

# Scientific Program

EAA 2025 Congress

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## 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)<sup>P</sup>  
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)<sup>P</sup>
2. *How does more mandated public disclosure by private firms affect public firms' disclosure of customer identities?*  
Jeffrey Ng (University of Hong Kong)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
Gregory Saxton (York University)
3. *What can we learn about expected credit losses from disclosure?*  
Argyro Panaretou (Lancaster University)<sup>P</sup>  
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)<sup>P</sup>  
Yifan Jia (Xiamen University)  
Xin Wang (University of Hong Kong)
2. *Peer Disclosure*  
Manyun Tang (University of Oxford, Saïd Business School)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>

- Mohamed Elmahgoub (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)<sup>P</sup>  
 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)<sup>P</sup>  
 Niuosha Samani (Gothenburg University)

**Wednesday, May 28, 17:30–19:00**

**FR PS 05 room 101** ..... chaired by: Chih-Liang Liu (National Yang Ming Chiao Tung University)

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)<sup>P</sup>  
 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)<sup>P</sup>  
 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)<sup>P</sup>
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)<sup>P</sup>  
 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)<sup>P</sup>  
 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)<sup>P</sup>  
 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)<sup>P</sup>  
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)<sup>P</sup>

**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)<sup>P</sup>  
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)<sup>P</sup>
3. *Unwilling RPTs: Are All RPTs Equal in Value Relevance of Accounting Information?*  
Jinah Hwang (Yonsei University)<sup>P</sup>  
Doocheol Moon (Yonsei University)  
Goun Kim (Yonsei University)
4. *Acquisitions and Conditional Accounting Conservatism*  
Johanna Kling (WHU - Otto Beisheim School of Management)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>
5. *Compensating for Responsibility: The Effect of CSR Contracting on Annual Report Readability*  
 Lakhal Faten (Léonard de Vinci Pôle Universitaire)<sup>P</sup>  
 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)<sup>P</sup>  
 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)<sup>P</sup>

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

Daniel Taylor (IÉSEG School of Management)<sup>P</sup>  
 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)<sup>P</sup>  
 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)<sup>P</sup>  
 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)<sup>P</sup>

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 (Shaqua University)

- Ja Ryong Kim (Oxford Brookes University)  
 Tam Nguyen (Nottingham Trent University)<sup>P</sup>  
 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 Touron (Université Paris I Panthéon-Sorbonne)<sup>P</sup>
3. *Managers' Self-Reported Earnings Management Practices: Experimental Evidence from Private Firms*  
 Yuhua Liu (University of Mannheim)<sup>P</sup>  
 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)<sup>P</sup>  
 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 REMPOTSIS (Open University)
3. *Disclosure regulation around the world: data and descriptive analysis*  
 Ulf Bruggemann (Humboldt University of Berlin)<sup>P</sup>  
 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)<sup>P</sup>  
 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)<sup>P</sup>  
 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)<sup>P</sup>  
 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)<sup>P</sup>  
 Ruijia Zhan (University College London)

5. *Trust and SEC Investigations*

Meiling Zhao (Chinese University of Hong Kong)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

2. *Re-Standardized Financial Statement Data*

Federico Siano (University of Texas at Dallas)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

Ran Zhao (San Diego State University)

5. *The Paradox of Cybersecurity Reporting: A Textual Analysis of European Disclosure Practices*

Elodie Behnam (University of Strasbourg)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

Chia-Hsun Hsieh (National University of Kaohsiung)

5. *Revenue-Expense Matching and Business Cycle*

João Paulo Ribeiro (Federal University of Santa Catarina)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

Benjamin Segal (Fordham University)

3. *Surplus Reduction and Personal Incentives in the Government Sector*

Xi Chen (University of Bristol)<sup>P</sup>

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)<sup>P</sup>

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

2. *Patent Collateral Value Verification and Credit Constraints*

Jessica Kim-Gina (Chapman University)<sup>P</sup>

Aytekun 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)<sup>P</sup>

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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
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 Guillaumon Saorin (Carlos III University of Madrid)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
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 Vollon (University of Notre Dame, Mendoza College of Business)  
Adriano Salerno (Bocconi University)<sup>P</sup>
2. *Do Investors Trade on Stale Earnings Information? Evidence from China*  
Kevin Li (University of Adelaide)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>
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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>

**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)<sup>P</sup>

- 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)<sup>P</sup>  
 Isabel Lourenço (ISCTE - Instituto Universitário de Lisboa)
  3. *Determinants of Textual Dissimilarity in 10-K Risk Disclosures*  
 Kevin Gauch (Technical University of Darmstadt)<sup>P</sup>  
 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)<sup>P</sup>  
 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)<sup>P</sup>  
 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)<sup>P</sup>  
 Qi Zhang (Chinese University of Hong Kong)
2. *Measuring Sustainability Reporting Quality: A Retrieval-Augmented Generation Approach*  
 Qi Zhang (Chinese University of Hong Kong)<sup>P</sup>  
 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)<sup>P</sup>  
 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)<sup>P</sup>  
 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)<sup>P</sup>

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 II 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)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

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 Decisi*

Yanjia Yang (University of Bern)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>
3. *Relative Importance of Financial and Environmental Information in B2B Contracting: Experimental Evidence from Firms in Germany*  
Daniela Zipperer (University of Mannheim)<sup>P</sup>  
Yuhan Liu (University of Mannheim)  
Jannis Bischof (University of Mannheim)  
Davud Rostam-Afschar (University of Mannheim)

**FR PS 28 room TD0** ..... 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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
Yajing Tian (Singapore Management University)
4. *Media Interactions with Firms' Executives*  
Ying Huang (INSEAD)<sup>P</sup>  
Elsa Maria Juliani (INSEAD)

**Friday, May 30, 14:00–15:30**

**FR PSD 07 room 2H** ..... 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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>

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)<sup>P</sup>

**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)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>  
 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)<sup>P</sup>  
 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)<sup>P</sup>  
 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)<sup>P</sup>  
 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)<sup>P</sup>  
 Mengjie Yang (Monash University)
2. *The puzzle of ESG rating: disagreement and tendency*  
 Jingxian Xie (University of Reading)<sup>P</sup>  
 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)<sup>P</sup>

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

1. *Regulating Greenwashing*  
 Shiyao Peng (University of Sydney)<sup>P</sup>  
 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*  
Katrín Hummel (WU Vienna)  
Blerita Korca (University of Bamberg)<sup>P</sup>
3. *Two roads diverged in a wood - Crossroads of valuation in deliberation processes*  
Fabrizio Panozzo (Università Ca' Foscari Venezia)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>

**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)<sup>P</sup>  
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)<sup>P</sup>  
Helena Isidro (ISCTE - Instituto Universitário de Lisboa)
3. *Greening the economy through green loans: A club convergence approach*  
Silvia Gordano (University of Turin)<sup>P</sup>  
Michele Lemme (University of Turin)
4. *Gender diversity and corporate sustainability: How female presence makes a difference?*  
Ahmed Sarhan (Northumbria University)<sup>P</sup>  
Princess Bwanya (University of Northumbria)
5. *The Hunt for Talent: CSR Information in Job Advertisements*  
Lisa Lüttke (Humboldt University of Berlin)<sup>P</sup>  
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)<sup>P</sup>
2. *Does sustainable performance matter for Non-Financial Disclosure readability? A Fog-Index analysis on Italian listed companies*  
Giuseppe Bifulco (University of Milano-Bicocca)<sup>P</sup>  
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)<sup>P</sup>
  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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
Alfred Wagenhofer (University of Graz)
2. *Does ESG-Linked Executive Compensation Influence ESG Decoupling?*  
Yasser Eliwa (Zayed University)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
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 Université)
4. *The Relevance of Carbon Capture and Storage Disclosures to Future Changes in Emissions*  
Kenneth Reichelt (Louisiana State University)<sup>P</sup>  
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)<sup>P</sup>  
 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)<sup>P</sup>  
 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)<sup>P</sup>  
 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)<sup>P</sup>  
 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)<sup>P</sup>  
 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)<sup>P</sup>  
 Geert Braam (Radboud University)  
 Joris Knobben (Tilburg University)
2. *How Does Climate Change Estimate Uncertainties Influence Investor Judgment?*  
 Dani Puspitasari (Monash University)  
 John Ko (Monash University)<sup>P</sup>  
 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)<sup>P</sup>  
 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)<sup>P</sup>  
 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)<sup>P</sup>

**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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>

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)<sup>P</sup>  
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")<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
 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)<sup>P</sup>  
 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)<sup>P</sup>  
 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)<sup>P</sup>  
 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)<sup>P</sup>  
 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)<sup>P</sup>

**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)<sup>P</sup>  
 Amani Faraji (University of Westminster)  
 Mostafa Hussien (University of Westminster, Westminster Business Schools)

**SEE PS 11 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)<sup>P</sup>  
 Mohamed Khenissi (IAE Lyon School of Management)
2. *Detecting greenwashing behavior in decarbonization performance*  
 Jingduan Li (Central Queensland University)<sup>P</sup>  
 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)<sup>P</sup>  
 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)<sup>P</sup>  
 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)<sup>P</sup>  
 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)<sup>P</sup>  
 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)<sup>P</sup>  
 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)<sup>P</sup>  
 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)<sup>P</sup>  
 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)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

**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)<sup>P</sup>

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)<sup>P</sup>

**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)<sup>P</sup>

2. *Accounting for a contemporary workplace: The employer and employee discourses and the Self*

Galina Goncharenko (Aston University)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

4. *How Governmentality Shapes Risk Management Practices: A case study form a listed Energy-Sector Company*

Edoardo Borlatto (Università degli Studi di Torino)<sup>P</sup>  
 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)<sup>P</sup>

2. *Characteristics of Firms that declaration of supporting TCFD*

Chao Hsin Huang (Chung Yuan Christian University)<sup>P</sup>  
 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)<sup>P</sup>  
 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)<sup>P</sup>  
 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)<sup>P</sup>  
 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)<sup>P</sup>  
 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)<sup>P</sup>  
 Marcello Cosa (Università Cattolica del Sacro Cuore)

2. *Do ESG ratings construct paradoxical realities?*  
Stefan Schaper (Aarhus University)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
Christoph Pelger (University of Passau)
2. *Climate (De)Commitment: Evidence from the Science Based Targets Initiative*  
Nouha Wasli (University of Cagliari)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>

3. *Strategic Climate Metrics: Prioritising Key Factors for Enhanced Decision-Making*  
Jose Luis Blasco Vazquez (Universidad Autónoma de Madrid)<sup>P</sup>  
Elena Carrión (Universidad de Burgos)
4. *The materiality assessment in sustainability reporting: A structured literature review*  
Cristina Florio (University of Verona)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
Maximilian A. Müller (University of Cologne)
2. *Donations in the Dark*  
Ionela Andreicovici (Frankfurt School of Finance & Management)<sup>P</sup>  
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)<sup>P</sup>  
Carlos Larrinaga (Universidad de Burgos)
2. *The Role of National Carbon Budgets in Accounting for Climate Change*  
Rebecca Maughan (University College Dublin)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

Florian Habermann (University of Lausanne)

3. *Do Reputation and Performance Visibility Shape Corporate Environmental, Social, and Governance Outcomes?*

Marvin Nipper (Friedrich Alexander University)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

**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)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>
4. *Exploring the landscape of carbon accounting: Insights from a literature review and pathways for future research*  
 Juliette Senn (Montpellier Business School)<sup>P</sup>  
 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)<sup>P</sup>  
 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)<sup>P</sup>  
 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)<sup>P</sup>  
 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)<sup>P</sup>
2. *When Disaster Strikes: How Climate Events Influence Employment Preferences*  
 Yiyuan Wang (Chinese University of Hong Kong)<sup>P</sup>  
 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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>
3. *Carbon-washing and family ownership: Global insights into sustainability hypocrisy*  
Ella (Guangxin) Xu (Murdoch University)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
Matthias Nienaber (Ruhr University Bochum)
4. *Integration of Sustainability Concerns into Management Systems and Climate Change-Induced Financial Risk Disclosures*  
Siqi Liu (Open University)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
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 Earnouts*  
Cecilia Wei Hu (Deakin University)<sup>P</sup>  
Sunyoung Kim (Monash University)
3. *Perception Shapes Reality: Firms' Proactive Pay Adjustments*  
Zhi Li (Chapman University)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>

**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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
Taylor Paskett (University of Nebraska-Lincoln)
2. *Industry (un)relatedness and analyst forecasts*  
Baptiste Colas (Carlos III University of Madrid)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>

2. *Information Crosschecking: Are Investors Bound to Their Priors?*

Noga Abraham (Reichman University)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

Nicola Moscariello (University of Campania - Luigi Vanvitelli)

Antonio Meles (University of Campania - Luigi Vanvitelli)

Pietro Fera (University of Campania - Luigi Vanvitelli)

Lugi 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)<sup>P</sup>

**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)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
Helmut Pernsteiner (Johannes Kepler University Linz)
3. *Natural Disasters and Financial Analysts: The Impact of Hurricanes on Earnings Forecasts*  
Hui Zhou (University of Auckland)<sup>P</sup>  
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)<sup>P</sup>  
Francois Aubert (Clermont Auvergne University)
5. *Mitigating Acquisition Risk: The Critical Role of Indemnification during Merger Contracting*  
Disen Albrecht (Rutgers University)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
 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)<sup>P</sup>  
 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)<sup>P</sup>  
 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)<sup>P</sup>  
 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)<sup>P</sup>  
 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)<sup>P</sup>  
 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)<sup>P</sup>  
 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)<sup>P</sup>  
 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)<sup>P</sup>

**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)<sup>P</sup>  
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 Siougle (Athens University of Economics and Business)  
Olga Chara Pavlopoulou (Athens University of Economics and Business)<sup>P</sup>
5. *Determinants of hedge accounting policy choice: IAS 39 versus IFRS 9*  
Ana Morais (University of Lisbon, ISEG)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
Mary Barth (Stanford University)  
Doron Israeli (Reichman University / Nazarbayev University)
3. *Risky Business: The Risk-Relevance of Earnings over Time*  
Dimitris Kanelis (Maastricht University)<sup>P</sup>  
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)<sup>P</sup>

3. *Financial returns from R&D investments: The moderating role of innovation efficiency*  
Oveis Madadian (IÉSEG School of Management)<sup>P</sup>  
Maud Van Den Broeke (IÉSEG School of Management)
4. *Political Scrutiny and Environmental Misconduct*  
Kathyayini Madduri (London School of Economics and Political Science)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
Tiangye 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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
Peng Wang (McGill University)  
Changqiu Yu (University of Manitoba)

**FA PS I2 room 309** ..... chaired by: Jason Chen (Central Connecticut State University)

1. *Ho do Bonds React to Risk Information in Earnings Announcements?*  
Martin Kapons (INSEAD)<sup>P</sup>  
Peter Kelly (University of Notre Dame)
2. *Loan guarantee and portfolio greening: evidence from European credit registers*  
Bruno Buchetti (University of Padua)<sup>P</sup>  
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)<sup>P</sup>  
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 León)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>
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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>

3. *Algorithm Access for All: Information Processing Democratization via GitHub*

Stephanie Cheng (Tulane University)

Richard Crowley (Singapore Management University)<sup>P</sup>

Pengkai 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)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

Andreas Charitou (University of Cyprus)

Irene Karamanou (University of Cyprus)

**FA RF 10 room 305A** ..... chaired by: Sarah Nechbaoui (University of Edinburgh)

1. *The Informativeness of Accounting Ratios for Bankruptcy Prediction Through the Economic Cycle*

Anne D'Arcy (WU Vienna)<sup>P</sup>

Jelena Radovanovic (WU Vienna)

2. *Markov Chains in Cash Flow Sign Patterns: Transitions and Predictive Ability*

Hiroki Hisaoka (Keio University)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>  
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)<sup>P</sup>  
Annelies Renders (BI Norwegian Business School)
3. *Do Managers Buy Profitability Through Acquisitions for Job Security?*  
Ashiq Ali (University of Texas at Dallas)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
Alessandro Cortese (University of Bern)
3. *The impact of mandatory disclosure on SEC financial statement review outcomes*  
Cristi Gleason (University of Iowa)<sup>P</sup>  
Martin Thomsen (University of Siegen)

**FA RF II room 302** ..... chaired by: Yuhan 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)<sup>P</sup>  
Greg Martin (University of North Carolina at Charlotte)
2. *Do YouTube Finfluencers Add Value to Investors?*  
Tuan Ho (University of Bristol)<sup>P</sup>  
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)<sup>P</sup>  
Zhanel Devides (Penn State Abington)
5. *Navigating the Growth Trap: The P/E Implied Earnings Growth Duration*  
Robert Gutsche (Bern University of Applied Sciences)<sup>P</sup>  
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)<sup>P</sup>  
 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)<sup>P</sup>  
 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)<sup>P</sup>  
 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** ..... chaired by: Mercedes Luque-Vílchez (University of Córdoba)

1. *Subordinated Debt in the Insurance Industry: The Case of Solvency II*  
 Udi Lewkowicz (Tel Aviv University)<sup>P</sup>  
 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)<sup>P</sup>  
 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)  
 Breedha Comyns (Kedge Business School)  
 Ziyu Kong (Université Toulouse Capitole)  
 Isabelle Martinez (Université Toulouse Capitole)<sup>P</sup>  
 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)<sup>P</sup>  
 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)<sup>P</sup>  
 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)<sup>P</sup>  
 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)<sup>P</sup>  
 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)<sup>P</sup>  
 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)<sup>P</sup>  
 Patrick Velte (Leuphana University)
2. *The Impact of Board Culture on Firm Value*  
 Jasmijn Vandenberk (KU Leuven)<sup>P</sup>  
 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)<sup>P</sup>  
 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)<sup>P</sup>  
 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)<sup>P</sup>

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)<sup>P</sup>

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-Habbayel Yusoph (Bocconi University)

1. *Does Mandatory CSR Spending Exacerbate Agency Conflict?*

Arbita Chakraborty (Indian Institute of Management-Udaipur)<sup>P</sup>

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)<sup>P</sup>

3. *From Weak Controls to Corporate Failure: The Amplifying Effect of Fraud on Bankruptcy Risk*

Patrícia Pain (Universidade Federal do Espírito Santo)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

**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 Heterogeneous 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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>

5. *When a bad signal means good fortune: Market microstructure and executive compensation*

Niklas Meyer (Vrije Universiteit Amsterdam)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

Paola Ramassa (Università degli Studi di Genova)

5. *Collaborative or not Collaborative? Stakeholder Engagement Approaches in Italian Listed Companies*

Clara Benfante (University of Parma)<sup>P</sup>

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)<sup>P</sup>

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 Gallemore (University of North Carolina)

Vincent Giese (University of Mannheim)<sup>P</sup>

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

1. *Pay Transparency and Patient Satisfaction*  
Kuanning Cai (Hong Kong Polytechnic University)<sup>P</sup>  
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)<sup>P</sup>
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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
Fanis Tsofigkas (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)<sup>P</sup>
3. *Shareholder Stability and Earnings Management*  
Yuangao Xiang (Tongji University)  
Xue Li (Shandong University)<sup>P</sup>  
Nanzhi Xue (Donghua University)
4. *Board-level Employee Representation and Digital Transformation*  
Marc Steffen Rapp (University of Marburg)  
Lion Fischer (University of Marburg)<sup>P</sup>

**GV RF 08 room 307B** .....

1. *Exploring Corporate Governance's Role in the Green Transition*  
Dorota Dobija (Kozminski University)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>

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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>

2. *The Mafia influence in the Business Context: Infiltration of Criminal firms in the Public Procurement System*

Camilla Ciappei (University of Padova)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
Anthony Kyiu (University of Durham)

2. *Investor Sentiment, Stock Liquidity, and the Role of Pre-Earnings Disclosures*

Yi-Mien Lin (National Chung Hsing University)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>

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 (Universite 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)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

- 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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>

**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)<sup>P</sup>
2. *Asymmetric Cost Behavior, Capital Structure and Profitability*  
Antonio Davila (IESE Business School)  
Ismail El Fassi (University of St. Gallen)<sup>P</sup>  
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)<sup>P</sup>

**GV RF II room 205A** ..... chaired by: Kholod Alsahali (Jubail Industrial College)

1. *From Words to Actions: ceo Activism and Sustainability Reporting*  
Androniki Triantafylli (Queen Mary University of London)<sup>P</sup>  
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)<sup>P</sup>

- 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)<sup>P</sup>
  4. *Corporate governance and environmental performance: An international qualitative comparative analysis*  
Luigi Rombi (University of Cagliari)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>
2. *Does Sports Inspire Managerial Risk-Taking Incentives?*  
Yudong Liu (University of Adelaide)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
Hwa-Hsien Hsu (University of Durham)
2. *The Information Environment of Firms with Worker Representation on Corporate Boards*  
Martin Thomsen (University of Siegen)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
Hiroko Inokuma (Keio University)
3. *The Role of Accountability in Financial Performance: Evidence from the European Energy Sector*  
Liliana Pimentel (University of Coimbra)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>

## 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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
Jongwon 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)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

3. *Setting Earnings Guidance under CEO Turnover Threat*

Doron Hadass (Reichman University)<sup>P</sup>

Dan Weiss (Tel Aviv University)

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

Danny Ben Shahr (Tel Aviv University)

Avraham Carmeli (Tel Aviv University)

Eyal Solganik (Reichman University)

Dan Weiss (Tel Aviv University)<sup>P</sup>

**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)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
Melanie Feldhues (Copenhagen Business School)
3. *Demand Variability, Predictability, and Cost Structure*  
James Cannon (Utah State University)

**MA RF 02 room 304B** .....

1. *Cultural Perspectives on Pay for Performance: Exploring its Impact on Motivation and Work Effort*  
Flavia Schmid (University of St. Gallen)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>
2. *ESG Incentives in Executive Compensation*  
Matthias Efung (HEC Paris)  
Stefanie Ehmann (Tuebingen University)  
Patrick Kampkoetter (Tuebingen University)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>

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)<sup>P</sup>

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 L'Aquila)<sup>P</sup>

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 Ucieda Blanco (Universidad Autónoma de Madrid)

Jacobo Gomez Conde (Universidad Autónoma de Madrid)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

2. *The Impact of Board and Executive Characteristics on ESG Disclosure*

Chih Fang (Morgan State University)

Musharraf Alanazi (Morgan State University)

Kevin Fang (University of Maryland)

- Hwei Wang (University of Maryland Eastern Shore)<sup>P</sup>  
 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)<sup>P</sup>  
 Paschoal Russo (FIECAFI)  
 Juliana Amaral (Faculdade Fipecafi)

**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)<sup>P</sup>  
 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)<sup>P</sup>  
 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)<sup>P</sup>  
 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)<sup>P</sup>  
 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)<sup>P</sup>  
 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)<sup>P</sup>  
 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)<sup>P</sup>

Hesham Ali (Nottingham University)

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

Jumpei Nishitani (Ritsumeikan University)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

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 - Cetrado Europeia)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>  
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)<sup>P</sup>  
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 Willing? 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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>

**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)<sup>P</sup>  
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)<sup>P</sup>  
Mandy Cheng (University of New South Wales)
3. *The Role of Loss Aversion in Multi-Rater Subjective Performance Evaluations*  
Taichi Kimura (Keio University)<sup>P</sup>  
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)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

Christoph Feichter (WU Vienna)

Isabella Grabner (WU Vienna)

2. *Does Local Political Corruption Asymmetrically Affect Resource Adjustment Decisions?*

Panagiotis Loukopoulos (University of Strathclyde)<sup>P</sup>

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)<sup>P</sup>

Yelin Li (Seattle Pacific University)

**MA PS 13 room 401** ..... chaired by: Jurian Van Beusekom (Maastricht University)

1. *Infrapolitical Resistance to Management Control in the Home Workplace*

Mohamed Chelli (University of Ottawa)<sup>P</sup>

Darlene Himick (University of Ottawa)

2. *Do Retention Bonuses Encourage Complacency? An Experimental Study of Retention Bonus Design*

Nicholle Kovach (Wilfrid Laurier University)<sup>P</sup>

Leslie Berger (Wilfrid Laurier University)

Christopher Wong (Wilfrid Laurier University)

3. *Shaping Habits in Organizations: A Field Experiment*

Leonhard Grabe (University of Cologne)<sup>P</sup>

Saskia Opitz (University of Cologne)

Dirk Sliwka (University of Cologne)



**MA PS 14 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)<sup>P</sup>  
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)<sup>P</sup>
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)<sup>P</sup>  
Evelyn Braumann (Vrije Universiteit Amsterdam)  
Aleksandra Klein (University of Sustainability - Charlotte Fresenius Private University)

**MA RF 10 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)<sup>P</sup>  
Elisabeth Walliser (Université Côte d'Azur - GRM)  
Laura Broccardo (University of Turin)
3. *R&D Expenditure Stickiness and Technological Innovation*  
Bukyung Kim (Korea University)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
Discussant: Josep Bisbe (ESADE)
2. *Management Control Consistency and Employee Selection*  
Jan Roessner (Ludwig-Maximilians-Universität München)<sup>P</sup>  
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)<sup>P</sup>  
Louis Velthuis (University of Mainz)
2. *Human and Algorithmic Advice in Operational and Strategic Decision Making*  
Ranna Iraqi (Technical University of Berlin)<sup>P</sup>  
Maik Lachmann (Technical University of Berlin)
3. *Beyond traditional and alternative budgeting: Budgeting as a framework*  
Catherine Batt (Copenhagen Business School)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
Hari Ramasubramanian (Frankfurt School of Finance & Management)

**MA RF 11 room 304A** ..... chaired by: Alexander Van Slooten (University of Groningen)

1. *Algorithm Aversion in Internal Investment Decision-Making*  
Tom Gubini (Ruhr University Bochum)<sup>P</sup>  
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)<sup>P</sup>
4. *The Impact of “Artificial Intelligence Members” on Employee Performance and Team Commitment*  
Yasheng Chen (Xiamen University)<sup>P</sup>  
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)<sup>P</sup>

**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)<sup>P</sup>

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)<sup>P</sup>

Takehisa Kajiwara (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)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

3. *Granted and Applied Discretion in Clawing Back Performance-based Payments—Effects on Honesty in Reporting*

Lukas Schilling (University of Stuttgart)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

2. *Integrated Thinking & Reporting: A Management Control Approach*

Rob Jacobs (Maastricht University)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

- 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)<sup>P</sup>  
 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)<sup>P</sup>  
 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)<sup>P</sup>  
 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)<sup>P</sup>  
 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)<sup>P</sup>  
 Luc Paugam (HEC Paris)
4. *Do audit partner rotations have unintended consequences on non-rotated clients?*  
 Angela Pettinicchio (Università Cattolica del Sacro Cuore)<sup>P</sup>  
 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)<sup>P</sup>  
 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)<sup>P</sup>  
 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)<sup>P</sup>  
Mahmoud Hosseinniakani (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)<sup>P</sup>  
Bart Dierynck (Tilburg University)
2. *The “Dark Side” of Creativity in Auditing*  
Katrin Bonk (ESCP Business School)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

5. *Does Financial Well-being Affect Audit Quality: Evidence from Personal Debt*

Yun Sun (City University of London, Bayes Business School)<sup>P</sup>

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)<sup>P</sup>
2. *Cross-Border Stress Spillover and Audit Quality: Evidence from the Covid-19 Pandemic*  
Limei Che (Oslo Metropolitan University)<sup>P</sup>  
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)<sup>P</sup>

**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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>
4. *Media Spotlight and Auditor Distraction: The Hidden Costs of Negative Exposure*  
Stavriana Hadjigavriel (CUNEF)<sup>P</sup>  
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)<sup>P</sup>



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)<sup>P</sup>  
Isabella Grabner (WU Vienna)  
Katrijn 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)<sup>P</sup>  
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 Leitter (Nanyang Technological University)<sup>P</sup>  
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)<sup>P</sup>  
Xiaoran Cao (Deakin University)
3. *A Narcissist's Dilemma: How Narcissistic CEOs Navigate ESG Assurance*  
Xin Li (University of Auckland)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>
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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>

**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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>
3. *Audit Staff Hiring Delays*  
Joanna Golden (University of Memphis)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
Discussant: Kris Hardies (University of Antwerp)
2. *Managing an Audit Partner's Workload and Client Allocation: A Qualitative Study*  
Ruiqiong Zhang (Tilburg University)<sup>P</sup>  
Simon Dekeyser (KU Leuven)  
Eddy Cardinael (Tilburg University)  
Discussant: Limei Che (Oslo Metropolitan University)

**AU PS 12 room 103B** ..... 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)<sup>P</sup>  
Mario Daniele (Università Cattolica del Sacro Cuore)
2. *Do Auditors Price CEO Personal Tax Incentives?*  
Seraina Anagnostopoulou (University of Piraeus)<sup>P</sup>  
Georgios Loukopoulos (University of Sussex)  
Panagiotis Loukopoulos (University of Strathclyde)
3. *COVID-19 Store Closures and Audit Fees*  
Jung Yeun (June) Kim (Rutgers University)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>

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)<sup>P</sup>

2. *A longitudinal examination of professional skepticism in individual auditors*

Scott Vandervelde (University of North Carolina at Charlotte)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
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)  
Sînziana-Maria Rindasu (Bucharest University of Economic Studies)<sup>P</sup>  
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)<sup>P</sup>  
Nathan Berglund (Mississippi State University)  
Yeqin Zeng (Durham University)
2. *Auditing the Going Concern Assumption: Between Uncertainty and Imagination*  
Sameh Amer (ESSEC Business School)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
 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)<sup>P</sup>  
 Zilu Shan (University of Bristol)  
 Giovanna Michelon (University of Padova)
3. *The Impact of Mandatory Assurance on Sustainability Assurance Practices*  
 Ulrike Thürheimer (University of Amsterdam)<sup>P</sup>  
 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)<sup>P</sup>  
 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)<sup>P</sup>  
 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)<sup>P</sup>  
 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)<sup>P</sup>  
 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)<sup>P</sup>  
 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)<sup>P</sup>

Wenyu Zhou (University of Calgary)

**TX RF 01 room 305A** ..... chaired by: Anna Leszczylowska (Poznań University of Economics and Business)

1. *Corporate Tax Strategies in the Transition to Net Zero: Global Evidence*

Mukesh Garg (Monash University)<sup>P</sup>

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)<sup>P</sup>

Luca Menicacci (Free University of Bozen-Bolzano)

Francesco Ambrosini (University of Padua)

3. *Digitalization and Tax Control Frameworks*

Christian Renelt (WU Vienna)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>
3. *Assessing the Impacts of Robot Taxation: Investment of South Korean Firms*  
 Svea Holtmann (University of Mannheim)<sup>P</sup>  
 Anna-Sophie Braun (Catholic University of Eichstätt-Ingolstadt)  
 Reinald 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 Rüniger (University of Graz)<sup>P</sup>
  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)<sup>P</sup>  
 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)<sup>P</sup>  
 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)<sup>P</sup>  
 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)<sup>P</sup>  
 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 (IÉSEG School of Management)<sup>P</sup>  
 Christof Beuselinck (IÉSEG School of Management)  
 Raúl Barroso (IÉSEG 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)<sup>P</sup>  
 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)  
 Reinald Koch (Catholic University of Eichstätt-Ingolstadt)  
 Christoph Rehrl (Catholic University of Eichstätt-Ingolstadt)<sup>P</sup>



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)<sup>P</sup>
2. *Tax Avoidance and Corporate Tax Incidence: Evidence from the German Business Tax Reform 2008*  
Sebastian Eichfelder (University of Magdeburg)<sup>P</sup>  
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 Elmahgoub (University of Southampton)<sup>P</sup>

**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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>

**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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>

**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)<sup>P</sup>  
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)<sup>P</sup>  
Benedikt Sieghartsleitner (University of Graz)
3. *The influence of the environment's tax morale on corporate tax avoidance*  
Manuel Cano-Rodriguez (University of Jaén)<sup>P</sup>  
Maria De La Paz Horno Bueno (University of Jaén)
4. *Taxing Prosperity: When Redistribution Stifles Investment*  
Chenguang Fan (Kyungpook National University)<sup>P</sup>  
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)<sup>P</sup>  
Matthias Petutschnig (WU Vienna)
2. *Management Tax Guidance & Analyst Forecasting Behavior: The Peculiar Role of Tax Forecasting*  
Sebastian Hinder (Paderborn University)<sup>P</sup>  
Jens Müller (Paderborn University)  
Johannes Voget (University of Mannheim)
3. *Tax Disputes—The Role of Technology and Controversy Expertise*  
Daniel Dyck (Paderborn University)<sup>P</sup>  
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)<sup>P</sup>  
 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)<sup>P</sup>
3. *Do transfer pricing arbitration clauses foster profit shifting and foreign direct investment*  
 Matti Boie-Wegener (University of Göttingen)  
 Andreas Oestreicher (University of Göttingen)<sup>P</sup>

**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)<sup>P</sup>  
 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)<sup>P</sup>  
 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)<sup>P</sup>  
 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)<sup>P</sup>  
 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)<sup>P</sup>  
 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)<sup>P</sup>

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)<sup>P</sup>  
 Lixin Su (Hong Kong Polytechnic University)  
 Discussant: Nathan Goldman (North Carolina State University)

**TX PS II 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)<sup>P</sup>  
 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)<sup>P</sup>

3. *The Incentives for Tax Evasion and Tax Avoidance—a Game Theoretic Approach*

Markus Diller (Uni Passau)  
 Miriam Kamper (University of Passau)<sup>P</sup>

**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)<sup>P</sup>

2. *Reputational Concerns in the Tax Consulting Industry—Evidence from a Generative AI Analysis of Tax Practitioner Journals*

Beatrice Renges (University of Duisburg-Essen)<sup>P</sup>  
 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)<sup>P</sup>  
 Lena Maria Wollschläger (Oldenburg University)

4. *The Effect of Anti-Profit Shifting Rules on M&A Activities*

Osaid Alshamleh (WU Vienna)<sup>P</sup>  
 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)<sup>P</sup>  
 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)<sup>P</sup>  
 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)<sup>P</sup>  
 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)<sup>P</sup>
2. *Planet, People, Profit—and Paying Taxes? Sustainable Institutional Investors and Corporate Tax Avoidance*  
 Michael Overesch (University of Cologne)<sup>P</sup>  
 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)<sup>P</sup>  
 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)<sup>P</sup>  
 Yu-Shan Chang (Tamkang University)  
 Yuan-Tang Tsai (National Taipei University)
3. *Real Estate Transfer Taxes and Residential Constructions*  
 Elias Baier (University of Cologne)<sup>P</sup>  
 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)<sup>P</sup>  
 Emmanouil Dedoulis (affiliation not provided)  
 Stergios Leventis (International Hellenic University)
5. *Tax Complexity, Tax Avoidance and Firm Value*  
 Reinald Koch (Catholic University of Eichstätt-Ingolstadt)<sup>P</sup>  
 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)<sup>P</sup>  
 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)<sup>P</sup>
  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)<sup>P</sup>  
 Pawan Adhikari (University of Essex)  
 Khandakar Shahadat (University of York)  
 Junaid Ashraf (University of Essex)
  5. *Essential Skills for Effective Financial Fraud Investigation*  
 Marina Serafimovska Trpeska (Ss. Cyril and Methodius University in Skopje)<sup>P</sup>  
 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)<sup>P</sup>
  2. *Accounting for Value and Worth: Insights from an Integrative Literature Review*  
 Amalie Ringgaard (University College Cork)<sup>P</sup>  
 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)<sup>P</sup>  
 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)<sup>P</sup>  
 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)<sup>P</sup>  
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)<sup>P</sup>
3. *The emancipatory potential of ChatGPT: Constructing multi-stakeholder-led counter-accounting reports*  
Tassiani Dos Santos (Durham University)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>
2. *Travelling austerity and its hunting grounds—the problematizing role of consultancy accounting calculations in the armed forces*  
Peter Skaerbaek (Copenhagen Business School)<sup>P</sup>  
Frank Laugen (University of Inland Norway)  
Kjell Tryggstad (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)<sup>P</sup>  
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)<sup>P</sup>  
 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)<sup>P</sup>  
 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)<sup>P</sup>  
 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)<sup>P</sup>  
 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)<sup>P</sup>  
 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 Stolowy (HEC Paris)<sup>P</sup>  
 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)<sup>P</sup>
4. *Accounting for the link between populism in financial scandals: the role of the media*  
 Elodie Garlot Falguieres (IÉSEG School of Management)<sup>P</sup>  
 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)<sup>P</sup>  
 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)<sup>P</sup>  
 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)<sup>P</sup>  
 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)<sup>P</sup>  
 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)<sup>P</sup>  
 Susana Gago Rodriguez (Universidad Pontificia Comillas)
4. *Social media in Accounting and Finance Research: A structured literature review*  
 Liuqie Su (University of Bath)<sup>P</sup>  
 Pietro Perotti (University of Bath)  
 Fanis Tsoligkas (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 evolvement and challenges for accounting research*  
 Araceli Mora (University of Valencia)<sup>P</sup>  
 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)<sup>P</sup>  
 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)<sup>P</sup>  
 Eija Vinnari (Tampere University)  
 John Kurpierz (affiliation not provided)
3. *Value-based leadership and accounting narratives*  
 Maria-Silvia Fota (Bucharest University of Economic Studies)<sup>P</sup>  
 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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

- 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)<sup>P</sup>  
 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)<sup>P</sup>  
 Bernardino Benito (University of Murcia)  
 Maria-Dolores Guillamon (Murcia University)
5. *Artificial Intelligence to Improve Public Budgeting*  
 Dominic Santschi (University of St. Gallen)<sup>P</sup>  
 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)  
 Torbjörn Tagesson (Linköping University)<sup>P</sup>
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)<sup>P</sup>  
 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)<sup>P</sup>  
 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)<sup>P</sup>  
 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)<sup>P</sup>  
 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)<sup>P</sup>  
Keisuke Oura (Ritsumeikan University)
2. *AI in Accounting: A Transformative Integration in the Russian Context*  
Angelos Angelakis (Universität Wien)<sup>P</sup>  
Margarita Boldyreva (Universität Wien)  
Petra Inwinkl (Universität Wien)
3. *Reshaping the Accounting Professionals with Emerging Technologies: A Scholarly View*  
Urska Judez (University of Ljubljana)<sup>P</sup>  
Simon Cadez (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)<sup>P</sup>  
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)<sup>P</sup>

**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)<sup>P</sup>

**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)<sup>P</sup>  
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)<sup>P</sup>
3. *Cost information design by a supplier*  
Nico Sütterle (University of Basel)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>
2. *A phenomenographical study of progression of women in UK academia*  
Katie Balaam (Open University)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

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 (Wroclaw University of Economics and Business)

Andrzej Bak (Wroclaw University of Economics and Business)

Katarzyna Świetla (Cracow University of Economics)<sup>P</sup>

4. *The Role of Feedback in Fostering Students' Professional Skills: A Systematic Review in Accounting Education*

Carmen Bada (Universidad Pontificia Comillas)<sup>P</sup>

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)<sup>P</sup>

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)<sup>P</sup>

Daniel Torchia (University of Milano-Bicocca)

3. *Skills, success, and society: Employer views about graduate accountants in the digital age*

Meredith Tharapos (RMIT University)<sup>P</sup>

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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
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)<sup>P</sup>  
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 articled 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)<sup>P</sup>  
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)<sup>P</sup>

Carlos Larrinaga (Universidad de Burgos)

María Uribe-Bohorquez (Pontificia Universidad Javeriana)

**Friday, May 30, 09:00–10:30**

**HIRF 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)<sup>P</sup>

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)<sup>P</sup>

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**

**HIPS 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)<sup>P</sup>

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)<sup>P</sup>

Matthew Pinnuck (University of Melbourne)

2. *Reassessed Earnings with Capitalized Intangibles*

Anup Srivastava (University of Calgary)

Aneel Iqbal (Arizona State University)<sup>P</sup>

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)<sup>P</sup>

**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)<sup>P</sup>  
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)<sup>P</sup>  
Lisa Laviers (Tulane University)  
Jason Sandvik (University of Arizona)  
Robert Jennings (University of Arizona)