at Dallas	
Ana Marques	University of East Anglia / Universidade NOVA de Lisboa	
Antonio Marra	Bocconi University	
Svenja Marsula	Ruhr University Bochum	as presenter in MA PS 16 as co-author in MA RF 11 as discussant in FR PSD 01 as presenter in FR RF 02 as discussant in MA PSD 05
Tim Martens	Bocconi University	
Melissa Martin	University of Illinois Chicago	
Jorge Martín-Magdalena	Universidad Pontificia Comillas	
Isabelle Martinez	Université Toulouse Capitole	as co-author in SEE PS 21 as presenter in FA PS 19
Asis Martinezjerez	Cornell University, Nolan School of Hotel Administration	
Ilaria Martino	University of Naples Federico II	as presenter in FR PS 31 as presenter in FR RF 01 as co-author in AU RF 09 as session chair in FR PS 04 as discussant in ED PSD 01 as co-author in IS RF 01 as presenter in MA PSD 03 as co-author in AU PS 13 as co-author in MA RF 01 as presenter in MA PS 16 as co-author in GV RF 12 as presenter in MA RF 09 as presenter in MA RF 12 as presenter in MA PS 04
Jan Marton	University of Gothenburg	
Ewa Wanda Maruszewska	Uniwersytet Ekonomiczny w Katowicach	
Raj Mashruwala	University of Calgary	
Miriam Maske	University of the Bundeswehr München	
Stephani Mason	DePaul University	
Cardin Masselink	Tilburg University	
Masuya Keita	Keio University	
Janina Matern	University of Hagen	
Robert Mathieu	Wilfrid Laurier University	
Marco Maria Mattei	University of Bologna	as co-author in FR PS 06 as co-author in SEE RF 03 as session chair in FR PS 09 as co-author in SEE RF 13 as presenter in GV PS 09 as session chair in SEE PS 07 as presenter in SEE PS 18 as session chair in FR PS 11 as discussant in PSNP PSD 01 as presenter in PSNP PS 03 as co-author in MA RF 06 as presenter in AU RF 05 as discussant in FR PSD 06 as discussant in HI PSD 01 as session chair in HI RF 01 as presenter in HI PS 03
Toni Mättö	University of Jyväskylä	
Leah Marlene Matzner	Frankfurt University	
Rebecca Maughan	University College Dublin	
Sara Giovanna Mauro	University of Modena and Reggio Emilia	
Mazda Yasuhiro	Tohoku University	
Tatiana Mazza	University of Parma	
Francesco Mazzi	University of Florence	
Karen Mcbride	University of Portsmouth	
Susan Mccracken	McMaster University	
Nick Mcguigan	Monash University	as co-author in ED PSD 01 as presenter in IC PSD 01 as co-author in AU RF 05 as co-author in GV RF 06 as presenter in SEE RF 11 as presenter in FA RF 03
Alice Medioli	University of Parma	
Jan-Hendrik Meier	Kiel University of Applied Science	
Cintia Meireles Urbina	Universidade de São Paulo / University of Twente	

Ladislav Mejzlik	Prague University of Economics and Business	
Sofiya Meleshkova	University of Turku	as presenter in GV RF 04
Andrea Melis	University of Cagliari	as co-author in SEE RF 13
Lucía Mellado	Universidad Nacional de Educación a Distancia	as presenter,co-author in GV RF 11
Gaia Melloni	HEC Lausanne / University of Lausanne	as presenter in ED RF 01
Valeriia Melnyk	University of Bologna	as co-author in SEE PS 21
Bo Meng	Sacred Heart University	as panelist in SYM 009
Luca Menicacci	Free University of Bozen-Bolzano	as presenter in IC RF 01
Andrea Mennicken	London School of Economics and Political Science	as presenter in FA PS 15
Jo Mentens	KU Leuven	as co-author in TX RF 01
Ute Merbecks	Rhine-Waal University of Applied Science	
Paloma Merello Gimenez	University of Valencia	as presenter in SEE RF 07
Inga Meringdal	Goethe University	as presenter in SEE RF 08
Matteo Merlo	University of Bologna	as co-author in SEE RF 06
Martin Messner	University of Innsbruck	as co-author in IC PS 06
Roger Meuwissen	Maastricht University	as presenter in TX RF 05
Ann Kristin Meyer	University of Siegen	as presenter in FR PS 06
Eric Meyer	Universität Munster	as session chair in FR RF 10
Matthias Meyer	Hamburg University of Technology	
Niklas Meyer	Vrije Universiteit Amsterdam	as presenter in SEE RF 18
Giovanna Michelon	University of Padova	as co-author in GV RF 10
Ana Mickovic	University of Amsterdam	as co-author in GV RF 05
Antti Miihkinen	University of Turku	as co-author in FR RF 02
Michael Milde	University of Göttingen	as presenter in GV RF 04
Brian Miller	Indiana University	as discussant in GV PSD 04
Di Min	Newcastle University	as co-author in AU PS 17
Natalia Mintchik	University of Cincinnati	
Bianca Minuth	ESCP Business School Paris	as co-author in FR PS 26
Maria Gabriela Misiuda	Technical University of Berlin	as presenter in FR RF 14
Anna Lucia Missaglia	Bocconi University	as presenter in MA PS 07
Franck Missonier-Piera	University of Fribourg	as presenter in GV PSD 01
Evisa Mitrou	Queen Mary University of London	as presenter in SEE RF 19
Mitsuhashi Hikaru	Keio University	as discussant in AU PSD 01
Stephanie Mittelbach-Hoermanseder	University of Innsbruck	as presenter in AU RF 06
Miura Takashi	Yokohama City University	as session chair in MA PS 15
Orie Miyazawa	University of Kent	as co-author in SEE RF 12
Sven Modell	Alliance Manchester Business School	as presenter in FR PS 22
Klaus Moeller	University of St. Gallen	as presenter in SEE RF 12
Sara Moggi	University of Verona	
Ulf Mohrmann	NHH - Norwegian School of Economics	as co-author in FA RF 03
Jan Molin	Prague University of Economics and Business	as session chair in GV PS 12
Francesco Momente'	Bocconi University	as session chair in MA RF 01
Eleonora Monaco	University of Bologna	as presenter in AU RF 07
		as session chair in FR RF 05
		as session chair in FA PS 06
		as presenter in HI RF 01
		as co-author in MA RF 02
		as co-author in FR PS 06
		as presenter in SEE RF 03

Ujjal Mondal	Durham University	as presenter in FR RF 08
Januário Monteiro	University of East Anglia	as presenter in MA RF 07
Moon Haewon	Korea Accounting Institute	
Keehea Moon	George Washington University	as presenter in FR PS 21
Araceli Mora	University of Valencia	as panelist in SYM 002
		as moderator in SYM 005
		as presenter in IC PS 06
Fabio Moraes Da Costa	University of Iowa	as co-author in FA RF 04
Ana Morais	University of Lisbon, ISEG	as presenter in FA RF 06
Andreea Moraru-Arfire	ESSEC Business School	as discussant in FA PSD 04
Nicola Moscariello	University of Campania - Luigi Vanvitelli	as co-author in FA RF 02
		as presenter in PSNP PS 04
Philippe Moschetta	Singapore Management University	
Markus Mottinger	Johannes Kepler University	as presenter and co-author in AU RF 03
		as session chair in AU RF 04
Souad Moufty	De Montfort University	as session chair in FA PS 05
		as presenter in SEE RF 10
Carly Moulang	Monash University	as session chair in MA PSD 02
		as co-author in IC PS 02
Mohammad Mousavi	Bradford University	as co-author in IC RF 01
		as presenter in FA RF 08
		as presenter in SEE PS 10
		as presenter in MA RF 03
Tantawy Moussa	University of Westminster	
Daniel Mucci	Universidade de São Paulo	
Maximilian Muhn	University of Chicago	
Mark Mulcahy	Cork University Business School	
Felix Müller	Technical University of Munich	as presenter in SEE PS 12
Jens Müller	Paderborn University	as co-author in TX PS 08
		as co-author in FR PS 25
		as co-author in SEE PS 12
		as co-author in TX RF 03
Alessandro Mura	University of Cagliari	
Murakami Yutaro	Keio University	
Razvan Mustata	Babeş-Bolyai University	
Linda Myers	University of Tennessee	as session chair in AU PS 03
		as presenter in TX PSD 02
		as presenter in FR RF 05
		as session chair in GV PS 03
		as presenter in GV PS 05
		as session chair in GV RF 08
Ilias Nasri	University of Mannheim	
Angela Nativio	Università Ca' Foscari Venezia, Venice School of Management	as co-author in SEE PS 02
		as presenter in SEE PSD 01
		as discussant in SEE PSD 02
Sarah Nechbaoui	University of Edinburgh	as presenter in FA RF 02
		as session chair in FA RF 10
Christina Ionela Neokleous	Aston University	as presenter in SEE RF 03
Jeff Ng	DePaul University	as presenter in MA RF 13
Ng Jeffrey	University of Hong Kong	as presenter in FR PS 01
		as co-author in GV PS 07
		as co-author in SEE PS 11
Shaphan Ng	Singapore Management University	as presenter in TX PS 03
Anh Ngo	University of Exeter	as presenter in SEE PS 09
Hang Nguyen	Otto Von Guericke University of Magdeburg	as presenter in TX PS 02
		as co-author in TX PS 05
Lan Nguyen	University of Bristol	as session chair in MA RF 04
		as presenter in MA PS 11

Tam Nguyen	Nottingham Trent University	as presenter in FR PS 11 as session chair in GV PS 14
Thi Thuy Dung Nguyen	NHH - Norwegian School of Economics	
Thinh Nguyen	Lancaster University	as presenter in FR PS 16
Giuseppe Nicolò	University of Salerno	as session chair in SEE RF 01 as presenter in SEE RF 16 as presenter in AU PS 05 as presenter in SEE PS 19 as presenter in MA RF 06 as co-author in FR PS 11 as presenter in FR RF 11 as presenter in SEE PS 10 as presenter in FA RF 04 as co-author in FA PS 05 as presenter in FA PS 10 as session chair in FA RF 12 as co-author in MA PS 12 as presenter in FR PS 30 as co-author in GV PS 16
Felix Niggemann	University of Zurich	
Marvin Nipper	Friedrich Alexander University	
Nishitani Jumpei	Ritsumeikan University	
Xiaoyu Niu	Université Paris I Panthéon-Sorbonne	
Won No	Rutgers University	
Noda Akihiro	Shiga University	
Sarah Noor	Indiana University, Kelley School of Business	
Benjamin Noordermeer	Maastricht University	
Dimitrios Ntounis	University of Southampton	
Dana Nugent	Fairfield University	
Ivette Nuñez	University of Valencia	
Manuel Nunez-Nickel	Universidad Carlos III de Madrid	as session chair in MA PS 03 as presenter in FR PS 20 as presenter and co-author in HI PS 02
Philip O'Regan	University of Limerick	
Robert Obermaier	University of Passau	
Lukas Obernauer	WU Vienna	as presenter in FR PS 08 as session chair in FR PS 29 as presenter in SEE PS 09
Romain Oberson	IÉSEG School of Management	
Katharina Ochsenkühn	LMU Munich	
Christopher Oehler	Ruhr University Bochum	as presenter in AU RF 02 as co-author in FR PS 10 as co-author in MA RF 04 as presenter in MA RF 11 as presenter in TX PS 09 as presenter in MA PSD 02 as session chair in MA PSD 04 as co-author in SEE PSD 06 as presenter in SEE PS 18 as co-author in FA RF 10 as co-author in AU RF 02 as presenter in ED PS 01 as co-author in FR RF 10
Sebastian Oelrich	Aarhus University	
Andreas Oestreicher	University of Göttingen	
Peter Oh	McGill University	
Eva-Maria Öhlinger	Johannes Kepler University	
Ohta Yasuhiro	Keio University	
Hannu Ojala	University of Eastern Finland	
Maria Elena Olante	Università Cattolica del Sacro Cuore	
Lídia Oliveira	University of Minho	as co-author in IC RF 03 as presenter in MA RF 09
Onitsuka Yudai	Chiba University	
Gianmaria Ontano	Sant'Anna School of Advanced Studies	
René Orij	Nyenrode Business University	
Vanessa Orlando	University of St. Gallen	as presenter in FA RF 07 as presenter in AU PS 09 as co-author in MA RF 13 as presenter in MA PS 01 as co-author in MA PS 15 as presenter in TX PSD 02 as presenter in SEE RF 09 as session chair in SEE PS 15
Caroline Orth	Universidade Federal do Rio Grande do Sul	
Julia Ortner	Mainz University	
Lukas Ortner	Catholic University of Eichstätt-Ingolstadt	
Christian Ott	EM Strasbourg Business School	
Xenia Ottawa	University of Duisburg-Essen	

Nadine Otter	Helmut-Schmidt-University / University of the Federal Armed Forces Hamburg	as co-author in GV PS 16
Michael Overesch	University of Cologne	as co-author in TX PS 03
		as session chair in TX PSD 01
		as presenter in TX PS 12
		as co-author in TX RF 06
Melike Ozturk	University of Padova	
Mari Paananen	University of Gothenburg	as co-author in FA PS 01
		as presenter in FA RF 07
Tetiana Paientko	Berlin University of Applied Sciences of Economics and Techniques	as presenter in GV RF 06
		as co-author in SEE RF 11
Daniel Gyung Paik	University of Richmond	as co-author in AU PS 08
		as co-author in FA PS 15
Patrícia Pain	Universidade Federal do Espírito Santo	as presenter in GV RF 02
		as session chair in AU PS 04
		as co-author in FR RF 07
Pak Jeonghu	Korea Advanced Institute of Science and Technology	as presenter in SEE PS 05
Rimona Palas	College of Law and Business	as presenter in GV RF 09
		as session chair in SEE PS 24
Tommaso Palermo	London School of Economics and Political Science	as session chair in IC RF 04
		as presenter in IC PS 06
Yinuo Pan	University of Strathclyde	as presenter in IC PSD 02
Zeping Pan	ESCP Business School	as co-author in FR PS 27
Argyro Panaretou	Lancaster University	as presenter in FR PS 03
Annalisa Pancani	Sant'Anna School of Advanced Studies	
Rudresh Pandey	Oslo Business School	as presenter in GV RF 07
Shailendra Pandit	University of Illinois Chicago	
Fabrizio Panozzo	Università Ca' Foscari Venezia	as presenter and co-author in SEE PS 02
		as co-author in SEE PSD 01
		as session chair in AU PS 14
		as presenter in SEE PS 24
		as presenter in AU PS 07
		as presenter in FA RF 04
		as presenter in SEE RF 10
		as presenter in FR PS 12
		as co-author in SEE PS 05
		as co-author in MA PS 01
Kostas Pappas	University of Liverpool	
Suzanne Paquette	Université Laval	as presenter in GV PSD 03
Francisca Pardo	University of Valencia	
David Park	Seoul National University	as co-author in ED RF 01
Jong Chool Park	University of South Florida	as presenter in FR RF 07
Park Jonghan	CUHK-Shenzhen	as presenter in ED RF 03
Jongwon Park	Hong Kong Polytechnic University	as co-author in SEE PS 08
Kyungjin Park	Singapore Management University	as presenter in TX RF 02
Park Stella Yeayeun	Sogang Business School	as co-author in AU RF 01
Eugenia Parodi	University of Pavia	as co-author in IC RF 04
Laura Parte	Universidad Nacional de Educación a Distancia	as co-author in SEE PS 17
		as presenter in FA RF 06
Jim (Dimitrios) Parthimos	Concordia University	
Vakhtang Partsvaniya	Caucasus University	as co-author in MA PS 17
Nicole Pauer	University Jena	as presenter in FA PS 08
Luc Paugam	HEC Paris	as panelist in SYM 001
		as discussant in IC PSD 01
		as presenter in IC PS 03
		as co-author in SEE RF 13
Olga Chara Pavlopoulou	Athens University of Economics and Business	
Noemi Pecoraro	University of Bologna	
Pedell Pedell	University of Stuttgart	
Duo (Selina) Pei	University of Warwick	
Christoph Pelger	University of Passau	
Charlotte Pellegrino	HEC Montréal	

Jukka Pellinen	University of Jyväskylä	as discussant in MA PSD 01 as co-author in SEE RF 13 as presenter in SEE PSD 05
Francisco Dimas Pena Romera	Arizona State University	
Fernando Penalva	IESE Business School	
Stefanie Pendl	WU Vienna	as presenter in TX RF 04 as presenter in SEE PS 02
Shiyao Peng	University of Sydney	
Stephen Penman	Columbia University	
Alice Pennesi	Università Politecnica delle Marche	as presenter in MA RF 02
Paolo Perego	Free University of Bozen-Bolzano	as co-author in SEE RF 14
Ashlyn Perkins	London Business School	as discussant in GV PSD 01
Caterina Pesci	University of Trento	as session chair in SEE PSD 01 as presenter in PSNP PS 02
Jirada Petaibanlue	Chulalongkorn University	
Petr Petera	Prague University of Economics and Business	as presenter in MA RF 13
Christian Peters	Nanyang Technological University	as presenter in TX PS 05 as co-author in AU PS 09 as presenter in GV PSD 02 as presenter in FA RF 09 as presenter in AU RF 01 as session chair in SEE RF 09
Matt Peterson	University of Kansas	
Zacharias Petrou	University of Liverpool	
Angela Pettinicchio	Università Cattolica del Sacro Cuore	
Sophia Pfanner	Universität Innsbruck	
Thomas Pfeiffer	Universität Wien	
Minh Tri Phan	University of Basel	as presenter and co-author in FR PS 13 as presenter in FR PSD 05
Luke Phelps	Cape Breton University	
Paola Piccinni	University of Padua	
Lucia Pierini	Luiss Guido Carli	as session chair in FA PSD 03 as session chair in FA RF 06 as presenter in FA PS 18
Frederik Pietig	EBS Universität für Wirtschaft und Recht	as presenter and discussant in AU PSD 01 as presenter in SEE RF 06 as session chair in GV PS 02 as presenter in GV RF 12 as presenter and co-author in MA RF 07 as presenter in GV RF 04 as presenter in TX PS 01 as session chair in TX RF 03 as presenter in IS PS 01 as presenter in FA PS 08 as presenter in SEE PS 08 as presenter in SEE RF 12 as co-author in SEE PS 21 as presenter in SEE RF 01 as discussant in GV PSD 05
Christian Pietsch	Erasmus University Rotterdam	
Giacomo Pigatto	Sant'Anna School of Advanced Studies	
Liliana Pimentel	University of Coimbra	
Luis Pimentel	Universidade Europeia - Cetrad Europeia	
Arnaud Pinchon	University of Prepignan, MRM	
Yuan (Helen) Ping	Australian National University	
Robert Pinsker	Florida Atlantic University	
Jedson Pinto	University of Texas at Dallas	
Erekle Pirveli	Caucasus University	
Arianna Pisciella	Università Cattolica del Sacro Cuore	
Simone Pizzi	Università del Salento	
Carmine Pizzo	Lancaster University	
Camille Planchais	Rennes I University	
Benedikt Plate	University of Bremen	
Carol Pomare	Mount Allison University	as co-author in MA RF 03 as session chair in SEE PS 11 as presenter in SEE RF 14 as presenter in SEE RF 18
Miguel Pombinho	University of Évora, CEFAGE	
Adriana Popa	Bucharest Academy of Economic Studies	
Peter Pope	London School of Economics and Political Science	as co-author in FR PSD 03 as co-author in FA RF 09 as presenter in AU PS 01 as co-author in AU PS 01 as co-author in SEE RF 06 as presenter in MA PS 14
Luis Porcuna	Polytechnic University of Valencia	
Rubén Porcuna-Enguix	University of Valencia	
Arthur Posch	University of Sustainability - Charlotte Fresenius Private University	

Massimo Postiglione	University of Brescia	as session chair in FA RF 02 as presenter in FA RF 04 as presenter in FR PS 15 as presenter in GV PS 10 as presenter in GV RF 12 as presenter in IC PS 07
James Potepa	American University	
Matteo Pozzoli	Parthenope University of Naples	
Gregor Prandl	WU Vienna	
Lorenzo Pratici	University of Parma	
Niklas Preller	University of Innsbruck	
Annalisa Prencipe	Bocconi University	as session chair in FR PS 18 as presenter in SEE PSD 06
Kevin Prendergast	IFIAR	
David Prochazka	Prague University of Economics and Business	as presenter in IC RF 06
Constantin Przybilla	University of Cologne	
Richard Pucci	Monash University	as presenter in IC PS 03
Maria Consuelo Pucheta-Martinez	Universitat Jaume I	as presenter in SEE RF 15
Gabriel Pundrich	University of Florida	as co-author in AU PS 13 as co-author in FA RF 13 as discussant in IC PSD 01 as presenter in PSNP PSD 01
François-Régis Puyou	Emlyon Business School	as presenter in FA PS 17 as presenter in FR PS 10 as co-author in GV RF 05
Qiu Yang	Zhejiang University	
Qu Xin	University of Hong Kong	
Alberto Quagli	Università degli Studi di Genova	
Julia Raasch	Friedrich-Schiller-Universität Jena	
Jovana Radenkovic	Free University of Berlin	as presenter in SEE PS 20
Olivia Radwanska	University Duisburg Essen	
Gaetano Rago	University of Salerno	as co-author in HI PS 03
Katharina Rahnert	Karlstad University	
Atul Rai	Wichita State University	as session chair in FA RF 08 as session chair in SEE RF 08 as presenter in SEE RF 16
Nicola Raimo	LUM University	as presenter and co-author in FR PS 26 as session chair in FA RF 13 as co-author in SEE PS 01 as presenter in SEE RF 07 as co-author in GV RF 05 as discussant in MA PSD 03 as co-author in MA RF 06 as co-author in MA PS 16
Javad Rajabalizadeh	University of Turku	
Ronita Ram	University of Reading	
Paola Ramassa	Università degli Studi di Genova	
Hari Ramasubramanian	Frankfurt School of Finance & Management	
Carlos Ramirez	ESSEC Business School	
Robert Raney	IESE Business School	as presenter in TX PS 12 as co-author in SEE PS 22 as session chair in SEE PS 23 as presenter in MA PS 02 as co-author in MA RF 14 as session chair in PSNP PS 02 as presenter in GV RF 10 as presenter in FA PSD 01 as discussant in FR PSD 02 as co-author in GV RF 08 as co-author in FR PS 03 as presenter in FR RF 09 as presenter in FR PS 25 as presenter in TX PS 04 as presenter in SEE RF 04 as discussant in AU PSD 02 as presenter in SEE PS 06 as session chair in SEE PS 10
Michaela Rankin	Monash University	
Josefine Rasmussen	Linköping University	
Antti Rautiainen	University of Jyväskylä	
Vivek Raval	University of Illinois Chicago	
Diego Ravenda	TBS Education	
Sam Rawsthorne	Lancaster University	
Elena Reck	Ruhr University Bochum	
Christoph Rehrl	Catholic University of Eichstätt-Ingolstadt	
Kenneth Reichelt	Louisiana State University	
Daniel Reimsbach	University of Paderborn	

Lemonia Marina Rempoutsika	Open University	as presenter in FR RF 04 as session chair in FR PS 15
Christian Renelt	WU Vienna	as presenter in TX RF 01
Beatrice Renges	University of Duisburg-Essen	as co-author in TX PS 06 as presenter in TX RF 05 as presenter in SEE RF 11
Carmelo Reverte	Polytechnic University of Cartagena	
Martin Rey	Prague University of Economics and Business	
Zabihollah Rezaee	University of Memphis, Fogelman College of Business & Economics	as co-author in AU RF 02 as presenter in FR RF 15
João Paulo Ribeiro	Federal University of Santa Catarina	as session chair in GV RF 04 as presenter in FR RF 07
Maria Ricci	University of Foggia	
Giorgio Ricciardi	University of Campania - Luigi Vanvitelli	as presenter in FA RF 02
Philipp Richter	Dresden University of Technology	as presenter in SEE RF 17
Khairunnisa Ridwan	WU Vienna	as presenter in TX PS 08 as co-author in TX RF 05 as presenter in AU RF 04
Lena Riedl	University of Bayreuth	as session chair in MA PSD 05 as presenter in IS RF 02
Robert Rieg	Aalen University of Applied Sciences	as co-author in SEE PS 09 as discussant in FA PSD 02
Jan Riepe	Paderborn University	as presenter in FR PS 19 as presenter in AU RF 09
Hyunjung Rim	George Washington University	as presenter in IC PS 01 as co-author in MA RF 02 as co-author in MA PS 15
Sînziana-Maria Rindasu	Bucharest University of Economic Studies	as presenter in PSNP RF 03 as presenter in MA PSD 05
Amalie Ringgaard	University College Cork	as co-author in FA PS 04 as presenter in GV PS 13 as presenter in SEE RF 11
Ana-Maria Rios	Murcia University	as presenter and co-author in GV RF 11 as presenter in MA RF 03
Jan Roessner	Ludwig-Maximilians-Universität München	
Yongoh Roh	McGill University	
Benedikt Rohde	University of Göttingen	
Luigi Rombi	University of Cagliari	
Jorge Romero	Towson University	
Elisa Roncagliolo	Università degli Studi di Genova	
Joshua Ronen	New York University, Stern School of Business	
Ruth Roos (Stern)	Ariel University	as presenter in FR PS 16
Jennifer Rose	University of Manchester, AMBS	
Kjell Ove Røsok	NHH - Norwegian School of Economics	
Francesca Rossignoli	University of Verona	as presenter in GV RF 05 as co-author in SEE RF 14
Davud Rostam-Afschar	University of Mannheim	as session chair in TX PS 01 as co-author in FR PS 11 as presenter in TX PS 10 as co-author in FR PS 27 as presenter in MA RF 04 as presenter in FR PSD 04 as presenter in FR RF 10
Kristian Rotaru	Monash University	as session chair in SEE PS 09 as presenter in SEE PS 20 as presenter in TX RF 02
Ethan Rouen	Harvard Business School	
Ivana Rozic	Cardiff University, Cardiff Business School	
Patricia Ruffing-Straube	University of Zurich	
Silke Rünger	University of Graz	
Paola Rusconi	Intesa Sanpaolo	
Patrick Ryu	University of Manchester	as presenter in SEE PSD 06 as session chair in SEE RF 13 as co-author in FA PS 08 as presenter in FR PSD 03 as presenter in FA PS 13
Lana Sabelfeld	University of Gothenburg	
Gil Sadka	University of Texas at Dallas	
Saffar Walid	Hong Kong Polytechnic University	

Amitav Saha University of Notre Dame	as presenter in SEE RF 17 as session chair in FR RF 13
Yoshie Saito Brooklyn College	as presenter in FR RF 04
Pasi Sajasalo University of Jyväskylä	as co-author in GV RF 10
Mohamed Salehddine Montpellier I University	as presenter in GV RF 03
Adriano Salerno Bocconi University	as session chair in FR RF 03 as presenter in FR PS 21
Peter Sampers Maastricht University	
Maria Del Mar Sanchez Hernandez Technical University of Cartagena	as presenter in SEE RF 17
Marta Sánchez Sancho University of Salamanca	as presenter in SEE RF 08
Alan Sangster University of Aberdeen	as presenter in HI PSD 01
Rosalinda Santonastaso University of Campania - Luigi Vanvitelli	as presenter in AU RF 07
Jesús Santos Peñalver Universidad de Castilla La Mancha	as co-author in GV RF 03
Dominic Santschi University of St. Gallen	as presenter in PSNP RF 03
Cristina Saporetti ENI / EFRAG	as panelist in SYM 008
Giulia Sargiacomo University of Toronto, Rotman School of Management	as discussant in SEE PSD 04 as session chair in SEE PSD 06 as presenter in SEE PSD 07
Ahmed Sarhan Northumbria University	as presenter in SEE RF 01 as session chair in FA PS 17
Sawanobori Chie Osaka Sangyo University	as presenter in HI RF 01
Gregory Saxton York University	as co-author in FR PS 03
Mariano Scapin University of Bristol	as presenter in GV PS 02 as co-author in MA PS 03
Elvira Scarlat IE Business School	
Francesco Scarpa Università Ca' Foscari Venezia, Venice School of Management	as presenter in SEE PS 21
Tim Schacherer University of Osnabrück	as session chair in MA RF 07 as presenter in MA PS 15
Stefan Schaefer TU Darmstadt	
Utz Schaeffer WHU - Otto Beisheim School of Management	
Lena Schäfer University of Göttingen	
Ulrich Schäfer Universität Wien	as presenter in FR PSD 07
Stefan Schaper Aarhus University	as presenter in SEE PS 16
Victor Schauer LMU Munich	as presenter in MA PS 05
Ivo Schedlinsky Ludwig-Maximilians-Universität München	as presenter in MA PS 07
Caren Schelleman Maastricht University	
Frank Schiemann University of Bamberg	as presenter in SEE PS 07 as discussant in SEE PSD 03
Lukas Schilling University of Stuttgart	as presenter in MA PS 17
Dirk Schindler Erasmus University Rotterdam	as presenter in TX PSD 03
Flavia Schmid University of St. Gallen	as presenter in MA RF 02
Lukas Schmidt Constructor University Bremen	as co-author in TX RF 02 as session chair in ED RF 02 as presenter in SEE RF 17
Maël Schnegg University of St. Gallen	as presenter and co-author in MA RF 02
Dries Schockaert Vrije Universiteit Brussel	
Alicia Schott Ruhr University Bochum	as presenter in FR PS 10
Pascal Schrader University of Mannheim	as discussant in FR PSD 02 as presenter in FA PS 14
Joe Schroeder Indiana University	as presenter in AU PS 13
Kim Alina Schulz Paderborn University	as presenter in TX PS 06 as session chair in TX RF 06
Scott Seavey Florida Atlantic University	
Silvana Secinaro University of Turin	as co-author in SEE RF 04
Jan Seitz LMU Munich	as presenter in FR PS 31
Morten Nicklas Bigler Seitz Copenhagen Business School	as presenter in AU PSD 04

Lynn **Selhofer** University of Bern
 Thorsten **Sellhorn** LMU Munich

Sampson Kwabena **Senahey** IE University

Juliette **Senn** Montpellier Business School

Hojun **Seo** Purdue University

Marina **Serafimowska Trpeska** Ss. Cyril and Methodius University in Skopje

Thuy **Seran** University of Montpellier

Catherine **Shakespeare** University of Michigan

Shao Xinyuan Chinese University of Hong Kong

Dan **Shen** University of Portsmouth

Shentu Lirong Xiamen University

Marcy **Shepardson** Indiana University

Jingyi **Shi** King's College London

Xucheng **Shi** ESSEC Business School

Shimada Yoshinori Saitama University

Yong-Chul **Shin** University of Massachusetts Boston

Shiue Min-Jeng National Taipei University

Efrat **Shust** Open University of Israel

Federico **Siano** University of Texas at Dallas

Purohit **Siddharth** University College Dublin

Laura **Sierra Garcia** University Pablo de Olavide

Alexander **Sigg** University of St. Gallen

Juha **Sihvonen** University of Vaasa

Filipa **Silva** ISCAP, CEOS.PP

Hanna **Silvola** Hanken School of Economics

Thomas **Simon** University of Mannheim

Ana **Simpson** IASB

Vikash Kumar **Sinha** Aalto University

Georgia **Siougle** Athens University of Economics and Business

Sven **Siverbo** Karlstad University

Peter **Skaerbaek** Copenhagen Business School

Jana **Skálová** Prague University of Economics and Business

Thomas **Skinnerup** Copenhagen Business School

Sergeja **Slapničar** University of Queensland

Saskia **Slomp** EFRAG

Dieter **Smeulders** University of Bern

Elaine **Smith** Maynooth University

Susan **Smith** University College London

Agne **Sneideriene** Vytautas Magnus University

Christian **Sobngwi** University of Texas Rio Grande Valley

Giuliana **Soccol Ferreira** Universidade Federal do Rio Grande do Sul

Christian **Sofilkanitsch** Nazarbayev University

Sohn Sang Woo City University of Hong Kong

Rasmus **Sommer** EFRAG

as panelist in SYM 001

as presenter in FR PSD 06

as discussant in SEE PSD 07

as session chair in GV PS 10

as co-author in MA RF 10

as presenter in SEE RF 19

as co-author in FR RF 08

as presenter in IC RF 01

as co-author in IS PS 02

as presenter in FR PS 12

as presenter in SEE RF 19

as presenter in IC PS 05

as presenter in GV PS 03

as presenter in FA RF 11

as presenter in FR RF 03

as co-author in TX PS 01

as presenter in MA RF 14

as presenter in FR PS 14

as session chair in FR PS 23

as presenter in AU RF 06

as co-author in AU RF 07

as session chair in SEE RF 16

as presenter in SEE RF 20

as presenter in HI PS 01

as panelist in SYM 009

as presenter in PSNP PS 01

as session chair in FR RF 04

as session chair in IC PS 03

as co-author in IC PS 05

as co-author in FA RF 06

as presenter in MA PS 08

as session chair in PSNP PS 04

as discussant in PSNP PSD 01

as presenter in IC PS 03

as presenter in PSNP PS 03

as session chair in MA PS 06

as presenter in AU PS 14

as panelist in SYM 005

as co-author in FR PS 03

as co-author in MA PS 02

as presenter in SEE RF 13

as co-author in GV RF 02

as co-author in AU PS 09

as presenter in MA RF 13

as presenter in FR PS 25

as presenter in FA PS 18

Hakjoon Song	University of Maryland Global Campus	as presenter in AU PS 16
Song Xiaoyue	Xi'an Jiaotong University	as co-author in TX RF 02
		as presenter in GV PS 13
		as presenter in FR RF 06
Xinlun Song	King's College London	
Silvia Soriano	Roma Tre University	
Gerhard Speckbacher	WU Vienna	
Padmini Srinivasan	Indian Institute of Management Bangalore	as session chair in FR PSD 07
Riccardo Stacchezzini	University of Verona	as co-author in SEE RF 14
Paula Stanka	Ruhr University Bochum	as presenter in SEE RF 21
Simone Stavnsbo	Copenhagen Business School	
Ileana Steccolini	University of Bologna, Alma Mater Studiorum	as moderator in SYM 003
Tobias Steindl	University of Regensburg	as presenter in SEE PS 15
		as co-author in AU RF 08
Marcel Steller	Johannes Kepler University	as presenter in AU RF 03
Arthur Stenzel	NHH - Norwegian School of Economics	as presenter in TX PS 02
		as session chair in TX PS 06
Franziska Sterl	University of Passau	
Alexander Stevens	Greenomy	
Stice Derrald	University of Hong Kong	as presenter in FA PSD 02
Joseph Stice	George Mason University	
Christian Stindt	Hamburg University of Technology	as presenter in GV RF 05
Herve Stollowy	HEC Paris	as presenter in IC RF 04
Greg Stoner	University of Glasgow, Adam Smith Business School	as session chair in FA PS 16
Robert Stoumbos	ESSEC Business School	as presenter in FR PS 01
		as discussant in HI PSD 01
Marzena Strojek-Filus	University of Economics in Katowice	
Torkel Strömsten	Stockholm School of Economics	
Su Chenchen	Musashino University	as presenter in SEE RF 07
		as session chair in SEE RF 21
Liujue Su	University of Bath	as presenter in IC RF 05
Suematsu Eiichiro	Saitama University	as co-author in MA RF 06
		as co-author in MA RF 09
Rani Suleman	HEC Montréal	as session chair in FA PS 01
		as presenter in PSNP PS 01
Yun Sun	City University of London, Bayes Business School	as presenter in AU RF 03
Dennis Sundvik	Hanken School of Economics	as presenter in FR RF 04
		as co-author in AU RF 09
Caren Sureth-Sloane	Paderborn University	as co-author in TX PS 06
		as co-author in TX PS 08
		as co-author in TX RF 06
Anna Surowiec	AGH University of Science and Technology	
Nico Sütterle	University of Basel	as presenter in IS RF 02
Tobias Svanström	Umeå University	as presenter in AU RF 03
		as session chair in AU PSD 03
Katarzyna Świętla	Cracow University of Economics	as presenter in ED RF 02
Johanna Sylvander	Linköping University	as co-author in MA PS 02
		as session chair in AU RF 09
Andrea Szczesny	University of Würzburg	
Torbjorn Tagesson	Linköping University	as presenter in PSNP PS 04
Shah Md Taha Islam	Monash University	as session chair in SEE RF 05
		as presenter in SEE PS 22
Caroline Tahar	IAE Lyon School of Management	as presenter in SEE PS 11
Thomas Tammen	Hamburg University	as presenter in SEE PS 03
		as session chair in SEE PS 05
		as discussant in SEE PSD 05
Hongping Tan	McGill University	as presenter in FA PS 11

Hui Tan	ESSEC Business School	as presenter in FR PS 07 as co-author in FR PS 27
Hun Tong Tan	Nanyang Technological University	
Manyun Tang	University of Oxford, Saïd Business School	as presenter in FR PS 04 as discussant in FR PSD 05 as presenter in FA RF 13
Ziqi Tang	University of Warwick	
Angela Tanno	Italian Banking Association	
Cong Tao	Lancaster University	as presenter in FR PS 30
Tingting Tao	University of Sheffield	as presenter in GV PS 08
Imelda Taraj	University of Gothenburg	as presenter and co-author in FA PS 01
Ann Tarca	IFRS	as panelist in SYM 001
Maria T. Tascon	Universidad de Leon	as session chair in GV RF 07 as presenter in FA RF 08
Fabian Tatzel	University of Würzburg	
Thomas Taussi	Aalto University	as presenter in IC PS 05
Amin Tavakkolnia	KU Leuven	as presenter in FR PS 03
Daniel Taylor	IÉSEG School of Management	as presenter in FR PS 09
Stephen Taylor	University of Technology Sydney	as presenter in AU PSD 02
Andrea Tenucci	Sant'Anna School of Advanced Studies	as co-author in SEE RF 06
Maximilian Terboven	University of Cologne	
Simone Terzani	University of Perugia	
Prince Teye	ESDES Business School	as presenter in AU RF 05
Johannes Thaller	Johannes Kepler University Linz	as presenter in MA PS 18
Tra Tham	Hanken School of Economics	as presenter in AU PS 17
Yeut Hong Tham	Curtin University	
Meredith Tharapos	RMIT University	as session chair in MA PS 02 as presenter in ED PS 02 as presenter in GV PS 13
Maya Thevenot	Florida Atlantic University	
Usarat Thirathon	Chulalongkorn University	
Martin Thomsen	University of Siegen	as session chair in TX PS 05 as co-author in FA PS 16 as co-author in TX RF 05 as presenter in GV PS 17 as co-author in FR RF 07 as presenter in FA RF 13 as presenter in AU PS 17 as co-author in GV RF 05 as co-author in AU RF 05 as co-author in SEE PS 03 as session chair in SEE PSD 07 as co-author in PSNP PS 03 as co-author in ED RF 01
Linda Thorne	York University	
Ulrike Thürheimer	University of Amsterdam	
Veronica Tibiletti	Università di Parma	
Sebastian Tideman-Frappart	Syracuse University	
Isielli Tierling	Universidade Estadual do Paraná	
Adriana Tiron Tudor	Babeş-Bolyai University	
Marta Todd	Luiss Guido Carli	
Thiago Tomaz Luiz	Federal University of Santa Catarina	as presenter in MA RF 06 as session chair in MA RF 12 as co-author in SEE RF 19 as presenter in FA PSD 04 as presenter in MA RF 04 as co-author in ED PS 02 as presenter in SEE PS 16 as session chair in SEE RF 19 as presenter in SEE RF 04 as presenter in GV RF 01 as presenter in FR PS 11
Alberto Tonelli	University of Turin	
Tong Tu	Southwestern University of Finance and Economics	
Mathilde Tønnesen	Aarhus University	
Daniel Torchia	University of Milano-Bicocca	
Riccardo Torelli	Università Cattolica del Sacro Cuore	
Valentina Toscano	University of Milano-Bicocca	
David Toscano Pardo	University of Huelva	
Philippe Touron	Université Paris 1 Panthéon-Sorbonne	
Kristy Towry	Emory University	

Simone Traini	NHH - Norwegian School of Economics	as co-author in GV PS 05
Duc Hung Tran	Aachen University of Applied Sciences	as session chair in TX PS 12
Helen Tregidga	Royal Holloway University of London	as presenter in FA RF 08
Androniki Triantafylli	Queen Mary University of London	as panelist in SYM 003
Marco Trombetta	IE University	as presenter in GV RF 11
Sara Trucco	UNINT	as session chair in PSNP PS 01
Kerstin Trummer	Universität Graz	as presenter in MA RF 10
Kjell Tryggestad	University of Inland Norway	as co-author in SEE RF 02
Tsai Yuan-Tang	National Taipei University	as co-author in SEE RF 16
Tseng Yi Jie	Fu Jen Catholic University	as co-author in AU RF 01
Nikolaos Tsileponis	University of Bristol	as presenter in AU PS 05
Tsui Stephanie	National Chengchi University	as co-author in IC PS 03
Tsunogaya Noriyuki	Hitotsubashi University	as presenter in SEE PS 20
Jennifer Tucker	University of Florida	as co-author in TX RF 06
Indra Tumbelaka	Monash University	as presenter in GV RF 10
Monika Turek Radwan	Cracow University of Economics	as presenter in FR PS 15
Elena Turuianu (Nechita)	Bucharest University of Economic Studies	as co-author in FR PS 26
Maciej Tuszkiewicz	University of Economics in Katowice	as presenter in FA RF 04
Jonathan Tweedie	University of Manchester	as session chair in MA PS 17
Chinyere Uche	University of Bristol	as presenter in IC RF 03
Robert Ullmann	University of Augsburg	as panelist in SYM 003
Luisa Unda	Universitat de les Illes Balears	as presenter in FR RF 06
Alfredo Urdiales González	Comillas Pontifical University	as presenter in FR RF 08
Elena Urquia	Complutense University of Madrid	as co-author in ED RF 02
Matteo Vacca	Hanken School of Economics	as session chair and co-author in IS RF 01
Shiran Vaknin Froymovich	SUNY Binghamton	as session chair in IC PS 04
Aljoša Valentinčič	University of Ljubljana	as presenter in IC PS 07
Cinthia Valle Ruiz	IÉSEG School of Management	as session chair in IC PS 06
Jurian Van Beusekom	Maastricht University	as session chair in GV PS 05
Arco Van De Ven	Tilburg University	as presenter in FA RF 13
Alexandra Van Den Abbeele	KU Leuven	as presenter in IC RF 05
Berend Van Der Kolk	Vrije Universiteit Amsterdam	as co-author in FA RF 08
Joyce Van Der Laan Smith	University of Richmond	as session chair in FR PS 26
Stephanie Van Der Veen	Erasmus University Rotterdam	as presenter in FR RF 03
Dennis Van Liempd	University of Southern Denmark	as session chair in FA PS 02
Joanna Van Meerbeeck	KU Leuven	as session chair in TX PS 02
Victor Van Pelt	WHU - Otto Beisheim School of Management	as presenter in TX PS 04
Jeroen Van Raak	University of Amsterdam	as session chair in MA PS 13
Alexander Van Slooten	University of Groningen	as co-author in MA PS 02
		as co-author in MA RF 04
		as co-author in MA PS 18
		as presenter in MA PS 06
		as session chair in FR RF 15
		as presenter in MA PS 02
		as session chair in MA RF 14
		as co-author in MA PS 03
		as co-author in AU PS 14
		as co-author in GV PS 12
		as session chair in MA RF 11

Sander Van Triest	University of Amsterdam	as presenter in MA RF 10
Jasmijn Vandenberk	KU Leuven	as presenter in GV PS 01
Marie-Laure Vandenhoute	Vrije Universiteit Brussel	
Heidi Vander Bauwhede	Ghent University	
Scott Vandervelde	University of North Carolina at Charlotte	as session chair and co-author in AU PSD 01
Ute Vanini	Kiel University of Applied Science	as presenter in AU RF 08
		as presenter in ED PSD 01
		as session chair in MA RF 05
		as co-author in IS RF 02
Adèle Vanpoucke	KU Leuven	as presenter in MA RF 04
Ann Vanstraelen	Maastricht University	as presenter in AU PS 07
Diana Vazquez Espinosa	University of Fribourg	as session chair in FR PS 02
		as presenter in FA RF 03
David Veganzones	ESCE	as presenter in FR RF 13
Andrea Venturelli	University of Salento	as co-author in SEE RF 01
Shraddha Verma	De Montfort University	as co-author in ED RF 01
		as session chair in HI PS 03
		as presenter in MA RF 07
Melissa Verniest	Ghent University	
Arnt Verriest	KU Leuven	
Dante Viana, Jr.	University of Algarve	as presenter in FR RF 10
Diletta Vianello	University of Florence	as presenter in GV RF 03
Luca Viarengo	Università Cattolica del Sacro Cuore	as presenter in FA RF 01
Roberto Vincenzi	Bocconi University	as presenter in SEE PS 13
Sonia Vitali	Università Politecnica delle Marche	as presenter in GV RF 01
Adam Vitalis	University of Waterloo	as presenter in MA RF 02
		as session chair in SEE PS 06
Adamos Vlittis	University of Cyprus	
Daniel Volkmann	Tuebingen University	
Hendrik Vollmer	University of Warwick	
Christopher Von Koch	Linnaeus University	as presenter in FA RF 05
Gerrit Von Zedlitz	University of Mannheim	as presenter in FR PS 05
		as session chair in FR PS 17
Patrick Vorst	Maastricht University	as presenter in FA PS 05
		as co-author in FA PS 10
		as discussant in FA PSD 04
Georgios Voulgaris	University of Manchester	as discussant in GV PSD 02
		as co-author in GV RF 11
		as co-author in AU PS 14
Tina Vuko	University of Split	as presenter in MA PSD 05
Markus Wabnegg	University for Continuing Education Krems	as co-author in SEE PS 04
Alfred Wagenhofer	University of Graz	as co-author in MA RF 13
Jaroslav Wagner	Prague University of Economics and Business	as session chair in SEE RF 07
Katharina-Maria Wagner	University of Passau	as presenter in SEE RF 13
		as presenter in TX RF 03
		as co-author in MA RF 08
		as presenter in FR PS 09
Wakabayashi Toshiaki	Waseda University	
Mark Wallis	University of Queensland	as presenter in GV PS 08
Claudio Wanderley	Federal University of Pernambuco	
Wang Angie	Hong Kong Polytechnic University	as co-author in GV RF 02
Changjiang Wang	University of Cincinnati	
Chaowei Wang	Loughborough University	
Wang Dan	University of International Business and Economics	
Erdong Wang	University of Wyoming	as presenter in GV PS 08
Gary (Guanlin) Wang	University of Bristol	as presenter in MA PS 03
		as session chair in MA PS 07
Wang Hsiaowen	National Central University	as presenter in FR RF 07

Hwei Wang	University of Maryland Eastern Shore	as presenter in MA RF 05 as co-author in TX RF 03 as co-author in TX RF 04 as presenter in SEE RF 12 as presenter in IS PS 01 as co-author in FR PS 04 as presenter in FR PS 27 as presenter in TX RF 03 as co-author in TX RF 04 as presenter in FA PS 03 as co-author in MA PSD 03 as presenter in AU PS 13 as presenter in GV PS 17 as presenter in GV PS 05 as presenter in SEE PS 23 as presenter in SEE RF 05 as presenter in FA RF 08 as presenter in GV RF 01 as presenter in TX PS 01 as session chair in TX RF 05 as presenter in SEE RF 13 as co-author in GV PS 17 as presenter in AU RF 10 as presenter in FR RF 14 as session chair in SEE PS 04 as presenter in AU PS 04 as session chair in AU RF 07 as presenter and co-author in MA RF 01 as co-author in FA PS 17 as presenter in TX RF 02 as co-author in SEE RF 17
Rui Wang	Newcastle University	
Tawei (David) Wang	DePaul University	
Wang Xin	University of Hong Kong	
Yamin Wang	Bentley University	
Yang Wang	Lancaster University	
Ye Wang	Toronto Metropolitan University	
Yi Wang	ISEG Advance Centro de Investigação	
Yin Wang	Singapore Management University	
Wang Yiyuan	Chinese University of Hong Kong	
Wang Yuhui	Northwestern Polytechnical University	
Yujia Wang	University of Liverpool	
Gerald Ward	Lancaster University	
Hussein Warsame	University of Calgary	
Nouha Wasli	University of Cagliari	
Christoph Watrin	Muenster University	
Janik Ole Weeks	Bremen University	
Marvin Wee	Australian National University	
Sijing Wei	Creighton University	
Lobke Weijers	Tilburg University	
Dan Weiss	Tel Aviv University	
Marius Weiß	University of Erlangen-Nürnberg	
Barbara E. Weissenberger	Heinrich Heine University Düsseldorf	
Wen Jing	City University of Hong Kong	
Finn Arnd Wendland	Hamburg University	
Weng Chia-Hsiang	National Chengchi University	
Joerg R. Werner	Frankfurt School of Finance & Management	
Hendrik Wewers	Rptu Kaiserslautern-Landau	
Andreas Weyer	University of St. Gallen	
Lee White	International Federation of Accountants	
Zac Wiebe	University of Arkansas	
Emma Willems	Aalto University	
Jeanette Willert	Copenhagen Business School	
David Windisch	University of Graz	
Regina Wittenberg Moerman	Northwestern University, Kellogg School of Management	
Theresa Wittreich	University of Graz	
Robin Wolter	University of St. Gallen	
Wong Yiuwai	Musashi University	
Sue Wright	University of Technology Sydney	
Wu Fan	Chinese University of Hong Kong	
Pauline Wu	University of Warwick	
		as presenter in MA PS 14 as session chair in MA PS 16 as presenter in FA PSD 03 as presenter and co-author in FR PS 28 as presenter in SEE PS 01 as session chair in SEE RF 20 as co-author in AU RF 07 as co-author in FA RF 10 as session chair in GV PSD 01 as co-author in GV PS 12 as co-author in FA PS 14 as presenter in FR PS 31 as session chair and co-author in AU PS 06 as co-author in AU PS 13

- Wu Qiang** Hong Kong Polytechnic University as presenter in AU PS 11
as co-author in AU RF 07
- Wu Shan** Xi'an Jiaotong-Liverpool University as presenter in GV PS 11
- Wu Shu-Ling** National Taiwan University as co-author in GV PS 02
as presenter in GV PS 04
- Xiaohua (Stephen) **Wu** University of Wollongong
Xiaoxi **Wu** Bocconi University as session chair in FR PS 21
as presenter in FR PS 29
- Xiaoyong **Wu** University of Bristol
Amelie **Wulff** University of Konstanz as presenter in SEE PS 09
- Juliane **Wutzler** Worms University of Applied Sciences as presenter in FR PS 17
- Qing **Xia** University of Oxford as presenter in SEE PS 03
- Zhongnan **Xiang** University of Warwick as presenter in AU PS 06
- Xiao Xixi University of Hong Kong as presenter in GV PSD 03
- Hong **Xie** University of Kentucky as co-author in MA PSD 03
- Jingxian **Xie** University of Reading as presenter in SEE PS 01
- Grazia **Xiong** Utah State University as presenter in MA PS 10
- Alice Liang **Xu** University of Manchester as presenter in GV RF 11
as co-author in SEE PS 24
as presenter in SEE RF 20
- Ella (Guangxin) **Xu** Murdoch University
Ruowen **Xu** University of Warwick
Xiaoyu (Aurora) **Xu** HEC Paris as presenter in SEE PS 16
- Xu Xin** Hong Kong Polytechnic University as presenter in FR PS 19
- Xu Xin** Sun Yat-Sen University as presenter in MA PS 11
- Yaekura Takashi Waseda University as session chair in FR PSD 01
- Yan Ziqiao** East China University of Political Science and Law as presenter in SEE RF 02
- Yang Detian** University of Hong Kong as session chair in MA RF 03
as presenter in MA PSD 03
as discussant in FR PSD 04
as presenter in FR RF 12
- Yanjia **Yang** University of Bern
- Rongyi **Yao** Universidad Carlos III de Madrid
Sofia **Yasmin** University of Manchester as discussant in SEE PSD 01
as session chair in IC PSD 01
as presenter in IC RF 02
as presenter in SEE RF 05
as co-author in TX PS 01
as presenter in GV PS 03
as session chair in GV RF 10
as co-author in FR PS 14
as co-author in MA RF 09
- Ye Lulu** Northwestern Polytechnical University
Yeh Shu-Ling National Taipei University
Derin **Yilmazatilla** INSEAD
- Teri **Yohn** Emory University
Yokota Eri Keio University
Yoon Joon Sang CUHK-Shenzhen
Kyunghee **Yoon** Clark University
Beibei **Yu** University of Bologna
Chuan **Yu** University of Sydney
Yu Chun-Chan National Chung Hsing University as presenter in FR PS 14
as presenter in AU PS 01
as session chair in AU PS 15
as session chair in GV RF 01
as presenter in GV PSD 04
as presenter in FR RF 11
- Enshuai **Yu** Boston College
- Yu Lin-Hui** National Taiwan University
Huajuan **Yuan** University of Lausanne
Yuan Shuai University of Nottingham Ningbo China
Iliyas **Yusoff** Deakin University as presenter in AU RF 10
- Al-Habbyel **Yusoph** Bocconi University as session chair in GV RF 02
- Tzachi **Zach** Ohio State University as presenter in FA PS 09
- Demetrios **Zacharakis** Athens University of Economics and Business as presenter in FA RF 05

Martin Zafiryadis	Copenhagen Business School	as session chair in FR PS 20 as presenter in FR PS 28
Sophia Zakari	SMEunited	
Alaa Zalata	University of Southampton	as presenter in FR RF 01 as co-author in AU PS 06 as co-author in GV RF 08
Ewelina Zarzycka	University of Lodz	as presenter and co-author in SEE RF 15 as presenter in GV RF 01 as session chair in GV RF 09 as presenter in FR RF 15
Patrick Zbinden	University of St. Gallen	
Yachang Zeng	Nanyang Technological University	
Annalisa Zeni	University of Parma	
Ruijia Zhan	University College London	as presenter in PSNP PS 01 as co-author in FR RF 05 as presenter in FR RF 08 as presenter in SEE RF 20 as session chair in AU PS 10 as presenter in FA RF 12 as presenter in FA RF 06 as session chair in FA RF 05 as presenter in FR PS 29 as co-author in SEE PS 11 as presenter and co-author in FR PS 23 as presenter in MA RF 07 as session chair in AU RF 03 as co-author in MA PS 07 as presenter in AU PSD 04 as co-author in FR RF 01 as presenter in FA PS 13 as presenter in AU PSD 03
Jenny Li Zhang	University of British Columbia	
Zhang Jing	Northwestern Polytechnical University	
Junzi Zhang	University of Bristol	
Zhang Lei	Xi'an Jiaotong-Liverpool University	
Zhang Mengdi	Hong Kong Polytechnic University	
Zhang Qi	Chinese University of Hong Kong	
Rong Zhang	Queen Mary University of London	
Ruiqiong Zhang	Tilburg University	
Sheryl Zhang	ESSEC Business School	
Zhang Weiyin	Hang Seng University of Hong Kong	
Zhang Xinmin	University of International Business and Economics	
Xixi Zhang	IÉSEG School of Management	as presenter in TX PS 09 as presenter in FR PSD 02 as presenter in MA RF 05 as presenter in AU RF 08
Yanlei Zhang	Copenhagen Business School	
Zhang Yao	Tongji University	
Yi Zhang	University of St. Gallen	
Yiting Zhang	Bocconi University	
Zhao Jing	Hong Kong Polytechnic University	as presenter in FA PS 03 as presenter in FR RF 05 as co-author in MA RF 07 as presenter in FR RF 09 as session chair in GV PSD 02 as presenter in TX RF 02 as co-author in GV PS 13
Meiling Zhao	Chinese University of Hong Kong	
Rong Zhao	University of Calgary	
Wanli Zhao	Bocconi University	
Zhao Weina	Xi'an Jiaotong University	
Kenneth Zheng	University of Wyoming	
Xiang Zheng	Nanyang Technological University	as presenter in FR PS 23 as presenter in FR RF 04 as co-author in GV RF 01 as presenter in IC PS 01 as co-author in SEE PS 23 as presenter in FA PS 04 as co-author in FR RF 08 as co-author in AU PS 12 as co-author in GV PS 13 as presenter in FR PS 29 as presenter in GV PS 05 as presenter in FA RF 03 as presenter in MA RF 12
Zheng Yayuan	Xiamen University	
Zheng Yue	Hong Kong University of Science and Technology	
Yuxiang Zheng	Rutgers University	
Zheng Zexin	Hong Kong University of Science and Technology	
Haiyan (Helen) Zhou	University of Texas Rio Grande Valley	
Hui Zhou	University of Auckland	
Ling Zhou	University of New Mexico	

Zhou Ruixue	Jinan University	as presenter in MA RF 11
Yaqiong Zhou	University of Warwick	as presenter in AU RF 06
Zhou Zhixuan	Northwestern Polytechnical University	as presenter in MA RF 01
Zhu Jigao	University of International Business and Economics	
Zhu Xiaoyu	Sun Yat-Sen University	as presenter in GV PS 15
Jochen Zimmermann	University of Bremen	as co-author in GV PS 10
		as co-author in AU RF 10
		as co-author in SEE RF 21
Dominik Zink	Friedrich Alexander University	as discussant in SEE PSD 03
Daniela Zipperer	University of Mannheim	as session chair in SEE RF 10
		as presenter in FR PS 27
Aggelos Zoitsas	Aristotle University of Thessaloniki	
Ana Zorio-Grima	Universitat de València	as presenter in SEE RF 06
Yuxia Zou	Nanyang Technological University	as session chair in FA PS 03
		as presenter in SEE RF 09
Zu Chunyu	Communication University of China	as presenter in FA PS 03
		as session chair in FA PS 04
Jacob Zureich	Lehigh University	as presenter in MA PS 06

