EUROPEAN ACCOUNTING ASSOCIATION

48TH ANNUAL CONGRESS 27–29 MAY 2026 • PRAGUE, CZECHIA

Prague University of Economics and Business

PROGRAMME AND COLLECTED PAPERS

EUROPEAN
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ACCOUNTING
ASSOCIATION

VŠE
PRAGUE UNIVERSITY
OF ECONOMICS
AND BUSINESS

VŠE
FACULTY
OF FINANCE
AND ACCOUNTING

EUROPEAN
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ACCOUNTING
ASSOCIATION

European Accounting Association

48th Annual Congress, 27–29 May 2026 • Prague, Czechia

Prague University of Economics and Business

Programme and Collected Papers

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ORGANISER'S WELCOME

Dear EAA members,

It is our great pleasure to welcome you to the 48th Annual Congress of the European Accounting Association. The Congress will take place from 27 to 29 May 2026, with pre-congress activities scheduled for 26 May 2026, and will be hosted by the Faculty of Finance and Accounting at the Prague University of Economics and Business. We are honoured to host this prestigious event, where members of the global EAA community come together to present their research, exchange ideas, and foster academic collaboration. All Congress activities will be held on the main campus of the Prague University of Economics and Business (VŠE), located at Winston Churchill Square 1938/4, Prague 3 – Žižkov. The campus is situated within walking distance of the historic city centre of Prague, one of the world's most beautiful and culturally rich cities, and is easily accessible by Prague's extensive public transport network.

The Congress will officially commence on Wednesday, 27 May, with the Opening Ceremony in the Vencovského Auditorium, which will also be streamed to additional rooms. As customary, the programme will feature parallel sessions in which nearly 950 research papers will be presented, alongside nine symposia dedicated to emerging topics and a variety of accompanying workhops, including the Classroom Session, the PhD Forum, and IFRS Foundation events.

The benefits of the Congress extend well beyond the presentation and discussion of ongoing research projects. Informal interactions and personal exchanges play an equally important role in stimulating new ideas and strengthening professional networks. To encourage such engagement, we warmly invite delegates to participate actively in the social programme, including the Early Bird Reception on Tuesday, 26 May, the Welcome Reception on Wednesday, 27 May, and the Gala Dinner on Friday, 29 May.

We believe that Prague's unique historical atmosphere and multicultural character will provide an inspiring setting for the exchange of perspectives among academics, standard-setters, and practitioners. As one of the world's most iconic historic cities, Prague offers an extraordinary architectural heritage, encompassing Romanesque, Gothic, Renaissance, Baroque, Neoclassical, Art Nouveau, and the exceptionally rare Cubist style. Since 1992, Prague's historic centre has been included on the UNESCO World Heritage List and represents the largest urban area inscribed on the List. Delegates will also have the opportunity to experience the city's cultural spirit during the Welcome Reception at the Rudolfinum and the Gala Dinner at the Municipal House (Obecní dům), two of Prague's most distinguished cultural landmarks.

We would like to express our sincere gratitude to everyone who has contributed to making this Congress possible. Our thanks go to the members of the Standing Scientific Committee and the reviewers, to the delegates serving as session chairs and discussants, and to the various EAA committees organising workshops and symposia for their dedication and hard work. We would also like to thank our colleagues and students on the organising team for their invaluable support and commitment. Finally, we are deeply grateful to our sponsors and partners for their generous support, and to all speakers and participants for their valuable contributions. Without your commitment and enthusiasm, this event would not be possible.

Once again, welcome to Prague and to the 48th Annual Congress of the European Accounting Association. We wish you a productive, inspiring, and enjoyable Congress.

David Procházka & Jaroslav Wagner & Ladislav Mejzlík
on behalf of the Organising Committee

PRESIDENT'S WELCOME

Dear delegates,

Welcome to the 48th EAA Annual Congress in Prague. Thank you very much for attending and taking part in this important event for the association. I would like to express my deep gratitude and appreciation to the Prague team, led by David Procházka, who have made this possible through their hard work and enthusiasm.

Many thanks also to everyone who contributed to the pre-congress events: the Doctoral Colloquium, whose organisers and faculty have ensured it remains one of the world's highest-quality and most prestigious events dedicated to doctoral students in accounting; the PhD Forum, which demonstrates our community's commitment to young researchers, and the Education Hackathon, which showcases innovative teaching experiences and ideas again this year.

We are welcoming to the Congress nearly 1,500 delegates, and around 950 papers will be presented. As a change from recent years and at the proposal of the EAA Standing Scientific Committee, all papers will be presented in parallel sessions (so there will be no Research Forum), and more papers will have a discussant.

At the opening ceremony, we will honour the winners of the various categories of the EAA awards, including the recipient of the 2026 Anthony G. Hopwood Award for Academic Leadership, Professor Begoña Giner, as well as the EAR and AinE awardees. Furthermore, this year, the Italian Standard Setter (OIC), is offering generous prizes for papers within its fields of interest.

As always, this year's congress represents an opportunity to celebrate and reaffirm our commitment and engagement to our stakeholders beyond academia, counting on the active participation of standard setters and the professional community, as evidenced by sessions and symposia organised by EFRAG, the IASB and the ISSB, or the Chamber of Auditors of the Czech Republic.

I encourage everybody to attend the General Assembly meeting, where we will update you on the latest developments and all matters concerning the association. I would like to extend special thanks to the members of the EAA Board and various committees who are stepping down, and in particular to the chairs of the Education Committee and the Financial Reporting Committee (Anastasia Kopita and Ann Jorissen respectively); the newsletter editors (Vlad-Andrei Porumb and Yasemin Zengin-Karaibrahimoglu), and the Management Committee members (Cathy Shakespeare, Giovanna Michelon and Christof Beuselinck). I particularly invite you to join us in honouring Past President Mark Clatworthy, who is stepping down from his post as Management Committee member after 4 years of full dedication and invaluable contribution to the association, and to support the proposed President Elect, Christof Beuselinck (IESÉG School of Management, France). We will welcome the new committee chairs and members during the meeting. The EAA activities wouldn´t be possible without so many people willing to contribute. Las but not least, I want to express our acknowledgement to our excellent Executive Officer, Baha Diyarov, for his tireless work and dedication to our association.

Enjoy the Congress!

Araceli Mora
EAA president

EAA PRESIDENTS 1978–2026

Anthony G. Hopwood†	1978–1979
Walter Busse Von Colbe†	1979–1980
Johannes Bouma	1980–1981
F. Ferreira†	1981–1982
Bengt Provstgaard†	1982–1983
David Flint†	1983–1984
André Zünd	1984–1985
Jean-Pierre Gillet†	1985–1986
Sven Erik Johansson†	1986–1987
Anthony G. Hopwood†	1987–1988
Robert Teller	1988–1989
Péter Horváth†	1989–1990
Lagos Faluvégi†	1990–1991
Hein Schreuder	1991–1992
Leandro Cañibano	1992–1993
Reino Majala	1993–1994
Giuseppe Galassi	1994–1995
John Samuels	1995–1996
Arne Kinserdal	1996–1997
Alfred Wagenhofer	1997–1998
Carl Reyns	1998–1999
Serge Evraert	1999–2000
Wolfgang Ballwieser	2000–2001
George Venieris	2001–2002
Jens Elling	2002–2003
José Antonio Gonzalo	2003–2004
Bohumil Král	2004–2005
Olov Olson†	2005–2006
John Christensen	2006–2009
Aileen Pierce	2009–2011
Begoña Giner	2011–2013
Ann Jorissen	2013–2015
Salvador Carmona	2015–2017
Philip Joos	2017–2019
Thorsten Sellhorn	2019–2021
Annalisa Prencipe	2021–2023
Mark Clatworthy	2023–2025
Araceli Mora	2025–2027

EAA CONGRESSES 1978–2026

1978: Paris (France)	
1979: Köln (Germany)	
1980: Amsterdam (The Netherlands)	
1981: Barcelona (Spain)	
1982: Aarhus (Denmark)	
1983: Glasgow (United Kingdom)	
1984: St. Gallen (Switzerland)	
1985: Brussels (Belgium)	
1986: Stockholm (Sweden)	
1987: London (United Kingdom)	
1988: Nice (France)	*Chair*:
1989: Stuttgart (Germany)	Péter Horváth
1990: Budapest (Hungary)	Lajos Faluvégi
1991: Maastricht (The Netherlands)	Hein Schreuder
1992: Madrid (Spain)	Leandro Canibano
1993: Turku (Finland)	Pekka Pihlanto
1994: Venice (Italy)	Giuseppe Marcon
1995: Birmingham (United Kingdom)	R. H. Jones
1996: Bergen (Norway)	Arne Kinserdal
1997: Graz (Austria)	Alfred Wagenhofer
1998: Antwerp (Belgium)	Hilda Theunisse
1999: Bordeaux (France)	Serge Evraert
2000: Munich (Germany)	Wolfgang Ballwieser
2001: Athens (Greece)	George Venieris
2002: Copenhagen (Denmark)	Jens Elling
2003: Seville (Spain)	Guillermo Sierra
2004: Prague (Czech Republic)	Bohumil Kral
2005: Gothenburg (Sweden)	Olov Olson
2006: Dublin (Ireland)	Aileen Pierce
2007: Lisbon (Portugal)	Carlos Baptista da Costa
2008: Rotterdam (The Netherlands)	Frank Hartmann
2009: Tampere (Finland)	Salme Näsi
2010: Istanbul (Turkey)	Recep Pekdemir
2011: Rome (Italy)	Angelo Riccaboni & Giovanni Fiori
2012: Ljubljana (Slovenia)	Aljosa Valentincic
2013: Paris (France)	Nicolas Berland
2014: Tallinn (Estonia)	Toomas Haldma
2015: Glasgow (United Kingdom)	Christine Cooper
2016: Maastricht (The Netherlands)	Ann Vanstraelen
2017: Valencia (Spain)	Begoña Giner
2018: Milan (Italy)	Miles Gietzmann
2019: Paphos (Cyprus)	Irene Karamanou
2020: Bucharest (Romania) (canceled)	Catalin Albu

2021: Brussels (Belgium) (online)	Annalisa Prencipe & Caren Schelleman
2022: Bergen (Norway)	Finn Kinserdal
2023: Espoo (Finland)	Seppo Ikäheimo
2024: Bucharest (Romania)	Catalin Albu
2025: Rome (Italy)	Saverio Bozzolan & Giovanni Fiori
2026: Prague (Czech Republic)	David Procházka

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CONGRESS VENUE

PRAGUE UNIVERSITY OF ECONOMICS AND BUSINESS

nám. W. Churchila 4
Praha 3, 130 67
Czech Republic

The entire scientific programme will take place in the main campus of **Prague University of Economics and Business**.

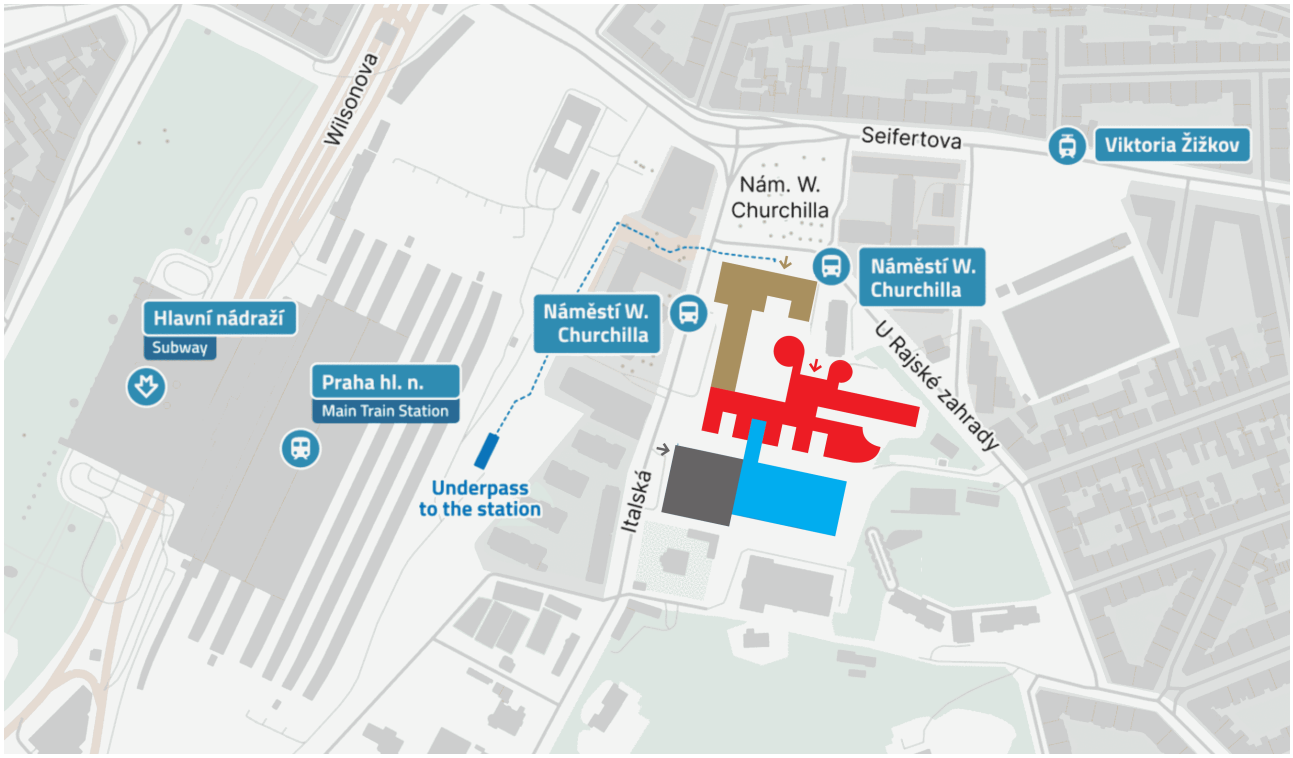
The Prague University of Economics and Business, known in Czech as Vysoká škola ekonomická (VŠE), was established in 1953 and is the largest public university of economics in the Czech Republic. With a current enrollment of 14,000 students and a faculty of over 600 academics and business professionals, VŠE maintains partnerships with more than 250 universities worldwide. In March 2024, it became the first university in the Czech Republic to receive accreditation from the Association to Advance Collegiate Schools of Business (AACSB). VŠE is consistently ranked by the Financial Times and has been recognized by the Eduniversal Ranking project as one of the top business schools in Central and Eastern Europe.

Getting to the campus

By Tram: Stop Viktoria Žižkov
lines 5, 9, 15, 26 – then 100m downhill to the square

By Bus: Stop Náměstí Winstona Churchilla
line 135 – stops in Italská street next to the campus
line 101 – stops directly in front of campus in the corner of nám. W. Churchilla square

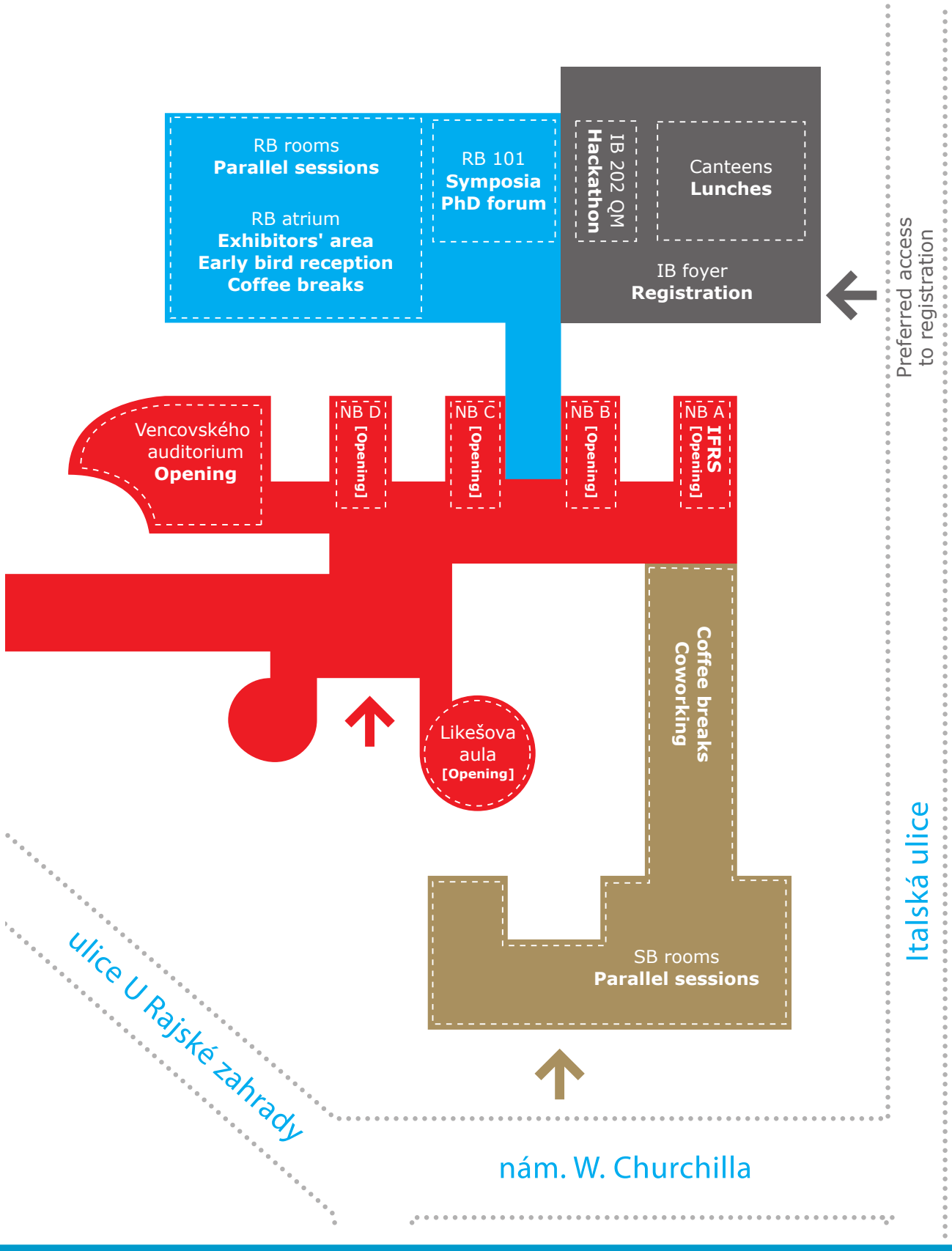
By Metro: Stop Hlavní nádraží
line C (the red line). Hlavní nádraží is also the main train station. Campus approachable by walk. From the metro platform or the station, use the underpass (the northern one) and follow the corridor that leads directly to the Winston Churchill Square (dotted path on the map, 7–8 minute walk from the metro platform).



On-site registrations: in the foyer of Italská building (IB, the gray one). The preferred approach to registration is from the Italská street. More information on the on-site registrations on the congress website.

Opening session: live in Vencovského auditorium in New building (NB, the red one). Simultaneous streaming of the Opening session takes place in NB A–D and in Likešova aula, all in NB .

Scientific programme: Most of events of the scientific programme takes place in Rajská building (RB, the blue one) and Stará building (SB, the brown one).



SOCIAL EVENTS

Access to all social events is limited to participants with a valid EAA 2026 congress badge. You must wear your badge at all times during the events and leave the venue at the end of each event.

EARLY BIRD RECEPTION

When: 26 May 18:00 – 20:00
Where: Campus of the Prague University of Economics and Business (the congress venue)
Address: Winston Churchill Square 1938/4, Prague 3 – Žižkov
Placement: Atrium of the Rajská Building (Exhibitor's and Catering Area)

WELCOME RECEPTION

When: 27 May 20:45 – 22:30
Where: Rudolfinum
Address: Alšovo nábřeží 79/12, Prague 1 – Old Town

Pre-Event Programme

The participation in the events preceding the Welcome Reception will be available only with the special tickets. No pre-booking available (first come, first served): the tickets for the concert or for the boat cruise will be distributed during the registrations and the delegates shall pick them up to participate. No later requests for tickets can be accepted.

Option 1: Concert at the Rudolfinum by The Pražák Quartet
- ***Concert time:*** 20:00 – 20:45
- ***Venue opens:*** 19:30 (Main entrance from Náměstí Jana Palacha)
- ***Venue:*** Rudolfinum
- ***Capacity:*** Around 1,150 places
- ***After concert:*** After the concert, participants will proceed directly to the Welcome Reception
- ***Admission:*** **Only with Congress badge + Concert ticket**

Option 2: Evening Boat Cruise on the Vltava River (1 hour)
- ***Boat departure:*** 19:30
- ***Where:*** Dvořákovo nábřeží – Prague Boats Pier 6 – below the "Čechův Bridge"
- ***Capacity:*** 200 places as an alternative for participants not attending the concert
- ***After cruise:*** 3- to 5-minute walk from Pier 6 to the Rudolfinum
- ***Admission:*** **Only with Congress badge + Boat ticket**

Important note: The main entrance of the Rudolfinum will close at 20:00. Delegates arriving later for the Reception will be able to enter via the entrance on the Vltava riverbank, which will open at 20:30.

About Rudolfinum

The Rudolfinum is one of Prague's most iconic neo-Renaissance buildings, located on the banks of the Vltava River near the historic Old Town. Opened in 1885, it was originally designed as a cultural centre for music and the arts and today houses the Czech Philharmonic Orchestra. Its main hall, Dvořák Hall, is renowned for its outstanding acoustics and hosts major classical concerts and international festivals. In addition to its musical significance, the Rudolfinum also features the Galerie Rudolfinum, presenting contemporary art exhibitions. With its elegant architecture and rich cultural heritage, it offers a distinguished setting for prestigious events and gatherings.

GALA DINNER

When: 29 May 19:00 – 24:00
Where: Obecní dům (The Municipal House)
Address: náměstí Republiky 1090/5, Prague 1 – Old Town

Programme

19:00 Venue opens
20:00–22:00 Gala Dinner (seated)
22:00–24:00 Live performance by the Gustav Brom Czech Radio Big Band

About Obecní dům

The Obecní dům (Municipal House) is a landmark Art Nouveau building situated at Republic Square, adjacent to Prague's Powder Tower. Completed in 1912, it stands as a symbol of Czech cultural pride and was the site of the declaration of Czechoslovak independence in 1918. The building houses the renowned Smetana Hall, a prestigious concert venue celebrated for its elegant design and excellent acoustics. Visitors can admire its richly decorated interiors, featuring works by leading Czech artists of the period. Today, the Obecní dům serves as a vibrant venue for concerts, exhibitions, and distinguished social events.

PROGRAMME OUTLINE

Sunday, May 24–Tuesday, May 26

	EAA Doctoral Colloquium	

Tuesday, May 26

17:00–20:00	*Registration*	**IB Foyer**
13:30–17:30	Hackathon	room **IB 202 QM** (p. 37)
18:00–20:00	Early Bird Reception	**RB Atrium** (p. 31)

Wednesday, May 27

08:00–19:00	*Registration*	**IB Foyer**
08:15–12:35	EAA PhD Forum	various **RB** rooms (p. 39)
09:00–12:30	IFRS Foundation Workshop	**NB A** (p. 41)
12:00–13:00	First-time attendee welcome meeting	**IB 202 QM** (p. 45)
13:00–14:30	Opening Session	live in **Vencovského auditorium** streamed in **Likešova aula**, **NB A–NB D**
14:30–15:00	*Coffee Break*	**SB Coworking** & **RB Atrium**
15:00–16:30	Parallel Sessions & Symposium 1	**RB** and **SB** rooms & **RB 101** (pp. 71, 48)
16:30–17:00	*Coffee Break*	**SB Coworking** & **RB Atrium**
17:00–18:30	Parallel Sessions & Symposium 2	**RB** and **SB** rooms & **RB 101** (pp. 71, 49)
19:30–22:30	Welcome Reception	off-site, **Rudolfinum** (p. 32)

Thursday, May 28

08:30–18:00	*Registration*	**IB foyer**
09:00–10:30	Parallel Sessions & Symposium 3	**RB** and **SB** rooms & **RB 101** (pp. 71, 50)
10:30–11:00	*Coffee Break*	**RB Atrium** & **SB Coworking**
11:00–12:30	Parallel Sessions & Symposium 4	**RB** and **SB** rooms & **RB 101** (pp. 71, 51)
11:00–12:30	IASB Research Session	**NB A** (p. 164)
12:30–14:00	*Buffet Lunch*	**canteens**
14:00–15:30	Parallel Sessions & Symposium 5	**RB** and **SB** rooms & **RB 101** (pp. 71, 52)
14:00–15:30	Classroom session	**NB A** (p. 43)
15:30–16:00	*Coffee Break*	**RB Atrium** & **SB Coworking**
16:00–17:30	Parallel Sessions & Symposium 6	**RB** and **SB** rooms & **RB 101** (pp. 71, 53)

Friday, May 29

08:30–12:30	*Registration*	
08:00–09:00	EAA General Assembly	**RB 101**
09:00–10:30	Parallel Sessions & Symposium 7	**RB** and **SB** rooms & **RB 101** (pp. 71, 54)
09:00–10:30	ISSB Research Session	**NB A** (p. 164)
10:30–11:00	*Coffee Break*	**RB Atrium** & **SB Coworking area**
11:00–12:30	Parallel Sessions & Symposium 8	**RB** and **SB** rooms & **RB 101** (pp. 71, 55)
12:30–14:00	*Buffet Lunch*	**canteens**
14:00–15:30	Parallel Sessions & Symposium 9	**RB** and **SB** rooms & **RB 101** (pp. 71, 56)
15:30–16:30	First-time attendee closing meeting	**Škoda Hangout Corner RB** (p. 45)
19:00–01:00	Gala Dinner	off-site, **Municipal house** (p.33)

HACKATHON EDUCATION WORKSHOP

Theathre Pedagogics: Facilitating the Development of Humanistic Capabilities in Accounting

Come Play in Prague. The EAA Education Committee warmly invite you to a complementary Hackathon education workshop ***Theatre Pedagogics: Facilitating the Development of Humanistic Capabilities in Accounting***. It is an immersive hackathon designed with purpose using theatre pedagogics to hack diversity and inclusion in accounting education, build educator skill capacity and provide opportunities to create inclusive learning approaches that develop the skills and capabilities accounting graduates need to navigate diverse workplaces, negotiate uncertain and complex environments, and communicate to effect inclusive change. What better way to facilitate humanistic capabilities in accounting than through the theatre!

In keeping with this year's conference location, as a 'living museum', the accounting hackathon will emphasise the dramatic arts and culture, placing participants inside the world of theatre to encourage artistic exploration and performance. By merging theatre and pedagogy, theatre pedagogics employs techniques such as role-playing, improvisation, performance, and dramatic storytelling to facilitate active learning and self-reflection. Participants will explore how making use of these theatrical approaches can help students build confidence, enhance learning, develop emotional and social skills, and foster personal growth in a dynamic and engaging manner. The event will challenge accounting educators to think beyond traditional boundaries, encouraging interdisciplinary collaboration and the application of theatre to accounting education.

Participants will work collaboratively with peers from across geographic locations, using theatre methods to hack diversity and inclusion in accounting education. Working together in small groups, participants will engage in a co-design process to create innovative, experiential 'in-class' learning materials or activities that showcase diversity and inclusion best practice in accounting. Participants will document their shared learnings, resource design and activity outcomes as well as presenting their work together with peers. Participants will build capacity through interactive curricula design, pedagogical development and exposure to multiple co-designed learning materials that can be applied to their own educational contexts.

The hackathon is designed to appeal to accounting educators at all experience levels, providing a supportive yet challenging environment to foster growth. By engaging participants in hands-on, collaborative activities, the event will equip participants with actionable insights and tools that positively influence student learning outcomes and foster a deeper understanding of how to facilitate and develop critical humanistic capabilities needed in accounting.

Schedule

Date & Time: Tuesday 26 May 2026, 13:30–17:30
Location: IB202 QM (Italská Building Quattro Modulare) – entrance next to the Registration Corner
Refreshments: Afternoon tea will be provided within workshop
Participation: Registration closed

PHD FORUM

Wednesday, May 27, 08:15–12:30

About PhD Forum

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

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

Please address any questions to the PhD Forum organizer, Juan Manuel García Lara (jmglara@emp.uc3m.es).

Objectives

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

Agenda

08:15–08:45 Welcome coffee & tea — **RB Atrium**, coffee area

08:45–08:50 Welcoming address — room **RB 101**
- Araceli Mora (Universidad de Valencia, EAA President)
- David Procházka (Prague University of Economics and Business, EAA Congress Chair)

08:50–09:20 Update on EAA PhD activities and EAA Accounting Resources Centre — room **RB 101**
- Juan Manuel García Lara (Universidad Carlos III, Madrid)
- Claudia Imperatore (Bocconi University, Milan)

09:20–10:45 Keynote presentations — room **RB 101**
- Katherine Schipper (Duke University)

10:45–11:15 Coffee/Tea break — **RB Atrium**, coffee area

11:15–12:30 Breakout sessions
- Christian Hofmann (LMU, Munich) — room **RB 211**
  Management Accounting – Theory first
- Annalisa Prencipe (Bocconi University, Milan) — room **RB 212**
  Research on Accounting Issues in Family Firms: Theoretical and Empirical Challenges
- Marleen Willekens (KU Leuven) — room **RB 213**
  Economics of Auditing and its Societal Relevance

12:30 Snack — **RB Atrium**, coffee area

IFRS FOUNDATION EVENTS

International Accounting Standards Board and International Sustainability Standards Board Session

Wednesday, May 28, 09:00–12:30 . . . . . room NB A

Presenters

Florian Esterer	IASB Member (web)
Anne McGeachin & Ana Simpson	IASB Technical Staff
Richard Barker	ISSB Member (web)
Laura Girella	ISSB Academic Liaison

This workshop will give participants an opportunity to hear about recent developments in projects on the International Accounting Standards Board (IASB)'s and the International Sustainability Standards Board (ISSB)'s standard setting and research agendas. The workshop will start with an update on the IASB's current work programme, followed by an update of the current work of the ISSB, including the projects on Nature-related financial disclosures, Human Capital, and the SASB Enhancements. We will discuss research opportunities in relation to the IASB's standard setting and research agendas, including open calls for research and research relevant to the IASB's pipeline projects. We will also discuss ISSB engagement with academia. The session will be interactive and should be useful for people engaged in teaching IFRS Accounting and Sustainability Disclosure Standards and those conducting research about the impact of these Standards.

IASB Research Session

Thursday, May 29, 11:00–12:30 . . . . . room NB A

Discussants

Florian Esterer	IASB Member (web)
Anne McGeachin	IASB Technical Staff
Ana Simpson	IASB Technical Staff

This session will provide feedback on a selected number of research papers relevant to IFRS Accounting Standards that were submitted to the EAA Congress. The purpose of this session is to help researchers with an interest in IFRS Accounting Standards to (1) make their research evidence more relevant and accessible to standard setters and (2) help the IASB continue building its access to research by establishing and maintaining collaborations with academics interested in the work of the IASB. . . . . Listing of papers on page 164

ISSB Research Session

Friday, May 30, 09:00–10:30 . . . . . room NB A

Discussants

Florian Esterer	IASB Member (web)
Laura Girella	ISSB Academic Liaison

This session will provide feedback on a selected number of research papers relevant to IFRS Sustainability Standards that were submitted to the EAA Congress. The purpose of this session is to help researchers with an interest in IFRS Sustainability Standards to (1) make their research evidence more relevant and accessible to standard setters and (2) help the ISSB build research by establishing relationships with academics interested in the work of the ISSB. . . . . Listing of papers on page 164

CLASSROOM SESSION

Integrating GenAI in Accounting Education: Preparing Future Financial Professionals

Thursday, May 29, 14:00–15:30 ..... room NB A

In this interactive, hands-on workshop, participants step into the role of students and experience a GenAI session exactly as it can be delivered in an accounting course. Together, we cover the key concepts of GenAI and explore how it can be applied to tasks performed by future financial professionals (e.g., reporting, client communication, and analysis). You will actively try out several exercises yourself (on your own laptop) and learn how to use GenAI critically and responsibly in an accounting context.

In addition, I will share best practices for implementing this workshop in your own teaching, including how to guide students in identifying both the opportunities and the risks of GenAI use. By the end of the session, you will leave with concrete use cases in accounting and teaching strategies that you can directly apply in your accounting classroom.

Lecturer

Dr. **Eva Blondeel** is Postdoctoral Researcher and Teaching Assistant with the Accounting Education Research Group at the Faculty of Economics and Business Administration (Ghent University, Belgium). Her research focuses on the intersection of Accounting Education and Accounting Information Systems. More specifically, Eva examines the adoption and effects of Generative AI among accounting students and accounting professionals. She teaches both Financial Accounting and Accounting in Practice. Her research is published in several international journals including The British Accounting Review, International Journal of Accounting Information Systems, Studies in Higher Education, Assessment & Evaluation in Higher Education, Issues in Accounting Education and Accounting in Europe.

THE FIRST TIME ATTENDEES HOST PROGRAMME

Join the EAA Annual Congress Host Programme – Prague 2026

Following the successful launch of the EAA Annual Congress Host Programme at the 2025 congress in Rome, the EAA Diversity, Equity, and Inclusion Committee (DEIC) is delighted to continue the initiative at the 2026 Annual Congress in Prague. Building on the positive feedback from participants in Rome, the programme aims to make the congress experience more welcoming, accessible, productive and engaging for first-time attendees.

What is the Host Programme?

Due to the size of the congress, it can sometimes be challenging for new members to connect with colleagues and navigate the programme. The Host Programme pairs first-time attendees with experienced EAA members who help them navigate the congress, connect with colleagues to expand their network, and engage more fully with the academic accounting community.

The main idea is that EAA Hosts will initiate contact with Attendees by email before the congress and arrange to meet at the venue. A welcoming space with drinks and refreshments will be reserved on Wednesday 27th May from 12:00–13:00 for participants to meet before the Congress' Opening Session. Hosts and Attendees are also encouraged to connect throughout the congress, including at parallel sessions, symposia, and social events. EAA DEIC members will be available to answer questions, at the EAA Host programme hangout corner where host/attendees can meet throughout the congress.

Using the EAA Annual Congress Programme, Hosts may also suggest sessions and activities that Attendees might find valuable. The goal is for Hosts to share their knowledge and experience so that Attendees can make the most of their first EAA Annual Congress. Hosts are also encouraged to introduce Attendees to other colleagues, helping early career researchers and those new to the EAA community build their own professional networks. Ideally, Hosts will attend their Attendees' presentations and, after the congress, offer to stay in touch.

This year we are introducing a drinks event on the last day of the congress for everyone involved in the Host Programme. This will take place on Friday 29th May at 15:30–16:30, immediately after the DEIC Symposium 9, to thank Hosts and give participants another opportunity to connect.

Interested in being a Host?

If delegates have attended at least two EAA Annual Congresses and would like to support a new attendee, they were supposed to complete the Host application form.

Are you a first-time Attendee at the 2026 EAA Annual Congress in Prague?

If delegates would appreciate guidance and conversation from an experienced EAA member, they were supposed to complete the Attendee application form. The deadline for the applications has passed on April 15th at 11:59 pm CET.

Please contact us if you have any questions about the EAA DEIC Host Programme.

Event details

Welcome gathering
Wednesday, 27 May 2026, 12:00–13:00 . . . room IB202 QM (Italská Building Quattro Modulare)
Farewell meeting
Friday, 29 May 2026, 15:30–16:30 .Škoda Hangout Corner (Rajská Building Atrium – 2nd floor)

FAQs

How many Attendees will be assigned to each Host? Each Host will be matched with 2-3 Attendees. The DEIC will match new members with volunteer Hosts on a first-come, first-served basis, so please register early.

How are Hosts matched with Attendees? We aim to match Attendees with Hosts who have similar teaching or research areas. We will also consider arrival times, so please make sure to provide any relevant details to help with matching.

How will I receive contact information? We will notify you once the matching process has been completed. The DEIC will email both Hosts and Attendees with names and contact information.

Who qualifies as an Attendee? Anyone attending their first EAA Annual Congress.

Missed connections? Even with the best intentions, plans can sometimes go awry. If you are having trouble connecting at the congress, please visit the EAA Host Programme hangout corner. There will be a QR code that you can scan and start exchanging messages with Host or Attendee.

What are the Hosts expected to do?
Hosts are encouraged to:

- Contact Attendees before the congress
- Meet during the Wednesday afternoon Host programme welcome meeting
- Introduce Attendees to colleagues
- Suggest relevant sessions
- Attend the Attendee's presentation where possible

What are the Attendees expected to do?
Attendees are encouraged to:

- Respond to Host initial contact
- Meet during the Wednesday afternoon Host programme welcome meeting
- Share any specific enquiry of interest with Host
- Invite the Hosts to their presentation where possible
- Attend the Friday EAA Host Programme thank you meeting

SYMPOSIA

Symposia schedule

No	Day & Time	Topic	
1	Wed, 15:00–16:30	25 Years of IASB: past, present and future	48
2	Wed, 17:00–18:30	Who is interested in our research? The role of authors, reviewers, and editors in providing "relevant" research	49
3	Thu, 09:00–10:30	Accounting Education at a Crossroads: Rethinking Purpose, Practice, and Pedagogy	50
4	Thu, 11:00–12:30	Accounting for intangibles, digital assets and innovation	51
5	Thu, 14:00–15:30	Changing Accounting Regulatory Paradigm in a Small Open Economy: A Case of The Czech Republic	52
6	Thu, 16:00–17:30	Building Trust in AI Through Assurance: Research Directions and Curriculum Implications for Accounting Graduates	53
7	Fri, 09:00–10:30	The Future of EU Sustainability Reporting: CSRD, ESRS, the Omnibus Reforms and Global Developments	54
8	Fri, 11:00–12:30	Can summarised corporate information help in solving financing issues of European SMEs?	55
9	Fri, 14:00–15:30	Embedding Equity in the Age of Artificial Intelligence: How Accounting Creates Risks, Opportunities and New Research Agendas	56

All symposia will be held in the room **RB 101** (Rajská Building, close to the Exhibitors' Area)

Symposium 1
25 Years of IASB: past, present and future

Wednesday, May 27, 15:00–16:30 . . . . . room RB 101

The IASB has been responsible for developing high-quality international financial reporting standards since 2001. Over the past 25 years, the geopolitical landscape has changed, and the standard-setting process itself has evolved. Therefore in 2026, it is a good moment to reflect on the IASB's achievements, challenges, and future direction. This symposium will offer a timely and comprehensive assessment of the IASB's first 25 years while exploring its future role in global accounting.

We have assembled a distinguished panel to provide diverse perspectives: Kees Camfferman will examine the global reception of IFRS. Chris Nobes will evaluate the IASB's contribution in terms of the content of the standards, reflecting on the extent to which IFRS improved the quality of reporting. Anne McGeachin (IASB Staff Member) and Florian Esterer (IASB Board Member) will discuss how the standard-setting process has developed over time and what lies ahead for the organization. In 2001, EFRAG was established as a key player in the endorsement process of IFRS for application in the EU. Saskia Slomp (EFRAG CEO) will reflect on the EU decision to adopt IFRS and on the development of the endorsement process.

Moderator

Christoph Pelger	University of Passau

Panellists

Kees Camfferman	Vrije Universiteit Amsterdam
Florian Esterer	IASB Board Member
Anne McGeachin	IASB Staff Member
Chris Nobes	Royal Holloway, University of London
Saskia Slomp	EFRAG CEO

Symposium 2
Who is interested in our research? The role of authors, reviewers, and editors in providing "relevant" research

Wednesday, May 27, 17:00–18:30 . . . . . room RB 101

Who is reading our research? Are our publications only targeting accounting academics, or are they also picked up beyond?

This editors' panel focuses on the relevance of accounting studies for practitioners and policymakers. While the themes of 'relevance lost' and 'relevance regained' has been on the radar of accounting researchers for decades (Drury, 1990; Roslender 1996, Holthausen & Watts 2001), the general impression in recent publications on the topic (Rajgopal, 2021; Burton et al. 2021) is not optimistic, and suggests that even today we hardly have impact outside of our own community. A number of colleagues have emphasized that it is hard for individual researchers to change this tendency, and that there is a need for structural support to make accounting research relevant (Leuz, 2018; Garcia Osma et al. 2023).

We invite the editors to reflect on the necessity for accounting studies to contribute to practice, on the urgency for reviewers to more explicitly take such contributions into account, and on what authors can do to increase relevance.

Moderators

Martine Cools	KU Leuven
Jochen Pierk	Erasmus Schoof of Economics

Panellists

Nadia Albu	Accounting in Europe
Kris Hardies	Accounting Open
Martin Jacob	The Accounting Review
Matias Laine	European Accounting Review

Symposium 3
Accounting Education at a Crossroads: Rethinking Purpose, Practice, and Pedagogy

Thursday, May 28, 9:00–10:30 . . . . . room RB 101

Internationally, accounting educators face persistent calls for reform. Across Europe, the UK, the US, and Australasia, scholars have argued that current programmes over emphasis technical accounting education which no longer meet the evolving needs of the accountancy profession (e.g., Bolt-Lee & Foster, 2003; Boyce et al., 2019; Carmona, 2013; Carnegie, 2022; Carnegie et al., 2024a; Chabrak & Craig, 2013; Diamond, 2005; Hopper, 2013; Pincus et al., 2017; Powell & McGuigan, 2023; Sorola & Drujon d'Astros, 2025).

Building on international critiques and in the context of wider forces of digital transformation, sustainability imperatives, global risks, and eroding public trust, this symposium invites accounting educators to consider how our teaching and scholarship can better reflect accounting's holistic purpose. We will consider how to embed technical competence, social responsiveness, and moral purpose into accounting education to meet the profession's future needs. The symposium will also explore how accounting education can help renew the profession's social contract by developing graduates who see accounting not only as reporting value but also as creating and protecting value for society and the natural environment, cultivating ethically grounded, socially responsive accountants for the future.

Aim of the symposium

To provide a reflective and forward-looking platform for accounting educators, scholars, and professional accountancy bodies to discuss how the discipline can reclaim its foundational purpose in serving the public good.

The symposium will

- Examine the role of educators in shaping citizen professionals who connect accounting practice with social responsibility.
- Explore how accounting education can foster trust, transparency, and ethical accountability.
- Provide practical and pedagogical examples illustrating how purpose-driven and public-interest thinking can be integrated into accounting education, drawing on multidimensional definitions of accounting (Carnegie et al., 2021; Carnegie et al., 2024b).

Moderator

Susan Smith	University College London

Panellists

Garry Carnegie	RMIT University
Ericka Costa	University of Trento
Adriana Tiron	Tudor Babes-Bolyai University
Clive Webb	Head of Business Management, Policy and Insights, ACCA

Symposium 4
Accounting for intangibles, digital assets and innovation

Thursday, May 28, 11:00–12:30 . . . . . room RB 101

The rise of the knowledge economy has transformed business value creation, with intangible assets now representing as much as 90% of company value among leading firms. Intellectual property, workforce skills, brand reputation, and proprietary technologies drive innovation, market success, and sustainable growth in ways that far surpass traditional tangible assets like buildings or machinery. As business models become increasingly digital and reliant on non-physical resources, understanding and properly accounting for these intangibles—alongside new forms of digital assets such as cryptocurrencies and smart contracts—has become one of the most pressing challenges for accounting professionals, regulators, and researchers. This topic is gaining urgency as companies, investors, and regulators search for better ways to recognize, measure, and communicate the true drivers of value and risk in our evolving economy.

This symposium will address some of the most urgent and complex topics facing the accounting profession today: how to recognize, measure, and report intangible assets and digital innovation—including intellectual property, workforce knowledge, brand, and the rapidly expanding realm of digital assets such as cryptocurrencies and decentralized finance (DeFi) platforms. The symposium will discuss recent research and developments in standard setting on accounting for innovation and intangible resources, including digital assets and blockchain technologies.

Moderator

Amir Amel-Zadeh	Said Business School, University of Oxford

Panellists

Seema Jamil-O'Neill	UK Endorsement Board
Anne Jeny	IESEG School of Management
Daniel Rabetti	National University of Singapore
Yannis Tsalavoutas	University of Glasgow

Symposium 5
Changing Accounting Regulatory Paradigm in a Small Open Economy: A Case of The Czech Republic

Thursday, May 28, 14:00–15:30 . . . . . room RB 101

The Ministry of Finance of the Czech Republic has completed a major overhaul of the national accounting framework—the first comprehensive redesign since the early 1990s. While originally developed to support the country's transition from a centrally planned to a market economy, the existing system no longer reflects the institutional, technological, and global integration features of today's business environment. Among all, the new Act on Accounting will extend mandatory and voluntary application of IFRS as well as align Czech GAAP with IFRS for other entities, representing thus a fundamental shift toward more internationally comparable, investor-oriented reporting.

This regulatory transformation offers a rare opportunity to examine how large-scale changes in accounting regulation affect financial reporting practices, audit processes, enforcement, and users' decision-making. Of particular interest is the discontinuity in historical accounting data—a "break" in time series that raises conceptual and practical questions for analysts, auditors, regulators, and researchers relying on longitudinal information. At the same time, the reform provides a unique setting for empirical research, including changes in reporting quality, real effects of regulation, comparability, cost of capital implications, management incentives, and the interaction between financial reporting and taxation.

This symposium brings together academics, regulators, and practitioners to discuss the theoretical, methodological, and empirical implications of this reform—not as a Czech-specific issue, but as a natural experiment that speaks to broader debates on accounting harmonisation, regulatory design in emerging economies, and the evolution of financial reporting in an era of rapid digital transformation.

Moderator

Catalin Albu	Bucharest University of Economic Studies

Panellists

Zbyněk Halíř	Head of Financial Statements and External Reporting at Škoda Auto
Petr Koblic	CEO of the Prague Stock Exchange
Jiří Pelák	Prague University of Economics and Business & The Ministry of Finance
Katherine Schipper	Duke University
Petr Vácha	The Chamber of the Auditors of the Czech Republic & Head of Assurance at EY

Sponsor

KOMORA AUDITORŮ ČESKÉ REPUBLIKY
CHAMBER OF AUDITORS OF THE CZECH REPUBLIC

Symposium 6
Building Trust in AI Through Assurance: Research Directions and Curriculum Implications for Accounting Graduates

Thursday, May 28, 16:00–17:30 . . . . . room RB 101

As organisations increasingly embed artificial intelligence (AI) into their operations, assurance over AI-related risks is becoming a critical—yet still underdeveloped—area in both internal and external auditing. Building users' trust in AI systems is critical for successful adoption of AI by organisations. AI risks now include ethical, societal, and human rights impacts beyond traditional operational risks.

As AI becomes increasingly integrated into organizational processes, internal auditors will be expected to provide assurance over a new set of complex risks. These include accountability for AI-generated outcomes, auditability of algorithms, data governance, cybersecurity, and the adequacy of human oversight, among others. External auditors increasingly rely on AI tools to enhance audit quality—through anomaly detection, predictive analytics, and automated testing—yet the assurance over these tools themselves remains limited. Standard setters and regulators are beginning to address the implications of AI for audit evidence, auditor judgment, and independence, but consensus is still forming.

This panel will explore how the accounting profession needs to evolve to meet the challenges of AI assurance. Key themes include understanding the challenges better, the need for further and possibly interdisciplinary research, and the implications for accounting education. For example, are we equipping future auditors with the right mix of technical, ethical, and analytical skills? How can internal and external auditors collaborate to build trust in AI? And what role should the profession play in shaping assurance standards for AI?

Moderator

Sergeja Slapnicar	University of Queensland

Panellists

Mara Cameran	Bocconi University
Marc Eulerich	University of Duisburg Essen
Mukesh Garg	International association for accounting education and research
Zuzana Hakova	IIA Czech Republic & UniCredit Bank Czech Republic and Slovakia
Rui Peres Jorge	International Ethics Standards Board for Accountants
Tomas Nemec	EY Partner in Assurance Department & Regional Leader for Innovations and Digitalization

Symposium 7
The Future of EU Sustainability Reporting: CSRD, ESRS, the Omnibus Reforms and Global Developments

Friday, May 29, 9:00–10:30 . . . . . room RB 101

The Corporate Sustainability Reporting Directive (CSRD), adopted by the European Union in 2022, marked a major step towards enhancing transparency, comparability, and accountability in corporate sustainability disclosures. The introduction of mandatory European Sustainability Reporting Standards (ESRS) and third-party assurance requirements represented a significant regulatory shift. However, the Omnibus process initiated in 2025 – aimed at simplifying EU rules, including the ESRS approved in 2023, and reducing the scope of companies affected – has introduced new uncertainties for preparers, assurance providers, and users of sustainability information. At the same time, the International Sustainability Standards Board has advanced its global baseline for sustainability disclosures, raising important questions about interoperability of standards and the potential role of "passporting" in reducing cross-jurisdictional fragmentation.

In this symposium, panellists will discuss how companies are responding to the evolving CSRD regulatory landscape, particularly regarding the OMNIBUS process, and their interactions with the ISSB Standards and how shifting expectations are affecting internal processes, governance, and strategic decision-making. The session will consider the perspectives of EFRAG, ISSB, and preparers of sustainability reports. Together, these insights highlight the broader impact of these developments.

Moderator

Ronita Ram	University of Reading

Panellists

Richard Barker	University of Oxford and ISSB
Alessandro Lai	University of Verona and SRC Chair
Kerstin Lopatta	University of Hamburg and EFRAG SRB Chair
Valerie Novotná	Head of Accounting & CSRD Lead at Česká spořitelna
Frank Schiemann	Bamberg University

Symposium 8
Can summarised corporate information help in solving financing issues of European SMEs?

Friday, May 29, 11:00–12:30 . . . . . room RB 101

In 2024, the Eurogroup inclusive format (informal body of economic and finance ministers from EU member states) issued a statement that Europe is at risk of falling behind globally in competitiveness, growth, and prosperity. EU needs a capital market that can direct both domestic savings and foreign capital into innovative companies, enabling them to become engines of long-term growth and global leadership in new industries. The robust banking sector currently carries the bulk of financing needs for businesses, however, to meet substantial future financial needs, market-based funding opportunities must become more widely and readily available in Europe. Capital Markets Union (CMU) progress has been made, but the EU still lacks a deep and well-functioning market for risk capital, especially for start-ups and scale-ups. As a possible piece in the puzzle to solve the financing of start-ups and scale-ups, the European Commission has asked EFRAG to assess whether a voluntary template on key information of start-ups and scale-ups.

At this symposium a panel will discuss whether publicly available key information of SMEs (including start-ups and scale-ups could help attracting finance) – and if so, what type of information is relevant to provide for start-ups and scale-ups in their different phases and what lessons can be learned from the development of the VSME standard (on voluntary sustainability information).

Opening

Saskia Slomp	EFRAG CEO

Presentation

Rasmus Sommer	EFRAG FR Associate Director

Moderator

Joachim Gassen	Humboldt University of Berlin

Panellists

Chiara Del Prete	EFRAG SR TEG Chair
Martin Frývaldský	CEO Warhorse Studios
Valentina Guatri	Public Affairs/ESG Manager Invest Europe

Sponsor

EFRAG 25 years

Symposium 9
Embedding Equity in the Age of Artificial Intelligence: How Accounting Creates Risks, Opportunities and New Research Agendas

Friday, May 29, 14:00–15:30 . . . . . room RB 101

Across jurisdictions we see both progress and retreat on Diversity, Equity and Inclusion (DEI): initiatives are launched, rebadged, or quietly withdrawn, while inequalities in representation, progression and voice persist in the accounting academy and profession. This symposium asks what it means to embed equity in accounting in practice – specifically in the age of artificial intelligence (AI), and how accounting's own tools can either reinforce or challenge inclusion. As AI becomes woven into daily accounting work, it creates new possibilities for fairness but also real risks of deepening inequalities, making equity impossible to ignore.

Drawing on international research and practice, we explore the "bright and dark" sides of DEI. We consider how accounting systems structure incentives, shape narratives and define who counts, with attention to: equitable career pipelines; inclusive and exclusive effects of financial, sustainability, and narrative reporting; the role of standards; and how emerging AI-driven systems can both automate bias and open new avenues for research, management control systems, assurance and inclusive decision-making.

The symposium combines short keynotes, a moderated panel discussion with leading voices and a highly interactive discussion to develop a forward-looking agenda for accounting research, education and practice. Participants will gain concrete examples, critical questions and innovative tools to reimagine how accounting can enable, rather than constrain, equity, and shape new research agendas with practical impact.

Moderator

Ekaete Efretuei	Liverpool John Moores University

Panellists

Tereza De Bardi	Partner at Deloitte Czechia
Olga Rehorkova	Partner at PwC Czechia
Timur Uman	Jönköping University
Miklos Vasarhelyi	Rutgers University

SCIENTIFIC COMMITTEE REPORT

We are pleased to inform you that we have received a total of 1,291 submissions for the 48th Annual Congress in Prague. About 82% of these papers met the quality criteria for scientific potential and stage of development, meaning that 1,054 papers were accepted for the scientific programme. In total, the authors have registered 935 papers to be presented during the upcoming congress days.

The 48th Annual Congress in Prague features several important changes to the scientific program compared to prior years. To create a more equitable and engaging program, the traditional "research fora" format and parallel sessions with only two papers have been discontinued. Instead, the sessions are organized into:

- PS: Parallel sessions with three papers
- PSD: Parallel sessions with three papers and discussants

All sessions will take 90 minutes, 30 minutes per paper, and aim to provide ample opportunities for meaningful scholarly exchange. We have strived to provide around half of the papers per topic section to parallel sessions with discussants.

Why These Changes

The goal is simple: to strengthen the conference's scientific impact. The new measures aim to

- ensure that selected papers offer potential for contribution,
- enhance the constructive feedback authors receive during sessions,
- remove the stigma of "low-quality" sessions, and
- provide a more consistent and balanced experience across all presentations.

Strengthening Feedback Through More Discussants

As around half of all sessions consist of Parallel Sessions with Discussant (PSD), we are grateful for the contributions of all discussants. We have assigned papers to PSD sessions based on recommendations from our submission reviewers, who indicated which papers they evaluated would benefit most from a discussant. In other words, the criterion to be included in PSD was not in terms of most senior scholars or limited to the most developed papers. To increase the pool of suitable discussants, the registration and submission processes included new optional checkboxes. If authors prefer a discussant, they had to indicate this during paper submission. If selected, the understanding is that those who requested a discussant may also be asked to reciprocate.

Improving the Paper Selection Process

A refreshed review system has helped distinguish a paper's potential contribution from its stage of development. Reviewers assessed the submissions on two dimensions:

1. Potential contribution—Is the paper promising enough to warrant eventual submission to a strong journal (e.g., European Accounting Review, Accounting in Europe)?
2. Stage of development—Is the paper sufficiently developed for such a submission?

The first criterion for acceptance to the conference was whether the papers have (potential for) contribution, with the stage of development as the secondary criterion.

The Standing Scientific Committee

We are very grateful to the help of the members of the Standing Scientific Committee (SSC) and Baha Diyarov, our secretary, for their engagement and enthusiasm in preparing the scientific program:

Ulrich Schäfer	Accounting Models (AM)
Anne Jeny	Auditing (AU)
Carmela Barbera	Accounting Education (ED)
Edith Leung	Financial Analysis (FA)
Andrei Filip & Harm Schütt	Financial Reporting (FR)
Aytekin Ertan	Governance (GV)
Enrico Bracci	International and History (IC-HI)
Stephan Kramer	Management Accounting and Information Systems (MA-IS)
Carmela Barbera	Public Sector and New Public Management (PSNP)
Sebastian A. Tideman-Frappart	Social, Environmental and Employee reporting (SEE)
Petya Platikanova	Taxation (TX)

Edith Leung has completed her mandate, and we are grateful for her excellent work over the last 6 years! We are happy to announce that the Management Team of the EAA has selected Vasiliki Athanasakou as the new SSC member responsible for financial analyses (FA) as of next year.

Once again, we would like to express our gratitude to Baha Diyarov and the members of the SSC, to more than 500 reviewers, and to the local organizers in Prague for their great cooperation in preparing the conference program. We hope you will experience the recent changes as an improvement, and wish you an inspiring and enjoyable congress!

Martine Cools and Jochen Pierk
Co-Chairs Standing Scientific Committee

STATISTICS

EAA 2026, Prague, Czech Republic

Category	Submissions		Presentation mode	
	Received	Presented	PSD	PS
AU – Auditing	147	109	54	55
ED – Accounting Education	24	20	11	9
FA – Financial Analysis	136	102	29	73
FR – Financial Reporting	230	163	75	88
GV – Accounting and Governance	155	116	36	80
HI – History	9	3	0	3
IC – Interdisciplinary / Critical	64	45	23	22
IS – Accounting and Information Systems	28	14	6	8
MA – Management Accounting	122	89	43	46
PSNP – Public Sector and Not-for-Profit	28	18	9	9
SEE – Social & Environmental & Ethics	250	186	90	96
TX – Taxation	70	55	17	38
Total	1,263	920	393	527

Numbers as of 21st May 2026

Statistics by country and region

	AU	ED	FA	FR	GV	HI	IC	IS	MA	PSNP	SEE	TX	TP	TD
Germany	15	3	9	18	6		5		16	2	24	17	115	175
United States	15	1	17	31	8			1	6	1	13	6	99	154
United Kingdom	10	4	10	18	12	2	7	1	8	3	20	1	96	156
China	9		14	8	19			1	2		11	3	67	83
Italy	5		7	9	7		5	3	4	4	21		65	102
France	5	1	2	9	6		6	1	7		13		50	62
Spain	2		4	5	9	1			2	1	12	2	38	63
Canada	5	1	6	8	4		2				7	4	37	52
Taiwan	6		5	6	6				2		11		36	40
Hong Kong	3		3	9	8			1	1		8	2	35	49
Netherlands	5		6	5	1		1	1	8		4	3	34	64
Austria	4		1	6	1		3	1	1	1	7	4	29	45
Australia	8	1	2	2	5		2		3		3	2	28	40
Finland		1	1	2	4		5		2	2	3	2	22	39
Japan	1	1		4	3				6		3	1	19	31
Switzerland	2		2	6	2				3		3	1	19	27
Norway	3			2	2		1				3	2	13	19
Singapore	1	1	1	2	2			1	2		2	1	13	14
Sweden	3			1	2		1	1	2	1	1		12	32
Denmark	1			3	1		3		1		3		12	19
Ireland		1	1		1		1		3		1		8	12
Belgium		1	1	1					2		1	1	7	26
Poland							2	1			4		7	19
Portugal		1		1	1				2	2			7	9
Greece	1		2	1								2	6	9
Brazil			1						3		1		5	11
United Arab Emirates				2			1		1		1		5	5
Israel			2	1					1				4	6
South Korea	1		1								1		3	7
India	1			1	1								3	4

(Continued)

	AU	ED	FA	FR	GV	HI	IC	IS	MA	PSNP	SEE	TX	TP	TD
Macao			2		1								3	4
New Zealand					1						1		2	4
South Africa		2											2	4
Cyprus			1		1								2	3
Lithuania	1									1			2	2
Peru					1						1		2	2
Qatar				1							1		2	2
Czech Republic			1										1	17
Romania	1												1	11
Slovenia		1											1	4
Luxembourg											1		1	2
Egypt	1												1	1
Georgia					1								1	1
Indonesia								1					1	1
Kuwait												1	1	1
Mexico									1				1	1
Saudi Arabia				1									1	1
Uruguay											1		1	1
Thailand														4
Turkey														4
Côte d'Ivoire														1
Slovakia														1
Uzbekistan														1
Not disclosed														7
Total	109	20	102	163	116	3	45	14	89	18	186	55	920	1,447

TP: Total presenters
TD: Total delegates

Numbers as of 21st May 2026

EAA 2025, Rome, Italy

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

EAA 2024, Bucharest, Romania

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

EAA 2023, Espoo, Finland

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

EAA 2022, Bergen, Norway

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

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

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

EAA 2019, Paphos, Cyprus

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

EAA 2018, Milan, Italy

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

EAA 2017, Valencia, Spain

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

EAA 2016, Maastricht, Netherlands

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

EAA 2015, Glasgow, United Kingdom

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

SCIENTIFIC PROGRAMME OVERVIEW

Session statistics

Block	1	2	3	4	5	6	7	8	9	Total
AU – Auditing	5	5	5	5	5		4	4	4	37
ED – Accounting Education		1		1	1	1	1	1	1	7
FA – Financial Analysis	3	3	4	4	4	5	4	4	4	35
FR – Financial Reporting	6	6	6	6	6	6	6	7	7	56
GV – Accounting and Governance	4	4	4	4	4	5	5	5	5	40
HI – History	1									1
IC – Interdisciplinary / Critical	2	3	3	2	2	1	1	1	1	16
IS – Accounting and Information Systems	1	1	1	1	1					5
MA – Management Accounting	4	4	3	3	3	4	3	3	3	30
PSNP – Public Sector and Not-for-Profit				1	1	1	1	1	1	6
SEE – Social & Environmental & Ethics	7	7	7	7	7	7	7	7	7	63
TX – Taxation	1	2	2	2	2	3	3	2	2	19
Total	34	36	35	36	36	33	35	35	35	315

Block 1: Wed, May 27, 15:00–16:30 Block 2: Wed, May 27, 17:00–18:30 Block 3: Thu, May 28, 9:00–10:30
Block 4: Thu, May 28, 11:00–12:30 Block 5: Thu, May 28, 14:00–15:30 Block 6: Thu, May 28, 16:00–17:30
Block 7: Fri, May 29, 9:00–10:30 Block 8: Fri, May 29, 11:00–12:30 Block 9: Fri, May 29, 14:00–15:30

Block	1	2	3	4	5	6	7	8	9	Total
..... Parallel Sessions w/Discussant										
AU – Auditing	2	3	3	2	2		2	3	2	19
ED – Accounting Education				1	1			1	1	4
FA – Financial Analysis	2	2	1		3	1	1		1	11
FR – Financial Reporting	2	3	2	4	5	2	3	2	3	26
GV – Accounting and Governance	2	1		2	1	2	2	1	2	13
HI – History										
IC – Interdisciplinary / Critical	1	1	1		2		1	1	1	8
IS – Accounting and Information Systems	1			1						2
MA – Management Accounting	2	2	1	1	2	3	1	2	1	15
PSNP – Public Sector and Not-for-Profit				1	1		1			3
SEE – Social & Environmental & Ethics	1	5	4	2	5	3	4	5	2	31
TX – Taxation	1				1	1	2	1		6
Total	14	17	12	14	23	12	17	16	13	138
..... Parallel Sessions										
AU – Auditing	3	2	2	3	3		2	1	2	18
ED – Accounting Education		1				1	1			3
FA – Financial Analysis	1	1	3	4	1	4	3	4	3	24
FR – Financial Reporting	4	3	4	2	1	4	3	5	4	30
GV – Accounting and Governance	2	3	4	2	3	3	3	4	3	27
HI – History	1									1
IC – Interdisciplinary / Critical	1	2	2	2		1				8
IS – Accounting and Information Systems		1	1		1					3
MA – Management Accounting	2	2	2	2	1	1	2	1	2	15
PSNP – Public Sector and Not-for-Profit						1		1	1	3
SEE – Social & Environmental & Ethics	6	2	3	5	2	4	3	2	5	32
TX – Taxation		2	2	2	1	2	1	1	2	13
Total	20	19	23	22	13	21	18	19	22	177

Block 1: Wed, May 27, 15:00–16:30 Block 2: Wed, May 27, 17:00–18:30 Block 3: Thu, May 28, 9:00–10:30
Block 4: Thu, May 28, 11:00–12:30 Block 5: Thu, May 28, 14:00–15:30 Block 6: Thu, May 28, 16:00–17:30
Block 7: Fri, May 29, 9:00–10:30 Block 8: Fri, May 29, 11:00–12:30 Block 9: Fri, May 29, 14:00–15:30

Room	Capacity	Block 1 Wed 15–16:30	Block 2 Wed 17–18:30	Block 3 Thu 9–10:30	Block 4 Thu 11–12:30	Block 5 Thu 14–15:30	Block 6 Thu 16–17:30	Block 7 Fri 9–10:30	Block 8 Fri 11–12:30	Block 9 Fri 14–15:30
RB 109	48		IC PS07	IC PS03	PSNP PSD03	PSNP PSD01	PSNP PS01	PSNP PSD02	PSNP PS03	PSNP PS02
RB 209	109	FR PSD05	FR PSD20	FR PSD09	FR PSD01	FR PSD08	FR PSD04	FR PSD03	FR PSD10	FR PSD02
RB 210	109	SEE PSD29	SEE PSD01	SEE PSD17	SEE PSD07	SEE PSD04	SEE PSD08	SEE PSD02	SEE PSD06	SEE PSD11
RB 211	97	AU PSD03	AU PSD01	AU PSD05	AU PSD11	AU PSD06	GV PSD03	AU PSD15	AU PSD02	AU PSD04
RB 212	119	IC PSD03	IC PSD08	IC PSD04	IC PS01	IC PSD05	TX PSD01	TX PSD03	TX PS13	TX PS05
RB 213	87	MA PSD04	MA PSD01	FA PSD09	FA PS05	FA PSD02	FA PSD05	GV PSD12	GV PSD05	GV PSD01
RB 203	24	AU PSD12	AU PSD08	AU PSD17	AU PSD14	AU PSD10	FA PS21	FA PS15	FA PS24	FA PS16
RB 204	24	AU PS08	AU PSD09	AU PSD18	AU PS03	AU PS04		AU PSD16	AU PSD07	AU PSD19
RB 205	24	AU PS12	AU PS01	AU PS07	AU PS09	AU PS15		AU PS13	AU PSD13	AU PS02
RB 206	24	IC PS02	IC PS08	IC PS06	IC PS05	IC PSD07	IC PS04	IC PSD02	IC PSD01	IC PSD06
RB 207	24	AU PS18	AU PS06	AU PS16	AU PS10	AU PS17		AU PS14	AU PS05	AU PS11
SB 112	77		TX PS04	TX PS01	TX PS11	TX PSD02	TX PS03	TX PSD07	TX PSD06	TX PS08
SB 211	49	TX PSD04	TX PS07	TX PS09	TX PS12	TX PS06	TX PS10	TX PS02	FR PS01	FR PSD11
SB 213	49	FR PS07	FR PSD24	FR PS13	FR PSD14	FR PSD19	FR PS03	FR PSD18	FR PS08	FR PS04
SB 225	49	FA PSD03	FA PSD07	FA PS02	FA PS14	FA PSD04	FA PS10	FA PSD11	FA PS06	FA PSD01
SB 227	49	FA PSD06	FA PSD10	FA PS17	FA PS18	FA PSD08	FA PS11	FA PS04	FA PS09	FA PS03
SB 228	49	FA PS23	FA PS12	FA PS20	FA PS22	FA PS01	FA PS13	FA PS07	FA PS19	FA PS08
SB 236	49	FR PS10	FR PS12	FR PS24	FR PSD26	FR PSD21	FR PS06	FR PS02	FR PS14	FR PS05
SB 239	49	FR PS17	FR PS15	FR PS26	FR PS09	FR PSD25	FR PS19	FR PS18	FR PS20	FR PS16
SB 240	77	FR PSD07	FR PSD23	FR PSD16	FR PSD13	FR PSD15	FR PSD22	FR PSD12	FR PSD17	FR PSD06
SB 302	49	IS PSD01	IS PS03	IS PS02	IS PSD02	IS PS01	MA PSD02	MA PSD06	MA PSD05	MA PSD08
SB 303	45	MA PS02	MA PS03	MA PS11	MA PS10	MA PSD11	MA PSD16	MA PS15	MA PS04	MA PS05
SB 304	48	MA PSD13	MA PSD09	MA PSD03	MA PSD15	MA PSD10	MA PSD14	MA PS07	MA PSD07	MA PS01
SB 305	42	MA PS12	MA PS08	MA PS16	MA PS13	MA PS09	MA PS14			
SB 306	42	FR PS21	FR PS23	FR PS27	FR PS11	FR PS28	FR PS29	FR PS30	FR PS22	FR PS25
SB 308	46	SEE PS23	SEE PS28	SEE PS25	SEE PS32	SEE PS15	SEE PS29	SEE PS24	SEE PS30	SEE PS31
SB 309	77	SEE PS01	SEE PSD03	SEE PSD23	SEE PSD28	SEE PSD10	SEE PSD18	SEE PSD15	SEE PSD09	SEE PSD19
SB 321	77	GV PSD02	GV PSD09	GV PS05	GV PSD06	GV PSD08	GV PSD04	GV PSD13	GV PS06	GV PSD10
SB 322	49	GV PS23	GV PS19	GV PS17	GV PS04	GV PS08	GV PS14	GV PS20	GV PS09	GV PS11
SB 323	77	GV PSD11	GV PS03	GV PS16	GV PSD07	GV PS02	GV PS12	GV PS10	GV PS07	GV PS01
SB 324	49	GV PS26	GV PS24	GV PS21	GV PS27	GV PS15	GV PS22	GV PS25	GV PS18	GV PS13
SB 335	77	HI PS01	ED PS01		ED PSD03	ED PSD04	ED PS02	ED PS03	ED PSD02	ED PSD01
SB 408	49	SEE PS02	SEE PSD05	SEE PSD30	SEE PS12	SEE PSD14	SEE PSD21	SEE PSD24	SEE PSD12	SEE PS03
SB 409	49	SEE PS07	SEE PSD16	SEE PSD31	SEE PS18	SEE PSD20	SEE PS06	SEE PSD26	SEE PSD13	SEE PS04
SB 411	49	SEE PS16	SEE PSD25	SEE PS13	SEE PS20	SEE PSD27	SEE PS11	SEE PS14	SEE PSD22	SEE PS05
SB 412	49	SEE PS19	SEE PS10	SEE PS21	SEE PS27	SEE PS09	SEE PS26	SEE PS17	SEE PS22	SEE PS08
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AU – Auditing

Wednesday, May 27, 15:00-16:30

AU PSD03 room **RB 211** ..... chaired by: Aymen Abbadi (IAE Lille University)

1. *Accounting scandals, auditor ratification, and institutional investors: evidence from the Wirecard scandal in Germany*
   Melanie Großeastroth (Johannes Gutenberg University Mainz)
   Christopher Koch (Johannes Gutenberg University Mainz)
   Tessa Kunkel (ESCP Business School)[P]
   Discussant: Alan Duboisee de Ricquebourg (Leeds University Business School)
2. *Media framing and the transformation of the UK audit regulator after Carillion*
   Alan Duboisee de Ricquebourg (Leeds University Business School)[P]
   Warren Maroun (Leeds University Business School)
   Dannielle Cerbone (University of the Witwatersrand)
   Wayne van Zijl (University of the Witwatersrand)
   Discussant: Conor Clune (UNSW Sydney)
3. *Navigating credibility in unregulated assurance markets*
   Conor Clune (UNSW Sydney)[P]
   Discussant: Tessa Carolin Kunkel (ESCP Business School)

AU PSD12 room **RB 203** ..... chaired by: Diletta Vito (University of Pisa)

1. *Do assigned audit partners perform higher quality audits than self-selected auditors?*
   Jan Bouwens (University of Amsterdam)[P]
   Olof Bik (University of Groningen)
   Tjibbe Bosman (*affiliation not provided*)
   Discussant: Wenqi Pei (University of International Business and Economics)
2. *Local-office-unaffiliated engagement quality reviewers and audit quality: evidence from China*
   Weiyan Hu (University of International Business and Economics)
   Xuejiao Liu (University of International Business and Economics)
   Wenqi Pei (University of International Business and Economics)[P]
   Baohua Xin (University of Toronto)
   Discussant: Lianghui Wang (Xi'an Jiaotong University)
3. *Political contributions by audit engagement partners surrounding the implementation of mandatory partner name disclosure in the US*
   Lianghui Wang (Xi'an Jiaotong University)[P]
   Discussant: Jan Bouwens (University of Amsterdam)

AU PS08 room **RB 204** ..... chaired by: Claus Holm (Aarhus University)

1. *Critical audit matters and debt pricing: unveiling the moderating effect of corporate governance*
   Atm Karim (Queen's University Belfast)[P]
   Tianhui Lu (Lancaster University)
   Mohamed Elsayed (Queen's University Belfast)
2. *An examination of the impact of sanction on KAM disclosure: evidence from Taiwan*
   Shu-Ling Yeh (National Taipei University)[P]
   Ai-Ru Yen (Northeastern Illinois University)
   Hsiao-Lun Lin (National Taipei University)
   Anxuan Xie (National Taipei University)
3. *Educational distance between CEO and auditors: evidence from key audit matters and audit pricing in China*
   Zhenyuan Qian (University of Nottingham Ningbo China)[P]
   Xiaogang Bi (University of Nottingham Ningbo China)
   Chen Bu (University of Nottingham Ningbo China)

AU PS12 room **RB 205** ..... chaired by: Marco Trombetta (IE University)

1. *Auditing in times of crisis: evidence from the COVID-19 pandemic*
   Gilad Livne (Queen Mary University of London)[P]

2. *Auditor resignation and internal control opinions in financially distressed firms*
   Emrah Ekici (University of Wisconsin Eau Claire)[P]
   Onur Oz (University of Hartford)
3. *Internal control audit deficiency rates and the quality of internal control audit opinions*
   Al Ghosh (University of North Carolina at Charlotte)[P]

AU PS18 room **RB 207** ..... chaired by: Tobias Svanström (Umea University)

1. *Opportunistic CSR assurance and implied cost of equity*
   Yusuf Ag (University of Southampton)[P]
   Sardar Ahmad (University of Liverpool)
   Charlie Cai (University of Liverpool)
2. *Short-selling threats and equity incentives to audit committees: evidence from Reg SHO*
   Simon Fung (Deakin University)[P]
   Janus Jian Zhang (Hong Kong Baptist University)
   Zhenyu Zhang (Hong Kong Baptist University)
   Stephen Zhou (Hong Kong Baptist University)
3. *When the dead still hire: zombie firms, audit signals, and employment outcomes*
   Fatemeh Anbarloo (University of Ottawa)
   Wenxia Ge (University of Ottawa)
   Tiemei (Sarah) Li (University of Ottawa)[P]

Wednesday, May 27, 17:00-18:30

AU PSD01 room **RB 211** ..... chaired by: Zhifeng Yang (Stony Brook University)

1. *Residency beyond borders: executives' foreign ties and audit pricing*
   Chen Bu (University of Nottingham Ningbo China)[P]
   Ziyu Liu (University of Nottingham Ningbo China)
   Discussant: Aymen Abbadi (IAE Lille University)
2. *Determinants of voluntary audit following reduced obligations: the case of SMEs in France after the "PACTE" law*
   Aymen Abbadi (IAE Lille University)[P]
   Hélène de Brébisson (EDHEC Business School)
   Discussant: Luciana Orozco (BI Norwegian Business School)
3. *Monitoring the auditor: evidence from institutional investors' votes*
   Luciana Orozco (BI Norwegian Business School)[P]
   Silvina Rubio (Nova School of Business And Economics)
   Discussant: Chen Bu (University of Nottingham Ningbo China)

AU PSD08 room **RB 203** ..... chaired by: Kenneth J Reichelt (Louisiana State University)

1. *When auditors talk, do retail investors listen? Evidence from expanded audit*
   Lin Wang (Central University of Finance and Economics)[P]
   Donghui Wu (The Chinese University of Hong Kong)
   Jianyu Zhao (Central University of Finance and Economics)
   Yifan Hou (Beijing International Studies University)
   Discussant: Marit Kringlen (University of Agder)
2. *When does audit quality pay off? Institutional development and the shift from signaling to compliance in auditor choice*
   Marit Kringlen (University of Agder)[P]
   Discussant: Lin Wang (Central University of Finance and Economics)

AU PSD09 room **RB 204** ..... chaired by: Tiemei (Sarah) Li (University of Ottawa)

1. *Auditors and AI: understanding identity threats and the process of normalization*
   Arina Hranovska (University of Groningen)[P]
   Martijn van der Steen (University of Groningen)
   Lucia Bellora-Bienengräber (University of Duisburg-Essen)
   Sebastian Firk (University of Duisburg-Essen)
   Ann Tank (University of Groningen)
   Discussant: Jens Robert Schöndube (University of Hannover)

2. *Availability of AI tools and their effect on the auditing process*
   Barbara Schöndube-Pirchegger (Otto von Guericke University Magdeburg)[P]
   Jens Robert Schöndube (University of Hannover)
   Discussant: Yujing Gong (University of Liverpool)
3. *Can AI reduce audit quality? Cross-domain knowledge transfer and the cost of specialization*
   Yujing Gong (University of Liverpool)[P]
   Yanxiong Gong (Bayes Business School)
   Rui Sun (University of California Berkeley)
   Discussant: Arina Hranovska (University of Groningen)

AU PS01 room **RB 205** ..... chaired by: Waymond Rodgers (University of Texas, El Paso)

1. *Do all BIG 4 auditors deliver the same quality in Europe? Testing knowledge spillover vs self-interest threat in the NAFs–KAMs relationship*
   Anojan Vickneswaran (University of the Sunshine Coast)
   Ferdinand Gul (University of Sunshine Coast)[P]
2. *How large language models affect audit quality: causal evidence from a randomized field experiment*
   Markus Jezierski (Heinrich Heine University Düsseldorf)[P]
   Sascha Kaltenpoth (Paderborn University)
   Oliver Müller (Paderborn University)
   Barbara E. Weißenberger (Heinrich Heine University Düsseldorf)
3. *Do administrative staff matter for audit quality?*
   Feng Chen (Monash University)
   Song Chen (Shanghai University of Finance and Economics)
   Ting-Chiao Huang (Monash Business School)
   Linda Myers (University of Tennessee, Knoxville)[P]

AU PS06 room **RB 207** ..... chaired by: Erdong Wang (University of Wyoming)

1. *Does auditor rotation deliver a fresh look? Evidence from the content and specificity of KAM disclosures*
   Yussu Hsiao (National Chengchi University)[P]
   Wuchun Chi (National Chengchi University)
   Yu-Tzu Chang (National Chengchi University)
   Anxuan Xie (National Taipei University)
2. *Negative environmental and climate news and environmental and climate-related critical audit matters*
   Wuchun Chi (National Chengchi University)
   Cheng-Yu Hsieh (National Chengchi University)[P]
   Sabrina Kang (National Chengchi University)
   Shu-Hsien Lin (Feng Chia University)
3. *Key audit matters and their specific audit procedures – what audit reports tell us about audit quality at the account and entity level*
   Annalena Kaakschlief (University of Hamburg)[P]
   Christoph Teucher (University of Hamburg)
   Nicole Ratzinger-Sakel (University of Hamburg)

Thursday, May 28, 09:00-10:30

AU PSD05 room **RB 211** ..... chaired by: Elina Haapamäki (University of Vaasa)

1. *Media coverage and job entry in the audit profession*
   Janik Wecks (University of Bremen)
   Johannes Voshaar (University of Bremen)[P]
   Jochen Zimmermann (University of Bremen)
   Discussant: Tobias Svanström (Umea University)
2. *Does having accountant parents matter for auditors' career choices, career advancement, and audit quality*
   Tobias Svanström (Umea University)[P]
   Limei Che (Oslo Metropolitan University)
   Oscar Stålnacke (Umea University)
   Discussant: Christian P H Peters (University of Wisconsin-Madison)

3. *Do internally promoted auditors outperform externally hired ones?*
   Guoling Bu (Zhejiang University)
   Jun Chen (Zhejiang University)
   Christian Peters (University of Wisconsin-Madison)[P]
   Discussant: Johannes Voshaar (University of Bremen)

AU PSD17 room **RB 203** ..... chaired by: Tamara Lambert (University of Manchester)

1. *Can rainmakers in accounting firm be both revenue stars and audit quality champions?*
   Ye Ji Lee (University of Seoul)
   Younghan Lee (University of Seoul)[P]
   Discussant: Markus Mottinger (LMU Munich)
2. *Where proxies meet practice: qualitative insights into audit quality measurement*
   Markus Mottinger (LMU Munich)[P]
   Alexander Hofer (Vienna University of Economics and Business)
   Discussant: Nagarjun S (Indian Institute of Management Udaipur)
3. *Do mandated checklists enhance audit quality? Evidence from a natural experiment*
   Gopal Krishnan (Bentley University)
   Nagarjun S (Indian Institute of Management Udaipur)[P]
   Bhavya Singhvi (Indian Institute of Management Udaipur)
   Discussant: Younghan Lee (University of Seoul)

AU PSD18 room **RB 204** ..... chaired by: Oksana Kim (Minnesota State University – Mankato)

1. *Auditing on the information superhighway: mobile internet and local audit market competition*
   Erdong Wang (University of Wyoming)[P]
   Jiexuan Wang (Nankai University)
   Keyuan Zhang (Shanghai Jiao Tong University)
   Yiwen Chen (City University of Hong Kong)
   Discussant: Justin Chircop (Lancaster University)
2. *Economic consequences of country-by-country reporting: evidence from audit fees*
   Justin Chircop (Lancaster University)[P]
   Shaohua He (Lancaster University)
   Jiancheng (Duncan) Liu (University of Macau)
   Discussant: Pradeep Sapkota (University of North Texas)
3. *Non-compete agreement enforceability, audit effectiveness, and efficiency*
   Pradeep Sapkota (University of North Texas)[P]
   Md Nazmul Islam (State University of New York At Geneseo)
   Sarfraz Khan (University of Louisiana At Lafayette)
   Discussant: Erdong Wang (University of Wyoming)

AU PS07 room **RB 205** ..... chaired by: Mohamed Abdel Aziz Hegazy (American University in Cairo)

1. *Assessing blockchain adoption in accounting and auditing in Sweden*
   Gabriela Ariciu (Babeş-Bolyai University)[P]
2. *The impact of artificial intelligence on audit task outcomes*
   Annika Bonrath (University of Duisburg-Essen)[P]
3. *Audit offices' cybersecurity experience and industry range*
   Christelle Alkhoury (Audencia Business School)[P]
   Javad Rajabalizadeh (University of Turku)

AU PS16 room **RB 207** ..... chaired by: Satoshi Taguchi (Doshisha University)

1. *Hop on a Zoom? Do client incivility and virtual work modalities impact auditors' perceptions of organizational support?*
   Ryan Ballestero (Kent State University)
   Eric Horne (Rhodes College)
   Serena Loftus (Kent State University)
   Sarah Shonka McCoy (University of New Mexico)[P]
   Amanda Winn (University of Kansas)

2. *Small seems plausible: effects of magnitude appearance on auditors' causal and skeptical judgments of AI-detected correlations*
   Tracie Majors (University of Southern California)
   Sebastian Stirnkorb (University of Illinois Urbana-Champaign)[P]
   Isaac Yamoah (University of Illinois Urbana-Champaign)
3. *Quantum cognition and ethical pathways in AI governance: an examination of chief audit executives' reporting standards and decision-making dynamics*
   Waymond Rodgers (University of Texas El Paso)[P]
   Salem Al Fayi (Najran University (KSA))

Thursday, May 28, 11:00-12:30

AU PSD11 room **RB 211** ..... chaired by: Chen Bu (University of Nottingham Ningbo China)

1. *Trust under scrutiny: audit partner-CFO trust and audit quality*
   Ole-Kristian Hope (University of Toronto)[P]
   Discussant: Omar de Ines Anton (CUNEF Universidad)
2. *FRC quality inspections and materiality judgment*
   Omar de Ines Anton (CUNEF Universidad)[P]
   Stavriana Hadjigavriel (CUNEF Universidad)
   Arpine Maghakyan (University of Glasgow)
   Discussant: Yiye Liu (Xiamen University)
3. *Cross-border audit regulation and debt structure concentration: evidence from PCAOB international inspections*
   Yiye Liu (Xiamen University)[P]
   Yangxin Yu (City University of Hong Kong)
   Xindong Zhu (City University of Hong Kong)
   Simon Fung (Deakin University)
   Discussant: Ole-Kristian Hope (University of Toronto)

AU PSD14 room **RB 203** ..... chaired by: Markus Mottinger (LMU Munich)

1. *Audit committee, internal audit function and audit quality: emerging market perspective*
   Oksana Kim (Minnesota State University – Mankato)[P]
   Byron Pike (Minnesota State University – Mankato)
   Discussant: Fabian Tim Müller (Heinrich Heine University Düsseldorf)
2. *No glory in prevention? The case of the audit association of German private banks*
   Fabian Müller (Heinrich Heine University Düsseldorf)[P]
   Barbara E. Weißenberger (Heinrich Heine University Düsseldorf)
   Discussant: Youdi Zhu (Hong Kong Baptist University)
3. *The power of knowledge: soft governance and audit quality*
   Youdi Zhu (Hong Kong Baptist University)[P]
   Fang Zhang (Hong Kong Baptist University)
   Discussant: Oksana Kim (Minnesota State University – Mankato)

AU PS03 room **RB 204** ..... chaired by: Negin Attar-Niggeman (University of Zurich)

1. *Secrecy culture and the communicative value of key audit matters: evidence from Europe*
   Lay Huay Yeap (Queensland University of Technology)[P]
   Pamela Kent (Queensland University of Technology)
   Natalie Elms (Queensland University of Technology)
   Daifei (Troy) Yao (Griffith University)
2. *Auditor reputation trap*
   Sebastian Kronenberger (University of Mannheim)[P]
3. *How audit partners shape key audit matters (KAMs)?*
   Yu-Tzu Chang (National Chengchi University)[P]
   Wuchun Chi (National Chengchi University)

AU PS09 room **RB 205** ..... chaired by: Susan A McCracken (McMaster University)

1. *Being a professional accountant: individual auditors' propriety legitimacy judgements under intense audit oversight*
   Sanjay Bissessur (University of Amsterdam)[P]
   Gerjanne Beltman (Pwc)
   Isabelle van Dijk (EY)
   Sanne Gaspersz (University of Amsterdam)
2. *Human capital development in auditing: a qualitative study of learning mechanisms, challenges, and differences across audit firms*
   Lobke Weijers (Tilburg University)[P]
   Bart Dierynck (Tilburg University)
   Claudia Marangoni (Tilburg University)
   Christian Peters (University of Wisconsin-Madison)
3. *Audit teams: a systematic review and integrative framework*
   Bryan Malki (Jönköping International Business School)[P]
   Timur Uman (Jönköping University)
   Miguel Gil (Jönköping University)

AU PS10 room **RB 207** ..... chaired by: Mara Cameran (Bocconi University)

1. *ESG assurance and the timeliness of ESG reporting: evidence from Taiwan*
   Feng-Yi Lin (National Taipei University of Technology)
   Szu-Yin (Jennifer) Wu (School of Management University at Buffalo)
   Teng-Shih Wang (Providence University)[P]
2. *Sustainability expertise in the audit profession: evidence from error restatements*
   Janine Maniora (Heinrich Heine University Düsseldorf)
   Kajatheepan Navanathan (Heinrich Heine University Düsseldorf)[P]
3. *Lay evaluators' assessments of auditor performance: do ethnic majority and ethnic minority auditors get an equal benefit of the doubt?*
   Isaac Yamoah (University of Illinois Urbana-Champaign)[P]

Thursday, May 28, 14:00-15:30

AU PSD06 room **RB 211** ..... chaired by: Caren Schelleman (Maastricht University)

1. *The impact of sustainability assurance and the choice of assurance provider on narrative sustainability disclosure: evidence from the European Union's Non-Financial Reporting Directive*
   Aaron Kasischke (University of Bamberg)[P]
   Brigitte Eierle (University of Bamberg)
   Discussant: Matthew Hinton (University of Toronto)
2. *ESG assurance and anti-ESG laws: evidence from state-level laws*
   Siqi Fan (Southern Arkansas University)
   Matthew Hinton (University of Toronto)[P]
   Discussant: Mingran Zhang (University of Bath)
3. *Auditors' response to corporate climate lobbying*
   Dimitrios Gounopoulos (University of Bath)
   Ole-Kristian Hope (University of Toronto)
   Vlad-Andrei Porumb (University of Manchester)
   Mingran Zhang (University of Bath)[P]
   Discussant: Aaron Kasischke (University of Bamberg)

AU PSD10 room **RB 203** ..... chaired by: Timur Uman (Jönköping University)

1. *Relative age and career outcomes: evidence from the accounting profession*
   Huan Ke (Hong Kong Baptist University)[P]
   Janus Jian Zhang (Hong Kong Baptist University)
   Byron Song (Hong Kong Baptist University)
   Di Guo (Hong Kong Baptist University)
   Discussant: Elin Smith (Kristianstad University)

2. *Generation Z in the Swedish audit profession: generational differences in work values and implications for retention*
   Nellie Gertsson (Kristianstad University)
   Elin Smith (Kristianstad University)[P]
   Elina Holm (Audit Firm)
   Adam Turesson (Audit Firm)
   Discussant: Mohamed Abdel Aziz Hegazy (American University in Cairo)
3. *Assessing the efficiency and effectiveness of AI adoption in auditing and advisory practices: an empirical investigation*
   Mohamed Hegazy (American University in Cairo)[P]
   Karim Hegazy (John Morris University Liverpool)
   Mohamed el-Deeb (Modern Sciences And Arts University)
   Yasser Halim (Modern Sciences And Arts University)
   Discussant: Huan Ke (Hong Kong Baptist University)

AU PS04 room **RB 204** ..... chaired by: Elena Koll (University of Innsbruck)

1. *The economics of audit quality: reputation capital, liability, and market demand*
   Marcel Steller (Johannes Kepler University Linz)
   Erich Pummerer (University of Innsbruck)[P]
2. *Political partisanship of audit engagement partners and audit outcomes: evidence from the U.S.*
   Corvin Kintzel (University of Innsbruck)[P]
   Sven Hartlieb (University of Innsbruck)
   Stephan Küster (Freie Universität Berlin)
3. *Do family firms pay less for audits? Evidence from Japan*
   Yue Yang (Hitotsubashi University)[P]

AU PS15 room **RB 205** ..... chaired by: Al Ghosh (University of North Carolina at Charlotte)

1. *Client third-party specialists and audit engagement*
   Zeping Pan (ESCP Business School)[P]
2. *Government customer base and audit pricing*
   Yifan Jia (Xiamen University)[P]
   Shuqing Luo (The University of Hong Kong)
3. *Public support and private assurance: how anticipated government subsidies affect voluntary audit choices?*
   Chen Chen (Monash University)
   Feng Chen (Monash University)[P]
   Ting-Chiao Huang (Monash Business School)
   Jiancheng (Duncan) Liu (University of Macau)

AU PS17 room **RB 207** ..... chaired by: Lisa Liu (Columbia University)

1. *Audit regulation for financially constrained firms*
   Negin Attar-Niggeman (University of Zurich)[P]
2. *Synergy between audit and non-audit services*
   Qiang Guo (University of Southern Denmark)[P]
   Joseph Gerakos (Dartmouth College)
   Christopher Koch (University of Mainz)
   Aiyong Zhu (Southwestern University of Finance and Economics)
3. *Fostering audit quality through social learning from errors*
   Diane Breesch (Vrije Universiteit Brussel)
   Menno Craninckx (Vrije Universiteit Brussel)
   Therese Grohnert (Maastricht University)
   Linde Kerckhofs (IESEG School of Management)[P]
   Marie-Laure Vandenhaute (Vrije Universiteit Brussel)

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

AU PSD15 room **RB 211** ..... chaired by: Pauline Wu (Warwick University)

1. *The spillover effects of SEC monitoring on auditor disclosures*
   Jun Nguyen (NHH Norwegian School of Economics)[P]
   Nhan Ha (IESEG School of Management)
   Discussant: Christian Thomas Bernard (Humboldt University of Berlin)
2. *Effects of the EU audit reform on the revenue composition of audit firms*
   Christian Bernard (Humboldt University of Berlin)[P]
   Ulf Bruggemann (Humboldt University of Berlin)
   Discussant: Belen Gill de Albornoz (Universitat Jaume I)
3. *Economic policy uncertainty and audit market dynamics: international evidence*
   Belen Gill de Albornoz (Universitat Jaume I)[P]
   Araceli Mora (University of Valencia)
   Sha Yang (*affiliation not provided*)
   Discussant: Jun Nguyen (NHH Norwegian School of Economics)

AU PSD16 room **RB 204** ..... chaired by: Yiye Liu (Xiamen University)

1. *Strategic responses to resource dependence: how GNF, ANAF, and TNAF auditors navigate PCAOB remediation*
   Kenneth Bills (Michigan State University)
   John Keyser (Arizona State University)
   Marietta Peytcheva (Lehigh University)[P]
   Aleksandra Zimmerman (Florida State University)
   Discussant: Zhifeng Yang (Stony Brook University)
2. *What does non-audit business mean to auditors and their clients? Evidence from examining Ernst & Young's split events*
   Zhifeng Yang (Stony Brook University)[P]
   Muzhi Wang (Central University of Finance and Economics)
   Jeffrey Pittman (Memorial University of Newfoundland)
   Discussant: Markus Isack (Vienna University of Economics and Business)
3. *Detecting structural breaks and anomalies in audit fees using foundational time-series forecasting AI*
   Markus Isack (Vienna University of Economics and Business)[P]
   Markus Mottinger (LMU Munich)
   Discussant: Marietta Peytcheva (Lehigh University)

AU PS13 room **RB 205** ..... chaired by: Felix Peter Niggemann (University of Zurich)

1. *Can the number of auditors in a market be positively associated with auditors' pricing power?*
   Ling Chu (Wilfrid Laurier University)[P]
2. *Who benefits from the audit failure of a BIG 4 firm?*
   Alain Schatt (HEC Lausanne)[P]
3. *Do auditors price the risk related to a restated statement of cash flows?*
   Angela Pettinicchio (Università Cattolica del Sacro Cuore)[P]
   Mara Cameran (Bocconi University)
   Davide Arrighi (Università Cattolica del Sacro Cuore)

AU PS14 room **RB 207** ..... chaired by: Linde Kerckhofs (IESEG School of Management)

1. *Regulatory spillovers, board interlocks, and audit fees: evidence from comment letters*
   Beibei Yu (University of Bologna)[P]
   Marco Maria Mattei (University of Bologna)
   Eleonora Monaco (University of Bologna)
   Giovanni Cardillo (University of Bologna)
2. *Audit delay during regulatory relief of reporting deadline: evidence from Hong Kong*
   Belinda Yau (The Hang Seng University of Hong Kong)[P]
   Jing Xue (Xi'an Jiaotong-Liverpool University)
   Rubin Hao (University of Macau)

3. *The impact of the Lithuanian national audit office's performance audits on the creation of public value: auditees' perspectives*
   Asta Šalienė (Vilnius University)[P]
   Daiva Tamulevičienė (Vilnius University)

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

AU PSD02 room **RB 211** ..... chaired by: Sabine Maria Graschitz (Johannes Kepler University Linz)

1. *Audit in the dark: auditor responses to risk in the absence of authoritative guidance*
   Nhan Ha (IESEG School of Management)[P]
   Jun Nguyen (NHH Norwegian School of Economics)
   Beatriz Garcia Osma (Universidad Carlos III de Madrid)
   W. Robert Knechel (University of Florida)
   Discussant: Laura Becker (Heinrich Heine University Düsseldorf)
2. *Assurers' perceptions of fraud risk in sustainability reporting*
   Laura Becker (Heinrich Heine University Düsseldorf)[P]
   Janine Maniora (Heinrich Heine University Düsseldorf)
   Gregory Trompeter (University of Central Florida (Ucf))
   Discussant: Marc Eulerich (University of Duisburg-Essen)
3. *Using artificial intelligence for fraud risk assessment: evidence from novice and experienced auditors*
   Marc Eulerich (University of Duisburg-Essen)[P]
   David Wood (Brigham Young University)
   Scott Emett (Arizona State University)
   Brant Christensen (Brigham Young University)
   Discussant: Nhan Ha (IESEG School of Management)

AU PSD07 room **RB 204** ..... chaired by: Begoña Navallas (Autonomous University of Madrid)

1. *The cost of sustainability assurance – European evidence on the determinants of ESG assurance fees*
   Nicolas Frenzel (University of Potsdam)[P]
   Sven Hörner (University of Bayreuth)
   Discussant: June Cao (University of Southampton)
2. *Not mandatory but material: sustainability disclosure, reporting location, and auditor response around the world*
   June Cao (University of Southampton)[P]
   Zijie Huang (Curtin University)
   Ari Kristanto (Curtin University)
   Discussant: Lena Schäfer (Friedrich-Alexander-Universität Erlangen-Nürnberg)
3. *Green or gray auditors - who are the chosen ones for sustainability audits?*
   Lena Schäfer (Friedrich-Alexander-Universität Erlangen-Nürnberg)[P]
   Benedikt Downar (University of Nuremberg)
   Christopher Koch (University of Mainz)
   Discussant: Sven Hörner (University of Bayreuth)

AU PSD13 room **RB 205** ..... chaired by: Justin Chircop (Lancaster University)

1. *The effectiveness of the UK's viability statement in providing early warning signs of corporate distress*
   Ruizhe Wang (Macquarie University)
   Nurul Alam (The University of Sydney)
   Stewart Jones (University of Sydney)
   Shan Zhou (University of Sydney)[P]
   Discussant: Atul Rai (Wichita State University)
2. *Cyber security risk disclosure and audit fees: evidence from machine learning-based risk measures*
   Atul Rai (Wichita State University)[P]
   Al Ghosh (University of North Carolina at Charlotte)
   Arun Upadhyay (Florida International University)
   Discussant: Shan Zhou (University of Sydney)

3. *Geopolitical risk in the supply chain and audit implications*
   Mukesh Garg (Monash University)[P]
   John Campbell (University of Georgia)
   Aldonio Ferreira (Monash University)
   Mehdi Khedmati (Monash University)
   Farhan Permana (Monash University)

AU PS05 room **RB 207** ..... chaired by: Sebastian Stirnkorb (University of Illinois Urbana-Champaign)

1. *The influence of gender diversity in auditor-audit committee interaction on audit report timeliness*
   Faradillah Amalia Rivai (Tunghai University)
   Li-Jen He (National Yunlin University of Science and Technology)
   Ching Yen Li (National Yunlin University of Science and Technology)[P]
2. *Enhancing talent by considering psychological safety in firm quality management systems: the effects of performance feedback on junior auditor help-seeking behavior*
   Regan Schmidt (University of Saskatchewan)[P]
   Cameron Dubé (Westbridge Capital Ltd.)
   Brielle Perlett (RMD Engineering Inc.)
3. *The impact of board gender diversity on audit pricing: the case of Greek local governments*
   Sandra Cohen (Athens University of Economics and Business)
   Stergios Leventis (International Hellenic University)
   Ioanna Malkogianni (International Hellenic University)[P]

Friday, May 29, 14:00-15:30

AU PSD04 room **RB 211** ..... chaired by: Pietro Andrea Bianchi Fedrigoni (Bocconi University)

1. *The roles of impairment analysis timing and auditor oversight in recording goodwill impairment losses*
   Lauren Cunningham (University of Tennessee at Knoxville)
   Tamara Lambert (University of Manchester)[P]
   Marcy Shepardson (Indiana University)
   Discussant: Chen Liu (University of Glasgow)
2. *Government agency exposure and audit fees: business risk or external monitoring?*
   Chen Liu (University of Glasgow)[P]
   Arpine Maghakyan (University of Glasgow)
   Discussant: Alessandro Gabrielli (University of Pisa)
3. *Non-audit services prohibition and fair value measurements: evidence from European Union banks*
   Giulio Greco (University of Pisa)
   Velia Cenciarelli (Università Cattolica del Sacro Cuore)
   Alessandro Gabrielli (University of Pisa)[P]
   Discussant: Tamara Lambert (University of Manchester)

AU PSD19 room **RB 204** ..... chaired by: Mouna Hazgui (HEC Montréal)

1. *Auditor personal values and professional scepticism - a qualitative study*
   Christo Karunananthan (Monash University)
   Nithi Mohan (Monash University)
   Prabanga Thoradeniya (Monash University)[P]
   Discussant: Kwok Tong Samuel Cheung (Deakin University)
2. *Roses given, fragrance in hand: clients' charitable contributions in auditors' hometowns and audit opinions*
   Kwok Tong Samuel Cheung (Deakin University)[P]
   Egor Evdokimov (Deakin University)
   Discussant: Prabanga Thoradeniya (Monash University)

AU PS02 room **RB 205** ..... chaired by: Jan Bouwens (University of Amsterdam)

1. *Do audit partners affect clients' tax reporting?*
   Alisha Blush (Coastal Carolina University)
   William Buslepp (Louisiana State University)
   Kenneth Reichelt (Louisiana State University)[P]

2. *Impact of enterprise intelligent upgrading on audit fees: evidence from China*
   Aolin Leng (Northwestern Polytechnical University)
   Yue Zhang (Northwestern Polytechnical University)[P]
   Ming Jia (Northwestern Polytechnical University)
3. *Effects of nonfinancial audits of IPOs on green investment and audit quality*
   Emanuel Lederer (University of Graz)[P]
   Kerstin Trummer (University of Graz)

AU PS11 room **RB 207** ..... chaired by: Stephani Mason (DePaul University)

1. *SEC comment letters, auditor turnover and information asymmetry. Evidence from the banking industry*
   Davide Arrighi (Università Cattolica del Sacro Cuore)[P]
   Angela Pettinicchio (Università Cattolica del Sacro Cuore)
   Mara Cameran (Bocconi University)
2. *Safeguarding national security information: evidence from PCAOB international inspections and government procurement*
   Xiao Zhang (Shanghai University of Finance and Economics)[P]
   Jeffrey Ng (The University of Hong Kong)
   Jiawei Lu (Shanghai University of Finance and Economics)
3. *Understanding audit firm culture through the lens of the competing values framework*
   Ann Vanstraelen (Maastricht University)[P]
   Murray Barrick (Texas A&M)
   Olof Bik (University of Groningen)
   Jere Francis (*affiliation not provided*)
   Lena Pieper (University of Illinois)

ED – Accounting Education

Wednesday, May 27, 17:00-18:30

ED PS01 room **SB 335** . . . . . chaired by: Susan Smith (University College London)

1. *The role of cultural context in shaping moral judgment: a comparative study of accounting students in Croatia and Slovenia*
   Maja Zaman Groff (University of Ljubljana)[P]
   Tina Vuko (University of Split)
   Ivana Perica (University of Split)
   Marko Čular (University of Split)
   Mina Ličen (University of Ljubljana)
2. *Re-thinking the role of corporate reporting: supporting students in the transition*
   Doug Stuart (University of Calgary)
   Atinuke Chineme (University of Calgary)
   Wenyu Zhou (University of Calgary)
   Irene Herremans (University of Calgary)[P]
3. *Making a choice among tax incentives*
   Wei Chern Koh (Singapore University of Social Sciences)[P]
   Tommy Yee (Singapore University of Social Sciences)

Thursday, May 28, 11:00-12:30

ED PSD03 room **SB 335** . . . . . chaired by: Hebattallah Aboulmaaty (ESSCA School of Management)

1. *Occupational licensing and labor market exit: evidence from continuing education requirements for accountants*
   Parth Shah (London School of Economics)[P]
   Discussant: Ute Vanini (Kiel University of Applied Sciences)
2. *Examining the links between achievement goals, students' approaches to learning, and learning outcomes in accounting studies*
   Hannu Ojala (University of Eastern Finland)[P]
   Heta Tuominen (University of Eastern Finland)
   Markku Niemivirta (University of Eastern Finland)
   Jari Huikku (Aalto University)
   Discussant: Lukas Schmidt (Constructor University)
3. *What drives accounting career attractiveness? An analysis of individual characteristics*
   Sofia Lourenço (ISEG Lisbon School of Economics & Management)[P]
   Iryna Alves (ISEG Lisbon School of Economics & Management)
   Discussant: Hannu Ojala (University of Eastern Finland)

Thursday, May 28, 14:00-15:30

ED PSD04 room **SB 335** . . . . . chaired by: Nicolas García-Torea (Universidad de Burgos)

1. *Climate awareness through active learning for young people and students (CATALYST)*
   Elaine Doyle (University of Limerick)
   Mary Curtin (University of Limerick)[P]
   Erin King (University of Limerick)
   Discussant: Monica Kabutey (California State University, Long Beach)
2. *Wiki-based collaborative learning in accounting education: impact on academic performance and student perceptions*
   Lukas Schmidt (Constructor University)[P]
   Andreas Seebeck (Constructor University)
   Johannes Voshaar (University of Bremen)
   Discussant: Kevin Munch (Kent State University)

Thursday, May 28, 16:00-17:30

ED PS02 room **SB 335** ..... chaired by: Satoshi Sugahara (Kwansei Gakuin University)

1. *Testing the legitimacy of board examinations in the age of large language models: a stress test*
   Michelle Coetzee (Akademia)[P]
   Gideon Els (University of Johannesburg)
   Nicolaas Strydom (University of Johannesburg)
2. *Digitalization in managerial accounting education: evidence from German higher education*
   Janina Matern (University of Applied Science Wuerzburg-Schweinfurt)[P]
   Christian Beer (Bielefeld University of Applied Sciences)
3. *Transforming professional accounting education: a social closure perspective*
   Karlien Dempsey (University of Johannesburg)[P]
   Karin Barac (University of Pretoria)

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

ED PS03 room **SB 335** ..... chaired by: Adriana Tiron Tudor (Babeş-Bolyai University)

1. *Refining prompts, not delegating tasks: AI enhanced learning in climate accounting*
   Ozlem Arikan (University of Sheffield)[P]
2. *Visual representations of sustainability frameworks. Their roles in education for sustainability accounting*
   Katherine Christ (Adelaide University)[P]
   Roger Burritt (Australian National University)
   Stefan Schaltegger (Leuphana University Lüneburg)
3. *Evolving sustainability integration in management accounting education: evidence from German universities*
   Ute Vanini (Kiel University of Applied Sciences)[P]
   Janina Matern (University of Applied Science Wuerzburg-Schweinfurt)

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

ED PSD02 room **SB 335** ..... chaired by: Monica Kabutey (California State University, Long Beach)

1. *From encounter to action: exploring walking as a pedagogy form with postgraduate accounting students in Scotland*
   Yanru Zou (University of Glasgow)[P]
   Discussant: Hebattallah Aboulmaaty (ESSCA School of Management)
2. *A new approach in teaching bookkeeping (NABO) to improve performance for secondary school students: an instructional design based on cognitive load theory*
   Jens Verhofstadt (Ghent University)[P]
   Patricia Everaert (Ghent University)
   Evelien Opdecam (Ghent University)
   Discussant: Yanru Zou (University of Glasgow)
3. *Inner feedback in computational problem solving: which comparators support critical thinking?*
   Suzanne McCallum (University of Glasgow)[P]
   David Nicol (University of Glasgow)
   Discussant: Patricia Everaert (Ghent University)

Friday, May 29, 14:00-15:30

ED PSD01 room **SB 335** ..... chaired by: Patricia Everaert (Ghent University)

1. *The impact of Chat GPT's advice on professional judgment related with accounting and the role of accounting education*
   Satoshi Sugahara (Kwansei Gakuin University)[P]
   Keita Kano (Prefectural University of Hiroshima)
   Discussant: Jens Verhofstadt (Ghent University)
2. *Is it good to play? Exploring the voluntary use of a mobile game application in learning accounting*
   Hebattallah Aboulmaaty (ESSCA School of Management)[P]
   Nermeen Shehata (American University in Cairo)
   Discussant: Elisabetta Anna V. Barone (Maynooth University)

3. *Engaging Generation Z in introductory accounting: survey evidence on learner-generated digital media and the talent pipeline*
   Monica Kabutey (California State University, Long Beach)[P]
   Sudha Krishnan (California State University, Long Beach)
   Ping Lin (California State University, Long Beach)
   Jiarui (Iris) Zhang (California State University, Long Beach)
   Discussant: Eva Blondeel (Ghent University)

FA – Financial Analysis

Wednesday, May 27, 15:00-16:30

FA PSD03 room **SB 225** ..... chaired by: Zongyuan Li (University of Galway)

1. *Third-party provision of carbon emission data and ESG ratings: evidence from climate TRACE*
   Igor Kadach (IESE Business School)[P]
   Minjae Koo (Korea University Business School)
   Grace Li (University of Rochester)
   Meiling Zhao (The Chinese University of Hong Kong)
   Discussant: Maria T. Tascon (Universidad de Leon)
2. *Signaling the green light – green M&As, environmental materiality, and investor reactions*
   Jan Bauer (University of Göttingen)
   Yannik Gehrke (University of Hamburg)[P]
   Jan Hennig (University of Groningen)
   Michael Wolff (University of Göttingen)
   Discussant: Maryna Gulenko (Bielefeld University)
3. *Lighting the green: the role of green bond sections in the European market*
   Maryna Gulenko (Bielefeld University)[P]
   Pia Stoczek (Paderborn University)
   Discussant: Yuqi Han (Wenzhou-Kean University)

FA PSD06 room **SB 227** ..... chaired by: Olga Chara Pavlopoulou (Athens University of Economics and Business)

1. *Analysts' capital expenditure forecasts and bank debt contracting*
   Kristian Allee (University of Arkansas)
   Seraina Anagnostopoulou (University of Piraeus)[P]
   Kamran Malikov (University of Essex)
   Discussant: Alina Pugacheva (Maastricht University)
2. *The dynamic real effects of loan-loss provisioning methods on lending*
   Xiao Liu (Southern Methodist University)[P]
   Discussant: Martien Lubberink (Victoria University of Wellington)
3. *Social connectedness and the cost of bank loans*
   Christofer Adrian (Monash University)[P]
   Cameron Truong (Monash University)
   Qinfang Li (Monash University)
   Hui Guo (Xi'an Jiaotong-Liverpool University)
   Discussant: Xiao Liu (Southern Methodist University)

FA PS23 room **SB 228** ..... chaired by: Pradyot (P.K.) Sen (University of Washington Bothell)

1. *Are disclosed merger synergies realized?*
   Roberto Vincenzi (Bocconi University)[P]
   Xuanheng Huang (Bocconi University)
2. *The role of earnings quality in addressing the acquisition premium puzzle for private equity funds*
   Jung Yeun (June) Kim (Rutgers University)[P]
   Nan Zhou (Lindner College of Business, University of Cincinnati)
   Linna Shi (University of Cincinnati)
3. *Business model change and cash flow forecast accuracy*
   Stephan Kaiser (Paderborn University)[P]

Wednesday, May 27, 17:00-18:30

FA PSD07 room **SB 225** ..... chaired by: Richard M Crowley (Singapore Management University)

1. *What do reorganization plans reveal about post-bankruptcy outcomes?*
   Wolfgang Breuer (RWTH Aachen University)
   Andreas Knetsch (RWTH Aachen University)[P]
   Katharina Mersmann (RWTH Aachen University)
   Discussant: Derrald Stice (The University of Hong Kong)

2. *Dirty hands, clean slates? Public corruption and the fate of bankrupt firms*
   Andreas Charitou (University of Cyprus)
   Nikolaos Kalyvas (Kent Business School)
   Dimitrios Ntounis (University of Southampton)[P]
   Discussant: Simon Wolf (Humboldt University of Berlin)
3. *Political lobbying and debt contracting: consequences of borrowers and lenders lobbying the same legislator*
   Derrald Stice (The University of Hong Kong)[P]
   Junqiang Ke (Central University of Finance And Economics)
   Zhiming Ma (Peking University)
   Lufei Ruan (San Francisco State University)
   Yunxiao Xu (Peking University)
   Discussant: Zongyuan Li (University of Galway)

FA PSD10 room **SB 227** ..... chaired by: Muhabie Mekonnen Mengistu (University of Wollongong in Dubai)

1. *Generative AI for analysts*
   Qian Zhang (Xiamen University)[P]
   Jian Xue (Tsinghua University)
   Wu Zhu (Tsinghua University)
   Discussant: Francesco Grossetti (Bocconi University)
2. *Sell-side analysts' rating systems*
   Tzachi Zach (Ohio State University)[P]
   Rong Wang (Singapore Management University)
   Leonardo Madureira (Case Western Reserve University)
   Ohad Kadan (Arizona State University)
3. *Chasing 'star analyst': the strategic shift in optimism*
   Yuqi Han (Wenzhou-Kean University)[P]
   Chi Zhang (University of Massachusetts Lowell)
   Chi Zhang (University of Massachusetts Lowell)
   Discussant: Qian Zhang (Xiamen University)

FA PS12 room **SB 228** ..... chaired by: Siyang Tian (University of Sussex)

1. *Information processing uncertainty and information rigidity*
   Yawen Qiu (Shanghai University of Finance and Economics)[P]
2. *Industry externalities of activist short-selling: auditor propensity to issue going concern opinions*
   Matteo Merlo (Erasmus University Rotterdam)[P]
3. *Short interest and earnings predictability*
   Chunchi Wu (University at Buffalo)
   Shu-Ling Wu (National Taiwan University)[P]
   Wenhan Yang (Zhejiang Gongshang University)

Thursday, May 28, 09:00-10:30

FA PSD09 room **RB 213** ..... chaired by: Atul Rai (Wichita State University)

1. *Retail investors' asymmetric reaction to ESG controversies*
   Isabel van de Graaf (Vrije Universiteit Brussel)[P]
   Kris Boudt (Vrije Universiteit Brussel)
   Marie-Laure Vandenhaute (Vrije Universiteit Brussel)
   Discussant: Adriano Salerno (Bocconi University)
2. *Quantitative research on main street: evidence from seeking alpha*
   Stanimir Markov (University of Texas at Dallas)[P]
   Jame Russell (University of Kentucku)
   Yuling Guo (University of Kentucky)
   Discussant: Duo (Selina) Pei (Warwick University)
3. *Stock screeners and managers' voluntary disclosure: evidence from retail dividend investors*
   Adriano Salerno (Bocconi University)[P]
   Discussant: Yike Wang (HEC Paris)

FA PS02 room **SB 225** ..... chaired by: Maria T. Tascon (Universidad de Leon)

1. *The power of focus: how inventor-base concentration drives firm performance?*
   Jin Wang (Wilfrid Laurier University)[P]
2. *Do analysts value green innovation? – evidence from the U.S. patent "lottery"*
   Yujing Ma (The Hong Kong Polytechnic University)[P]
3. *Capital market reactions to green versus brown similar technological innovation potential in takeovers*
   Maximilian Golsong (Friedrich-Alexander-Universität Erlangen-Nürnberg)[P]
   Friedrich Sommer (Friedrich-Alexander-Universität Erlangen-Nürnberg)

FA PS17 room **SB 227** ..... chaired by: Bharat Sarrukai Sarath (Rutgers University)

1. *Forecasting long run earnings growth for global asset allocation*
   Yingtong Dai (University of Bristol)[P]
   Richard Harris (University of Bristol)
   Isaac Randall (Randalls Wealth Management)
   Yi Zhang (University of Bristol)
2. *Disagreement and dispersion: the role of implied cost of capital uncertainty in market returns*
   Jan Klose (University of Hannover)[P]
   Brian von Knoblauch (University of Hannover)
3. *Internal controls and newly public firms*
   Narayanan Venkatraman (University of North Carolina at Charlotte)[P]
   Al Ghosh (University of North Carolina at Charlotte)

FA PS20 room **SB 228** ..... chaired by: Shuo Yan (Zhejiang University)

1. *The information value of US-listed foreign firms' earnings announcements*
   Elizabeth Demers (University of Waterloo)[P]
   Stella Chen (University of Waterloo)
2. *Compare the impact of Chinese and western values on corporate financial distress—evidence from Chinese list company*
   Jingwen Fan (Northwestern Polytechnical University)[P]
   Aolin Leng (Northwestern Polytechnical University)
3. *Ideology meets politics: how expected presidential election outcomes influence insider trading by liberal top managers?*
   Bo Gao (The University of Texas At El Paso)
   Ling Lin Harris (University of Nebraska–Lincoln)[P]

Thursday, May 28, 11:00-12:30

FA PS05 room **RB 213** ..... chaired by: Shuo Wang (University of Edinburgh)

1. *The effect of intraindustry information transfers on product market competition and voluntary disclosure*
   Shai Levi (Tel Aviv University)[P]
   Versano Tsahi (Tel Aviv University)
2. *The changing influence of industry membership on corporate profitability*
   Dimitris Kanelis (Maastricht University)
   Benjamin Noordermeer (Maastricht University)
   Erik Peek (Erasmus University Rotterdam)
   Patrick Vorst (Maastricht University)[P]
3. *Industrial productivity, investment, and corporate performance expectations*
   Olga Chara Pavlopoulou (Athens University of Economics and Business)[P]

FA PS14 room **SB 225** ..... chaired by: Neerav Nagar (Indian Institute of Management Ahmedabad)

1. *Contrast effects and analyst forecasts*
   Hangyuan Shi (University of Glasgow)[P]
   Michael (Minye) Tang (Florida International University)
2. *Spillover effects of the EU sustainable finance disclosure regulation (SFDR) on U.S. open-end funds*
   April Klein (NYU Stern School of Business)[P]
   Qishen Fu (NYU Stern School of Business)
   Ziqing Wang (NYU Stern School of Business)

3. *The establishment of environmental courts and corporate dividend policy: a cross-country study*
   Yuxiang Zhong (Huazhong University of Science and Technology)[P]
   Yuan Huang (The Hong Kong Polytechnic University)
   Yueying Yuan (Huazhong University of Science and Technology)

FA PS18 room **SB 227** ..... chaired by: Irene Karamanou (University of Cyprus)

1. *Who speaks when the future is uncertain? The role of ownership*
   Lucia Pierini (Luiss University)[P]
   Gianfranco Siciliano (China Europe International Business School)
   Suresh Radhakrishnan (University of Texas at Dallas)
   Belén Villalonga (NYU Stern School of Business)
2. *Do stock index revisions impact credit markets? Evidence from the US corporate bond and CDS markets*
   Kai Chen (Wilfrid Laurier University)[P]
   Ranjini Jha (University of Waterloo)
   Madhu Kalimipalli (Wilfrid Laurier University)
3. *The effect of share repurchase regulations on earnings management: international evidence*
   Ni-Yun Chen (National Sun Yat-sen University)[P]

FA PS22 room **SB 228** ..... chaired by: Fangming Xu (University of Bristol)

1. *Formal and informal language in earnings conference calls*
   Mengyang Guo (The University of British Columbia)
   Kin Lo (The University of British Columbia)[P]
2. *Earnings-call Q&A dynamics and market consequences in analyst–CEO interactions*
   Javad Rajabalizadeh (University of Turku)[P]
   Hannu Schadewitz (Turku School of Economics, University of Turku)
3. *Strategic communication of bad news: AI-measured tone, disclosure channels, and investor reactions to earnings downgrades*
   Han Donker (Central Washington University)[P]
   Yurim Lee (Central Washington University)
   John Nofsinger (University of Alaska Anchorage)
   Laurel Orr (Alation)

Thursday, May 28, 14:00-15:30

FA PSD02 room **RB 213** ..... chaired by: Ferdinand Elfers (Erasmus University Rotterdam)

1. *The virtual pivot: adaptive investor relations in the face of disruption*
   Nayana Reiter (University of Toronto)[P]
   Andrea Down (University of Toronto)
   Aida Wahid (University of Toronto)
   Discussant: Sarah Kroechert (University of Cambridge)
2. *The private information in public debt contracts*
   Isabella Brancaccio (Bocconi University)[P]
   Francesco Grossetti (Bocconi University)
   Paul Demere (Bocconi University)
   Discussant: Sehwa Kim (Columbia University)

FA PSD04 room **SB 225** ..... chaired by: Alessandro Gabrielli (University of Pisa)

1. *Tax receivable agreements: implications for post-IPO firm behavior*
   Derin Yilmazatilla (INSEAD)[P]
   Discussant: Andreas Charitou (University of Cyprus)
2. *Benevolent blunder: the (unintended) financial effects of IPO hasty investment*
   Siyang Tian (University of Sussex)[P]
   Discussant: Derin Yilmazatilla (INSEAD)

3. *Is the whole greater than the sum of its parts? Underpricing and long-run IPO performance*
   Andreas Charitou (University of Cyprus)[P]
   Irene Karamanou (University of Cyprus)
   Gerald Lobo (University of Houston)
   George Loizides (University of Cyprus)
   Discussant: Fangming Xu (University of Bristol)

FA PSD08 room **SB 227** ..... chaired by: Elisabetta Mafrolla (University of Foggia)

1. *The price of a toast: social norms, fiduciary duty, and M&A premium decisions in China*
   Yugang Chen (Sun Yat-Sen University)[P]
   Discussant: Dimitrios Ntounis (University of Southampton)
2. *Dividend signaling and local religiosity: the role of risk attitudes*
   Carmen Aranda (University of Navarra)[P]
   David Echeverry (Universidad de Navarra)
   Luiz Kabbach (Kelley School of Business Indianapolis)
   Andrés Mesa Toro (Universidad de Navarra)
   Discussant: Yugang Chen (Sun Yat-Sen University)
3. *The impact of regulatory change on hedge fund performance*
   Fan Yang (Prague University of Economics and Business)[P]
   Discussant: Yujing Gong (University of Liverpool)

FA PS01 room **SB 228** ..... chaired by: Olga Golubeva (Stockholm Business School)

1. *Familiar partners, better forecasts? Analyst forecasts in repeated co-patent partnerships*
   Caroline Lee (Hanyang University)[P]
   Yuqi Han (Wenzhou-Kean University)
   Zhongnan Xiang (Warwick University)
2. *Beyond innovation: the impact of industry-university collaboration on firms' cost of equity in China*
   Wenxin Liu (Beijing Normal University)
   Wei Sun (China Agricultural University)
   Huili Zhang (Beijing Normal University)
   Jigao Zhu (Univ. of International Business & Economics)[P]
3. *Innovation culture and the corporate life cycle: evidence from U.S. tech firms*
   Victorya Maria Gomes (Federal University of Santa Catarina)[P]
   Robson Farias (Federal University of Santa Catarina)
   Suliani Rover (Federal University of Santa Catarina)

Thursday, May 28, 16:00-17:30

FA PSD05 room **RB 213** ..... chaired by: Edith Leung (Tilburg University)

1. *Trade credit and SME productivity: evidence from China*
   Kerui Zhai (Deakin University)[P]
   Discussant: Caroline Thøisen Larsen (Copenhagen Business School)
2. *Dissemination of information by small caps*
   Dennis Böing (Paderborn University)[P]
   Urska Kosi (Paderborn University)
   Discussant: Matteo Merlo (Erasmus University Rotterdam)

FA PS10 room **SB 225** ..... chaired by: Jessica Kim-Gina (Chapman University)

1. *Index investing and disclosure: evidence from investor events*
   Lars Knorren (Tilburg University)[P]
2. *Stock trading by U.S. individual investors: evidence from administrative tax data*
   Edward Maydew (University of North Carolina at Chapel Hill)[P]
   Armstrong Daphne (University of Michigan)
   Jeffrey Hoopes (University of North Carolina at Chapel Hill)
3. *Limited attention and retail investor participation: insights from same-day earnings announcements*
   Ying Lu (Xi'an Jiaotong University)[P]
   Junrui Zhang (Xi'an Jiaotong University)

FA PS11 room **SB 227** ..... chaired by: Martien Lubberink (Victoria University of Wellington)

1. *When whispers hold weight: the credibility of bad vs. good rumors*
   Lei Chen (Southwestern University of Finance and Economics)
   Xinlu Wang (Jinan University)[P]
   Bohui Zhang (Chinese University of Hong Kong, Shenzhen)
2. *Tone dissonance across corporate disclosures and future business strategies*
   Shuo Feng (Southwestern University of Finance and Economics)[P]
   Bharat Sarath (Rutgers University)
3. *The sound of disclosure: CEO vocal emotions, bad news hoarding, and stock price crash risk*
   Tien-Shih Hsieh (University of Massachusetts Dartmouth)[P]
   Zhihong Wang (Clark University)
   Jeong-Bon Kim (Simon Fraser University)

FA PS13 room **SB 228** ..... chaired by: Sebastian Fleer (University of Basel)

1. *As a role model: does government endorsement affect analyst forecast accuracy?*
   Junmin Hu (Xi'an Jiaotong University)[P]
   Wang Fangjun (Xi'an Jiaotong University)
2. *U.S. sanctions and firm offshore activities: a firm-country analysis*
   Ling Tuo (Old Dominion University)
   Weiwei Wang (Weber State University)[P]
   Joseph Zhang (Bowling Green State University)
3. *Government debt, government ownership, and corporate cash dividends*
   Jing Lin (Southwestern University of Finance and Economics)
   Yuetong Lu (Southwestern University of Finance and Economics)
   Mingshan Zhou (Zhongnan University of Economics and Law)
   Yunbi An (University of Windsor)[P]

FA PS21 room **RB 203** ..... chaired by: Han A Donker (Central Washington University)

1. *Supplier disclosures and customer performance*
   Pietro Bianchi Fedrigoni (Bocconi University)[P]
   Jake Krupa (Tulane University)
   Dhananjay Nanda (University of Miami)
2. *Corporate culture and insider trading profitability*
   Mabel D Costa (Durham University)
   Ahsan Habib (Massey University)
   Terry Harris (Durham University)[P]
   Dinithi Ranasinghe (University of Otago)
   Eric Tan (University of Queensland)
3. *Suppliers' innovation activity and customers' operating efficiency*
   Yi-Hsing Liao (Chung Yuan Christian University)
   Teng-Sheng Sang (Chung Yuan Christian University)[P]

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

FA PSD11 room **SB 225** ..... chaired by: Nayana Reiter (University of Toronto)

1. *When capital crosses borders, so does knowledge*
   Mengfan Liu (Vrije Universiteit Amsterdam)[P]
   Zheng Wang (City University of Hong Kong)
   Ray Zhang (Simon Fraser University)
   Roni Michaely (The University of Hong Kong)
2. *Attributes of earnings adjusted for intangibles capitalization*
   Aneel Iqbal (Arizona State University)[P]
   Discussant: Patrick Vorst (Maastricht University)

3. *Populism and cross-border M&A*
   Wenjie Ding (University of Bristol)
   Tuan Ho (University of Bristol)
   Fangming Xu (University of Bristol)[P]
   Yunwen Zhou (University of Bristol)
   Discussant: Siyang Tian (University of Sussex)

FA PS04 room **SB 227** ..... chaired by: Takashi Yaekura (Waseda University)

1. *Social media as a catalyst for market reactions: the impact of information facilitators in China*
   Fangzhuo Hou (Southern University of Science And Technology)
   Albert Tsang (Southern University of Science And Technology)
   Shuo Yan (Zhejiang University)[P]
2. *Bridging divisions: third places and corporate information democratization*
   Young Jun Cho (Singapore Management University)[P]
   Shuai Xu (Singapore Management University)
   Holly Yang (Singapore Management University)
3. *The role of social media analyst opinions in share repurchase decisions*
   Yirong Han (University of Bristol)[P]
   Chris Brooks (University of Reading)
   Liyi Zheng (University of Bristol)

FA PS07 room **SB 228** ..... chaired by: Giorgio Gotti (University of Texas Rio Grande Valley)

1. *How informative are value-at-risk disclosures for banks' trading portfolio risk?*
   Hailey Ballew (Rice University)[P]
   Gerald Lobo (University of Houston)
   Kiran Parthasarathy (University of Houston)
2. *Business strategy, debt maturity, and debt covenants*
   Changjiang Wang (University of Cincinnati)[P]
   Kexin Yu (Eastern Illinois University)
3. *Credit supply and lenders' monitoring of borrowers' conservative reporting: evidence from two recent credit booms*
   Yan Li (Trent University)
   Yutao Li (University of Lethbridge)
   Gerald Lobo (University of Houston)[P]

FA PS15 room **RB 203** ..... chaired by: Kristian Dietrich Allee (University of Arkansas)

1. *Sentiment management: ai-based evidence from earnings guidance*
   Jonathan Berkovitch (Luiss University)[P]
   Doron Israeli (Nazarbayev University)
   Ron Kasznik (Stanford University)
2. *How artificial intelligence mitigates information asymmetry and optimizes capital structure*
   Kaitong Wu (University of Macau)
   Ming Tu (University of Macau)
   Adrian C H Lei (University of Macau)[P]
3. *AI adoption and stock price efficiency*
   Shengmin Hung (Soochow University)[P]

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

FA PS06 room **SB 225** ..... chaired by: Froystein Gjesdal (NHH Norwegian School of Economics)

1. *Optimizing Altman Z-Score forecasting: evidence from China's 2024 FDI liberalization in healthcare*
   Wen-Jye Hung (Minjiang University)
   Yamin Wang (Bentley University)[P]
   Pei-Gi Shu (Fu Jen Catholic University)
   Yan Wang (Minjiang University)

2. *Bankruptcy prediction using machine learning models: firm complexity information perspective*
   Yun Hao (National Yang Ming Chiao Tung University)[P]
   Tsung-Kang Chen (National Yang Ming Chiao Tung University)
   Yi Jie Tseng (Fu Jen Catholic University)
   Chih-Hsuan Chen (National Yang Ming Chiao Tung University)
3. *From monitoring to exit: analysts' strategic reactions to corporate bankruptcy in Europe and the United States*
   Diana Vazquez Espinosa (University of Fribourg)[P]
   Franck Missonier-Piera (University of Fribourg)

FA PS09 room **SB 227** ..... chaired by: Edoardo Nesi (ISEG-Lisbon School of Economics & Management)

1. *Valuation effect of ESG: market sentiment or growth potential?*
   Xuerui Fang (Lancaster University)[P]
   Argyro Panaretou (Lancaster University)
   Hui Xu (Lancaster University)
   George Wang (Lancaster University)
2. *Public firm presence and rounded offers in M&A*
   Xinyi Rao (The University of Hong Kong)[P]
   Guojin Gong (University of Connecticut)
   Shuqing Luo (The University of Hong Kong)
3. *Bank mergers and workplace safety: the ethical consequences of financial consolidation*
   Fangming Xu (University of Bristol)
   Qimeng Zhang (University of Bristol)[P]
   Liyi Zheng (University of Bristol)

FA PS19 room **SB 228** ..... chaired by: Edward Sul (George Washington University)

1. *Discretionary cybersecurity-related disclosures and investors' assessment of a firm's systematic risk*
   Christof Neunsinger (Siemens AG)[P]
2. *Financial analyst timeliness after corporate earnings announcements as a forecast quality signal*
   Nikolaos Floropoulos (Universidad Carlos III de Madrid)[P]

FA PS24 room **RB 203** ..... chaired by: Angie Wang (The Hong Kong Polytechnic University)

1. *The EPS growth illusion: how analysts' share count forecasts shape valuation perceptions*
   Dieter Hess (University of Cologne)[P]
   Nathalie Zährl (University of Cologne)
2. *When a consultant becomes an analyst*
   Jiaxuan Chen (University of Macau)[P]
   Ming Liu (University of Macau)
   Renzhe Zhang (University of Macau)
3. *The causal effect of star rankings on analysts' behavior: evidence from institutional investor's industry sector changesnal investor's industry sector changes*
   Jing Xue (Xi'an Jiaotong-Liverpool University)
   Rubin Hao (University of Macau)[P]
   Angie Wang (The Hong Kong Polytechnic University)
   Marcus Kirk (University of Florida)

Friday, May 29, 14:00-15:30

FA PSD01 room **SB 225** ..... chaired by: Laura Maria Arranz-Aperte (University of the Balearic Islands)

1. *Attention to ESG matters: how information processing costs influence firm's ESG investment*
   Pranav Yadav (Tilburg University)[P]
   Discussant: Olga Golubeva (Stockholm Business School)
2. *Transaction costs and the divergence between financial and real market volatilities*
   Minxing Zhu (Zhejiang University)
   Zongyuan Li (University of Galway)[P]
   Discussant: Pranav Yadav (Tilburg University)

3. *Cost information design by a supplier*
   Ulf Schiller (University of Basel)[P]
   Nico Sütterle (University of Basel)
   Discussant: Ulrich Schäfer (University of Graz)

FA PS03 room **SB 227** ..... chaired by: Caleb Rawson (University of Arkansas)

1. *Under pressure: the influence of the working environment on herd behavior*
   Louis Mangeney (IESEG School of Management)[P]
   Peter Fiechter (University of Neuchatel)
   Annelies Renders (BI Norwegian Business School)
2. *Hiring frictions and cost behavior: evidence from salary history bans*
   Zhangfan Cao (University of Nottingham Ningbo China)[P]
   Xiaoqian Li (Zhejiang Gongshang University)
   Jeffrey Pittman (Memorial University of Newfoundland)
   Cheng Zeng (The Hong Kong Polytechnic University)
3. *Labor leverage and debt contract provisions*
   David Weinbaum (Syracuse University)[P]
   Nir Yehuda (University of Delaware)

FA PS08 room **SB 228** ..... chaired by: Jan Friedrich (ESCP Business School)

1. *Adversarial stress tests of text-based disclosure measures: evidence from fraud detection*
   Ana Mickovic (University of Amsterdam)[P]
   Indranil Bhattacharya (Rabobank)
2. *LLMs as research assistants: the risk of topic-overclassification and effective mitigation strategies in financial disclosure research*
   Anne d'Arcy (Vienna University of Economics and Business)[P]
   Christian Haas (University of Nebraska At Omaha)
   Nicolaus Wallner (Vienna University of Economics and Business)
3. *Is qualitative management guidance on business outlook informative? Evidence from a novel dataset*
   Lin Si (Bocconi University)[P]

FA PS16 room **RB 203** ..... chaired by: Mukesh Garg (Monash University)

1. *Enhancing spare debt capacity via efficient carbon management*
   Paula Castro (University of Leon)
   Borja Amor-Tapia (Universidad de León)
   Maria T. Tascon (Universidad de Leon)[P]
2. *From climate disaster to discipline: bank monitoring and climate disaster covenants*
   Clara Zhe Wang (University of Bristol)[P]
3. *When the storm hits: climate–risk management in the insurance industry*
   Udi Lewkowicz (Tel Aviv University)[P]
   Dan Weiss (Tel Aviv University)

FR – Financial Reporting

Wednesday, May 27, 15:00-16:30

FR PSD05 room **RB 209** ..... chaired by: Federico Bertacchini (University of Parma)

1. *Strategic disclosure when beliefs diverge*
   Yasmin Kuhlmann (University of Mannheim)[P]
   Discussant: Mingxuan Ma (University of Zurich)
2. *Public information and market coordination: the role of accounting reports*
   Mingxuan Ma (University of Zurich)[P]
   Hui Chen (University of Zurich)
   Discussant: Lisa Liu (Columbia University)
3. *Compliance and avoidance under threshold-based financial reporting regulation: decomposing regulatory costs and information benefits*
   Lisa Liu (Columbia University)[P]
   Yu Cao (The World Bank)
   Discussant: Yasmin Kuhlmann (University of Mannheim)

FR PSD07 room **SB 240** ..... chaired by: Meifen Qian (Zhejiang University)

1. *Beyond financial statements: the value of external assurance of nonfinancial disclosure*
   Manyun Tang (University of Oxford)[P]
   Discussant: Thinh Nguyen (Lancaster University)
2. *Breaking barriers: how blockchain improves firms' access to credit?*
   Thinh Nguyen (Lancaster University)[P]
   Discussant: Samuel Chang (University of Chicago Booth School of Business)
3. *Information sharing in global accounting networks*
   Samuel Chang (University of Chicago Booth School of Business)[P]
   Discussant: Manyun Tang (University of Oxford)

FR PS07 room **SB 213** ..... chaired by: Kevin McMeeking (University of Bristol)

1. *Speaking clearly under pressure: how career concerns shape CEO conference call complexity*
   Marwa Soliman (American University of Sharjah)[P]
2. *Breaking the language barrier: how English reporting facilitates innovation*
   Audrey Wenhsin Hsu (National Taiwan University)
   Yi-Chieh Lee (National Taiwan University)
   Sophia H.T. Liu (National Taiwan University)[P]
3. *R&D stickiness shaping narrative R&D disclosures*
   Sofie van der Meulen (IESEG School of Management)[P]
   Oveis Madadian (IESEG School of Management)

FR PS10 room **SB 236** ..... chaired by: Xiaotao Kelvin Liu (Northeastern University)

1. *SEC oversight of foreign firms cross-listed in the U.S.: evidence from comment letters*
   Jihun Bae (Bayes Business School)[P]
2. *The effect of restricting SEC administrative proceedings on firm value*
   Cai Chen (The Chinese University of Hong Kong, Shenzhen)
   Svenja Dube (Baruch College)
   Hye Seung (Grace) Lee (Fordham University)[P]
3. *The transparency trap: input visibility and the suppression of corporate innovation*
   Tao Ma (Texas Tech University)[P]
   Guochang Zhang (The University of Hong Kong)

FR PS17 room **SB 239** ..... chaired by: Mark Anthony Clatworthy (University of Bristol)

1. *The bright side of analysts for innovation: evidence from social connection*
   Yi Wu (Zhejiang University)[P]
   Jinghan Lu (Zhejiang University)
   Yenjung Tseng (University of York)
   Yangxin Yu (City University of Hong Kong)

2. *Who to listen to and when? Management and analyst forecasts*
   Ron Shalev (University of Toronto)[P]
   Daniel Cohen (Vanderbilt University)
   Yiwen Li (Vilanove University)
3. *The impact of mandatory iXBRL adoption on analyst behaviour*
   Fatema Alyafei (Qatar University)[P]
   Yu-Lin Hsu (University of Glasgow)
   Fengzhi Zhu (University of Glasgow)

FR PS21 room **SB 306** ..... chaired by: Philip Joos (Tilburg University)

1. *CEO-employee political alignment and financial reporting outcomes*
   Sang Woo Sohn (City University of Hong Kong)[P]
2. *Local creative culture and corporate overinvestment*
   Solomon Opare (Northeastern University)[P]
   Arfian Zudana (Unitec Institute of Technology)
   Mabel D Costa (Durham University)
3. *Lobbying, public contracts, and accounting complexity: implications for transparency and regulation*
   Larelle (Ellie) Chapple (Queensland University of Technology)[P]
   Sohanur Rahman (Queensland University of Technology)
   Mumtaheena Anwar (Queensland University of Technology)
   Md. Nurul Kabir (North South University)

Wednesday, May 27, 17:00-18:30

FR PSD20 room **RB 209** ..... chaired by: Jae Bum Kim (Lehigh University)

1. *Mandatory pay disclosures in job postings*
   Edith Leung (Tilburg University)[P]
   Jeroen Koenraadt (London School of Economics)
   Nico Lehmann (Erasmus University Rotterdam)
   Stephanie van der Veen (Erasmus University Rotterdam)
   Discussant: Zhaoyang Gu (The Chinese University of Hong Kong)
2. *My word is my bond: the use of management forecasts in setting covenant thresholds*
   Zhaoyang Gu (The Chinese University of Hong Kong)[P]
   Chunmei Zhu (The Chinese University of Hong Kong)
   Discussant: Edith Leung (Tilburg University)

FR PSD23 room **SB 240** ..... chaired by: Marwa Soliman (American University of Sharjah)

1. *Theme washing in the ETF space*
   Gerald Ward (Lancaster University)[P]
   Xiaoxue He (Lancaster University)
   George Wang (Lancaster University)
   Discussant: David Harris (Syracuse University)
2. *Financial statement readability and internal control*
   David Harris (Syracuse University)[P]
   Ying Zhang (University of Manitoba)
   Discussant: Pratik Goel (IESEG School of Management)
3. *Dynamics of CEOs' product market orientation: evidence from earnings conference calls*
   Pratik Goel (IESEG School of Management)[P]
   Oveis Madadian (IESEG School of Management)
   Discussant: Gerald Ward (Lancaster University)

FR PSD24 room **SB 213** ..... chaired by: Marisa Agostini (Ca' Foscari University of Venice)

1. *Non-financial disclosure mandates and private lending*
   Zhehao Jia (University of Edinburgh)[P]
   Discussant: Simona Rusanescu (University of Groningen)

2. *The biodiversity impact of corporate divestitures*
   Simona Rusanescu (University of Groningen)[P]
   Ole-Kristian Hope (University of Toronto)
   Vlad-Andrei Porumb (University of Manchester)
   Dushyantkumar Vyas (University of Toronto)
   Discussant: Mingyang Liu (Frankfurt School of Finance & Management)
3. *From cheap talk to costly signals: accounting measurement and the use of sustainability-linked loans*
   Mingyang Liu (Frankfurt School of Finance & Management)[P]
   Discussant: Zhehao Jia (University of Edinburgh)

FR PS12 room **SB 236** ..... chaired by: Chih-Liang Julian Liu (National Yang Ming Chiao Tung University)

1. *Unintended consequences of market deregulation: a perspective from corporate leverage manipulation*
   Fei Yan (Xi'an Jiaotong University)[P]
   Zeyu Sun (Beijing Normal University)
   Baolei Qi (Xi'an Jiaotong University)
2. *Accrue or not? The effect of ambiguity on loss contingency recognition*
   Alisa Brink (Virginia Commonwealth University)[P]
   Wenhao Zhu (Virginia Commonwealth University)
3. *Generative AI "persona" vs. human jurors: evidence from a juror-based experiment on audit failure of AI-assisted audit*
   Satoshi Taguchi (Doshisha University)[P]

FR PS15 room **SB 239** ..... chaired by: Don Pagach (NC State University)

1. *The value relevance of insurance accounting: evidence from the transition to IFRS 9 and IFRS 17*
   Christian Fieberg (Bremen University of Applied Sciences)
   Stefan Veith (Bremen University of Applied Sciences)[P]
   Baohua Xin (University of Toronto)
2. *Discretionary provisions and bank earnings management around the world: a novel insight from linguistic relativity hypothesis*
   Daniel Taylor (IESEG School of Management)[P]
   Francis Osei-Tutu (Paris School of Business)
   Eunice Yaa Cudjoe (EDHEC Business School)
3. *The relationship between a firm's financial constraints and its goodwill impairment*
   Daniel Gyung Paik (University of Richmond)
   Brandon Lee (Indiana University)
   Taewoo Kim (California State University, San Bernardino)[P]
   Sungsoo Kim (Rutgers University)

FR PS23 room **SB 306** ..... chaired by: Aljoša Valentinčič (University of Ljubljana)

1. *Business strategy and the information content of classification shifting*
   Surya Janakiraman (University of Texas at Dallas)[P]
   Chih-Chen Lee (Department of Accountancy, Northern Illinois University)
   Krishnamurthy Surysekar (Florida International University)
   Tian Tian (California State University, San Bernardino)
2. *Does litigation risk deter classification shifting? Evidence from a quasi-natural experiment*
   Surjit Tinaikar (University of Massachusetts)[P]
3. *Implementing recurring and nonrecurring disaggregation to enhance disclosure in the statement of cash flows*
   Alberto Halfeld (University of St.Gallen)[P]
   Tami Dinh (University of St.Gallen)

Thursday, May 28, 09:00-10:30

FR PSD09 room **RB 209** ..... chaired by: Alice Liang Xu (University of Manchester)

1. *The impact of asset revaluation on corporate investment during crises*
   Noemi Pecoraro (University of Bologna)[P]
   Antonio de Vito (University of Bologna)
   Marco Maria Mattei (University of Bologna)
   Discussant: Feng Chen (University of Toronto)
2. *Regulatory spillover and preemptive disclosure to mitigate artificial intelligence risk: evidence from the EU AI act*
   Feng Chen (University of Toronto)[P]
   Xinlu Wang (Jinan University)
   Liang Xu (SKEMA Business School)
   Jianguang Zeng (Chongqing University)
   Discussant: Simone Euler (Humboldt University of Berlin)
3. *Disclosure intensity effects of disclosure regulations: European evidence*
   Simone Euler (Humboldt University of Berlin)[P]
   Joachim Gassen (Humboldt University of Berlin)
   Jonas Materna (Humboldt University of Berlin)
   Discussant: Noemi Pecoraro (University of Bologna)

FR PSD16 room **SB 240** ..... chaired by: Kai Chen (Wilfrid Laurier University)

1. *Analyzing the strategic classification of negative disclosures in Form 8-K filings*
   Won No (Rutgers University)[P]
   Arion Cheong (Stevens Institute of Technology)
   Shaoyu Liu (Indiana University South Bend)
   Discussant: Francesco Grossetti (Bocconi University)
2. *It's the human touch! Performance of large language models in highly-specific domains*
   Miles Gietzmann (Bocconi University)
   Francesco Grossetti (Bocconi University)[P]
   Craig Lewis (Vanderbilt University)
   Discussant: Richard M Crowley (Singapore Management University)
3. *Lost in aggregation: measuring sentiment at document and topic levels*
   Richard Crowley (Singapore Management University)[P]
   Franco Wong (University of Toronto)
   Discussant: Won No (Rutgers University)

FR PS13 room **SB 213** ..... chaired by: Patricia Breuer (Erasmus University Rotterdam)

1. *When numbers speak: the real effects of numerical operational disclosure on corporate investment*
   Jing Wang (Southwestern University of Finance and Economics)
   Cassie (Qiurui) Mou (Southwestern University of Finance and Economics)[P]
   Lulu Di (Southwestern University of Finance and Economics)
2. *Suppliers' redaction of customer identities when their customers provide more public disclosure: a customer poaching perspective*
   Jia Guo (The Hong Kong Polytechnic University)
   Jeffrey Ng (The University of Hong Kong)[P]
   Chunyan Wei (Shanghai University of Finance and Economics)
   Janus Jian Zhang (Hong Kong Baptist University)
3. *Do changes in U.S. GAAP divert public firms' resources and influence who wins the innovation race?*
   Luminita Enache (University of Calgary)[P]

FR PS24 room **SB 236** ..... chaired by: Linda Myers (University of Tennessee, Knoxville)

1. *The unintended consequences of "bright-line" thresholds in CSR reporting mandates*
   Jordi Louis Geuken (Ruhr University Bochum)[P]
   Paula Stanka (Ruhr University Bochum)

2. *Accounting human capital, artificial intelligence, and SEC compliance*
   Heflin Frank (University of Georgia)
   Joanna Golden (University of Memphis)
   Xiaotao Liu (Northeastern University)[P]
   Jasmine Wang (University of Virginia)
3. *Visualizing social accountability with pictures in annual reports*
   Jana Neuland (Ilmenau University of Technology)[P]
   Michael Grüning (Ilmenau University of Technology)

FR PS26 room **SB 239** ..... chaired by: Guochang Zhang (The University of Hong Kong)

1. *Beyond numbers: the informativeness of credit risk disclosures and their implications for bank lending*
   Romain Oberson (IESEG School of Management)
   Minyue Dong (University of St.Gallen)[P]
   Huajuan Yuan (University of Lausanne)
2. *Two levers, one goal: the complementary role of commission and fees income and loan loss provisions in bank earnings management*
   Eunice Yaa Cudjoe (EDHEC Business School)[P]
   Daniel Taylor (IESEG School of Management)
   Isaac Awuye (ESC Clermont)
3. *Real earnings management via lending in the current expected credit loss (CECL) era*
   Ali Awad (University of Glasgow)[P]

FR PS27 room **SB 306** ..... chaired by: Kwok Tong Samuel Cheung (Deakin University)

1. *Private firm disclosures and public firms' debt choice*
   Fengqin Chen (The Hong Kong Polytechnic University)
   Jeffrey Pittman (Memorial University of Newfoundland)
   Walid Saffar (The Hong Kong Polytechnic University)[P]
2. *New revenue recognition and non-GAAP revenue disclosures: evidence from ASC 606*
   Bok Baik (Seoul National University)
   Songyi Han (BI Norwegian Business School)[P]
   David Park (The Chinese University of Hong Kong, Shenzhen)
   Sang Woo Sohn (City University of Hong Kong)
3. *Bridging the gap or widening the divide? An investigation into private company accounting comparability and the role of FRS 102*
   Stephanie Tiller (University of Bristol)[P]
   Mark Clatworthy (University of Bristol)
   Mariano Scapin (University of Bristol)

Thursday, May 28, 11:00-12:30

FR PSD01 room **RB 209** ..... chaired by: Changling Chen (University of Waterloo)

1. *Unlocking environmental, social, and governance risk after IPO share lockups*
   Grace Hao (University of Texas at Arlington)
   Devendra Kale (University of Rhode Island)[P]
   Sriram Villupuram (University of Texas at Arlington)
   Discussant: Nan Deng (University of Bristol)
2. *Spillover of non-financial disclosure mandates on private firms' investment efficiency*
   Nan Deng (University of Bristol)[P]
   Xi Chen (University of Bristol)
   Giovanna Michelon (University of Padova)
   Discussant: Juan Manuel Garcia Lara (Universidad Carlos III de Madrid)
3. *The effect of mandatory carbon disclosures on cross-border innovation collaboration*
   Xi Chen (University of Bristol)[P]
   Xiaoli (Shaolee) Tian (McDonough School of Business, Georgetown University)
   Yuxiang Zheng (Rutgers University)
   Zhe (Michael) Guo (Iowa State University)
   Discussant: Devendra Kale (University of Rhode Island)

FR PSD13 room **SB 240** ..... chaired by: Jan P Marton (The University of Gothenburg)

1. *Excess volatility and fair value measurement*
   Sarah Kroechert (University of Cambridge)[P]
   Igor Goncharov (Lancaster University)
   Discussant: Benedikt J. Plate (University of Bremen)
2. *Real effects of accounting reporting complexity*
   Benedikt Plate (University of Bremen)[P]
   Johannes Voshaar (University of Bremen)
   Jochen Zimmermann (University of Bremen)
   Discussant: Kevin Munch (Kent State University)
3. *Firm behavior and stakeholder responses to spring-loaded equity awards*
   Kevin Munch (Kent State University)[P]
   Lisa Hinson (University of Florida)
   Discussant: Sarah Kroechert (University of Cambridge)

FR PSD14 room **SB 213** ..... chaired by: Ping Jiang (University of International Business and Economics)

1. *Discrepancies between disclosure and practice: data sharing in the banking industry*
   Arion Cheong (Stevens Institute of Technology)
   David Wang (DePaul University)[P]
   Yen-Yao Wang (Auburn University)
   Ju-Chun Yen (National Central University, Taiwan)
   Discussant: Sehwa Kim (Columbia University)
2. *Customer-facing technologies and banks' macroeconomic information production: evidence from loan loss provisions*
   Wilbur Chen (The Hong Kong University of Science and Technology)
   Sehwa Kim (Columbia University)[P]
   Jung Koo Kang (Harvard Business School)
   Ling Lin (Harvard Business School)
   Discussant: Lukas Obernauer (Vienna University of Economics and Business)
3. *Regulatory and voluntary reporting interactions under Solvency II*
   Madeline Kalista (Vienna University of Economics and Business)
   Zoltán Novotny-Farkas (Vienna University of Economics and Business)
   Lukas Obernauer (Vienna University of Economics and Business)[P]
   Discussant: David Wang (DePaul University)

FR PSD26 room **SB 236** ..... chaired by: Ke Liao (University of Electronic Science and Technology of China)

1. *Firm political alignment: measurement and effects*
   Jenny Li Zhang (The University of British Columbia)[P]
   Ping Jiang (University of International Business and Economics)
   Jing Li (Simon Fraser University)
   Minjia Li (University of Alberta)
   Discussant: Wenxia Ge (University of Ottawa)
2. *Government procurement and tax uncertainty*
   Wenxia Ge (University of Ottawa)[P]
   Lizhi Luo (University of Ottawa)
   Tiemei (Sarah) Li (University of Ottawa)
   Discussant: Jørn Anders Bjørhovde (The Arctic University of Norway)
3. *Political costs and windfall profits in a politically sensitive industry*
   Jørn Anders Bjørhovde (The Arctic University of Norway)[P]
   Discussant: Jenny Li Zhang (The University of British Columbia)

FR PS09 room **SB 239** ..... chaired by: Jonathan Berkovitch (Luiss University)

1. *Rollover risk, earnings informativeness, and credit disclosure in capital structure decisions*
   Li-Yu Chen (National Sun Yat-sen University)[P]

2. *Valuation convexity and the pricing of earnings news: evidence on delayed information integration*
   Omri Even-Tov (University of California Berkeley)
   Qinglu Jin (Shanghai University of Finance and Economics)
   Yuchao Jin (Shanghai University of Finance and Economics)
   Guochang Zhang (The University of Hong Kong)[P]
3. *Reporting information systems in a dynamic regulatory environment: generalized assurance risk and relative quality of ESG reporting*
   Liang Fu (Oakland University)[P]
   Seong Yeon Cho (Oakland University)
   Yin Yu-Thompson (Oakland University)
   Joseph Callaghan (Oakland University)

FR PS11 room **SB 306** ..... chaired by: Hafez Abdo (University of Nottingham)

1. *The policy to expand the number of voluntary adopters to internalize threats*
   Ogata Kensuke (Osaka Metropolitan University)[P]
2. *Artificial intelligence and IFRS application: a proposal for a competency-based expert assessment method*
   Massimo Albanese (University of Genoa)[P]
   Alberto Quagli (University of Genoa)
   Paola Ramassa (University of Genoa)
3. *The travel of ideas in standard setting*
   Julia Morley (University College London)[P]
   Michael Power (*affiliation not provided*)

Thursday, May 28, 14:00-15:30

FR PSD08 room **RB 209** ..... chaired by: Lemonia Marina Rempoutsika (Open University)

1. *Determinants of short-term debt in private firms: a return to fundamentals*
   Massimiliano Bonacchi (Free University of Bozen)
   Fabio Ciaponi (Università dell'Aquila)
   Luca Menicacci (Free University of Bozen)[P]
   Discussant: Xingyu Huang (Zhongnan University of Economics and Law)
2. *Do private lenders learn from disclosed loan contracts?*
   Xingyu Huang (Zhongnan University of Economics and Law)[P]
   Discussant: Dushyantkumar Vyas (University of Toronto)
3. *Out-of-court public debt restructuring and debtholder-focused investor communication*
   Dushyantkumar Maheshkumar Vyas (University of Toronto)[P]
   Stacey Choy (University of Illinois Urbana-Champaign)
   Christin Liu (Bentley University)
   Discussant: Luca Menicacci (Free University of Bozen)

FR PSD15 room **SB 240** ..... chaired by: Ekaete Efretuei (Liverpool John Moores University)

1. *Managerial learning from public acknowledgment of failure via financial reporting: evidence from goodwill impairments*
   John Campbell (University of Georgia)
   Sandip Dhole (Monash University)
   Satish Sahoo (City University of Hong Kong)
   Zhixi Shi (INSEAD)[P]
   Discussant: Jongha Kim (University of Texas at Dallas)
2. *When shorts go public: mandatory short position disclosure and management guidance*
   Jongha Kim (University of Texas at Dallas)[P]
   Ashiq Ali (University of Texas at Dallas)
   Jedson Pinto (University of Texas at Dallas)
   Edward Sul (George Washington University)
   Discussant: Tim Martens (Bocconi University)

3. *Patent disclosures and capital market feedback: evidence from AIPA*
   Tim Martens (Bocconi University)[P]
   Yiyang Wu (Bocconi University)
   Wanli Zhao (Bocconi University)
   Discussant: Sandip Dhole (Monash University)

FR PSD19 room **SB 213** ..... chaired by: Jie Gao (Macau University of Science and Technology)

1. *Disclosing barriers: the deterrence effects of voluntary capital expenditure disclosures*
   Caleb Rawson (University of Arkansas)[P]
   Jesse Glaze (University of Texas El Paso)
   Discussant: Chao Yan (Ghent University)
2. *When dissimilar items get grouped together: real effects of aggregating government subsidies with operating income*
   Feng Chen (University of Toronto)
   Wei Shi (Deakin University)
   Chao Yan (Ghent University)[P]
   Ziyi Zhang (Polyu)
   Discussant: Fabio da Costa (University of Iowa)
3. *The effects of eliminating reporting choices on analyst integration and acquisition costs: The case of IFRS 16 - Leases*
   Fabio da Costa (University of Iowa)[P]
   Paul Hribar (Henry B. Tippie College of Business, The University of Iowa)
   Samuel Tiras (Indiana University)
   Discussant: Caleb Rawson (University of Arkansas)

FR PSD21 room **SB 236** ..... chaired by: Oveis Madadian (IESEG School of Management)

1. *Topic labeling using large language models*
   Olga Bogachek (Free University of Bozen)[P]
   Discussant: Sebastian Oelrich (Aarhus University)
2. *When disclosing effective compliance backfires: evidence from experiments with retail investors and preparers*
   Christian Friedrich (University of Mannheim)
   Sebastian Oelrich (Aarhus University)[P]
   Discussant: Olga Bogachek (Free University of Bozen)
3. *Accounting measurement error under IFRS and US GAAP*
   Janik Wecks (University of Bremen)[P]
   Discussant: Ali Awad (University of Glasgow)

FR PSD25 room **SB 239** ..... chaired by: Neil Bhattacharya (Southern Methodist University)

1. *Dare to say no? Externalities of employee employment protection on financial misreporting*
   Jackie Zeyang Ju (University of Kentucky)
   Chan Li (University of Kansas)
   Hong Xie (University of Kentucky)[P]
   Discussant: Martin Zafiryadis (Copenhagen Business School)
2. *Availability of financial reporting and labor market outcomes*
   Martin Zafiryadis (Copenhagen Business School)[P]
   Jeppe Christoffersen (Copenhagen Business School)
   Discussant: Khadija Almaghrabi (King Abdulaziz University)
3. *Product market failure and the quality of corporate disclosure: legitimacy versus litigation concerns*
   Khadija Almaghrabi (King Abdulaziz University)[P]
   Discussant: Hong Xie (University of Kentucky)

FR PS28 room **SB 306** ..... chaired by: Sirui Wu (Xi'an Jiaotong University)

1. *Cash flow management under distress: evidence from Chapter 11 filings*
   Mario Daniele (Università Cattolica del Sacro Cuore)[P]
   Davide Arrighi (Università Cattolica del Sacro Cuore)
   Angela Pettinicchio (Università Cattolica del Sacro Cuore)

2. *Affirmations of compliance with IFRS: a study of financial statements and audit reports*
   Christopher Nobes (Royal Holloway University of London)[P]
   Christian Stadler (London University / Royal Holloway)
   Stephen Zeff (Rice University)
3. *Comparability of level 3 fair value disclosures*
   Weitzu Chen (National Taipei University)
   Chi-Hsien Lin (National Taipei University)
   Yuan-Tang Tsai (National Taipei University)[P]
   Tzu-Cheng Peng (National Taiwan University)

Thursday, May 28, 16:00-17:30

FR PSD04 room **RB 209** ..... chaired by: Sandip Dhole (Monash University)

1. *Do mandatory changes in disclosure frequency affect information provision by other market participants? Evidence from the SEC regulation of mutual fund portfolio disclosure*
   Fangfang Hou (Xiamen University)
   Songyi Han (BI Norwegian Business School)
   Tharindra Ranasinghe (American University)[P]
   Discussant: Chunqiu Zhang (Fudan University)
2. *Strategic narratives: mutual fund managers' commentaries and fund flows*
   Chunqiu Zhang (Fudan University)[P]
   Shufang Lai (Shanghaitech University)
   Ziyi Zhang (Southern University of Science And Technology)
   Discussant: Brianna Camila de la Osa (University of Miami)
3. *Coming up short: limits to arbitrage for shareholder activism in non-US firms*
   Brianna de la Osa (University of Miami)[P]
   Mark Maffett (University of Miami)
   Discussant: Fangfang Hou (Xiamen University)

FR PSD22 room **SB 240** ..... chaired by: Changjiang Wang (University of Cincinnati)

1. *Clarity after crisis: data breaches and obfuscation in conference calls*
   Rui Duan (McMaster University)[P]
   Discussant: Kostas Pappas (University of Liverpool)
2. *From comments to policy: AI-assisted analysis of stakeholder responses to the SEC's climate disclosure proposal*
   Kostas Pappas (University of Liverpool)[P]
   Alice Liang Xu (University of Manchester)
   Discussant: Rui Duan (McMaster University)

FR PS03 room **SB 213** ..... chaired by: Zhaoyang Gu (The Chinese University of Hong Kong)

1. *Business complexity and non-GAAP earnings disclosure*
   Mohammad Hendijani Zadeh (North Carolina A&T State University)[P]
2. *Do supplier non-GAAP earnings disclosures matter to major customers?*
   Chih-Liang Liu (National Yang Ming Chiao Tung University)
   Shu-Miao Lai (National Taiwan Ocean University)[P]
   Edoardo Nesi (ISEG Lisbon School of Economics & Management)
3. *Fooled by the face? Headline GAAP, core earnings, and cost of debt*
   Wanyun Li (Xiamen University)[P]
   Christofer Adrian (Monash University)
   Cameron Truong (Monash University)
   Stanley Choi (Queensland University of Technology)

FR PS06 room **SB 236** ..... chaired by: Millicent Chang (University of Wollongong)

1. *An empirical examination of the role of analysts' information in managers' voluntary disclosures*
   Somnath Das (University of Illinois Chicago)[P]
   Shibao Liu (University of Illinois Chicago)

2. *The market informativeness of analyst forecasts in family firms*
   Leonidas Doukakis (Athens University of Economics and Business)[P]
   Olga Chara Pavlopoulou (Athens University of Economics and Business)
   Afroditi Papadaki (Athens University of Economics and Business)
3. *Silence at the top - when CEOs can't make it to the earnings call*
   Niclas Hoehne (University of Cologne)[P]
   Maximilian A. Müller (University of Cologne)
   Caspar Peter (Erasmus University Rotterdam)

FR PS19 room **SB 239** ..... chaired by: Michele Oppioli (University of Pavia)

1. *Sentiment of accounting and overall content in a chair's statement – electricity supply board of Ireland, 1927-2023*
   Bibek Bhatta (Queen's Univeristy Belfast)
   Martin Quinn (*affiliation not provided*)
   Alonso Moreno (University of Jaén)[P]
   Bríd Murphy (Dublin City University)
2. *Connectivity in corporate reporting: evidence from the field*
   Maximilian Terboven (University of Cologne)[P]
   Maximilian A. Müller (University of Cologne)
3. *Accounting for crypto assets: navigating recognition uncertainty and its implications for users*
   Ronita Ram (University of Reading)[P]
   Matthew Egan (University of Sydney)
   Kaiying Ji (The University of Sydney)

FR PS29 room **SB 306** ..... chaired by: Kees Camfferman (Vrije Universiteit Amsterdam)

1. *Generative AI, investor composition, and information barriers*
   Encarna Guillamon Saorin (Universidad Carlos III de Madrid)[P]
   María Gutierrez Urtiaga (Universidad Carlos III de Madrid)
   Rongyi Yao (Universidad Carlos Iii de Madrid (Q2818029g))
2. *Corporate cryptocurrency holdings and analysts' forecasting environment*
   Yi Huang (University of Bristol)
   Adriana Korczak (University of Bristol)
   Nikolaos Tsileponis (University of Bristol)[P]
3. *Top management team and litigation loss contingency disclosures: evidence from Taiwan*
   Yu-Fang Chu (National Taiwan University)[P]
   Hsin-Yi Huang (National Cheng Kung University)
   Sin Chen (National Cheng Kung University)

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

FR PSD03 room **RB 209** ..... chaired by: Ling Lin Harris (University of Nebraska–Lincoln)

1. *Bank monitoring of borrowers and borrowers' investment efficiency: evidence from the switch to the expected credit loss model*
   Muhabie Mekonnen Mengistu (University of Wollongong)[P]
   Jeffrey Ng (The University of Hong Kong)
   Walid Saffar (The Hong Kong Polytechnic University)
   Janus Jian Zhang (Hong Kong Baptist University)
   Discussant: Zoltán Novotny-Farkas (Vienna University of Economics and Business)
2. *IFRS 9 under stress: loan loss provisioning, prudential regulation, and procyclicality*
   Zoltán Novotny-Farkas (Vienna University of Economics and Business)[P]
   Romain Oberson (IESEG School of Management)
   Elisabeth Carina Renner (Vienna University of Economics and Business)
   Discussant: Muhabie Mekonnen Mengistu (University of Wollongong in Dubai)
3. *Reducing cyber risk: the impact of strengthened governance disclosure regulation*
   Alexander Neumann (University of Queensland)
   Sergeja Slapnicar (University of Queensland)[P]
   Vanitha Ragunathan (University of Queensland)

FR PSD12 room **SB 240** ..... chaired by: Surjit Tinaikar (University of Massachusetts)

1. *Virtual analyst private meetings*
   An-Ping Lin (Singapore Management University)[P]
   Yajing Tian (Singapore Management University)
   Xia Chen (Singapore Management University)
   Discussant: Jae Bum Kim (Lehigh University)
2. *Firms' use of derivatives in a fragmented regulatory landscape*
   Jae Bum Kim (Lehigh University)[P]
   Discussant: Yujie Song (Wenzhou-Kean University)
3. *The attention shakeout: financial analysts and the concentration of technology narratives*
   Yujie Song (Wenzhou-Kean University)[P]
   Discussant: An-Ping Lin (Singapore Management University)

FR PSD18 room **SB 213** ..... chaired by: Warrick van Zyl (University of Western Australia)

1. *Accounting for climate change: to what extent are climate change risks integrated into the financial statements of oil, gas, and coal companies?*
   Hafez Abdo (University of Nottingham)[P]
   Freeman Owusu (Loughborough University)
   Duncan Angwin (University College London)
   Discussant: Angelos Angelakis (University of Vienna)
2. *Exploring the economic consequences of IAS 38 on management decision-making in R&D investments under real earnings management spectrum*
   Angelos Angelakis (University of Vienna)[P]
   Jim Haslam (Durham University)
   Discussant: Elisabetta Mafrolla (University of Foggia)
3. *Crypto confessions: the digital transition of risk disclosure*
   Elisabetta Mafrolla (University of Foggia)[P]
   Maria Ricci (University of Foggia)
   Discussant: Hafez Abdo (University of Nottingham)

FR PS02 room **SB 236** ..... chaired by: Andrei Filip (IESEG School of Management)

1. *Does government subsidy above or below operating income matter to investors? Evidence from Chinese Accounting Standard no.16*
   Qiang Wu (The Hong Kong Polytechnic University)[P]
   Cheng Zeng (The Hong Kong Polytechnic University)
   Yani Li (Central University of Finance And Economics)
2. *The impact of mandatory sustainability reporting on the quality of financial reporting*
   Alessandro Mura (University of Cagliari)[P]
   Viviana Ecca (University of Cagliari)
   Francesco Vallascas (Durham University)

FR PS18 room **SB 239** ..... chaired by: Patrick E Hopkins (Indiana University)

1. *Anticipating IFRS 18: how do income statement disaggregation and management performance measures affect investor judgments?*
   Sabine Graschitz (Johannes Kepler University Linz)[P]
   Nadine Georgiou (University of Innsbruck)
2. *Regulatory intensity and non-GAAP earnings disclosure*
   Haowen Deng (The Hong Kong Polytechnic University)[P]
3. *GAAP or non-GAAP - German investors' perception g(a)ap in evaluating annual reports*
   Celine Daute (TU Dortmund University)[P]
   Christiane Pott (TU Dortmund University)
   Fabian Freches (TU Dortmund University)

FR PS30 room **SB 306** ..... chaired by: Kin Lo (The University of British Columbia)

1. *The impact of ASC 842 on classification shifting*
   C. S. Agnes Cheng (University of Oklahoma)
   Yuedan Geng (University of Science and Technology of China)
   Sha Zhao (Oakland University)[P]
2. *Compliance with financial reporting standards and efficiency gains: evidence from ASC 842*
   Doyeon Kim (The University of Hong Kong)[P]
3. *Organizational capital, advertising-based capital, and information asymmetry*
   Jessica Kim-Gina (Chapman University)[P]
   Muskan Chawla (The University of British Columbia)
   Henry Friedman (UCLA / The Anderson School)

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

FR PSD10 room **RB 209** ..... chaired by: Musa Subasi (University of Maryland, College Park)

1. *Planned embedded change: a theoretical model from the IFRS Foundation case*
   Masatsugu Sanada (Kyoto Tachibana University)[P]
   Discussant: Malin Brus (The University of Gothenburg)
2. *Fostering, bridging and letting things pass: paths to faithful representation in automated accounting practice in SMEs*
   Malin Brus (The University of Gothenburg)[P]
   Discussant: Jan Friedrich (ESCP Business School)
3. *Becoming accounting standard-setter: the role of professional networks and identities in shaping careers*
   Jan Friedrich (ESCP Business School)[P]
   Melanie Grosseastroth (University of Mainz)
   Tessa Kunkel (ESCP Business School)
   Discussant: Masatsugu Sanada (Kyoto Tachibana University)

FR PSD17 room **SB 240** ..... chaired by: Songyi Han (BI Norwegian Business School)

1. *Disclosure regulation and legal form choice*
   Patricia Breuer (Erasmus University Rotterdam)[P]
   Matteo Merlo (Erasmus University Rotterdam)
   Jochen Pierk (Erasmus University Rotterdam)
   Discussant: Elena Reck (Ruhr University Bochum)
2. *Reporting regulation and market perception*
   Elena Reck (Ruhr University Bochum)[P]
   Discussant: Stephanie van der Veen (Erasmus University Rotterdam)
3. *Substantive regulation and voluntary public disclosure: early evidence from the EU AI Act*
   Stephanie van der Veen (Erasmus University Rotterdam)[P]
   Discussant: Patricia Breuer (Erasmus University Rotterdam)

FR PS01 room **SB 211** ..... chaired by: Valentina Minutiello (Università Carlo Cattaneo - LIUC)

1. *Pay transparency and risk appetite: evidence from mortgage lending decisions*
   Mengdi Zhang (The Hong Kong Polytechnic University)
   Yupeng Lin (National University of Singapore)
   Lixin (Nancy) Su (The Hong Kong Polytechnic University)
   Zheng Wang (City University of Hong Kong)[P]
2. *Do joint audits enhance financial reporting quality and lending discipline in banks?*
   Sriniwas Mahapatro (Rochester Institute of Technology)[P]
3. *Common ownership and non-GAAP reporting*
   Ruichao Zhu (NEOMA Business School)[P]
   Charles Hsu (The Hong Kong University of Science and Technology)
   Han Xiao (Shanghai University of International Business and Economics)

FR PS08 room **SB 213** ..... chaired by: Yasmin Kuhlmann (University of Mannheim)

1. *Why IFRS 9 could fall in love with regression trees; recognizing provisions for payment defaults*
   Sabine Böckem (University of Basel)[P]

2. *Financial reporting quality within business groups*
   Laura Arranz-Aperte (University of the Balearic Islands)[P]
   Bartolomé Pascual-Fuster (University of the Balearic Islands)

FR PS14 room **SB 236** ..... chaired by: Juergen Ernstberger (Technical University of Munich)

1. *Mandatory non-financial reporting and strategic voluntary disclosure: evidence from an employer review platform*
   Karl Kappen (LMU Munich)[P]
   Jan Roessner (LMU Munich)
   Inga Meringdal (Goethe University Frankfurt)
2. *When ESG reporting backfires: evidence on withholding bad news following SASB standards rollout*
   Amna Chalwati (Saint Mary's University)[P]

FR PS20 room **SB 239** ..... chaired by: Thomas Berndt (University of St.Gallen)

1. *Earnings management of oil & gas firms after the Russian invasion of Ukraine*
   Nadine Georgiou (University of Innsbruck)[P]
   Jochen Bigus (Freie Universität Berlin)
   Nils Hain (Freie Universität Berlin)
2. *Collusion and earnings management in private firms: evidence from antitrust prosecutions in an emerging market*
   Begoña Giner (University of Valencia)[P]
   Hector Perafan (Universidad Externado de Colombia)
   Belen Gill de Albornoz Noguer (Castello Jaune 1 University)
3. *Financial reporting regulation and corporate non-financial misconduct*
   Dennis Sundvik (Hanken School of Economics)[P]
   Henrik Hoglund (Hanken School of Economics)
   Mingjian Li (Hanken School of Economics)

FR PS22 room **SB 306** ..... chaired by: Yin Yu-Thompson (Oakland University)

1. *When the pieces move: Why do managers reshuffle segment reporting?*
   Andrei Filip (IESEG School of Management)[P]
   Louis Mangeney (IESEG School of Management)
   Rucsandra Moldovan (Concordia University)
   Paul André (University of Bristol)
2. *Misstatement types and SEC investigations*
   Florian Dreyer (Freie Universität Berlin)[P]
3. *Anticipating change: stock market and multinational firm responses to disaggregation in income tax disclosures*
   Derek Christensen (University of Oregon)
   Anh Nguyen (UW Madison)
   Dan Lynch (University of Wisconsin-Madison)
   Max Pflitsch (TU Dortmund University)[P]

Friday, May 29, 14:00-15:30

FR PSD02 room **RB 209** ..... chaired by: Tao Ma (Texas Tech University)

1. *How does public activism shape voluntary disclosure? Evidence from the thematic contents of earnings calls*
   Jiamin Zhao (IESE Business School)[P]
   Discussant: Mustafa Ahçi (Erasmus University Rotterdam)
2. *InnoBERT: LLM-based innovation measure*
   Mustafa Ahçi (Erasmus University Rotterdam)[P]
   Philip Joos (Tilburg University)
   Discussant: Edoardo Nesi (ISEG-Lisbon School of Economics & Management)
3. *Stakeholder responses to IFRS 18 and the institutionalisation of non-GAAP measures: evidence from 214 comment letters*
   Edoardo Nesi (ISEG Lisbon School of Economics & Management)[P]
   Discussant: Jiamin Zhao (IESE Business School)

FR PSD06 room **SB 240** ..... chaired by: Gerald Ward (Lancaster University)

1. *Pills, powders, and proof*
   Christian Friedrich (University of Mannheim)[P]
   Gerrit von Zedlitz (University of Mannheim)
   Anna Costello (University of Chicago)
   Discussant: Raluca Chiorean (Lehigh University)
2. *Investor reaction to information generated over the reporting cycle*
   Raluca Chiorean (Lehigh University)[P]
   Kathleen Weiss Hanley (Lehigh University)
   Neil Snow (Wright State University)
   Discussant: James Robert Moon (Georgia Institute of Technology)
3. *Capital market effects of risk factor disclosure modernization*
   James Blann (Georgia Institute of Technology)
   James Moon (Georgia Institute of Technology)[P]
   Yuxiao Wang (Georgia Institute of Technology)
   Discussant: Christian Friedrich (University of Mannheim)

FR PSD11 room **SB 211** ..... chaired by: Xinyan Wu (University of Mannheim)

1. *On the optimal frequency of mandatory disclosure*
   Seung Lee (University of Southern Denmark)[P]
   Ivan Marinovic (Stanford University)
   Discussant: Sebastian Fleer (University of Basel)
2. *Disclosure externalities created by information processing capacity allocation: the role of heterogeneous processing costs across information disclosures*
   Sebastian Fleer (University of Basel)[P]
   Discussant: Hui Chen (University of Zurich)
3. *More information, less learning: how disclosure shapes market feedback*
   Hui Chen (University of Zurich)[P]
   Jan Schneemeier (Michigan State University)
   Discussant: Seung Lee (University of Southern Denmark)

FR PS04 room **SB 213** ..... chaired by: Solomon Opare (Northeastern University)

1. *Targeted disclosure to retail investors*
   Wan Chu Cheong (London School of Economics)[P]
2. *Making risk-factor disclosures useful again*
   Ankita Marwaha (Aalto University)[P]
   Nitin Vishen (Indian Institute of Management, Bangalore)
3. *Cybersecurity risk disclosure and corporate credit risk*
   Tsung-Kang Chen (National Yang Ming Chiao Tung University)[P]
   Yi Jie Tseng (Fu Jen Catholic University)
   Yun Hao (National Yang Ming Chiao Tung University)

FR PS05 room **SB 236** ..... chaired by: Begoña Giner (University of Valencia)

1. *CEO final year and tone management: does managerial ability matter?*
   Oveis Madadian (IESEG School of Management)[P]
   Pratik Goel (IESEG School of Management)
   Wouter Torsin (Hec Liège)
2. *What matters in predicting earnings changes: financial statement numbers or textual disclosures?*
   Kaustav Sen (Lubin School of Business, Pace University, New York)
   Neerav Nagar (Indian Institute of Management Ahmedabad)[P]
   Indranil Bose (NEOMA Business School)
3. *The disclosure dilemma: a supply chain perspective on the consequences of SEC investigation secrecy*
   Fangfei Jiang (University of Bristol)[P]
   Fangming Xu (University of Bristol)
   Neslihan Ozkan (University of Bristol)

FR PS16 room **SB 239** ..... chaired by: Minyue Dong (University of St.Gallen)

1. *The informativeness of SOX 404 textual disclosures: using natural language processing on management's and auditor's internal control disclosures to detect financial misreporting*
   Stephan Küster (Freie Universität Berlin)[P]
   Tobias Steindl (University of Regensburg)
   Sven Hartlieb (University of Innsbruck)
2. *Does climate-related cheap talk matter? Climate disclosure and management earnings forecasts*
   Gerald Eisenhut (Vienna University of Economics and Business)[P]
   Margarethe Rammerstorfer (Vienna University of Economics And Busines)
   Katrin Hummel (Vienna University of Economics and Business)
   Karl Weinmayer (MODUL University)
3. *Beyond words? Using multimodal large language models to analyze conference calls*
   Doron Reichmann (Goethe University Frankfurt)[P]
   Anna Rohlfing-Bastian (Goethe-University Frankfurt)

FR PS25 room **SB 306** ..... chaired by: Carla Antonini (Autonomous University of Madrid)

1. *Dual deregulation and the IPO decision under the JOBS Act*
   Heylel-Li Biton (Hebrew University of Jerusalem)[P]
   Benjamin Segal (Fordham University)
2. *Product market competition and segment-level management forecast disclosure*
   Yuriko Takahashi (Hitotsubashi University)[P]
3. *Workplace automation and human capital disclosure*
   Yingshuang Ma (Hong Kong Baptist University)[P]
   Byron Song (Hong Kong Baptist University)
   Janus Jian Zhang (Hong Kong Baptist University)

GV – Accounting and Governance

Wednesday, May 27, 15:00-16:30

GV PSD02 room **SB 321** ..... chaired by: Wenjun Kuang (Hiroshima University)

1. *Monitoring the green line: environmental covenants in supply chain contracts*
   Ting Dai (Hanken School of Economics)[P]
   Ling Cen (The Chinese University of Hong Kong)
   Michael Hertzel (*affiliation not provided*)
   Scott Liao (University of Toronto)
   Discussant: Androniki Triantafylli (Queen Mary University of London)
2. *Emissions restatements after the SEC's request for public input on climate-related disclosures: evidence from carbon disclosure project filings*
   Daniel Aobdia (Pennsylvania State University)
   Gerrit Köchling (Ilmenau University of Technology)[P]
   Peter Limbach (University of Bielefeld)
   Aaron Yoon (Northwestern University)
   Discussant: Dorcas Nduakoh (Hong Kong Metropolitan University)
3. *Strengthening stakeholder engagement through reputation and assurance mechanisms: insights from Latin American companies*
   Kiara Chau (University of Valencia)[P]
   Laura Sierra Garcia (Universidad Pablo de Olavide)
   Maria Garcia Benau (University of Valencia)
   Discussant: Ting Dai (Hanken School of Economics)

GV PSD11 room **SB 323** ..... chaired by: Christelle Alkhoury (Audencia Business School)

1. *Risk governance as an ethical safeguard: corruption and the demand for enhanced risk oversight*
   Evelyn Braumann (Vrije Universiteit Amsterdam)
   Mark Beasley (NC State University)
   Bruce Branson (NC State University)
   Don Pagach (NC State University)[P]
   Discussant: Al-Habbyel Yusoph (Bocconi University)
2. *Control rights or wrongs? Active versus index governance*
   Begum Ipek Yavuz (McGill University)[P]
   David K. Musto (University of Pennsylvania)
   Anne M. Tucker (University of Georgia)
   Discussant: Claudia Imperatore (Bocconi University)
3. *State capitalism, conflict of interest, and minority shareholder voice: evidence from China*
   Chan Ke (Shanghai Jiao Tong University)[P]
   Discussant: Begum Ipek Yavuz (McGill University)

GV PS23 room **SB 322** ..... chaired by: Hui Zhou (University of Auckland)

1. *Men are inclusive*
   Cristina Grande-Herrera (Universidad Pontificia Comillas)[P]
   Susana Gago Rodriguez (Universidad Pontificia Comillas)
   María Josefa Álvarez-Gil (Universidad Carlos III de Madrid)
   Bárbara de la Vega-Justribó (Universidad Carlos III de Madrid)
2. *Board faultlines and corporate performance: the moderating role of national culture*
   Lin Luo (University of Liverpool)[P]
   Steven Chen (University of Liverpool)
   Jannine Poletti-Hughes (University of Liverpool)
3. *Family CEO successions: the role of the succession design*
   Caroline Thøisen Larsen (Copenhagen Business School)[P]

GV PS26 room **SB 324** ..... chaired by: Weiqi Liu (Singapore Management University)

1. *To reveal or conceal? Local environmental enforcement and firms' strategic supplier identity disclosure*
   Lulu Di (Southwestern University of Finance and Economics)
   Jie Gao (Macau University of Science and Technology)
   Shiyuan Li (Southwestern University of Finance and Economics)[P]
   Hong Luo (Southwestern University of Finance and Economics)
2. *United we speak: antidumping investigations and intra-industry strategic cost coordination*
   Yangyi Zhang (The Hong Kong Polytechnic University)[P]
   Cheng Zeng (The Hong Kong Polytechnic University)
   Qiang Wu (The Hong Kong Polytechnic University)
   Omrane Guedhami (University of South Carolina)
3. *When do narcissists rise to the top? Slack and narcissistic CEO appointment*
   Philipp Richter (Dresden University of Technology)
   Aline Grahn (Freie Universität Berlin)[P]
   Sebastian Baldermann (Vrije Universiteit Amsterdam)
   Thomas Moliterno (Vrije Universiteit Amsterdam)

Wednesday, May 27, 17:00-18:30

GV PSD09 room **SB 321** ..... chaired by: Henri Tran (Burgundy School of Business)

1. *Financial reporting consequences of consumer protection disclosure: evidence from data breach notification laws*
   Lien Duong (Curtin University)[P]
   Zijie Huang (Curtin University)
   Grantley Taylor (Curtin University)
   Discussant: Christelle Alkhoury (Audencia Business School)
2. *The impact of the general data protection regulation (GDPR) on the sensitivity of executive compensation*
   Wei-Chuan Kao (National Taiwan University)
   Chih-Hsien Liao (National Taiwan University)[P]
   Discussant: Weiqi Liu (Singapore Management University)
3. *Frivolous or meritorious lawsuits? Judicial efficiency and corporate disclosure*
   Weiqi Liu (Singapore Management University)[P]
   Sterling Huang (NYU Shanghai)
   Sugata Roychowdhury (Northwestern University)
   Bingxu Fang (Singapore Management University)
   Discussant: Yunqi Xu (NEOMA Business School)

GV PS03 room **SB 323** ..... chaired by: Dio Cheng-Erh Huang (National United University)

1. *Institutional investors and environmental expertise on corporate boards*
   Raffaele Manini (Warwick University)[P]
   Philip Joos (Tilburg University)
   Duo (Selina) Pei (Warwick University)
   Tom Vos (Maastricht University)
2. *Climate policy uncertainty and climate institutional investors' activism: the moderating role of TCFD-aligned disclosure*
   Zhenyu Liu (Université Toulouse Capitole)[P]
   Isabelle Martinez (Tsm Research University of Toulouse Capitole)
3. *Prosocial analysts and corporate ESG activities*
   Weiyan Hu (University of International Business and Economics)[P]
   Xuejiao Liu (University of International Business and Economics)
   Hong Wu (City University of Hong Kong)
   Huai Zhang (Nanyang Technological University)

GV PS19 room **SB 322** ..... chaired by: Rashid Zaman (Curtin University)

1. *Rewarding investor communication effort: evidence from compensation of investor relations officers*
   Rong Huang (University of Macau)[P]
   Wei Shi (Deakin University)
   Feng Tang (The Hang Seng University of Hong Kong)
   Desmond Yuen (University of Macau)

2. *Do managers feather their own nest by disclosing less? Evidence from corporate opportunity waiver laws*
   Jeffrey Ng (The University of Hong Kong)
   Jiaxin Wang (The University of Hong Kong)[P]
   Huailing Xie (Shanghai Jiao Tong University)
   Guochang Zhang (The University of Hong Kong)
3. *Strategic silence or defensive evasion? Corporate risk taking and managerial*
   Menghan Li (Northwestern Polytechnical University)[P]
   Cheng Zhang (Northwestern Polytechnical University)
   Jiawei Ni (Northwestern Polytechnical University)

GV PS24 room **SB 324** ..... chaired by: Tracie Sloop Frost (The College of William and Mary)

1. *The attractiveness of stock exchanges and its effects on firm IPO valuation – evidence from the overseas listing of mainland Chinese companies*
   Lirong Shi (University of Nottingham Ningbo China)[P]
2. *The price of voice: how investor engagement distorts investment*
   Zili Zhuang (The Chinese University of Hong Kong)[P]
   Jun Chen (The Chinese University of Hong Kong)
   Yongxin Xu (Monash University)
3. *The impact of going public on the corporatization of football clubs. The Italian case*
   Roberto Aprile (University of Bergamo)[P]

Thursday, May 28, 09:00-10:30

GV PS05 room **SB 321** ..... chaired by: Yawen Qiu (Shanghai University of Finance and Economics)

1. *When women lead and oversee: how female executive vs. supervisory directors shape corporate tax aggressiveness*
   David Castillo-Merino (Institut Químic de Sarrià)[P]
   Josep García-Blandón (Institut Químic de Sarrià)
2. *From tokenism to oversight board gender diversity, audit committees, and corporate currency hedging*
   Jessica Yi (Adelaide University)[P]
3. *Boardroom diversity and risk-taking decisions: employee director perspective*
   Ruth Owusu-Mensah (Nottingham Trent University)[P]
   Nana Bempah (University of Derby)
   Andrews Owusu (University of Derby)

GV PS16 room **SB 323** ..... chaired by: Kerui Zhai (Deakin University)

1. *Nature of corporate governance problem: political arbitration for common good Part I*
   Pradyot (P.K.) Sen (University of Washington Bothell)[P]
   Sushil Khanna (Indian Institute of Management Calcutta)
   Krishna Ladha (Indian School of Public Policy)
2. *CEOs in political and corporate democracy*
   Weijia Zhi (The Chinese University of Hong Kong, Shenzhen)[P]
   Menghan Zhu (Vrije Universiteit Amsterdam)
3. *When the stakes are personal: wealth concentration and audit fees*
   Kurt Desender (Universidad Carlos III de Madrid)[P]
   Monica Lopez-Puertas Lamy (Universidad Carlos III de Madrid)

GV PS17 room **SB 322** ..... chaired by: Deju Zhang (University of Galway)

1. *Political promotion and corporate social responsibility reporting quality: evidence from Chinese local state-owned enterprises*
   Yi Wang (ISEG Lisbon School of Economics & Management)[P]
   Hwa-Hsien Hsu (Durham University)
2. *In the name of national security: foreign investment and national security act (FINSA) and credit ratings*
   Tracie Frost (The College of William and Mary)[P]
3. *Delegation to subsidiary executives and earnings management: evidence from publicly listed subsidiaries in Japan*
   Yoshitaka Kubota (Nagoya Gakuin University)[P]
   Yasuhiro Ohta (Keio University)

GV PS21 room **SB 324** ..... chaired by: Chun Yu Mak (University of Birmingham)

1. *From FDA to SEC: clinical trial result submission and supplementary SEC disclosure*
   Caixia Hu (The Hong Kong Polytechnic University)[P]
   Qin Li (The Hong Kong Polytechnic University)
   Lixin (Nancy) Su (The Hong Kong Polytechnic University)
2. *Corporate governance and goodwill impairment: impact on future performance*
   Sofiya Meleshkova (University of Turku)[P]
3. *Disclosure of misconduct in supply chains*
   Marina Köllermeyer (Paderborn University)[P]
   Michael Ebert (University of Paderborn)

Thursday, May 28, 11:00-12:30

GV PSD06 room **SB 321** ..... chaired by: Mariya N Ivanova (NHH Norwegian School of Economics)

1. *Goofus or Gallant? Externalities of peers' environmental penalties*
   Haiyan Jiang (Macquarie University)
   Mabel D Costa (Durham University)[P]
   Le Luo (Macquarie University)
   Albert Tsang (Southern University of Science And Technology)
   Discussant: George Voulgaris (University of Manchester)
2. *Sustainability control tightness and corporate decarbonization*
   Mohsin Riaz (University of Jyväskylä)
   Jamshed Iqbal (University of Jyväskylä)[P]
   Toni Mättö (University of Jyväskylä)
   Discussant: Emmanuel Obiri-Yeboah (The Hong Kong Polytechnic University)
3. *Regulatory spillovers and corporate visibility: how peer environmental penalties shape advertising behavior*
   Chao He (Dalian University of Technology)
   Dio Cheng-Erh Huang (National United University)
   Qingyuan Li (Wuhan University)
   Yiran Xu (Nanjing Agricultural University)[P]
   Discussant: Wenjun Kuang (Hiroshima University)

GV PSD07 room **SB 323** ..... chaired by: Cristina Grande-Herrera (Universidad Pontificia Comillas)

1. *Not all that's abandoned is lost: the informational role of withdrawn patent applications*
   Shangkun Liang (Central University of Finance And Economics)
   Sichao Wang (Central University of Finance And Economics)
   Cheng Zeng (The Hong Kong Polytechnic University)[P]
   Discussant: Deju Zhang (University of Galway)
2. *Government data accessibility and firms' strategic alliances formation*
   Huailing Xie (Shanghai Jiao Tong University)[P]
   Discussant: Yawen Qiu (Shanghai University of Finance and Economics)
3. *Analyst coverage and corporate wage theft*
   Mark Anderson (University of Calgary)[P]
   Soonchul Hyun (University of North Carolina-Greensboro)
   Hunter An (University of North Carolina-Greensboro)
   Zhiyan Wang (Wingate University)
   Discussant: Lin Si (Bocconi University)

GV PS04 room **SB 322** ..... chaired by: Camilla Ciappei (University of Padova)

1. *Structural effects of gender quota regulations on board characteristics and governance quality: two decades of evidence from Scandinavia*
   Josep García-Blandón (Institut Químic de Sarrià)[P]
   Josep Argiles-Bosch (University of Barcelona)
   Diego Ravenda (TBS Education)
   David Castillo-Merino (Institut Químic de Sarrià)

2. *From reform to representation: women on boards and shareholder dissent*
   Martin Bugeja (University of Technology Sydney)[P]
   Jiaqi Wang (University of Technology Sydney)
3. *Board gender quotas and female CEOs in private firms*
   Marcelo Ortiz (Universitat Pompeu Fabra)[P]
   Sonia Falconieri (*affiliation not provided*)
   Francisco Urzua (Bayes Business School)
   Paolo Volpin (Drexel University, Lebow College of Business And City University of London, Bayes Business School)

GV PS27 room **SB 324** ..... chaired by: Yiyi Zhao (University of International Business and Economics)

1. *Advancing geo-accounting: a bibliometric-systematic review of geopolitical risk in financial reporting*
   Aragón Djamchidi (University of St.Gallen)[P]
   Thomas Berndt (University of St.Gallen)
2. *The boundaries of dialogic accountability*
   Natalia Berg (Linnaeus University)[P]
3. *Analyst discovery in the era of information democratization*
   Zhengyuan Huang (Shanghai University of Finance and Economics)
   Qinglu Jin (Shanghai University of Finance and Economics)
   Hongping Tan (McGill University)[P]
   Xingqiang Yin (Xi'an Jiaotong University)

Thursday, May 28, 14:00-15:30

GV PSD08 room **SB 321** ..... chaired by: Jamshed Iqbal (University of Jyväskylä)

1. *Tweeting for pay? CEO twitter activity and the design of incentive compensation*
   Wenjiao Cao (Erasmus University Rotterdam)
   Yuyan Guan (Nanyang Technological University)[P]
   Long Niu (Wenzhou-Kean University)
   Yachang Zeng (Nanyang Technological University)
   Discussant: Alexander Hofer (Vienna University of Economics and Business)
2. *Contextualized CEO effect*
   Wenzhi Ding (The Hong Kong Polytechnic University)
   Wanying Song (The Hong Kong Polytechnic University)[P]
   Qiang Wu (The Hong Kong Polytechnic University)
   Discussant: Kurt Desender (Universidad Carlos III de Madrid)
3. *The silent signals of leadership: the role of CEO body language in compensation decisions*
   Mehdi Khodakarami (Monash University)[P]
   Mukesh Garg (Monash University)
   Cameron Truong (Monash University)
   Christofer Adrian (Monash University)
   Discussant: Kerui Zhai (Deakin University)

GV PS02 room **SB 323** ..... chaired by: Martin Bugeja (University of Technology Sydney)

1. *Green signals in capital markets: the impact of sustainable supply chain practices on financing choices*
   Hui Sung Kao (Feng Chia University)[P]
   Shu-Hsien Lin (Feng Chia University)
2. *Firm-specific climate change risk and environmental contracting*
   Rodion Skovoroda (The Open University Business School)
   Siqi Liu (Open University)[P]
   Xianmin Liu (University of Greenwich)
   Sardar Ahmad (University of Liverpool)
   Andrew Stark (Manchester Business School)
3. *Do not smear my reputation: compromised directors and corporate social responsibility*
   Akram Khalilov (BI Norwegian Business School)[P]
   Irina Gazizova (Stockholm School of Economics)

GV PS08 room **SB 322** ..... chaired by: Zijie Huang (Curtin University)

1. *Board interlocks in supply chains: information and governance implications*
   Deju Zhang (University of Galway)[P]
   Sangho Chae (Warwick University)
   Hugo Lam (*affiliation not provided*)
   Shuo Wang (University of Edinburgh)
2. *Comparative analysis on the rationales of cooperative bank mergers in Finland and Germany*
   Pasi Sajasalo (University of Jyväskylä)
   Tommi Auvinen (University of Jyväskylä)
   Eric Meyer (University of Münster)
   Antti Rautiainen (University of Jyväskylä)[P]
3. *Common ownership and the alignment of customer procurement networks: evidence from supplier sharing among U.S. public firms*
   Jiyuan Dai (University of Cyprus)[P]
   Igor Kadach (IESE Business School)

GV PS15 room **SB 324** ..... chaired by: April Klein (NYU Stern School of Business)

1. *From trading to voting: small shareholders on digital platforms*
   Yike Wang (HEC Paris)[P]
2. *Do excess control rights hinder equity incentive adoption? Evidence from China*
   Hui Zhou (University of Auckland)[P]
   Li Feng (University of Auckland)
   Geoff Martin (Melbourne Business School)
3. *Expertise-aligned dissent and the effectiveness of board oversight*
   Wuchun Chi (National Chengchi University)
   Jia-Wen Liang (National Chengchi University)
   Stephanie Tsui (National Chengchi University)[P]
   Anxuan Xie (National Taipei University)

Thursday, May 28, 16:00-17:30

GV PSD03 room **RB 211** ..... chaired by: Botir Kobilov (University of Texas at Dallas)

1. *Whose interests are reflected in SEC rules?*
   Gabriel Pundrich (University of Florida)
   Gabriel Voelcker (Dartmouth College)[P]
   Chuck Downing (MIT)
   Discussant: Yinghua Li (Arizona State University)
2. *The power of patience: geography and negotiation dynamics in proxy voting*
   Xijiang Su (York University)[P]
   Ruichi Xiong (Wuhan University)
   Discussant: Derin Yilmazatilla (INSEAD)
3. *Sanctions and firms' performance: a geopolitical accounting approach*
   Olga Golubeva (Stockholm Business School)[P]
   Discussant: Anne d'Arcy (Vienna University of Economics and Business)

GV PSD04 room **SB 321** ..... chaired by: Pengfei Gao (Swansea University)

1. *Targeted transparency and individual accountability: evidence from police officer identification*
   Gerrit von Zedlitz (University of Mannheim)[P]
   Felix Vetter (University of Mannheim)
   Thomas Simon (University of Mannheim)
   Discussant: Joseph Henry Callaghan (Oakland University)
2. *Hiding in plain sight: online complaints as an alternative to whistleblowing*
   Jeroen Koenraadt (London School of Economics)
   Aneesh Raghunandan (Yale University)[P]
   Thomas Ruchti (Virginia Tech)
   Discussant: Markus Andreas Frank (Technical University of Munich)

GV PS12 room **SB 323** ..... chaired by: Ashesha Weerasinghe (Queensland University of Technology)

1. *How does fair value accounting affect risk management for directors and officers?*
   Che-Chia Chang (Tunghai University)
   Ya-Hui Lin (Tunghai University)
   Hunghua Pan (National Tsing-Hua University)[P]
2. *Spillover effects of bank enforcement actions*
   Diana Choi (Purdue University)[P]
   Danyang Jiang (University of International Business and Economics)
   Ted Goodman (Purdue University)
   Lin Cheng (China Europe International Business School)
3. *Banks' revolving door hiring of former regulators and forward-looking credit loss accounting*
   Jia Guo (The Hong Kong Polytechnic University)
   Weihua Qiu (Sun Yat-sen University)
   Janus Jian Zhang (Hong Kong Baptist University)[P]

GV PS14 room **SB 322** ..... chaired by: Gabriel Matejka (Vienna University of Economics and Business)

1. *Blockchain platform of bank confirmations and corporate cash holdings*
   Yan Wang (Xi'an Jiaotong University)[P]
   Fei Yan (Xi'an Jiaotong University)
   Baolei Qi (Xi'an Jiaotong University)
2. *Interdiscipinary approaches to the valuation of historical, heritage and cultural digital assets: a case study of Chichester festival theatre*
   Karen McBride (University of Portsmouth)[P]
3. *Decentralizing capital access: evidence from blockchain adoption in regional SME equity markets*
   Ke Liao (University of Electronic Science and Technology of China)[P]
   Ziheng Qi (University of Electronic Science And Technology of China)

GV PS22 room **SB 324** ..... chaired by: Juan-Pedro Gomez (IE University)

1. *Family firms and corporate litigation: the role of reputation*
   Federico Bertacchini (University of Parma)[P]
   Gianluca Gabrielli (University of Parma)
2. *Codified board advising and family firm innovation in an emerging economy*
   Joyce Wang (Texas State University)
   Yiyi Zhao (University of International Business and Economics)[P]
   Jigao Zhu (Univ. of International Business & Economics)
   Mike Peng (University of Texas at Dallas)
3. *Strategic slack and socioemotional wealth: a dual-theoretical perspective on R&D smoothing in family firms*
   Zeenat Murtaza (Queen Mary University of London)
   Androniki Triantafylli (Queen Mary University of London)[P]
   Georgios Kavetsos (Queen Mary University of London)

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

GV PSD12 room **RB 213** ..... chaired by: Ann Jorissen (University of Antwerp)

1. *Does political opportunism pay off? Evidence from government contracts*
   Jan Seitz (LMU Munich)
   Simon Wolf (Humboldt University of Berlin)[P]
   Discussant: Vijay Shukla (Indian Institute of Management Calcutta)
2. *Firm-level political risk and the likelihood of pension buyout transactions*
   Dorcas Nduakoh (Hong Kong Metropolitan University)[P]
   Monika Tarsalewska (University of Exeter)
   Paraskevi Vicky Kiosse (*affiliation not provided*)
   Pengguo Wang (University of Exeter)
   Discussant: Ruth Owusu-Mensah (Nottingham Trent University)

GV PSD13 room **SB 321** ..... chaired by: Costanza di Fabio (University of Genoa)

1. *Retroactive inscription and the temporal stabilisation of inter-organisational control*
   Sandrine Mathieu Dumas (University of Montpellier)[P]
   Discussant: Zhenyu Liu (Université Toulouse Capitole)
2. *Corporate governance, dividend policy, and the institutional environment: evidence from EU-firms*
   Gabriel Matejka (Vienna University of Economics and Business)[P]
   Ewald Aschauer (Vienna University of Economics and Business)
   Discussant: Chun Yu Mak (University of Birmingham)
3. *Managerial ownership, esg-linked compensation, and human capital disclosure: evidence from the SEC Regulation S-K amendment*
   Abdullah Alkhawfi (University of East Anglia)[P]
   Ana Marques (University of East Anglia)
   Francesca Cuomo (Norwich Business School, University of East Anglia)
   Januário Monteiro (University of East Anglia)
   Discussant: Lien Duong (Curtin University)

GV PS10 room **SB 323** ..... chaired by: Jessica Moonhee Yi (Adelaide University)

1. *Firm innovation in the digital era: evidence from executive equity incentives, blockchain, and governance mechanisms*
   Androniki Triantafylli (Queen Mary University of London)
   Evisa Mitrou (Queen Mary University of London)
   Rong Zhang (Queen Mary University of London)[P]
2. *The rise of artificial hegemony in corporate governance experimental evidence on the use of LLMs in strategic board deliberations*
   Patrick Zbinden (University of St.Gallen)[P]
   Yu Sun (University of St.Gallen)
   Michele Sutter-Rüdisser (*affiliation not provided*)
   Thomas Berndt (University of St.Gallen)

GV PS20 room **SB 322** ..... chaired by: Derin Yilmazatilla (INSEAD)

1. *CEO structural power, earnings persistence and organizational complexity*
   Erekle Pirveli (Caucasus University)[P]
   Philip Sinnadurai (Charles Sturt University)
2. *Corporate insiders' risk attitudes in dynamically changing environments*
   Sreyaa Guha (Nova School of Business And Economics)
   Elvira Scarlat (IE University)[P]
   Matthias Seifert (IE University)
   Allègre Hadida (University of Cambridge Judge Business School)
3. *Friends or foes? Staggered boards and stakeholder violations*
   Rashid Zaman (Curtin University)
   Muhammad Nadeem (University of Queensland)[P]
   Georges Samara (American University of Beirut)
   Hadrian Djajadikerta (Curtin University)

GV PS25 room **SB 324** ..... chaired by: Luca Baschieri (Università Carlo Cattaneo - LIUC)

1. *The effect of penalty salience on insider trading: evidence from prison closures*
   Markus Andreas Frank (Technical University of Munich)
   Jonas Heese (Harvard University / Harvard Business School)
   Joseph Pacelli (Harvard Business School)[P]
2. *Accounting-based monitoring: evidence from supply chain contracts*
   Xuanheng Huang (Bocconi University)[P]
3. *The impact of IPO terminations on R&D manipulation in peer listed firms*
   Zijian Cheng (Shandong University)
   Qian Li (Shandong University)[P]
   Zhangxin (Frank) Liu (University of Western Australia)
   Yang Su (Harbin Institute of Technology)
   Tianze Li (Shandong University)

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

GV PSD05 room **RB 213** ..... chaired by: Anne d'Arcy (Vienna University of Economics and Business)

1. *Bank specialization, control rights, and real effects*
   Ozan Güler (CUNEF Universidad)[P]
   Marco Giometti (Universidad Carlos III de Madrid)
   Stefano Pietrosanti (Bank of Italy)
   Discussant: Jessica Moonhee Yi (Adelaide University)
2. *Executives' horizon, internal governance, and forward-looking credit loss accounting*
   Fangfang Hou (Xiamen University)[P]
   Huan Ke (Hong Kong Baptist University)
   Janus Jian Zhang (Hong Kong Baptist University)
   Discussant: Marcel Tuijn (Southern Methodist University)
3. *Institutional dual holdings and firms' executory contracts with suppliers: evidence from shareholder-lender mergers*
   Yunqi Xu (NEOMA Business School)[P]
   Xin Chen (Southwestern University of Finance and Economics)
   Dongling Xu (University of Science and Technology of China)
   Discussant: Hui Zhou (University of Auckland)

GV PS06 room **SB 321** ..... chaired by: Haiyan Jiang (Macquarie University)

1. *Executive interest alignment or opportunism: transparency as a governance mechanism in equity-based incentives*
   Henri Tran (Burgundy School of Business)[P]
   Thu Ha Tran (Burgundy School of Business)
2. *Unintended consequences of mandatory CEO pay ratio disclosure*
   Vijay Shukla (Indian Institute of Management Calcutta)[P]
3. *ESG-related executive compensation and firms' voluntary financial disclosures*
   Clemens Lauer (HEC Paris)[P]

GV PS07 room **SB 323** ..... chaired by: Al-Habbyel Yusoph (Bocconi University)

1. *Gendered wage dynamics in high-level roles: why parenthood widens the leadership wage gap?*
   Elisa Raoli (Università Cattolica del Sacro Cuore)[P]
2. *Executive mental health and corporate investment*
   Mariya Ivanova (NHH Norwegian School of Economics)[P]
   Jenni Kallunki (University of Oulu)
   Juha-Pekka Kallunki (University of Oulu)
   Gilad Livne (Queen Mary University of London)
3. *Do nomination committees shape board diversity?*
   Kashan Pirzada (Birmingham City University)[P]
   Kamran Ahmed (La Trobe University)

GV PS09 room **SB 322** ..... chaired by: Joseph Henry Callaghan (Oakland University)

1. *How do corporate site visits affect the probability of industrial firms announcing refocusing?*
   Chun Yu Mak (University of Birmingham)[P]
   Jia Liu (University of Portsmouth)
   Guowen Li (Central University of Finance and Economics)
2. *Performance through innovation: a dynamic analysis of SMEs*
   Gavin Reid (University of St Andrews)
   Julia Smith (University of Strathclyde)[P]
3. *Closed innovation vs open innovation: artificial intelligence and innovation strategy choice of SMEs*
   Qianwen Wang (Xi'an Jiaotong University)[P]
   Junrui Zhang (School of Management, Xi'an Jiaotong University)

GV PS18 room **SB 324** ..... chaired by: Lin Si (Bocconi University)

1. *Boss's sin, subordinates' stain: stigma by association and employee careers in the aftermath of CFO dismissals*
   Steven Cahan (University of Auckland)
   Jiaying Ge (Wenzhou-Kean University)[P]
   Jingjing Xia (Wenzhou-Kean University)
   Rengong Zhang (University of Ottawa)
2. *Crash, bang, wallop—you're fired: an experimental study of the effects of stock price crash and financial reporting quality on investor perceptions of CEO/CFO role dismissal*
   Ferdinand Gul (University of Sunshine Coast)
   Karen Lai (Shenzhen University)[P]
   Wen Hua Sharpe (University of the Sunshine Coast)
   Matt Mount (Deakin University)
   Bin Srinidhi (University of Texas at Arlington)
3. *IPO withdrawal, industry competition and earning management of peer firms*
   Zijian Cheng (Shandong University)[P]
   Yuxuan Shi (Shandong University)
   Qian Li (Shandong University)
   Zhangxin (Frank) Liu (University of Western Australia)

Friday, May 29, 14:00-15:30

GV PSD01 room **RB 213** ..... chaired by: Claudia Imperatore (Bocconi University)

1. *Watchdogs or friends? CEO-audit committee ties and M&A performance*
   Syed Shams (University of Southern Queensland)
   Yaohua Qin (Beijing Normal University-Hong Kong Baptist University)
   Chandra Krishnamurti (University of South Australia)
   Luisa Unda (University of the Balearic Islands)[P]
   He Xiao (Beijing Normal University-Hong Kong Baptist University)
   Discussant: Martin Bugeja (University of Technology Sydney)
2. *Informing independent directors*
   Messod Daniel Beneish (Indiana University)[P]
   Discussant: Raffaele Manini (Warwick University)
3. *Board composition and implicit team incentives*
   Masako Darrough (Baruch College)
   Eunhee Kim (Baruch College)
   Sandra Kronenberger (Johannes Gutenberg University Mainz)[P]
   Sebastian Kronenberger (University of Mannheim)
   Discussant: Ann Jorissen (University of Antwerp)

GV PSD10 room **SB 321** ..... chaired by: Zhenyu Liu (Université Toulouse Capitole)

1. *Managing employee perceptions under takeover threats? Evidence from CEO approval ratings on glassdoor*
   Dichu Bao (Lingnan University)
   Ruirui Fang (The Hong Kong Polytechnic University)
   Lixin (Nancy) Su (The Hong Kong Polytechnic University)[P]
   Discussant: Brianna Camila de la Osa (University of Miami)
2. *Rent-seeking through bad mouthing: employees' strategic workplace disclosure before stock option grants*
   Yangyang Chen (City University of Hong Kong)[P]
   Yongkang Li (City University of Hong Kong)
   Junqi Liu (Xiamen University)
   Jeffrey Pittman (Memorial University of Newfoundland)
   Discussant: Rong Zhang (Queen Mary University of London)

GV PS01 room **SB 323** ..... chaired by: Alexander Hofer (Vienna University of Economics and Business)

1. *How socially responsible investors shape sustainability assurance practices? Evidence from European firms*
   Marta Sánchez Sancho (Universidad de Salamanca)[P]
   Maria del Mar Sanchez Hernandez (Technical University of Cartagena)
   Jennifer Martinez Ferrero (Universidad de Salamanca)
   Emma García-Meca (Technical University of Cartagena)

2. *Spillover effects of non-financial reporting mandate: uncertainty about investors' preferences*
   Dimitrios Papagiannis (Tilburg University)[P]
   Bjarne Brié (Tilburg University)
3. *Beyond financials: exploring existing and emerging non-financial reporting practices*
   Paolo Biancone (University of Turin)
   Valerio Brescia (University of Milan)
   Ginevra Degregori (University of Turin)[P]
   Maria Carmela Serluca (Telematic University Giustino Fortunato)

GV PS11 room **SB 322** ..... chaired by: Padmini Srinivasan (Indian Institute of Management Bangalore)

1. *Uncertainty, earnings call disclosure, and debt financing*
   Yi-Mien Lin (National Chung Hsing University)[P]
   Jing-Chi Chen (University of West Georgia)
2. *Family firms and debt contracts: evidence from Taiwan*
   Pin-Yi Yeh (Pwc Taiwan)
   Dio Cheng-Erh Huang (National United University)[P]
   Ann Ling-Ching Chan (National Chengchi University)
3. *The voice of small shareholders at annual general meetings*
   Costanza di Fabio (University of Genoa)[P]
   Alberto Quagli (University of Genova)
   Francesco Avallone (University of Genoa)
   Paola Ramassa (University of Genoa)

GV PS13 room **SB 324** ..... chaired by: Fangfang Hou (Xiamen University)

1. *Monitoring or collusion? Common institutional ownership and the accuracy of management earnings forecasts in Japan*
   Wenjun Kuang (Hiroshima University)[P]
   Efendi Jap (Northern Arizona University)
2. *From slack to discipline: private equity ownership and operating cost stickiness*
   Gianluca Gabrielli (University of Parma)[P]
   Camilla Ciappei (University of Padova)
3. *The effect of employee stock ownership on earnings management: evidence from Japan*
   Shuichiro Kyodo (Osaka Metropolitan University)[P]

HI – History

Wednesday, May 27, 15:00-16:30

HI PS01 room **SB 335** ..... chaired by: Nieves Carrera (IE University)

1. *Redistributing disaster cost: accounting, power, and corporate survival after Fukushima*
   Eri Kanamori (Ritsumeikan University)
   Orie Miyazawa (University of Kent)[P]
2. *The historiography of double entry accounting in the pre-modern era — a critical reassessment*
   Alan Sangster (University of Aberdeen)[P]
3. *Telefónica in historical perspective (1924–2024): a century-long longitudinal study of financial and accounting evolution*
   Javier Ayuso (University of Valencia)[P]
   Pau Insa-Sánchez (Universitat Jaume I)

IC – Interdisciplinary / Critical

Wednesday, May 27, 15:00-16:30

IC PSD03 room **RB 212** ..... chaired by: Enrico Bracci (University of Ferrara)

1. *Assetization as a mode of control*
   Thomas Skinnerup (Copenhagen Business School)[P]
   Gro Holde (Danish Agency of Higher Education)
   Discussant: Yuval Millo (Warwick University)
2. *Economic paradigms and their performativity in accounting research*
   Yuval Millo (Warwick University)[P]
   Jan Pfister (University of Turku)
   Discussant: Anne Jeny (IESEG School of Management)
3. *Intangible assetization: the accounting entity on trial. The case of a French government initiative (2007-2020)*
   Anne Jeny (IESEG School of Management)[P]
   Eve Chiapello (*affiliation not provided*)
   Laure Célérier (UQAM)
   Discussant: Thomas Holde Skinnerup (Copenhagen Business School)

IC PS02 room **RB 206** ..... chaired by: Tobias Scheytt (Helmut-Schmidt-University)

1. *Generative AI versus human: a comparison of their uses in reflexive thematic analysis on corporate social responsibility motivations in UK audit firms*
   Di Min (Newcastle University)[P]
2. *Endogeneity challenges in environmental ESG and financial performance studies: a systematic review*
   Florian Follert (Seeburg Castle University)[P]
   Tim Herberger (Andrássy University Budapest)
   Nicole Trinkl (Seeburg Castle University)
3. *Ascertaining RD&E decision-makers intentions to use AI: empirical evidence from an international sample*
   Laura Broccardo (University of Turin)[P]
   Edoardo Crocco (University of Turin)

Wednesday, May 27, 17:00-18:30

IC PSD08 room **RB 212** ..... chaired by: Garry Carnegie (RMIT University)

1. *Accountability sinks, accountability gaps and technological injustice: the case of the British post office/horizon IT scandal*
   Louise Gorman (Trinity College Dublin)[P]
   Niamh M. Brennan (University College Dublin)
   Victoria Edgar (University of Agder)
   Discussant: Franziska Sterl (University of Passau)
2. *The construction and evolution of non-financial benchmarks: an empirical investigation*
   Dasha Smirnow (Lancaster University)[P]
   Jan Bebbington (Lancaster University)
   Discussant: Linda Hintsteiner (University of Innsbruck)
3. *Accounting and managerial dilemmas of network companies: railway companies as an example between 1883 and 1914*
   Mohamed Ali Dakkam (University of Lorraine)[P]
   Cedric Poivret (Université Gustave Eiffe)
   Discussant: Ryoko Yamada (Aalto University)

IC PS07 room **RB 109** ..... chaired by: Yuval Millo (Warwick University)

1. *Waiters, old pals, beggars, and bribers: the economic and social lives of sell-side analysts in China*
   Dane Pflueger (Warwick University)[P]
   Han Wu (HEC Paris)
   Han Wu (SKEMA Business School)

2. *Bank shareholder equity between prudential regulation and financial management*
   Maria Elena Olante (Università Cattolica del Sacro Cuore)[P]
   Yuri Biondi (CNRS)
   Davide Arrighi (Università Cattolica del Sacro Cuore)
3. *How top managers' vocabularies of motive shape accountability processes: the case of integrated reporting*
   Sabrina Roszak (SKEMA Business School)
   Aziza Laguecir (EDHEC Business School)
   Mouna Hazgui (HEC Montréal)[P]

IC PS08 room **RB 206** ..... chaired by: Vera Linke (WHU - Otto Beisheim School of Management)

1. *Combining academic work and care responsibilities in the shadow of performance management*
   Kirsi-Mari Kallio (University of Turku)[P]
   Aki Lehtivuori (University of Turku)
   Janne Tienari (Hanken School of Economics)
   Susan Merilainen (*affiliation not provided*)
   Tomi Kallio (University of Vaasa)
2. *How does the accounting research community think about open science?*
   Joachim Gassen (Humboldt University of Berlin)[P]
   Jacqueline Klug (WHU - Otto Beisheim School of Management)
   Victor van Pelt (WHU - Otto Beisheim School of Management)

Thursday, May 28, 09:00-10:30

IC PSD04 room **RB 212** ..... chaired by: Nick Rowbottom (University of Birmingham)

1. *"Who are you?": silence and melancholia as a psychic operation of power in diverse accounting spaces*
   Tassiani dos Santos (Durham University)
   Nick McGuigan (Monash University)[P]
   Iago Lopes (Federal University of Rio de Janeiro)
   Discussant: Tra Thu Tham (Hanken School of Economics)
2. *IMPACT, SHE WROTE - genres of narrative reporting in the cultural sector*
   Angela Nativio (Ca' Foscari University of Venice)[P]
   Discussant: Nick McGuigan (Monash University)
3. *From market fact to translation effect: re-theorizing the greenium through actor-network theory*
   Tra Tham (Hanken School of Economics)[P]
   Othmar Lehner (Hanken School of Economics)
   Theresia Harrer (EDHEC Business School)
   Discussant: Angela Nativio (Ca' Foscari University of Venice)

IC PS03 room **RB 109** ..... chaired by: Victoria Honsel (Copenhagen Business School)

1. *The illusion of duty: how the audit profession let users down*
   Cynthia Courtois (Laval University)
   Pier-Luc Lajoie (University of Quebec in Trois-Rivières)[P]
   Angélique Malo (University of Quebec in Trois-Rivières)
2. *The interplay of cognition and emotion when interpreting accounting information: an ethnographic study of financial due diligence*
   Hanna Heeg (University of Passau)[P]
   Christoph Pelger (University of Passau)
3. *Auditors' going concern decisions: insights from practice*
   Dominic Detzen (Vrije Universiteit Amsterdam)[P]
   Marshall Geiger (University of Richmond)
   Anna Gold (Vrije Universiteit Amsterdam)
   Philip Wallage (University of Amsterdam)

IC PS06 room **RB 206** ..... chaired by: Perla Mardini (Zayed University)

1. *The myth of normal: a feminist account of cumulative trauma in women accountants' careers*
   Alessandro Ghio (ESCP Business School)
   Carly Moulang (Monash University)[P]

2. *Activism in accounting academia: identity work in liminality*
   Juliette Senn (MBS School of Business)
   Alessandro Ghio (ESCP Business School)[P]
3. *Closed worlds, open practices: understanding accountability in Italian juvenile detention centres*
   Lorenzo Pratici (University of Parma)[P]
   Anwar Halari (Open University)
   Isabella Mozzoni (University of Parma)

Thursday, May 28, 11:00-12:30

IC PS01 room **RB 212** ..... chaired by: Alessandro Ghio (ESCP Business School)

1. *Family firms and CO2 emissions: unpacking the role of market volatility and risk aversion*
   Rodrigo Basco (American University of Sharjah)
   Thomas Bassetti (University of Padova)
   Andrea Caccialanza (University of Bologna)[P]
   Lorenzo dal Maso (University of Bologna)
2. *The construction of financial value: crafting synergy estimates in acquisitions*
   Luc Paugam (HEC Paris)[P]
   Herve Stolowy (HEC Paris)
   Yike Wang (HEC Paris)
   Christof Binder (Markables AG)
3. *Optimism or strategy? Positive communication in corporate disclosures*
   Karol Klimczak (Lodz University of Technology)[P]
   Dominika Hadro (Wrocław University of Economics And Business)
   Marcel Meyer (University of Navarra)
   Tohid Zeinali (Lodz University of Technology)

IC PS05 room **RB 206** ..... chaired by: Silvana Revellino (University of Salerno)

1. *Competing frames in a crisis: a media house's financial distress*
   Mattias Sandgren (Jönköping University)
   Andreas Jansson (Jönköping International Business School)[P]
2. *The medium is the message: analysing the implications of machine-readable corporate reporting*
   Nick Rowbottom (University of Birmingham)[P]
   Indrit Troshani (Adelaide University)
3. *From "likes" to value: sustainability accounting in agri-tourism farms through social media*
   Kriselda Gura (Epoka University)
   Servet Gura (University of Tirana)
   Suman Lodh (Kingston University)[P]
   Monomita Nandy (Brunel University)

Thursday, May 28, 14:00-15:30

IC PSD05 room **RB 212** ..... chaired by: Ericka Costa (Università degli Studi di Trento)

1. *On the dynamics of accountability in a hyperreal setting: the narrative battle over star citizen*
   Herve Stolowy (HEC Paris)[P]
   Yves Gendron (*affiliation not provided*)
   Alexandre Madelaine (Erasmus University Rotterdam)
   Luc Paugam (HEC Paris)
   Discussant: Thomas Valtteri Taussi (Aalto University)
2. *Performing risk appetite: framing and overflowing of acceptable risk*
   Thomas Taussi (Aalto University)[P]
   Jari Huikku (Aalto University)
   Discussant: Tobias Scheytt (Helmut-Schmidt-University)

3. *Accounting research and vulnerability: some foundational reflections*
   Tobias Scheytt (Helmut Schmidt University - University of the Federal Armed Forces Hamburg)[P]
   Nadine Gerhardt-Huber (Helmut Schmidt University - University of the Federal Armed Forces Hamburg)
   Nathalie Iloga Balep (Helmut Schmidt University - University of the Federal Armed Forces Hamburg)
   Jaromir Junne (Helmut Schmidt University - University of the Federal Armed Forces Hamburg)
   Discussant: Herve Stolowy (HEC Paris)

IC PSD07 room **RB 206** ..... chaired by: Angela Nativio (Ca' Foscari University of Venice)

1. *Withstanding global accounting profession capacity building: the case of the Egyptian accounting profession*
   Perla Mardini (Zayed University)[P]
   Brendan O'Dwyer (Amsterdam Business School)
   Christopher Humphrey (University of Manchester)
   Discussant: Lisa R Baudot (HEC Paris)
2. *Accountants' attitudes toward psychosocial influences on financial reporting – a qualitative study*
   Ewa Wanda Maruszewska (University of Economics in Katowice)[P]
   Dominika Korzeniowska (University of Lodz)
   Elżbieta Jaworska (West Pomeranian University of Technology)
   Nelli Artienwicz (University of Gdansk)
   Discussant: Perla Mardini (Zayed University)
3. *Narrating the pinnacles of accountancy: oral histories from retired professionals*
   Lisa Baudot (HEC Paris)[P]
   Alessandro Ghio (ESCP Business School)
   Dana Wallace (University of Central Florida)
   Discussant: Ewa Wanda Wanda Maruszewska (University of Economics in Katowice)

Thursday, May 28, 16:00-17:30

IC PS04 room **RB 206** ..... chaired by: Louise Gorman (Trinity College Dublin)

1. *Calculation as part of the self? Professional identity positioning of marketers*
   Linda Hintsteiner (University of Innsbruck)[P]
2. *Power in action: control in accounting through a Foucauldian lens*
   Ryoko Yamada (Aalto University)[P]

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

IC PSD02 room **RB 206** ..... chaired by: Dominic Detzen (Vrije Universiteit Amsterdam)

1. *How practices shape standard-setting - endogenization in the IFRS accounting for extractive activities*
   Kjell Ove Røsok (NHH Norwegian School of Economics)[P]
   Christoph Pelger (University of Passau)
   Discussant: Christopher Flanagan (University of Glasgow)
2. *Making sense of hybrid working in accounting professional service firms*
   Christopher Flanagan (University of Glasgow)[P]
   Yvonne Joyce (University of Glasgow)
   Discussant: Kjell Ove Røsok (NHH Norwegian School of Economics)
3. *Between embracing and resisting. non-accounting specialists' responses to sustainability accounting integration*
   Vera Linke (WHU - Otto Beisheim School of Management)[P]
   Lukas Loehlein (WHU - Otto Beisheim School of Management)
   Discussant: Dominic Detzen (Vrije Universiteit Amsterdam)

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

IC PSD01 room **RB 206** ..... chaired by: Dane Pflueger (Warwick University)

1. *Corporate opinion leaders and reluctant auditors – ethnographic insights into the implementation of accounting standards*
   Leonie Daum (University of Innsbruck)[P]
   Christoph Pelger (University of Passau)
   Discussant: Othmar Manfred Lehner (Hanken School of Economics)

2. *The interstitial dynamics of the audit expectation gap*
   Othmar Lehner (Hanken School of Economics)[P]
   Tra Tham (Hanken School of Economics)
   Christoph Eisl (University of Applied Sciences Upper Austria)
   Stefan Fink (University of Applied Sciences Upper Austria)
   Discussant: Simone Hasse Stavnsbo (Copenhagen Business School)
3. *Career tactics: women's networking groups in auditing*
   Simone Stavnsbo (Copenhagen Business School)[P]
   Discussant: Leonie Daum (University of Innsbruck)

Friday, May 29, 14:00-15:30

IC PSD06 room **RB 206** ..... chaired by: Kirsi-Mari Kallio (University of Turku)

1. *Calculative capture. How a net zero project is caught in revising the numbers*
   Katrin von der Lancken (WHU - Otto Beisheim School of Management)[P]
   Vera Linke (WHU - Otto Beisheim School of Management)
   Utz Schaeffer (WHU - Otto Beisheim School of Management)
   Discussant: Paola Trevisan (Copenhagen Business School)
2. *The affectivity of accounting and control practices and its role in changing organizations: an ethnographic study*
   Paola Trevisan (Copenhagen Business School)[P]
   Christian Huber (Copenhagen Business School)
   Discussant: Vera Linke (WHU - Otto Beisheim School of Management)

IS – Accounting and Information Systems

Wednesday, May 27, 15:00-16:30

IS PSD01 room **SB 302** ..... chaired by: Sung Hwan Chai (University of Manchester)

1. *The spillover effect of supplier data breach incidents along the supply chain*
   Wenhong Ding (NEOMA Business School)[P]
   Wei Guan (IDRAC International School of Management, Lyon)
   Zhenyang Shi (BI Norwegian Business School)
   Sri Talluri (Michigan State University)
   Tobias Schoenherr (Michigan State University)
   Discussant: Petroula Glachtsiou (Erasmus University Rotterdam)
2. *The value and impact of data assets on supply chain, innovation, firm reputation, and debt financing cost*
   Li Wang (University of Akron)[P]
   Discussant: Wenhong Ding (NEOMA Business School)
3. *Calibration and uncertainty quantification in bankruptcy risk modeling*
   Hendrik von der Lippe (Ruhr University Bochum)
   Luis Voskuhl (Ruhr University Bochum)
   Petroula Glachtsiou (Erasmus University Rotterdam)[P]
   Discussant: Ana Mickovic (University of Amsterdam)

Wednesday, May 27, 17:00-18:30

IS PS03 room **SB 302** ..... chaired by: Marc Eulerich (University of Duisburg-Essen)

1. *Management system standards and control in SMEs: a systematic literature review and integrated research framework*
   Mattias Sandgren (Jönköping University)[P]
   Anders Melander (Jönköping International Business School)
   Fredrika Askenmalm (Jönköping International Business School)
   Emilia Florin Samuelsson (Jönköping University)
   Timur Uman (Jönköping University)
2. *Sustainability performance in the digital era: unpacking the roles of IT governance, IT absorptive capacity, and big data analytics with green knowledge management as a moderator*
   Syaiful Ali (Universitas Gadjah Mada)[P]
   Husna Karimah (Gadjah Mada University)
   Fauziah Abdunnafi (Gadjah Mada University)

Thursday, May 28, 09:00-10:30

IS PS02 room **SB 302** ..... chaired by: Glen L Gray (California State University, Northridge)

1. *Algorithmic control and reciprocal (un)accountability of employer-worker relationships*
   Marisa Agostini (Ca' Foscari University of Venice)[P]
   Daria Arkhipova (Ca' Foscari University of Venice)
2. *Accounting for crime: detecting mafia-connected firms using machine learning*
   Francesco Ambrosini (University of Padova)[P]
   Antonio Parbonetti (University of Padova)
   Michele Fabrizi (University of Padova)
3. *Can machines read your face? A video analytics framework for measuring empathy via emotional mimicry in video recordings*
   Jingran Zhao (The Hong Kong Polytechnic University)[P]
   Li Cui (The Hong Kong Polytechnic University)
   Ka Chung Ng (The Hong Kong Polytechnic University)
   Zhoudao Lu (The Hong Kong Polytechnic University)

Thursday, May 28, 11:00-12:30

IS PSD02 room **SB 302** ..... chaired by: Ana Mickovic (University of Amsterdam)

1. *Crypto and cocaine: how do criminals behave after large drug seizures?*
   Andrea Bafundi (University of Padova)[P]
   Michele Fabrizi (University of Padova)
   Marco Ghitti (University of Padova)
   Antonio Parbonetti (University of Padova)
   Discussant: Mee Hyun Kim (American University of Sharjah)
2. *AI-supported automation in accounting and tax consulting practice: development and evaluation of local privacy-compliant prototypes*
   Johannes Lässer (Vienna University of Economics and Business)[P]
   Markus Isack (Vienna University of Economics and Business)
   Discussant: Maciej Andrzej Tuszkiewicz (University of Economics in Katowice)
3. *Coercive pressure and technology anxiety in the digital transformation of accounting: evidence from mandatory e-invoicing*
   Maciej Tuszkiewicz (University of Economics in Katowice)[P]
   Olga Grzybek (University of Economics in Katowice)
   Ewa Wanda Maruszewska (University of Economics in Katowice)
   Discussant: Johannes Oswald Lässer (Vienna University of Economics and Business)

Thursday, May 28, 14:00-15:30

IS PS01 room **SB 302** ..... chaired by: Sergeja Slapnicar (University of Queensland)

1. *Shaping the future of accounting: the role of strategic adaptability in AI-driven analytics (AIDA)-enabled digital transformation*
   Benjamin Lee (Singapore Management University)[P]
   Gary Pan (Singapore Management University)
   Venky Shankararaman (Singapore Management University)
2. *Understanding the impact of generative AI on professional judgment*
   Sung Hwan Chai (University of Manchester)[P]
   Brian Nicholson (University of Manchester)
   Leonid Sokolovskyy (University of Manchester)
   George Salijeni (Aston Business School)
3. *The value of man in AI + man: field evidence from small business lending*
   Xia Chen (Singapore Management University)
   Qiang Cheng (Singapore Management University)
   Guanqun Dou (Fudan University)
   Shuai Shao (Zhejiang University)[P]

MA – Management Accounting

Wednesday, May 27, 15:00-16:30

MA PSD04 room **RB 213** ..... chaired by: Anil Kshatriya (ESSEC Business School)

1. *Prompting away the fixation: how the use of generative AI reduces fixation*
   Victor van Pelt (WHU - Otto Beisheim School of Management)[P]
   Dennis D. Fehrenbacher (University of St.Gallen)
   Discussant: Gary (Guanlin) Wang (University of Bristol)
2. *Confirmation bias in discretionary performance evaluations: the role of performance summaries*
   Victor Maas (University of Amsterdam)[P]
   Niluh Narsa (Airlangga University)
   Discussant: Victor van Pelt (WHU - Otto Beisheim School of Management)

MA PSD13 room **SB 304** ..... chaired by: Thiago Tomaz Luiz (Federal University of Santa Catarina)

1. *Examining the effects of technology implementation on accountants' perceptions of productivity*
   Clarence Goh (Singapore Management University)[P]
   Discussant: Januário Jose Monteiro (University of East Anglia)
2. *Stimulating pro-environmental behavior using management control: survey evidence from a city government*
   Berend van der Kolk (Vrije Universiteit Amsterdam)[P]
   Eelke Wiersma (Vrije Universiteit Amsterdam)
   Willemijn Odekerken (Gemeente Haarlem)
   Discussant: Clarence Goh (Singapore Management University)
3. *Customer sentiment, sustainability management controls and AI augmentation: implications for corporate social responsibility and firm performance*
   Januário Monteiro (University of East Anglia)[P]
   Rogério Lunkes (Federal University of Santa Catarina)
   Mauricio Codesso (Northeastern University)
   Discussant: Berend van der Kolk (Vrije Universiteit Amsterdam)

MA PS02 room **SB 303** ..... chaired by: Ulf Schiller (University of Basel)

1. *Negotiated wholesale prices and strategic allocation of bargaining power*
   Toshiaki Wakabayashi (Waseda University)[P]
   Michael Kopel (University of Graz)
2. *Incentive design with biased reviewers and compensation committee*
   Takahiro Morimitsu (Meiji University)[P]
   Taichi Kimura (Keio University)
3. *Performance targets as screening devices*
   Hikaru Mitsuhashi (Nagoya City University)[P]
   Taichi Kimura (Keio University)

MA PS12 room **SB 305** ..... chaired by: Cristiana Parisi (Copenhagen Business School)

1. *Accountants who surf the digital technology wave: sensemaking and sensegiving*
   Sharon Cotter (University of Galway)[P]
   Breda Sweeney (University of Galway)
   Patricia Martyn (University of Galway)
2. *More voices, more value(s): exploring the potential and challenges of diversity in the finance function*
   Ariela Caglio (Bocconi University)
   Angelo Ditillo (Bocconi University)[P]
   Anna Missaglia (Bocconi University)
3. *Boundary expansion as an epistemic transition: prescriptive and interpretive modes of knowledge work in the accounting profession*
   Yan Li (Takushoku University)[P]
   Masafumi Fujino (Nihon University)

Wednesday, May 27, 17:00-18:30

MA PSD01 room **RB 213** ..... chaired by: Emrah Ekici (University of Wisconsin Eau Claire)

1. *Investment efficiency and short-run and long-run contracting*
   Samuel Pereira (University of Porto)[P]
   Discussant: Katrin Weiskirchner-Merten (Vienna University of Economics and Business)
2. *The fixed-cost fallacy: why cost structure is not a reliable measure of operating leverage*
   Gianluca F. Delfino (Stockholm School of Economics)[P]
   Discussant: Yves Levant (Université Côte d'Azur)
3. *The effect of cost stickiness on the marginal value of cash: the role of financial constraints and economic cycles*
   Yves Levant (SKEMA Business School)[P]
   Reda Sefsaf (University of Lille)
   Discussant: Mark Anderson (University of Calgary)

MA PSD09 room **SB 304** ..... chaired by: Li-Yu Chen (National Sun Yat-sen University)

1. *The value of information doesn't keep well: internal information quality and competitive advantage*
   Hari Ramasubramanian (Frankfurt School of Finance & Management)[P]
   Discussant: Leonhard Grabe (University of Cologne)
2. *Managerial response to regulatory intensity: organizational slack and implications for operating efficiency*
   Somnath Das (University of Illinois Chicago)
   Sandip Dhole (Monash University)[P]
   Li Liu (Deakin University)
   Discussant: Hari Ramasubramanian (Frankfurt School of Finance & Management)
3. *Learning from errors - evidence from the field*
   Leonhard Grabe (University of Cologne)[P]
   Discussant: Sandip Dhole (Monash University)

MA PS03 room **SB 303** ..... chaired by: Ute Vanini (Kiel University of Applied Sciences)

1. *Compensation incentives and the effect of chief sustainability officers*
   Jonathan Black (University of Melbourne)
   Tongqing Ding (University of Melbourne)
   Bjørn Jørgensen (Copenhagen Business School)
   Naomi Soderstrom (University of Melbourne)[P]
2. *CEO birthplace and employee satisfaction within hierarchies*
   Jan Roessner (LMU Munich)[P]
3. *The interaction effect of relative performance feedback and task interdependency in group settings*
   Laura Gomez-Ruiz (Universidad Pablo de Olavide)[P]
   Maria J. Sanchez-Exposito (Universidad Pablo de Olavide)
   Carlos Eduardo Jijena (Universidad Privada Boliviana)

MA PS08 room **SB 305** ..... chaired by: Gary (Guanlin) Wang (University of Bristol)

1. *The effect of work location policies and peer norms on employees' misreporting*
   Lufi Mursita (University of Western Australia)[P]
   Vincent Chong (University of Western Australia)
   Stijn Masschelein (University of Western Australia)
   Isabel Wang (The Australian National University)
2. *The effect of working time flexibility in teams on subjective performance evaluation – the case of reduced working time*
   Jonas Fries (Friedrich-Alexander-Universität Erlangen-Nürnberg)[P]
   Ivo Schedlinsky (LMU Munich)
   Friedrich Sommer (Friedrich-Alexander-Universität Erlangen-Nürnberg)
3. *Supervisor discretion and employee working from home*
   Sander van Triest (University of Amsterdam)[P]

Thursday, May 28, 09:00-10:30

MA PSD03 room **SB 304** ..... chaired by: Alisa Gabrielle Brink (Virginia Commonwealth University)

1. *Signaling purpose*
   Marina Talantceva (University of Cologne)[P]
   Dirk Sliwka (University of Cologne)
   Timo Vogelsang (Frankfurt School of Finance & Management)
   Discussant: Steven Smith (Brigham Young University)
2. *How peer evaluation-based bonus pool allocations influence employees' rating behaviors*
   Daphni Lehmann (Erasmus University Rotterdam)[P]
   Marcel van Rinsum (Erasmus University Rotterdam)
   Evelien Reusen (Erasmus University Rotterdam)
   Erik Peek (Erasmus University Rotterdam)
   Discussant: Marina Talantceva (University of Cologne)
3. *Noise effects on effort and performance: the influence of incentives and implicit targets*
   Steven Smith (Brigham Young University)[P]
   Tyler Thomas (University of Waterloo)
   Discussant: Daphni Lehmann (Erasmus University Rotterdam)

MA PS11 room **SB 303** ..... chaired by: Henri C. Dekker (Vrije Universiteit Amsterdam)

1. *Self-focused ethical climate and knowledge hoarding: the compensating role of performance measurement in enabling organizational learning*
   Flavia Schmid (University of St.Gallen)[P]
2. *When management controls and auditors' purpose collide: the mitigating effect of professional identity*
   Rosemarijn de Bruin (University of Groningen)[P]
   Lucia Bellora-Bienengräber (University of Duisburg-Essen)
   Paula Dirks (University of Groningen)
   Sally Widener (Clemson University)
3. *Does an open performance information policy curb or foster gossip in the workplace? The role of output-based performance appraisal*
   Sabra Khajehnejad (KU Leuven)[P]
   Marte Abts (Erasmus University Rotterdam)

MA PS16 room **SB 305** ..... chaired by: Masafumi Fujino (Nihon University)

1. *Career patterns as evidence of how management controllers successfully construct their identity*
   Paul d'Argenlieu (*affiliation not provided*)
   Marie Redon (IESEG School of Management)[P]
2. *Revisiting capital budgeting in family firms: a systematic review and conceptual integration*
   Lilia Gutierrez (Instituto Tecnológico y de Estudios Superiores de Monterrey)[P]
   Miguel Gil (Jönköping University)
   Timur Uman (Jönköping University)
3. *Uncovering the skills and competency requirements for accounting professionals*
   Virpi Ala-Heikkila (University of Vaasa)[P]
   Mika Ylinen (University of Vaasa)
   Mikko Ranta (University of Vaasa)
   Marko Jarvenpaa (University of Vaasa)
   Kip Krumwiede (Virginia Commonwealth University)

Thursday, May 28, 11:00-12:30

MA PSD15 room **SB 304** ..... chaired by: Amalie Ringgaard (University College Cork)

1. *From infrastructure to accounting gadgets: how the spread of cost management tools on flight decks entices pilots to efficient flying through body and play*
   David Crvelin (University of Birmingham)[P]
   Victoria Honsel (Universität St Gallen)
   Discussant: Peter Skaerbaek (Copenhagen Business School)

2. *When traces count: governing consequentiality in mixed visibility regimes*
   Leona Wiegmann (ESCP Business School)[P]
   Aldonio Ferreira (Monash University)
   Discussant: David Crvelin (University of Birmingham)
3. *Reconfiguring large-scale infrastructure project success: project accounting as a mutable infrastructure of concern*
   Peter Skaerbaek (Copenhagen Business School)[P]
   Tim Themsen (Copenhagen Business School)
   Kjell Tryggestad (University of Inland Norway)
   Discussant: Leona Wiegmann (ESCP Business School)

MA PS10 room **SB 303** ..... chaired by: Utz Schaeffer (WHU - Otto Beisheim School of Management)

1. *The dark side of creative engagement and job complexity: a moderated mediation model linking informal controls to agility performance in startups*
   Thiago Tomaz Luiz (Federal University of Santa Catarina)[P]
   Ilse Beuren (Federal University of Santa Catarina)
2. *How management control systems shape B2B digital performance? The mediating role of data-driven decision making*
   Celliane Ferraz Pazetto (CUNEF Universidad)[P]
   Silvana Meurer (Universidade Federal de Santa Catarina)
   Thiago Tomaz Luiz (Federal University of Santa Catarina)
   Ilse Beuren (Federal University of Santa Catarina)
3. *Performance measurement systems use, social performance and economic performance: relations and mediating effect*
   Adel Beldi (IESEG School of Management)[P]
   Kerim Karmeni (Rabat Business School – UIR)

MA PS13 room **SB 305** ..... chaired by: Olga Nicole Ermann (BI Norwegian Business School)

1. *The autopoiesis of control: management control systems as communication in complex healthcare environments*
   Pingli Li (University of Southampton)[P]
   Xuegang Cui (Beijing Normal University)
   Erik Strauss (ESCP Business School)
2. *Developing financial sustainability in public research infrastructure: an action research perspective from SUSMIRRI.IT*
   Edoardo Borlatto (Università degli Studi di Torino)
   Edoardo Crocco (University of Turin)[P]
   Elisa Truant (University of Turin)
   Valeria Prigione (Università degli Studi di Torino)
   Giovanna Varese (Università degli Studi di Torino)
3. *Translating global conservation goals: a multi-level analysis*
   Sofia Yasmin (University of Manchester)
   Chaudhry Ghafran (Durham University)[P]
   Sven Modell (Alliance Manchester Business School)

Thursday, May 28, 14:00-15:30

MA PSD10 room **SB 304** ..... chaired by: Sander van Triest (University of Amsterdam)

1. *Discretion over bonus timing*
   Saskia Opitz (WHU - Otto Beisheim School of Management)[P]
   Timo Vogelsang (Frankfurt School of Finance & Management)
   Dirk Sliwka (University of Cologne)
   Sidney Block (University of Cologne)
   Discussant: Alexander van Slooten (University of Duisburg-Essen)
2. *What do resumes tell us about accounting rookie job candidates' research potential?*
   Bin Ke (National University of Singapore)
   Zhen Long (Zhongnan University of Economics and Law)[P]
   Discussant: Saskia Opitz (WHU - Otto Beisheim School of Management)

3. *Board knowledge breadth and performance metric variety in CEO bonus contracts*
   Paula Dirks (University of Groningen)
   Sebastian Firk (University of Duisburg-Essen)
   Melissa Martin (University of Illinois Chicago)
   Alexander van Slooten (University of Duisburg-Essen)[P]
   Discussant: Zhen Long (Zhongnan University of Economics and Law)

MA PSD11 room **SB 303** ..... chaired by: Markus Wabnegg (University of Krems)

1. *Coordination incentive design and information exchange between sales and production functions*
   Clara Xiaoling Chen (University of Illinois Urbana-Champaign)[P]
   Lan Guo (Wilfrid Laurier University)
   Yuming Hu (Jinan University)
   Nan Jiang (Pompeu Fabra University)
   Discussant: Henri C. Dekker (Vrije Universiteit Amsterdam)
2. *Do performance targets enhance supplier performance? Evidence on complementary and substitutive effects of trust and behavior control*
   Henri Dekker (Vrije Universiteit Amsterdam)
   Takaharu Kawai (Doshisha University)[P]
   Junya Sakaguchi (Kansai University)
   Discussant: Clara Xiaoling Chen (University of Illinois Urbana-Champaign)
3. *Management control configurations for organizational adaptability*
   Philipp Sekol (WHU - Otto Beisheim School of Management)[P]
   Utz Schaeffer (WHU - Otto Beisheim School of Management)
   Daniel Schaupp (Vienna University of Economics and Business)
   Discussant: Takaharu Kawai (Doshisha University)

MA PS09 room **SB 305** ..... chaired by: Sofia Lourenço (ISEG Lisbon School of Economics & Management)

1. *Screening precommitment, candidate quality, and time-to-hire: an experimental investigation*
   Anil Kshatriya (ESSEC Business School)[P]
   Adam Presslee (University of Waterloo)
   Ala Mokhtar (McMaster University)
2. *Personality traits, self-selection and incentives*
   Erika Bognar (Goethe University Frankfurt)[P]
   Anna Rohlfing-Bastian (Goethe-University Frankfurt)
   Sara Bormann (Goethe-University Frankfurt)
   Michael Kosfeld (Goethe University Frankfurt)
3. *Does operating risk information shape project selection, and does it stick? Experimental evidence*
   Anisa Shyti (Stern at NYU Abu Dhabi)[P]
   Gianluca F. Delfino (Stockholm School of Economics)

Thursday, May 28, 16:00-17:30

MA PSD02 room **SB 302** ..... chaired by: Pingli Li (University of Southampton)

1. *"Why bother with new technologies?" Exploring the gap between analytics' promises and realities in management accountants' forecasting*
   Patrice Landagaray (IESEG School of Management)[P]
   Claire Ciampi (*affiliation not provided*)
   Discussant: Ivo Hristov (University of L'Aquila)
2. *From compliance to control: integrating sustainability reporting requirements into sustainability control systems*
   Ivo Hristov (University of L'Aquila)[P]
   Matteo Cristofaro (University of Rome Tor Vergata)
   Lorenzo Coronella (University of Rome Tor Vergata)
   Discussant: Joao Pedro Oliveira (University of Porto)
3. *A never-settled integration: business intelligence, management control, and the work behind the dashboard*
   Paulo Ribeiro (University of Porto)
   Joao Oliveira (University of Porto)[P]
   Pedro Campos (University of Porto)
   Discussant: Patrice Landagaray (IESEG School of Management)

MA PSD14 room **SB 304** ..... chaired by: Patricia Martyn (University of Galway)

1. *Living with net-zero tensions: how performance measurement and management systems mediate sustainability paradoxes in the energy sector*
   Siamak Soudani (ESCP Business School)[P]
   Eleni Chatzivgeri (University of Edinburgh)
   Discussant: Amalie Ringgaard (University College Cork)
2. *Reframing performance: how Russian SMEs reconstitute PMMS under sanctions- induced institutional disruption*
   Michael Axenrod (ESCP Business School)[P]
   Siamak Soudani (ESCP Business School)
   Discussant: Gianluca F. Delfino (Stockholm School of Economics)
3. *Social sustainability and the compromise between collectivity and individuality: a management control perspective*
   Amalie Ringgaard (University College Cork)[P]
   Per Nikolaj Bukh (Aalborg University)
   Michelle Carr (University College Cork)
   Discussant: Michael Axenrod (ESCP Business School)

MA PSD16 room **SB 303** ..... chaired by: Carly Moulang (Monash University)

1. *Organizational commitment and information sharing in the social construction of budgetary participation*
   Cristina Hillen (Universidade Federal de Santa Catarina / Universidade Estadual do Paraná)
   Carlos Eduardo Lavarda (Federal University of Santa Catarina)[P]
   Discussant: Jens van Mele (IESEG School of Management)
2. *New work patterns under algorithmic management control: diverging perspectives on the approach of control-evidence from standardized retail chains*
   Gary(Guanlin) Wang (University of Bristol)[P]
   Yasheng Chen (Xiamen University)
   Chunyao Yang (Xiamen University)
   Discussant: Carlos Eduardo Facin Lavarda (Federal University of Santa Catarina)
3. *How strategic orientation shapes network controls: insights from plural form franchising*
   Martine Cools (KU Leuven)
   Alexandra van den Abbeele (KU Leuven)
   Jens van Mele (IESEG School of Management)[P]
   Discussant: Gary (Guanlin) Wang (University of Bristol)

MA PS14 room **SB 305** ..... chaired by: Teemu Malmi (Aalto University)

1. *Artificial intelligence for sustainability performance management: an integrative framework*
   Robert Faber (Vrije Universiteit Amsterdam)[P]
   Bert Steens (Vrije Universiteit Amsterdam)
   Henri Dekker (Vrije Universiteit Amsterdam)
2. *Integrating sustainability control in retail: an architecture-context fit perspective*
   Timur Uman (Jönköping University)[P]
   Miguel Gil (Jönköping University)
   Mart Ots (Jönköping International Business School)
3. *Challenges for sustainability-related accounting and ESRS: management control systems and reporting*
   Tuija Virtanen (University of Helsinki)[P]
   Minna Suutari (Aalto University)

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

MA PSD06 room **SB 302** ..... chaired by: Ivo D Tafkov (Georgia State University)

1. *Can speculative design help managers identify more risks?*
   Dominic Santschi (University of St.Gallen)[P]
   Patrick Wilhelm (Zurich University of The Arts)
   Dennis D. Fehrenbacher (*affiliation not provided*)
   Tobias Kowatsch (University of Zurich)
   Discussant: Dieter Smeulders (University of Bern)

2. *Not all wrongs are equal: performance, pay appropriateness, and the decision to blow the whistle*
   Michael Kolodziej (European University Viadrina)[P]
   Matthias Sohn (University of Rostock)
   Kai Bauch (University of Kaiserslautern-Landau)
   Discussant: Dominic Santschi (University of St.Gallen)
3. *Visual shortcuts or focal points? How risk maps and responsibility framing steer ESG risk response*
   Joanna van Meerbeeck (KU Leuven)
   Eddy C Ardinael (Tilburg University)
   Sabra Khajehnejad (KU Leuven)
   Dieter Smeulders (Nyenrode Business University)[P]
   Alexandra van den Abbeele (KU Leuven)
   Discussant: Michael Kolodziej (European University Viadrina)

MA PS07 room **SB 304** ..... chaired by: Nicola dalla Via (Free University of Bozen)

1. *Do managers obey the corporate values? Experimental evidence from managerial reporting*
   Philipp Richter (Dresden University of Technology)[P]
   Peter Schaefer (Technical University of Munich)
   Dominik Weise (Technical University Munich)
2. *An exploratory study of demand-driven feedback systems in creative contexts*
   Cardin Masselink (Tilburg University)[P]
   Bart Dierynck (Tilburg University)
3. *The power of perspective: the effect of performance reporting frames on solving collective action problems*
   Siman Li (Lingnan University)[P]

MA PS15 room **SB 303** ..... chaired by: Patrice Landagaray (IESEG School of Management)

1. *Management control system as a system: the case of the amoeba management system at Kyocera Corporation*
   Reinaldo Guerreiro (University of Sao Paulo)[P]
   Paschoal Russo (Faculdade Fipecafi)
   Juliana Amaral (Faculdade Fipecafi)
2. *Dissemination of management controls across hierarchies*
   Kai Moßmann (LMU Munich)[P]
   Christian Hofmann (LMU Munich)
3. *Personnel controls and learning in a hybrid work setting: insights from BIG 4 accountancy firms*
   Michelle Carr (University College Cork)[P]
   Amalie Ringgaard (University College Cork)
   Stefan Jooss (Queensland University)

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

MA PSD05 room **SB 302** ..... chaired by: Laura Gomez-Ruiz (Universidad Pablo de Olavide)

1. *(Smart)watch your attention - a field experiment on health monitoring and productivity*
   Yutong Chen (Frankfurt School of Finance & Management)[P]
   Timo Vogelsang (Frankfurt School of Finance & Management)
   Yaxuan Chen (Cornell Universiry)
   Discussant: Markus Wabnegg (University of Krems)
2. *Too much of a good thing: when does greater performance measurement frequency lead to less learning?*
   Ivo Tafkov (Georgia State University)[P]
   Jongwoon (Willie) Choi (University of Wisconsin-Madison)
   Gary Hecht (University of Illinois Urbana-Champaign)
   Discussant: Yutong Chen (Frankfurt School of Finance & Management)
3. *The effects of mandatory and voluntary relative performance information on employee performance in skill development – a field experiment*
   Philip Autenrieth (Ulm University)
   Christoph Feichter (Vienna University of Economics and Business)
   Jonas Haas (Ulm University)
   Mischa Seiter (Ulm University)
   Markus Wabnegg (University of Krems)[P]
   Discussant: Ivo D Tafkov (Georgia State University)

MA PSD07 room **SB 304** ..... chaired by: Mark Anderson (University of Calgary)

1. *The role of team characteristics and business fundamentals in identifying high-growth entrepreneurial companies: a machine learning approach*
   Yi Jiang (Harbin Institute of Technology (Shenzhen))
   Bin Ke (National University of Singapore)[P]
   Zhen Long (Zhongnan University of Economics and Law)
   Hongye Lyu (NUS (Chongqing) Research Institute)
   Discussant: Yu-Chun Lin (National Changhua University of Education)
2. *The effect of female leader team on staff turnover: the moderating role of ESG performance*
   Yu-Chun Lin (National Changhua University of Education)[P]
   Discussant: Bin Ke (National University of Singapore)
3. *Corporate cultural diversity and long-term performance: the role of employee ownership*
   Karel Vanherle (Vlerick Business School)
   Sebastian Firk (University of Duisburg-Essen)
   Aleksandra Klein (University of Sustainability Vienna – Charlotte Fresenius Private University)
   Jan Hennig (University of Groningen)[P]
   Alexandra van den Abbeele (KU Leuven)

MA PS04 room **SB 303** ..... chaired by: Hari Ramasubramanian (Frankfurt School of Finance & Management)

1. *Corporate culture and cost stickiness*
   Cheol Lee (Wayne State University)[P]
   Sohyung Kim (Brock University)
   Chansog Kim (Stony Brook University)
2. *Human capital metrics in CEO compensation: effects on pay equity, employee productivity, and firm value*
   Jia-Wen Liang (National Chengchi University)[P]
3. *Organizational identification and managerial myopia: evidence from R&D investment*
   Jongyu Paula Hao (California State University, Long Beach)[P]
   Eileen Chia-Ling Lee (National Chengchi University)
   Lu Zhu (California State University, Long Beach)

Friday, May 29, 14:00-15:30

MA PSD08 room **SB 302** ..... chaired by: Januário Jose Monteiro (University of East Anglia)

1. *Navigating through the storm – physical climate risk and cost structure*
   Andre Hoppe (KU Leuven)[P]
   Chenlin Guo (KU Leuven)
   Discussant: Rosemarijn de Bruin (University of Groningen)
2. *Market orientation and asymmetric cost management: evidence from linguistic cues*
   Kenneth Zheng (University of Wyoming)[P]
   Weiwei Wang (Weber State University)
   Rajib Hasan (University of Houston)
   Discussant: Andre Hoppe (KU Leuven)
3. *Quiet quitting: when coercive management control practices meet employees' suppression of emotions and breach the psychological contract*
   Rosemarijn de Bruin (University of Groningen)
   Lucia Bellora-Bienengräber (University of Duisburg-Essen)[P]
   Paula Dirks (University of Groningen)
   Sally Widener (Clemson University)
   Discussant: Kenneth Zheng (University of Wyoming)

MA PS01 room **SB 304** .... chaired by: Katrin Weiskirchner-Merten (Vienna University of Economics and Business)

1. *Intertemporal dynamics of cost asymmetry*
   Eti Einhorn (Tel Aviv University)
   Efrat Shust (Open University of Israel)[P]
2. *The principles of NPM in a governmentality hybrid. Evidence from Greek hospitals*
   Vasileios Milios (Edinburgh Napier University)[P]

3. *Know when to compare: the role of social comparison orientation*
   Evelyn Intan (Goethe University Frankfurt)[P]

MA PS05 room **SB 303** ..... chaired by: Angelo Ditillo (Bocconi University)

1. *Visualization of surgical costs using FL-TDABC and comparative analysis across hospital functions: an empirical examination incorporating uncertainty in medical processes*
   Hirooki Yoshihara (Hiroshima University)[P]
   Jaewook Kim (Hiroshima University)
2. *No way to bounce back: how did Ukrainian SMEs stay resilient during the war?*
   Valeriia Melnyk (Free University of Bozen)[P]
   Olga Nicole Ermann (Nord University Business School)
   Carolyn Cordery (Victoria University of Wellington)
3. *Online anger, offline costs: how consumer complaints create labor cost stickiness*
   Haowen Tian (Northwestern Polytechnical University)[P]
   Huili Zhi (Northwestern Polytechnical University)
   Wenlan Xie (The University of Sydney)

PSNP – Public Sector Accounting & Not-For-Profit Accounting

Thursday, May 28, 11:00-12:30

PSNP PSD03 room **RB 109** ..... chaired by: Sampson Kwabena Senahey (IE University)

1. *Public value accounting: a systematic literature review and an ecosystem framework for analysis*
   Tie Cui (University of Edinburgh)
   Yinuo Pan (University of Strathclyde)[P]
   Discussant: Roland Almqvist (Stockholm Business School)
2. *Detecting corruption risk: the effectiveness of anti-corruption measures*
   Diletta Vito (University of Pisa)[P]
   Giuseppe d'Onza (University of Pisa)
   Romina Rakipi (West Virginia University)
   Daniele Tammaro (University of Pisa)
   Discussant: Yinuo Pan (University of Strathclyde Business School)
3. *Stabilizing the unstable: budgeting social equity as a calculative practice in public sector allocation*
   Roland Almqvist (Stockholm Business School)[P]
   Discussant: Lynn Bradley (University of Glasgow)

Thursday, May 28, 14:00-15:30

PSNP PSD01 room **RB 109** ..... chaired by: Lynn Bradley (University of Glasgow)

1. *The impact of government target-based revenue manipulation on firms*
   Ningzhong Li (University of Texas at Dallas)[P]
   Discussant: Jan-Hendrik Meier (Kiel University of Applied Sciences)
2. *Financial condition determinants: a cross-country analysis of local governments in Italy and Portugal*
   Filippo di Lucia (University of Palermo)[P]
   Susana Jorge (University of Coimbra)
   Sebastiano Torcivia (University of Palermo)
   Discussant: Nieves Carrera (IE University)
3. *With a little help of the state: supervision logic, institutional entrepreneurship and organizational transformation in a financial NGO*
   Nieves Carrera (IE University)[P]
   Sampson Kwabena Senahey (IE University)
   Marco Trombetta (IE University)
   Discussant: Sarah Russo (University of Manchester)

Thursday, May 28, 16:00-17:30

PSNP PS01 room **RB 109** ..... chaired by: Roland Almqvist (Stockholm Business School)

1. *Managing sustainability integration in the public sector: insights from the German federal administration*
   Miriam Maske (European University Viadrina)[P]
   Matthias Sohn (University of Rostock)
   Philipp Herrmann (University of the Bundeswehr Munich)
   Bernhard Hirsch (Munich University of The Federal Armed Forces)
   David Lindermüller (Bundeswehr University Munich)
2. *Gender-responsive budgeting: mobilising knowledge for public value creation*
   Chiara Oppi (University of Bergamo)[P]
   Giovanna Galizzi (University of Bergamo)
3. *Value for money as an ethical practice: integrity and accountability in NHS business case decision-making*
   Dennis de Widt (Cardiff University)[P]

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

PSNP PSD02 room **RB 109** ..... chaired by: Torbjorn Tagesson (Linkoping University)

1. *Heritage assets recognition and disclosure: impact on citizens' perceptions*
   Eugenio Anessi Pessina (Università Cattolica del Sacro Cuore)[P]
   Fabio Calò (Università Cattolica del Sacro Cuore)
   Cecilia Langella (Università Cattolica del Sacro Cuore)
   Discussant: Susana Jorge (University of Coimbra)
2. *Does public accounting transparency lower sovereign borrowing costs?*
   Jan-Hendrik Meier (Kiel University of Applied Sciences)[P]
   Tetiana Paientko (HTW Berlin - University of Applied Sciences)
   Discussant: Peter Skaerbaek (Copenhagen Business School)
3. *The usefulness of financial reporting information in decision-making: determinant factors in Portuguese municipalities*
   Susana Jorge (University of Coimbra)[P]
   Joana Caetano (Instituto Politécnico de Bragança)
   Sónia Nogueira (Instituto Politécnico de Bragança)
   Discussant: Eugenio Anessi Pessina (Università Cattolica del Sacro Cuore)

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

PSNP PS03 room **RB 109** ..... chaired by: Susana Jorge (University of Coimbra)

1. *Charity, performance and emotion: in giving, we receive*
   Mariannunziata Liguori (Durham University)[P]
   Noel Hyndman (Queen's University Belfast)
2. *Municipality size and asymmetric cost behaviour: empirical evidence from Finland*
   Pasi Leppänen (University of Eastern Finland)[P]
   Hannu Ojala (University of Eastern Finland)
   Jani Saastamoinen (University of Eastern Finland)
   Antti Rautiainen (University of Jyväskylä)
   Henri Hahtela (Aalto University)
3. *Shifting perceptions of expectations: the role of controllers in Finnish municipalities*
   Jukka Pellinen (University of Jyväskylä)
   Kari Sippola (University of Jyväskylä)[P]
   Anniina Kinnunen (University of Jyväskylä)
   Tiina Jylhä (University of Jyväskylä)

Friday, May 29, 14:00-15:30

PSNP PS02 room **RB 109** ..... chaired by: Eugenio Anessi Pessina (Università Cattolica del Sacro Cuore)

1. *Disclosure policies of nonprofit organizations competing for donations*
   Nicole Rauch (University of Graz)[P]
   Michael Kopel (University of Graz)
2. *Signalling trust: the interplay of accountability, digitalisation, and informal reputation in NGOs*
   Sviesa Leitoniene (Kaunas University of Technology)[P]
   Halina Waniak-Michalak (University of Lodz)
   Ivana Perica (University of Split)
3. *Understanding corporate philanthropy: factors influencing donation decisions*
   Filomena Antunes Bras (University of Minho)[P]
   Cleide Carneiro (University of Minho)

SEE – Social and Environmental Accounting & Ethical Issues in Accounting

Wednesday, May 27, 15:00-16:30

SEE PSD29 room **RB 210** ..... chaired by: Seong Yeon Cho (Oakland University)

1. *Scenarios for CSRD scope amendments: advancing reporting scope while reducing further burden*
   Andreas Rasche (Copenhagen Business School)
   Theodor Cojoianu (University College Dublin)
   Andreas G. F. Hoepner (School of Business-University College Dublin)
   Fabiola Schneider (University College Dublin)[P]
   Discussant: Begoña Giner (University of Valencia)
2. *Determinants of corporate opinions on the SEC's proposal for climate-related disclosure requirements: an LLM-facilitated analysis of comment letters*
   Benita Gullkvist (University of Vaasa)[P]
   Jie Bao (Rutgers Business School)
   Discussant: Marvin Nipper (Friedrich-Alexander-Universität Erlangen-Nürnberg)
3. *Polycentric legitimacy and the localisation of global sustainability standards*
   Arawela Sovala (Hanken School of Economics)[P]
   Othmar Lehner (Hanken School of Economics)
   Discussant: Aonan Sistine Sun (University of Western Australia)

SEE PS01 room **SB 309** ..... chaired by: Andrea Caccialanza (University of Bologna)

1. *Seeming or being: the abnormal tone of CEO letters in ESG reports*
   Lars-Eric Brüske (University of Hamburg)[P]
   Nicole Ratzinger-Sakel (University of Hamburg)
   Florian Habermann (University College Dublin)
2. *Assessing corporate sustainability with large language models: evidence from Europe*
   Kerstin Forster (LMU Munich)
   Lucas Keil (University of Cologne)[P]
   Victor Wagner (LMU Munich)
   Maximilian A. Müller (University of Cologne)
   Thorsten Sellhorn (LMU Munich)
   Stefan Feuerriegel (LMU Munich)
3. *Greenwashing detection through decoupling analysis: evidence from Japanese firms*
   Chenchen Su (Musashino University)[P]

SEE PS02 room **SB 408** ..... chaired by: Tinghua Duan (EDHEC Business School)

1. *Firm-level climate change exposure and downside and upside risks: evidence from earnings conference calls*
   Millicent Chang (University of Wollongong)[P]
   Vina Khan (University of Wollongong)
   Searat Ali (University of Wollongong)
2. *Shifts in climate-related disclosures: the role of natural disasters in 10-K filings*
   Dominik Jobst (Vienna University of Economics and Business)
   Katrin Hummel (Vienna University of Economics and Business)[P]
3. *Janus-faced AI disclosure: how conference call enthusiasm masks workforce setbacks*
   Diego Ravenda (TBS Education)[P]
   Joao Cotter Salvado (Catolica Lisbon School of Business And Economics)

SEE PS07 room **SB 409** ..... chaired by: Paul A Griffin (University of California, Davis)

1. *Talk more, learn more: learning by firms from mandatory climate risk disclosure*
   Jiang Cheng (Lingnan University)
   Jia Guo (The Hong Kong Polytechnic University)[P]
   Jeffrey Ng (The University of Hong Kong)
   Tjomme Rusticus (The Hong Kong Polytechnic University)
2. *Carbon emission disclosure, IPO price formation, and aftermarket performance*
   Cheng-Yi Shiu (National Chengchi University)[P]
   Hung-Neng Lai (National Central University)

3. *Carbon emissions and firm valuations: evidence from financial analysts*
   Changqiu Yu (University of Manitoba)[P]

SEE PS16 room **SB 411** ..... chaired by: David Park (The Chinese University of Hong Kong)

1. *Corporate life cycle and its impact on voluntary CSR reporting: evidence from Europe*
   Anna Gröner (University of Bamberg)[P]
   Aaron Kasischke (University of Bamberg)
   Brigitte Eierle (University of Bamberg)
2. *Internationalization and voluntary sustainability assurance: evidence from firm life cycle and economic policy uncertainty*
   Li-Kai Liao (National Yunlin University of Science and Technology)[P]
   Ya-Chi Chang (Tamkang University)
   Che-Yuan Wang (Department of Accountancy & Graduate Institute of Finance National Cheng Kung University, Taiwan)
3. *CSR reporting of private firms*
   Paula Stanka (Ruhr University Bochum)[P]
   Matthias Nienaber (Ruhr University Bochum)

SEE PS19 room **SB 412** ..... chaired by: Sophia Pfanner (University of Innsbruck)

1. *Management control and sustainability reporting - navigating compliance and performance under CSRD*
   Peter Beusch (The University of Gothenburg)[P]
   Lana Sabelfeld (The University of Gothenburg)
   Marita Blomkvist (The University of Gothenburg)
   Jeaneth Johansson (Luleå University of Technology)
2. *A practice reorganization: implementing the CSRD in France*
   Marion Ligonie (IESEG School of Management)[P]
   Marie Redon (IESEG School of Management)
3. *Usefulness or burden? Anticipated effects of ESRS sustainability reporting in the Italian agri-food sector*
   Gaetano Rago (University of Salerno)[P]
   Valerio Antonelli (University of Salerno)
   Raffaele d'Alessio (University of Salerno)
   Emanuela Mattia Cafaro (University of Salerno)

SEE PS23 room **SB 308** ..... chaired by: Lucas C Lee (IE University)

1. *Do tournament incentives curb corporate waste? Stakeholder versus short-termism perspectives*
   Mohamed Khalifa (University of Nottingham)
   Tantawy Moussa (University of Westminster)[P]
   Mahmoud Elmarzouky (University of St Andrews)
   Reem Shaker (Mansoura University)
2. *Tax incentives and corporate ESG performance: the role of green intellectual capital and organizational slack*
   Fan Zhang (Northwestern Polytechnical University)[P]
   Xiaoxiao Zhao (Northwestern Polytechnical University)
   Jieyi Pan (Northwestern Polytechnical University)
   Congcong Fan (Northwestern Polytechnical University)
3. *A transactional carbon accounting framework for carbon stocks, flows, and mitigation pathways*
   Sabrina Kang (National Chengchi University)[P]
   Wuchun Chi (National Chengchi University)

Wednesday, May 27, 17:00-18:30

SEE PSD01 room **RB 210** ..... chaired by: Sabrina Kang (National Chengchi University)

1. *Diversity, interrupted? Diversity hushing and political pressure*
   Lucas Lee (IE University)[P]
   Namisha Bhattarai (Pennsylvania State University)
   Tendai Masaya (Pennsylvania State University)
   Discussant: Svenja Dube (Baruch College)

2. *Carbon risk reduction and just transition: evidence from pay equity under U.S. policy shifts*
   Yuan-Ju Chen (National Cheng Kung University)[P]
   Discussant: Frank Schiemann (University of Bamberg)
3. *Political ideology and professional judgement: evidence from financial analysts' reactions to firms' negative ESG incidents*
   Bingyi Qin (Shenzhen University)[P]
   Stephen Teng Sun (City University of Hong Kong)
   Zheng Wang (City University of Hong Kong)
   Franco Wong (University of Toronto)
   Discussant: Daniela Zipperer (University of Mannheim)

SEE PSD03 room **SB 309** ..... chaired by: René Orij (Nyenrode Business University)

1. *The relevance to investors of greenhouse gas methane emissions*
   Estelle Sun (Boston University)[P]
   Paul Griffin (University of California, Davis)
   Michael Guo (Boston University)
   Discussant: Stephanie Mittelbach-Hoermanseder (University of Innsbruck)
2. *Anticipatory pricing under climate transition risk: evidence from U.S. airlines*
   Simon Birk (UniBW Munich)
   Ariela Caglio (Bocconi University)
   al-Habbyel Yusoph (Bocconi University)[P]
   Discussant: Annalisa Prencipe (Bocconi University)
3. *Capital market reactions to environmental sustainability: a managerial framing perspective*
   Joern Hoppmann (Carl von Ossietzky University of Oldenburg)
   Kerstin Lopatta (University of Hamburg)
   Thomas Tammen (University of Hamburg)[P]
   Sebastian Tideman-Frappart (Syracuse University)
   Discussant: Robert Raney (IESE Business School)

SEE PSD05 room **SB 408** ..... chaired by: Tantawy Moussa (University of Westminster)

1. *Navigating reputational risk: strategic carbon disclosure in response to peer firms' carbon incidents*
   Ying Mao (Lingnan University)[P]
   Ke Wang (University of Alberta)
   Lingmin Xie (Shenzhen University)
   Yaping Zheng (University of Alberta)
   Discussant: Walid Ben-Amar (University of Doha for Science and Technology)
2. *When the press falls silent: the impact of local newspaper closures on corporate greenwashing*
   Zilu Shan (University of Bristol)
   Shuo Wang (University of Edinburgh)[P]
   Fangming Xu (University of Bristol)
   Mengyao Yu (The University of Bristol)
   Discussant: Ying Mao (Lingnan University)
3. *Does corporate culture influence selective disclosure? Evidence from carbon greenwashing*
   Walid Ben-Amar (University of Doha for Science and Technology)[P]
   Khadija Almaghrabi (King Abdulaziz University)
   Ziyu Kong (Chinese University of Hong Kong, Shenzhen)
   Discussant: Shuo Wang (University of Edinburgh)

SEE PSD16 room **SB 409** ..... chaired by: Julia Morley (University College London)

1. *Climate commitment and climate talents*
   Jing-Chi Chen (University of Memphis)
   Joanna Golden (University of Memphis)[P]
   Xiaotao Kelvin Liu (Northeastern University)
   Discussant: Xin Chang (Nanyang Technological University)

2. *Green innovation and non-GAAP disclosure*
   Bing Lu (University of Bristol)[P]
   Tuan Ho (University of Bristol)
   Trang Nguyen (University of Bristol)
   Discussant: Joanna Golden (University of Memphis)
3. *Carbon pricing and global supply chain networks*
   Xin Chang (Nanyang Technological University)[P]
   Lulu Di (Southwestern University of Finance and Economics)
   Yuhang He (Nanyang Technological University/Nanyang Business School)
   Shuoge Qian (Singapore University of Social Sciences)
   Discussant: Bing Lu (University of Bristol)

SEE PSD25 room **SB 411** ..... chaired by: Pawel Zieniuk (Krakow University of Economics)

1. *Climate transition planning and corporate climate impact: international evidence*
   Aonan Sun (University of Western Australia)[P]
   Yuan Shan (University of Western Australia)
   Lyndie Bayne (University of Western Australia)
   Discussant: Bianca Beyer (Aalto University)
2. *From pledges to performance: satellite verification and AI analysis of the science based targets initiative*
   Chih Fang (Morgan State University)
   Kang Cheng (Morgan State University)
   Hwei Wang (University of Maryland Eastern Shore)[P]
   Tai Wang (University of Maryland College Park)
3. *Beyond greenwashing: environmental commitments and gas flaring in the African oil sector*
   Samuel Chang (University of Chicago Booth School of Business)
   Hans Christensen (University of Chicago Booth School of Business)[P]
   Andrew McKinley (Northwestern University Pritzker School of Law)
   Discussant: Rong Zhao (University of Calgary)

SEE PS10 room **SB 412** ..... chaired by: Nina Andrea Limberg (University of Innsbruck)

1. *Bonuses, bosses, and buttoned-up on misconduct: the effect of ESG incentives and leadership involvement on whistleblowing intention - evidence from Chinese executives*
   Ruiwen Liu (Freie Universität Berlin)[P]
2. *The drivers of ESG disclosure quality: critical determinants and their impact*
   Mojtaba Mortezaee (Paris 1 Sorbonne University)[P]
   Elisabeth Albertini (*affiliation not provided*)
3. *Cheers or checks? What motivates employees to blow the whistle*
   Tim Schwertner (European University Viadrina)[P]
   Matthias Sohn (University of Rostock)

SEE PS28 room **SB 308** ..... chaired by: Jennifer Yin (University of Texas at San Antonio)

1. *The moderating role of intangible resource disclosure on the association between research and development and firm profitability*
   Lars Fischer (University of Münster)[P]
   Henrich Habe (University of Münster)
   Lea Hagemeier (University of Cologne)
2. *Changing impact of diversity, equity, and inclusion policies and activities on corporate value*
   Benjamin Foster (University of Louisville)[P]
   Xudong Fu (University of Louisville)
   Andrew Manikas (University of Louisvlle)
   Shaunn Mattingly (Boise State University)
3. *The unintended consequence of labor market transparency: evidence from industrial pollution*
   Zhenyang Shi (BI Norwegian Business School)[P]
   Xiaolu Zhou (The Chinese University of Hong Kong)

Thursday, May 28, 09:00-10:30

SEE PSD17 room **RB 210** ..... chaired by: Karol Marek Klimczak (Lodz University of Technology)

1. *Exploring the role of stakeholder engagement in shaping materiality assessments for sustainability reports*
   Shan Lu (University of Bristol)[P]
   Stuart Cooper (University of Bristol)
   Giovanna Michelon (University of Padova)
   Discussant: Nicolas García-Torea (Universidad de Burgos)
2. *Regulatory retrenchment and risk amplification: a critical analysis of the CSRD*
   Gregory Wegmann (University of Burgundy)[P]
   Kanitsorn Terdpaopong (Rangsit University, Faculty of Accountancy)
   Discussant: Shan Lu (University of Bristol)
3. *Characterizing sustainability reporting assurance in the transition to the CSRD: evidence from Spain*
   Nicolas García-Torea (Universidad de Burgos)
   Enrique Mesa-Pérez (Universidad Pablo de Olavide)[P]
   Orencio Vázquez-Oteo (UNED)
   Discussant: Gregory Wegmann (University of Burgundy)

SEE PSD23 room **SB 309** ..... chaired by: Yusuf Ag (University of Southampton)

1. *Impact of ECAM disclosures on ESG performance*
   Susan McCracken (McMaster University)[P]
   Ismat Jahan (McMaster University)
   Discussant: Argyro Panaretou (Lancaster University)
2. *Why banks go green: exploring the incentives behind sustainability-linked loan issuance*
   Argyro Panaretou (Lancaster University)[P]
   Sam Rawsthorne (Lancaster University)
   Discussant: Susan A McCracken (McMaster University)

SEE PSD30 room **SB 408** ..... chaired by: Lien Duong (Curtin University)

1. *The market value of pay gaps: evidence from EEO-1 disclosures*
   Yanting (Crystal) Shi (HEC Paris)[P]
   April Klein (NYU Stern School of Business)
   Ferdinand Bratek (New York University)
   Discussant: Meifen Qian (Zhejiang University)
2. *Gender pay gap disclosure mandate and women in innovation*
   Lucas Lee (IE University)
   Lu Tong (Southwestern University of Finance and Economics)
   Fengzhi Zhu (University of Glasgow)[P]
   Discussant: Yanting (Crystal) Shi (HEC Paris)
3. *How girls help girls in mutual fund investment?*
   Meifen Qian (Zhejiang University)[P]
   Discussant: Jonathan Sangwook Nam (The Hong Kong Polytechnic University)

SEE PSD31 room **SB 409** ..... chaired by: Laura Ferraro (University of Calabria)

1. *Translating sustainability reporting in a hybrid organisation: institutional logics, accountability, and organisational resilience*
   Benedetta Fergnani (University of Salento)[P]
   Enrico Bracci (University of Ferrara)
   Discussant: Antonello Callimaci (University of Quebec in Montreal)
2. *Constructing CSR reality in audit firms: a pragmatic constructivism analysis of motivations, quality impact, and reputation management across UK and Chinese contexts*
   Lana Liu (Newcastle University)[P]
   Di Min (Newcastle University)
   Discussant: Benedetta Fergnani (University of Salento)
3. *Indigenous activism against TC energy: successful for whom?*
   Antonello Callimaci (University of Quebec in Montreal)[P]
   Anne Marie Gosselin (University of Quebec in Montreal)
   Discussant: Lana Liu (Newcastle University)

SEE PS13 room **SB 411** ..... chaired by: Larelle (Ellie) Chapple (Queensland University of Technology)

1. *ESG performance and earnings management: a legal origin perspective*
   Claus Holm (Aarhus University)[P]
2. *How do CEO attributes affect ESG reporting quality?*
   Chih-Wei Peng (National Changhua University of Education)[P]
   Yao-Ying Liu (National Changhua University of Education)
   Ruei-Nian Lin (Auditor, Ernst & Young Cpa Firms)
3. *Mandatory ESG reporting and managerial opportunism: international evidence*
   Francesco Scarpa (Ca' Foscari University of Venice)[P]
   Marco Fasan (Ca' Foscari University of Venice)
   Cláudio Soerger Zaro (Universidade Estadual de Mato Grosso do Sul)
   Elise Soerger Zaro (Universidade Federal da Grande Dourados)
   Paulo Henrique Hoeckel (Federal University of Grande Dourados)

SEE PS21 room **SB 412** ..... chaired by: Te-Kuan Lee (Chung Yuan Christian University)

1. *Public firms and regulatory challenges: implications for cross-country shareholder-stakeholder conflicts*
   Anthony Le (University of Chicago)
   Lisa Liu (*affiliation not provided*)
   Sonakshi Agrawal (Columbia University)[P]
2. *Too much of a good thing? Government-mandated accounting supervision and corporate sustainable performance in China*
   Hui Liu (Northwestern Polytechnical University)
   Yaxin Song (Northwestern Polytechnical University)
   Jiaqi Ning (Northwestern Polytechnical University)[P]
3. *The impact of U.S.-China trade war on environmental and sustainability disclosures*
   Lin-Hui Yu (National Taiwan University)[P]
   Yanming Cao (Macquarie University)
   Jengfang Chen (Macquarie University)
   Meiting Lu (Macquarie University)

SEE PS25 room **SB 308** ..... chaired by: Tim Schwertner (European University Viadrina)

1. *How intelligent decision-support systems and manager instructions shape accountants' unethical decision-making*
   Meng Bai (Xi'an Jiaotong University)[P]
   Yuhui Jiang (Xi'an Jiaotong University)
   Junqin Sun (Lanzhou University)
   Junrui Zhang (School of Management, Xi'an Jiaotong University)
2. *The substance of voice: how quality and encouragement in whistleblowing channels shape ESG performance*
   José Borba (Universidade Federal de Santa Catarina-Brazil)
   Lauren Venturini (UFSC - Federal University of Santa Catarina)
   Denize Ferreira (Federal University of Santa Catarina)[P]
3. *Navigating ESG reporting in a tech-driven world: insights from academics and practitioners*
   Davide Calandra (University of Turin)
   Michele Oppioli (University of Pavia)[P]
   Silvana Secinaro (University of Turin)
   David Wang (DePaul University)

Thursday, May 28, 11:00-12:30

SEE PSD07 room **RB 210** ..... chaired by: Francesco Scarpa (Ca' Foscari University of Venice)

1. *Credibility-enhancing requirements for non-financial information and real effects in supply chains*
   Nadine Georgiou (University of Innsbruck)
   Max Goettsche (Catholic University of Eichstatt-Ingolstadt)[P]
   Florian Habermann (University College Dublin)
   Stephan Küster (Freie Universität Berlin)
   Discussant: Bjarne Brié (Tilburg University)

2. *The role of environmental and social clauses in supply contracts*
   Hui Tan (University of Bristol)[P]
   Xi Li (The London School of Economics And Political Science)
   Yun Lou (Singapore Management University)
   Discussant: Max Goettsche (Catholic University of Eichstatt-Ingolstadt)
3. *Climate disclosure in buyer-supplier relationships: a story of alignment*
   Bjarne Brié (Tilburg University)[P]
   Angelo Ditillo (Bocconi University)
   Kristof Stouthuysen (Vlerick Business School)
   Discussant: Hui Mme Tan (University of Bristol)

SEE PSD28 room **SB 309** ..... chaired by: Giuseppe Nicolò (Babeş-Bolyai University)

1. *Estimating and understanding corporate GHG emissions from financial statements*
   Angel Oganesian (Vlerick Business School)[P]
   Kristof Stouthuysen (Vlerick Business School)
   Robert Boute (*affiliation not provided*)
   Discussant: Gunther Glenk (University of Mannheim)
2. *Quantifying feature attribution in sustainability scores: a shap-based approach to enhance transparency and actionability of ESG ratings*
   Chia-Ming Sun (National Yunlin University of Science and Technology)[P]
   Chu-Chiang Cho (National Yunlin University of Science and Technology)
   Discussant: Angel Oganesian (Vlerick Business School)
3. *Decarbonizing distributed operations: cost estimates for vehicle fleets*
   Gunther Glenk (University of Mannheim)[P]
   Stefan Reichelstein (University of Mannheim)
   Katrin Gschwind (University of Mannheim)
   Discussant: Chia-Ming Sun (National Yunlin University of Science and Technology)

SEE PS12 room **SB 408** ..... chaired by: Michaela Rankin (Monash University)

1. *Shareholder style diversity and ESG "doing more than saying" strategy*
   Zaixin Chen (Loughborough University)[P]
   Frank Hong Liu (Loughborough University)
   Chaowei Wang (Loughborough University)
   Pengfei Gao (Swansea University)
2. *Walking the talk or playing the game? How different corporate culture shapes climate change performance*
   Xue Emma Chen (Durham University)[P]
3. *Does firm-level political risk curb corporate greenwashing?*
   Safa Gaaya (École de Management Léonard de Vinci)[P]
   Moez Essid (École de Management Léonard de Vinci)
   Sabrine Ayed (University of Doha for Science and Technology)

SEE PS18 room **SB 409** ..... chaired by: Francesco Marengo (University of Turin)

1. *Integrating environmental sustainability into strategic capital allocation: a levers of control perspective*
   Janice Klaiber (University of St.Gallen)[P]
   Judith Stroehle (University of St.Gallen)
2. *A mechanism-based framework for operationalising integrated thinking: insights from organisational practice*
   Warren Maroun (Leeds University Business School)[P]
   Dusan Ecim (University of the Witwatersrand)
   Alan Duboisée de Ricquebourg (Leeds University Business School)
3. *The pursuit of 'net zero': designing management control systems to navigate dynamic paradoxical tensions during 'wicked' times*
   Steve Sutton (NHH Norwegian School of Economics)[P]
   Finn Kinserdal (NHH Norwegian School of Economics)
   Vicky Arnold (NHH Norwegian School of Economics)

SEE PS20 room **SB 411** ..... chaired by: Frank Schiemann (University of Bamberg)

1. *Stakeholder engagement and corporate human rights performance: evidence from South Africa*
   Doaa Aly (University of Gloucestershire)[P]
   Ibrahim Yousef (Petra University)
   Tamer Darwish (*affiliation not provided*)
2. *Strategic philanthropy in hard times: donation stickiness and political resource acquisition*
   Yanan Cao (Shanghai University of International Business and Economics)[P]
3. *Politics of sustainability reporting: evidence from NGO involvement*
   Cathrin Hausmann (LMU Munich)[P]
   Ann-Kristin Großkopf (University of Amsterdam)
   Simone Euler (Humboldt University of Berlin)

SEE PS27 room **SB 412** ..... chaired by: Josef Baumüller (Vienna University of Technology)

1. *Clarifying error typologies and mechanisms in carbon accounting: lessons from cost system design literature*
   Matthias Meyer (Hamburg University of Technology)
   Stella Rauscher (Hamburg University of Technology)[P]
2. *The emergence of biodiversity as an accounting object: building a calculative infrastructure through ecological sciences*
   Eva-Maria Öhlinger (Johannes Kepler University Linz)[P]
   Othmar Lehner (Hanken School of Economics)
   Dorothea Greiling (Linz Johannes Kepler University)

SEE PS32 room **SB 308** ..... chaired by: Marion Ligonie (IESEG School of Management)

1. *From targeted transparency to internal controls – evidence from a climate reporting mandate*
   Katrin Hummel (Vienna University of Economics and Business)[P]
   Emira Jasari (University of Zurich)
2. *The creation of (non)qualculative spaces in valuation processes: transforming ecosystems into net present value*
   Niina Ylönen (Tampere University)[P]
3. *ESG and firm performance: a deep dive into community banks*
   Andrea Faulkner (University of Texas at San Antonio)
   Harrison Liu (University of Texas at San Antonio)
   Jennifer Yin (University of Texas at San Antonio)[P]

Thursday, May 28, 14:00-15:30

SEE PSD04 room **RB 210** ..... chaired by: Anne Marie Gosselin (University of Quebec in Montreal)

1. *Shifting the spotlight: do firms change their advertising strategies after ESG reputational-damaging events?*
   Yin Wang (Singapore Management University)[P]
   Tinghua Duan (EDHEC Business School)
   Weikai Li (City University of Hong Kong)
   Rencheng Wang (Singapore Management University)
   Discussant: Claudia Imperatore (Bocconi University)
2. *Disclosure in the face of peer scandals? Evidence from the Volkswagen emissions scandal*
   Jonathan Berkovitch (Luiss University)
   Saverio Bozzolan (Luiss University)
   Claudia Imperatore (Bocconi University)[P]
   Discussant: Yun Fan (University of Oklahoma)
3. *Climate news coverage and carbon emission reporting*
   Yun Fan (University of Oklahoma)[P]
   Discussant: Yin Wang (Singapore Management University)

SEE PSD10 room **SB 309** ..... chaired by: Shan Zhou (University of Sydney)

1. *Boardroom diversity as a catalyst for water-energy disclosure quality: evidence from Latin American capital markets*
   Ivette Nuñez (Universidad de Piura)[P]
   Maria Garcia Benau (University of Valencia)
   Nicolas Gambetta (Universidad ORT Uruguay)
   Discussant: Amna Chalwati (Saint Mary's University)
2. *ESG controversies, geopolitical risk & cost of capital: the moderating role of gender diversity*
   Stefano Zambon (University of Ferrara)[P]
   Discussant: Ivette Nuñez (Universidad de Piura)
3. *Do diverse boards accelerate the corporate energy transition? Insights from emerging markets*
   Maria A. Garcia-Benau (University of Valencia)[P]
   Ivette Nuñez (Universidad de Piura)
   Nicolas Gambetta (Universidad ORT Uruguay)
   Discussant: Stefano Zambon (University of Ferrara)

SEE PSD14 room **SB 408** ..... chaired by: Mercedes Luque-Vílchez (University of Córdoba)

1. *Evidence based sustainability standard setting: barriers to research uptake and academic participation*
   Jan Michalak (University of Lodz)[P]
   Gunnar Rimmel (Aalborg University)
   Discussant: Karina Bauernhofer (Vienna University of Economics and Business)
2. *Constructing users of sustainability reporting – the case of the IFRS sustainability disclosure standards*
   Franziska Sterl (University of Passau)[P]
   Christoph Pelger (University of Passau)
   Discussant: Jan Michalak (University of Lodz)
3. *Mandating sustainability reporting: firms' information sets and real effects*
   Katrin Hummel (Vienna University of Economics and Business)
   Karina Bauernhofer (Vienna University of Economics and Business)[P]
   Discussant: Franziska Sterl (University of Passau)

SEE PSD20 room **SB 409** ..... chaired by: Katherine Leanne Christ (Adelaide University)

1. *Supply and demand for ESG assurance effort*
   Christian Ott (EM Strasbourg Business School)[P]
   Géraldine Broye (EM Strasbourg Business School)
   Maretno Harjoto (Pepperdine University Graziadio School of Business)
   Nohad Nasrallah (Excelia Business School)
   Discussant: Xiang-Yu Huang (National Taiwan University)
2. *Unearthing the lower-tier suppliers: evidence from conflict minerals disclosure*
   Liu Zheng (City University of Hong Kong)[P]
   Jin Kyung Choi (City University of Hong Kong)
   Yaoying Ma (City University of Hong Kong)
   Discussant: Christian Ott (EM Strasbourg Business School)
3. *Assessing supply-chain influences on corporate ESG performance*
   Xiang-Yu Huang (National Taiwan University)[P]
   Chi-Chun Liu (National Taiwan University)
   Nian-Zu Ye (Tamkang University)
   Discussant: Liu Zheng (City University of Hong Kong)

SEE PSD27 room **SB 411** ..... chaired by: Irene Marie Herremans (University of Calgary)

1. *When institutions push and pull: understanding the development of sustainability control systems within family businesses*
   Elisa Ballesio (University of Turin)
   Cécile Fremaux (Université Côte d'Azur)[P]
   Aude DeVille (*affiliation not provided*)
   Francesca Culasso (University of Turin)
   Discussant: Shekerta Aliu (Johannes Kepler University Linz)

2. *Accounting for circularity: the role of digital ledger technologies across organizational boundaries*
   Cristiana Parisi (Copenhagen Business School)[P]
   Juliana Hsuan (*affiliation not provided*)
   Discussant: Cécile Fremaux (Université Côte d'Azur)
3. *Biodiversity management practices of Austrian and New Zealand electric utilities*
   Shekerta Aliu (Johannes Kepler University Linz)[P]
   Albert Traxler (Johannes Kepler University Linz)
   Nives Botica Redmayne (Massey University, Palmerston North)
   Dorothea Greiling (Linz Johannes Kepler University)
   Discussant: Cristiana Parisi (Copenhagen Business School)

SEE PS09 room **SB 412** ..... chaired by: Chih Chi Fang (Morgan State University)

1. *The impact of ESG disclosures on retail investor decisions: exploring the influence of risk, information framing, and presentation format*
   Sohee Kim (Missouri State University)
   Nirmalee Raddatz (University of Memphi)
   Mee Hyun Kim (American University of Sharjah)[P]
   Jeonghoon Oh (Rutgers University)
2. *Credible threats in regulated disclosures: Blackrock's 2020 proxy voting policy revision and portfolio-wide greenhouse gas emissions*
   Jangwon Suh (The City University of New York)[P]
   Qianyun Huang (The City University of New York)
   Eric Rosano (The City University of New York)
   Sangwan Kim (University of Massachusetts-Boston)
3. *Responsible investors and portfolio firms' climate disclosures – international evidence from the PRI*
   Carl Philipp Wolff (University of Münster)[P]

SEE PS15 room **SB 308** ..... chaired by: Emma García-Meca (Technical University of Cartagena)

1. *Green handcuffs or invisible push? How China's new environmental protection law shapes corporate leverage manipulation*
   Pan Wang (Taizhou University)
   Pengfei Gao (Swansea University)[P]
   Yuqi Zhang (Trinity College Dublin)
   Miao Wang (Zhengzhou University)
   Feng Chao (Chongqing University)
2. *From compliance to transformation: how net-zero climate law reshaped firm-level emissions in Taiwan*
   Kui-Ying Lin (National Yunlin University of Science and Technology)[P]
3. *Local government debt capacity and pollution: evidence from municipal bond rating recalibration*
   Zhiyi Yang (Jinan University)[P]
   Xiaolu Zhou (The Chinese University of Hong Kong)

Thursday, May 28, 16:00-17:30

SEE PSD08 room **RB 210** ..... chaired by: David Monciardini (University of Turin)

1. *Environmental accounting without nature: a critical visual analysis*
   Francesco Marengo (University of Turin)[P]
   Raimondo Grassadonia (University of Turin)
   Laura Corazza (University of Torino)
   Discussant: Carla Antonini (Autonomous University of Madrid)
2. *When sustainability accounting innovative solutions fail to fit real life problems: lessons from the 2024-2025 French farmers' crisis*
   Stéphane Trebucq (University of Bordeaux)[P]
   Roza Sagitova (University of Portsmouth)
   Discussant: Francesco Marengo (University of Turin)

3. *Accounting mediation and sustainability. the case of modern slavery statements*
   Carla Antonini (Autonomous University of Madrid)[P]
   Antonio Mateo-Marquez (University of Seville)
   Carlos Larrinaga (Universidad de Burgos)
   Enrique Mesa-Pérez (Universidad Pablo de Olavide)
   Conny Beck (University of Sydney)
   Discussant: Stéphane Trebucq (University of Bordeaux)

SEE PSD18 room **SB 309** ..... chaired by: Shekerta Aliu (Johannes Kepler University Linz)

1. *LGBTQ+-supportive corporate policies and dividend payouts*
   Zezeng Li (Queen Mary University of London)[P]
   Discussant: Kasra Hosseini (Erasmus University Rotterdam)
2. *Value my care, safeguard your fare: CEO inside debt holdings and wage theft*
   Emmanuel Obiri-Yeboah (The Hong Kong Polytechnic University)[P]
   Discussant: Zezeng Li (Queen Mary University of London)
3. *ESG metrics in executive compensation: a multitasking approach*
   Kasra Hosseini (Erasmus University Rotterdam)[P]
   Discussant: Benita M. Gullkvist (University of Vaasa)

SEE PSD21 room **SB 408** ..... chaired by: Robert Raney (IESE Business School)

1. *The use of visuals in sustainability reporting*
   Amir Amel-Zadeh (University of Oxford)
   Tami Dinh (University of St.Gallen)
   Andreas Seebeck (Constructor University)
   Robin Wolter (University of St.Gallen)[P]
   Discussant: Chih-Hsien Liao (National Taiwan University)
2. *The use of metaphors to explore the hybridisation of sustainability and accounting in multi-capital accounting*
   Eugenie Faure (Nantes Université)[P]
   Discussant: Robin Wolter (University of St.Gallen)
3. *Measuring what matters: constructing an ESG controversy index using AI applications*
   Laura Girella (University of Modena and Reggio Emilia)[P]
   Discussant: Eugenie Faure (Nantes Université)

SEE PS06 room **SB 409** ..... chaired by: June Cao (University of Southampton)

1. *Regulatory influence on corporate social responsibility: evidence from China's targeted poverty alleviation campaign*
   Limei Che (Oslo Metropolitan University)[P]
2. *Green needs trust: state-initiated social credit policy and corporate green investment in China*
   Lulu Ye (Northwestern Polytechnical University)
   Hui Liu (Northwestern Polytechnical University)[P]
   Congcong Fan (Northwestern Polytechnical University)
   Ming Jia (Northwestern Polytechnical University)
3. *Carbon tax haven trap: rethinking reporting and accountability*
   Quentin Arnaud (Université Toulouse Capitole)
   Bastien David (Université Toulouse Capitole)
   Jonathan Maurice (Université Toulouse Capitole)[P]

SEE PS11 room **SB 411** ..... chaired by: Md Enamul Hasan (University of Vaasa)

1. *The relation between responsible ownership and executive ESG compensation*
   Henrich Habe (University of Münster)[P]
2. *When directors act for themselves: evidence on ESG value relevance*
   Feng-Yi Lin (National Taipei University of Technology)[P]
   Shaio Yan Huang (National Chung Cheng University)
   Szu-Yin (Jennifer) Wu (School of Management University at Buffalo)
   Teng-Shih Wang (Providence University)

3. *Reciprocal governance failure and corporate decarbonization: evidence from CEO–board backscratching and competing trust-repair channels*
   Kai Wang (National Yang Ming Chiao Tung University)[P]
   Tsung-Kang Chen (National Yang Ming Chiao Tung University)
   Yun Hao (National Yang Ming Chiao Tung University)

SEE PS26 room **SB 412** ..... chaired by: Jan Michalak (University of Lodz)

1. *From knowledge to impact: university innovation centers as drivers of SDG-aligned entrepreneurship*
   Nicolas Gambetta (Universidad ORT Uruguay)[P]
   Eliana Compiani (Finning)
   Dellanira González (Axionlog)
   Enrique Topolansky (Universidad ORT Uruguay)
2. *Transparency in sustainability reporting: does it worth the cost?*
   Eugenia Parodi (University of Pavia)[P]
3. *Accounting and reporting the sharing economy in a circular regional context*
   Sabina Scarpellini (University of Zaragoza)[P]
   Alfonso Aranda-Uson (University of Zaragoza)

SEE PS29 room **SB 308** ..... chaired by: Erekle Pirveli (Caucasus University)

1. *The role of personality in shaping managerial engagement with artificial intelligence in accounting research*
   Alice Pennesi (Università Politecnica delle Marche)[P]
   Francesca di Donato (Universita' Telematica San Raffaele Roma)
   Sara Trucco (Università degli Studi Internazionali di Roma)
2. *Assessing social influence and tipping points in honesty: a modified Becker-Degroot-Marschak method*
   Christian Stindt (Hamburg University of Technology)[P]
   Matthias Meyer (Hamburg University of Technology)
3. *From reports to digital narratives: sustainability communication in international higher education*
   Tettamanzi Patrizia (Università Carlo Cattaneo - LIUC)
   Valentina Minutiello (Università Carlo Cattaneo - LIUC)
   Luca Baschieri (Università Carlo Cattaneo - LIUC)[P]

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

SEE PSD02 room **RB 210** ..... chaired by: Karel Hrazdil (Simon Fraser University)

1. *Unmasking ESG ratings: the black box severity index and its policy implications*
   Zeina Mohamed (University of Ferrara)[P]
   Discussant: Tobias Steindl (University of Regensburg)
2. *Artificial intelligence and the voluntary disclosure of Scope 3 carbon emissions*
   Tobias Steindl (University of Regensburg)[P]
   Shira Cohen (San Diego State University)
   Stephan Küster (Freie Universität Berlin)
   Lea Mirlach (University of Regensburg)
   Discussant: Zeina Samy Mohamed (University of Ferrara)

SEE PSD15 room **SB 309** ..... chaired by: Chih-Wei Peng (National Changhua University of Education)

1. *ESG halo*
   Yifei Xia (Wenzhou-Kean University)[P]
   Youran Zhang (Wenzhou-Kean University)
   Discussant: Sofiya Pugachyova (University of Neuchatel)
2. *The disciplining effect of AI-powered tax administration system on ESG decoupling*
   Yanlei Zhang (Copenhagen Business School)[P]
   Discussant: Yifei Xia (Wenzhou-Kean University)
3. *Box-ticking for a better ESG score?*
   Sofiya Pugachyova (University of Neuchatel)[P]
   Discussant: Yanlei Zhang (Copenhagen Business School)

SEE PSD24 room **SB 408** ..... chaired by: Peter Beusch (The University of Gothenburg)

1. *Interpreting double materiality: sensemaking and sensegiving in social and environmental accounting (SEA)*
   Sarah Kapplmüller (Johannes Kepler University Linz)[P]
   Philumena Bauer (Johannes Kepler University Linz)
   Dorothea Greiling (Linz Johannes Kepler University)
   Othmar Lehner (Hanken School of Economics)
   Discussant: Mariella Colantoni (University of Verona)
2. *From compliance to institutionalization: a maturity model for sustainability materiality analysis based on stakeholder engagement in a public sector organization*
   Koen Corstjens (Nyenrode Business University)[P]
   René Orij (Nyenrode Business University)
   Reinald Minnaar (Nyenrode Business University)
   Discussant: Sarah Beatrice Kapplmüller (Johannes Kepler University Linz)
3. *From ambiguity to action: organisational sensemaking in double materiality assessment*
   Mariella Colantoni (University of Verona)[P]
   Alessandro Lai (University of Verona)
   Riccardo Stacchezzini (University of Verona)
   Discussant: René Orij (Nyenrode Business University)

SEE PSD26 room **SB 409** ..... chaired by: Ying Mao (Lingnan University)

1. *Breaking the code: a profile of disciplinary offenses in Quebec's accounting professionthis study presents a cluster-based profiling of ethical violations among chartered professional accountants (CPA)*
   Sylvie Côté (University of Quebec in Montreal)
   Anne Marie Gosselin (University of Quebec in Montreal)[P]
   Annie LeCompte (University of Quebec in Montreal)
   Karine Phaneuf (University of Quebec in Montreal)
   Patrick Coulombe (University of Quebec in Montreal)
   Discussant: Dina El Mahdy (Morgan State University)
2. *From theory to practice: examining the role of capability in misreporting behavior*
   Xiaojun Xu (Doshisha University)[P]
   Discussant: Anne Marie Gosselin (University of Quebec in Montreal)
3. *Audit turnover and corporate greenwashing: are auditors bearing the blame?*
   Dina El Mahdy (Morgan State University)[P]
   Sandra Cereola (Saint Anselm College)
   Sebahattin Demirkan (Ozyegin University)
   Discussant: Xiaojun Xu (Doshisha University)

SEE PS14 room **SB 411** ..... chaired by: Stéphane Trebucq (University of Bordeaux)

1. *Sustainability-forward-looking disclosure and stock liquidity: a European investigation*
   Imen Derouiche (University of Luxembourg)[P]
   Anke Anke Müßig (University of Luxembourg)
   Mélanie Luxembourger (University of Luxembourg)
2. *ESG practices and corporate bankruptcy risk: insights from ESG disclosures*
   Yousry Ahmed (Newcastle University)
   Mohamed Elsayed (Queen's University Belfast)[P]
   Ibrahim Elmghaamez (Coventry Business School, Coventry University)
3. *Economic policy uncertainty and voluntary ESG disclosure: the role of analyst coverage*
   Bukyung Kim (Korea University Business School)[P]
   Jinbae Kim (Korea University)

SEE PS17 room **SB 412** ..... chaired by: Kevin Gauch (Technical University of Darmstadt)

1. *From TCFD to CSRD: exploring the influence of voluntary disclosures on mandatory sustainability reporting*
   Joanna Krasodomska (Krakow University of Economics)[P]
   Justyna Godawska (AGH University of Krakow)
   Bartosz Rymkiewicz (AGH University of Krakow)
2. *Digital sustainability reporting and ESG judgment – a cognitive load perspective*
   Duc Hung Tran (Aachen University of Applied Sciences)[P]

3. *The double materiality assessment process in the practice of Polish listed companies – scope and determinants of disclosures*
   Pawel Zieniuk (Krakow University of Economics)[P]
   Małgorzata Macuda (Poznań University of Economics and Business)
   Katarzyna Kobiela-Pionnier (Warsaw School of Economics)

SEE PS24 room **SB 308** . . . . . chaired by: Fabiola Schneider (University College Dublin)

1. *Cost behavior of organic versus conventional farms*
   Josep Argiles-Bosch (University of Barcelona)[P]
   Josep García-Blandón (Institut Químic de Sarrià)
   Diego Ravenda (TBS Education)
2. *Cost-benefit trade-off of sustainability: evidence from the impact of B-Corp certifications on sales performance using signaling theory*
   Laura Ferraro (University of Calabria)[P]
   Devendra Kale (University of Rhode Island)
   Franco Rubino (University of Calabria)
   Roberta Costanzo (University of Calabria)
   Danilo Ceraso (University of Calabria)
3. *Accounting for the circular economy: corporate strategies and policy implications*
   David Monciardini (University of Turin)[P]
   Laura Rocca (University of Brescia)

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

SEE PSD06 room **RB 210** . . . . . chaired by: Dina El Mahdy (Morgan State University)

1. *Green public procurement: international evidence*
   Giulia Sargiacomo (University of Toronto)[P]
   Ole-Kristian Hope (University of Toronto)
   Sasan Saiy (University of Waterloo)
   Muhammad Azim (University of Waterloo)
   Discussant: Hans B. Christensen (University of Chicago Booth School of Business)
2. *Green transition through government contracting: evidence from the 2014 EU public procurement reform*
   Shiheng Wang (The Hong Kong University of Science and Technology)[P]
   Xin Chen (Hong Kong University of Science And Technology)
   Mingyi Hung (The Hong Kong University of Science and Technology)
   Discussant: Fabiola Schneider (University College Dublin)
3. *The green power of government procurement: evidence from the mandatory net zero commitment from suppliers*
   Chengzhu Sun (The Hong Kong Polytechnic University)[P]
   Cheng Zeng (The Hong Kong Polytechnic University)
   Yi Xiang (The Hong Kong Polytechnic University)
   Discussant: Thomas Tammen (University of Hamburg)

SEE PSD09 room **SB 309** . . . . . chaired by: Walid Ben-Amar (University of Doha for Science and Technology)

1. *The impact of registration system reform on the ESG performance of enterprises: evidence from China*
   Wenwen Wang (Xi'an Jiaotong University)[P]
   Fei Yan (Xi'an Jiaotong University)
   Baolei Qi (Xi'an Jiaotong University)
   Discussant: Yuzhu Lu (Lingnan University)
2. *How does ancient culture affect corporate ESG?*
   Zilan Yang (IE University)[P]
   Tai-Yuan Chen (The Hong Kong University of Science and Technology)
   Deli Yang (The Chinese University of Hong Kong, Shenzhen)
   Discussant: Wenwen Wang (Xi'an Jiaotong University)
3. *National culture and ESG priorities*
   Yuzhu Lu (Lingnan University)[P]
   Liang Shao (Radford University)
   Yue Zhang (Lingnan University)
   Discussant: Zilan Yang (IE University)

SEE PSD12 room **SB 408** ..... chaired by: Tobias Steindl (University of Regensburg)

1. *Climate-related financial impact disclosures: global evidence on determinants, characteristics, and consequences*
   Jurian Hendrikse (IESEG School of Management)[P]
   Elizabeth Demers (University of Waterloo)
   Bjarne Brié (Tilburg University)
   Discussant: Sonakshi Agrawal (Columbia University)
2. *The reporting of greenhouse gas emissions: market-based Scope 2 emissions and renewable energy instruments*
   Svenja Dube (Baruch College)[P]
   Discussant: Yue Li (University of Toronto)
3. *Regulating across borders: how sustainability reporting readiness shapes firms' response to cross-border carbon pricing*
   Robert Raney (IESE Business School)[P]
   Ellen En (IESE Business School)
   Discussant: Aneesh Raghunandan (Yale University)

SEE PSD13 room **SB 409** ..... chaired by: Sebastian Tideman-Frappart (Syracuse University)

1. *The spillover effect of anticipated proposed regulations on corporate social responsibility performance*
   Karel Hrazdil (Simon Fraser University)[P]
   Jiyuan Li (Chongqing University of Technology)
   Xin Li (Trinity Western University)
   Weiji Zhang (Beijing Normal University-Hong Kong Baptist University)
   Discussant: Viviana Ecca (University of Cagliari)
2. *Comparable sustainability performance information and firms' voluntary sustainability disclosures – evidence from expanded sustainability rating coverage*
   Maximilian Tiemeyer (University of Münster)[P]
   Discussant: Karel Hrazdil (Simon Fraser University)
3. *Peer influence and sustainability investment efficiency: the spillover effects of peers' investments*
   Viviana Ecca (University of Cagliari)[P]
   Alessandro Mura (University of Cagliari)
   Discussant: Maximilian Tiemeyer (University of Münster)

SEE PSD22 room **SB 411** ..... chaired by: Ronita Ram (University of Reading)

1. *Managing environmental risks through enterprise risk management: a stakeholder-integrated approach*
   Amama Shaukat (IBA Karachi)
   Omar al-Bastaki (GPIC)
   Grzegorz Trojanowski (University of Exeter)[P]
   Discussant: Josef Baumüller (Vienna University of Technology)
2. *Multiple materialities: exploring the interconnectedness of financial and sustainability accountings*
   Peijing Yang (The University of Sydney)
   John Roberts (University of Sydney)[P]
   Tanya Fiedler (The University of New South Wales)
   Discussant: Grzegorz Trojanowski (University of Exeter)
3. *Activity-based standard GHG-accounting: integrating GHG emissions into sustainability management control systems*
   Josef Baumüller (Vienna University of Technology)[P]
   Walter Schwaiger (Vienna University of Technology)
   Discussant: John Roberts (University of Sydney)

SEE PS22 room **SB 412** ..... chaired by: Gunther Glenk (University of Mannheim)

1. *Do climate risks drive integrated climate governance? Evidence from STOXX 600*
   Quentin Arnaud (Université Toulouse Capitole)[P]
2. *Financially material sustainability events, heterogeneous beliefs, and greenwashing*
   Akihiro Noda (Shiga University)[P]
3. *The creditworthiness of corporate environmental disclosures: the influence of public climate sentiment and self-greenwashing*
   Dengjun Zhang (University of Stavanger)[P]

SEE PS30 room **SB 308** ..... chaired by: Pranav Yadav (Tilburg University)

1. *Sustainability reporting quality evolution: an analysis of Italian banks*
   Eugenia Parodi (University of Pavia)
   Valentina Beretta (University of Pavia)[P]
   Maria Chiara Demartini (University of Pavia)
   Francesco Sotti (University of Pavia)
2. *Turning sustainability reporting into financial performance: the case of Spanish cooperative banks*
   Francisca Castilla Polo (University of Jaén)[P]
   Purificación Parrado-Martínez (University of Jaén)
   María Comino Jurado (University of Jaén)
3. *Exploring the influence of ESG performance on EU taxonomy disclosures*
   Lorena Vasquez Arango (University of Valencia)[P]
   Laura Sierra Garcia (Universidad Pablo de Olavide)
   Maria Garcia Benau (University of Valencia)

Friday, May 29, 14:00-15:30

SEE PSD11 room **RB 210** ..... chaired by: Max Goettsche (Catholic University of Eichstatt-Ingolstadt)

1. *Green talk, real obstacles: experimental evidence on environmental communication, implementation challenges, and decoupling*
   Yuhan Liu (University of Mannheim)[P]
   Discussant: Kevin Gauch (Technical University of Darmstadt)
2. *When the president speaks: the impact of an anti-DEI executive order on stakeholders perceptions*
   Kevin Gauch (Technical University of Darmstadt)[P]
   Jochen Theis (University of Southern Denmark)
   Rebekka Ballering (Technical University of Darmstadt)
   Discussant: Dominik Katzer (University of Würzburg)
3. *Materiality disclosure and consumer preferences*
   Dominik Katzer (University of Würzburg)[P]
   Benedikt Franke (University of Würzburg)
   Lucas Stich (University of Würzburg)
   Discussant: Yuhan Liu (University of Mannheim)

SEE PSD19 room **SB 309** ..... chaired by: Bastien David (Université Toulouse Capitole)

1. *Ethical accountability and the governance of the green transition*
   Ewelina Zarzycka (University of Lodz)[P]
   Dorota Dobija (Kozminski University)
   Grygorii Kravchenko (Kozminski University)
   Łukasz Kozłowski (Kozminski University)
   Discussant: Martien Lubberink (Victoria University of Wellington)
2. *Does biodiversity improve business productivity? Evidence from a spatial analysis*
   Paul Griffin (University of California, Davis)[P]
   Martien Lubberink (Victoria University of Wellington)
   Discussant: Ewelina Zarzycka (University of Lodz)
3. *Extreme weather and indigenous peoples: impacts on business activity*
   Martien Lubberink (Victoria University of Wellington)[P]
   Paul Griffin (University of California, Davis)
   Tom Stannard (University of Otago)
   Discussant: Giulia Sargiacomo (University of Toronto)

SEE PS03 room **SB 408** ..... chaired by: Tettamanzi Patrizia (Università Carlo Cattaneo - LIUC)

1. *Talking the talk, skipping the walk: how board co-option constrains CSR decoupling?*
   Moez Essid (École de Management Léonard de Vinci)[P]
   Lakhal Faten (Léonard de Vinci Pôle Universitaire)
   Hind Naouar (LAREMFiQ, Institut Des Hautes Etudes Commerciales, University of Sousse)
2. *Governing corporate social responsibility (CSR) decoupling: the examination between board gender diversity (BGD) and CSR decoupling in luxury fashion industry*
   Christina Ionela Neokleous (Aston University)[P]

3. *Understanding CSR decoupling: board attributes as key drivers and gender diversity as a moderator*
   Maria Consuelo Pucheta-Martinez (Universitat Jaume I)
   Isabel Gallego-Álvarez (Universidad de Salamanca)
   Inmaculada Bel-Oms (University of Valencia)[P]

SEE PS04 room **SB 409** ..... chaired by: Jonathan Sangwook Nam (The Hong Kong Polytechnic University)

1. *Biodiversity conservation and tax avoidance*
   Wenfu Ding (Xi'an Jiaotong University)
   Lingzhi Wang (Xi'an Jiaotong University)
   Sirui Wu (Xi'an Jiaotong University)[P]
2. *Executive incentives behind biodiversity reporting*
   Kehan Tong (University of Glasgow)
   Yu-Lin Hsu (University of Glasgow)[P]
   Khaldoon Albitar (University of Glasgow)
3. *Signaling nature: how patient capital drives biodiversity disclosure*
   Zhaoying Lu (Loughborough University)[P]
   Zaixin Chen (Loughborough University)
   Pengfei Gao (Swansea University)
   Hongfang Chen (China Europe International Business School)

SEE PS05 room **SB 411** ..... chaired by: Joanna Krasodomska (Krakow University of Economics)

1. *Do ESG controversies matter for corporate earnings management?*
   James Juichia Lin (National Yang Ming Chiao Tung University)
   Te-Kuan Lee (Chung Yuan Christian University)[P]
   Cheng-Ju Wu (National Yang Ming Chiao Tung University)
2. *Mors tua vita mea? The stock market effect of ESG violations on competitors*
   Annalisa Prencipe (Bocconi University)[P]
   Ariela Caglio (Bocconi University)
   Carlo d'Augusta (Bocconi University)
3. *Signaling under scrutiny: how ESG disclosure influences shareholder value in the face of controversies*
   Christian Schoendeling (RWTH Aachen University)[P]
   Carolin Krieweth (RWTH Aachen University)
   Malte Brettel (RWTH Aachen University)

SEE PS08 room **SB 412** ..... chaired by: Hendrik Vollmer (Warwick University)

1. *Peer effects and sustainability supply chain management*
   Wenjiao Cao (Erasmus University Rotterdam)
   Fatemeh Taghimolla (Erasmus University Rotterdam)[P]
2. *Much ado about due diligence? Capital market reactions to the German supply chain act*
   Karolin Schulte (TU Dortmund University)[P]
   Max Pflitsch (TU Dortmund University)
   Christiane Pott (TU Dortmund University)
3. *Does supply chain shortening benefit carbon transparency? Evidence from corporate reshoring*
   Erik Wang (Lingnan University)[P]

SEE PS31 room **SB 308** ..... chaired by: Maria Chiara Demartini (University of Pavia)

1. *The price of deregulation: stock market responses to the omnibus package*
   Simone Pizzi (University of Salento)[P]
   Andrea Venturelli (University of Salento)
   Fabio Caputo (University of Salento)
2. *Profit, purpose, and the price of change: evidence from benefit corporation transitions*
   Mouhcine Tallaki (University of Ferrara)
   Enrico Bracci (University of Ferrara)[P]
   Riccardo Ievoli (University of Ferrara)
   Vincenzo Riso (University of Verona)

3. *The dynamics of corporate social responsibility (CSR) and corporate political activity (CPA) practices: a study on Chinese firms' participation in a national poverty alleviation campaign*
   Wei Shen (University of Glasgow)[P]

TX – Taxation

Wednesday, May 27, 15:00-16:30

TX PSD04 room **SB 211** ..... chaired by: Amy Hageman (Kansas State University)

1. *Preferences for taxing wealth and income*
   Yuri Piper (Paderborn University)[P]
   Ralf Maiterth (Humboldt University of Berlin)
   Cornelius Schneider (University of Mannheim)
   Discussant: Davud Rostam-Afschar (University of Mannheim)
2. *Local policy misperceptions and investment: experimental evidence from firm decision makers*
   Sebastian Blesse (Leipzig University)
   Florian Buhlmann (Zew Mannheim)
   Philipp Heil (HEC Paris)
   Davud Rostam-Afschar (University of Mannheim)[P]
   Discussant: Maik Sattelmaier (University of Mannheim)
3. *Profit tax uncertainty and firm behavior: experimental evidence on expectations and plans*
   Philipp Dörrenberg (University of Mannheim)
   Fabian Eble (University of Mannheim)
   Davud Rostam-Afschar (University of Mannheim)
   Maik Sattelmaier (University of Mannheim)[P]
   Johannes Voget (University of Mannheim)
   Discussant: Yuri Piper (Paderborn University)

Wednesday, May 27, 17:00-18:30

TX PS04 room **SB 112** ..... chaired by: Sebastian Eichfelder (Otto von Guericke University Magdeburg)

1. *Carbon pricing policies and executive compensation tied to ESG performance*
   Weimian Ai (Singapore Management University)[P]
   David Samuel (Singapore Management University)
   Liandong Zhang (Singapore Management University)
2. *Beyond carbon: the effects of environmental taxes on firms' biodiversity footprint*
   Arthur Stenzel (University of St.Gallen)[P]
   Spyridon Gkikopoulos (University of Manchester)
   Vlad Porumb (Manchester Business School)
   George Voulgaris (University of Manchester)
3. *Villain or victim? Tax subsidies, environmental performance, and the ESG perception paradox*
   Marufa Akhter (Vienna University of Economics and Business)[P]
   Md Enamul Hasan (University of Vaasa)

TX PS07 room **SB 211** ..... chaired by: Kim Alina Schulz (Paderborn University)

1. *Corporate websites - a channel of tax disclosure?*
   Stefan Buchinger (University of Göttingen)[P]
   Vanessa Flagmeier (University of Göttingen)
2. *Corporate tax residency disclosure*
   Rodney Brown (Unsw Business School, University of New South Wales)
   Victoria Clout (The University of New South Wales)
   Kerrie Sadiq (Queensland University of Technology)
   Ashesha Weerasinghe (Queensland University of Technology)[P]
3. *Climate beliefs and attitudes and corporate tax savings*
   Lei Zhang (Xi'an Jiaotong-Liverpool University)[P]
   Kiridaran Kanagaretnam (Schulich School of Business)

Thursday, May 28, 09:00-10:30

TX PS01 room **SB 112** ..... chaired by: Susan Albring (Syracuse University)

1. *What doesn't kill us makes us stronger? Corporate taxation and total factor productivity growth*
   Sebastian Eichfelder (Otto von Guericke University Magdeburg)
   Hang Nguyen (Otto von Guericke University Magdeburg)[P]
   Kelly Wentland (George Mason School of Business)
2. *R&D capitalization and tax avoidance in the U.S.*
   Kaixuan Zhang (University of Calgary)[P]
   Hussein Warsame (University of Calgary)
3. *The effects of fiscal policy on the banking sector: evidence from deferred tax assets*
   Daphne Armstrong (University of Michigan)[P]
   John Gallemore (University of North Carolina)
   Heather Graham (University of Michigan)

TX PS09 room **SB 211** ..... chaired by: Qiang Wu (The Hong Kong Polytechnic University)

1. *Tax department heterogeneity: Does workforce composition shape tax planning?*
   Harald Amberger (Vienna University of Economics and Business)
   Henning Giese (Paderborn University)
   Kim Alina Schulz (Paderborn University)[P]
2. *Doing good, paying less? Employee welfare and corporate tax avoidance*
   Dean Hanlon (RMIT University)[P]
3. *Employer influence on ethical sensitivity: how do early-career tax professionals perceive aggressive tax avoidance?*
   Kenny Dekoster (Ghent University)[P]
   Isabelle Verleyen (Ghent University)
   Annelies Roggeman (Ghent University)

Thursday, May 28, 11:00-12:30

TX PS11 room **SB 112** ..... chaired by: Pasi Syrjä (University of Eastern Finland)

1. *IPO, book-tax relationships and tax avoidance: evidence from China*
   Weiyin Zhang (The Hang Seng University of Hong Kong)[P]
   K. Hung Chan (Saint Francis University)
   Phyllis Lai Lan Mo (The Hang Seng University of Hong Kong)
2. *How (not) to tax sunshine: investment responses to tax compliance costs on non-commercial rooftop photovoltaic systems*
   Drahomir Klimsa (European University Viadrina)
   Sofie Luitz (University of Augsburg)[P]
   Robert Ullmann (University of Augsburg)
3. *Hidden in the data: how data assets expand firms' tax avoidance space*
   Weina Zhao (Xi'an Jiaotong University)[P]
   Xiaolin Xue (Xi'an Jiaotong University)
   Junrui Zhang (School of Management, Xi'an Jiaotong University)

TX PS12 room **SB 211** ..... chaired by: Luca Menicacci (Free University of Bozen)

1. *CFOs in the boardroom: the influence of insider directorship on corporate tax planning*
   Khaled Abdulsalam (Kuwait University)[P]
2. *Tax authority leadership team diversity and corporate tax compliance*
   Jian Chu (Nanjing University)
   Zhongwen Fan (City University of Hong Kong)[P]
   Ningzhong Li (University of Texas at Dallas)
3. *Technology-enabled enforcement*
   Botir Kobilov (University of Texas at Dallas)[P]

Thursday, May 28, 14:00-15:30

TX PSD02 room **SB 112** ..... chaired by: Henning Giese (Paderborn University)

1. *Tax avoidance and digital tax transparency*
   Hussein Warsame (University of Calgary)[P]
   Rahat Jafri (MacEwan University)
   Mark Anderson (University of Calgary)
   Michael Wright (University of Calgary)
   Discussant: Xinyan Wu (University of Mannheim)
2. *Tax cuts and loan loss provision timeliness: evidence from the 2017 Tax Cuts and Jobs Act*
   Travis Chow (The University of Hong Kong)
   Linzhi Huang (The University of Hong Kong)
   Yanju Liu (Hong Kong Baptist University)[P]
   Jeffrey Ng (The University of Hong Kong)
   Discussant: Hussein A Warsame (University of Calgary)
3. *The impact of public country-by-country reporting on multinationals' reporting decisions*
   Xinyan Wu (University of Mannheim)[P]
   Dirk Simons (University of Mannheim)
   Sebastian Kronenberger (University of Mannheim)
   Regina Ortmann (Paderborn University)
   Discussant: Travis Chow (The University of Hong Kong)

TX PS06 room **SB 211** ..... chaired by: Dirk Schindler (Erasmus University Rotterdam)

1. *The damocles' sword of deferred tax credits: evidence from the first activation in the European banking system*
   Eleftherios Aggelopoulos (University of Patras)
   Lucas Papazissimou (University of Patras)[P]
   Athanasios Tsagkanos (University of Patras)
   Vasilios Sogiakas (Hellenic Open University)
   Antionios Georgopoulos (University of Patras)
2. *Cross-border transactions and corporate tax behavior: evidence from the European Union*
   Constantinos Chalevas (Athens University of Economics and Business)[P]
3. *The effect of the global minimum taxation on forward-looking effective tax rate measures*
   Hannah Kranawetter (Vienna University of Economics and Business)[P]
   Matthias Petutschnig (Vienna University of Economics and Business)

Thursday, May 28, 16:00-17:30

TX PSD01 room **RB 212** ..... chaired by: Cinthia Valle Ruiz (IE University)

1. *Does the intensity of tax risk factor disclosure reduce inefficient labor investment?*
   Jason Chen (Central Connecticut State University)[P]
   Shihui Fan (Central Connecticut State University)
   Discussant: Kim Alina Schulz (Paderborn University)
2. *The effects of personal income taxes on organization performance: evidence from name, image, and likeness compensation rules*
   Nathan Goldman (North Carolina State University)[P]
   Martin Jacob (IESE Business School)
   Discussant: Sebastian Eichfelder (Otto von Guericke University Magdeburg)
3. *Do higher corporate taxes reduce wages or working hours?*
   Sebastian Eichfelder (Otto von Guericke University Magdeburg)[P]
   Hang Nguyen (Otto von Guericke University Magdeburg)
   Kelly Wentland (George Mason School of Business)
   Discussant: Jason Chen (Central Connecticut State University)

TX PS03 room **SB 112** ..... chaired by: Michael John Marin (University of Toronto)

1. *Profit shifting and real investment activity*
   Tobias Hahn (University of Tübingen)
   Dirk Schindler (Erasmus University Rotterdam)[P]
   Wamser Georg (University of Tübingen)

2. *Within-country profit-shifting: from treat to threat?*
   Lukas Ortner (Catholic University of Eichstatt-Ingolstadt)[P]
   Reinald Koch (Catholic University of Eichstatt-Ingolstadt)
   Dominika Langenmayr (Catholic University of Eichstatt-Ingolstadt)
3. *Do foreign multinationals avoid taxation in Germany? Evidence from unconsolidated financial statements*
   Aaron Martini (Humboldt University of Berlin)[P]
   Ralf Maiterth (Humboldt University of Berlin)
   Ulf Bruggemann (Humboldt University of Berlin)

TX PS10 room **SB 211** ..... chaired by: Johannes Lorenz (Carl von Ossietzky University of Oldenburg)

1. *Real effects of the enforcement of anti-avoidance regulation*
   Rebecca Reineke (Hannover University)
   Katrin Weiskirchner-Merten (Vienna University of Economics and Business)[P]
   Stefan Wielenberg (University of Hannover)
2. *Tax alignment and controllability: optimal performance evaluation in multinational firms*
   Yutaro Murakami (Keio University)[P]
   Toshiaki Wakabayashi (Waseda University)
3. *Residual earnings tax*
   Froystein Gjesdal (NHH Norwegian School of Economics)[P]

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

TX PSD03 room **RB 212** ..... chaired by: David Harris (Syracuse University)

1. *The macroeconomic information content of corporate estimated tax payments*
   Erin Henry (University of Arkansas)[P]
   George Plesko (University of Connecticut)
   Dillon Walker (University of Arkansas)
   Discussant: Saskia Kohlhase (Erasmus University Rotterdam)
2. *Macroeconomic risk, ceos' capital gains tax liabilities and corporate hedging*
   Sohaib Ahmed (Hanken School of Economics)[P]
   Mansoor Afzali (Hanken School of Economics)
   Discussant: Erin Henry (University of Arkansas)
3. *Government political ideology, corporate tax policy, and effective corporate tax burdens*
   Saskia Kohlhase (Erasmus University Rotterdam)
   Erik Peek (Erasmus University Rotterdam)[P]
   Discussant: Sohaib Ahmed (Hanken School of Economics)

TX PSD07 room **SB 112** ..... chaired by: Hussein A Warsame (University of Calgary)

1. *Regulatory spillovers in audit markets: evidence from expanded tax transaction reporting*
   Alexander Edwards (University of Toronto)
   Ben Ma (University of Toronto)
   Michael Marin (University of Toronto)[P]
   Discussant: Stephen J. Lusch (University of Kentucky)
2. *How and when do accountants matter? Evidence from foreign audits and random allocation of tax experts*
   Kevin Munch (Kent State University)
   Eashwar Nagaraj (University of Florida)
   Marvin Nipper (Friedrich-Alexander-Universität Erlangen-Nürnberg)[P]
   Discussant: Kalliopi Chatzi (University of Greenwich)
3. *The effect of voluntary private tax audits on tax aggressiveness and tax audit fees*
   Kalliopi Chatzi (University of Greenwich)[P]
   Emmanouil Dedoulis (*affiliation not provided*)
   Stergios Leventis (International Hellenic University)
   Discussant: Michael John Marin (University of Toronto)

TX PS02 room **SB 211** ..... chaired by: Noemi Pecoraro (University of Bologna)

1. *Asymmetric timeliness of tax disclosure - evidence from large language models*
   Muriel Rey (University of Augsburg)[P]
   Robert Ullmann (University of Augsburg)
   Sophia Wörle (University of Augsburg)
2. *The architecture of double tax relief: unravelling textual patterns in country-specific method articles*
   Markus Diller (Uni Passau)
   Patrick Katzlmayr (University of Passau)
   Lucas Putz (University of Passau)[P]
3. *Driving value creation through artificial intelligence adoption: lessons from tax administration data and outcomes*
   Devan Mescall (University of Saskatchewan)[P]
   Preetika Joshi (McGill University)
   Peng Wang (McGill University)

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

TX PSD06 room **SB 112** ..... chaired by: Tobias Bornemann (Paderborn University)

1. *(Mis)measurement of income shifting*
   Stefanie Pendl (Vienna University of Economics and Business)[P]
   Harald Amberger (Vienna University of Economics and Business)
   Ruby Doeleman (Vienna University of Economics and Business)
   Discussant: Johannes Julius Gaul (University of Mannheim)
2. *The effect of global anti-tax avoidance efforts on sub-national profit shifting*
   Johannes Gaul (University of Mannheim)[P]
   Inga Schulz (Universität Mannheim)
   Discussant: Stefanie Pendl (Vienna University of Economics and Business)

TX PS13 room **RB 212** ..... chaired by: Saskia Kohlhase (Erasmus University Rotterdam)

1. *Environmental-unfriendly tax avoidance*
   Zhimin Chen (Nanyang Business School)
   Martin Jacob (IESE Business School)[P]
   Xiang Zheng (Nanyang Technological University)
2. *Carbon pricing and cross-border innovation spillovers*
   Cinthia Valle Ruiz (IE University)[P]
   Martin Jacob (IESE Business School)
   Christof Beuselinck (IESEG School of Management)
3. *Personal income taxes and corporate pollution*
   Michael Mayberry (University of Florida)
   Marvin Nipper (Friedrich-Alexander-Universität Erlangen-Nürnberg)
   Marius Weiß (Friedrich-Alexander-Universität Erlangen-Nürnberg)[P]

Friday, May 29, 14:00-15:30

TX PS05 room **RB 212** ..... chaired by: Panagiotis Karavitis (University of Glasgow)

1. *Investor-level taxation and firm leverage*
   Ann Marie Tabelon Olsen (BI Norwegian Business School)[P]
2. *Dividend tax incentives and cost behavior in private SMEs*
   Henrik Hoglund (Hanken School of Economics)[P]

TX PS08 room **SB 112** ..... chaired by: Jason Chen (Central Connecticut State University)

1. *Growing taxpayer frustration: investigating the effects on compliance behavior and the preparer market*
   Amy Hageman (Kansas State University)[P]
   Cass Hausserman (Portland State University)
   Mary Marshall (Portland State University)
   Kelli Saunders (University of South Dakota)

2. *Tax advisory firms and reputational costs: client purchases of auditor-provided tax services after a tax scandal*
   Kenny Dekoster (Ghent University)
   Inga Hardeck (University of Duisburg-Essen)
   Beatrice Renges (University of Duisburg-Essen)[P]
   Isabelle Verleyen (Ghent University)
3. *Tax administration compliance burdens: global measurement and evidence*
   Jesse Marangoni (Tilburg University)[P]

IFRS Research Sessions

Thursday, May 28, 11:00-12:30

IFRS IASB room **NB A**

Discussants:

- Florian Esterer (IASB member)
- Anne McGeachin (IASB technical staff)
- Ana Simpson (IASB technical staff)

Papers:

1. *Anticipating IFRS 18: how do income statement disaggregation and management performance measures affect investor judgments?*
   Sabine Graschitz (Johannes Kepler University Linz)[P]
   Nadine Georgiou (University of Innsbruck)
2. *Implementing recurring and nonrecurring disaggregation to enhance disclosure in the statement of cash flows*
   Alberto Halfeld (University of St.Gallen)[P]
   Tami Dinh (University of St.Gallen)
3. *Stakeholder responses to IFRS 18 and the institutionalisation of non-GAAP measures: evidence from 214 comment letters*
   Edoardo Nesi (ISEG Lisbon School of Economics & Management)[P]

Friday, May 29, 9:00-10:30

IFRS ISSB room **NB A**

Discussants:

- Florian Esterer (IASB member)
- Laura Girella (ISSB academic liaison)

Papers:

1. *Carbon emissions and firm valuations: evidence from financial analysts*
   Changqiu Yu (University of Manitoba)[P]
2. *Transparency in sustainability reporting: does it worth the cost?*
   Eugenia Parodi (University of Pavia)[P]
3. *Does biodiversity improve business productivity? Evidence from a spatial analysis*
   Paul Griffin (University of California, Davis)
   Martien Lubberink (Victoria University of Wellington)[P]

LIST OF PRESENTERS

Aymen **Abbadi** IAE Lille University	AU PSD01 block 2 room RB 211
Hafez **Abdo** University of Nottingham	FR PSD18 block 7 room SB 213
Khaled **Abdulsalam** Kuwait University	TX PS12 block 4 room SB 211
Hebattallah **Aboulmaaty** ESSCA School of Management	ED PSD01 block 9 room SB 335
Christofer **Adrian** Monash University	FA PSD06 block 1 room SB 227
Yusuf **Ag** University of Southampton	AU PS18 block 1 room RB 207
Marisa **Agostini** Ca' Foscari University of Venice	IS PS02 block 3 room SB 302
Sonakshi **Agrawal** Columbia University	SEE PS21 block 3 room SB 412
Mustafa **Ahçi** Erasmus University Rotterdam	FR PSD02 block 9 room RB 209
Sohaib **Ahmed** Hanken School of Economics	TX PSD03 block 7 room RB 212
Weimian **Ai** Singapore Management University	TX PS04 block 2 room SB 112
Marufa **Akhter** Vienna University of Economics and Business	TX PS04 block 2 room SB 112
Virpi **Ala-Heikkila** University of Vaasa	MA PS16 block 3 room SB 305
Massimo **Albanese** University of Genoa	FR PS11 block 4 room SB 306
Syaiful **Ali** Universitas Gadjah Mada	IS PS03 block 2 room SB 302
Shekerta **Aliu** Johannes Kepler University Linz	SEE PSD27 block 5 room SB 411
Abdullah **Alkhawfi** University of East Anglia	GV PSD13 block 7 room SB 321
Christelle **Alkhoury** Audencia Business School	AU PS07 block 3 room RB 205
Khadija **Almaghrabi** King Abdulaziz University	FR PSD25 block 5 room SB 239
Roland **Almqvist** Stockholm Business School	PSNP PSD03 block 4 room RB 109
Doaa **Aly** University of Gloucestershire	SEE PS20 block 4 room SB 411
Fatema Salem **Alyafei** Qatar University	FR PS17 block 1 room SB 239
Francesco **Ambrosini** University of Padova	IS PS02 block 3 room SB 302
Yunbi **An** University of Windsor	FA PS13 block 6 room SB 228
Seraina **Anagnostopoulou** University of Piraeus	FA PSD06 block 1 room SB 227
Mark **Anderson** University of Calgary	GV PSD07 block 4 room SB 323
Eugenio **Anessi Pessina** Università Cattolica del Sacro Cuore	PSNP PSD02 block 7 room RB 109
Angelos **Angelakis** University of Vienna	FR PSD18 block 7 room SB 213
Carla **Antonini** Autonomous University of Madrid	SEE PSD08 block 6 room RB 210
Filomena **Antunes Bras** University of Minho	PSNP PS02 block 9 room RB 109
Roberto **Aprile** University of Bergamo	GV PS24 block 2 room SB 324
Carmen **Aranda** University of Navarra	FA PSD08 block 5 room SB 227
Josep M. **Argiles-Bosch** University of Barcelona	SEE PS24 block 7 room SB 308
Gabriela Alina **Ariciu** Babeș-Bolyai University	AU PS07 block 3 room RB 205
Ozlem Asma **Arikan** University of Sheffield	ED PS03 block 7 room SB 335
Daphne **Armstrong** University of Michigan	TX PS01 block 3 room SB 112
Quentin **Arnaud** Université Toulouse Capitole	SEE PS22 block 8 room SB 412
Laura Maria **Arranz-Aperte** University of the Balearic Islands	FR PS08 block 8 room SB 213
Davide **Arrighi** Università Cattolica del Sacro Cuore	AU PS11 block 9 room RB 207
Negin **Attar-Niggeman** University of Zurich	AU PS17 block 5 room RB 207

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Ali **Awad** University of Glasgow	FR PS26 block 3 room SB 239
Michael **Axenrod** ESCP Business School	MA PSD14 block 6 room SB 304
Javier **Ayuso** University of Valencia	HI PS01 block 1 room SB 335
Jihun **Bae** Bayes Business School	FR PS10 block 1 room SB 236
Andrea **Bafundi** University of Padova	IS PSD02 block 4 room SB 302
Meng **Bai** Xi'an Jiaotong University	SEE PS25 block 3 room SB 308
Hailey **Ballew** Rice University	FA PS07 block 7 room SB 228
Luca **Baschieri** Università Carlo Cattaneo - LIUC	SEE PS29 block 6 room SB 308
Lisa R **Baudot** HEC Paris	IC PSD07 block 5 room RB 206
Karina **Bauernhofer** Vienna University of Economics and Business	SEE PSD14 block 5 room SB 408
Josef **Baumüller** Vienna University of Technology	SEE PSD22 block 8 room SB 411
Laura **Becker** Heinrich Heine University Düsseldorf	AU PSD02 block 8 room RB 211
Inmaculada **Bel-Oms** University of Valencia	SEE PS03 block 9 room SB 408
Adel **Beldi** IESEG School of Management	MA PS10 block 4 room SB 303
Lucia **Bellora-Bienengräber** University of Duisburg-Essen	MA PSD08 block 9 room SB 302
Walid **Ben-Amar** University of Doha for Science and Technology	SEE PSD05 block 2 room SB 408
Daniel **Beneish** Indiana University	GV PSD01 block 9 room RB 213
Valentina **Beretta** University of Pavia	SEE PS30 block 8 room SB 308
Natalia **Berg** Linnaeus University	GV PS27 block 4 room SB 324
Jonathan **Berkovitch** Luiss University	FA PS15 block 7 room RB 203
Christian Thomas **Bernard** Humboldt University of Berlin	AU PSD15 block 7 room RB 211
Federico **Bertacchini** University of Parma	GV PS22 block 6 room SB 324
Peter **Beusch** The University of Gothenburg	SEE PS19 block 1 room SB 412
Pietro Andrea **Bianchi Fedrigoni** Bocconi University	FA PS21 block 6 room RB 203
Sanjay **Bissessur** University of Amsterdam	AU PS09 block 4 room RB 205
Heylel-Li **Biton** Hebrew University of Jerusalem	FR PS25 block 9 room SB 306
Jørn Anders **Bjørhovde** The Arctic University of Norway	FR PSD26 block 4 room SB 236
Sabine **Böckem** University of Basel	FR PS08 block 8 room SB 213
Olga **Bogachek** Free University of Bozen	FR PSD21 block 5 room SB 236
Erika **Bognar** Goethe University Frankfurt	MA PS09 block 5 room SB 305
Dennis **Böing** Paderborn University	FA PSD05 block 6 room RB 213
Annika **Bonrath** University of Duisburg-Essen	AU PS07 block 3 room RB 205
Jan **Bouwens** University of Amsterdam	AU PSD12 block 1 room RB 203
Enrico **Bracci** University of Ferrara	SEE PS31 block 9 room SB 308
Isabella **Brancaccio** Bocconi University	FA PSD02 block 5 room RB 213
Patricia **Breuer** Erasmus University Rotterdam	FR PSD17 block 8 room SB 240
Bjarne **Brié** Tilburg University	SEE PSD07 block 4 room RB 210
Alisa Gabrielle **Brink** Virginia Commonwealth University	FR PS12 block 2 room SB 236
Laura **Broccardo** University of Turin	IC PS02 block 1 room RB 206
Malin **Brus** The University of Gothenburg	FR PSD10 block 8 room RB 209
Lars-Eric **Brüske** University of Hamburg	SEE PS01 block 1 room SB 309
Chen **Bu** University of Nottingham Ningbo China	AU PSD01 block 2 room RB 211
Stefan **Buchinger** University of Göttingen	TX PS07 block 2 room SB 211
Martin **Bugeja** University of Technology Sydney	GV PS04 block 4 room SB 322
Andrea **Caccialanza** University of Bologna	IC PS01 block 4 room RB 212
Antonello **Callimaci** University of Quebec in Montreal	SEE PSD31 block 3 room SB 409
June **Cao** University of Southampton	AU PSD07 block 8 room RB 204
Yanan **Cao** Shanghai University of International Business and Economics	SEE PS20 block 4 room SB 411
Zhangfan **Cao** University of Nottingham Ningbo China	FA PS03 block 9 room SB 227

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Michelle **Carr** University College Cork	MA PS15 block 7 room SB 303
Nieves **Carrera** IE University	PSNP PSD01 block 5 room RB 109
Francisca **Castilla Polo** University of Jaén	SEE PS30 block 8 room SB 308
David **Castillo-Merino** Institut Químic de Sarrià	GV PS05 block 3 room SB 321
Sung Hwan **Chai** University of Manchester	IS PS01 block 5 room SB 302
Constantinos **Chalevas** Athens University of Economics and Business	TX PS06 block 5 room SB 211
Amna **Chalwati** Saint Mary's University	FR PS14 block 8 room SB 236
Millicent **Chang** University of Wollongong	SEE PS02 block 1 room SB 408
Samuel **Chang** University of Chicago Booth School of Business	FR PSD07 block 1 room SB 240
Xin **Chang** Nanyang Technological University	SEE PSD16 block 2 room SB 409
Yu-Tzu **Chang** National Chengchi University	AU PS03 block 4 room RB 204
Larelle (Ellie) **Chapple** Queensland University of Technology	FR PS21 block 1 room SB 306
Andreas **Charitou** University of Cyprus	FA PSD04 block 5 room SB 225
Kalliopi **Chatzi** University of Greenwich	TX PSD07 block 7 room SB 112
Kiara **Chau** University of Valencia	GV PSD02 block 1 room SB 321
Limei **Che** Oslo Metropolitan University	SEE PS06 block 6 room SB 409
Clara Xiaoling **Chen** University of Illinois Urbana-Champaign	MA PSD11 block 5 room SB 303
Feng **Chen** University of Toronto	FR PSD09 block 3 room RB 209
Feng **Chen** Monash University	AU PS15 block 5 room RB 205
Hui **Chen** University of Zurich	FR PSD11 block 9 room SB 211
Jason **Chen** Central Connecticut State University	TX PSD01 block 6 room RB 212
Jiaxuan **Chen** University of Macau	FA PS24 block 8 room RB 203
Kai **Chen** Wilfrid Laurier University	FA PS18 block 4 room SB 227
Li-Yu **Chen** National Sun Yat-sen University	FR PS09 block 4 room SB 239
Ni-Yun **Chen** National Sun Yat-sen University	FA PS18 block 4 room SB 227
Tsung-Kang **Chen** National Yang Ming Chiao Tung University	FR PS04 block 9 room SB 213
Xi **Chen** University of Bristol	FR PSD01 block 4 room RB 209
Xue Emma **Chen** Durham University	SEE PS12 block 4 room SB 408
Yangyang **Chen** City University of Hong Kong	GV PSD10 block 9 room SB 321
Yuan-Ju **Chen** National Cheng Kung University	SEE PSD01 block 2 room RB 210
Yugang **Chen** Sun Yat-Sen University	FA PSD08 block 5 room SB 227
Yutong **Chen** Frankfurt School of Finance & Management	MA PSD05 block 8 room SB 302
Zaixin **Chen** Loughborough University	SEE PS12 block 4 room SB 408
Zijian **Cheng** Shandong University	GV PS18 block 8 room SB 324
Wan Chu **Cheong** London School of Economics	FR PS04 block 9 room SB 213
Kwok Tong Samuel **Cheung** Deakin University	AU PSD19 block 9 room RB 204
Raluca **Chiorean** Lehigh University	FR PSD06 block 9 room SB 240
Justin **Chircop** Lancaster University	AU PSD18 block 3 room RB 204
Young Jun **Cho** Singapore Management University	FA PS04 block 7 room SB 227
Diana **Choi** Purdue University	GV PS12 block 6 room SB 323
Katherine Leanne **Christ** Adelaide University	ED PS03 block 7 room SB 335
Hans B. **Christensen** University of Chicago Booth School of Business	SEE PSD25 block 2 room SB 411
Ling **Chu** Wilfrid Laurier University	AU PS13 block 7 room RB 205
Yu-Fang **Chu** National Taiwan University	FR PS29 block 6 room SB 306
Conor **Clune** UNSW Sydney	AU PSD03 block 1 room RB 211
Michelle **Coetzee** Akademia	ED PS02 block 6 room SB 335
Mariella **Colantoni** University of Verona	SEE PSD24 block 7 room SB 408
Koen **Corstjens** Nyenrode Business University	SEE PSD24 block 7 room SB 408
Mabel D **Costa** Durham University	GV PSD06 block 4 room SB 321

Sharon **Cotter**	University of Galway	MA PS12 block 1 room SB 305
Edoardo **Crocco**	University of Turin	MA PS13 block 4 room SB 305
Richard M **Crowley**	Singapore Management University	FR PSD16 block 3 room SB 240
David **Crvelin**	University of Birmingham	MA PSD15 block 4 room SB 304
Eunice Yaa **Cudjoe**	EDHEC Business School	FR PS26 block 3 room SB 239
Mary **Curtin**	University of Limerick	ED PSD04 block 5 room SB 335
Anne **d'Arcy**	Vienna University of Economics and Business	FA PS08 block 9 room SB 228
Fabio **da Costa**	University of Iowa	FR PSD19 block 5 room SB 213
Jiyuan **Dai**	University of Cyprus	GV PS08 block 5 room SB 322
Ting **Dai**	Hanken School of Economics	GV PSD02 block 1 room SB 321
Yingtong **Dai**	University of Bristol	FA PS17 block 3 room SB 227
Mohamed Ali **Dakkam**	University of Lorraine	IC PSD08 block 2 room RB 212
Mario **Daniele**	Università Cattolica del Sacro Cuore	FR PS28 block 5 room SB 306
Somnath **Das**	University of Illinois Chicago	FR PS06 block 6 room SB 236
Leonie **Daum**	University of Innsbruck	IC PSD01 block 8 room RB 206
Celine Sophie **Daute**	TU Dortmund University	FR PS18 block 7 room SB 239
Rosemarijn **de Bruin**	University of Groningen	MA PS11 block 3 room SB 303
Ginevra **Degregori**	University of Turin	GV PS01 block 9 room SB 323
Omar **de Ines Anton**	CUNEF Universidad	AU PSD11 block 4 room RB 211
Kenny **Dekoster**	Ghent University	TX PS09 block 3 room SB 211
Brianna Camila **de la Osa**	University of Miami	FR PSD04 block 6 room RB 209
Gianluca F. **Delfino**	Stockholm School of Economics	MA PSD01 block 2 room RB 213
Elizabeth **Demers**	University of Waterloo	FA PS20 block 3 room SB 228
Karlien **Dempsey**	University of Johannesburg	ED PS02 block 6 room SB 335
Haowen **Deng**	The Hong Kong Polytechnic University	FR PS18 block 7 room SB 239
Nan **Deng**	University of Bristol	FR PSD01 block 4 room RB 209
Imen **Derouiche**	University of Luxembourg	SEE PS14 block 7 room SB 411
Kurt **Desender**	Universidad Carlos III de Madrid	GV PS16 block 3 room SB 323
Dominic **Detzen**	Vrije Universiteit Amsterdam	IC PS03 block 3 room RB 109
Dennis **de Widt**	Cardiff University	PSNP PS01 block 6 room RB 109
Sandip **Dhole**	Monash University	MA PSD09 block 2 room SB 304
Costanza **di Fabio**	University of Genoa	GV PS11 block 9 room SB 322
Filippo **di Lucia**	University of Palermo	PSNP PSD01 block 5 room RB 109
Wenhong **Ding**	NEOMA Business School	IS PSD01 block 1 room SB 302
Angelo **Ditillo**	Bocconi University	MA PS12 block 1 room SB 305
Aragón Calvin **Djamchidi**	University of St.Gallen	GV PS27 block 4 room SB 324
Minyue **Dong**	University of St.Gallen	FR PS26 block 3 room SB 239
Han A **Donker**	Central Washington University	FA PS22 block 4 room SB 228
Leonidas **Doukakis**	Athens University of Economics and Business	FR PS06 block 6 room SB 236
Florian **Dreyer**	Freie Universität Berlin	FR PS22 block 8 room SB 306
Rui **Duan**	McMaster University	FR PSD22 block 6 room SB 240
Svenja **Dube**	Baruch College	SEE PSD12 block 8 room SB 408
Alan **Duboisee de Ricquebourg**	Leeds University Business School	AU PSD03 block 1 room RB 211
Lien **Duong**	Curtin University	GV PSD09 block 2 room SB 321
Viviana **Ecca**	University of Cagliari	SEE PSD13 block 8 room SB 409
Sebastian **Eichfelder**	Otto von Guericke University Magdeburg	TX PSD01 block 6 room RB 212
Gerald **Eisenhut**	Vienna University of Economics and Business	FR PS16 block 9 room SB 239
Emrah **Ekici**	University of Wisconsin Eau Claire	AU PS12 block 1 room RB 205
Dina **El Mahdy**	Morgan State University	SEE PSD26 block 7 room SB 409

Mohamed **Elsayed**	Queen's University Belfast	SEE PS14 block 7 room SB 411
Luminita **Enache**	University of Calgary	FR PS13 block 3 room SB 213
Moez **Essid**	École de Management Léonard de Vinci	SEE PS03 block 9 room SB 408
Simone **Euler**	Humboldt University of Berlin	FR PSD09 block 3 room RB 209
Marc **Eulerich**	University of Duisburg-Essen	AU PSD02 block 8 room RB 211
Robert **Faber**	Vrije Universiteit Amsterdam	MA PS14 block 6 room SB 305
Jingwen **Fan**	Northwestern Polytechnical University	FA PS20 block 3 room SB 228
Yun **Fan**	University of Oklahoma	SEE PSD04 block 5 room RB 210
Zhongwen **Fan**	City University of Hong Kong	TX PS12 block 4 room SB 211
Xuerui **Fang**	Lancaster University	FA PS09 block 8 room SB 227
Eugenie **Faure**	Nantes Université	SEE PSD21 block 6 room SB 408
Shuo **Feng**	Southwestern University of Finance and Economics	FA PS11 block 6 room SB 227
Benedetta **Fergnani**	University of Salento	SEE PSD31 block 3 room SB 409
Laura **Ferraro**	University of Calabria	SEE PS24 block 7 room SB 308
Celliane **Ferraz Pazetto**	CUNEF Universidad	MA PS10 block 4 room SB 303
Denize Minatti **Ferreira**	Federal University of Santa Catarina	SEE PS25 block 3 room SB 308
Andrei **Filip**	IESEG School of Management	FR PS22 block 8 room SB 306
Lars **Fischer**	University of Münster	SEE PS28 block 2 room SB 308
Christopher **Flanagan**	University of Glasgow	IC PSD02 block 7 room RB 206
Sebastian **Fleer**	University of Basel	FR PSD11 block 9 room SB 211
Nikolaos **Floropoulos**	Universidad Carlos III de Madrid	FA PS19 block 8 room SB 228
Florian **Follert**	Seeburg Castle University	IC PS02 block 1 room RB 206
Benjamin Patrick **Foster**	University of Louisville	SEE PS28 block 2 room SB 308
Cécile **Fremaux**	Université Côte d'Azur	SEE PSD27 block 5 room SB 411
Nicolas **Frenzel**	University of Potsdam	AU PSD07 block 8 room RB 204
Christian **Friedrich**	University of Mannheim	FR PSD06 block 9 room SB 240
Jan **Friedrich**	ESCP Business School	FR PSD10 block 8 room RB 209
Jonas Maximilian **Fries**	Friedrich-Alexander-Universität Erlangen-Nürnberg	MA PS08 block 2 room SB 305
Tracie Sloop **Frost**	The College of William and Mary	GV PS17 block 3 room SB 322
Liang **Fu**	Oakland University	FR PS09 block 4 room SB 239
Simon **Fung**	Deakin University	AU PS18 block 1 room RB 207
Safa **Gaaya**	École de Management Léonard de Vinci	SEE PS12 block 4 room SB 408
Alessandro **Gabrielli**	University of Pisa	AU PSD04 block 9 room RB 211
Gianluca **Gabrielli**	University of Parma	GV PS13 block 9 room SB 324
Nicolas **Gambetta**	Universidad ORT Uruguay	SEE PS26 block 6 room SB 412
Pengfei **Gao**	Swansea University	SEE PS15 block 5 room SB 308
Josep **García-Blandón**	Institut Químic de Sarrià	GV PS04 block 4 room SB 322
Maria Antonia **Garcia Benau**	University of Valencia	SEE PSD10 block 5 room SB 309
Mukesh **Garg**	Monash University	AU PSD13 block 8 room RB 205
Joachim **Gassen**	Humboldt University of Berlin	IC PS08 block 2 room RB 206
Kevin **Gauch**	Technical University of Darmstadt	SEE PSD11 block 9 room RB 210
Johannes Julius **Gaul**	University of Mannheim	TX PSD06 block 8 room SB 112
Jiaying **Ge**	Wenzhou-Kean University	GV PS18 block 8 room SB 324
Wenxia **Ge**	University of Ottawa	FR PSD26 block 4 room SB 236
Yannik **Gehrke**	University of Hamburg	FA PSD03 block 1 room SB 225
Nadine **Georgiou**	University of Innsbruck	FR PS20 block 8 room SB 239
Jordi Louis **Geuken**	Ruhr University Bochum	FR PS24 block 3 room SB 236
Chaudhry **Ghafran**	Durham University	MA PS13 block 4 room SB 305
Alessandro **Ghio**	ESCP Business School	IC PS06 block 3 room RB 206

Block 1: Wed, May 27, 15:00–16:30 Block 2: Wed, May 27, 17:00–18:30 Block 3: Thu, May 28, 9:00–10:30
Block 4: Thu, May 28, 11:00–12:30 Block 5: Thu, May 28, 14:00–15:30 Block 6: Thu, May 28, 16:00–17:30
Block 7: Fri, May 29, 9:00–10:30 Block 8: Fri, May 29, 11:00–12:30 Block 9: Fri, May 29, 14:00–15:30

Al **Ghosh** University of North Carolina at Charlotte	AU PS12 block 1 room RB 205
Belen **Gill de Albornoz** Universitat Jaume I	AU PSD15 block 7 room RB 211
Begoña **Giner** University of Valencia	FR PS20 block 8 room SB 239
Laura **Girella** University of Modena and Reggio Emilia	SEE PSD21 block 6 room SB 408
Froystein **Gjesdal** NHH Norwegian School of Economics	TX PS10 block 6 room SB 211
Petroula **Glachtsiou** Erasmus University Rotterdam	IS PSD01 block 1 room SB 302
Gunther **Glenk** University of Mannheim	SEE PSD28 block 4 room SB 309
Pratik **Goel** IESEG School of Management	FR PSD23 block 2 room SB 240
Max **Goettsche** Catholic University of Eichstatt-Ingolstadt	SEE PSD07 block 4 room RB 210
Clarence **Goh** Singapore Management University	MA PSD13 block 1 room SB 304
Joanna **Golden** University of Memphis	SEE PSD16 block 2 room SB 409
Nathan **Goldman** North Carolina State University	TX PSD01 block 6 room RB 212
Maximilian **Golsong** Friedrich-Alexander-Universität Erlangen-Nürnberg	FA PS02 block 3 room SB 225
Olga **Golubeva** Stockholm Business School	GV PSD03 block 6 room RB 211
Victorya Maria dos Santos **Gomes** Federal University of Santa Catarina	FA PS01 block 5 room SB 228
Laura **Gomez-Ruiz** Universidad Pablo de Olavide	MA PS03 block 2 room SB 303
Yujing **Gong** University of Liverpool	AU PSD09 block 2 room RB 204
Louise **Gorman** Trinity College Dublin	IC PSD08 block 2 room RB 212
Anne Marie **Gosselin** University of Quebec in Montreal	SEE PSD26 block 7 room SB 409
Leonhard **Grabe** University of Cologne	MA PSD09 block 2 room SB 304
Aline **Grahn** Freie Universität Berlin	GV PS26 block 1 room SB 324
Cristina **Grande-Herrera** Universidad Pontificia Comillas	GV PS23 block 1 room SB 322
Sabine Maria **Graschitz** Johannes Kepler University Linz	FR PS18 block 7 room SB 239
	IASB session block 4 room NB A
Paul A **Griffin** University of California, Davis	SEE PSD19 block 9 room SB 309
Anna **Gröner** University of Bamberg	SEE PS16 block 1 room SB 411
Francesco **Grossetti** Bocconi University	FR PSD16 block 3 room SB 240
Zhaoyang **Gu** The Chinese University of Hong Kong	FR PSD20 block 2 room RB 209
Yuyan **Guan** Nanyang Technological University	GV PSD08 block 5 room SB 321
Reinaldo **Guerreiro** University of Sao Paulo	MA PS15 block 7 room SB 303
Encarna **Guillamon Saorin** Universidad Carlos III de Madrid	FR PS29 block 6 room SB 306
Ferdinand A **Gul** University of Sunshine Coast	AU PS01 block 2 room RB 205
Maryna **Gulenko** Bielefeld University	FA PSD03 block 1 room SB 225
Ozan **Güler** CUNEF Universidad	GV PSD05 block 8 room RB 213
Benita M. **Gullkvist** University of Vaasa	SEE PSD29 block 1 room RB 210
Jia **Guo** The Hong Kong Polytechnic University	SEE PS07 block 1 room SB 409
Qiang **Guo** University of Southern Denmark	AU PS17 block 5 room RB 207
Lilia Magali **Gutierrez** Instituto Tecnológico y de Estudios Superiores de Monterrey	MA PS16 block 3 room SB 305
Nhan **Ha** IESEG School of Management	AU PSD02 block 8 room RB 211
Henrich **Habe** University of Münster	SEE PS11 block 6 room SB 411
Amy **Hageman** Kansas State University	TX PS08 block 9 room SB 112
Alberto **Halfeld** University of St.Gallen	FR PS23 block 2 room SB 306
	IASB session block 4 room NB A
Songyi **Han** BI Norwegian Business School	FR PS27 block 3 room SB 306
Yirong **Han** University of Bristol	FA PS04 block 7 room SB 227
Yuqi **Han** Wenzhou-Kean University	FA PSD10 block 2 room SB 227
Dean **Hanlon** RMIT University	TX PS09 block 3 room SB 211
Jongyu Paula **Hao** California State University, Long Beach	MA PS04 block 8 room SB 303
Rubin **Hao** University of Macau	FA PS24 block 8 room RB 203

Block 1: Wed, May 27, 15:00–16:30 Block 2: Wed, May 27, 17:00–18:30 Block 3: Thu, May 28, 9:00–10:30
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Yun **Hao** National Yang Ming Chiao Tung University FA PS06 block 8 room SB 225
David **Harris** Syracuse University FR PSD23 block 2 room SB 240
Ling Lin **Harris** University of Nebraska–Lincoln FA PS20 block 3 room SB 228
Terry **Harris** Durham University FA PS21 block 6 room RB 203
Cathrin Karolina Cornelia **Hausmann** LMU Munich SEE PS20 block 4 room SB 411
Mouna **Hazgui** HEC Montréal IC PS07 block 2 room RB 109
Hanna **Heeg** University of Passau IC PS03 block 3 room RB 109
Mohamed Abdel Aziz **Hegazy** American University in Cairo AU PSD10 block 5 room RB 203
Mohammad **Hendijani Zadeh** North Carolina A&T State University FR PS03 block 6 room SB 213
Jurian **Hendrikse** IESEG School of Management SEE PSD12 block 8 room SB 408
Jan C. **Hennig** University of Groningen MA PSD07 block 8 room SB 304
Erin **Henry** University of Arkansas TX PSD03 block 7 room RB 212
Irene Marie **Herremans** University of Calgary ED PS01 block 2 room SB 335
Dieter **Hess** University of Cologne FA PS24 block 8 room RB 203
Matthew **Hinton** University of Toronto AU PSD06 block 5 room RB 211
Linda **Hintsteiner** University of Innsbruck IC PS04 block 6 room RB 206
Niclas **Hoehne** University of Cologne FR PS06 block 6 room SB 236
Henrik **Hoglund** Hanken School of Economics TX PS05 block 9 room RB 212
Claus **Holm** Aarhus University SEE PS13 block 3 room SB 411
Ole-Kristian **Hope** University of Toronto AU PSD11 block 4 room RB 211
Andre **Hoppe** KU Leuven MA PSD08 block 9 room SB 302
Kasra **Hosseini** Erasmus University Rotterdam SEE PSD18 block 6 room SB 309
Fangfang **Hou** Xiamen University GV PSD05 block 8 room RB 213
Arina **Hranovska** University of Groningen AU PSD09 block 2 room RB 204
Karel **Hrazdil** Simon Fraser University SEE PSD13 block 8 room SB 409
Ivo **Hristov** University of L'Aquila MA PSD02 block 6 room SB 302
Yussu **Hsiao** National Chengchi University AU PS06 block 2 room RB 207
Cheng-Yu **Hsieh** National Chengchi University AU PS06 block 2 room RB 207
Tien-Shih **Hsieh** University of Massachusetts Dartmouth FA PS11 block 6 room SB 227
Yu-Lin **Hsu** University of Glasgow SEE PS04 block 9 room SB 409
Caixia **Hu** The Hong Kong Polytechnic University GV PS21 block 3 room SB 324
Junmin **Hu** Xi'an Jiaotong University FA PS13 block 6 room SB 228
Weiyan **Hu** University of International Business and Economics GV PS03 block 2 room SB 323
Dio Cheng-Erh **Huang** National United University GV PS11 block 9 room SB 322
Rong **Huang** University of Macau GV PS19 block 2 room SB 322
Xiang-Yu **Huang** National Taiwan University SEE PSD20 block 5 room SB 409
Xingyu **Huang** Zhongnan University of Economics and Law FR PSD08 block 5 room RB 209
Xuanheng **Huang** Bocconi University GV PS25 block 7 room SB 324
Katrin **Hummel** Vienna University of Economics and Business SEE PS02 block 1 room SB 408
SEE PS32 block 4 room SB 308

Shengmin **Hung** Soochow University FA PS15 block 7 room RB 203
Claudia **Imperatore** Bocconi University SEE PSD04 block 5 room RB 210
Evelyn Elizabeth **Intan** Goethe University Frankfurt MA PS01 block 9 room SB 304
Aneel **Iqbal** Arizona State University FA PSD11 block 7 room SB 225
Jamshed **Iqbal** University of Jyväskylä GV PSD06 block 4 room SB 321
Markus **Isack** Vienna University of Economics and Business AU PSD16 block 7 room RB 204
Mariya N **Ivanova** NHH Norwegian School of Economics GV PS07 block 8 room SB 323
Martin **Jacob** IESE Business School TX PS13 block 8 room RB 212
Surya **Janakiraman** University of Texas at Dallas FR PS23 block 2 room SB 306

Block 1: Wed, May 27, 15:00–16:30 Block 2: Wed, May 27, 17:00–18:30 Block 3: Thu, May 28, 9:00–10:30
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Andreas **Jansson** Jönköping International Business School	IC PS05 block 4 room RB 206
Anne **Jeny** IESEG School of Management	IC PSD03 block 1 room RB 212
Markus **Jezierski** Heinrich Heine University Düsseldorf	AU PS01 block 2 room RB 205
Yifan **Jia** Xiamen University	AU PS15 block 5 room RB 205
Zhehao **Jia** University of Edinburgh	FR PSD24 block 2 room SB 213
Fangfei **Jiang** University of Bristol	FR PS05 block 9 room SB 236
Susana **Jorge** University of Coimbra	PSNP PSD02 block 7 room RB 109
Annalena **Kaakschlief** University of Hamburg	AU PS06 block 2 room RB 207
Monica **Kabutey** California State University, Long Beach	ED PSD01 block 9 room SB 335
Igor **Kadach** IESE Business School	FA PSD03 block 1 room SB 225
Stephan **Kaiser** Paderborn University	FA PS23 block 1 room SB 228
Devendra **Kale** University of Rhode Island	FR PSD01 block 4 room RB 209
Kirsi-Mari **Kallio** University of Turku	IC PS08 block 2 room RB 206
Sabrina **Kang** National Chengchi University	SEE PS23 block 1 room SB 308
Hui Sung **Kao** Feng Chia University	GV PS02 block 5 room SB 323
Karl **Kappen** LMU Munich	FR PS14 block 8 room SB 236
Sarah Beatrice **Kapplmüller** Johannes Kepler University Linz	SEE PSD24 block 7 room SB 408
Atm Enayet **Karim** Queen's University Belfast	AU PS08 block 1 room RB 204
Aaron **Kasischke** University of Bamberg	AU PSD06 block 5 room RB 211
Dominik **Katzer** University of Würzburg	SEE PSD11 block 9 room RB 210
Takaharu **Kawai** Doshisha University	MA PSD11 block 5 room SB 303
Bin **Ke** National University of Singapore	MA PSD07 block 8 room SB 304
Chan **Ke** Shanghai Jiao Tong University	GV PSD11 block 1 room SB 323
Huan **Ke** Hong Kong Baptist University	AU PSD10 block 5 room RB 203
Lucas Elias **Keil** University of Cologne	SEE PS01 block 1 room SB 309
Ogata **Kensuke** Osaka Metropolitan University	FR PS11 block 4 room SB 306
Linde **Kerckhofs** IESEG School of Management	AU PS17 block 5 room RB 207
Sabra **Khajehnejad** KU Leuven	MA PS11 block 3 room SB 303
Akram **Khalilov** BI Norwegian Business School	GV PS02 block 5 room SB 323
Mehdi **Khodakarami** Monash University	GV PSD08 block 5 room SB 321
Bukyung **Kim** Korea University Business School	SEE PS14 block 7 room SB 411
Doyeon **Kim** The University of Hong Kong	FR PS30 block 7 room SB 306
Jae Bum **Kim** Lehigh University	FR PSD12 block 7 room SB 240
Jongha **Kim** University of Texas at Dallas	FR PSD15 block 5 room SB 240
Jung Yeun (June) **Kim** Rutgers University	FA PS23 block 1 room SB 228
Mee Hyun **Kim** American University of Sharjah	SEE PS09 block 5 room SB 412
Oksana **Kim** Minnesota State University – Mankato	AU PSD14 block 4 room RB 203
Sehwa **Kim** Columbia University	FR PSD14 block 4 room SB 213
Taewoo **Kim** California State University, San Bernardino	FR PS15 block 2 room SB 239
Jessica **Kim-Gina** Chapman University	FR PS30 block 7 room SB 306
Corvin **Kintzel** University of Innsbruck	AU PS04 block 5 room RB 204
Janice **Klaiber** University of St.Gallen	SEE PS18 block 4 room SB 409
April **Klein** NYU Stern School of Business	FA PS14 block 4 room SB 225
Karol Marek **Klimczak** Lodz University of Technology	IC PS01 block 4 room RB 212
Jan **Klose** University of Hannover	FA PS17 block 3 room SB 227
Andreas **Knetsch** RWTH Aachen University	FA PSD07 block 2 room SB 225
Lars **Knorren** Tilburg University	FA PS10 block 6 room SB 225
Botir **Kobilov** University of Texas at Dallas	TX PS12 block 4 room SB 211
Gerrit **Köchling** Ilmenau University of Technology	GV PSD02 block 1 room SB 321

Block 1: Wed, May 27, 15:00–16:30 Block 2: Wed, May 27, 17:00–18:30 Block 3: Thu, May 28, 9:00–10:30
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Wei Chern **Koh** Singapore University of Social Sciences	ED PS01 block 2 room SB 335
Marina **Köllermeyer** Paderborn University	GV PS21 block 3 room SB 324
Michael **Kolodziej** European University Viadrina	MA PSD06 block 7 room SB 302
Hannah **Kranawetter** Vienna University of Economics and Business	TX PS06 block 5 room SB 211
Joanna **Krasodomska** Krakow University of Economics	SEE PS17 block 7 room SB 412
Marit **Kringlen** University of Agder	AU PSD08 block 2 room RB 203
Sarah **Kroechert** University of Cambridge	FR PSD13 block 4 room SB 240
Sandra **Kronenberger** Johannes Gutenberg University Mainz	GV PSD01 block 9 room RB 213
Sebastian **Kronenberger** University of Mannheim	AU PS03 block 4 room RB 204
Anil **Kshatriya** ESSEC Business School	MA PS09 block 5 room SB 305
Wenjun **Kuang** Hiroshima University	GV PS13 block 9 room SB 324
Yoshitaka **Kubota** Nagoya Gakuin University	GV PS17 block 3 room SB 322
Yasmin **Kuhlmann** University of Mannheim	FR PSD05 block 1 room RB 209
Tessa Carolin **Kunkel** ESCP Business School	AU PSD03 block 1 room RB 211
Stephan **Küster** Freie Universität Berlin	FR PS16 block 9 room SB 239
Shuichiro **Kyodo** Osaka Metropolitan University	GV PS13 block 9 room SB 324
Karen **Lai** Shenzhen University	GV PS18 block 8 room SB 324
Shu-Miao **Lai** National Taiwan Ocean University	FR PS03 block 6 room SB 213
Pier-Luc **Lajoie** University of Quebec in Trois-Rivières	IC PS03 block 3 room RB 109
Tamara **Lambert** University of Manchester	AU PSD04 block 9 room RB 211
Patrice **Landagaray** IESEG School of Management	MA PSD02 block 6 room SB 302
Johannes Oswald **Lässer** Vienna University of Economics and Business	IS PSD02 block 4 room SB 302
Clemens **Lauer** HEC Paris	GV PS06 block 8 room SB 321
Carlos Eduardo Facin **Lavarda** Federal University of Santa Catarina	MA PSD16 block 6 room SB 303
Emanuel **Lederer** University of Graz	AU PS02 block 9 room RB 205
Benjamin Huan Zhou **Lee** Singapore Management University	IS PS01 block 5 room SB 302
Caroline **Lee** Hanyang University	FA PS01 block 5 room SB 228
Cheol **Lee** Wayne State University	MA PS04 block 8 room SB 303
Hye Seung (Grace) **Lee** Fordham University	FR PS10 block 1 room SB 236
Lucas C **Lee** IE University	SEE PSD01 block 2 room RB 210
Seung **Lee** University of Southern Denmark	FR PSD11 block 9 room SB 211
Te-Kuan **Lee** Chung Yuan Christian University	SEE PS05 block 9 room SB 411
Younghan **Lee** University of Seoul	AU PSD17 block 3 room RB 203
Daphni **Lehmann** Erasmus University Rotterdam	MA PSD03 block 3 room SB 304
Othmar Manfred **Lehner** Hanken School of Economics	IC PSD01 block 8 room RB 206
Adrian C H **Lei** University of Macau	FA PS15 block 7 room RB 203
Sviesa **Leitoniene** Kaunas University of Technology	PSNP PS02 block 9 room RB 109
Pasi **Leppänen** University of Eastern Finland	PSNP PS03 block 8 room RB 109
Edith **Leung** Tilburg University	FR PSD20 block 2 room RB 209
Yves **Levant** Université Côte d'Azur	MA PSD01 block 2 room RB 213
Shai **Levi** Tel Aviv University	FA PS05 block 4 room RB 213
Udi Ehud **Lewkowicz** Tel Aviv University	FA PS16 block 9 room RB 203
Ching Yen **Li** National Yunlin University of Science and Technology	AU PS05 block 8 room RB 207
Menghan **Li** Northwestern Polytechnical University	GV PS19 block 2 room SB 322
Ningzhong **Li** University of Texas at Dallas	PSNP PSD01 block 5 room RB 109
Pingli **Li** University of Southampton	MA PS13 block 4 room SB 305
Qian **Li** Shandong University	GV PS25 block 7 room SB 324
Shiyuan Shi-Yuan **Li** Southwestern University of Finance and Economics	GV PS26 block 1 room SB 324
Siman **Li** Lingnan University	MA PS07 block 7 room SB 304

Block 1: Wed, May 27, 15:00–16:30 Block 2: Wed, May 27, 17:00–18:30 Block 3: Thu, May 28, 9:00–10:30
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Block 7: Fri, May 29, 9:00–10:30 Block 8: Fri, May 29, 11:00–12:30 Block 9: Fri, May 29, 14:00–15:30

Tiemei (Sarah) **Li** University of Ottawa	AU PS18 block 1 room RB 207
Wanyun **Li** Xiamen University	FR PS03 block 6 room SB 213
Yan **Li** Takushoku University	MA PS12 block 1 room SB 305
Zezeng **Li** Queen Mary University of London	SEE PSD18 block 6 room SB 309
Zongyuan **Li** University of Galway	FA PSD01 block 9 room SB 225
Jia-Wen **Liang** National Chengchi University	MA PS04 block 8 room SB 303
Chih-Hsien **Liao** National Taiwan University	GV PSD09 block 2 room SB 321
Ke **Liao** University of Electronic Science and Technology of China	GV PS14 block 6 room SB 322
Li-Kai **Liao** National Yunlin University of Science and Technology	SEE PS16 block 1 room SB 411
Marion **Ligonie** IESEG School of Management	SEE PS19 block 1 room SB 412
Mariannunziata **Liguori** Durham University	PSNP PS03 block 8 room RB 109
An-Ping **Lin** Singapore Management University	FR PSD12 block 7 room SB 240
Feng-Yi **Lin** National Taipei University of Technology	SEE PS11 block 6 room SB 411
Kui-Ying **Lin** National Yunlin University of Science and Technology	SEE PS15 block 5 room SB 308
Yi-Mien **Lin** National Chung Hsing University	GV PS11 block 9 room SB 322
Yu-Chun **Lin** National Changhua University of Education	MA PSD07 block 8 room SB 304
Vera **Linke** WHU - Otto Beisheim School of Management	IC PSD02 block 7 room RB 206
Chen **Liu** University of Glasgow	AU PSD04 block 9 room RB 211
Hui **Liu** Northwestern Polytechnical University	SEE PS06 block 6 room SB 409
Lana **Liu** Newcastle University	SEE PSD31 block 3 room SB 409
Lisa **Liu** Columbia University	FR PSD05 block 1 room RB 209
Mengfan **Liu** Vrije Universiteit Amsterdam	FA PSD11 block 7 room SB 225
Mingyang **Liu** Frankfurt School of Finance & Management	FR PSD24 block 2 room SB 213
Ruiwen **Liu** Freie Universität Berlin	SEE PS10 block 2 room SB 412
Siqi **Liu** Open University	GV PS02 block 5 room SB 323
Sophia H.T. **Liu** National Taiwan University	FR PS07 block 1 room SB 213
Weiqi **Liu** Singapore Management University	GV PSD09 block 2 room SB 321
Xiao **Liu** Southern Methodist University	FA PSD06 block 1 room SB 227
Xiaotao Kelvin **Liu** Northeastern University	FR PS24 block 3 room SB 236
Yanju **Liu** Hong Kong Baptist University	TX PSD02 block 5 room SB 112
Yiye **Liu** Xiamen University	AU PSD11 block 4 room RB 211
Yuhan **Liu** University of Mannheim	SEE PSD11 block 9 room RB 210
Zhenyu **Liu** Université Toulouse Capitole	GV PS03 block 2 room SB 323
Gilad **Livne** Queen Mary University of London	AU PS12 block 1 room RB 205
Kin **Lo** The University of British Columbia	FA PS22 block 4 room SB 228
Gerald J. **Lobo** University of Houston	FA PS07 block 7 room SB 228
Suman **Lodh** Kingston University	IC PS05 block 4 room RB 206
Zhen **Long** Zhongnan University of Economics and Law	MA PSD10 block 5 room SB 304
Sofia **Lourenço** ISEG Lisbon School of Economics & Management	ED PSD03 block 4 room SB 335
Bing **Lu** University of Bristol	SEE PSD16 block 2 room SB 409
Shan **Lu** University of Bristol	SEE PSD17 block 3 room RB 210
Ying **Lu** Xi'an Jiaotong University	FA PS10 block 6 room SB 225
Yuzhu **Lu** Lingnan University	SEE PSD09 block 8 room SB 309
Zhaoying **Lu** Loughborough University	SEE PS04 block 9 room SB 409
Martien **Lubberink** Victoria University of Wellington	SEE PSD19 block 9 room SB 309
	ISSB session block 7 room NB A
Sofie **Luitz** University of Augsburg	TX PS11 block 4 room SB 112
Lin **Luo** University of Liverpool	GV PS23 block 1 room SB 322
Mingxuan **Ma** University of Zurich	FR PSD05 block 1 room RB 209

Block 1: Wed, May 27, 15:00–16:30 Block 2: Wed, May 27, 17:00–18:30 Block 3: Thu, May 28, 9:00–10:30
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Tao **Ma** Texas Tech University	FR PS10 block 1 room SB 236
Yingshuang **Ma** Hong Kong Baptist University	FR PS25 block 9 room SB 306
Yujing **Ma** The Hong Kong Polytechnic University	FA PS02 block 3 room SB 225
Victor **Maas** University of Amsterdam	MA PSD04 block 1 room RB 213
Oveis **Madadian** IESEG School of Management	FR PS05 block 9 room SB 236
Elisabetta **Mafrolla** University of Foggia	FR PSD18 block 7 room SB 213
Sriniwas **Mahapatro** Rochester Institute of Technology	FR PS01 block 8 room SB 211
Chun Yu **Mak** University of Birmingham	GV PS09 block 8 room SB 322
Bryan **Malki** Jönköping International Business School	AU PS09 block 4 room RB 205
Ioanna **Malkogianni** International Hellenic University	AU PS05 block 8 room RB 207
Louis **Mangeney** IESEG School of Management	FA PS03 block 9 room SB 227
Raffaele **Manini** Warwick University	GV PS03 block 2 room SB 323
Ying **Mao** Lingnan University	SEE PSD05 block 2 room SB 408
Jesse **Marangoni** Tilburg University	TX PS08 block 9 room SB 112
Perla **Mardini** Zayed University	IC PSD07 block 5 room RB 206
Francesco **Marengo** University of Turin	SEE PSD08 block 6 room RB 210
Michael John **Marin** University of Toronto	TX PSD07 block 7 room SB 112
Stanimir **Markov** University of Texas at Dallas	FA PSD09 block 3 room RB 213
Warren **Maroun** Leeds University Business School	SEE PS18 block 4 room SB 409
Tim **Martens** Bocconi University	FR PSD15 block 5 room SB 240
Aaron **Martini** Humboldt University of Berlin	TX PS03 block 6 room SB 112
Ewa Wanda Wanda **Maruszewska** University of Economics in Katowice	IC PSD07 block 5 room RB 206
Ankita **Marwaha** Aalto University	FR PS04 block 9 room SB 213
Miriam Kristina **Maske** European University Viadrina	PSNP PS01 block 6 room RB 109
Cardin **Masselink** Tilburg University	MA PS07 block 7 room SB 304
Gabriel **Matejka** Vienna University of Economics and Business	GV PSD13 block 7 room SB 321
Janina **Matern** University of Applied Science Wuerzburg-Schweinfurt	ED PS02 block 6 room SB 335
Sandrine Jeannine **Mathieu Dumas** University of Montpellier	GV PSD13 block 7 room SB 321
Jonathan **Maurice** Université Toulouse Capitole	SEE PS06 block 6 room SB 409
Edward **Maydew** University of North Carolina at Chapel Hill	FA PS10 block 6 room SB 225
Karen **McBride** University of Portsmouth	GV PS14 block 6 room SB 322
Suzanne **McCallum** University of Glasgow	ED PSD02 block 8 room SB 335
Sarah Shonka **McCoy** University of New Mexico	AU PS16 block 3 room RB 207
Susan A **McCracken** McMaster University	SEE PSD23 block 3 room SB 309
Nick **McGuigan** Monash University	IC PSD04 block 3 room RB 212
Jan-Hendrik **Meier** Kiel University of Applied Sciences	PSNP PSD02 block 7 room RB 109
Sofiya **Meleshkova** University of Turku	GV PS21 block 3 room SB 324
Valeriia **Melnyk** Free University of Bozen	MA PS05 block 9 room SB 303
Muhabie Mekonnen **Mengistu** University of Wollongong in Dubai	FR PSD03 block 7 room RB 209
Luca **Menicacci** Free University of Bozen	FR PSD08 block 5 room RB 209
Matteo **Merlo** Erasmus University Rotterdam	FA PS12 block 2 room SB 228
Enrique **Mesa-Pérez** Universidad Pablo de Olavide	SEE PSD17 block 3 room RB 210
Devan **Mescall** University of Saskatchewan	TX PS02 block 7 room SB 211
Jan **Michalak** University of Lodz	SEE PSD14 block 5 room SB 408
Ana **Mickovic** University of Amsterdam	FA PS08 block 9 room SB 228
Vasileios **Milios** Edinburgh Napier University	MA PS01 block 9 room SB 304
Yuval **Millo** Warwick University	IC PSD03 block 1 room RB 212
Di **Min** Newcastle University	IC PS02 block 1 room RB 206
Hikaru **Mitsuhashi** Nagoya City University	MA PS02 block 1 room SB 303

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Orie **Miyazawa** University of Kent	HI PS01 block 1 room SB 335
Zeina Samy **Mohamed** University of Ferrara	SEE PSD02 block 7 room RB 210
David **Monciardini** University of Turin	SEE PS24 block 7 room SB 308
Januário Jose **Monteiro** University of East Anglia	MA PSD13 block 1 room SB 304
James Robert **Moon** Georgia Institute of Technology	FR PSD06 block 9 room SB 240
Alonso **Moreno** University of Jaén	FR PS19 block 6 room SB 239
Takahiro **Morimitsu** Meiji University	MA PS02 block 1 room SB 303
Julia **Morley** University College London	FR PS11 block 4 room SB 306
Mojtaba **Mortezaee** Paris 1 Sorbonne University	SEE PS10 block 2 room SB 412
Markus **Mottinger** LMU Munich	AU PSD17 block 3 room RB 203
Cassie (Qiurui) **Mou** Southwestern University of Finance and Economics	FR PS13 block 3 room SB 213
Carly **Moulang** Monash University	IC PS06 block 3 room RB 206
Tantawy **Moussa** University of Westminster	SEE PS23 block 1 room SB 308
Kai **Moßmann** LMU Munich	MA PS15 block 7 room SB 303
Fabian Tim **Müller** Heinrich Heine University Düsseldorf	AU PSD14 block 4 room RB 203
Kevin **Munch** Kent State University	FR PSD13 block 4 room SB 240
Marcelo Ignacio Ortiz **Munoz** Pompeu Fabra University	GV PS04 block 4 room SB 322
Alessandro **Mura** University of Cagliari	FR PS02 block 7 room SB 236
Yutaro **Murakami** Keio University	TX PS10 block 6 room SB 211
Lufi Yuwana **Mursita** University of Western Australia	MA PS08 block 2 room SB 305
Linda **Myers** University of Tennessee, Knoxville	AU PS01 block 2 room RB 205
Muhammad **Nadeem** University of Queensland	GV PS20 block 7 room SB 322
Neerav **Nagar** Indian Institute of Management Ahmedabad	FR PS05 block 9 room SB 236
Angela **Nativio** Ca' Foscari University of Venice	IC PSD04 block 3 room RB 212
Kajatheepan **Navanathan** Heinrich Heine University Düsseldorf	AU PS10 block 4 room RB 207
Dorcas **Nduakoh** Hong Kong Metropolitan University	GV PSD12 block 7 room RB 213
Christina Ionela **Neokleous** Aston University	SEE PS03 block 9 room SB 408
Edoardo **Nesi** ISEG-Lisbon School of Economics & Management	FR PSD02 block 9 room RB 209
	IASB session block 4 room NB A
Jana **Neuland** Ilmenau University of Technology	FR PS24 block 3 room SB 236
Christof Maximilian **Neunsinger** Siemens AG	FA PS19 block 8 room SB 228
Jeffrey **Ng** The University of Hong Kong	FR PS13 block 3 room SB 213
Hang **Nguyen** Otto von Guericke University Magdeburg	TX PS01 block 3 room SB 112
Jun **Nguyen** NHH Norwegian School of Economics	AU PSD15 block 7 room RB 211
Thinh **Nguyen** Lancaster University	FR PSD07 block 1 room SB 240
Jiaqi **Ning** Northwestern Polytechnical University	SEE PS21 block 3 room SB 412
Marvin **Nipper** Friedrich-Alexander-Universität Erlangen-Nürnberg	TX PSD07 block 7 room SB 112
Won **No** Rutgers University	FR PSD16 block 3 room SB 240
Christopher **Nobes** Royal Holloway University of London	FR PS28 block 5 room SB 306
Akihiro **Noda** Shiga University	SEE PS22 block 8 room SB 412
Zoltán **Novotny-Farkas** Vienna University of Economics and Business	FR PSD03 block 7 room RB 209
Dimitrios **Ntounis** University of Southampton	FA PSD07 block 2 room SB 225
Ivette **Nuñez** Universidad de Piura	SEE PSD10 block 5 room SB 309
Lukas **Obernauer** Vienna University of Economics and Business	FR PSD14 block 4 room SB 213
Emmanuel **Obiri-Yeboah** The Hong Kong Polytechnic University	SEE PSD18 block 6 room SB 309
Sebastian **Oelrich** Aarhus University	FR PSD21 block 5 room SB 236
Angel **Oganesian** Vlerick Business School	SEE PSD28 block 4 room SB 309
Eva-Maria **Öhlinger** Johannes Kepler University Linz	SEE PS27 block 4 room SB 412
Hannu **Ojala** University of Eastern Finland	ED PSD03 block 4 room SB 335

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Block 7: Fri, May 29, 9:00–10:30 Block 8: Fri, May 29, 11:00–12:30 Block 9: Fri, May 29, 14:00–15:30

Maria Elena **Olante**	Università Cattolica del Sacro Cuore	IC PS07 block 2 room RB 109
Joao Pedro **Oliveira**	University of Porto	MA PSD02 block 6 room SB 302
Ann Marie Tabelon **Olsen**	BI Norwegian Business School	TX PS05 block 9 room RB 212
Solomon **Opare**	Northeastern University	FR PS21 block 1 room SB 306
Saskia **Opitz**	WHU - Otto Beisheim School of Management	MA PSD10 block 5 room SB 304
Chiara **Oppi**	University of Bergamo	PSNP PS01 block 6 room RB 109
Michele **Oppioli**	University of Pavia	SEE PS25 block 3 room SB 308
Luciana **Orozco**	BI Norwegian Business School	AU PSD01 block 2 room RB 211
Lukas **Ortner**	Catholic University of Eichstatt-Ingolstadt	TX PS03 block 6 room SB 112
Christian **Ott**	EM Strasbourg Business School	SEE PSD20 block 5 room SB 409
Ruth **Owusu-Mensah**	Nottingham Trent University	GV PS05 block 3 room SB 321
Joseph **Pacelli**	Harvard Business School	GV PS25 block 7 room SB 324
Don **Pagach**	NC State University	GV PSD11 block 1 room SB 323
Hunghua **Pan**	National Tsing-Hua University	GV PS12 block 6 room SB 323
Yinuo **Pan**	University of Strathclyde Business School	PSNP PSD03 block 4 room RB 109
Zeping **Pan**	ESCP Business School	AU PS15 block 5 room RB 205
Argyro **Panaretou**	Lancaster University	SEE PSD23 block 3 room SB 309
Dimitrios **Papagiannis**	Tilburg University	GV PS01 block 9 room SB 323
Lucas **Papazissimou**	University of Patras	TX PS06 block 5 room SB 211
Kostas **Pappas**	University of Liverpool	FR PSD22 block 6 room SB 240
Cristiana **Parisi**	Copenhagen Business School	SEE PSD27 block 5 room SB 411
Eugenia **Parodi**	University of Pavia	SEE PS26 block 6 room SB 412
		ISSB session block 7 room NB A
Luc **Paugam**	HEC Paris	IC PS01 block 4 room RB 212
Olga Chara **Pavlopoulou**	Athens University of Economics and Business	FA PS05 block 4 room RB 213
Noemi **Pecoraro**	University of Bologna	FR PSD09 block 3 room RB 209
Erik **Peek**	Erasmus University Rotterdam	TX PSD03 block 7 room RB 212
Wenqi **Pei**	University of International Business and Economics	AU PSD12 block 1 room RB 203
Stefanie **Pendl**	Vienna University of Economics and Business	TX PSD06 block 8 room SB 112
Chih-Wei **Peng**	National Changhua University of Education	SEE PS13 block 3 room SB 411
Alice **Pennesi**	Università Politecnica delle Marche	SEE PS29 block 6 room SB 308
Samuel **Pereira**	University of Porto	MA PSD01 block 2 room RB 213
Christian P H **Peters**	University of Wisconsin-Madison	AU PSD05 block 3 room RB 211
Angela **Pettinicchio**	Università Cattolica del Sacro Cuore	AU PS13 block 7 room RB 205
Marietta **Peytcheva**	Lehigh University	AU PSD16 block 7 room RB 204
Max **Pflitsch**	TU Dortmund University	FR PS22 block 8 room SB 306
Dane **Pflueger**	Warwick University	IC PS07 block 2 room RB 109
Lucia **Pierini**	Luiss University	FA PS18 block 4 room SB 227
Yuri **Piper**	Paderborn University	TX PSD04 block 1 room SB 211
Erekle **Pirveli**	Caucasus University	GV PS20 block 7 room SB 322
Kashan **Pirzada**	Birmingham City University	GV PS07 block 8 room SB 323
Simone **Pizzi**	University of Salento	SEE PS31 block 9 room SB 308
Benedikt J. **Plate**	University of Bremen	FR PSD13 block 4 room SB 240
Lorenzo **Pratici**	University of Parma	IC PS06 block 3 room RB 206
Annalisa **Prencipe**	Bocconi University	SEE PS05 block 9 room SB 411
Sofiya **Pugachyova**	University of Neuchatel	SEE PSD15 block 7 room SB 309
Erich **Pummerer**	University of Innsbruck	AU PS04 block 5 room RB 204
Lucas **Putz**	University of Passau	TX PS02 block 7 room SB 211
Meifen **Qian**	Zhejiang University	SEE PSD30 block 3 room SB 408

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Zhenyuan **Qian** University of Nottingham Ningbo China — AU PS08 block 1 room RB 204
Bingyi **Qin** Shenzhen University — SEE PSD01 block 2 room RB 210
Yawen **Qiu** Shanghai University of Finance and Economics — FA PS12 block 2 room SB 228
Aneesh **Raghunandan** Yale University — GV PSD04 block 6 room SB 321
Gaetano **Rago** University of Salerno — SEE PS19 block 1 room SB 412
Atul **Rai** Wichita State University — AU PSD13 block 8 room RB 205
Javad **Rajabalizadeh** University of Turku — FA PS22 block 4 room SB 228
Ronita **Ram** University of Reading — FR PS19 block 6 room SB 239
Hari **Ramasubramanian** Frankfurt School of Finance & Management — MA PSD09 block 2 room SB 304
Tharindra **Ranasinghe** American University — FR PSD04 block 6 room RB 209
Robert **Raney** IESE Business School — SEE PSD12 block 8 room SB 408
Xinyi **Rao** The University of Hong Kong — FA PS09 block 8 room SB 227
Elisa **Raoli** Università Cattolica del Sacro Cuore — GV PS07 block 8 room SB 323
Nicole **Rauch** University of Graz — PSNP PS02 block 9 room RB 109
Stella **Rauscher** Hamburg University of Technology — SEE PS27 block 4 room SB 412
Antti **Rautiainen** University of Jyväskylä — GV PS08 block 5 room SB 322
Diego **Ravenda** TBS Education — SEE PS02 block 1 room SB 408
Caleb **Rawson** University of Arkansas — FR PSD19 block 5 room SB 213
Elena **Reck** Ruhr University Bochum — FR PSD17 block 8 room SB 240
Marie **Redon** IESEG School of Management — MA PS16 block 3 room SB 305
Kenneth J **Reichelt** Louisiana State University — AU PS02 block 9 room RB 205
Doron **Reichmann** Goethe University Frankfurt — FR PS16 block 9 room SB 239
Nayana **Reiter** University of Toronto — FA PSD02 block 5 room RB 213
Beatrice Dorothea **Renges** University of Duisburg-Essen — TX PS08 block 9 room SB 112
Muriel **Rey** University of Augsburg — TX PS02 block 7 room SB 211
Philipp **Richter** Dresden University of Technology — MA PS07 block 7 room SB 304
Amalie **Ringgaard** University College Cork — MA PSD14 block 6 room SB 304
John **Roberts** University of Sydney — SEE PSD22 block 8 room SB 411
Waymond **Rodgers** University of Texas, El Paso — AU PS16 block 3 room RB 207
Jan **Roessner** LMU Munich — MA PS03 block 2 room SB 303
Davud **Rostam-Afschar** University of Mannheim — TX PSD04 block 1 room SB 211
Nick **Rowbottom** University of Birmingham — IC PS05 block 4 room RB 206
Simona **Rusanescu** University of Groningen — FR PSD24 block 2 room SB 213
Kjell Ove **Røsok** NHH Norwegian School of Economics — IC PSD02 block 7 room RB 206
Nagarjun **S** Indian Institute of Management Udaipur — AU PSD17 block 3 room RB 203
Walid **Saffar** The Hong Kong Polytechnic University — FR PS27 block 3 room SB 306
Adriano **Salerno** Bocconi University — FA PSD09 block 3 room RB 213
Asta **Šalienė** Vilnius University — AU PS14 block 7 room RB 207
Masatsugu **Sanada** Kyoto Tachibana University — FR PSD10 block 8 room RB 209
Marta **Sánchez Sancho** Universidad de Salamanca — GV PS01 block 9 room SB 323
Mattias **Sandgren** Jönköping University — IS PS03 block 2 room SB 302
Teng-Sheng **Sang** Chung Yuan Christian University — FA PS21 block 6 room RB 203
Alan **Sangster** University of Aberdeen — HI PS01 block 1 room SB 335
Dominic **Santschi** University of St.Gallen — MA PSD06 block 7 room SB 302
Pradeep **Sapkota** University of North Texas — AU PSD18 block 3 room RB 204
Giulia **Sargiacomo** University of Toronto — SEE PSD06 block 8 room RB 210
Maik **Sattelmaier** University of Mannheim — TX PSD04 block 1 room SB 211
Elvira **Scarlat** IE University — GV PS20 block 7 room SB 322
Francesco **Scarpa** Ca' Foscari University of Venice — SEE PS13 block 3 room SB 411

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Sabina **Scarpellini** University of Zaragoza SEE PS26 block 6 room SB 412
Lena **Schäfer** Friedrich-Alexander-Universität Erlangen-Nürnberg AU PSD07 block 8 room RB 204
Alain **Schatt** HEC Lausanne AU PS13 block 7 room RB 205
Tobias **Scheytt** Helmut-Schmidt-University IC PSD05 block 5 room RB 212
Ulf **Schiller** University of Basel FA PSD01 block 9 room SB 225
Dirk **Schindler** Erasmus University Rotterdam TX PS03 block 6 room SB 112
Flavia **Schmid** University of St.Gallen MA PS11 block 3 room SB 303
Lukas **Schmidt** Constructor University ED PSD04 block 5 room SB 335
Regan **Schmidt** University of Saskatchewan AU PS05 block 8 room RB 207
Fabiola **Schneider** University College Dublin SEE PSD29 block 1 room RB 210
Christian **Schoendeling** RWTH Aachen University SEE PS05 block 9 room SB 411
Barbara **Schöndube-Pirchegger** Otto von Guericke University Magdeburg AU PSD09 block 2 room RB 204
Karolin **Schulte** TU Dortmund University SEE PS08 block 9 room SB 412
Kim Alina **Schulz** Paderborn University TX PS09 block 3 room SB 211
Tim **Schwertner** European University Viadrina SEE PS10 block 2 room SB 412
Philipp **Sekol** WHU - Otto Beisheim School of Management MA PSD11 block 5 room SB 303
Pradyot (P.K.) **Sen** University of Washington Bothell GV PS16 block 3 room SB 323
Parth **Shah** London School of Economics ED PSD03 block 4 room SB 335
Ron **Shalev** University of Toronto FR PS17 block 1 room SB 239
Shuai **Shao** Zhejiang University IS PS01 block 5 room SB 302
Wei **Shen** University of Glasgow SEE PS31 block 9 room SB 308
Hangyuan **Shi** University of Glasgow FA PS14 block 4 room SB 225
Lirong **Shi** University of Nottingham Ningbo China GV PS24 block 2 room SB 324
Yanting (Crystal) **Shi** HEC Paris SEE PSD30 block 3 room SB 408
Zhenyang **Shi** BI Norwegian Business School SEE PS28 block 2 room SB 308
Zhixi **Shi** INSEAD FR PSD15 block 5 room SB 240
Cheng-Yi **Shiu** National Chengchi University SEE PS07 block 1 room SB 409
Vijay **Shukla** Indian Institute of Management Calcutta GV PS06 block 8 room SB 321
Efrat **Shust** Open University of Israel MA PS01 block 9 room SB 304
Anisa **Shyti** Stern at NYU Abu Dhabi MA PS09 block 5 room SB 305
Lin **Si** Bocconi University FA PS08 block 9 room SB 228
Kari **Sippola** University of Jyväskylä PSNP PS03 block 8 room RB 109
Peter **Skaerbaek** Copenhagen Business School MA PSD15 block 4 room SB 304
Thomas Holde **Skinnerup** Copenhagen Business School IC PSD03 block 1 room RB 212
Sergeja **Slapnicar** University of Queensland FR PSD03 block 7 room RB 209
Dieter **Smeulders** University of Bern MA PSD06 block 7 room SB 302
Dasha **Smirnow** Lancaster University IC PSD08 block 2 room RB 212
Elin **Smith** Kristianstad University AU PSD10 block 5 room RB 203
Julia A **Smith** University of Strathclyde Business School GV PS09 block 8 room SB 322
Steven **Smith** Brigham Young University MA PSD03 block 3 room SB 304
Naomi **Soderstrom** University of Melbourne MA PS03 block 2 room SB 303
Sang Woo **Sohn** City University of Hong Kong FR PS21 block 1 room SB 306
Marwa **Soliman** American University of Sharjah FR PS07 block 1 room SB 213
Wanying **Song** The Hong Kong Polytechnic University GV PSD08 block 5 room SB 321
Yujie **Song** Wenzhou-Kean University FR PSD12 block 7 room SB 240
Siamak Nejadhosseini **Soudani** ESCP Business School MA PSD14 block 6 room SB 304
Arawela **Sovala** Hanken School of Economics SEE PSD29 block 1 room RB 210
Paula **Stanka** Ruhr University Bochum SEE PS16 block 1 room SB 411
Simone Hasse **Stavnsbo** Copenhagen Business School IC PSD01 block 8 room RB 206

Tobias **Steindl**	University of Regensburg	SEE PSD02 block 7 room RB 210
Arthur **Stenzel**	University of St.Gallen	TX PS04 block 2 room SB 112
Franziska **Sterl**	University of Passau	SEE PSD14 block 5 room SB 408
Derrald **Stice**	The University of Hong Kong	FA PSD07 block 2 room SB 225
Christian **Stindt**	Hamburg University of Technology	SEE PS29 block 6 room SB 308
Sebastian **Stirnkorb**	University of Illinois Urbana-Champaign	AU PS16 block 3 room RB 207
Herve **Stolowy**	HEC Paris	IC PSD05 block 5 room RB 212
Chenchen **Su**	Musashino University	SEE PS01 block 1 room SB 309
Lixin (Nancy) **Su**	The Hong Kong Polytechnic University	GV PSD10 block 9 room SB 321
Xijiang **Su**	York University	GV PSD03 block 6 room RB 211
Satoshi **Sugahara**	Kwansei Gakuin University	ED PSD01 block 9 room SB 335
Jangwon **Suh**	The City University of New York	SEE PS09 block 5 room SB 412
Aonan Sistine **Sun**	University of Western Australia	SEE PSD25 block 2 room SB 411
Chengzhu Lisa **Sun**	The Hong Kong Polytechnic University	SEE PSD06 block 8 room RB 210
Chia-Ming **Sun**	National Yunlin University of Science and Technology	SEE PSD28 block 4 room SB 309
Estelle **Sun**	Boston University	SEE PSD03 block 2 room SB 309
Dennis **Sundvik**	Hanken School of Economics	FR PS20 block 8 room SB 239
Steve G. **Sutton**	NHH Norwegian School of Economics	SEE PS18 block 4 room SB 409
Tobias **Svanström**	Umea University	AU PSD05 block 3 room RB 211
Ivo D **Tafkov**	Georgia State University	MA PSD05 block 8 room SB 302
Fatemeh **Taghimolla**	Erasmus University Rotterdam	SEE PS08 block 9 room SB 412
Satoshi **Taguchi**	Doshisha University	FR PS12 block 2 room SB 236
Yuriko **Takahashi**	Hitotsubashi University	FR PS25 block 9 room SB 306
Marina **Talantceva**	University of Cologne	MA PSD03 block 3 room SB 304
Thomas **Tammen**	University of Hamburg	SEE PSD03 block 2 room SB 309
Hongping **Tan**	McGill University	GV PS27 block 4 room SB 324
Hui Mme **Tan**	University of Bristol	SEE PSD07 block 4 room RB 210
Manyun **Tang**	University of Oxford	FR PSD07 block 1 room SB 240
Maria T. **Tascon**	Universidad de Leon	FA PS16 block 9 room RB 203
Thomas Valtteri **Taussi**	Aalto University	IC PSD05 block 5 room RB 212
Daniel **Taylor**	IESEG School of Management	FR PS15 block 2 room SB 239
Maximilian **Terboven**	University of Cologne	FR PS19 block 6 room SB 239
Tra Thu **Tham**	Hanken School of Economics	IC PSD04 block 3 room RB 212
Prabanga **Thoradeniya**	Monash University	AU PSD19 block 9 room RB 204
Caroline **Thøisen Larsen**	Copenhagen Business School	GV PS23 block 1 room SB 322
Haowen **Tian**	Northwestern Polytechnical University	MA PS05 block 9 room SB 303
Siyang **Tian**	University of Sussex	FA PSD04 block 5 room SB 225
Maximilian **Tiemeyer**	University of Münster	SEE PSD13 block 8 room SB 409
Stephanie **Tiller**	University of Bristol	FR PS27 block 3 room SB 306
Surjit **Tinaikar**	University of Massachusetts	FR PS23 block 2 room SB 306
Thiago **Tomaz Luiz**	Federal University of Santa Catarina	MA PS10 block 4 room SB 303
Duc Hung **Tran**	Aachen University of Applied Sciences	SEE PS17 block 7 room SB 412
Henri **Tran**	Burgundy School of Business	GV PS06 block 8 room SB 321
Stéphane **Trebucq**	University of Bordeaux	SEE PSD08 block 6 room RB 210
Paola **Trevisan**	Copenhagen Business School	IC PSD06 block 9 room RB 206
Androniki **Triantafylli**	Queen Mary University of London	GV PS22 block 6 room SB 324
Grzegorz **Trojanowski**	University of Exeter	SEE PSD22 block 8 room SB 411
Yuan-Tang **Tsai**	National Taipei University	FR PS28 block 5 room SB 306
Nikolaos **Tsileponis**	University of Bristol	FR PS29 block 6 room SB 306

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Stephanie **Tsui**	National Chengchi University	GV PS15 block 5 room SB 324
Maciej Andrzej **Tuszkiewicz**	University of Economics in Katowice	IS PSD02 block 4 room SB 302
Timur **Uman**	Jönköping University	MA PS14 block 6 room SB 305
Luisa Ana **Unda**	University of the Balearic Islands	GV PSD01 block 9 room RB 213
Cinthia **Valle Ruiz**	IE University	TX PS13 block 8 room RB 212
Isabel **van de Graaf**	Vrije Universiteit Brussel	FA PSD09 block 3 room RB 213
Berend **van der Kolk**	Vrije Universiteit Amsterdam	MA PSD13 block 1 room SB 304
Sofie **van der Meulen**	IESEG School of Management	FR PS07 block 1 room SB 213
Stephanie **van der Veen**	Erasmus University Rotterdam	FR PSD17 block 8 room SB 240
Ute **Vanini**	Kiel University of Applied Sciences	ED PS03 block 7 room SB 335
Jens **van Mele**	IESEG School of Management	MA PSD16 block 6 room SB 303
Victor **van Pelt**	WHU - Otto Beisheim School of Management	MA PSD04 block 1 room RB 213
Alexander **van Slooten**	University of Duisburg-Essen	MA PSD10 block 5 room SB 304
Ann **Vanstraelen**	Maastricht University	AU PS11 block 9 room RB 207
Sander **van Triest**	University of Amsterdam	MA PS08 block 2 room SB 305
Lorena **Vasquez Arango**	University of Valencia	SEE PS30 block 8 room SB 308
Diana **Vazquez Espinosa**	University of Fribourg	FA PS06 block 8 room SB 225
Stefan **Veith**	Bremen University of Applied Sciences	FR PS15 block 2 room SB 239
Narayanan **Venkatraman**	University of North Carolina at Charlotte	FA PS17 block 3 room SB 227
Jens **Verhofstadt**	Ghent University	ED PSD02 block 8 room SB 335
Roberto **Vincenzi**	Bocconi University	FA PS23 block 1 room SB 228
Tuija **Virtanen**	University of Helsinki	MA PS14 block 6 room SB 305
Diletta **Vito**	University of Pisa	PSNP PSD03 block 4 room RB 109
Gabriel **Voelcker**	Dartmouth College	GV PSD03 block 6 room RB 211
Katrin **von der Lancken**	WHU - Otto Beisheim School of Management	IC PSD06 block 9 room RB 206
Gerrit **von Zedlitz**	University of Mannheim	GV PSD04 block 6 room SB 321
Patrick **Vorst**	Maastricht University	FA PS05 block 4 room RB 213
Johannes **Voshaar**	University of Bremen	AU PSD05 block 3 room RB 211
Dushyantkumar **Vyas**	University of Toronto	FR PSD08 block 5 room RB 209
Markus **Wabnegg**	University of Krems	MA PSD05 block 8 room SB 302
Toshiaki **Wakabayashi**	Waseda University	MA PS02 block 1 room SB 303
Changjiang **Wang**	University of Cincinnati	FA PS07 block 7 room SB 228
Clara Zhe **Wang**	University of Bristol	FA PS16 block 9 room RB 203
David **Wang**	DePaul University	FR PSD14 block 4 room SB 213
Erdong **Wang**	University of Wyoming	AU PSD18 block 3 room RB 204
Erik **Wang**	Lingnan University	SEE PS08 block 9 room SB 412
Gary (Guanlin) **Wang**	University of Bristol	MA PSD16 block 6 room SB 303
Hwei Cheng **Wang**	University of Maryland Eastern Shore	SEE PSD25 block 2 room SB 411
Jiaxin **Wang**	The University of Hong Kong	GV PS19 block 2 room SB 322
Jin **Wang**	Wilfrid Laurier University	FA PS02 block 3 room SB 225
Kai **Wang**	National Yang Ming Chiao Tung University	SEE PS11 block 6 room SB 411
Li **Wang**	University of Akron	IS PSD01 block 1 room SB 302
Lianghui **Wang**	Xi'an Jiaotong University	AU PSD12 block 1 room RB 203
Lin **Wang**	Central University of Finance and Economics	AU PSD08 block 2 room RB 203
Qianwen **Wang**	Xi'an Jiaotong University	GV PS09 block 8 room SB 322
Shiheng **Wang**	Hong Kong Baptist University	SEE PSD06 block 8 room RB 210
Shuo **Wang**	University of Edinburgh	SEE PSD05 block 2 room SB 408
Teng-Shih **Wang**	Providence University	AU PS10 block 4 room RB 207
Weiwei **Wang**	Weber State University	FA PS13 block 6 room SB 228

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Wenwen **Wang**	Xi'an Jiaotong University	SEE PSD09 block 8 room SB 309
Xinlu **Wang**	Jinan University	FA PS11 block 6 room SB 227
Yamin **Wang**	Bentley University	FA PS06 block 8 room SB 225
Yan **Wang**	Xi'an Jiaotong University	GV PS14 block 6 room SB 322
Yi **Wang**	ISEG Lisbon School of Economics & Management	GV PS17 block 3 room SB 322
Yike **Wang**	HEC Paris	GV PS15 block 5 room SB 324
Yin **Wang**	Singapore Management University	SEE PSD04 block 5 room RB 210
Zheng **Wang**	City University of Hong Kong	FR PS01 block 8 room SB 211
Gerald **Ward**	Lancaster University	FR PSD23 block 2 room SB 240
Hussein A **Warsame**	University of Calgary	TX PSD02 block 5 room SB 112
Janik Ole **Wecks**	University of Bremen	FR PSD21 block 5 room SB 236
Ashesha **Weerasinghe**	Queensland University of Technology	TX PS07 block 2 room SB 211
Gregory **Wegmann**	University of Burgundy	SEE PSD17 block 3 room RB 210
Lobke Thessa **Weijers**	Tilburg University	AU PS09 block 4 room RB 205
David **Weinbaum**	Syracuse University	FA PS03 block 9 room SB 227
Katrin **Weiskirchner-Merten**	Vienna University of Economics and Business	TX PS10 block 6 room SB 211
Marius **Weiß**	Friedrich-Alexander-Universität Erlangen-Nürnberg	TX PS13 block 8 room RB 212
Leona **Wiegmann**	ESCP Business School	MA PSD15 block 4 room SB 304
Simon **Wolf**	Humboldt University of Berlin	GV PSD12 block 7 room RB 213
Carl Philipp **Wolff**	University of Münster	SEE PS09 block 5 room SB 412
Robin **Wolter**	University of St.Gallen	SEE PSD21 block 6 room SB 408
Qiang **Wu**	The Hong Kong Polytechnic University	FR PS02 block 7 room SB 236
Shu-Ling **Wu**	National Taiwan University	FA PS12 block 2 room SB 228
Sirui **Wu**	Xi'an Jiaotong University	SEE PS04 block 9 room SB 409
Xinyan **Wu**	University of Mannheim	TX PSD02 block 5 room SB 112
Yi (Ava) **Wu**	Zhejiang University	FR PS17 block 1 room SB 239
Yifei **Xia**	Wenzhou-Kean University	SEE PSD15 block 7 room SB 309
Hong **Xie**	University of Kentucky	FR PSD25 block 5 room SB 239
Huailing **Xie**	Shanghai Jiao Tong University	GV PSD07 block 4 room SB 323
Fangming **Xu**	University of Bristol	FA PSD11 block 7 room SB 225
Xiaojun **Xu**	Doshisha University	SEE PSD26 block 7 room SB 409
Yiran **Xu**	Nanjing Agricultural University	GV PSD06 block 4 room SB 321
Yunqi **Xu**	NEOMA Business School	GV PSD05 block 8 room RB 213
Pranav **Yadav**	Tilburg University	FA PSD01 block 9 room SB 225
Ryoko **Yamada**	Aalto University	IC PS04 block 6 room RB 206
Isaac L **Yamoah**	University of Illinois Urbana-Champaign	AU PS10 block 4 room RB 207
Chao **Yan**	Ghent University	FR PSD19 block 5 room SB 213
Fei **Yan**	Xi'an Jiaotong University	FR PS12 block 2 room SB 236
Shuo **Yan**	Zhejiang University	FA PS04 block 7 room SB 227
Fan **Yang**	Prague University of Economics and Business	FA PSD08 block 5 room SB 227
Yue **Yang**	Hitotsubashi University	AU PS04 block 5 room RB 204
Zhifeng **Yang**	Stony Brook University	AU PSD16 block 7 room RB 204
Zhiyi **Yang**	Jinan University	SEE PS15 block 5 room SB 308
Zilan **Yang**	IE University	SEE PSD09 block 8 room SB 309
Belinda **Yau**	The Hang Seng University of Hong Kong	AU PS14 block 7 room RB 207
Begum Ipek **Yavuz**	McGill University	GV PSD11 block 1 room SB 323
Lay Huay **Yeap**	Queensland University of Technology	AU PS03 block 4 room RB 204
Shu-Ling **Yeh**	National Taipei University	AU PS08 block 1 room RB 204
Jessica Moonhee **Yi**	Adelaide University	GV PS05 block 3 room SB 321

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Block 4: Thu, May 28, 11:00–12:30 Block 5: Thu, May 28, 14:00–15:30 Block 6: Thu, May 28, 16:00–17:30
Block 7: Fri, May 29, 9:00–10:30 Block 8: Fri, May 29, 11:00–12:30 Block 9: Fri, May 29, 14:00–15:30

Derin **Yilmazatilla** INSEAD	FA PSD04 block 5 room SB 225
Jennifer **Yin** University of Texas at San Antonio	SEE PS32 block 4 room SB 308
Niina **Ylönen** Tampere University	SEE PS32 block 4 room SB 308
Hirooki **Yoshihara** Hiroshima University	MA PS05 block 9 room SB 303
Beibei **Yu** University of Bologna	AU PS14 block 7 room RB 207
Changqiu **Yu** University of Manitoba	SEE PS07 block 1 room SB 409
	ISSB session block 7 room NB A
Lin-Hui **Yu** National Taiwan University	SEE PS21 block 3 room SB 412
Al-Habbyel **Yusoph** Bocconi University	SEE PSD03 block 2 room SB 309
Tzachi **Zach** Ohio State University	FA PSD10 block 2 room SB 227
Martin **Zafiryadis** Copenhagen Business School	FR PSD25 block 5 room SB 239
Maja **Zaman Groff** University of Ljubljana	ED PS01 block 2 room SB 335
Stefano **Zambon** University of Ferrara	SEE PSD10 block 5 room SB 309
Ewelina **Zarzycka** University of Lodz	SEE PSD19 block 9 room SB 309
Patrick **Zbinden** University of St.Gallen	GV PS10 block 7 room SB 323
Cheng **Zeng** The Hong Kong Polytechnic University	GV PSD07 block 4 room SB 323
Kerui **Zhai** Deakin University	FA PSD05 block 6 room RB 213
Chunqiu **Zhang** Fudan University	FR PSD04 block 6 room RB 209
Deju **Zhang** University of Galway	GV PS08 block 5 room SB 322
Dengjun **Zhang** University of Stavanger	SEE PS22 block 8 room SB 412
Fan **Zhang** Northwestern Polytechnical University	SEE PS23 block 1 room SB 308
Guochang **Zhang** The University of Hong Kong	FR PS09 block 4 room SB 239
Janus Jian **Zhang** Hong Kong Baptist University	GV PS12 block 6 room SB 323
Jenny Li **Zhang** The University of British Columbia	FR PSD26 block 4 room SB 236
Kaixuan **Zhang** University of Calgary	TX PS01 block 3 room SB 112
Lei **Zhang** Xi'an Jiaotong-Liverpool University	TX PS07 block 2 room SB 211
Mingran **Zhang** University of Bath	AU PSD06 block 5 room RB 211
Qian **Zhang** Xiamen University	FA PSD10 block 2 room SB 227
Qimeng **Zhang** University of Bristol	FA PS09 block 8 room SB 227
Rong **Zhang** Queen Mary University of London	GV PS10 block 7 room SB 323
Weiyin **Zhang** The Hang Seng University of Hong Kong	TX PS11 block 4 room SB 112
Xiao **Zhang** Shanghai University of Finance and Economics	AU PS11 block 9 room RB 207
Yangyi **Zhang** The Hong Kong Polytechnic University	GV PS26 block 1 room SB 324
Yanlei **Zhang** Copenhagen Business School	SEE PSD15 block 7 room SB 309
Yue **Zhang** Northwestern Polytechnical University	AU PS02 block 9 room RB 205
Jiamin **Zhao** IESE Business School	FR PSD02 block 9 room RB 209
Jingran **Zhao** The Hong Kong Polytechnic University	IS PS02 block 3 room SB 302
Sha **Zhao** Oakland University	FR PS30 block 7 room SB 306
Weina **Zhao** Xi'an Jiaotong University	TX PS11 block 4 room SB 112
Yiyi **Zhao** University of International Business and Economics	GV PS22 block 6 room SB 324
Kenneth **Zheng** University of Wyoming	MA PSD08 block 9 room SB 302
Liu **Zheng** City University of Hong Kong	SEE PSD20 block 5 room SB 409
Weijia **Zhi** The Chinese University of Hong Kong, Shenzhen	GV PS16 block 3 room SB 323
Yuxiang **Zhong** Huazhong University of Science and Technology	FA PS14 block 4 room SB 225
Hui **Zhou** University of Auckland	GV PS15 block 5 room SB 324
Shan **Zhou** University of Sydney	AU PSD13 block 8 room RB 205
Fengzhi **Zhu** University of Glasgow	SEE PSD30 block 3 room SB 408
Jigao **Zhu** University of International Business and Economics	FA PS01 block 5 room SB 228
Ruichao **Zhu** NEOMA Business School	FR PS01 block 8 room SB 211

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Youdi **Zhu** Hong Kong Baptist University	AU PSD14 block 4 room RB 203
Zili **Zhuang** The Chinese University of Hong Kong	GV PS24 block 2 room SB 324
Pawel **Zieniuk** Krakow University of Economics	SEE PS17 block 7 room SB 412
Yanru **Zou** University of Glasgow	ED PSD02 block 8 room SB 335

LIST OF DISCUSSANTS

Aymen **Abbadi** IAE Lille University	AU PSD01 block 2 room RB 211
Hafez **Abdo** University of Nottingham	FR PSD18 block 7 room SB 213
Hebattallah **Aboulmaaty** ESSCA School of Management	ED PSD02 block 8 room SB 335
Sonakshi **Agrawal** Columbia University	SEE PSD12 block 8 room SB 408
Mustafa **Ahçi** Erasmus University Rotterdam	FR PSD02 block 9 room RB 209
Sohaib **Ahmed** Hanken School of Economics	TX PSD03 block 7 room RB 212
Shekerta **Aliu** Johannes Kepler University Linz	SEE PSD27 block 5 room SB 411
Christelle **Alkhoury** Audencia Business School	GV PSD09 block 2 room SB 321
Khadija **Almaghrabi** King Abdulaziz University	FR PSD25 block 5 room SB 239
Roland **Almqvist** Stockholm Business School	PSNP PSD03 block 4 room RB 109
Mark **Anderson** University of Calgary	MA PSD01 block 2 room RB 213
Eugenio **Anessi Pessina** Università Cattolica del Sacro Cuore	PSNP PSD02 block 7 room RB 109
Angelos **Angelakis** University of Vienna	FR PSD18 block 7 room SB 213
Carla **Antonini** Autonomous University of Madrid	SEE PSD08 block 6 room RB 210
Ali **Awad** University of Glasgow	FR PSD21 block 5 room SB 236
Michael **Axenrod** ESCP Business School	MA PSD14 block 6 room SB 304
Elisabetta Anna V. **Barone** Maynooth University	ED PSD01 block 9 room SB 335
Lisa R **Baudot** HEC Paris	IC PSD07 block 5 room RB 206
Karina **Bauernhofer** Vienna University of Economics and Business	SEE PSD14 block 5 room SB 408
Josef **Baumüller** Vienna University of Technology	SEE PSD22 block 8 room SB 411
Laura **Becker** Heinrich Heine University Düsseldorf	AU PSD02 block 8 room RB 211
Walid **Ben-Amar** University of Doha for Science and Technology	SEE PSD05 block 2 room SB 408
Christian Thomas **Bernard** Humboldt University of Berlin	AU PSD15 block 7 room RB 211
Bianca **Beyer** Aalto University	SEE PSD25 block 2 room SB 411
Jørn Anders **Bjørhovde** The Arctic University of Norway	FR PSD26 block 4 room SB 236
Eva **Blondeel** Ghent University	ED PSD01 block 9 room SB 335
Olga **Bogachek** Free University of Bozen	FR PSD21 block 5 room SB 236
Jan **Bouwens** University of Amsterdam	AU PSD12 block 1 room RB 203
Lynn **Bradley** University of Glasgow	PSNP PSD03 block 4 room RB 109
Patricia **Breuer** Erasmus University Rotterdam	FR PSD17 block 8 room SB 240
Bjarne **Brié** Tilburg University	SEE PSD07 block 4 room RB 210
Malin **Brus** The University of Gothenburg	FR PSD10 block 8 room RB 209
Chen **Bu** University of Nottingham Ningbo China	AU PSD01 block 2 room RB 211
Martin **Bugeja** University of Technology Sydney	GV PSD01 block 9 room RB 213
Joseph Henry **Callaghan** Oakland University	GV PSD04 block 6 room SB 321
Antonello **Callimaci** University of Quebec in Montreal	SEE PSD31 block 3 room SB 409
June **Cao** University of Southampton	AU PSD07 block 8 room RB 204
Nieves **Carrera** IE University	PSNP PSD01 block 5 room RB 109
Amna **Chalwati** Saint Mary's University	SEE PSD10 block 5 room SB 309
Samuel **Chang** University of Chicago Booth School of Business	FR PSD07 block 1 room SB 240

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Xin **Chang** Nanyang Technological University	SEE PSD16 block 2 room SB 409
Andreas **Charitou** University of Cyprus	FA PSD04 block 5 room SB 225
Kalliopi **Chatzi** University of Greenwich	TX PSD07 block 7 room SB 112
Clara Xiaoling **Chen** University of Illinois Urbana-Champaign	MA PSD11 block 5 room SB 303
Feng **Chen** University of Toronto	FR PSD09 block 3 room RB 209
Hui **Chen** University of Zurich	FR PSD11 block 9 room SB 211
Jason **Chen** Central Connecticut State University	TX PSD01 block 6 room RB 212
Yugang **Chen** Sun Yat-Sen University	FA PSD08 block 5 room SB 227
Yutong **Chen** Frankfurt School of Finance & Management	MA PSD05 block 8 room SB 302
Kwok Tong Samuel **Cheung** Deakin University	AU PSD19 block 9 room RB 204
Raluca **Chiorean** Lehigh University	FR PSD06 block 9 room SB 240
Justin **Chircop** Lancaster University	AU PSD18 block 3 room RB 204
Travis **Chow** The University of Hong Kong	TX PSD02 block 5 room SB 112
Hans B. **Christensen** University of Chicago Booth School of Business	SEE PSD06 block 8 room RB 210
Conor **Clune** UNSW Sydney	AU PSD03 block 1 room RB 211
Mariella **Colantoni** University of Verona	SEE PSD24 block 7 room SB 408
Richard M **Crowley** Singapore Management University	FR PSD16 block 3 room SB 240
David **Crvelin** University of Birmingham	MA PSD15 block 4 room SB 304
Anne **d'Arcy** Vienna University of Economics and Business	GV PSD03 block 6 room RB 211
Fabio **da Costa** University of Iowa	FR PSD19 block 5 room SB 213
Ting **Dai** Hanken School of Economics	GV PSD02 block 1 room SB 321
Leonie **Daum** University of Innsbruck	IC PSD01 block 8 room RB 206
Rosemarijn **de Bruin** University of Groningen	MA PSD08 block 9 room SB 302
Omar **de Ines Anton** CUNEF Universidad	AU PSD11 block 4 room RB 211
Henri C. **Dekker** Vrije Universiteit Amsterdam	MA PSD11 block 5 room SB 303
Brianna Camila **de la Osa** University of Miami	FR PSD04 block 6 room RB 209
	GV PSD10 block 9 room SB 321
Gianluca F. **Delfino** Stockholm School of Economics	MA PSD14 block 6 room SB 304
Nan **Deng** University of Bristol	FR PSD01 block 4 room RB 209
Kurt **Desender** Universidad Carlos III de Madrid	GV PSD08 block 5 room SB 321
Dominic **Detzen** Vrije Universiteit Amsterdam	IC PSD02 block 7 room RB 206
Sandip **Dhole** Monash University	FR PSD15 block 5 room SB 240
	MA PSD09 block 2 room SB 304
Wenhong **Ding** NEOMA Business School	IS PSD01 block 1 room SB 302
Rui **Duan** McMaster University	FR PSD22 block 6 room SB 240
Svenja **Dube** Baruch College	SEE PSD01 block 2 room RB 210
Alan **Duboisee de Ricquebourg** Leeds University Business School	AU PSD03 block 1 room RB 211
Lien **Duong** Curtin University	GV PSD13 block 7 room SB 321
Viviana **Ecca** University of Cagliari	SEE PSD13 block 8 room SB 409
Sebastian **Eichfelder** Otto von Guericke University Magdeburg	TX PSD01 block 6 room RB 212
Dina **El Mahdy** Morgan State University	SEE PSD26 block 7 room SB 409
Florian **Esterer** IFRS - International Financial Reporting Standards	IASB session block 4 room NB A
	ISSB session block 7 room NB A
Simone **Euler** Humboldt University of Berlin	FR PSD09 block 3 room RB 209
Marc **Eulerich** University of Duisburg-Essen	AU PSD02 block 8 room RB 211
Patricia **Everaert** Ghent University	ED PSD02 block 8 room SB 335
Yun **Fan** University of Oklahoma	SEE PSD04 block 5 room RB 210
Eugenie **Faure** Nantes Université	SEE PSD21 block 6 room SB 408
Benedetta **Fergnani** University of Salento	SEE PSD31 block 3 room SB 409

Block 1: Wed, May 27, 15:00–16:30 Block 2: Wed, May 27, 17:00–18:30 Block 3: Thu, May 28, 9:00–10:30
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Christopher **Flanagan** University of Glasgow	IC PSD02 block 7 room RB 206
Sebastian **Fleer** University of Basel	FR PSD11 block 9 room SB 211
Markus Andreas **Frank** Technical University of Munich	GV PSD04 block 6 room SB 321
Cécile **Fremaux** Université Côte d'Azur	SEE PSD27 block 5 room SB 411
Christian **Friedrich** University of Mannheim	FR PSD06 block 9 room SB 240
Jan **Friedrich** ESCP Business School	FR PSD10 block 8 room RB 209
Alessandro **Gabrielli** University of Pisa	AU PSD04 block 9 room RB 211
Nicolas **García-Torea** Universidad de Burgos	SEE PSD17 block 3 room RB 210
Juan Manuel **Garcia Lara** Universidad Carlos III de Madrid	FR PSD01 block 4 room RB 209
Kevin **Gauch** Technical University of Darmstadt	SEE PSD11 block 9 room RB 210
Johannes Julius **Gaul** University of Mannheim	TX PSD06 block 8 room SB 112
Wenxia **Ge** University of Ottawa	FR PSD26 block 4 room SB 236
Belen **Gill de Albornoz** Universitat Jaume I	AU PSD15 block 7 room RB 211
Begoña **Giner** University of Valencia	SEE PSD29 block 1 room RB 210
Laura **Girella** University of Modena and Reggio Emilia	ISSB session block 7 room NB A
Petroula **Glachtsiou** Erasmus University Rotterdam	IS PSD01 block 1 room SB 302
Gunther **Glenk** University of Mannheim	SEE PSD28 block 4 room SB 309
Pratik **Goel** IESEG School of Management	FR PSD23 block 2 room SB 240
Max **Goettsche** Catholic University of Eichstatt-Ingolstadt	SEE PSD07 block 4 room RB 210
Clarence **Goh** Singapore Management University	MA PSD13 block 1 room SB 304
Joanna **Golden** University of Memphis	SEE PSD16 block 2 room SB 409
Olga **Golubeva** Stockholm Business School	FA PSD01 block 9 room SB 225
Yujing **Gong** University of Liverpool	AU PSD09 block 2 room RB 204
	FA PSD08 block 5 room SB 227
Anne Marie **Gosselin** University of Quebec in Montreal	SEE PSD26 block 7 room SB 409
Leonhard **Grabe** University of Cologne	MA PSD09 block 2 room SB 304
Francesco **Grossetti** Bocconi University	FA PSD10 block 2 room SB 227
	FR PSD16 block 3 room SB 240
Zhaoyang **Gu** The Chinese University of Hong Kong	FR PSD20 block 2 room RB 209
Maryna **Gulenko** Bielefeld University	FA PSD03 block 1 room SB 225
Benita M. **Gullkvist** University of Vaasa	SEE PSD18 block 6 room SB 309
Nhan **Ha** IESEG School of Management	AU PSD02 block 8 room RB 211
Yuqi **Han** Wenzhou-Kean University	FA PSD03 block 1 room SB 225
David **Harris** Syracuse University	FR PSD23 block 2 room SB 240
Mohamed Abdel Aziz **Hegazy** American University in Cairo	AU PSD10 block 5 room RB 203
Erin **Henry** University of Arkansas	TX PSD03 block 7 room RB 212
Matthew **Hinton** University of Toronto	AU PSD06 block 5 room RB 211
Linda **Hintsteiner** University of Innsbruck	IC PSD08 block 2 room RB 212
Alexander **Hofer** Vienna University of Economics and Business	GV PSD08 block 5 room SB 321
Ole-Kristian **Hope** University of Toronto	AU PSD11 block 4 room RB 211
Andre **Hoppe** KU Leuven	MA PSD08 block 9 room SB 302
Sven **Hörner** University of Bayreuth	AU PSD07 block 8 room RB 204
Kasra **Hosseini** Erasmus University Rotterdam	SEE PSD18 block 6 room SB 309
Fangfang **Hou** Xiamen University	FR PSD04 block 6 room RB 209
Arina **Hranovska** University of Groningen	AU PSD09 block 2 room RB 204
Karel **Hrazdil** Simon Fraser University	SEE PSD13 block 8 room SB 409
Ivo **Hristov** University of L'Aquila	MA PSD02 block 6 room SB 302
Xiang-Yu **Huang** National Taiwan University	SEE PSD20 block 5 room SB 409
Xingyu **Huang** Zhongnan University of Economics and Law	FR PSD08 block 5 room RB 209

Block 1: Wed, May 27, 15:00–16:30 Block 2: Wed, May 27, 17:00–18:30 Block 3: Thu, May 28, 9:00–10:30
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Claudia **Imperatore** Bocconi University	GV PSD11 block 1 room SB 323
	SEE PSD04 block 5 room RB 210
Markus **Isack** Vienna University of Economics and Business	AU PSD16 block 7 room RB 204
Anne **Jeny** IESEG School of Management	IC PSD03 block 1 room RB 212
Zhehao **Jia** University of Edinburgh	FR PSD24 block 2 room SB 213
Susana **Jorge** University of Coimbra	PSNP PSD02 block 7 room RB 109
Ann **Jorissen** University of Antwerp	GV PSD01 block 9 room RB 213
Monica **Kabutey** California State University, Long Beach	ED PSD04 block 5 room SB 335
Devendra **Kale** University of Rhode Island	FR PSD01 block 4 room RB 209
Sarah Beatrice **Kapplmüller** Johannes Kepler University Linz	SEE PSD24 block 7 room SB 408
Aaron **Kasischke** University of Bamberg	AU PSD06 block 5 room RB 211
Dominik **Katzer** University of Würzburg	SEE PSD11 block 9 room RB 210
Takaharu **Kawai** Doshisha University	MA PSD11 block 5 room SB 303
Bin **Ke** National University of Singapore	MA PSD07 block 8 room SB 304
Huan **Ke** Hong Kong Baptist University	AU PSD10 block 5 room RB 203
Jae Bum **Kim** Lehigh University	FR PSD12 block 7 room SB 240
Jongha **Kim** University of Texas at Dallas	FR PSD15 block 5 room SB 240
Mee Hyun **Kim** American University of Sharjah	IS PSD02 block 4 room SB 302
Oksana **Kim** Minnesota State University – Mankato	AU PSD14 block 4 room RB 203
Sehwa **Kim** Columbia University	FA PSD02 block 5 room RB 213
	FR PSD14 block 4 room SB 213
Saskia **Kohlhase** Erasmus University Rotterdam	TX PSD03 block 7 room RB 212
Michael **Kolodziej** European University Viadrina	MA PSD06 block 7 room SB 302
Marit **Kringlen** University of Agder	AU PSD08 block 2 room RB 203
Sarah **Kroechert** University of Cambridge	FA PSD02 block 5 room RB 213
	FR PSD13 block 4 room SB 240
Wenjun **Kuang** Hiroshima University	GV PSD06 block 4 room SB 321
Yasmin **Kuhlmann** University of Mannheim	FR PSD05 block 1 room RB 209
Tessa Carolin **Kunkel** ESCP Business School	AU PSD03 block 1 room RB 211
Tamara **Lambert** University of Manchester	AU PSD04 block 9 room RB 211
Patrice **Landagaray** IESEG School of Management	MA PSD02 block 6 room SB 302
Johannes Oswald **Lässer** Vienna University of Economics and Business	IS PSD02 block 4 room SB 302
Carlos Eduardo Facin **Lavarda** Federal University of Santa Catarina	MA PSD16 block 6 room SB 303
Seung **Lee** University of Southern Denmark	FR PSD11 block 9 room SB 211
Younghan **Lee** University of Seoul	AU PSD17 block 3 room RB 203
Daphni **Lehmann** Erasmus University Rotterdam	MA PSD03 block 3 room SB 304
Othmar Manfred **Lehner** Hanken School of Economics	IC PSD01 block 8 room RB 206
Edith **Leung** Tilburg University	FR PSD20 block 2 room RB 209
Yves **Levant** Université Côte d'Azur	MA PSD01 block 2 room RB 213
Yinghua **Li** Arizona State University	GV PSD03 block 6 room RB 211
Yue **Li** University of Toronto	SEE PSD12 block 8 room SB 408
Zezeng **Li** Queen Mary University of London	SEE PSD18 block 6 room SB 309
Zongyuan **Li** University of Galway	FA PSD07 block 2 room SB 225
Chih-Hsien **Liao** National Taiwan University	SEE PSD21 block 6 room SB 408
An-Ping **Lin** Singapore Management University	FR PSD12 block 7 room SB 240
Yu-Chun **Lin** National Changhua University of Education	MA PSD07 block 8 room SB 304
Vera **Linke** WHU - Otto Beisheim School of Management	IC PSD06 block 9 room RB 206
Chen **Liu** University of Glasgow	AU PSD04 block 9 room RB 211
Lana **Liu** Newcastle University	SEE PSD31 block 3 room SB 409

Lisa **Liu** Columbia University	FR PSD05 block 1 room RB 209
Mingyang **Liu** Frankfurt School of Finance & Management	FR PSD24 block 2 room SB 213
Weiqi **Liu** Singapore Management University	GV PSD09 block 2 room SB 321
Xiao **Liu** Southern Methodist University	FA PSD06 block 1 room SB 227
Yiye **Liu** Xiamen University	AU PSD11 block 4 room RB 211
Yuhan **Liu** University of Mannheim	SEE PSD11 block 9 room RB 210
Zhenyu **Liu** Université Toulouse Capitole	GV PSD13 block 7 room SB 321
Zhen **Long** Zhongnan University of Economics and Law	MA PSD10 block 5 room SB 304
Bing **Lu** University of Bristol	SEE PSD16 block 2 room SB 409
Shan **Lu** University of Bristol	SEE PSD17 block 3 room RB 210
Yuzhu **Lu** Lingnan University	SEE PSD09 block 8 room SB 309
Martien **Lubberink** Victoria University of Wellington	FA PSD06 block 1 room SB 227
	SEE PSD19 block 9 room SB 309
Stephen J. **Lusch** University of Kentucky	TX PSD07 block 7 room SB 112
Mingxuan **Ma** University of Zurich	FR PSD05 block 1 room RB 209
Elisabetta **Mafrolla** University of Foggia	FR PSD18 block 7 room SB 213
Chun Yu **Mak** University of Birmingham	GV PSD13 block 7 room SB 321
Raffaele **Manini** Warwick University	GV PSD01 block 9 room RB 213
Ying **Mao** Lingnan University	SEE PSD05 block 2 room SB 408
Perla **Mardini** Zayed University	IC PSD07 block 5 room RB 206
Francesco **Marengo** University of Turin	SEE PSD08 block 6 room RB 210
Michael John **Marin** University of Toronto	TX PSD07 block 7 room SB 112
Tim **Martens** Bocconi University	FR PSD15 block 5 room SB 240
Ewa Wanda Wanda **Maruszewska** University of Economics in Katowice	IC PSD07 block 5 room RB 206
Susan A **McCracken** McMaster University	SEE PSD23 block 3 room SB 309
Anne **McGeachin** IFRS - International Financial Reporting Standards	IASB session block 4 room NB A
Nick **McGuigan** Monash University	IC PSD04 block 3 room RB 212
Jan-Hendrik **Meier** Kiel University of Applied Sciences	PSNP PSD01 block 5 room RB 109
Muhabie Mekonnen **Mengistu** University of Wollongong in Dubai	FR PSD03 block 7 room RB 209
Luca **Menicacci** Free University of Bozen	FR PSD08 block 5 room RB 209
Matteo **Merlo** Erasmus University Rotterdam	FA PSD05 block 6 room RB 213
Jan **Michalak** University of Lodz	SEE PSD14 block 5 room SB 408
Ana **Mickovic** University of Amsterdam	IS PSD01 block 1 room SB 302
Yuval **Millo** Warwick University	IC PSD03 block 1 room RB 212
Stephanie **Mittelbach-Hoermanseder** University of Innsbruck	SEE PSD03 block 2 room SB 309
Zeina Samy **Mohamed** University of Ferrara	SEE PSD02 block 7 room RB 210
Januário Jose **Monteiro** University of East Anglia	MA PSD13 block 1 room SB 304
James Robert **Moon** Georgia Institute of Technology	FR PSD06 block 9 room SB 240
Markus **Mottinger** LMU Munich	AU PSD17 block 3 room RB 203
Fabian Tim **Müller** Heinrich Heine University Düsseldorf	AU PSD14 block 4 room RB 203
Kevin **Munch** Kent State University	ED PSD04 block 5 room SB 335
	FR PSD13 block 4 room SB 240
Jonathan Sangwook **Nam** The Hong Kong Polytechnic University	SEE PSD30 block 3 room SB 408
Angela **Nativio** Ca' Foscari University of Venice	IC PSD04 block 3 room RB 212
Dorcas **Nduakoh** Hong Kong Metropolitan University	GV PSD02 block 1 room SB 321
Edoardo **Nesi** ISEG-Lisbon School of Economics & Management	FR PSD02 block 9 room RB 209
Jun **Nguyen** NHH Norwegian School of Economics	AU PSD15 block 7 room RB 211
Thinh **Nguyen** Lancaster University	FR PSD07 block 1 room SB 240
Marvin **Nipper** Friedrich-Alexander-Universität Erlangen-Nürnberg	SEE PSD29 block 1 room RB 210

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Won **No** Rutgers University	FR PSD16 block 3 room SB 240
Zoltán **Novotny-Farkas** Vienna University of Economics and Business	FR PSD03 block 7 room RB 209
Dimitrios **Ntounis** University of Southampton	FA PSD08 block 5 room SB 227
Ivette **Nuñez** Universidad de Piura	SEE PSD10 block 5 room SB 309
Lukas **Obernauer** Vienna University of Economics and Business	FR PSD14 block 4 room SB 213
Emmanuel **Obiri-Yeboah** The Hong Kong Polytechnic University	GV PSD06 block 4 room SB 321
Sebastian **Oelrich** Aarhus University	FR PSD21 block 5 room SB 236
Angel **Oganesian** Vlerick Business School	SEE PSD28 block 4 room SB 309
Hannu **Ojala** University of Eastern Finland	ED PSD03 block 4 room SB 335
Joao Pedro **Oliveira** University of Porto	MA PSD02 block 6 room SB 302
Saskia **Opitz** WHU - Otto Beisheim School of Management	MA PSD10 block 5 room SB 304
René **Orij** Nyenrode Business University	SEE PSD24 block 7 room SB 408
Luciana **Orozco** BI Norwegian Business School	AU PSD01 block 2 room RB 211
Christian **Ott** EM Strasbourg Business School	SEE PSD20 block 5 room SB 409
Ruth **Owusu-Mensah** Nottingham Trent University	GV PSD12 block 7 room RB 213
Yinuo **Pan** University of Strathclyde Business School	PSNP PSD03 block 4 room RB 109
Argyro **Panaretou** Lancaster University	SEE PSD23 block 3 room SB 309
Kostas **Pappas** University of Liverpool	FR PSD22 block 6 room SB 240
Cristiana **Parisi** Copenhagen Business School	SEE PSD27 block 5 room SB 411
Noemi **Pecoraro** University of Bologna	FR PSD09 block 3 room RB 209
Duo (Selina) **Pei** Warwick University	FA PSD09 block 3 room RB 213
Wenqi **Pei** University of International Business and Economics	AU PSD12 block 1 room RB 203
Stefanie **Pendl** Vienna University of Economics and Business	TX PSD06 block 8 room SB 112
Christian P H **Peters** University of Wisconsin-Madison	AU PSD05 block 3 room RB 211
Marietta **Peytcheva** Lehigh University	AU PSD16 block 7 room RB 204
Yuri **Piper** Paderborn University	TX PSD04 block 1 room SB 211
Benedikt J. **Plate** University of Bremen	FR PSD13 block 4 room SB 240
Annalisa **Prencipe** Bocconi University	SEE PSD03 block 2 room SB 309
Alina **Pugacheva** Maastricht University	FA PSD06 block 1 room SB 227
Sofiya **Pugachyova** University of Neuchatel	SEE PSD15 block 7 room SB 309
Meifen **Qian** Zhejiang University	SEE PSD30 block 3 room SB 408
Yawen **Qiu** Shanghai University of Finance and Economics	GV PSD07 block 4 room SB 323
Aneesh **Raghunandan** Yale University	SEE PSD12 block 8 room SB 408
Atul **Rai** Wichita State University	AU PSD13 block 8 room RB 205
Hari **Ramasubramanian** Frankfurt School of Finance & Management	MA PSD09 block 2 room SB 304
Robert **Raney** IESE Business School	SEE PSD03 block 2 room SB 309
Caleb **Rawson** University of Arkansas	FR PSD19 block 5 room SB 213
Elena **Reck** Ruhr University Bochum	FR PSD17 block 8 room SB 240
Amalie **Ringgaard** University College Cork	MA PSD14 block 6 room SB 304
John **Roberts** University of Sydney	SEE PSD22 block 8 room SB 411
Davud **Rostam-Afschar** University of Mannheim	TX PSD04 block 1 room SB 211
Simona **Rusanescu** University of Groningen	FR PSD24 block 2 room SB 213
Sarah **Russo** University of Manchester	PSNP PSD01 block 5 room RB 109
Kjell Ove **Røsok** NHH Norwegian School of Economics	IC PSD02 block 7 room RB 206
Nagarjun **S** Indian Institute of Management Udaipur	AU PSD17 block 3 room RB 203
Adriano **Salerno** Bocconi University	FA PSD09 block 3 room RB 213
Masatsugu **Sanada** Kyoto Tachibana University	FR PSD10 block 8 room RB 209
Dominic **Santschi** University of St.Gallen	MA PSD06 block 7 room SB 302
Pradeep **Sapkota** University of North Texas	AU PSD18 block 3 room RB 204

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Giulia **Sargiacomo** University of Toronto	SEE PSD19 block 9 room SB 309
Maik **Sattelmaier** University of Mannheim	TX PSD04 block 1 room SB 211
Lena **Schäfer** Friedrich-Alexander-Universität Erlangen-Nürnberg	AU PSD07 block 8 room RB 204
Ulrich **Schäfer** University of Graz	FA PSD01 block 9 room SB 225
Tobias **Scheytt** Helmut-Schmidt-University	IC PSD05 block 5 room RB 212
Frank **Schiemann** University of Bamberg	SEE PSD01 block 2 room RB 210
Lukas **Schmidt** Constructor University	ED PSD03 block 4 room SB 335
Fabiola **Schneider** University College Dublin	SEE PSD06 block 8 room RB 210
Jens Robert **Schöndube** University of Hannover	AU PSD09 block 2 room RB 204
Kim Alina **Schulz** Paderborn University	TX PSD01 block 6 room RB 212
Yanting (Crystal) **Shi** HEC Paris	SEE PSD30 block 3 room SB 408
Vijay **Shukla** Indian Institute of Management Calcutta	GV PSD12 block 7 room RB 213
Lin **Si** Bocconi University	GV PSD07 block 4 room SB 323
Ana **Simpson** IASB – International Accounting Standards Board	IASB session block 4 room NB A
Peter **Skaerbaek** Copenhagen Business School	MA PSD15 block 4 room SB 304
	PSNP PSD02 block 7 room RB 109
Thomas Holde **Skinnerup** Copenhagen Business School	IC PSD03 block 1 room RB 212
Dieter **Smeulders** University of Bern	MA PSD06 block 7 room SB 302
Elin **Smith** Kristianstad University	AU PSD10 block 5 room RB 203
Steven **Smith** Brigham Young University	MA PSD03 block 3 room SB 304
Yujie **Song** Wenzhou-Kean University	FR PSD12 block 7 room SB 240
Simone Hasse **Stavnsbo** Copenhagen Business School	IC PSD01 block 8 room RB 206
Tobias **Steindl** University of Regensburg	SEE PSD02 block 7 room RB 210
Franziska **Sterl** University of Passau	IC PSD08 block 2 room RB 212
	SEE PSD14 block 5 room SB 408
Derrald **Stice** The University of Hong Kong	FA PSD07 block 2 room SB 225
Herve **Stolowy** HEC Paris	IC PSD05 block 5 room RB 212
Aonan Sistine **Sun** University of Western Australia	SEE PSD29 block 1 room RB 210
Chia-Ming **Sun** National Yunlin University of Science and Technology	SEE PSD28 block 4 room SB 309
Tobias **Svanström** Umea University	AU PSD05 block 3 room RB 211
Ivo D **Tafkov** Georgia State University	MA PSD05 block 8 room SB 302
Marina **Talantceva** University of Cologne	MA PSD03 block 3 room SB 304
Thomas **Tammen** University of Hamburg	SEE PSD06 block 8 room RB 210
Hui Mme **Tan** University of Bristol	SEE PSD07 block 4 room RB 210
Manyun **Tang** University of Oxford	FR PSD07 block 1 room SB 240
Maria T. **Tascon** Universidad de Leon	FA PSD03 block 1 room SB 225
Thomas Valtteri **Taussi** Aalto University	IC PSD05 block 5 room RB 212
Tra Thu **Tham** Hanken School of Economics	IC PSD04 block 3 room RB 212
Prabanga **Thoradeniya** Monash University	AU PSD19 block 9 room RB 204
Caroline **Thøisen Larsen** Copenhagen Business School	FA PSD05 block 6 room RB 213
Siyang **Tian** University of Sussex	FA PSD11 block 7 room SB 225
Maximilian **Tiemeyer** University of Münster	SEE PSD13 block 8 room SB 409
Stéphane **Trebucq** University of Bordeaux	SEE PSD08 block 6 room RB 210
Paola **Trevisan** Copenhagen Business School	IC PSD06 block 9 room RB 206
Androniki **Triantafylli** Queen Mary University of London	GV PSD02 block 1 room SB 321
Grzegorz **Trojanowski** University of Exeter	SEE PSD22 block 8 room SB 411
Marcel **Tuijn** Southern Methodist University	GV PSD05 block 8 room RB 213
Maciej Andrzej **Tuszkiewicz** University of Economics in Katowice	IS PSD02 block 4 room SB 302
Berend **van der Kolk** Vrije Universiteit Amsterdam	MA PSD13 block 1 room SB 304

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Stephanie **van der Veen** Erasmus University Rotterdam	FR PSD17 block 8 room SB 240
Ute **Vanini** Kiel University of Applied Sciences	ED PSD03 block 4 room SB 335
Jens **van Mele** IESEG School of Management	MA PSD16 block 6 room SB 303
Victor **van Pelt** WHU - Otto Beisheim School of Management	MA PSD04 block 1 room RB 213
Alexander **van Slooten** University of Duisburg-Essen	MA PSD10 block 5 room SB 304
Jens **Verhofstadt** Ghent University	ED PSD01 block 9 room SB 335
Patrick **Vorst** Maastricht University	FA PSD11 block 7 room SB 225
Johannes **Voshaar** University of Bremen	AU PSD05 block 3 room RB 211
George **Voulgaris** University of Manchester	GV PSD06 block 4 room SB 321
Dushyantkumar **Vyas** University of Toronto	FR PSD08 block 5 room RB 209
Markus **Wabnegg** University of Krems	MA PSD05 block 8 room SB 302
David **Wang** DePaul University	FR PSD14 block 4 room SB 213
Erdong **Wang** University of Wyoming	AU PSD18 block 3 room RB 204
Gary (Guanlin) **Wang** University of Bristol	MA PSD04 block 1 room RB 213
	MA PSD16 block 6 room SB 303
Lianghui **Wang** Xi'an Jiaotong University	AU PSD12 block 1 room RB 203
Lin **Wang** Central University of Finance and Economics	AU PSD08 block 2 room RB 203
Shuo **Wang** University of Edinburgh	SEE PSD05 block 2 room SB 408
Wenwen **Wang** Xi'an Jiaotong University	SEE PSD09 block 8 room SB 309
Yike **Wang** HEC Paris	FA PSD09 block 3 room RB 213
Yin **Wang** Singapore Management University	SEE PSD04 block 5 room RB 210
Gerald **Ward** Lancaster University	FR PSD23 block 2 room SB 240
Hussein A **Warsame** University of Calgary	TX PSD02 block 5 room SB 112
Gregory **Wegmann** University of Burgundy	SEE PSD17 block 3 room RB 210
Katrin **Weiskirchner-Merten** Vienna University of Economics and Business	MA PSD01 block 2 room RB 213
Leona **Wiegmann** ESCP Business School	MA PSD15 block 4 room SB 304
Simon **Wolf** Humboldt University of Berlin	FA PSD07 block 2 room SB 225
Robin **Wolter** University of St.Gallen	SEE PSD21 block 6 room SB 408
Xinyan **Wu** University of Mannheim	TX PSD02 block 5 room SB 112
Yifei **Xia** Wenzhou-Kean University	SEE PSD15 block 7 room SB 309
Hong **Xie** University of Kentucky	FR PSD25 block 5 room SB 239
Fangming **Xu** University of Bristol	FA PSD04 block 5 room SB 225
Xiaojun **Xu** Doshisha University	SEE PSD26 block 7 room SB 409
Yunqi **Xu** NEOMA Business School	GV PSD09 block 2 room SB 321
Pranav **Yadav** Tilburg University	FA PSD01 block 9 room SB 225
Ryoko **Yamada** Aalto University	IC PSD08 block 2 room RB 212
Chao **Yan** Ghent University	FR PSD19 block 5 room SB 213
Zhifeng **Yang** Stony Brook University	AU PSD16 block 7 room RB 204
Zilan **Yang** IE University	SEE PSD09 block 8 room SB 309
Begum Ipek **Yavuz** McGill University	GV PSD11 block 1 room SB 323
Jessica Moonhee **Yi** Adelaide University	GV PSD05 block 8 room RB 213
Derin **Yilmazatilla** INSEAD	FA PSD04 block 5 room SB 225
	GV PSD03 block 6 room RB 211
Al-Habbyel **Yusoph** Bocconi University	GV PSD11 block 1 room SB 323
Martin **Zafiryadis** Copenhagen Business School	FR PSD25 block 5 room SB 239
Stefano **Zambon** University of Ferrara	SEE PSD10 block 5 room SB 309
Ewelina **Zarzycka** University of Lodz	SEE PSD19 block 9 room SB 309
Kerui **Zhai** Deakin University	GV PSD08 block 5 room SB 321
Chunqiu **Zhang** Fudan University	FR PSD04 block 6 room RB 209

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Deju **Zhang**	University of Galway	GV PSD07 block 4 room SB 323
Jenny Li **Zhang**	The University of British Columbia	FR PSD26 block 4 room SB 236
Mingran **Zhang**	University of Bath	AU PSD06 block 5 room RB 211
Qian **Zhang**	Xiamen University	FA PSD10 block 2 room SB 227
Rong **Zhang**	Queen Mary University of London	GV PSD10 block 9 room SB 321
Yanlei **Zhang**	Copenhagen Business School	SEE PSD15 block 7 room SB 309
Jiamin **Zhao**	IESE Business School	FR PSD02 block 9 room RB 209
Rong **Zhao**	University of Calgary	SEE PSD25 block 2 room SB 411
Kenneth **Zheng**	University of Wyoming	MA PSD08 block 9 room SB 302
Liu **Zheng**	City University of Hong Kong	SEE PSD20 block 5 room SB 409
Hui **Zhou**	University of Auckland	GV PSD05 block 8 room RB 213
Shan **Zhou**	University of Sydney	AU PSD13 block 8 room RB 205
Youdi **Zhu**	Hong Kong Baptist University	AU PSD14 block 4 room RB 203
Daniela **Zipperer**	University of Mannheim	SEE PSD01 block 2 room RB 210
Yanru **Zou**	University of Glasgow	ED PSD02 block 8 room SB 335

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LIST OF SESSION CHAIRS

Aymen **Abbadi** IAE Lille University	AU PSD03 block 1 room RB 211
Hafez **Abdo** University of Nottingham	FR PS11 block 4 room SB 306
Hebattallah **Aboulmaaty** ESSCA School of Management	ED PSD03 block 4 room SB 335
Yusuf **Ag** University of Southampton	SEE PSD23 block 3 room SB 309
Marisa **Agostini** Ca' Foscari University of Venice	FR PSD24 block 2 room SB 213
Susan **Albring** Syracuse University	TX PS01 block 3 room SB 112
Shekerta **Aliu** Johannes Kepler University Linz	SEE PSD18 block 6 room SB 309
Christelle **Alkhoury** Audencia Business School	GV PSD11 block 1 room SB 323
Kristian Dietrich **Allee** University of Arkansas	FA PS15 block 7 room RB 203
Roland **Almqvist** Stockholm Business School	PSNP PS01 block 6 room RB 109
Mark **Anderson** University of Calgary	MA PSD07 block 8 room SB 304
Eugenio **Anessi Pessina** Università Cattolica del Sacro Cuore	PSNP PS02 block 9 room RB 109
Carla **Antonini** Autonomous University of Madrid	FR PS25 block 9 room SB 306
Laura Maria **Arranz-Aperte** University of the Balearic Islands	FA PSD01 block 9 room SB 225
Negin **Attar-Niggeman** University of Zurich	AU PS03 block 4 room RB 204
Luca **Baschieri** Università Carlo Cattaneo - LIUC	GV PS25 block 7 room SB 324
Josef **Baumüller** Vienna University of Technology	SEE PS27 block 4 room SB 412
Walid **Ben-Amar** University of Doha for Science and Technology	SEE PSD09 block 8 room SB 309
Jonathan **Berkovitch** Luiss University	FR PS09 block 4 room SB 239
Thomas **Berndt** University of St.Gallen	FR PS20 block 8 room SB 239
Federico **Bertacchini** University of Parma	FR PSD05 block 1 room RB 209
Peter **Beusch** The University of Gothenburg	SEE PSD24 block 7 room SB 408
Neil **Bhattacharya** Southern Methodist University	FR PSD25 block 5 room SB 239
Pietro Andrea **Bianchi Fedrigoni** Bocconi University	AU PSD04 block 9 room RB 211
Tobias **Bornemann** Paderborn University	TX PSD06 block 8 room SB 112
Jan **Bouwens** University of Amsterdam	AU PS02 block 9 room RB 205
Enrico **Bracci** University of Ferrara	IC PSD03 block 1 room RB 212
Lynn **Bradley** University of Glasgow	PSNP PSD01 block 5 room RB 109
Patricia **Breuer** Erasmus University Rotterdam	FR PS13 block 3 room SB 213
Alisa Gabrielle **Brink** Virginia Commonwealth University	MA PSD03 block 3 room SB 304
Chen **Bu** University of Nottingham Ningbo China	AU PSD11 block 4 room RB 211
Martin **Bugeja** University of Technology Sydney	GV PS02 block 5 room SB 323
Andrea **Caccialanza** University of Bologna	SEE PS01 block 1 room SB 309
Joseph Henry **Callaghan** Oakland University	GV PS09 block 8 room SB 322
Mara **Cameran** Bocconi University	AU PS10 block 4 room RB 207
Kees **Camfferman** Vrije Universiteit Amsterdam	FR PS29 block 6 room SB 306
June **Cao** University of Southampton	SEE PS06 block 6 room SB 409
Garry **Carnegie** RMIT University	IC PSD08 block 2 room RB 212
Nieves **Carrera** IE University	HI PS01 block 1 room SB 335
Sung Hwan **Chai** University of Manchester	IS PSD01 block 1 room SB 302

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Millicent **Chang** University of Wollongong	FR PS06 block 6 room SB 236
Larelle (Ellie) **Chapple** Queensland University of Technology	SEE PS13 block 3 room SB 411
Changling **Chen** University of Waterloo	FR PSD01 block 4 room RB 209
Jason **Chen** Central Connecticut State University	TX PS08 block 9 room SB 112
Kai **Chen** Wilfrid Laurier University	FR PSD16 block 3 room SB 240
Li-Yu **Chen** National Sun Yat-sen University	MA PSD09 block 2 room SB 304
Kwok Tong Samuel **Cheung** Deakin University	FR PS27 block 3 room SB 306
Justin **Chircop** Lancaster University	AU PSD13 block 8 room RB 205
Seong Yeon **Cho** Oakland University	SEE PSD29 block 1 room RB 210
Katherine Leanne **Christ** Adelaide University	SEE PSD20 block 5 room SB 409
Camilla **Ciappei** University of Padova	GV PS04 block 4 room SB 322
Mark Anthony **Clatworthy** University of Bristol	FR PS17 block 1 room SB 239
Ericka **Costa** Università degli Studi di Trento	IC PSD05 block 5 room RB 212
Richard M **Crowley** Singapore Management University	FA PSD07 block 2 room SB 225
Anne **d'Arcy** Vienna University of Economics and Business	GV PSD05 block 8 room RB 213
Nicola **dalla Via** Free University of Bozen	MA PS07 block 7 room SB 304
Bastien **David** Université Toulouse Capitole	SEE PSD19 block 9 room SB 309
Henri C. **Dekker** Vrije Universiteit Amsterdam	MA PS11 block 3 room SB 303
Maria Chiara **Demartini** University of Pavia	SEE PS31 block 9 room SB 308
Dominic **Detzen** Vrije Universiteit Amsterdam	IC PSD02 block 7 room RB 206
Sandip **Dhole** Monash University	FR PSD04 block 6 room RB 209
Costanza **di Fabio** University of Genoa	GV PSD13 block 7 room SB 321
Angelo **Ditillo** Bocconi University	MA PS05 block 9 room SB 303
Minyue **Dong** University of St.Gallen	FR PS16 block 9 room SB 239
Han A **Donker** Central Washington University	FA PS21 block 6 room RB 203
Tinghua **Duan** EDHEC Business School	SEE PS02 block 1 room SB 408
Lien **Duong** Curtin University	SEE PSD30 block 3 room SB 408
Ekaete **Efretuei** Liverpool John Moores University	FR PSD15 block 5 room SB 240
Sebastian **Eichfelder** Otto von Guericke University Magdeburg	TX PS04 block 2 room SB 112
Emrah **Ekici** University of Wisconsin Eau Claire	MA PSD01 block 2 room RB 213
Ferdinand **Elfers** Erasmus University Rotterdam	FA PSD02 block 5 room RB 213
Dina **El Mahdy** Morgan State University	SEE PSD06 block 8 room RB 210
Olga Nicole **Ermann** BI Norwegian Business School	MA PS13 block 4 room SB 305
Juergen **Ernstberger** Technical University of Munich	FR PS14 block 8 room SB 236
Marc **Eulerich** University of Duisburg-Essen	IS PS03 block 2 room SB 302
Patricia **Everaert** Ghent University	ED PSD01 block 9 room SB 335
Chih Chi **Fang** Morgan State University	SEE PS09 block 5 room SB 412
Laura **Ferraro** University of Calabria	SEE PSD31 block 3 room SB 409
Andrei **Filip** IESEG School of Management	FR PS02 block 7 room SB 236
Sebastian **Fleer** University of Basel	FA PS13 block 6 room SB 228
Jan **Friedrich** ESCP Business School	FA PS08 block 9 room SB 228
Tracie Sloop **Frost** The College of William and Mary	GV PS24 block 2 room SB 324
Masafumi **Fujino** Nihon University	MA PS16 block 3 room SB 305
Alessandro **Gabrielli** University of Pisa	FA PSD04 block 5 room SB 225
Jie **Gao** Macau University of Science and Technology	FR PSD19 block 5 room SB 213
Pengfei **Gao** Swansea University	GV PSD04 block 6 room SB 321
Emma **García-Meca** Technical University of Cartagena	SEE PS15 block 5 room SB 308
Nicolas **García-Torea** Universidad de Burgos	ED PSD04 block 5 room SB 335
Mukesh **Garg** Monash University	FA PS16 block 9 room RB 203

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Kevin **Gauch** Technical University of Darmstadt	SEE PS17 block 7 room SB 412
Alessandro **Ghio** ESCP Business School	IC PS01 block 4 room RB 212
Al **Ghosh** University of North Carolina at Charlotte	AU PS15 block 5 room RB 205
Henning **Giese** Paderborn University	TX PSD02 block 5 room SB 112
Begoña **Giner** University of Valencia	FR PS05 block 9 room SB 236
Froystein **Gjesdal** NHH Norwegian School of Economics	FA PS06 block 8 room SB 225
Gunther **Glenk** University of Mannheim	SEE PS22 block 8 room SB 412
Max **Goettsche** Catholic University of Eichstatt-Ingolstadt	SEE PSD11 block 9 room RB 210
Olga **Golubeva** Stockholm Business School	FA PS01 block 5 room SB 228
Juan-Pedro **Gomez** IE University	GV PS22 block 6 room SB 324
Laura **Gomez-Ruiz** Universidad Pablo de Olavide	MA PSD05 block 8 room SB 302
Louise **Gorman** Trinity College Dublin	IC PS04 block 6 room RB 206
Anne Marie **Gosselin** University of Quebec in Montreal	SEE PSD04 block 5 room RB 210
Giorgio **Gotti** University of Texas Rio Grande Valley	FA PS07 block 7 room SB 228
Cristina **Grande-Herrera** Universidad Pontificia Comillas	GV PSD07 block 4 room SB 323
Sabine Maria **Graschitz** Johannes Kepler University Linz	AU PSD02 block 8 room RB 211
Glen L **Gray** California State University, Northridge	IS PS02 block 3 room SB 302
Paul A **Griffin** University of California, Davis	SEE PS07 block 1 room SB 409
Zhaoyang **Gu** The Chinese University of Hong Kong	FR PS03 block 6 room SB 213
Elina **Haapamäki** University of Vaasa	AU PSD05 block 3 room RB 211
Amy **Hageman** Kansas State University	TX PSD04 block 1 room SB 211
Songyi **Han** BI Norwegian Business School	FR PSD17 block 8 room SB 240
David **Harris** Syracuse University	TX PSD03 block 7 room RB 212
Ling Lin **Harris** University of Nebraska–Lincoln	FR PSD03 block 7 room RB 209
Md Enamul **Hasan** University of Vaasa	SEE PS11 block 6 room SB 411
Mouna **Hazgui** HEC Montréal	AU PSD19 block 9 room RB 204
Mohamed Abdel Aziz **Hegazy** American University in Cairo	AU PS07 block 3 room RB 205
Irene Marie **Herremans** University of Calgary	SEE PSD27 block 5 room SB 411
Alexander **Hofer** Vienna University of Economics and Business	GV PS01 block 9 room SB 323
Claus **Holm** Aarhus University	AU PS08 block 1 room RB 204
Victoria **Honsel** Copenhagen Business School	IC PS03 block 3 room RB 109
Patrick E **Hopkins** Indiana University	FR PS18 block 7 room SB 239
Fangfang **Hou** Xiamen University	GV PS13 block 9 room SB 324
Karel **Hrazdil** Simon Fraser University	SEE PSD02 block 7 room RB 210
Dio Cheng-Erh **Huang** National United University	GV PS03 block 2 room SB 323
Zijie **Huang** Curtin University	GV PS08 block 5 room SB 322
Claudia **Imperatore** Bocconi University	GV PSD01 block 9 room RB 213
Jamshed **Iqbal** University of Jyväskylä	GV PSD08 block 5 room SB 321
Mariya N **Ivanova** NHH Norwegian School of Economics	GV PSD06 block 4 room SB 321
Haiyan **Jiang** Macquarie University	GV PS06 block 8 room SB 321
Ping **Jiang** University of International Business and Economics	FR PSD14 block 4 room SB 213
Philip **Joos** Tilburg University	FR PS21 block 1 room SB 306
Susana **Jorge** University of Coimbra	PSNP PS03 block 8 room RB 109
Ann **Jorissen** University of Antwerp	GV PSD12 block 7 room RB 213
Monica **Kabutey** California State University, Long Beach	ED PSD02 block 8 room SB 335
Kirsi-Mari **Kallio** University of Turku	IC PSD06 block 9 room RB 206
Sabrina **Kang** National Chengchi University	SEE PSD01 block 2 room RB 210
Irene **Karamanou** University of Cyprus	FA PS18 block 4 room SB 227
Panagiotis **Karavitis** University of Glasgow	TX PS05 block 9 room RB 212

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Linde **Kerckhofs** IESEG School of Management	AU PS14 block 7 room RB 207
Jae Bum **Kim** Lehigh University	FR PSD20 block 2 room RB 209
Oksana **Kim** Minnesota State University – Mankato	AU PSD18 block 3 room RB 204
Jessica **Kim-Gina** Chapman University	FA PS10 block 6 room SB 225
April **Klein** NYU Stern School of Business	GV PS15 block 5 room SB 324
Karol Marek **Klimczak** Lodz University of Technology	SEE PSD17 block 3 room RB 210
Botir **Kobilov** University of Texas at Dallas	GV PSD03 block 6 room RB 211
Saskia **Kohlhase** Erasmus University Rotterdam	TX PS13 block 8 room RB 212
Elena **Koll** University of Innsbruck	AU PS04 block 5 room RB 204
Joanna **Krasodomska** Krakow University of Economics	SEE PS05 block 9 room SB 411
Anil **Kshatriya** ESSEC Business School	MA PSD04 block 1 room RB 213
Wenjun **Kuang** Hiroshima University	GV PSD02 block 1 room SB 321
Yasmin **Kuhlmann** University of Mannheim	FR PS08 block 8 room SB 213
Tamara **Lambert** University of Manchester	AU PSD17 block 3 room RB 203
Patrice **Landagaray** IESEG School of Management	MA PS15 block 7 room SB 303
Lucas C **Lee** IE University	SEE PS23 block 1 room SB 308
Te-Kuan **Lee** Chung Yuan Christian University	SEE PS21 block 3 room SB 412
Edith **Leung** Tilburg University	FA PSD05 block 6 room RB 213
Pingli **Li** University of Southampton	MA PSD02 block 6 room SB 302
Tiemei (Sarah) **Li** University of Ottawa	AU PSD09 block 2 room RB 204
Zongyuan **Li** University of Galway	FA PSD03 block 1 room SB 225
Ke **Liao** University of Electronic Science and Technology of China	FR PSD26 block 4 room SB 236
Marion **Ligonie** IESEG School of Management	SEE PS32 block 4 room SB 308
Nina Andrea **Limberg** University of Innsbruck	SEE PS10 block 2 room SB 412
Vera **Linke** WHU - Otto Beisheim School of Management	IC PS08 block 2 room RB 206
Chih-Liang Julian **Liu** National Yang Ming Chiao Tung University	FR PS12 block 2 room SB 236
Lisa **Liu** Columbia University	AU PS17 block 5 room RB 207
Weiqi **Liu** Singapore Management University	GV PS26 block 1 room SB 324
Xiaotao Kelvin **Liu** Northeastern University	FR PS10 block 1 room SB 236
Yiye **Liu** Xiamen University	AU PSD16 block 7 room RB 204
Zhenyu **Liu** Université Toulouse Capitole	GV PSD10 block 9 room SB 321
Kin **Lo** The University of British Columbia	FR PS30 block 7 room SB 306
Johannes **Lorenz** Carl von Ossietzky University of Oldenburg	TX PS10 block 6 room SB 211
Sofia **Lourenço** ISEG Lisbon School of Economics & Management	MA PS09 block 5 room SB 305
Martien **Lubberink** Victoria University of Wellington	FA PS11 block 6 room SB 227
Mercedes **Luque-Vílchez** University of Córdoba	SEE PSD14 block 5 room SB 408
Tao **Ma** Texas Tech University	FR PSD02 block 9 room RB 209
Oveis **Madadian** IESEG School of Management	FR PSD21 block 5 room SB 236
Elisabetta **Mafrolla** University of Foggia	FA PSD08 block 5 room SB 227
Chun Yu **Mak** University of Birmingham	GV PS21 block 3 room SB 324
Teemu **Malmi** Aalto University	MA PS14 block 6 room SB 305
Ying **Mao** Lingnan University	SEE PSD26 block 7 room SB 409
Perla **Mardini** Zayed University	IC PS06 block 3 room RB 206
Francesco **Marengo** University of Turin	SEE PS18 block 4 room SB 409
Michael John **Marin** University of Toronto	TX PS03 block 6 room SB 112
Jan P **Marton** The University of Gothenburg	FR PSD13 block 4 room SB 240
Patricia **Martyn** University of Galway	MA PSD14 block 6 room SB 304
Stephani **Mason** DePaul University	AU PS11 block 9 room RB 207
Gabriel **Matejka** Vienna University of Economics and Business	GV PS14 block 6 room SB 322

Block 1: Wed, May 27, 15:00–16:30 Block 2: Wed, May 27, 17:00–18:30 Block 3: Thu, May 28, 9:00–10:30
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Susan A **McCracken** McMaster University	AU PS09 block 4 room RB 205
Kevin **McMeeking** University of Bristol	FR PS07 block 1 room SB 213
Muhabie Mekonnen **Mengistu** University of Wollongong in Dubai	FA PSD10 block 2 room SB 227
Luca **Menicacci** Free University of Bozen	TX PS12 block 4 room SB 211
Jan **Michalak** University of Lodz	SEE PS26 block 6 room SB 412
Ana **Mickovic** University of Amsterdam	IS PSD02 block 4 room SB 302
Yuval **Millo** Warwick University	IC PS07 block 2 room RB 109
Valentina **Minutiello** Università Carlo Cattaneo - LIUC	FR PS01 block 8 room SB 211
David **Monciardini** University of Turin	SEE PSD08 block 6 room RB 210
Januário Jose **Monteiro** University of East Anglia	MA PSD08 block 9 room SB 302
Julia **Morley** University College London	SEE PSD16 block 2 room SB 409
Markus **Mottinger** LMU Munich	AU PSD14 block 4 room RB 203
Carly **Moulang** Monash University	MA PSD16 block 6 room SB 303
Tantawy **Moussa** University of Westminster	SEE PSD05 block 2 room SB 408
Linda **Myers** University of Tennessee, Knoxville	FR PS24 block 3 room SB 236
Neerav **Nagar** Indian Institute of Management Ahmedabad	FA PS14 block 4 room SB 225
Jonathan Sangwook **Nam** The Hong Kong Polytechnic University	SEE PS04 block 9 room SB 409
Angela **Nativio** Ca' Foscari University of Venice	IC PSD07 block 5 room RB 206
Begoña **Navallas** Autonomous University of Madrid	AU PSD07 block 8 room RB 204
Edoardo **Nesi** ISEG-Lisbon School of Economics & Management	FA PS09 block 8 room SB 227
Giuseppe **Nicolò** Babeș-Bolyai University	SEE PSD28 block 4 room SB 309
Felix Peter **Niggemann** University of Zurich	AU PS13 block 7 room RB 205
Solomon **Opare** Northeastern University	FR PS04 block 9 room SB 213
Michele **Oppioli** University of Pavia	FR PS19 block 6 room SB 239
René **Orij** Nyenrode Business University	SEE PSD03 block 2 room SB 309
Don **Pagach** NC State University	FR PS15 block 2 room SB 239
Cristiana **Parisi** Copenhagen Business School	MA PS12 block 1 room SB 305
David **Park** The Chinese University of Hong Kong	SEE PS16 block 1 room SB 411
Tettamanzi **Patrizia** Università Carlo Cattaneo - LIUC	SEE PS03 block 9 room SB 408
Olga Chara **Pavlopoulou** Athens University of Economics and Business	FA PSD06 block 1 room SB 227
Noemi **Pecoraro** University of Bologna	TX PS02 block 7 room SB 211
Chih-Wei **Peng** National Changhua University of Education	SEE PSD15 block 7 room SB 309
Sophia **Pfanner** University of Innsbruck	SEE PS19 block 1 room SB 412
Dane **Pflueger** Warwick University	IC PSD01 block 8 room RB 206
Erekle **Pirveli** Caucasus University	SEE PS29 block 6 room SB 308
Meifen **Qian** Zhejiang University	FR PSD07 block 1 room SB 240
Yawen **Qiu** Shanghai University of Finance and Economics	GV PS05 block 3 room SB 321
Atul **Rai** Wichita State University	FA PSD09 block 3 room RB 213
Ronita **Ram** University of Reading	SEE PSD22 block 8 room SB 411
Hari **Ramasubramanian** Frankfurt School of Finance & Management	MA PS04 block 8 room SB 303
Robert **Raney** IESE Business School	SEE PSD21 block 6 room SB 408
Michaela **Rankin** Monash University	SEE PS12 block 4 room SB 408
Caleb **Rawson** University of Arkansas	FA PS03 block 9 room SB 227
Kenneth J **Reichelt** Louisiana State University	AU PSD08 block 2 room RB 203
Nayana **Reiter** University of Toronto	FA PSD11 block 7 room SB 225
Lemonia Marina **Rempoutsika** Open University	FR PSD08 block 5 room RB 209
Silvana **Revellino** University of Salerno	IC PS05 block 4 room RB 206
Amalie **Ringgaard** University College Cork	MA PSD15 block 4 room SB 304
Waymond **Rodgers** University of Texas, El Paso	AU PS01 block 2 room RB 205

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Nick **Rowbottom** University of Birmingham	IC PSD04 block 3 room RB 212
Bharat Sarrukai **Sarath** Rutgers University	FA PS17 block 3 room SB 227
Francesco **Scarpa** Ca' Foscari University of Venice	SEE PSD07 block 4 room RB 210
Utz **Schaeffer** WHU - Otto Beisheim School of Management	MA PS10 block 4 room SB 303
Caren **Schelleman** Maastricht University	AU PSD06 block 5 room RB 211
Tobias **Scheytt** Helmut-Schmidt-University	IC PS02 block 1 room RB 206
Frank **Schiemann** University of Bamberg	SEE PS20 block 4 room SB 411
Ulf **Schiller** University of Basel	MA PS02 block 1 room SB 303
Dirk **Schindler** Erasmus University Rotterdam	TX PS06 block 5 room SB 211
Fabiola **Schneider** University College Dublin	SEE PS24 block 7 room SB 308
Kim Alina **Schulz** Paderborn University	TX PS07 block 2 room SB 211
Tim **Schwertner** European University Viadrina	SEE PS25 block 3 room SB 308
Pradyot (P.K.) **Sen** University of Washington Bothell	FA PS23 block 1 room SB 228
Sampson Kwabena **Senahey** IE University	PSNP PSD03 block 4 room RB 109
Lin **Si** Bocconi University	GV PS18 block 8 room SB 324
Sergeja **Slapnicar** University of Queensland	IS PS01 block 5 room SB 302
Susan **Smith** University College London	ED PS01 block 2 room SB 335
Marwa **Soliman** American University of Sharjah	FR PSD23 block 2 room SB 240
Padmini **Srinivasan** Indian Institute of Management Bangalore	GV PS11 block 9 room SB 322
Tobias **Steindl** University of Regensburg	SEE PSD12 block 8 room SB 408
Sebastian **Stirnkorb** University of Illinois Urbana-Champaign	AU PS05 block 8 room RB 207
Musa **Subasi** University of Maryland, College Park	FR PSD10 block 8 room RB 209
Satoshi **Sugahara** Kwansei Gakuin University	ED PS02 block 6 room SB 335
Edward **Sul** George Washington University	FA PS19 block 8 room SB 228
Tobias **Svanström** Umea University	AU PS18 block 1 room RB 207
Pasi **Syrjä** University of Eastern Finland	TX PS11 block 4 room SB 112
Ivo D **Tafkov** Georgia State University	MA PSD06 block 7 room SB 302
Torbjorn **Tagesson** Linkoping University	PSNP PSD02 block 7 room RB 109
Satoshi **Taguchi** Doshisha University	AU PS16 block 3 room RB 207
Maria T. **Tascon** Universidad de Leon	FA PS02 block 3 room SB 225
Siyang **Tian** University of Sussex	FA PS12 block 2 room SB 228
Sebastian **Tideman-Frappart** Syracuse University	SEE PSD13 block 8 room SB 409
Surjit **Tinaikar** University of Massachusetts	FR PSD12 block 7 room SB 240
Adriana **Tiron Tudor** Babeș-Bolyai University	ED PS03 block 7 room SB 335
Thiago **Tomaz Luiz** Federal University of Santa Catarina	MA PSD13 block 1 room SB 304
Henri **Tran** Burgundy School of Business	GV PSD09 block 2 room SB 321
Stéphane **Trebucq** University of Bordeaux	SEE PS14 block 7 room SB 411
Marco **Trombetta** IE University	AU PS12 block 1 room RB 205
Timur **Uman** Jönköping University	AU PSD10 block 5 room RB 203
Aljoša **Valentinčič** University of Ljubljana	FR PS23 block 2 room SB 306
Cinthia **Valle Ruiz** IE University	TX PSD01 block 6 room RB 212
Ute **Vanini** Kiel University of Applied Sciences	MA PS03 block 2 room SB 303
Sander **van Triest** University of Amsterdam	MA PSD10 block 5 room SB 304
Warrick **van Zyl** University of Western Australia	FR PSD18 block 7 room SB 213
Diletta **Vito** University of Pisa	AU PSD12 block 1 room RB 203
Hendrik **Vollmer** Warwick University	SEE PS08 block 9 room SB 412
Markus **Wabnegg** University of Krems	MA PSD11 block 5 room SB 303
Angie **Wang** The Hong Kong Polytechnic University	FA PS24 block 8 room RB 203
Changjiang **Wang** University of Cincinnati	FR PSD22 block 6 room SB 240

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Erdong **Wang** University of Wyoming	AU PS06 block 2 room RB 207
Gary (Guanlin) **Wang** University of Bristol	MA PS08 block 2 room SB 305
Shuo **Wang** University of Edinburgh	FA PS05 block 4 room RB 213
Gerald **Ward** Lancaster University	FR PSD06 block 9 room SB 240
Hussein A **Warsame** University of Calgary	TX PSD07 block 7 room SB 112
Ashesha **Weerasinghe** Queensland University of Technology	GV PS12 block 6 room SB 323
Katrin **Weiskirchner-Merten** Vienna University of Economics and Business	MA PS01 block 9 room SB 304
Pauline **Wu** Warwick University	AU PSD15 block 7 room RB 211
Qiang **Wu** The Hong Kong Polytechnic University	TX PS09 block 3 room SB 211
Sirui **Wu** Xi'an Jiaotong University	FR PS28 block 5 room SB 306
Xinyan **Wu** University of Mannheim	FR PSD11 block 9 room SB 211
Alice Liang **Xu** University of Manchester	FR PSD09 block 3 room RB 209
Fangming **Xu** University of Bristol	FA PS22 block 4 room SB 228
Pranav **Yadav** Tilburg University	SEE PS30 block 8 room SB 308
Takashi **Yaekura** Waseda University	FA PS04 block 7 room SB 227
Shuo **Yan** Zhejiang University	FA PS20 block 3 room SB 228
Zhifeng **Yang** Stony Brook University	AU PSD01 block 2 room RB 211
Jessica Moonhee **Yi** Adelaide University	GV PS10 block 7 room SB 323
Derin **Yilmazatilla** INSEAD	GV PS20 block 7 room SB 322
Jennifer **Yin** University of Texas at San Antonio	SEE PS28 block 2 room SB 308
Yin **Yu-Thompson** Oakland University	FR PS22 block 8 room SB 306
Al-Habbyel **Yusoph** Bocconi University	GV PS07 block 8 room SB 323
Rashid **Zaman** Curtin University	GV PS19 block 2 room SB 322
Kerui **Zhai** Deakin University	GV PS16 block 3 room SB 323
Deju **Zhang** University of Galway	GV PS17 block 3 room SB 322
Guochang **Zhang** The University of Hong Kong	FR PS26 block 3 room SB 239
Yiyi **Zhao** University of International Business and Economics	GV PS27 block 4 room SB 324
Hui **Zhou** University of Auckland	GV PS23 block 1 room SB 322
Shan **Zhou** University of Sydney	SEE PSD10 block 5 room SB 309
Pawel **Zieniuk** Krakow University of Economics	SEE PSD25 block 2 room SB 411

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LIST OF DELEGATES

Aymen **Abbadi** IAE Lille University	as *session chair* in AU PSD03 block 1 room RB 211
	as *presenter* and *discussant* in AU PSD01 block 2 room RB 211
Hafez **Abdo** University of Nottingham	as *session chair* in FR PS11 block 4 room SB 306
	as *presenter* and *discussant* in FR PSD18 block 7 room SB 213
Khaled **Abdulsalam** Kuwait University	as *presenter* in TX PS12 block 4 room SB 211
Hebattallah **Aboulmaaty** ESSCA School of Management	as *session chair* in ED PSD03 block 4 room SB 335
	as *discussant* in ED PSD02 block 8 room SB 335
	as *presenter* in ED PSD01 block 9 room SB 335
Christofer **Adrian** Monash University	as *presenter* in FA PSD06 block 1 room SB 227
	as *co-author* in GV PSD08 block 5 room SB 321
	as *co-author* in FR PS03 block 6 room SB 213
Yusuf **Ag** University of Southampton	as *presenter* in AU PS18 block 1 room RB 207
	as *session chair* in SEE PSD23 block 3 room SB 309
Eleftherios Fotios **Aggelopoulos** University of Patras	as *co-author* in TX PS06 block 5 room SB 211
Marisa **Agostini** Ca' Foscari University of Venice	as *session chair* in FR PSD24 block 2 room SB 213
	as *presenter* in IS PS02 block 3 room SB 302
Sonakshi **Agrawal** Columbia University	as *presenter* in SEE PS21 block 3 room SB 412
	as *discussant* in SEE PSD12 block 8 room SB 408
Mustafa **Ahçi** Erasmus University Rotterdam	as *presenter* and *discussant* in FR PSD02 block 9 room RB 209
Sohaib **Ahmed** Hanken School of Economics	as *presenter* and *discussant* in TX PSD03 block 7 room RB 212
Salina **Ahmed-Ali** University of Portsmouth	
Weimian **Ai** Singapore Management University	as *presenter* in TX PS04 block 2 room SB 112
Marufa **Akhter** Vienna University of Economics and Business	as *presenter* in TX PS04 block 2 room SB 112
Virpi **Ala-Heikkila** University of Vaasa	as *presenter* in MA PS16 block 3 room SB 305
Massimo **Albanese** University of Genoa	as *presenter* in FR PS11 block 4 room SB 306
Susan **Albring** Syracuse University	as *session chair* in TX PS01 block 3 room SB 112
Catalin **Albu** Bucharest University of Economic Studies	as *panelist* in Symposium 5 room RB 101
Nadia **Albu** Bucharest University of Economic Studies	as *panelist* in Symposium 2 room RB 101
Cecilia **Aldén** The Swedish Council for Municipal Accounting	
Syaiful **Ali** Universitas Gadjah Mada	as *presenter* in IS PS03 block 2 room SB 302
Shekerta **Aliu** Johannes Kepler University Linz	as *presenter* and *discussant* in SEE PSD27 block 5 room SB 411
	as *session chair* in SEE PSD18 block 6 room SB 309
Abdullah **Alkhawfi** University of East Anglia	as *presenter* in GV PSD13 block 7 room SB 321
Christelle **Alkhoury** Audencia Business School	as *session chair* in GV PSD11 block 1 room SB 323
	as *discussant* in GV PSD09 block 2 room SB 321
	as *presenter* in AU PS07 block 3 room RB 205
Kristian Dietrich **Allee** University of Arkansas	as *co-author* in FA PSD06 block 1 room SB 227
	as *session chair* in FA PS15 block 7 room RB 203
Michael **Alles** Rutgers University	

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Khadija **Almaghrabi** King Abdulaziz University — as *co-author* in SEE PSD05 block 2 room SB 408; as *presenter* and *discussant* in FR PSD25 block 5 room SB 239

Roland **Almqvist** Stockholm Business School — as *presenter* and *discussant* in PSNP PSD03 block 4 room RB 109; as *session chair* in PSNP PS01 block 6 room RB 109

Elena **Alvarez Blanes** Universidad de Burgos

Doaa **Aly** University of Gloucestershire — as *presenter* in SEE PS20 block 4 room SB 411

Fatema Salem **Alyafei** Qatar University — as *presenter* in FR PS17 block 1 room SB 239

Francesco **Ambrosini** University of Padova — as *presenter* in IS PS02 block 3 room SB 302

Amir **Amel-Zadeh** University of Oxford — as *panelist* in Symposium 4 room RB 101; as *co-author* in SEE PSD21 block 6 room SB 408

Yunbi **An** University of Windsor — as *presenter* in FA PS13 block 6 room SB 228

Seraina **Anagnostopoulou** University of Piraeus — as *presenter* in FA PSD06 block 1 room SB 227

Mark **Anderson** University of Calgary — as *discussant* in MA PSD01 block 2 room RB 213; as *presenter* in GV PSD07 block 4 room SB 323; as *co-author* in TX PSD02 block 5 room SB 112; as *session chair* in MA PSD07 block 8 room SB 304

Paul **André** University of Bristol — as *co-author* in FR PS22 block 8 room SB 306

Eugenio **Anessi Pessina** Università Cattolica del Sacro Cuore — as *presenter* and *discussant* in PSNP PSD02 block 7 room RB 109; as *session chair* in PSNP PS02 block 9 room RB 109

Angelos **Angelakis** University of Vienna — as *presenter* and *discussant* in FR PSD18 block 7 room SB 213

Anke **Anke Müßig** University of Luxembourg — as *co-author* in SEE PS14 block 7 room SB 411

Carla **Antonini** Autonomous University of Madrid — as *presenter* and *discussant* in SEE PSD08 block 6 room RB 210; as *session chair* in FR PS25 block 9 room SB 306

Filomena **Antunes Bras** University of Minho — as *presenter* in PSNP PS02 block 9 room RB 109

Roberto **Aprile** University of Bergamo — as *presenter* in GV PS24 block 2 room SB 324

Carmen **Aranda** University of Navarra — as *presenter* in FA PSD08 block 5 room SB 227

Alfonso **Aranda-Uson** University of Zaragoza — as *co-author* in SEE PS26 block 6 room SB 412

Javier **Arellano Gil** University of Navarra

Josep M. **Argiles-Bosch** University of Barcelona — as *co-author* in GV PS04 block 4 room SB 322; as *presenter* in SEE PS24 block 7 room SB 308

Gabriela Alina **Ariciu** Babeş-Bolyai University — as *presenter* in AU PS07 block 3 room RB 205

Ozlem Asma **Arikan** University of Sheffield — as *presenter* in ED PS03 block 7 room SB 335

Daria **Arkhipova** Ca' Foscari University of Venice — as *co-author* in IS PS02 block 3 room SB 302

Daphne **Armstrong** University of Michigan — as *presenter* in TX PS01 block 3 room SB 112

Quentin **Arnaud** Université Toulouse Capitole — as *co-author* in SEE PS06 block 6 room SB 409; as *presenter* in SEE PS22 block 8 room SB 412

Laura Maria **Arranz-Aperte** University of the Balearic Islands — as *presenter* in FR PS08 block 8 room SB 213; as *session chair* in FA PSD01 block 9 room SB 225

Davide **Arrighi** Università Cattolica del Sacro Cuore — as *co-author* in IC PS07 block 2 room RB 109; as *co-author* in FR PS28 block 5 room SB 306; as *co-author* in AU PS13 block 7 room RB 205; as *presenter* in AU PS11 block 9 room RB 207

Anil **Arya** Ohio State University

Negin **Attar-Niggeman** University of Zurich — as *session chair* in AU PS03 block 4 room RB 204; as *presenter* in AU PS17 block 5 room RB 207

Tommi Pekka **Auvinen** University of Jyväskylä — as *co-author* in GV PS08 block 5 room SB 322

Ali **Awad** University of Glasgow — as *presenter* in FR PS26 block 3 room SB 239; as *discussant* in FR PSD21 block 5 room SB 236

Michael **Axenrod** ESCP Business School — as *presenter* and *discussant* in MA PSD14 block 6 room SB 304
Javier **Ayuso** University of Valencia — as *presenter* in HI PS01 block 1 room SB 335
Jihun **Bae** Bayes Business School — as *presenter* in FR PS10 block 1 room SB 236
Andrea **Bafundi** University of Padova — as *presenter* in IS PSD02 block 4 room SB 302
Meng **Bai** Xi'an Jiaotong University — as *presenter* in SEE PS25 block 3 room SB 308
Joan Amanda **Ballantine** Ulster University
Rebekka Milena **Ballering** Technical University of Darmstadt — as *co-author* in SEE PSD11 block 9 room RB 210
Hailey **Ballew** Rice University — as *presenter* in FA PS07 block 7 room SB 228
Sasson **Bar-Yosef** Hebrew University of Jerusalem
Karin **Barac** University of Pretoria — as *co-author* in ED PS02 block 6 room SB 335
Carmela **Barbera** University of Bergamo
Richard Mr **Barker** University of Oxford — as *panelist* in Symposium 7 room RB 101
Elisabetta Anna V. **Barone** Maynooth University — as *discussant* in ED PSD01 block 9 room SB 335
Luca **Baschieri** Università Carlo Cattaneo - LIUC — as *presenter* in SEE PS29 block 6 room SB 308
as *session chair* in GV PS25 block 7 room SB 324
Elnaz **Basirianmahabadi** University of Calgary
Lisa R **Baudot** HEC Paris — as *presenter* and *discussant* in IC PSD07 block 5 room RB 206
Karina **Bauernhofer** Vienna University of Economics and Business
as *presenter* and *discussant* in SEE PSD14 block 5 room SB 408
Josef **Baumüller** Vienna University of Technology — as *session chair* in SEE PS27 block 4 room SB 412
as *presenter* and *discussant* in SEE PSD22 block 8 room SB 411
Mark **Beasley** NC State University — as *co-author* in GV PSD11 block 1 room SB 323
Laura **Becker** Heinrich Heine University Düsseldorf — as *presenter* and *discussant* in AU PSD02 block 8 room RB 211
Sebastian **Becker** HEC Paris
Christian **Beer** Hochschule Bielefeld — as *co-author* in ED PS02 block 6 room SB 335
Christos **Begkos** University of Manchester
Inmaculada **Bel-Oms** University of Valencia — as *presenter* in SEE PS03 block 9 room SB 408
Adel **Beldi** IESEG School of Management — as *presenter* in MA PS10 block 4 room SB 303
Lucia **Bellora-Bienengräber** University of Duisburg-Essen — as *co-author* in AU PSD09 block 2 room RB 204
as *co-author* in MA PS11 block 3 room SB 303
as *presenter* in MA PSD08 block 9 room SB 302
Walid **Ben-Amar** University of Doha for Science and Technology
as *presenter* and *discussant* in SEE PSD05 block 2 room SB 408
as *session chair* in SEE PSD09 block 8 room SB 309
Daniel **Beneish** Indiana University — as *presenter* in GV PSD01 block 9 room RB 213
Jane **Bennetzen** University of Southern Denmark
Valentina **Beretta** University of Pavia — as *presenter* in SEE PS30 block 8 room SB 308
Natalia **Berg** Linnaeus University — as *presenter* in GV PS27 block 4 room SB 324
Jonathan **Berkovitch** Luiss University — as *session chair* in FR PS09 block 4 room SB 239
as *co-author* in SEE PSD04 block 5 room RB 210
as *presenter* in FA PS15 block 7 room RB 203
Christian Thomas **Bernard** Humboldt University of Berlin
as *presenter* and *discussant* in AU PSD15 block 7 room RB 211
Thomas **Berndt** University of St.Gallen — as *co-author* in GV PS27 block 4 room SB 324
as *co-author* in GV PS10 block 7 room SB 323
as *session chair* in FR PS20 block 8 room SB 239
Anne-Cathrine **Bernhoft** Nord University Business School
Federico **Bertacchini** University of Parma — as *session chair* in FR PSD05 block 1 room RB 209
as *presenter* in GV PS22 block 6 room SB 324

Peter **Beusch** The University of Gothenburg — as *presenter* in SEE PS19 block 1 room SB 412; as *session chair* in SEE PSD24 block 7 room SB 408
Christof **Beuselinck** IESEG School of Management — as *co-author* in TX PS13 block 8 room RB 212
Bianca **Beyer** Aalto University — as *discussant* in SEE PSD25 block 2 room SB 411
Neil **Bhattacharya** Southern Methodist University — as *session chair* in FR PSD25 block 5 room SB 239
Pietro Andrea **Bianchi Fedrigoni** Bocconi University — as *presenter* in FA PS21 block 6 room RB 203; as *session chair* in AU PSD04 block 9 room RB 211
Paolo **Biancone** University of Turin — as *co-author* in GV PS01 block 9 room SB 323
Josep **Bisbe** ESADE Business School
Sanjay **Bissessur** University of Amsterdam — as *presenter* in AU PS09 block 4 room RB 205
Heylel-Li **Biton** Hebrew University of Jerusalem — as *presenter* in FR PS25 block 9 room SB 306
Jørn Anders **Bjørhovde** The Arctic University of Norway — as *presenter* and *discussant* in FR PSD26 block 4 room SB 236
William Homer **Black** University of North Georgia
Malin **Blom** The Swedish Council for Municipal Accounting
Marita **Blomkvist** The University of Gothenburg — as *co-author* in SEE PS19 block 1 room SB 412
Eva **Blondeel** Ghent University — as *discussant* in ED PSD01 block 9 room SB 335
Sabine **Böckem** University of Basel — as *presenter* in FR PS08 block 8 room SB 213
Kristoffer **Bodin** The Swedish Council for Municipal Accounting
Olga **Bogachek** Free University of Bozen — as *presenter* and *discussant* in FR PSD21 block 5 room SB 236
Erika **Bognar** Goethe University Frankfurt — as *presenter* in MA PS09 block 5 room SB 305
Dennis **Böing** Paderborn University — as *presenter* in FA PSD05 block 6 room RB 213
Massimiliano **Bonacchi** Free University of Bozen — as *co-author* in FR PSD08 block 5 room RB 209
Annika **Bonrath** University of Duisburg-Essen — as *presenter* in AU PS07 block 3 room RB 205
Jose Alonso **Borba** Federal University of Santa Catarina
Tobias **Bornemann** Paderborn University — as *session chair* in TX PSD06 block 8 room SB 112
Jan **Bouwens** University of Amsterdam — as *presenter* and *discussant* in AU PSD12 block 1 room RB 203; as *session chair* in AU PS02 block 9 room RB 205
Enrico **Bracci** University of Ferrara — as *session chair* in IC PSD03 block 1 room RB 212; as *co-author* in SEE PSD31 block 3 room SB 409; as *presenter* in SEE PS31 block 9 room SB 308
Lynn **Bradley** University of Glasgow — as *discussant* in PSNP PSD03 block 4 room RB 109; as *session chair* in PSNP PSD01 block 5 room RB 109
Isabella **Brancaccio** Bocconi University — as *presenter* in FA PSD02 block 5 room RB 213
Camila Viana **Brasil** Federal University of Minas Gerais
Evelyn **Braumann** Vrije Universiteit Amsterdam — as *co-author* in GV PSD11 block 1 room SB 323
Diane **Breesch** Vrije Universiteit Brussel — as *co-author* in AU PS17 block 5 room RB 207
Valerio **Brescia** University of Milan — as *co-author* in GV PS01 block 9 room SB 323
Patricia **Breuer** Erasmus University Rotterdam — as *session chair* in FR PS13 block 3 room SB 213; as *presenter* and *discussant* in FR PSD17 block 8 room SB 240
Bjarne **Brié** Tilburg University — as *presenter* and *discussant* in SEE PSD07 block 4 room RB 210; as *co-author* in SEE PSD12 block 8 room SB 408; as *co-author* in GV PS01 block 9 room SB 323
Alisa Gabrielle **Brink** Virginia Commonwealth University — as *presenter* in FR PS12 block 2 room SB 236; as *session chair* in MA PSD03 block 3 room SB 304
Laura **Broccardo** University of Turin — as *presenter* in IC PS02 block 1 room RB 206
Carl **Brousseau** Laval University
Malin **Brus** The University of Gothenburg — as *presenter* and *discussant* in FR PSD10 block 8 room RB 209
Lars-Eric **Brüske** University of Hamburg — as *presenter* in SEE PS01 block 1 room SB 309

Block 1: Wed, May 27, 15:00–16:30 | Block 2: Wed, May 27, 17:00–18:30 | Block 3: Thu, May 28, 9:00–10:30
Block 4: Thu, May 28, 11:00–12:30 | Block 5: Thu, May 28, 14:00–15:30 | Block 6: Thu, May 28, 16:00–17:30
Block 7: Fri, May 29, 9:00–10:30 | Block 8: Fri, May 29, 11:00–12:30 | Block 9: Fri, May 29, 14:00–15:30

Chen **Bu** University of Nottingham Ningbo China — as *co-author* in AU PS08 block 1 room RB 204; as *presenter* and *discussant* in AU PSD01 block 2 room RB 211; as *session chair* in AU PSD11 block 4 room RB 211

Stefan **Buchinger** University of Göttingen — as *presenter* in TX PS07 block 2 room SB 211

Martin **Bugeja** University of Technology Sydney — as *presenter* in GV PS04 block 4 room SB 322; as *session chair* in GV PS02 block 5 room SB 323; as *discussant* in GV PSD01 block 9 room RB 213

Grete **Buivydaite** IMA

Ovidiu-Constantin **Bunget** West University of Timisoara

Andrea **Caccialanza** University of Bologna — as *session chair* in SEE PS01 block 1 room SB 309; as *presenter* in IC PS01 block 4 room RB 212

Simon **Cadez** University of Ljubljana

Emanuela Mattia **Cafaro** University of Salerno — as *co-author* in SEE PS19 block 1 room SB 412

Davide **Calandra** University of Turin — as *co-author* in SEE PS25 block 3 room SB 308

Joseph Henry **Callaghan** Oakland University — as *co-author* in FR PS09 block 4 room SB 239; as *discussant* in GV PSD04 block 6 room SB 321; as *session chair* in GV PS09 block 8 room SB 322

Antonello **Callimaci** University of Quebec in Montreal — as *presenter* and *discussant* in SEE PSD31 block 3 room SB 409

Judith **Cambridge** AccountingPod

Mara **Cameran** Bocconi University — as *session chair* in AU PS10 block 4 room RB 207; as *panelist* in Symposium 6 room RB 101; as *co-author* in AU PS13 block 7 room RB 205; as *co-author* in AU PS11 block 9 room RB 207

Kees **Camfferman** Vrije Universiteit Amsterdam — as *panelist* in Symposium 1 room RB 101; as *session chair* in FR PS29 block 6 room SB 306

June **Cao** University of Southampton — as *session chair* in SEE PS06 block 6 room SB 409; as *presenter* and *discussant* in AU PSD07 block 8 room RB 204

Yanan **Cao** Shanghai University of International Business and Economics — as *presenter* in SEE PS20 block 4 room SB 411

Yang **Cao** The Hong Kong Polytechnic University

Zhangfan **Cao** University of Nottingham Ningbo China — as *presenter* in FA PS03 block 9 room SB 227

Cristian **Carini** University of Brescia

Salvador **Carmona** IE University

Garry **Carnegie** RMIT University — as *session chair* in IC PSD08 block 2 room RB 212; as *panelist* in Symposium 3 room RB 101

Michelle **Carr** University College Cork — as *co-author* in MA PSD14 block 6 room SB 304; as *presenter* in MA PS15 block 7 room SB 303

Nieves **Carrera** IE University — as *session chair* in HI PS01 block 1 room SB 335; as *presenter* and *discussant* in PSNP PSD01 block 5 room RB 109

Francisca **Castilla Polo** University of Jaén — as *presenter* in SEE PS30 block 8 room SB 308

David **Castillo-Merino** Institut Químic de Sarrià — as *presenter* in GV PS05 block 3 room SB 321; as *co-author* in GV PS04 block 4 room SB 322

Cristiana **Cattaneo** University of Bergamo

Sandra **Cereola** Saint Anselm College — as *co-author* in SEE PSD26 block 7 room SB 409

Sung Hwan **Chai** University of Manchester — as *session chair* in IS PSD01 block 1 room SB 302; as *presenter* in IS PS01 block 5 room SB 302

Constantinos **Chalevas** Athens University of Economics and Business — as *presenter* in TX PS06 block 5 room SB 211

Amna **Chalwati** Saint Mary's University — as *discussant* in SEE PSD10 block 5 room SB 309; as *presenter* in FR PS14 block 8 room SB 236

Linda **Chang** UNSW Sydney

Millicent **Chang** University of Wollongong — as *presenter* in SEE PS02 block 1 room SB 408; as *session chair* in FR PS06 block 6 room SB 236

Samuel **Chang** University of Chicago Booth School of Business — as *presenter* and *discussant* in FR PSD07 block 1 room SB 240; as *co-author* in SEE PSD25 block 2 room SB 411

Xin **Chang** Nanyang Technological University — as *presenter* and *discussant* in SEE PSD16 block 2 room SB 409

Yinghsin **Chang** Yokohama University

Yu-Tzu **Chang** National Chengchi University — as *co-author* in AU PS06 block 2 room RB 207; as *presenter* in AU PS03 block 4 room RB 204

Larelle (Ellie) **Chapple** Queensland University of Technology — as *presenter* in FR PS21 block 1 room SB 306; as *session chair* in SEE PS13 block 3 room SB 411

Andreas **Charitou** University of Cyprus — as *co-author* in FA PSD07 block 2 room SB 225; as *presenter* and *discussant* in FA PSD04 block 5 room SB 225

Kalliopi **Chatzi** University of Greenwich — as *presenter* and *discussant* in TX PSD07 block 7 room SB 112

Kiara **Chau** University of Valencia — as *presenter* in GV PSD02 block 1 room SB 321

Limei **Che** Oslo Metropolitan University — as *co-author* in AU PSD05 block 3 room RB 211; as *presenter* in SEE PS06 block 6 room SB 409

Melinda **Chehimi** Montpellier Business School

Changling **Chen** University of Waterloo — as *session chair* in FR PSD01 block 4 room RB 209

Clara Xiaoling **Chen** University of Illinois Urbana-Champaign — as *presenter* and *discussant* in MA PSD11 block 5 room SB 303

Feng **Chen** University of Toronto — as *presenter* and *discussant* in FR PSD09 block 3 room RB 209; as *co-author* in FR PSD19 block 5 room SB 213

Feng **Chen** Monash University — as *co-author* in AU PS01 block 2 room RB 205; as *presenter* in AU PS15 block 5 room RB 205

Hui **Chen** University of Zurich — as *co-author* in FR PSD05 block 1 room RB 209; as *presenter* and *discussant* in FR PSD11 block 9 room SB 211

Jason **Chen** Central Connecticut State University — as *presenter* and *discussant* in TX PSD01 block 6 room RB 212; as *session chair* in TX PS08 block 9 room SB 112

Jiaxuan **Chen** University of Macau — as *presenter* in FA PS24 block 8 room RB 203

Kai **Chen** Wilfrid Laurier University — as *session chair* in FR PSD16 block 3 room SB 240; as *presenter* in FA PS18 block 4 room SB 227

Li-Yu **Chen** National Sun Yat-sen University — as *session chair* in MA PSD09 block 2 room SB 304; as *presenter* in FR PS09 block 4 room SB 239

Ni-Yun **Chen** National Sun Yat-sen University — as *presenter* in FA PS18 block 4 room SB 227

Steven Xianglong **Chen** University of Liverpool — as *co-author* in GV PS23 block 1 room SB 322

Tsung-Kang **Chen** National Yang Ming Chiao Tung University — as *co-author* in SEE PS11 block 6 room SB 411; as *co-author* in FA PS06 block 8 room SB 225; as *presenter* in FR PS04 block 9 room SB 213

Xi **Chen** University of Bristol — as *presenter* and *co-author* in FR PSD01 block 4 room RB 209

Xue Emma **Chen** Durham University — as *presenter* in SEE PS12 block 4 room SB 408

Yangyang **Chen** City University of Hong Kong — as *presenter* in GV PSD10 block 9 room SB 321

Yilong **Chen** University of Bristol

Yiwen **Chen** City University of Hong Kong — as *co-author* in AU PSD18 block 3 room RB 204

Yuan-Ju **Chen** National Cheng Kung University — as *presenter* in SEE PSD01 block 2 room RB 210

Yugang **Chen** Sun Yat-Sen University — as *presenter* and *discussant* in FA PSD08 block 5 room SB 227

Yutong **Chen** Frankfurt School of Finance & Management
as *presenter* and *discussant* in MA PSD05 block 8 room SB 302
Zaixin **Chen** Loughborough University
as *presenter* in SEE PS12 block 4 room SB 408
as *co-author* in SEE PS04 block 9 room SB 409
Zhihong **Chen** Hong Kong Baptist University
C. S. Agnes **Cheng** University of Oklahoma
as *co-author* in FR PS30 block 7 room SB 306
Zijian **Cheng** Shandong University
as *co-author* in GV PS25 block 7 room SB 324
as *presenter* in GV PS18 block 8 room SB 324
Wan Chu **Cheong** London School of Economics
as *presenter* in FR PS04 block 9 room SB 213
Maria **Cherednychenko** Lancaster University
Kwok Tong Samuel **Cheung** Deakin University
as *session chair* in FR PS27 block 3 room SB 306
as *presenter* and *discussant* in AU PSD19 block 9 room RB 204
Raluca **Chiorean** Lehigh University
as *presenter* and *discussant* in FR PSD06 block 9 room SB 240
Justin **Chircop** Lancaster University
as *presenter* and *discussant* in AU PSD18 block 3 room RB 204
as *session chair* in AU PSD13 block 8 room RB 205
Charles H. **Cho** York University
Seong Yeon **Cho** Oakland University
as *session chair* in SEE PSD29 block 1 room RB 210
as *co-author* in FR PS09 block 4 room SB 239
Young Jun **Cho** Singapore Management University
as *presenter* in FA PS04 block 7 room SB 227
Diana **Choi** Purdue University
as *presenter* in GV PS12 block 6 room SB 323
Travis **Chow** The University of Hong Kong
as *discussant* and *co-author* in TX PSD02 block 5 room SB 112
Katherine Leanne **Christ** Adelaide University
as *session chair* in SEE PSD20 block 5 room SB 409
as *presenter* in ED PS03 block 7 room SB 335
Hans B. **Christensen** University of Chicago Booth School of Business
as *presenter* in SEE PSD25 block 2 room SB 411
as *discussant* in SEE PSD06 block 8 room RB 210
Jian **Chu** Nanjing University
as *co-author* in TX PS12 block 4 room SB 211
Ling **Chu** Wilfrid Laurier University
as *presenter* in AU PS13 block 7 room RB 205
Yu-Fang **Chu** National Taiwan University
as *presenter* in FR PS29 block 6 room SB 306
Camilla **Ciappei** University of Padova
as *session chair* in GV PS04 block 4 room SB 322
as *co-author* in GV PS13 block 9 room SB 324
Lenka **Ciperova** Prague University of Economics and Business
Mark Anthony **Clatworthy** University of Bristol
as *session chair* in FR PS17 block 1 room SB 239
as *co-author* in FR PS27 block 3 room SB 306
Conor **Clune** UNSW Sydney
as *presenter* and *discussant* in AU PSD03 block 1 room RB 211
Michelle **Coetzee** Akademia
as *presenter* in ED PS02 block 6 room SB 335
Mariella **Colantoni** University of Verona
as *presenter* and *discussant* in SEE PSD24 block 7 room SB 408
Braiden **Coleman** University of Georgia
Ana Cristina Mendes da **Conceicao** Lisbon University Institute
Martine **Cools** KU Leuven
as *panelist* in Symposium 2 room RB 101
as *co-author* in MA PSD16 block 6 room SB 303
Laura **Corazza** University of Torino
Louise **Corless** Cengage
Koen **Corstjens** Nyenrode Business University
as *presenter* in SEE PSD24 block 7 room SB 408
Ericka **Costa** Università degli Studi di Trento
as *panelist* in Symposium 3 room RB 101
as *session chair* in IC PSD05 block 5 room RB 212
Mabel D **Costa** Durham University
as *co-author* in FR PS21 block 1 room SB 306
as *presenter* in GV PSD06 block 4 room SB 321
as *co-author* in FA PS21 block 6 room RB 203

Roberta **Costanzo** University of Calabria — as *co-author* in SEE PS24 block 7 room SB 308
Sharon **Cotter** University of Galway — as *presenter* in MA PS12 block 1 room SB 305
Debra **Cowell** Ideagen
Edoardo **Crocco** University of Turin — as *co-author* in IC PS02 block 1 room RB 206
as *presenter* in MA PS13 block 4 room SB 305

Ziloy Willem Fina **Croughs** KU Leuven
Richard M **Crowley** Singapore Management University — as *session chair* in FA PSD07 block 2 room SB 225
as *presenter* and *discussant* in FR PSD16 block 3 room SB 240
David **Crvelin** University of Birmingham — as *presenter* and *discussant* in MA PSD15 block 4 room SB 304
Eunice Yaa **Cudjoe** EDHEC Business School — as *co-author* in FR PS15 block 2 room SB 239
as *presenter* in FR PS26 block 3 room SB 239

Tie **Cui** University of Edinburgh — as *co-author* in PSNP PSD03 block 4 room RB 109
Mary **Curtin** University of Limerick — as *presenter* in ED PSD04 block 5 room SB 335
Mihovil **Cuzic** Technical University of Munich
Anne **d'Arcy** Vienna University of Economics and Business — as *discussant* in GV PSD03 block 6 room RB 211
as *session chair* in GV PSD05 block 8 room RB 213
as *presenter* in FA PS08 block 9 room SB 228

Fabio **da Costa** University of Iowa — as *presenter* and *discussant* in FR PSD19 block 5 room SB 213
Jiyuan **Dai** University of Cyprus — as *presenter* in GV PS08 block 5 room SB 322
Ting **Dai** Hanken School of Economics — as *presenter* and *discussant* in GV PSD02 block 1 room SB 321
Yingtong **Dai** University of Bristol — as *presenter* in FA PS17 block 3 room SB 227
Mohamed Ali **Dakkam** University of Lorraine — as *presenter* in IC PSD08 block 2 room RB 212
Nicola **dalla Via** Free University of Bozen — as *session chair* in MA PS07 block 7 room SB 304
Mario **Daniele** Università Cattolica del Sacro Cuore — as *presenter* in FR PS28 block 5 room SB 306
Masako Naganuma **Darrough** Baruch College — as *co-author* in GV PSD01 block 9 room RB 213
Somnath **Das** University of Illinois Chicago — as *co-author* in MA PSD09 block 2 room SB 304
as *presenter* in FR PS06 block 6 room SB 236

Leonie **Daum** University of Innsbruck — as *presenter* and *discussant* in IC PSD01 block 8 room RB 206
Celine Sophie **Daute** TU Dortmund University — as *presenter* in FR PS18 block 7 room SB 239
Bastien **David** Université Toulouse Capitole — as *co-author* in SEE PS06 block 6 room SB 409
as *session chair* in SEE PSD19 block 9 room SB 309

Tereza **De Bardi** Deloitte Czechia — as *panelist* in Symposium 9 room RB 101
Ignace **de Beelde** Ghent University
Hélène **de Brébisson** EDHEC Business School — as *co-author* in AU PSD01 block 2 room RB 211
Rosemarijn **de Bruin** University of Groningen — as *presenter* in MA PS11 block 3 room SB 303
as *discussant* and *co-author* in MA PSD08 block 9 room SB 302

Brigitte **de Graaff** Vrije Universiteit Amsterdam
Ginevra **Degregori** University of Turin — as *presenter* in GV PS01 block 9 room SB 323
Omar **de Ines Anton** CUNEF Universidad — as *presenter* and *discussant* in AU PSD11 block 4 room RB 211
Henri C. **Dekker** Vrije Universiteit Amsterdam — as *session chair* in MA PS11 block 3 room SB 303
as *discussant* and *co-author* in MA PSD11 block 5 room SB 303
as *co-author* in MA PS14 block 6 room SB 305

Kenny **Dekoster** Ghent University — as *presenter* in TX PS09 block 3 room SB 211
as *co-author* in TX PS08 block 9 room SB 112

Brianna Camila **de la Osa** University of Miami — as *presenter* and *discussant* in FR PSD04 block 6 room RB 209
as *discussant* in GV PSD10 block 9 room SB 321

Gianluca F. **Delfino** Stockholm School of Economics — as *presenter* in MA PSD01 block 2 room RB 213
as *co-author* in MA PS09 block 5 room SB 305
as *discussant* in MA PSD14 block 6 room SB 304

Delia **Deliu** West University of Timisoara
Chiara **Del Prete** EFRAG - European Financial Reporting Advisory Group as *panelist* in Symposium 8 room RB 101
Mahmoud **Delshadi** University of Glasgow
Maria Chiara **Demartini** University of Pavia as *co-author* in SEE PS30 block 8 room SB 308
as *session chair* in SEE PS31 block 9 room SB 308
Paul **Demere** Bocconi University as *co-author* in FA PSD02 block 5 room RB 213
Elizabeth **Demers** University of Waterloo as *presenter* in FA PS20 block 3 room SB 228
as *co-author* in SEE PSD12 block 8 room SB 408
Karlien **Dempsey** University of Johannesburg as *presenter* in ED PS02 block 6 room SB 335
Haowen **Deng** The Hong Kong Polytechnic University as *presenter* in FR PS18 block 7 room SB 239
Nan **Deng** University of Bristol as *presenter* and *discussant* in FR PSD01 block 4 room RB 209
Imen **Derouiche** University of Luxembourg as *presenter* in SEE PS14 block 7 room SB 411
Kurt **Desender** Universidad Carlos III de Madrid as *presenter* in GV PS16 block 3 room SB 323
as *discussant* in GV PSD08 block 5 room SB 321
Dominic **Detzen** Vrije Universiteit Amsterdam as *presenter* in IC PS03 block 3 room RB 109
as *session chair* and *discussant* in IC PSD02 block 7 room RB 206
Antonio **de Vito** University of Bologna as *co-author* in FR PSD09 block 3 room RB 209
Dennis **de Widt** Cardiff University as *presenter* in PSNP PS01 block 6 room RB 109
Sandip **Dhole** Monash University as *presenter* and *discussant* in MA PSD09 block 2 room SB 304
as *discussant* and *co-author* in FR PSD15 block 5 room SB 240
as *session chair* in FR PSD04 block 6 room RB 209
Lydia **Diamantopoulou** University of Piraeus
Natalie **Dietrich** University of Regensburg
Costanza **di Fabio** University of Genoa as *session chair* in GV PSD13 block 7 room SB 321
as *presenter* in GV PS11 block 9 room SB 322
Filippo **di Lucia** University of Palermo as *presenter* in PSNP PSD01 block 5 room RB 109
Wenhong **Ding** NEOMA Business School as *presenter* and *discussant* in IS PSD01 block 1 room SB 302
Angelo **Ditillo** Bocconi University as *presenter* in MA PS12 block 1 room SB 305
as *co-author* in SEE PSD07 block 4 room RB 210
as *session chair* in MA PS05 block 9 room SB 303
Baha **Diyarov** European Accounting Association
Aragón Calvin **Djamchidi** University of St.Gallen as *presenter* in GV PS27 block 4 room SB 324
Minyue **Dong** University of St.Gallen as *presenter* in FR PS26 block 3 room SB 239
as *session chair* in FR PS16 block 9 room SB 239
Qingkai **Dong** Hong Kong Baptist University
Han A **Donker** Central Washington University as *presenter* in FA PS22 block 4 room SB 228
as *session chair* in FA PS21 block 6 room RB 203
Ottavia **Dorrucci** University of Bologna
Guanqun **Dou** Fudan University as *co-author* in IS PS01 block 5 room SB 302
Leonidas **Doukakis** Athens University of Economics and Business as *presenter* in FR PS06 block 6 room SB 236
Florian **Dreyer** Freie Universität Berlin as *presenter* in FR PS22 block 8 room SB 306
Rui **Duan** McMaster University as *presenter* and *discussant* in FR PSD22 block 6 room SB 240
Tinghua **Duan** EDHEC Business School as *session chair* in SEE PS02 block 1 room SB 408
as *co-author* in SEE PSD04 block 5 room RB 210
Svenja **Dube** Baruch College as *co-author* in FR PS10 block 1 room SB 236
as *discussant* in SEE PSD01 block 2 room RB 210
as *presenter* in SEE PSD12 block 8 room SB 408
Alan **Duboisee de Ricquebourg** Leeds University Business School
as *presenter* and *discussant* in AU PSD03 block 1 room RB 211

Lien **Duong** Curtin University — as *presenter* in GV PSD09 block 2 room SB 321; as *session chair* in SEE PSD30 block 3 room SB 408; as *discussant* in GV PSD13 block 7 room SB 321

Martin **Dvořák** The Chamber of Auditors of the Czech Republic

Karen-Ann **Dwyer** Dublin City University

Viviana **Ecca** University of Cagliari — as *co-author* in FR PS02 block 7 room SB 236; as *presenter* and *discussant* in SEE PSD13 block 8 room SB 409

Ekaete **Efretuei** Liverpool John Moores University — as *session chair* in FR PSD15 block 5 room SB 240; as *panelist* in Symposium 9 room RB 101

Jacob **Eichberger** University of St.Gallen

Sebastian **Eichfelder** Otto von Guericke University Magdeburg — as *session chair* in TX PS04 block 2 room SB 112; as *co-author* in TX PS01 block 3 room SB 112; as *presenter* and *discussant* in TX PSD01 block 6 room RB 212

Brigitte **Eierle** University of Bamberg — as *co-author* in SEE PS16 block 1 room SB 411; as *co-author* in AU PSD06 block 5 room RB 211

Eti **Einhorn** Tel Aviv University — as *co-author* in MA PS01 block 9 room SB 304

Gerald **Eisenhut** Vienna University of Economics and Business — as *presenter* in FR PS16 block 9 room SB 239

Christoph **Eisl** University of Applied Sciences Upper Austria — as *co-author* in IC PSD01 block 8 room RB 206

Emrah **Ekici** University of Wisconsin Eau Claire — as *presenter* in AU PS12 block 1 room RB 205; as *session chair* in MA PSD01 block 2 room RB 213

Ferdinand **Elfers** Erasmus University Rotterdam — as *session chair* in FA PSD02 block 5 room RB 213

Dina **El Mahdy** Morgan State University — as *presenter* and *discussant* in SEE PSD26 block 7 room SB 409; as *session chair* in SEE PSD06 block 8 room RB 210

Mohamed **Elsayed** Queen's University Belfast — as *co-author* in AU PS08 block 1 room RB 204; as *presenter* in SEE PS14 block 7 room SB 411

Luminita **Enache** University of Calgary — as *presenter* in FR PS13 block 3 room SB 213

Charlotte Sabina **Enges** The Swedish Council for Municipal Accounting

Olga Nicole **Ermann** BI Norwegian Business School — as *session chair* in MA PS13 block 4 room SB 305

Sarah **Erndt** University of Tübingen

Juergen **Ernstberger** Technical University of Munich — as *session chair* in FR PS14 block 8 room SB 236

Yeşim **Ertuğrul** İstanbul Chamber of Commerce

Moez **Essid** École de Management Léonard de Vinci — as *co-author* in SEE PS12 block 4 room SB 408; as *presenter* in SEE PS03 block 9 room SB 408

Florian **Esterer** IFRS - International Financial Reporting Standards — as *panelist* in Symposium 1 room RB 101; as *discussant* in IFRS IASB session block 4 room NB A; as *discussant* in IFRS ISSB session block 7 room NB A

Simone **Euler** Humboldt University of Berlin — as *presenter* and *discussant* in FR PSD09 block 3 room RB 209; as *co-author* in SEE PS20 block 4 room SB 411

Marc **Eulerich** University of Duisburg-Essen — as *session chair* in IS PS03 block 2 room SB 302; as *panelist* in Symposium 6 room RB 101; as *presenter* and *discussant* in AU PSD02 block 8 room RB 211

Patricia **Everaert** Ghent University — as *discussant* and *co-author* in ED PSD02 block 8 room SB 335; as *session chair* in ED PSD01 block 9 room SB 335

Jan-Luca **Evers** University of Münster

Robert **Faber** Vrije Universiteit Amsterdam — as *presenter* in MA PS14 block 6 room SB 305

Jingwen **Fan** Northwestern Polytechnical University — as *presenter* in FA PS20 block 3 room SB 228

Yun **Fan** University of Oklahoma — as *presenter* and *discussant* in SEE PSD04 block 5 room RB 210

Zhongwen **Fan** City University of Hong Kong — as *presenter* in TX PS12 block 4 room SB 211

Chih Chi **Fang** Morgan State University — as *co-author* in SEE PSD25 block 2 room SB 411; as *session chair* in SEE PS09 block 5 room SB 412

Ruirui **Fang** The Hong Kong Polytechnic University — as *co-author* in GV PSD10 block 9 room SB 321

Xuerui **Fang** Lancaster University — as *presenter* in FA PS09 block 8 room SB 227

David B **Farber** Indiana University

Lakhal **Faten** Léonard de Vinci Pôle Universitaire — as *co-author* in SEE PS03 block 9 room SB 408

Eugenie **Faure** Nantes Université — as *presenter* and *discussant* in SEE PSD21 block 6 room SB 408

Dennis D. **Fehrenbacher** University of St.Gallen — as *co-author* in MA PSD04 block 1 room RB 213

Shuo **Feng** Southwestern University of Finance and Economics — as *presenter* in FA PS11 block 6 room SB 227

Benedetta **Fergnani** University of Salento — as *presenter* and *discussant* in SEE PSD31 block 3 room SB 409

Laura **Ferraro** University of Calabria — as *session chair* in SEE PSD31 block 3 room SB 409; as *presenter* in SEE PS24 block 7 room SB 308

Celliane **Ferraz Pazetto** CUNEF Universidad — as *presenter* in MA PS10 block 4 room SB 303

Denize Minatti **Ferreira** Federal University of Santa Catarina — as *presenter* in SEE PS25 block 3 room SB 308

Peter **Fiechter** University of Neuchatel — as *co-author* in FA PS03 block 9 room SB 227

Justyna **Fijałkowska** Social Academy of Sciences

Andrei **Filip** IESEG School of Management — as *session chair* in FR PS02 block 7 room SB 236; as *presenter* in FR PS22 block 8 room SB 306

Stefan **Fink** University of Applied Sciences Upper Austria — as *co-author* in IC PSD01 block 8 room RB 206

Sebastian **Firk** University of Duisburg-Essen — as *co-author* in AU PSD09 block 2 room RB 204; as *co-author* in MA PSD10 block 5 room SB 304; as *co-author* in MA PSD07 block 8 room SB 304

Lars **Fischer** University of Münster — as *presenter* in SEE PS28 block 2 room SB 308

Vanessa **Flagmeier** University of Göttingen — as *co-author* in TX PS07 block 2 room SB 211

Christopher **Flanagan** University of Glasgow — as *presenter* and *discussant* in IC PSD02 block 7 room RB 206

Sebastian **Fleer** University of Basel — as *session chair* in FA PS13 block 6 room SB 228; as *presenter* and *discussant* in FR PSD11 block 9 room SB 211

Nikolaos **Floropoulos** Universidad Carlos III de Madrid — as *presenter* in FA PS19 block 8 room SB 228

Florian **Follert** Seeburg Castle University — as *presenter* in IC PS02 block 1 room RB 206

Benjamin Patrick **Foster** University of Louisville — as *presenter* in SEE PS28 block 2 room SB 308

Markus Andreas **Frank** Technical University of Munich — as *discussant* in GV PSD04 block 6 room SB 321; as *co-author* in GV PS25 block 7 room SB 324

Benedikt **Franke** University of Würzburg — as *co-author* in SEE PSD11 block 9 room RB 210

Cécile **Fremaux** Université Côte d'Azur — as *presenter* and *discussant* in SEE PSD27 block 5 room SB 411

Nicolas **Frenzel** University of Potsdam — as *presenter* in AU PSD07 block 8 room RB 204

Fabio **Frezatti** University of Sao Paulo

Christian **Friedrich** University of Mannheim — as *co-author* in FR PSD21 block 5 room SB 236; as *presenter* and *discussant* in FR PSD06 block 9 room SB 240

Jan **Friedrich** ESCP Business School — as *presenter* and *discussant* in FR PSD10 block 8 room RB 209; as *session chair* in FA PS08 block 9 room SB 228

Jonas Maximilian **Fries** Friedrich-Alexander-Universität Erlangen-Nürnberg — as *presenter* in MA PS08 block 2 room SB 305

Hans **Frimor** University of Southern Denmark

Tracie Sloop **Frost** The College of William and Mary — as *session chair* in GV PS24 block 2 room SB 324; as *presenter* in GV PS17 block 3 room SB 322

Martin **Frývaldský** CEO Warhorse Studios — as *panelist* in Symposium 8 room RB 101

Liang **Fu** Oakland University — as *presenter* in FR PS09 block 4 room SB 239

Florian **Fuchs** University of Siegen

Masafumi **Fujino** Nihon University
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as *session chair* in MA PS16 block 3 room SB 305

Simon **Fung** Deakin University
as *presenter* in AU PS18 block 1 room RB 207
as *co-author* in AU PSD11 block 4 room RB 211

Safa **Gaaya** École de Management Léonard de Vinci
as *presenter* in SEE PS12 block 4 room SB 408

Alessandro **Gabrielli** University of Pisa
as *session chair* in FA PSD04 block 5 room SB 225
as *presenter* and *discussant* in AU PSD04 block 9 room RB 211

Gianluca **Gabrielli** University of Parma
as *co-author* in GV PS22 block 6 room SB 324
as *presenter* in GV PS13 block 9 room SB 324

Giovanna **Galizzi** University of Bergamo
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Isabel **Gallego-Álvarez** Universidad de Salamanca
as *co-author* in SEE PS03 block 9 room SB 408

Nicolas **Gambetta** Universidad ORT Uruguay
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as *presenter* in SEE PS26 block 6 room SB 412

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as *session chair* in FR PSD19 block 5 room SB 213

Pengfei **Gao** Swansea University
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as *presenter* in SEE PS15 block 5 room SB 308
as *session chair* in GV PSD04 block 6 room SB 321
as *co-author* in SEE PS04 block 9 room SB 409

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as *presenter* in GV PS04 block 4 room SB 322
as *co-author* in SEE PS24 block 7 room SB 308

Emma **García-Meca** Technical University of Cartagena
as *session chair* in SEE PS15 block 5 room SB 308
as *co-author* in GV PS01 block 9 room SB 323

Nicolas **García-Torea** Universidad de Burgos
as *discussant* and *co-author* in SEE PSD17 block 3 room RB 210
as *session chair* in ED PSD04 block 5 room SB 335

Maria Antonia **Garcia Benau** University of Valencia
as *co-author* in GV PSD02 block 1 room SB 321
as *presenter* and *co-author* in SEE PSD10 block 5 room SB 309
as *co-author* in SEE PS30 block 8 room SB 308

Juan Manuel **Garcia Lara** Universidad Carlos III de Madrid
as *discussant* in FR PSD01 block 4 room RB 209

Mukesh **Garg** Monash University
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as *panelist* in Symposium 6 room RB 101
as *presenter* in AU PSD13 block 8 room RB 205
as *session chair* in FA PS16 block 9 room RB 203

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Joachim **Gassen** Humboldt University of Berlin
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as *co-author* in FR PSD09 block 3 room RB 209
as *panelist* in Symposium 8 room RB 101

Kevin **Gauch** Technical University of Darmstadt
as *session chair* in SEE PS17 block 7 room SB 412
as *presenter* and *discussant* in SEE PSD11 block 9 room RB 210

Johannes Julius **Gaul** University of Mannheim
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Jiaying **Ge** Wenzhou-Kean University
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Wenxia **Ge** University of Ottawa
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as *presenter* and *discussant* in FR PSD26 block 4 room SB 236

Yannik **Gehrke** University of Hamburg
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Marshall **Geiger** University of Richmond
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Nadine **Georgiou** University of Innsbruck — as *co-author* in SEE PSD07 block 4 room RB 210; as *co-author* in FR PS18 block 7 room SB 239; as *presenter* in FR PS20 block 8 room SB 239
Nellie **Gertsson** Kristianstad University — as *co-author* in AU PSD10 block 5 room RB 203
Jordi Louis **Geuken** Ruhr University Bochum — as *presenter* in FR PS24 block 3 room SB 236
Chaudhry **Ghafran** Durham University — as *presenter* in MA PS13 block 4 room SB 305
Alessandro **Ghio** ESCP Business School — as *presenter* and *co-author* in IC PS06 block 3 room RB 206; as *session chair* in IC PS01 block 4 room RB 212; as *co-author* in IC PSD07 block 5 room RB 206
Al **Ghosh** University of North Carolina at Charlotte — as *presenter* in AU PS12 block 1 room RB 205; as *co-author* in FA PS17 block 3 room SB 227; as *session chair* in AU PS15 block 5 room RB 205; as *co-author* in AU PSD13 block 8 room RB 205
Dipankar **Ghosh** University of Oklahoma
Henning **Giese** Paderborn University — as *co-author* in TX PS09 block 3 room SB 211; as *session chair* in TX PSD02 block 5 room SB 112
Brynjar **Gilberg** Nord University Business School
Belen **Gill de Albornoz** Universitat Jaume I — as *presenter* and *discussant* in AU PSD15 block 7 room RB 211
Begoña **Giner** University of Valencia — as *discussant* in SEE PSD29 block 1 room RB 210; as *presenter* in FR PS20 block 8 room SB 239; as *session chair* in FR PS05 block 9 room SB 236
Laura **Girella** University of Modena and Reggio Emilia — as *presenter* in SEE PSD21 block 6 room SB 408; as *discussant* in IFRS ISSB session block 7 room NB A
Froystein **Gjesdal** NHH Norwegian School of Economics — as *presenter* in TX PS10 block 6 room SB 211; as *session chair* in FA PS06 block 8 room SB 225
Sonila **Gkorou** University of Hertfordshire
Petroula **Glachtsiou** Erasmus University Rotterdam — as *presenter* and *discussant* in IS PSD01 block 1 room SB 302
Gunther **Glenk** University of Mannheim — as *presenter* and *discussant* in SEE PSD28 block 4 room SB 309; as *session chair* in SEE PS22 block 8 room SB 412
Justyna **Godawska** AGH University of Krakow — as *co-author* in SEE PS17 block 7 room SB 412
Nithara **Godewatta** Monash University
Pratik **Goel** IESEG School of Management — as *presenter* and *discussant* in FR PSD23 block 2 room SB 240; as *co-author* in FR PS05 block 9 room SB 236
Max **Goettsche** Catholic University of Eichstatt-Ingolstadt — as *presenter* and *discussant* in SEE PSD07 block 4 room RB 210; as *session chair* in SEE PSD11 block 9 room RB 210
Clarence **Goh** Singapore Management University — as *presenter* and *discussant* in MA PSD13 block 1 room SB 304
Joanna **Golden** University of Memphis — as *presenter* and *discussant* in SEE PSD16 block 2 room SB 409; as *co-author* in FR PS24 block 3 room SB 236
Nathan **Goldman** North Carolina State University — as *presenter* in TX PSD01 block 6 room RB 212
Maximilian **Golsong** Friedrich-Alexander-Universität Erlangen-Nürnberg — as *presenter* in FA PS02 block 3 room SB 225
Olga **Golubeva** Stockholm Business School — as *session chair* in FA PS01 block 5 room SB 228; as *presenter* in GV PSD03 block 6 room RB 211; as *discussant* in FA PSD01 block 9 room SB 225
Victorya Maria dos Santos **Gomes** Federal University of Santa Catarina — as *presenter* in FA PS01 block 5 room SB 228
Juan-Pedro **Gomez** IE University — as *session chair* in GV PS22 block 6 room SB 324
Laura **Gomez-Ruiz** Universidad Pablo de Olavide — as *presenter* in MA PS03 block 2 room SB 303; as *session chair* in MA PSD05 block 8 room SB 302

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Igor **Goncharov** Lancaster University — as *co-author* in FR PSD13 block 4 room SB 240
Yujing **Gong** University of Liverpool — as *presenter* and *discussant* in AU PSD09 block 2 room RB 204
as *discussant* in FA PSD08 block 5 room SB 227

Marcus **Goossens** Humboldt University of Berlin
Louise **Gorman** Trinity College Dublin — as *presenter* in IC PSD08 block 2 room RB 212
as *session chair* in IC PS04 block 6 room RB 206
Anne Marie **Gosselin** University of Quebec in Montreal — as *co-author* in SEE PSD31 block 3 room SB 409
as *session chair* in SEE PSD04 block 5 room RB 210
as *presenter* and *discussant* in SEE PSD26 block 7 room SB 409
Giorgio **Gotti** University of Texas Rio Grande Valley — as *session chair* in FA PS07 block 7 room SB 228
Leonhard **Grabe** University of Cologne — as *presenter* and *discussant* in MA PSD09 block 2 room SB 304
Aline **Grahn** Freie Universität Berlin — as *presenter* in GV PS26 block 1 room SB 324
Roberto **Graña** University of Vigo
Cristina **Grande-Herrera** Universidad Pontificia Comillas — as *presenter* in GV PS23 block 1 room SB 322
as *session chair* in GV PSD07 block 4 room SB 323
Sabine Maria **Graschitz** Johannes Kepler University Linz — as *presenter* in IFRS IASB session block 4 room NB A
as *presenter* in FR PS18 block 7 room SB 239
as *session chair* in AU PSD02 block 8 room RB 211
Glen L **Gray** California State University, Northridge — as *session chair* in IS PS02 block 3 room SB 302
Jelena **Green** ACCA
Paul A **Griffin** University of California, Davis — as *session chair* in SEE PS07 block 1 room SB 409
as *co-author* in SEE PSD03 block 2 room SB 309
as *presenter* and *co-author* in SEE PSD19 block 9 room SB 309
Anna **Gröner** University of Bamberg — as *presenter* in SEE PS16 block 1 room SB 411
Francesco **Grossetti** Bocconi University — as *discussant* in FA PSD10 block 2 room SB 227
as *presenter* and *discussant* in FR PSD16 block 3 room SB 240
as *co-author* in FA PSD02 block 5 room RB 213

Ann-Kristin **Großkopf** University of Amsterdam — as *co-author* in SEE PS20 block 4 room SB 411
Birgit **Gruber-Moinier** Cengage
Michael **Grüning** Ilmenau University of Technology — as *co-author* in FR PS24 block 3 room SB 236
Olga **Grzybek** University of Economics in Katowice — as *co-author* in IS PSD02 block 4 room SB 302
Zhaoyang **Gu** The Chinese University of Hong Kong — as *presenter* and *discussant* in FR PSD20 block 2 room RB 209
as *session chair* in FR PS03 block 6 room SB 213
Yuyan **Guan** Nanyang Technological University — as *presenter* in GV PSD08 block 5 room SB 321
Valentina **Guatri** Public Affairs/ESG Manager, Invest Europe — as *panelist* in Symposium 8 room RB 101
Leonor **Guedes Soares** University of Manchester
Reinaldo **Guerreiro** University of Sao Paulo — as *presenter* in MA PS15 block 7 room SB 303
Celia **Guerrero Galán** Autonomous University of Madrid
Encarna **Guillamon Saorin** Universidad Carlos III de Madrid — as *presenter* in FR PS29 block 6 room SB 306
Ferdinand A **Gul** University of Sunshine Coast — as *presenter* in AU PS01 block 2 room RB 205
as *co-author* in GV PS18 block 8 room SB 324

Maryna **Gulenko** Bielefeld University — as *presenter* and *discussant* in FA PSD03 block 1 room SB 225
Ozan **Güler** CUNEF Universidad — as *presenter* in GV PSD05 block 8 room RB 213
Benita M. **Gullkvist** University of Vaasa — as *presenter* in SEE PSD29 block 1 room RB 210
as *discussant* in SEE PSD18 block 6 room SB 309

Jia **Guo** The Hong Kong Polytechnic University — as *presenter* in SEE PS07 block 1 room SB 409
as *co-author* in FR PS13 block 3 room SB 213
as *co-author* in GV PS12 block 6 room SB 323

Qiang **Guo** University of Southern Denmark — as *presenter* in AU PS17 block 5 room RB 207
Raluca **Guse** Bucharest University of Economic Studies
Lilia Magali **Gutierrez** Instituto Tecnológico y de Estudios Superiores de Monterrey — as *presenter* in MA PS16 block 3 room SB 305
Nhan **Ha** IESEG School of Management — as *co-author* in AU PSD15 block 7 room RB 211; as *presenter* and *discussant* in AU PSD02 block 8 room RB 211
Elina **Haapamäki** University of Vaasa — as *session chair* in AU PSD05 block 3 room RB 211
Henrich **Habe** University of Münster — as *co-author* in SEE PS28 block 2 room SB 308; as *presenter* in SEE PS11 block 6 room SB 411
Amy **Hageman** Kansas State University — as *session chair* in TX PSD04 block 1 room SB 211; as *presenter* in TX PS08 block 9 room SB 112
Lea **Hagemeier** University of Cologne — as *co-author* in SEE PS28 block 2 room SB 308
Thomas C **Hagenberg** Northwestern University
Zuzana **Hakova** IIA Czech Republic & UniCredit Bank Czech Republic and Slovakia — as *panelist* in Symposium 6 room RB 101
Anwar **Halari** Open University — as *co-author* in IC PS06 block 3 room RB 206
Alberto **Halfeld** University of St.Gallen — as *presenter* in FR PS23 block 2 room SB 306; as *presenter* in IFRS IASB session block 4 room NB A
Zbyněk **Halíř** Škoda Auto — as *panelist* in Symposium 5 room RB 101
Songyi **Han** BI Norwegian Business School — as *presenter* in FR PS27 block 3 room SB 306; as *co-author* in FR PSD04 block 6 room RB 209; as *session chair* in FR PSD17 block 8 room SB 240
Yirong **Han** University of Bristol — as *presenter* in FA PS04 block 7 room SB 227
Yuqi **Han** Wenzhou-Kean University — as *discussant* in FA PSD03 block 1 room SB 225; as *presenter* in FA PSD10 block 2 room SB 227; as *co-author* in FA PS01 block 5 room SB 228
Dean **Hanlon** RMIT University — as *presenter* in TX PS09 block 3 room SB 211
Odd Birger **Hansen** The Arctic University of Norway
Jongyu Paula **Hao** California State University, Long Beach — as *presenter* in MA PS04 block 8 room SB 303
Rubin **Hao** University of Macau — as *co-author* in AU PS14 block 7 room RB 207; as *presenter* in FA PS24 block 8 room RB 203
Yun **Hao** National Yang Ming Chiao Tung University — as *co-author* in SEE PS11 block 6 room SB 411; as *presenter* in FA PS06 block 8 room SB 225; as *co-author* in FR PS04 block 9 room SB 213
Inga **Hardeck** University of Duisburg-Essen — as *co-author* in TX PS08 block 9 room SB 112
Kris **Hardies** University of Antwerp — as *panelist* in Symposium 2 room RB 101
David **Harris** Syracuse University — as *presenter* and *discussant* in FR PSD23 block 2 room SB 240; as *session chair* in TX PSD03 block 7 room RB 212
Ling Lin **Harris** University of Nebraska–Lincoln — as *presenter* in FA PS20 block 3 room SB 228; as *session chair* in FR PSD03 block 7 room RB 209
Terry **Harris** Durham University — as *presenter* in FA PS21 block 6 room RB 203
Tomke **Hartmann** Constructor University
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Harold **Hassink** Maastricht University
Cathrin Karolina Cornelia **Hausmann** LMU Munich — as *presenter* in SEE PS20 block 4 room SB 411
Mouna **Hazgui** HEC Montréal — as *presenter* in IC PS07 block 2 room RB 109; as *session chair* in AU PSD19 block 9 room RB 204
Hanna **Heeg** University of Passau — as *presenter* in IC PS03 block 3 room RB 109

Amanda **Heeney** Dublin City University
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as *presenter* and *discussant* in AU PSD10 block 5 room RB 203
Paola **Hellmalm** Stockholm Business School
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Danny **Hendel** University of Bamberg
Stuart **Henderson** Ulster University
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Jurian **Hendrikse** IESEG School of Management as *presenter* in SEE PSD12 block 8 room SB 408
Jan C. **Hennig** University of Groningen as *co-author* in FA PSD03 block 1 room SB 225
as *presenter* in MA PSD07 block 8 room SB 304
Erin **Henry** University of Arkansas as *presenter* and *discussant* in TX PSD03 block 7 room RB 212
Tim Alexander **Herberger** IU International University as *co-author* in IC PS02 block 1 room RB 206
Irene Marie **Herremans** University of Calgary as *presenter* in ED PS01 block 2 room SB 335
as *session chair* in SEE PSD27 block 5 room SB 411
Dieter **Hess** University of Cologne as *presenter* in FA PS24 block 8 room RB 203
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Yvonne **Hinson** American Accounting Association
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Linda **Hintsteiner** University of Innsbruck as *discussant* in IC PSD08 block 2 room RB 212
as *presenter* in IC PS04 block 6 room RB 206
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as *discussant* in GV PSD08 block 5 room SB 321
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Christian **Hofmann** LMU Munich as *co-author* in MA PS15 block 7 room SB 303
Henrik **Hoglund** Hanken School of Economics as *co-author* in FR PS20 block 8 room SB 239
as *presenter* in TX PS05 block 9 room RB 212
Claus **Holm** Aarhus University as *session chair* in AU PS08 block 1 room RB 204
as *presenter* in SEE PS13 block 3 room SB 411
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as *co-author* in MA PSD15 block 4 room SB 304
Ole-Kristian **Hope** University of Toronto as *co-author* in FR PSD24 block 2 room SB 213
as *presenter* and *discussant* in AU PSD11 block 4 room RB 211
as *co-author* in AU PSD06 block 5 room RB 211
as *co-author* in SEE PSD06 block 8 room RB 210
Patrick E **Hopkins** Indiana University as *session chair* in FR PS18 block 7 room SB 239
Andre **Hoppe** KU Leuven as *presenter* and *discussant* in MA PSD08 block 9 room SB 302
Sven **Hörner** University of Bayreuth as *discussant* and *co-author* in AU PSD07 block 8 room RB 204
Kasra **Hosseini** Erasmus University Rotterdam as *presenter* and *discussant* in SEE PSD18 block 6 room SB 309
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as *presenter* in GV PSD05 block 8 room RB 213
as *session chair* in GV PS13 block 9 room SB 324
Arina **Hranovska** University of Groningen as *presenter* and *discussant* in AU PSD09 block 2 room RB 204
Karel **Hrazdil** Simon Fraser University as *session chair* in SEE PSD02 block 7 room RB 210
as *presenter* and *discussant* in SEE PSD13 block 8 room SB 409

Ivo **Hristov** University of L'Aquila as *presenter* and *discussant* in MA PSD02 block 6 room SB 302
Yussu **Hsiao** National Chengchi University as *presenter* in AU PS06 block 2 room RB 207
Cheng-Yu **Hsieh** National Chengchi University as *presenter* in AU PS06 block 2 room RB 207
Tien-Shih **Hsieh** University of Massachusetts Dartmouth as *presenter* in FA PS11 block 6 room SB 227
Hwa-Hsien Gary **Hsu** Durham University as *co-author* in GV PS17 block 3 room SB 322
Yu-Lin **Hsu** University of Glasgow as *co-author* in FR PS17 block 1 room SB 239
as *presenter* in SEE PS04 block 9 room SB 409
Caixia **Hu** The Hong Kong Polytechnic University as *presenter* in GV PS21 block 3 room SB 324
Junmin **Hu** Xi'an Jiaotong University as *presenter* in FA PS13 block 6 room SB 228
Weiyan **Hu** University of International Business and Economics as *co-author* in AU PSD12 block 1 room RB 203
as *presenter* in GV PS03 block 2 room SB 323
Dio Cheng-Erh **Huang** National United University as *session chair* in GV PS03 block 2 room SB 323
as *co-author* in GV PSD06 block 4 room SB 321
as *presenter* in GV PS11 block 9 room SB 322
Kanyuan **Huang** The Chinese University of Hong Kong, Shenzhen
Rong **Huang** University of Macau as *presenter* in GV PS19 block 2 room SB 322
Shaio Yan **Huang** National Chung-Cheng University as *co-author* in SEE PS11 block 6 room SB 411
Xian **Huang** University of Science and Technology of China
Xiang-Yu **Huang** National Taiwan University as *presenter* and *discussant* in SEE PSD20 block 5 room SB 409
Xingyu **Huang** Zhongnan University of Economics and Law
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Xuanheng **Huang** Bocconi University as *co-author* in FA PS23 block 1 room SB 228
as *presenter* in GV PS25 block 7 room SB 324
Yuan **Huang** The Hong Kong Polytechnic University as *co-author* in FA PS14 block 4 room SB 225
Zijie **Huang** Curtin University as *co-author* in GV PSD09 block 2 room SB 321
as *session chair* in GV PS08 block 5 room SB 322
as *co-author* in AU PSD07 block 8 room RB 204
Jari **Huikku** Aalto University as *co-author* in ED PSD03 block 4 room SB 335
as *co-author* in IC PSD05 block 5 room RB 212
Katrin **Hummel** Vienna University of Economics and Business as *presenter* in SEE PS02 block 1 room SB 408
as *presenter* in SEE PS32 block 4 room SB 308
as *co-author* in SEE PSD14 block 5 room SB 408
as *co-author* in FR PS16 block 9 room SB 239
Shengmin **Hung** Soochow University as *presenter* in FA PS15 block 7 room RB 203
Wen-Jye **Hung** Minjiang University as *co-author* in FA PS06 block 8 room SB 225
Noel **Hyndman** Queen's University Belfast as *co-author* in PSNP PS03 block 8 room RB 109
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as *presenter* and *discussant* in SEE PSD04 block 5 room RB 210
as *session chair* in GV PSD01 block 9 room RB 213
Evelyn Elizabeth **Intan** Goethe University Frankfurt as *presenter* in MA PS01 block 9 room SB 304
Aneel **Iqbal** Arizona State University as *presenter* in FA PSD11 block 7 room SB 225
Jamshed **Iqbal** University of Jyväskylä as *presenter* in GV PSD06 block 4 room SB 321
as *session chair* in GV PSD08 block 5 room SB 321
Markus **Isack** Vienna University of Economics and Business as *co-author* in IS PSD02 block 4 room SB 302
as *presenter* and *discussant* in AU PSD16 block 7 room RB 204
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Seema **Jamil-O'Neill** UK Endorsement Board — as *panelist* in Symposium 4 room RB 101

Surya **Janakiraman** University of Texas at Dallas — as *presenter* in FR PS23 block 2 room SB 306

Andreas **Jansson** Jönköping International Business School — as *presenter* in IC PS05 block 4 room RB 206

Kulaya **Jantadej** Thammasat University

Anne **Jeny** IESEG School of Management — as *presenter* and *discussant* in IC PSD03 block 1 room RB 212; as *panelist* in Symposium 4 room RB 101

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Markus **Jezierski** Heinrich Heine University Düsseldorf — as *presenter* in AU PS01 block 2 room RB 205

Xiaoran (Jason) **Jia** Wilfrid Laurier University

Yifan **Jia** Xiamen University — as *presenter* in AU PS15 block 5 room RB 205

Yuping **Jia** Frankfurt School of Finance & Management

Zhehao **Jia** University of Edinburgh — as *presenter* and *discussant* in FR PSD24 block 2 room SB 213

Fangfei **Jiang** University of Bristol — as *presenter* in FR PS05 block 9 room SB 236

Haiyan **Jiang** Macquarie University — as *co-author* in GV PSD06 block 4 room SB 321; as *session chair* in GV PS06 block 8 room SB 321

Nan **Jiang** Pompeu Fabra University — as *co-author* in MA PSD11 block 5 room SB 303

Ping **Jiang** University of International Business and Economics — as *co-author* in FR PSD26 block 4 room SB 236; as *session chair* in FR PSD14 block 4 room SB 213

Jeaneth Madeleine **Johansson** Luleå University of Technology — as *co-author* in SEE PS19 block 1 room SB 412

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Shondra **Johnson** Bradley University

Jonathan **Jona** University of New Mexico

Philip **Joos** Tilburg University — as *session chair* in FR PS21 block 1 room SB 306; as *co-author* in GV PS03 block 2 room SB 323; as *co-author* in FR PSD02 block 9 room RB 209

Susana **Jorge** University of Coimbra — as *co-author* in PSNP PSD01 block 5 room RB 109; as *presenter* and *discussant* in PSNP PSD02 block 7 room RB 109; as *session chair* in PSNP PS03 block 8 room RB 109

Ann **Jorissen** University of Antwerp — as *session chair* in GV PSD12 block 7 room RB 213; as *discussant* in GV PSD01 block 9 room RB 213

Anant **Joshi** Maastricht University

Yvonne **Joyce** University of Glasgow — as *co-author* in IC PSD02 block 7 room RB 206

Annalena **Kaakschlief** University of Hamburg — as *presenter* in AU PS06 block 2 room RB 207

Hikmet **Kabuk** Istanbul Chamber of Commerce

Manuel **Kaburek** Vienna University of Economics and Business

Monica **Kabutey** California State University, Long Beach — as *discussant* in ED PSD04 block 5 room SB 335; as *session chair* in ED PSD02 block 8 room SB 335; as *presenter* in ED PSD01 block 9 room SB 335

Igor **Kadach** IESE Business School — as *presenter* in FA PSD03 block 1 room SB 225; as *co-author* in GV PS08 block 5 room SB 322

Stephan **Kaiser** Paderborn University — as *presenter* in FA PS23 block 1 room SB 228

Guventurk **Kalaslioglu** Istanbul Chamber of Commerce

Devendra **Kale** University of Rhode Island — as *presenter* and *discussant* in FR PSD01 block 4 room RB 209; as *co-author* in SEE PS24 block 7 room SB 308

Kirsi-Mari **Kallio** University of Turku — as *presenter* in IC PS08 block 2 room RB 206; as *session chair* in IC PSD06 block 9 room RB 206

Eri **Kanamori** Ritsumeikan University — as *co-author* in HI PS01 block 1 room SB 335

Dimitris **Kanelis** Maastricht University — as *co-author* in FA PS05 block 4 room RB 213

Sabrina **Kang** National Chengchi University — as *presenter* in SEE PS23 block 1 room SB 308; as *session chair* in SEE PSD01 block 2 room RB 210; as *co-author* in AU PS06 block 2 room RB 207

Hui Sung **Kao** Feng Chia University — as *presenter* in GV PS02 block 5 room SB 323

Karl **Kappen** LMU Munich — as *presenter* in FR PS14 block 8 room SB 236

Sarah Beatrice **Kapplmüller** Johannes Kepler University Linz — as *presenter* and *discussant* in SEE PSD24 block 7 room SB 408

Irene **Karamanou** University of Cyprus — as *session chair* in FA PS18 block 4 room SB 227; as *co-author* in FA PSD04 block 5 room SB 225

Panagiotis **Karavitis** University of Glasgow — as *session chair* in TX PS05 block 9 room RB 212

Atm Enayet **Karim** Queen's University Belfast — as *presenter* in AU PS08 block 1 room RB 204

Anna **Karmańska** Warsaw School of Economics

Aaron **Kasischke** University of Bamberg — as *co-author* in SEE PS16 block 1 room SB 411; as *presenter* and *discussant* in AU PSD06 block 5 room RB 211

Ron **Kasznik** Stanford University — as *co-author* in FA PS15 block 7 room RB 203

Dominik **Katzer** University of Würzburg — as *presenter* and *discussant* in SEE PSD11 block 9 room RB 210

Takaharu **Kawai** Doshisha University — as *presenter* and *discussant* in MA PSD11 block 5 room SB 303

Bin **Ke** National University of Singapore — as *co-author* in MA PSD10 block 5 room SB 304; as *presenter* and *discussant* in MA PSD07 block 8 room SB 304

Chan **Ke** Shanghai Jiao Tong University — as *presenter* in GV PSD11 block 1 room SB 323

Huan **Ke** Hong Kong Baptist University — as *presenter* and *discussant* in AU PSD10 block 5 room RB 203; as *co-author* in GV PSD05 block 8 room RB 213

Lucas Elias **Keil** University of Cologne — as *presenter* in SEE PS01 block 1 room SB 309

Ogata **Kensuke** Osaka Metropolitan University — as *presenter* in FR PS11 block 4 room SB 306

Linde **Kerckhofs** IESEG School of Management — as *presenter* in AU PS17 block 5 room RB 207; as *session chair* in AU PS14 block 7 room RB 207

Sabra **Khajehnejad** KU Leuven — as *presenter* in MA PS11 block 3 room SB 303; as *co-author* in MA PSD06 block 7 room SB 302

Akram **Khalilov** BI Norwegian Business School — as *presenter* in GV PS02 block 5 room SB 323

Mehdi **Khodakarami** Monash University — as *presenter* in GV PSD08 block 5 room SB 321

Bukyung **Kim** Korea University Business School — as *presenter* in SEE PS14 block 7 room SB 411

Doyeon **Kim** The University of Hong Kong — as *presenter* in FR PS30 block 7 room SB 306

Jae Bum **Kim** Lehigh University — as *session chair* in FR PSD20 block 2 room RB 209; as *presenter* and *discussant* in FR PSD12 block 7 room SB 240

Jaewook **Kim** Hiroshima University — as *co-author* in MA PS05 block 9 room SB 303

Jongha **Kim** University of Texas at Dallas — as *presenter* and *discussant* in FR PSD15 block 5 room SB 240

Jung Yeun (June) **Kim** Rutgers University — as *presenter* in FA PS23 block 1 room SB 228

Kevin **Kim** Kaist Business School

Mee Hyun **Kim** American University of Sharjah — as *discussant* in IS PSD02 block 4 room SB 302; as *presenter* in SEE PS09 block 5 room SB 412

Oksana **Kim** Minnesota State University – Mankato — as *session chair* in AU PSD18 block 3 room RB 204; as *presenter* and *discussant* in AU PSD14 block 4 room RB 203

Sehwa **Kim** Columbia University — as *presenter* and *discussant* in FR PSD14 block 4 room SB 213; as *discussant* in FA PSD02 block 5 room RB 213
Taewoo **Kim** California State University, San Bernardino — as *presenter* in FR PS15 block 2 room SB 239
Yoon Hoo **Kim** The Hong Kong Polytechnic University
Jessica **Kim-Gina** Chapman University — as *session chair* in FA PS10 block 6 room SB 225; as *presenter* in FR PS30 block 7 room SB 306
Finn **Kinserdal** NHH Norwegian School of Economics — as *co-author* in SEE PS18 block 4 room SB 409
Corvin **Kintzel** University of Innsbruck — as *presenter* in AU PS04 block 5 room RB 204
Janice **Klaiber** University of St.Gallen — as *presenter* in SEE PS18 block 4 room SB 409
April **Klein** NYU Stern School of Business — as *co-author* in SEE PSD30 block 3 room SB 408; as *presenter* in FA PS14 block 4 room SB 225; as *session chair* in GV PS15 block 5 room SB 324
Karol Marek **Klimczak** Lodz University of Technology — as *session chair* in SEE PSD17 block 3 room RB 210; as *presenter* in IC PS01 block 4 room RB 212
Drahomir **Klimsa** European University Viadrina — as *co-author* in TX PS11 block 4 room SB 112
Jan **Klose** University of Hannover — as *presenter* in FA PS17 block 3 room SB 227
Julia Maria **Kluczewski** University of Regensburg
W. Robert **Knechel** University of Florida — as *co-author* in AU PSD02 block 8 room RB 211
Andreas **Knetsch** RWTH Aachen University — as *presenter* in FA PSD07 block 2 room SB 225
Lars **Knorren** Tilburg University — as *presenter* in FA PS10 block 6 room SB 225
Katarzyna **Kobiela-Pionnier** Warsaw School of Economics — as *co-author* in SEE PS17 block 7 room SB 412
Botir **Kobilov** University of Texas at Dallas — as *presenter* in TX PS12 block 4 room SB 211; as *session chair* in GV PSD03 block 6 room RB 211
Petr **Koblic** Prague Stock Exchange — as *panelist* in Symposium 5 room RB 101
Gerrit **Köchling** Ilmenau University of Technology — as *presenter* in GV PSD02 block 1 room SB 321
Wei Chern **Koh** Singapore University of Social Sciences — as *presenter* in ED PS01 block 2 room SB 335
Saskia **Kohlhase** Erasmus University Rotterdam — as *discussant* and *co-author* in TX PSD03 block 7 room RB 212; as *session chair* in TX PS13 block 8 room RB 212
Satoko **Kojima** Bank of Japan
Melike **Köken** Istanbul Chamber of Commerce
Elena **Koll** University of Innsbruck — as *session chair* in AU PS04 block 5 room RB 204
Marina **Köllermeyer** Paderborn University — as *presenter* in GV PS21 block 3 room SB 324
Michael **Kolodziej** European University Viadrina — as *presenter* and *discussant* in MA PSD06 block 7 room SB 302
Dominika **Korzeniowska** University of Lodz — as *co-author* in IC PSD07 block 5 room RB 206
Lapinee **Kosonboon** Thammasat University
Stephan **Kramer** Erasmus University Rotterdam
Hannah **Kranawetter** Vienna University of Economics and Business — as *presenter* in TX PS06 block 5 room SB 211
Joanna **Krasodomska** Krakow University of Economics — as *presenter* in SEE PS17 block 7 room SB 412; as *session chair* in SEE PS05 block 9 room SB 411
Marit **Kringlen** University of Agder — as *presenter* and *discussant* in AU PSD08 block 2 room RB 203
Sarah **Kroechert** University of Cambridge — as *presenter* and *discussant* in FR PSD13 block 4 room SB 240; as *discussant* in FA PSD02 block 5 room RB 213
Sandra **Kronenberger** Johannes Gutenberg University Mainz — as *presenter* in GV PSD01 block 9 room RB 213
Sebastian **Kronenberger** University of Mannheim — as *presenter* in AU PS03 block 4 room RB 204; as *co-author* in TX PSD02 block 5 room SB 112; as *co-author* in GV PSD01 block 9 room RB 213
Anil **Kshatriya** ESSEC Business School — as *session chair* in MA PSD04 block 1 room RB 213; as *presenter* in MA PS09 block 5 room SB 305

Wenjun **Kuang** Hiroshima University — as *session chair* in GV PSD02 block 1 room SB 321; as *discussant* in GV PSD06 block 4 room SB 321; as *presenter* in GV PS13 block 9 room SB 324

Yoshitaka **Kubota** Nagoya Gakuin University — as *presenter* in GV PS17 block 3 room SB 322

Yasmin **Kuhlmann** University of Mannheim — as *presenter* and *discussant* in FR PSD05 block 1 room RB 209; as *session chair* in FR PS08 block 8 room SB 213

Tessa Carolin **Kunkel** ESCP Business School — as *presenter* and *discussant* in AU PSD03 block 1 room RB 211; as *co-author* in FR PSD10 block 8 room RB 209

Stephan **Küster** Freie Universität Berlin — as *co-author* in SEE PSD07 block 4 room RB 210; as *co-author* in AU PS04 block 5 room RB 204; as *co-author* in SEE PSD02 block 7 room RB 210; as *presenter* in FR PS16 block 9 room SB 239

Shuichiro **Kyodo** Osaka Metropolitan University — as *presenter* in GV PS13 block 9 room SB 324

Hangsoo **Kyung** The Hong Kong Polytechnic University

Jenni **Laaksonen** Tampere University

Aziza **Laguecir** EDHEC Business School — as *co-author* in IC PS07 block 2 room RB 109

Alessandro **Lai** University of Verona — as *co-author* in SEE PSD24 block 7 room SB 408; as *panelist* in Symposium 7 room RB 101

Karen **Lai** Shenzhen University — as *presenter* in GV PS18 block 8 room SB 324

Shu-Miao **Lai** National Taiwan Ocean University — as *presenter* in FR PS03 block 6 room SB 213

Matias **Laine** Tampere University — as *panelist* in Symposium 2 room RB 101

Pier-Luc **Lajoie** University of Quebec in Trois-Rivières — as *presenter* in IC PS03 block 3 room RB 109

Merjona **Lamaj** Vienna University of Economics and Business

Tamara **Lambert** University of Manchester — as *session chair* in AU PSD17 block 3 room RB 203; as *presenter* and *discussant* in AU PSD04 block 9 room RB 211

Patrice **Landagaray** IESEG School of Management — as *presenter* and *discussant* in MA PSD02 block 6 room SB 302; as *session chair* in MA PS15 block 7 room SB 303

Johannes Oswald **Lässer** Vienna University of Economics and Business — as *presenter* and *discussant* in IS PSD02 block 4 room SB 302

Clemens **Lauer** HEC Paris — as *presenter* in GV PS06 block 8 room SB 321

Carlos Eduardo Facin **Lavarda** Federal University of Santa Catarina — as *presenter* and *discussant* in MA PSD16 block 6 room SB 303

Emanuel **Lederer** University of Graz — as *presenter* in AU PS02 block 9 room RB 205

Benjamin Huan Zhou **Lee** Singapore Management University — as *presenter* in IS PS01 block 5 room SB 302

Brandon Byunghwan **Lee** Indiana University — as *co-author* in FR PS15 block 2 room SB 239

Caroline **Lee** Hanyang University — as *presenter* in FA PS01 block 5 room SB 228

Cheol **Lee** Wayne State University — as *presenter* in MA PS04 block 8 room SB 303

Edward **Lee** University of Manchester

Hye Seung (Grace) **Lee** Fordham University — as *presenter* in FR PS10 block 1 room SB 236

Lucas C **Lee** IE University — as *session chair* in SEE PS23 block 1 room SB 308; as *presenter* in SEE PSD01 block 2 room RB 210; as *co-author* in SEE PSD30 block 3 room SB 408

Seung **Lee** University of Southern Denmark — as *presenter* and *discussant* in FR PSD11 block 9 room SB 211

Te-Kuan **Lee** Chung Yuan Christian University — as *session chair* in SEE PS21 block 3 room SB 412; as *presenter* in SEE PS05 block 9 room SB 411

Younghan **Lee** University of Seoul — as *presenter* and *discussant* in AU PSD17 block 3 room RB 203

Daphni **Lehmann** Erasmus University Rotterdam — as *presenter* and *discussant* in MA PSD03 block 3 room SB 304

Othmar Manfred **Lehner** Hanken School of Economics — as *co-author* in SEE PSD29 block 1 room RB 210; as *co-author* in IC PSD04 block 3 room RB 212; as *co-author* in SEE PS27 block 4 room SB 412; as *co-author* in SEE PSD24 block 7 room SB 408; as *presenter* and *discussant* in IC PSD01 block 8 room RB 206

Adrian C H **Lei** University of Macau — as *presenter* in FA PS15 block 7 room RB 203

Sviesa **Leitoniene** Kaunas University of Technology — as *presenter* in PSNP PS02 block 9 room RB 109

Bingshui **Leng** Northwestern Polytechnical University

Pasi **Leppänen** University of Eastern Finland — as *presenter* in PSNP PS03 block 8 room RB 109

Edith **Leung** Tilburg University — as *presenter* and *discussant* in FR PSD20 block 2 room RB 209; as *session chair* in FA PSD05 block 6 room RB 213

Yves **Levant** Université Côte d'Azur — as *presenter* and *discussant* in MA PSD01 block 2 room RB 213

Stergios **Leventis** International Hellenic University — as *co-author* in TX PSD07 block 7 room SB 112; as *co-author* in AU PS05 block 8 room RB 207

Shai **Levi** Tel Aviv University — as *presenter* in FA PS05 block 4 room RB 213

Udi Ehud **Lewkowicz** Tel Aviv University — as *presenter* in FA PS16 block 9 room RB 203

Boyang George **Li** ESSEC Business School

Ching Yen **Li** National Yunlin University of Science and Technology — as *presenter* in AU PS05 block 8 room RB 207

Menghan **Li** Northwestern Polytechnical University — as *presenter* in GV PS19 block 2 room SB 322

Ningzhong **Li** University of Texas at Dallas — as *co-author* in TX PS12 block 4 room SB 211; as *presenter* in PSNP PSD01 block 5 room RB 109

Pingli **Li** University of Southampton — as *presenter* in MA PS13 block 4 room SB 305; as *session chair* in MA PSD02 block 6 room SB 302

Qian **Li** Shandong University — as *presenter* in GV PS25 block 7 room SB 324; as *co-author* in GV PS18 block 8 room SB 324

Shiyuan Shi-Yuan **Li** Southwestern University of Finance and Economics — as *presenter* in GV PS26 block 1 room SB 324

Siman **Li** Lingnan University — as *presenter* in MA PS07 block 7 room SB 304

Tiemei (Sarah) **Li** University of Ottawa — as *presenter* in AU PS18 block 1 room RB 207; as *session chair* in AU PSD09 block 2 room RB 204; as *co-author* in FR PSD26 block 4 room SB 236

Wanyun **Li** Xiamen University — as *presenter* in FR PS03 block 6 room SB 213

Yan **Li** Takushoku University — as *presenter* in MA PS12 block 1 room SB 305; as *co-author* in FA PS07 block 7 room SB 228

Yilan **Li** ESSEC Business School

Yinghua **Li** Arizona State University — as *discussant* in GV PSD03 block 6 room RB 211

Yue **Li** University of Toronto — as *discussant* in SEE PSD12 block 8 room SB 408

Zezeng **Li** Queen Mary University of London — as *presenter* and *discussant* in SEE PSD18 block 6 room SB 309

Zongyuan **Li** University of Galway — as *session chair* in FA PSD03 block 1 room SB 225; as *discussant* in FA PSD07 block 2 room SB 225; as *presenter* in FA PSD01 block 9 room SB 225

Jia-Wen **Liang** National Chengchi University — as *co-author* in GV PS15 block 5 room SB 324; as *presenter* in MA PS04 block 8 room SB 303

Chih-Hsien **Liao** National Taiwan University — as *presenter* in GV PSD09 block 2 room SB 321; as *discussant* in SEE PSD21 block 6 room SB 408

Ke **Liao** University of Electronic Science and Technology of China — as *session chair* in FR PSD26 block 4 room SB 236; as *presenter* in GV PS14 block 6 room SB 322

Li-Kai **Liao** National Yunlin University of Science and Technology — as *presenter* in SEE PS16 block 1 room SB 411

Mina **Ličen** University of Ljubljana
Marion **Ligonie** IESEG School of Management — as *presenter* in SEE PS19 block 1 room SB 412; as *session chair* in SEE PS32 block 4 room SB 308
Mariannunziata **Liguori** Durham University — as *presenter* in PSNP PS03 block 8 room RB 109
Nina Andrea **Limberg** University of Innsbruck — as *session chair* in SEE PS10 block 2 room SB 412
An-Ping **Lin** Singapore Management University — as *presenter* and *discussant* in FR PSD12 block 7 room SB 240
Feng-Yi **Lin** National Taipei University of Technology — as *co-author* in AU PS10 block 4 room RB 207; as *presenter* in SEE PS11 block 6 room SB 411
Kui-Ying **Lin** National Yunlin University of Science and Technology — as *presenter* in SEE PS15 block 5 room SB 308
Yi-Mien **Lin** National Chung Hsing University — as *presenter* in GV PS11 block 9 room SB 322
Yu-Chun **Lin** National Changhua University of Education — as *presenter* and *discussant* in MA PSD07 block 8 room SB 304
Vera **Linke** WHU - Otto Beisheim School of Management — as *session chair* in IC PS08 block 2 room RB 206; as *presenter* in IC PSD02 block 7 room RB 206; as *discussant* and *co-author* in IC PSD06 block 9 room RB 206
Chen **Liu** University of Glasgow — as *presenter* and *discussant* in AU PSD04 block 9 room RB 211
Chih-Liang Julian **Liu** National Yang Ming Chiao Tung University — as *session chair* in FR PS12 block 2 room SB 236; as *co-author* in FR PS03 block 6 room SB 213
Hui **Liu** Northwestern Polytechnical University — as *co-author* in SEE PS21 block 3 room SB 412; as *presenter* in SEE PS06 block 6 room SB 409
Lana **Liu** Newcastle University — as *presenter* and *discussant* in SEE PSD31 block 3 room SB 409
Lisa **Liu** Columbia University — as *presenter* and *discussant* in FR PSD05 block 1 room RB 209; as *co-author* in SEE PS21 block 3 room SB 412; as *session chair* in AU PS17 block 5 room RB 207
Mengfan **Liu** Vrije Universiteit Amsterdam — as *presenter* in FA PSD11 block 7 room SB 225
Mingyang **Liu** Frankfurt School of Finance & Management — as *presenter* and *discussant* in FR PSD24 block 2 room SB 213
Ruiwen **Liu** Freie Universität Berlin — as *presenter* in SEE PS10 block 2 room SB 412
Siqi **Liu** Open University — as *presenter* in GV PS02 block 5 room SB 323
Sophia H.T. **Liu** National Taiwan University — as *presenter* in FR PS07 block 1 room SB 213
Weiqi **Liu** Singapore Management University — as *session chair* in GV PS26 block 1 room SB 324; as *presenter* and *discussant* in GV PSD09 block 2 room SB 321
Xianmin **Liu** University of Greenwich — as *co-author* in GV PS02 block 5 room SB 323
Xiao **Liu** Southern Methodist University — as *presenter* and *discussant* in FA PSD06 block 1 room SB 227
Xiaotao Kelvin **Liu** Northeastern University — as *session chair* in FR PS10 block 1 room SB 236; as *presenter* in FR PS24 block 3 room SB 236
Xinyun **Liu** London School of Economics
Yanju **Liu** Hong Kong Baptist University — as *presenter* in TX PSD02 block 5 room SB 112
Yiye **Liu** Xiamen University — as *presenter* and *discussant* in AU PSD11 block 4 room RB 211; as *session chair* in AU PSD16 block 7 room RB 204
Yuhan **Liu** University of Mannheim — as *presenter* and *discussant* in SEE PSD11 block 9 room RB 210
Zhenyu **Liu** Université Toulouse Capitole — as *presenter* in GV PS03 block 2 room SB 323; as *discussant* in GV PSD13 block 7 room SB 321; as *session chair* in GV PSD10 block 9 room SB 321
Gilad **Livne** Queen Mary University of London — as *presenter* in AU PS12 block 1 room RB 205; as *co-author* in GV PS07 block 8 room SB 323
Kin **Lo** The University of British Columbia — as *presenter* in FA PS22 block 4 room SB 228; as *session chair* in FR PS30 block 7 room SB 306

Gerald J. **Lobo** University of Houston — as *co-author* in FA PSD04 block 5 room SB 225; as *presenter* and *co-author* in FA PS07 block 7 room SB 228
Suman **Lodh** Kingston University — as *presenter* in IC PS05 block 4 room RB 206
Lukas **Loehlein** WHU - Otto Beisheim School of Management — as *co-author* in IC PSD02 block 7 room RB 206
Zhen **Long** Zhongnan University of Economics and Law — as *presenter* and *discussant* in MA PSD10 block 5 room SB 304; as *co-author* in MA PSD07 block 8 room SB 304
Kerstin **Lopatta** University of Hamburg — as *co-author* in SEE PSD03 block 2 room SB 309; as *panelist* in Symposium 7 room RB 101
Johannes **Lorenz** Carl von Ossietzky University of Oldenburg — as *session chair* in TX PS10 block 6 room SB 211
Sofia **Lourenço** ISEG Lisbon School of Economics & Management — as *presenter* in ED PSD03 block 4 room SB 335; as *session chair* in MA PS09 block 5 room SB 305
Bing **Lu** University of Bristol — as *presenter* and *discussant* in SEE PSD16 block 2 room SB 409
Shan **Lu** University of Bristol — as *presenter* and *discussant* in SEE PSD17 block 3 room RB 210
Ying **Lu** Xi'an Jiaotong University — as *presenter* in FA PS10 block 6 room SB 225
Yuzhu **Lu** Lingnan University — as *presenter* and *discussant* in SEE PSD09 block 8 room SB 309
Zhaoying **Lu** Loughborough University — as *presenter* in SEE PS04 block 9 room SB 409
Martien **Lubberink** Victoria University of Wellington — as *discussant* in FA PSD06 block 1 room SB 227; as *session chair* in FA PS11 block 6 room SB 227; as *presenter* in IFRS ISSB session block 7 room NB A; as *presenter*, *discussant* and *co-author* in SEE PSD19 block 9 room SB 309
Sofie **Luitz** University of Augsburg — as *presenter* in TX PS11 block 4 room SB 112
Rogério J. **Lunkes** Federal University of Santa Catarina — as *co-author* in MA PSD13 block 1 room SB 304
Lin **Luo** University of Liverpool — as *presenter* in GV PS23 block 1 room SB 322
Mercedes **Luque-Vílchez** University of Córdoba — as *session chair* in SEE PSD14 block 5 room SB 408
Stephen J. **Lusch** University of Kentucky — as *discussant* in TX PSD07 block 7 room SB 112
Mingxuan **Ma** University of Zurich — as *presenter* and *discussant* in FR PSD05 block 1 room RB 209
Tao **Ma** Texas Tech University — as *presenter* in FR PS10 block 1 room SB 236; as *session chair* in FR PSD02 block 9 room RB 209
Yingshuang **Ma** Hong Kong Baptist University — as *presenter* in FR PS25 block 9 room SB 306
Yujing **Ma** The Hong Kong Polytechnic University — as *presenter* in FA PS02 block 3 room SB 225
Victor **Maas** University of Amsterdam — as *presenter* in MA PSD04 block 1 room RB 213
Małgorzata **Macuda** Poznań University of Economics and Business — as *co-author* in SEE PS17 block 7 room SB 412
Oveis **Madadian** IESEG School of Management — as *co-author* in FR PS07 block 1 room SB 213; as *co-author* in FR PSD23 block 2 room SB 240; as *session chair* in FR PSD21 block 5 room SB 236; as *presenter* in FR PS05 block 9 room SB 236
Alexandre **Madelaine** Erasmus University Rotterdam — as *co-author* in IC PSD05 block 5 room RB 212
Mark **Maffett** University of Miami — as *co-author* in FR PSD04 block 6 room RB 209
Elisabetta **Mafrolla** University of Foggia — as *session chair* in FA PSD08 block 5 room SB 227; as *presenter* and *discussant* in FR PSD18 block 7 room SB 213
Barbara Sveva **Magnanelli** John Cabot University
Sriniwas **Mahapatro** Rochester Institute of Technology — as *presenter* in FR PS01 block 8 room SB 211
Chun Yu **Mak** University of Birmingham — as *session chair* in GV PS21 block 3 room SB 324; as *discussant* in GV PSD13 block 7 room SB 321; as *presenter* in GV PS09 block 8 room SB 322
Inna **Makarenko** Sumy State University
Bryan **Malki** Jönköping International Business School — as *presenter* in AU PS09 block 4 room RB 205
Ioanna **Malkogianni** International Hellenic University — as *presenter* in AU PS05 block 8 room RB 207

Teemu **Malmi** Aalto University — as *session chair* in MA PS14 block 6 room SB 305
Louis **Mangeney** IESEG School of Management — as *co-author* in FR PS22 block 8 room SB 306
as *presenter* in FA PS03 block 9 room SB 227
Raffaele **Manini** Warwick University — as *presenter* in GV PS03 block 2 room SB 323
as *discussant* in GV PSD01 block 9 room RB 213
Janine **Maniora** Heinrich Heine University Düsseldorf — as *co-author* in AU PS10 block 4 room RB 207
as *co-author* in AU PSD02 block 8 room RB 211
Ying **Mao** Lingnan University — as *presenter* and *discussant* in SEE PSD05 block 2 room SB 408
as *session chair* in SEE PSD26 block 7 room SB 409
Jesse **Marangoni** Tilburg University — as *presenter* in TX PS08 block 9 room SB 112
Perla **Mardini** Zayed University — as *session chair* in IC PS06 block 3 room RB 206
as *presenter* and *discussant* in IC PSD07 block 5 room RB 206
Francesco **Marengo** University of Turin — as *session chair* in SEE PS18 block 4 room SB 409
as *presenter* and *discussant* in SEE PSD08 block 6 room RB 210
Michael John **Marin** University of Toronto — as *session chair* in TX PS03 block 6 room SB 112
as *presenter* and *discussant* in TX PSD07 block 7 room SB 112
Stanimir **Markov** University of Texas at Dallas — as *presenter* in FA PSD09 block 3 room RB 213
Warren **Maroun** Leeds University Business School — as *co-author* in AU PSD03 block 1 room RB 211
as *presenter* in SEE PS18 block 4 room SB 409
Anna **Marouškova** University of South Bohemia in České Budějovice
Kai-Uwe **Marten** Ulm University
Tim **Martens** Bocconi University — as *presenter* and *discussant* in FR PSD15 block 5 room SB 240
Isabelle **Martinez** Université Toulouse Capitole — as *co-author* in GV PS03 block 2 room SB 323
Aaron **Martini** Humboldt University of Berlin — as *presenter* in TX PS03 block 6 room SB 112
Jan P **Marton** The University of Gothenburg — as *session chair* in FR PSD13 block 4 room SB 240
Patricia **Martyn** University of Galway — as *co-author* in MA PS12 block 1 room SB 305
as *session chair* in MA PSD14 block 6 room SB 304
Ewa Wanda Wanda **Maruszewska** University of Economics in Katowice
as *co-author* in IS PSD02 block 4 room SB 302
as *presenter* and *discussant* in IC PSD07 block 5 room RB 206
Ankita **Marwaha** Aalto University — as *presenter* in FR PS04 block 9 room SB 213
Raj **Mashruwala** University of Calgary
Miriam Kristina **Maske** European University Viadrina — as *presenter* in PSNP PS01 block 6 room RB 109
Stephani **Mason** DePaul University — as *session chair* in AU PS11 block 9 room RB 207
Cardin **Masselink** Tilburg University — as *presenter* in MA PS07 block 7 room SB 304
Gabriel **Matejka** Vienna University of Economics and Business — as *session chair* in GV PS14 block 6 room SB 322
as *presenter* in GV PSD13 block 7 room SB 321
Janina **Matern** University of Applied Science Wuerzburg-Schweinfurt — as *presenter* in ED PS02 block 6 room SB 335
as *co-author* in ED PS03 block 7 room SB 335
Sandrine Jeannine **Mathieu Dumas** University of Montpellier — as *presenter* in GV PSD13 block 7 room SB 321
Toni **Mättö** University of Jyväskylä — as *co-author* in GV PSD06 block 4 room SB 321
Ondřej **Matyáš** Prague University of Economics and Business
Jonathan **Maurice** Université Toulouse Capitole — as *presenter* in SEE PS06 block 6 room SB 409
Malte **Max** Vrije Universiteit Amsterdam
Edward **Maydew** University of North Carolina at Chapel Hill — as *presenter* in FA PS10 block 6 room SB 225
Karen **McBride** University of Portsmouth — as *presenter* in GV PS14 block 6 room SB 322
Suzanne **McCallum** University of Glasgow — as *presenter* in ED PSD02 block 8 room SB 335
Sarah Shonka **McCoy** University of New Mexico — as *presenter* in AU PS16 block 3 room RB 207

Susan A **McCracken** McMaster University as *presenter* and *discussant* in SEE PSD23 block 3 room SB 309
as *session chair* in AU PS09 block 4 room RB 205
Anne **McGeachin** IFRS - International Financial Reporting Standards as *panelist* in Symposium 1 room RB 101
as *discussant* in IFRS IASB session block 4 room NB A
Nick **McGuigan** Monash University as *presenter* and *discussant* in IC PSD04 block 3 room RB 212
Kevin **McMeeking** University of Bristol as *session chair* in FR PS07 block 1 room SB 213
Jan-Hendrik **Meier** Kiel University of Applied Sciences as *discussant* in PSNP PSD01 block 5 room RB 109
as *presenter* in PSNP PSD02 block 7 room RB 109
Ladislav **Mejzlik** Prague University of Economics and Business
Sofiya **Meleshkova** University of Turku as *presenter* in GV PS21 block 3 room SB 324
Daniel **Melichárek** Tomáš Baťa University in Zlín
Gaia **Melloni** HEC Lausanne
Valeriia **Melnyk** Free University of Bozen as *presenter* in MA PS05 block 9 room SB 303
Muhabie Mekonnen **Mengistu** University of Wollongong in Dubai as *session chair* in FA PSD10 block 2 room SB 227
as *presenter* and *discussant* in FR PSD03 block 7 room RB 209
Luca **Menicacci** Free University of Bozen as *session chair* in TX PS12 block 4 room SB 211
as *presenter* and *discussant* in FR PSD08 block 5 room RB 209
Matteo **Merlo** Erasmus University Rotterdam as *presenter* in FA PS12 block 2 room SB 228
as *discussant* in FA PSD05 block 6 room RB 213
as *co-author* in FR PSD17 block 8 room SB 240
Enrique **Mesa-Pérez** Universidad Pablo de Olavide as *presenter* in SEE PSD17 block 3 room RB 210
as *co-author* in SEE PSD08 block 6 room RB 210
Devan **Mescall** University of Saskatchewan as *presenter* in TX PS02 block 7 room SB 211
Eric **Meyer** University of Münster as *co-author* in GV PS08 block 5 room SB 322
Matthias **Meyer** Hamburg University of Technology as *co-author* in SEE PS27 block 4 room SB 412
as *co-author* in SEE PS29 block 6 room SB 308
Niklas **Meyer** Vrije Universiteit Amsterdam
Jan **Michalak** University of Lodz as *presenter* and *discussant* in SEE PSD14 block 5 room SB 408
as *session chair* in SEE PS26 block 6 room SB 412
Giovanna **Michelon** University of Padova as *co-author* in SEE PSD17 block 3 room RB 210
as *co-author* in FR PSD01 block 4 room RB 209
Ana **Mickovic** University of Amsterdam as *discussant* in IS PSD01 block 1 room SB 302
as *session chair* in IS PSD02 block 4 room SB 302
as *presenter* in FA PS08 block 9 room SB 228
Vasileios **Milios** Edinburgh Napier University as *presenter* in MA PS01 block 9 room SB 304
Yuval **Millo** Warwick University as *presenter* and *discussant* in IC PSD03 block 1 room RB 212
as *session chair* in IC PS07 block 2 room RB 109
Di **Min** Newcastle University as *presenter* in IC PS02 block 1 room RB 206
as *co-author* in SEE PSD31 block 3 room SB 409
Reinald **Minnaar** Nyenrode Business University as *co-author* in SEE PSD24 block 7 room SB 408
Valentina **Minutiello** Università Carlo Cattaneo - LIUC as *co-author* in SEE PS29 block 6 room SB 308
as *session chair* in FR PS01 block 8 room SB 211
Anna Lucia **Missaglia** Bocconi University as *co-author* in MA PS12 block 1 room SB 305
Franck **Missonier-Piera** University of Fribourg as *co-author* in FA PS06 block 8 room SB 225
Evisa **Mitrou** Queen Mary University of London as *co-author* in GV PS10 block 7 room SB 323
Hikaru **Mitsuhashi** Nagoya City University as *presenter* in MA PS02 block 1 room SB 303
Stephanie **Mittelbach-Hoermanseder** University of Innsbruck as *discussant* in SEE PSD03 block 2 room SB 309
Takashi **Miura** Yokohama University
Orie **Miyazawa** University of Kent as *presenter* in HI PS01 block 1 room SB 335

Zeina Samy **Mohamed** University of Ferrara as *presenter* and *discussant* in SEE PSD02 block 7 room RB 210
Alexandra **Mohler** Vienna University of Economics and Business
Eleonora **Monaco** University of Bologna as *co-author* in AU PS14 block 7 room RB 207
David **Monciardini** University of Turin as *session chair* in SEE PSD08 block 6 room RB 210
as *presenter* in SEE PS24 block 7 room SB 308
Januário Jose **Monteiro** University of East Anglia as *presenter* and *discussant* in MA PSD13 block 1 room SB 304
as *co-author* in GV PSD13 block 7 room SB 321
as *session chair* in MA PSD08 block 9 room SB 302
Doocheol **Moon** Yonsei University
James Robert **Moon** Georgia Institute of Technology as *presenter* and *discussant* in FR PSD06 block 9 room SB 240
Araceli **Mora** University of Valencia as *co-author* in AU PSD15 block 7 room RB 211
Alonso **Moreno** University of Jaén as *presenter* in FR PS19 block 6 room SB 239
Takahiro **Morimitsu** Meiji University as *presenter* in MA PS02 block 1 room SB 303
Julia **Morley** University College London as *session chair* in SEE PSD16 block 2 room SB 409
as *presenter* in FR PS11 block 4 room SB 306
Mojtaba **Mortezaee** Paris 1 Sorbonne University as *presenter* in SEE PS10 block 2 room SB 412
Markus **Mottinger** LMU Munich as *presenter* and *discussant* in AU PSD17 block 3 room RB 203
as *session chair* in AU PSD14 block 4 room RB 203
as *co-author* in AU PSD16 block 7 room RB 204
Cassie (Qiurui) **Mou** Southwestern University of Finance and Economics
as *presenter* in FR PS13 block 3 room SB 213
Carly **Moulang** Monash University as *presenter* in IC PS06 block 3 room RB 206
as *session chair* in MA PSD16 block 6 room SB 303
Tantawy **Moussa** University of Westminster as *presenter* in SEE PS23 block 1 room SB 308
as *session chair* in SEE PSD05 block 2 room SB 408
Kai **Moßmann** LMU Munich as *presenter* in MA PS15 block 7 room SB 303
Fabian Tim **Müller** Heinrich Heine University Düsseldorf
as *presenter* and *discussant* in AU PSD14 block 4 room RB 203
Kevin **Munch** Kent State University as *presenter* and *discussant* in FR PSD13 block 4 room SB 240
as *discussant* in ED PSD04 block 5 room SB 335
as *co-author* in TX PSD07 block 7 room SB 112
Marcelo Ignacio Ortiz **Munoz** Pompeu Fabra University as *presenter* in GV PS04 block 4 room SB 322
Alessandro **Mura** University of Cagliari as *presenter* in FR PS02 block 7 room SB 236
as *co-author* in SEE PSD13 block 8 room SB 409
Yutaro **Murakami** Keio University as *presenter* in TX PS10 block 6 room SB 211
Lufi Yuwana **Mursita** University of Western Australia as *presenter* in MA PS08 block 2 room SB 305
Zeenat **Murtaza** Queen Mary University of London as *co-author* in GV PS22 block 6 room SB 324
Razvan V. **Mustata** Babeş-Bolyai University
Linda **Myers** University of Tennessee, Knoxville as *presenter* in AU PS01 block 2 room RB 205
as *session chair* in FR PS24 block 3 room SB 236
Muhammad **Nadeem** University of Queensland as *presenter* in GV PS20 block 7 room SB 322
Neerav **Nagar** Indian Institute of Management Ahmedabad as *session chair* in FA PS14 block 4 room SB 225
as *presenter* in FR PS05 block 9 room SB 236
Jonathan Sangwook **Nam** The Hong Kong Polytechnic University as *discussant* in SEE PSD30 block 3 room SB 408
as *session chair* in SEE PS04 block 9 room SB 409
Christine **Nangle** Technological University Dublin
Angela **Nativio** Ca' Foscari University of Venice as *presenter* and *discussant* in IC PSD04 block 3 room RB 212
as *session chair* in IC PSD07 block 5 room RB 206
Begoña **Navallas** Autonomous University of Madrid as *session chair* in AU PSD07 block 8 room RB 204

Kajatheepan **Navanathan** Heinrich Heine University Düsseldorf as *presenter* in AU PS10 block 4 room RB 207
Dorcas **Nduakoh** Hong Kong Metropolitan University as *discussant* in GV PSD02 block 1 room SB 321
as *presenter* in GV PSD12 block 7 room RB 213
Tomas **Nemec** EY Partner in Assurance Department & Regional Leader for Innovations and Digitalization
as *panelist* in Symposium 6 room RB 101
Christina Ionela **Neokleous** Aston University as *presenter* in SEE PS03 block 9 room SB 408
Edoardo **Nesi** ISEG-Lisbon School of Economics & Management
as *presenter* in IFRS IASB session block 4 room NB A
as *co-author* in FR PS03 block 6 room SB 213
as *session chair* in FA PS09 block 8 room SB 227
as *presenter* and *discussant* in FR PSD02 block 9 room RB 209
Jana **Neuland** Ilmenau University of Technology as *presenter* in FR PS24 block 3 room SB 236
Christof Maximilian **Neunsinger** Siemens AG as *presenter* in FA PS19 block 8 room SB 228
Jeffrey **Ng** The University of Hong Kong as *co-author* in SEE PS07 block 1 room SB 409
as *co-author* in GV PS19 block 2 room SB 322
as *presenter* in FR PS13 block 3 room SB 213
as *co-author* in TX PSD02 block 5 room SB 112
as *co-author* in FR PSD03 block 7 room RB 209
as *co-author* in AU PS11 block 9 room RB 207
Donald **N´Gatta** MDE Business School
Hang **Nguyen** Otto von Guericke University Magdeburg as *presenter* in TX PS01 block 3 room SB 112
as *co-author* in TX PSD01 block 6 room RB 212
Jun **Nguyen** NHH Norwegian School of Economics as *presenter* and *discussant* in AU PSD15 block 7 room RB 211
as *co-author* in AU PSD02 block 8 room RB 211
Thinh **Nguyen** Lancaster University as *presenter* and *discussant* in FR PSD07 block 1 room SB 240
David Craig **Nichols** Syracuse University
Giuseppe **Nicolò** Babeș-Bolyai University as *session chair* in SEE PSD28 block 4 room SB 309
Felix Peter **Niggemann** University of Zurich as *session chair* in AU PS13 block 7 room RB 205
Jiaqi **Ning** Northwestern Polytechnical University as *presenter* in SEE PS21 block 3 room SB 412
Marvin **Nipper** Friedrich-Alexander-Universität Erlangen-Nürnberg
as *discussant* in SEE PSD29 block 1 room RB 210
as *presenter* in TX PSD07 block 7 room SB 112
as *co-author* in TX PS13 block 8 room RB 212
Won **No** Rutgers University as *presenter* and *discussant* in FR PSD16 block 3 room SB 240
Christopher **Nobes** Royal Holloway University of London as *panelist* in Symposium 1 room RB 101
as *presenter* in FR PS28 block 5 room SB 306
Akihiro **Noda** Shiga University as *presenter* in SEE PS22 block 8 room SB 412
Jiri **Novak** Charles University
Valerie **Novotná** Česká spořitelna as *panelist* in Symposium 7 room RB 101
Zoltán **Novotny-Farkas** Vienna University of Economics and Business
as *co-author* in FR PSD14 block 4 room SB 213
as *presenter* and *discussant* in FR PSD03 block 7 room RB 209
Dimitrios **Ntounis** University of Southampton as *presenter* in FA PSD07 block 2 room SB 225
as *discussant* in FA PSD08 block 5 room SB 227
Ivette **Nuñez** Universidad de Piura as *presenter*, *discussant* and *co-author* in SEE PSD10 block 5 room SB 309
Lukas **Obernauer** Vienna University of Economics and Business
as *presenter* and *discussant* in FR PSD14 block 4 room SB 213
Emmanuel **Obiri-Yeboah** The Hong Kong Polytechnic University as *discussant* in GV PSD06 block 4 room SB 321
as *presenter* in SEE PSD18 block 6 room SB 309

Sebastian **Oelrich** Aarhus University as *presenter* and *discussant* in FR PSD21 block 5 room SB 236
Angel **Oganesian** Vlerick Business School as *presenter* and *discussant* in SEE PSD28 block 4 room SB 309
Eva-Maria **Öhlinger** Johannes Kepler University Linz as *presenter* in SEE PS27 block 4 room SB 412
Yasuhiro **Ohta** Keio University as *co-author* in GV PS17 block 3 room SB 322
Hannu **Ojala** University of Eastern Finland as *presenter* and *discussant* in ED PSD03 block 4 room SB 335
as *co-author* in PSNP PS03 block 8 room RB 109
Maria Elena **Olante** Università Cattolica del Sacro Cuore as *presenter* in IC PS07 block 2 room RB 109
Joao Pedro **Oliveira** University of Porto as *presenter* and *discussant* in MA PSD02 block 6 room SB 302
Ann Marie Tabelon **Olsen** BI Norwegian Business School as *presenter* in TX PS05 block 9 room RB 212
Yudai **Onitsuka** Chiba University
Solomon **Opare** Northeastern University as *presenter* in FR PS21 block 1 room SB 306
as *session chair* in FR PS04 block 9 room SB 213
Saskia **Opitz** WHU - Otto Beisheim School of Management
as *presenter* and *discussant* in MA PSD10 block 5 room SB 304
Chiara **Oppi** University of Bergamo as *presenter* in PSNP PS01 block 6 room RB 109
Michele **Oppioli** University of Pavia as *presenter* in SEE PS25 block 3 room SB 308
as *session chair* in FR PS19 block 6 room SB 239
René **Orij** Nyenrode Business University as *session chair* in SEE PSD03 block 2 room SB 309
as *discussant* and *co-author* in SEE PSD24 block 7 room SB 408
Luciana **Orozco** BI Norwegian Business School as *presenter* and *discussant* in AU PSD01 block 2 room RB 211
Lukas **Ortner** Catholic University of Eichstatt-Ingolstadt as *presenter* in TX PS03 block 6 room SB 112
Christian **Ott** EM Strasbourg Business School as *presenter* and *discussant* in SEE PSD20 block 5 room SB 409
Jens **Otterdahl Holm** The Swedish Council for Municipal Accounting
Ruth **Owusu-Mensah** Nottingham Trent University as *presenter* in GV PS05 block 3 room SB 321
as *discussant* in GV PSD12 block 7 room RB 213
Furkan Jean **Oztanriseven** Syracuse University
Melike **Ozturk** University of Padova
Joseph **Pacelli** Harvard Business School as *presenter* in GV PS25 block 7 room SB 324
Don **Pagach** NC State University as *presenter* in GV PSD11 block 1 room SB 323
as *session chair* in FR PS15 block 2 room SB 239
Tetiana **Paientko** HTW Berlin - University of Applied Sciences as *co-author* in PSNP PSD02 block 7 room RB 109
Daniel Gyung **Paik** University of Richmond as *co-author* in FR PS15 block 2 room SB 239
Tae Young **Paik** Sungkyunkwan University
Hunghua **Pan** National Tsing-Hua University as *presenter* in GV PS12 block 6 room SB 323
Yinuo **Pan** University of Strathclyde Business School
as *presenter* and *discussant* in PSNP PSD03 block 4 room RB 109
Zeping **Pan** ESCP Business School as *presenter* in AU PS15 block 5 room RB 205
Argyro **Panaretou** Lancaster University as *presenter* and *discussant* in SEE PSD23 block 3 room SB 309
as *co-author* in FA PS09 block 8 room SB 227
Shailendra **Pandit** University of Illinois Chicago
Šárka **Papadaki** Tomáš Baťa University in Zlín
Dimitrios **Papagiannis** Tilburg University as *presenter* in GV PS01 block 9 room SB 323
Lucas **Papazissimou** University of Patras as *presenter* in TX PS06 block 5 room SB 211
Kostas **Pappas** University of Liverpool as *presenter* and *discussant* in FR PSD22 block 6 room SB 240
Cristiana **Parisi** Copenhagen Business School as *session chair* in MA PS12 block 1 room SB 305
as *presenter* and *discussant* in SEE PSD27 block 5 room SB 411
David **Park** The Chinese University of Hong Kong as *session chair* in SEE PS16 block 1 room SB 411
as *co-author* in FR PS27 block 3 room SB 306
Jonghan **Park** The Chinese University of Hong Kong, Shenzhen

Jongwon **Park** The Hong Kong Polytechnic University
Eugenia **Parodi** University of Pavia — as *presenter* in SEE PS26 block 6 room SB 412; as *presenter* in IFRS ISSB session block 7 room NB A; as *co-author* in SEE PS30 block 8 room SB 308
Tettamanzi **Patrizia** Università Carlo Cattaneo - LIUC — as *co-author* in SEE PS29 block 6 room SB 308; as *session chair* in SEE PS03 block 9 room SB 408
Luc **Paugam** HEC Paris — as *presenter* in IC PS01 block 4 room RB 212; as *co-author* in IC PSD05 block 5 room RB 212
Olga Chara **Pavlopoulou** Athens University of Economics and Business — as *session chair* in FA PSD06 block 1 room SB 227; as *presenter* in FA PS05 block 4 room RB 213; as *co-author* in FR PS06 block 6 room SB 236
Noemi **Pecoraro** University of Bologna — as *presenter* and *discussant* in FR PSD09 block 3 room RB 209; as *session chair* in TX PS02 block 7 room SB 211
Erik **Peek** Erasmus University Rotterdam — as *co-author* in MA PSD03 block 3 room SB 304; as *co-author* in FA PS05 block 4 room RB 213; as *presenter* in TX PSD03 block 7 room RB 212
Duo (Selina) **Pei** Warwick University — as *co-author* in GV PS03 block 2 room SB 323; as *discussant* in FA PSD09 block 3 room RB 213
Wenqi **Pei** University of International Business and Economics — as *presenter* and *discussant* in AU PSD12 block 1 room RB 203
Jiří **Pelák** Prague University of Economics and Business & The Ministry of Finance — as *panelist* in Symposium 5 room RB 101
Christoph **Pelger** University of Passau — as *panelist* in Symposium 1 room RB 101; as *co-author* in IC PS03 block 3 room RB 109; as *co-author* in SEE PSD14 block 5 room SB 408; as *co-author* in IC PSD02 block 7 room RB 206; as *co-author* in IC PSD01 block 8 room RB 206
Stefanie **Pendl** Vienna University of Economics and Business — as *presenter* and *discussant* in TX PSD06 block 8 room SB 112
Chih-Wei **Peng** National Changhua University of Education — as *presenter* in SEE PS13 block 3 room SB 411; as *session chair* in SEE PSD15 block 7 room SB 309
Alice **Pennesi** Università Politecnica delle Marche — as *presenter* in SEE PS29 block 6 room SB 308
Samuel **Pereira** University of Porto — as *presenter* in MA PSD01 block 2 room RB 213
Rui **Peres Jorge** International Ethics Standards Board for Accountants — as *panelist* in Symposium 6 room RB 101
Petr **Petera** Prague University of Economics and Business
Christian P H **Peters** University of Wisconsin-Madison — as *presenter* and *discussant* in AU PSD05 block 3 room RB 211; as *co-author* in AU PS09 block 4 room RB 205
Angela **Pettinicchio** Università Cattolica del Sacro Cuore — as *co-author* in FR PS28 block 5 room SB 306; as *presenter* in AU PS13 block 7 room RB 205; as *co-author* in AU PS11 block 9 room RB 207
Marietta **Peytcheva** Lehigh University — as *presenter* and *discussant* in AU PSD16 block 7 room RB 204
Sophia **Pfanner** University of Innsbruck — as *session chair* in SEE PS19 block 1 room SB 412
Thomas **Pfeiffer** University of Vienna
Max **Pflitsch** TU Dortmund University — as *presenter* in FR PS22 block 8 room SB 306; as *co-author* in SEE PS08 block 9 room SB 412
Dane **Pflueger** Warwick University — as *presenter* in IC PS07 block 2 room RB 109; as *session chair* in IC PSD01 block 8 room RB 206

Eva **Pfundt** Johannes Gutenberg University Mainz
Lucia **Pierini** Luiss University — as *presenter* in FA PS18 block 4 room SB 227
Jochen **Pierk** Erasmus University Rotterdam — as *panelist* in Symposium 2 room RB 101; as *co-author* in FR PSD17 block 8 room SB 240

Vicente **Pina** University of Zaragoza
Yuri **Piper** Paderborn University — as *presenter* and *discussant* in TX PSD04 block 1 room SB 211
Erekle **Pirveli** Caucasus University — as *session chair* in SEE PS29 block 6 room SB 308; as *presenter* in GV PS20 block 7 room SB 322

Kashan **Pirzada** Birmingham City University — as *presenter* in GV PS07 block 8 room SB 323
Simone **Pizzi** University of Salento — as *presenter* in SEE PS31 block 9 room SB 308
Michele **Pizzo** Organismo Italiano di Contabilità
Benedikt J. **Plate** University of Bremen — as *presenter* and *discussant* in FR PSD13 block 4 room SB 240
Rúbia Frehner **Poffo** Regional University of Blumenau
Vlad-Andrei **Porumb** University of Manchester — as *co-author* in FR PSD24 block 2 room SB 213; as *co-author* in AU PSD06 block 5 room RB 211

Lorenzo **Pratici** University of Parma — as *presenter* in IC PS06 block 3 room RB 206
Annalisa **Prencipe** Bocconi University — as *discussant* in SEE PSD03 block 2 room SB 309; as *presenter* in SEE PS05 block 9 room SB 411

Susanne **Preuss** University of Amsterdam
Nicholas **Prigorowsky** The Swedish Council for Municipal Accounting
David **Prochazka** Prague University of Economics and Business
Pavel **Prochazka** ACCA
Maria Consuelo **Pucheta-Martinez** Universitat Jaume I — as *co-author* in SEE PS03 block 9 room SB 408
Alina **Pugacheva** Maastricht University — as *discussant* in FA PSD06 block 1 room SB 227
Sofiya **Pugachyova** University of Neuchatel — as *presenter* and *discussant* in SEE PSD15 block 7 room SB 309
Erich **Pummerer** University of Innsbruck — as *presenter* in AU PS04 block 5 room RB 204
Lucas **Putz** University of Passau — as *presenter* in TX PS02 block 7 room SB 211
Meifen **Qian** Zhejiang University — as *session chair* in FR PSD07 block 1 room SB 240; as *presenter* and *discussant* in SEE PSD30 block 3 room SB 408

Zhenyuan **Qian** University of Nottingham Ningbo China — as *presenter* in AU PS08 block 1 room RB 204
Bingyi **Qin** Shenzhen University — as *presenter* in SEE PSD01 block 2 room RB 210
Yawen **Qiu** Shanghai University of Finance and Economics — as *presenter* in FA PS12 block 2 room SB 228; as *session chair* in GV PS05 block 3 room SB 321; as *discussant* in GV PSD07 block 4 room SB 323

Daniel **Rabetti** National University of Singapore — as *panelist* in Symposium 4 room RB 101
Miroslav **Rada** Prague University of Economics and Business
Jovana **Radenkovic** Freie Universität Berlin
Aneesh **Raghunandan** Yale University — as *presenter* in GV PSD04 block 6 room SB 321; as *discussant* in SEE PSD12 block 8 room SB 408

Gaetano **Rago** University of Salerno — as *presenter* in SEE PS19 block 1 room SB 412
Atul **Rai** Wichita State University — as *session chair* in FA PSD09 block 3 room RB 213; as *presenter* and *discussant* in AU PSD13 block 8 room RB 205

Nicola **Raimo** LUM University
Javad **Rajabalizadeh** University of Turku — as *co-author* in AU PS07 block 3 room RB 205; as *presenter* in FA PS22 block 4 room SB 228

Romina **Rakipi** West Virginia University
Ronita **Ram** University of Reading — as *presenter* in FR PS19 block 6 room SB 239; as *panelist* in Symposium 7 room RB 101; as *session chair* in SEE PSD22 block 8 room SB 411

Paola **Ramassa** University of Genoa — as *co-author* in FR PS11 block 4 room SB 306; as *co-author* in GV PS11 block 9 room SB 322

Hari **Ramasubramanian** Frankfurt School of Finance & Management — as *presenter* and *discussant* in MA PSD09 block 2 room SB 304; as *session chair* in MA PS04 block 8 room SB 303

Carlos **Ramirez** ESSEC Business School

M. Camino **Ramon-Llorens** Technical University of Cartagena

Tharindra **Ranasinghe** American University — as *presenter* in FR PSD04 block 6 room RB 209

Robert **Raney** IESE Business School — as *discussant* in SEE PSD03 block 2 room SB 309; as *session chair* in SEE PSD21 block 6 room SB 408; as *presenter* in SEE PSD12 block 8 room SB 408

Michaela **Rankin** Monash University — as *session chair* in SEE PS12 block 4 room SB 408

Xinyi **Rao** The University of Hong Kong — as *presenter* in FA PS09 block 8 room SB 227

Elisa **Raoli** Università Cattolica del Sacro Cuore — as *presenter* in GV PS07 block 8 room SB 323

Sara **Ratti** IMD Business School

Nicole **Rauch** University of Graz — as *presenter* in PSNP PS02 block 9 room RB 109

Stella **Rauscher** Hamburg University of Technology — as *presenter* in SEE PS27 block 4 room SB 412

Antti **Rautiainen** University of Jyväskylä — as *presenter* in GV PS08 block 5 room SB 322; as *co-author* in PSNP PS03 block 8 room RB 109

Diego **Ravenda** TBS Education — as *presenter* in SEE PS02 block 1 room SB 408; as *co-author* in GV PS04 block 4 room SB 322; as *co-author* in SEE PS24 block 7 room SB 308

Caleb **Rawson** University of Arkansas — as *presenter* and *discussant* in FR PSD19 block 5 room SB 213; as *session chair* in FA PS03 block 9 room SB 227

Sam **Rawsthorne** Lancaster University — as *co-author* in SEE PSD23 block 3 room SB 309

Elena **Reck** Ruhr University Bochum — as *presenter* and *discussant* in FR PSD17 block 8 room SB 240

Marie **Redon** IESEG School of Management — as *co-author* in SEE PS19 block 1 room SB 412; as *presenter* in MA PS16 block 3 room SB 305

Kasper **Regenburg** Bocconi University

Olga **Rehorkova** PwC Czechia — as *panelist* in Symposium 9 room RB 101

Kenneth J **Reichelt** Louisiana State University — as *session chair* in AU PSD08 block 2 room RB 203; as *presenter* in AU PS02 block 9 room RB 205

Doron **Reichmann** Goethe University Frankfurt — as *presenter* in FR PS16 block 9 room SB 239

Gavin C. **Reid** University of St Andrews — as *co-author* in GV PS09 block 8 room SB 322

Nayana **Reiter** University of Toronto — as *presenter* in FA PSD02 block 5 room RB 213; as *session chair* in FA PSD11 block 7 room SB 225

Michelle Sophie **Remmling** University of Potsdam

Lemonia Marina **Rempoutsika** Open University — as *session chair* in FR PSD08 block 5 room RB 209

Annelies **Renders** BI Norwegian Business School — as *co-author* in FA PS03 block 9 room SB 227

Beatrice Dorothea **Renges** University of Duisburg-Essen — as *presenter* in TX PS08 block 9 room SB 112

Katarzyna Anna **Renik** University of Economics in Katowice

Silvana **Revellino** University of Salerno — as *session chair* in IC PS05 block 4 room RB 206

Muriel **Rey** University of Augsburg — as *presenter* in TX PS02 block 7 room SB 211

Mohsin **Riaz** University of Jyväskylä — as *co-author* in GV PSD06 block 4 room SB 321

Maria Ceu Céu **Ribeiro** PwC

Lisa **Ricci** Simon Fraser University

Maria Francesca **Ricci** University of Foggia — as *co-author* in FR PSD18 block 7 room SB 213

Philipp **Richter** Dresden University of Technology — as *co-author* in GV PS26 block 1 room SB 324; as *presenter* in MA PS07 block 7 room SB 304

Gunnar **Rimmel** Aalborg University — as *co-author* in SEE PSD14 block 5 room SB 408
Amalie **Ringgaard** University College Cork — as *session chair* in MA PSD15 block 4 room SB 304
as *presenter* and *discussant* in MA PSD14 block 6 room SB 304
as *co-author* in MA PS15 block 7 room SB 303

Alicia **Ritter** Ideagen
Faradillah Amalia **Rivai** Tunghai University — as *co-author* in AU PS05 block 8 room RB 207
John **Roberts** University of Sydney — as *presenter* and *discussant* in SEE PSD22 block 8 room SB 411
Waymond **Rodgers** University of Texas, El Paso — as *session chair* in AU PS01 block 2 room RB 205
as *presenter* in AU PS16 block 3 room RB 207

Jan **Roessner** LMU Munich — as *presenter* in MA PS03 block 2 room SB 303
as *co-author* in FR PS14 block 8 room SB 236

Jorge A **Romero** Towson University
Davud **Rostam-Afschar** University of Mannheim
as *presenter*, *discussant* and *co-author* in TX PSD04 block 1 room SB 211
Niklas **Rottinghaus** Carl von Ossietzky University of Oldenburg
Nick **Rowbottom** University of Birmingham — as *session chair* in IC PSD04 block 3 room RB 212
as *presenter* in IC PS05 block 4 room RB 206

Pawel **Rozen** AICPA-CIMA
Simona **Rusanescu** University of Groningen — as *presenter* and *discussant* in FR PSD24 block 2 room SB 213
Sarah **Russo** University of Manchester — as *discussant* in PSNP PSD01 block 5 room RB 109
Bartosz **Rymkiewicz** AGH University of Krakow — as *co-author* in SEE PS17 block 7 room SB 412
Kjell Ove **Røsok** NHH Norwegian School of Economics
as *presenter* and *discussant* in IC PSD02 block 7 room RB 206
Nagarjun **S** Indian Institute of Management Udaipur — as *presenter* and *discussant* in AU PSD17 block 3 room RB 203
Lana **Sabelfeld** The University of Gothenburg — as *co-author* in SEE PS19 block 1 room SB 412
Kerrie Lee **Sadiq** Queensland University of Technology — as *co-author* in TX PS07 block 2 room SB 211
Walid **Saffar** The Hong Kong Polytechnic University — as *presenter* in FR PS27 block 3 room SB 306
as *co-author* in FR PSD03 block 7 room RB 209

Pasi **Sajasalo** University of Jyväskylä — as *co-author* in GV PS08 block 5 room SB 322
Junya **Sakaguchi** Kansai University — as *co-author* in MA PSD11 block 5 room SB 303
Marco **Salemi** University of Palermo
Adriano **Salerno** Bocconi University — as *presenter* and *discussant* in FA PSD09 block 3 room RB 213
Asta **Šalienė** Vilnius University — as *presenter* in AU PS14 block 7 room RB 207
Peter **Sampers** Maastricht University
Masatsugu **Sanada** Kyoto Tachibana University — as *presenter* and *discussant* in FR PSD10 block 8 room RB 209
Marta **Sánchez Sancho** Universidad de Salamanca — as *presenter* in GV PS01 block 9 room SB 323
Mattias **Sandgren** Jönköping University — as *presenter* in IS PS03 block 2 room SB 302
as *co-author* in IC PS05 block 4 room RB 206

Teng-Sheng **Sang** Chung Yuan Christian University — as *presenter* in FA PS21 block 6 room RB 203
Alan **Sangster** University of Aberdeen — as *presenter* in HI PS01 block 1 room SB 335
Dominic **Santschi** University of St.Gallen — as *presenter* and *discussant* in MA PSD06 block 7 room SB 302
Pradeep **Sapkota** University of North Texas — as *presenter* and *discussant* in AU PSD18 block 3 room RB 204
Bharat Sarrukai **Sarath** Rutgers University — as *session chair* in FA PS17 block 3 room SB 227
as *co-author* in FA PS11 block 6 room SB 227

Giulia **Sargiacomo** University of Toronto — as *presenter* in SEE PSD06 block 8 room RB 210
as *discussant* in SEE PSD19 block 9 room SB 309

Maik **Sattelmaier** University of Mannheim — as *presenter* and *discussant* in TX PSD04 block 1 room SB 211
Elvira **Scarlat** IE University — as *presenter* in GV PS20 block 7 room SB 322

Francesco **Scarpa** Ca' Foscari University of Venice — as *presenter* in SEE PS13 block 3 room SB 411; as *session chair* in SEE PSD07 block 4 room RB 210
Sabina **Scarpellini** University of Zaragoza — as *presenter* in SEE PS26 block 6 room SB 412
Utz **Schaeffer** WHU - Otto Beisheim School of Management — as *session chair* in MA PS10 block 4 room SB 303; as *co-author* in MA PSD11 block 5 room SB 303; as *co-author* in IC PSD06 block 9 room RB 206
Lena **Schäfer** Friedrich-Alexander-Universität Erlangen-Nürnberg — as *presenter* and *discussant* in AU PSD07 block 8 room RB 204
Ulrich **Schäfer** University of Graz — as *discussant* in FA PSD01 block 9 room SB 225
Alain **Schatt** HEC Lausanne — as *presenter* in AU PS13 block 7 room RB 205
Caren **Schelleman** Maastricht University — as *session chair* in AU PSD06 block 5 room RB 211
Laetitia **Schellenberger** University of Tübingen
Tobias **Scheytt** Helmut-Schmidt-University — as *session chair* in IC PS02 block 1 room RB 206; as *presenter* and *discussant* in IC PSD05 block 5 room RB 212
Frank **Schiemann** University of Bamberg — as *discussant* in SEE PSD01 block 2 room RB 210; as *session chair* in SEE PS20 block 4 room SB 411; as *panelist* in Symposium 7 room RB 101
Ulf **Schiller** University of Basel — as *session chair* in MA PS02 block 1 room SB 303; as *presenter* in FA PSD01 block 9 room SB 225
Dirk **Schindler** Erasmus University Rotterdam — as *session chair* in TX PS06 block 5 room SB 211; as *presenter* in TX PS03 block 6 room SB 112
Katherine **Schipper** Duke University — as *panelist* in Symposium 5 room RB 101
Flavia **Schmid** University of St.Gallen — as *presenter* in MA PS11 block 3 room SB 303
Simon **Schmid** University of Duisburg-Essen
Lukas **Schmidt** Constructor University — as *discussant* in ED PSD03 block 4 room SB 335; as *presenter* in ED PSD04 block 5 room SB 335
Regan **Schmidt** University of Saskatchewan — as *presenter* in AU PS05 block 8 room RB 207
Antonia **Schneider** Freie Universität Berlin
Fabiola **Schneider** University College Dublin — as *presenter* in SEE PSD29 block 1 room RB 210; as *session chair* in SEE PS24 block 7 room SB 308; as *discussant* in SEE PSD06 block 8 room RB 210
Georg **Schneider** University of Graz
Christian **Schoendeling** RWTH Aachen University — as *presenter* in SEE PS05 block 9 room SB 411
Jens Robert **Schöndube** University of Hannover — as *discussant* and *co-author* in AU PSD09 block 2 room RB 204
Barbara **Schöndube-Pirchegger** Otto von Guericke University Magdeburg — as *presenter* in AU PSD09 block 2 room RB 204
Karolin **Schulte** TU Dortmund University — as *presenter* in SEE PS08 block 9 room SB 412
Kim Alina **Schulz** Paderborn University — as *session chair* in TX PS07 block 2 room SB 211; as *presenter* in TX PS09 block 3 room SB 211; as *discussant* in TX PSD01 block 6 room RB 212
Mike **Schulze** CBS International Business School
Walter S.A. **Schwaiger** Vienna University of Technology — as *co-author* in SEE PSD22 block 8 room SB 411
Tim **Schwertner** European University Viadrina — as *presenter* in SEE PS10 block 2 room SB 412; as *session chair* in SEE PS25 block 3 room SB 308
Lukas **Seidl** Vienna University of Economics and Business
Gereon **Seifert** Paderborn University
Morten **Seitz** Copenhagen Business School
Philipp **Sekol** WHU - Otto Beisheim School of Management — as *presenter* in MA PSD11 block 5 room SB 303
Karin **Selander** The Swedish Council for Municipal Accounting

Pradyot (P.K.) **Sen** University of Washington Bothell — as *session chair* in FA PS23 block 1 room SB 228; as *presenter* in GV PS16 block 3 room SB 323
Sampson Kwabena **Senahey** IE University — as *session chair* in PSNP PSD03 block 4 room RB 109; as *co-author* in PSNP PSD01 block 5 room RB 109
Christoph **Sextroh** Carl von Ossietzky University of Oldenburg
Parth **Shah** London School of Economics — as *presenter* in ED PSD03 block 4 room SB 335
Ron **Shalev** University of Toronto — as *presenter* in FR PS17 block 1 room SB 239
Yaowen **Shan** University of Technology Sydney
Shuai **Shao** Zhejiang University — as *presenter* in IS PS01 block 5 room SB 302
Amama **Shaukat** Brunel University — as *co-author* in SEE PSD22 block 8 room SB 411
Wei **Shen** University of Glasgow — as *presenter* in SEE PS31 block 9 room SB 308
Bei **Shi** University of Amsterdam
Hangyuan **Shi** University of Glasgow — as *presenter* in FA PS14 block 4 room SB 225
Lirong **Shi** University of Nottingham Ningbo China — as *presenter* in GV PS24 block 2 room SB 324
Yanting (Crystal) **Shi** HEC Paris — as *presenter* and *discussant* in SEE PSD30 block 3 room SB 408
Zhenyang **Shi** BI Norwegian Business School — as *co-author* in IS PSD01 block 1 room SB 302; as *presenter* in SEE PS28 block 2 room SB 308
Zhixi **Shi** INSEAD — as *presenter* in FR PSD15 block 5 room SB 240
Cheng-Yi **Shiu** National Chengchi University — as *presenter* in SEE PS07 block 1 room SB 409
Vijay **Shukla** Indian Institute of Management Calcutta — as *discussant* in GV PSD12 block 7 room RB 213; as *presenter* in GV PS06 block 8 room SB 321
Efrat **Shust** Open University of Israel — as *presenter* in MA PS01 block 9 room SB 304
Anisa **Shyti** Stern at NYU Abu Dhabi — as *presenter* in MA PS09 block 5 room SB 305
Lin **Si** Bocconi University — as *discussant* in GV PSD07 block 4 room SB 323; as *session chair* in GV PS18 block 8 room SB 324; as *presenter* in FA PS08 block 9 room SB 228
Juha **Sihvonen** University of Vaasa
Thomas **Simon** University of Mannheim — as *co-author* in GV PSD04 block 6 room SB 321
Ana **Simpson** IASB – International Accounting Standards Board — as *discussant* in IFRS IASB session block 4 room NB A
Kari **Sippola** University of Jyväskylä — as *presenter* in PSNP PS03 block 8 room RB 109
Peter **Skaerbaek** Copenhagen Business School — as *presenter* and *discussant* in MA PSD15 block 4 room SB 304; as *discussant* in PSNP PSD02 block 7 room RB 109
Jana **Skálová** Prague University of Economics and Business
Petter **Skill** The Swedish Council for Municipal Accounting
Thomas Holde **Skinnerup** Copenhagen Business School — as *presenter* and *discussant* in IC PSD03 block 1 room RB 212
Sergeja **Slapnicar** University of Queensland — as *session chair* in IS PS01 block 5 room SB 302; as *panelist* in Symposium 6 room RB 101; as *presenter* in FR PSD03 block 7 room RB 209
Saskia **Slomp** EFRAG - European Financial Reporting Advisory Group — as *panelist* in Symposium 1 room RB 101; as *panelist* in Symposium 8 room RB 101
Dieter **Smeulders** University of Bern — as *presenter* and *discussant* in MA PSD06 block 7 room SB 302
Dasha **Smirnow** Lancaster University — as *presenter* in IC PSD08 block 2 room RB 212
Elin **Smith** Kristianstad University — as *presenter* and *discussant* in AU PSD10 block 5 room RB 203
Julia A **Smith** University of Strathclyde Business School — as *presenter* in GV PS09 block 8 room SB 322
Steven **Smith** Brigham Young University — as *presenter* and *discussant* in MA PSD03 block 3 room SB 304
Susan **Smith** University College London — as *session chair* in ED PS01 block 2 room SB 335; as *panelist* in Symposium 3 room RB 101

Christian **Sobngwi** University of Texas Rio Grande Valley
Naomi **Soderstrom** University of Melbourne as *presenter* in MA PS03 block 2 room SB 303
Sang Woo **Sohn** City University of Hong Kong as *presenter* in FR PS21 block 1 room SB 306
as *co-author* in FR PS27 block 3 room SB 306
Leonid **Sokolovskyy** University of Manchester as *co-author* in IS PS01 block 5 room SB 302
Marwa **Soliman** American University of Sharjah as *presenter* in FR PS07 block 1 room SB 213
as *session chair* in FR PSD23 block 2 room SB 240
Rasmus **Sommer** EFRAG - European Financial Reporting Advisory Group as *panelist* in Symposium 8 room RB 101
Qirong **Song** Bayes Business School
Wanying **Song** The Hong Kong Polytechnic University as *presenter* in GV PSD08 block 5 room SB 321
Yujie **Song** Wenzhou-Kean University as *presenter* and *discussant* in FR PSD12 block 7 room SB 240
Francesco **Sotti** University of Pavia as *co-author* in SEE PS30 block 8 room SB 308
Siamak Nejadhosseini **Soudani** ESCP Business School
as *presenter* and *co-author* in MA PSD14 block 6 room SB 304
Arawela **Sovala** Hanken School of Economics as *presenter* in SEE PSD29 block 1 room RB 210
Saskia **Spang** Maastricht University
Padmini **Srinivasan** Indian Institute of Management Bangalore as *session chair* in GV PS11 block 9 room SB 322
Paula **Stanka** Ruhr University Bochum as *presenter* in SEE PS16 block 1 room SB 411
as *co-author* in FR PS24 block 3 room SB 236
Hans **Stark** The Swedish Council for Municipal Accounting
Konstantinos **Stathopoulos** University of Manchester
Simone Hasse **Stavnsbo** Copenhagen Business School as *presenter* and *discussant* in IC PSD01 block 8 room RB 206
Tobias **Steindl** University of Regensburg as *presenter* and *discussant* in SEE PSD02 block 7 room RB 210
as *session chair* in SEE PSD12 block 8 room SB 408
as *co-author* in FR PS16 block 9 room SB 239
Marcel **Steller** Johannes Kepler University Linz as *co-author* in AU PS04 block 5 room RB 204
Arthur **Stenzel** University of St.Gallen as *presenter* in TX PS04 block 2 room SB 112
Franziska **Sterl** University of Passau as *discussant* in IC PSD08 block 2 room RB 212
as *presenter* and *discussant* in SEE PSD14 block 5 room SB 408
Derrald **Stice** The University of Hong Kong as *presenter* and *discussant* in FA PSD07 block 2 room SB 225
Christian **Stindt** Hamburg University of Technology as *presenter* in SEE PS29 block 6 room SB 308
Sebastian **Stirnkorb** University of Illinois Urbana-Champaign as *presenter* in AU PS16 block 3 room RB 207
as *session chair* in AU PS05 block 8 room RB 207
Herve **Stolowy** HEC Paris as *co-author* in IC PS01 block 4 room RB 212
as *presenter* and *discussant* in IC PSD05 block 5 room RB 212
Doug Andrew **Stuart** University of Calgary as *co-author* in ED PS01 block 2 room SB 335
Chenchen **Su** Musashino University as *presenter* in SEE PS01 block 1 room SB 309
Lixin (Nancy) **Su** The Hong Kong Polytechnic University as *co-author* in GV PS21 block 3 room SB 324
as *co-author* in FR PS01 block 8 room SB 211
as *presenter* in GV PSD10 block 9 room SB 321
Xijiang **Su** York University as *presenter* in GV PSD03 block 6 room RB 211
Yang **Su** Harbin Institute of Technology as *co-author* in GV PS25 block 7 room SB 324
Musa **Subasi** University of Maryland, College Park as *session chair* in FR PSD10 block 8 room RB 209
Tatsunori **Suetsugu** Chuokeizai-Sha
Satoshi **Sugahara** Kwansei Gakuin University as *session chair* in ED PS02 block 6 room SB 335
as *presenter* in ED PSD01 block 9 room SB 335
Jangwon **Suh** The City University of New York as *presenter* in SEE PS09 block 5 room SB 412
Edward **Sul** George Washington University as *co-author* in FR PSD15 block 5 room SB 240
as *session chair* in FA PS19 block 8 room SB 228

Aonan Sistine **Sun** University of Western Australia — as *discussant* in SEE PSD29 block 1 room RB 210; as *presenter* in SEE PSD25 block 2 room SB 411

Chengzhu Lisa **Sun** The Hong Kong Polytechnic University — as *presenter* in SEE PSD06 block 8 room RB 210

Chia-Ming **Sun** National Yunlin University of Science and Technology — as *presenter* and *discussant* in SEE PSD28 block 4 room SB 309

Estelle **Sun** Boston University — as *presenter* in SEE PSD03 block 2 room SB 309

Dennis **Sundvik** Hanken School of Economics — as *presenter* in FR PS20 block 8 room SB 239

Kateryna **Sushkova** Autonomous University of Madrid

Steve G. **Sutton** NHH Norwegian School of Economics — as *presenter* in SEE PS18 block 4 room SB 409

Minna **Suutari** Aalto University — as *co-author* in MA PS14 block 6 room SB 305

Tobias **Svanström** Umea University — as *session chair* in AU PS18 block 1 room RB 207; as *presenter* and *discussant* in AU PSD05 block 3 room RB 211

Pasi **Syrjä** University of Eastern Finland — as *session chair* in TX PS11 block 4 room SB 112

Ivo D **Tafkov** Georgia State University — as *session chair* in MA PSD06 block 7 room SB 302; as *presenter* and *discussant* in MA PSD05 block 8 room SB 302

Torbjorn **Tagesson** Linkoping University — as *session chair* in PSNP PSD02 block 7 room RB 109

Fatemeh **Taghimolla** Erasmus University Rotterdam — as *presenter* in SEE PS08 block 9 room SB 412

Satoshi **Taguchi** Doshisha University — as *presenter* in FR PS12 block 2 room SB 236; as *session chair* in AU PS16 block 3 room RB 207

Yuriko **Takahashi** Hitotsubashi University — as *presenter* in FR PS25 block 9 room SB 306

Marina **Talantceva** University of Cologne — as *presenter* and *discussant* in MA PSD03 block 3 room SB 304

Thomas **Tammen** University of Hamburg — as *presenter* in SEE PSD03 block 2 room SB 309; as *discussant* in SEE PSD06 block 8 room RB 210

Hongping **Tan** McGill University — as *presenter* in GV PS27 block 4 room SB 324

Hui Mme **Tan** University of Bristol — as *presenter* and *discussant* in SEE PSD07 block 4 room RB 210

Chao **Tang** Hong Kong University of Science and Technology

Manyun **Tang** University of Oxford — as *presenter* and *discussant* in FR PSD07 block 1 room SB 240

Maria T. **Tascon** Universidad de Leon — as *discussant* in FA PSD03 block 1 room SB 225; as *session chair* in FA PS02 block 3 room SB 225; as *presenter* in FA PS16 block 9 room RB 203

Fabian **Tatzel** University of Würzburg

Thomas Valtteri **Taussi** Aalto University — as *presenter* and *discussant* in IC PSD05 block 5 room RB 212

Daniel **Taylor** IESEG School of Management — as *presenter* in FR PS15 block 2 room SB 239; as *co-author* in FR PS26 block 3 room SB 239

Stephen **Taylor** University of Technology Sydney

Maximilian **Terboven** University of Cologne — as *presenter* in FR PS19 block 6 room SB 239

Tra Thu **Tham** Hanken School of Economics — as *presenter* and *discussant* in IC PSD04 block 3 room RB 212; as *co-author* in IC PSD01 block 8 room RB 206

Chandralekha **Thanabalan** University of Edinburgh

Tim Neerup **Themsen** Copenhagen Business School — as *co-author* in MA PSD15 block 4 room SB 304

Prabanga **Thoradeniya** Monash University — as *presenter* and *discussant* in AU PSD19 block 9 room RB 204

Ulrike **Thürheimer** University of Amsterdam

Caroline **Thøisen Larsen** Copenhagen Business School — as *presenter* in GV PS23 block 1 room SB 322; as *discussant* in FA PSD05 block 6 room RB 213

Haowen **Tian** Northwestern Polytechnical University — as *presenter* in MA PS05 block 9 room SB 303

Siyang **Tian** University of Sussex — as *session chair* in FA PS12 block 2 room SB 228; as *presenter* in FA PSD04 block 5 room SB 225; as *discussant* in FA PSD11 block 7 room SB 225

Sebastian **Tideman-Frappart** Syracuse University — as *co-author* in SEE PSD03 block 2 room SB 309; as *session chair* in SEE PSD13 block 8 room SB 409
Maximilian **Tiemeyer** University of Münster — as *presenter* and *discussant* in SEE PSD13 block 8 room SB 409
Stephanie **Tiller** University of Bristol — as *presenter* in FR PS27 block 3 room SB 306
Surjit **Tinaikar** University of Massachusetts — as *presenter* in FR PS23 block 2 room SB 306; as *session chair* in FR PSD12 block 7 room SB 240
Samuel L. **Tiras** Indiana University — as *co-author* in FR PSD19 block 5 room SB 213
Adriana **Tiron Tudor** Babeș-Bolyai University — as *panelist* in Symposium 3 room RB 101; as *session chair* in ED PS03 block 7 room SB 335
Thiago **Tomaz Luiz** Federal University of Santa Catarina — as *session chair* in MA PSD13 block 1 room SB 304; as *presenter* and *co-author* in MA PS10 block 4 room SB 303
Erik **Törnblom** The Swedish Council for Municipal Accounting
Lourdes **Torres** University of Zaragoza
Duc Hung **Tran** Aachen University of Applied Sciences — as *presenter* in SEE PS17 block 7 room SB 412
Henri **Tran** Burgundy School of Business — as *session chair* in GV PSD09 block 2 room SB 321; as *presenter* in GV PS06 block 8 room SB 321
Stéphane **Trebucq** University of Bordeaux — as *presenter* and *discussant* in SEE PSD08 block 6 room RB 210; as *session chair* in SEE PS14 block 7 room SB 411
Paola **Trevisan** Copenhagen Business School — as *presenter* and *discussant* in IC PSD06 block 9 room RB 206
Androniki **Triantafylli** Queen Mary University of London — as *discussant* in GV PSD02 block 1 room SB 321; as *presenter* in GV PS22 block 6 room SB 324; as *co-author* in GV PS10 block 7 room SB 323
Grzegorz **Trojanowski** University of Exeter — as *presenter* and *discussant* in SEE PSD22 block 8 room SB 411
Marco **Trombetta** IE University — as *session chair* in AU PS12 block 1 room RB 205; as *co-author* in PSNP PSD01 block 5 room RB 109
Lucas **Tronbjerg Villafuerte Bertolli Moreira** University of Sao Paulo
Pailin **Trongmateerut** Thammasat University
Kim **Trottier** Canadian Academic Accounting Association
Sara **Trucco** Università degli Studi Internazionali di Roma — as *co-author* in SEE PS29 block 6 room SB 308
Cameron **Truong** Monash University — as *co-author* in FA PSD06 block 1 room SB 227; as *co-author* in GV PSD08 block 5 room SB 321; as *co-author* in FR PS03 block 6 room SB 213
Yuan-Tang **Tsai** National Taipei University — as *presenter* in FR PS28 block 5 room SB 306
Ioannis **Tsalavoutas** University of Glasgow — as *panelist* in Symposium 4 room RB 101
Nikolaos **Tsileponis** University of Bristol — as *presenter* in FR PS29 block 6 room SB 306
Stephanie **Tsui** National Chengchi University — as *presenter* in GV PS15 block 5 room SB 324
Marcel **Tuijn** Southern Methodist University — as *discussant* in GV PSD05 block 8 room RB 213
Miloš **Tumpach** Bratislava University of Economics and Business
Elena **Turuianu (Nechita)** Bucharest University of Economic Studies
Maciej Andrzej **Tuszkiewicz** University of Economics in Katowice — as *presenter* and *discussant* in IS PSD02 block 4 room SB 302
Matthias **Uckert** University of Amsterdam
Timur **Uman** Jönköping University — as *co-author* in IS PS03 block 2 room SB 302; as *co-author* in MA PS16 block 3 room SB 305; as *co-author* in AU PS09 block 4 room RB 205; as *session chair* in AU PSD10 block 5 room RB 203; as *presenter* in MA PS14 block 6 room SB 305; as *panelist* in Symposium 9 room RB 101
Luisa Ana **Unda** University of the Balearic Islands — as *presenter* in GV PSD01 block 9 room RB 213

Muattar **Usmanova** Central Asia Megastar LLD
Petr **Vácha** The Chamber of the Auditors of the Czech Republic & EY as *panelist* in Symposium 5 room RB 101
Juhani **Vaivio** Aalto University
Aljoša **Valentinčič** University of Ljubljana as *session chair* in FR PS23 block 2 room SB 306
Cinthia **Valle Ruiz** IE University as *session chair* in TX PSD01 block 6 room RB 212
as *presenter* in TX PS13 block 8 room RB 212

Philippe **van Cauwenberge** Ghent University
Isabel **van de Graaf** Vrije Universiteit Brussel as *presenter* in FA PSD09 block 3 room RB 213
Marie-Laure **Vandenhaute** Vrije Universiteit Brussel as *co-author* in FA PSD09 block 3 room RB 213
as *co-author* in AU PS17 block 5 room RB 207

Heidi **Vander Bauwhede** Ghent University
Berend **van der Kolk** Vrije Universiteit Amsterdam as *presenter* and *discussant* in MA PSD13 block 1 room SB 304
Sofie **van der Meulen** IESEG School of Management as *presenter* in FR PS07 block 1 room SB 213
Stephanie **van der Veen** Erasmus University Rotterdam as *co-author* in FR PSD20 block 2 room RB 209
as *presenter* and *discussant* in FR PSD17 block 8 room SB 240

Arco **van de Ven**
Ute **Vanini** Kiel University of Applied Sciences as *session chair* in MA PS03 block 2 room SB 303
as *discussant* in ED PSD03 block 4 room SB 335
as *presenter* in ED PS03 block 7 room SB 335

Dennis **van Liempd** University of Southern Denmark
Pierre **Van Limpt** KU Leuven
Jens **van Mele** IESEG School of Management as *presenter* and *discussant* in MA PSD16 block 6 room SB 303
Victor **van Pelt** WHU - Otto Beisheim School of Management
as *presenter* and *discussant* in MA PSD04 block 1 room RB 213
as *co-author* in IC PS08 block 2 room RB 206

Adèle **Vanpoucke** KU Leuven
Marcel **van Rinsum** Erasmus University Rotterdam as *co-author* in MA PSD03 block 3 room SB 304
Alexander **van Slooten** University of Duisburg-Essen as *presenter* and *discussant* in MA PSD10 block 5 room SB 304
Ann **Vanstraelen** Maastricht University as *presenter* in AU PS11 block 9 room RB 207
Sander **van Triest** University of Amsterdam as *presenter* in MA PS08 block 2 room SB 305
as *session chair* in MA PSD10 block 5 room SB 304

Wayne **van Zijl** University of the Witwatersrand as *co-author* in AU PSD03 block 1 room RB 211
Warrick **van Zyl** University of Western Australia as *session chair* in FR PSD18 block 7 room SB 213
Miklos A. **Vasarhelyi** Rutgers University as *panelist* in Symposium 9 room RB 101
Lorena **Vasquez Arango** University of Valencia as *presenter* in SEE PS30 block 8 room SB 308
Diana **Vazquez Espinosa** University of Fribourg as *presenter* in FA PS06 block 8 room SB 225
David **Veenman** University of Amsterdam
Stefan **Veith** Bremen University of Applied Sciences as *presenter* in FR PS15 block 2 room SB 239
Mayuri Lecturer **Vekaria** Kingston University
Narayanan **Venkatraman** University of North Carolina at Charlotte as *presenter* in FA PS17 block 3 room SB 227
Jens **Verhofstadt** Ghent University as *presenter* in ED PSD02 block 8 room SB 335
as *discussant* in ED PSD01 block 9 room SB 335

Roberto **Vincenzi** Bocconi University as *presenter* in FA PS23 block 1 room SB 228
Tuija **Virtanen** University of Helsinki as *presenter* in MA PS14 block 6 room SB 305
Diletta **Vito** University of Pisa as *session chair* in AU PSD12 block 1 room RB 203
as *presenter* in PSNP PSD03 block 4 room RB 109

Gabriel **Voelcker** Dartmouth College as *presenter* in GV PSD03 block 6 room RB 211
Hendrik **Vollmer** Warwick University as *session chair* in SEE PS08 block 9 room SB 412

Katrin **von der Lancken** WHU - Otto Beisheim School of Management
as *presenter* in IC PSD06 block 9 room RB 206
Gerrit **von Zedlitz** University of Mannheim
as *presenter* in GV PSD04 block 6 room SB 321
as *co-author* in FR PSD06 block 9 room SB 240
Patrick **Vorst** Maastricht University
as *presenter* in FA PS05 block 4 room RB 213
as *discussant* in FA PSD11 block 7 room SB 225
Johannes **Voshaar** University of Bremen
as *presenter* and *discussant* in AU PSD05 block 3 room RB 211
as *co-author* in FR PSD13 block 4 room SB 240
as *co-author* in ED PSD04 block 5 room SB 335
George **Voulgaris** University of Manchester
as *co-author* in TX PS04 block 2 room SB 112
as *discussant* in GV PSD06 block 4 room SB 321
Nataliia **Vovchuk** AICPA-CIMA
Dushyantkumar **Vyas** University of Toronto
as *co-author* in FR PSD24 block 2 room SB 213
as *presenter* and *discussant* in FR PSD08 block 5 room RB 209
Markus **Wabnegg** University of Krems
as *session chair* in MA PSD11 block 5 room SB 303
as *presenter* and *discussant* in MA PSD05 block 8 room SB 302
Jaroslav **Wagner** Prague University of Economics and Business
Toshiaki **Wakabayashi** Waseda University
as *presenter* in MA PS02 block 1 room SB 303
as *co-author* in TX PS10 block 6 room SB 211
Angie **Wang** The Hong Kong Polytechnic University
as *session chair* and *co-author* in FA PS24 block 8 room RB 203
Changjiang **Wang** University of Cincinnati
as *session chair* in FR PSD22 block 6 room SB 240
as *presenter* in FA PS07 block 7 room SB 228
Clara Zhe **Wang** University of Bristol
as *presenter* in FA PS16 block 9 room RB 203
David **Wang** DePaul University
as *co-author* in SEE PS25 block 3 room SB 308
as *presenter* and *discussant* in FR PSD14 block 4 room SB 213
Erdong **Wang** University of Wyoming
as *session chair* in AU PS06 block 2 room RB 207
as *presenter* and *discussant* in AU PSD18 block 3 room RB 204
Erik **Wang** Lingnan University
as *presenter* in SEE PS08 block 9 room SB 412
Gary (Guanlin) **Wang** University of Bristol
as *discussant* in MA PSD04 block 1 room RB 213
as *session chair* in MA PS08 block 2 room SB 305
as *presenter* and *discussant* in MA PSD16 block 6 room SB 303
Hwei Cheng **Wang** University of Maryland Eastern Shore
as *presenter* in SEE PSD25 block 2 room SB 411
Jiaxin **Wang** The University of Hong Kong
as *presenter* in GV PS19 block 2 room SB 322
Jin **Wang** Wilfrid Laurier University
as *presenter* in FA PS02 block 3 room SB 225
Jun **Wang** WHU - Otto Beisheim School of Management
Kai **Wang** National Yang Ming Chiao Tung University
as *presenter* in SEE PS11 block 6 room SB 411
Li **Wang** University of Akron
as *presenter* in IS PSD01 block 1 room SB 302
Lianghui **Wang** Xi'an Jiaotong University
as *presenter* and *discussant* in AU PSD12 block 1 room RB 203
Lin **Wang** Central University of Finance and Economics
as *presenter* and *discussant* in AU PSD08 block 2 room RB 203
Qianwen **Wang** Xi'an Jiaotong University
as *presenter* in GV PS09 block 8 room SB 322
Shiheng **Wang** Hong Kong Baptist University
as *presenter* in SEE PSD06 block 8 room RB 210
Shuo **Wang** University of Edinburgh
as *presenter* and *discussant* in SEE PSD05 block 2 room SB 408
as *session chair* in FA PS05 block 4 room RB 213
as *co-author* in GV PS08 block 5 room SB 322
Teng-Shih **Wang** Providence University
as *presenter* in AU PS10 block 4 room RB 207
as *co-author* in SEE PS11 block 6 room SB 411
Weiwei **Wang** Weber State University
as *presenter* in FA PS13 block 6 room SB 228
as *co-author* in MA PSD08 block 9 room SB 302

Wenwen **Wang** Xi'an Jiaotong University — as *presenter* and *discussant* in SEE PSD09 block 8 room SB 309
Xinlu **Wang** Jinan University — as *co-author* in FR PSD09 block 3 room RB 209; as *presenter* in FA PS11 block 6 room SB 227
Yamin **Wang** Bentley University — as *presenter* in FA PS06 block 8 room SB 225
Yan **Wang** Xi'an Jiaotong University — as *presenter* in GV PS14 block 6 room SB 322; as *co-author* in FA PS06 block 8 room SB 225
Yi **Wang** ISEG Lisbon School of Economics & Management — as *presenter* in GV PS17 block 3 room SB 322
Yike **Wang** HEC Paris — as *discussant* in FA PSD09 block 3 room RB 213; as *co-author* in IC PS01 block 4 room RB 212; as *presenter* in GV PS15 block 5 room SB 324
Yin **Wang** Singapore Management University — as *presenter* and *discussant* in SEE PSD04 block 5 room RB 210
Zheng **Wang** City University of Hong Kong — as *co-author* in SEE PSD01 block 2 room RB 210; as *co-author* in FA PSD11 block 7 room SB 225; as *presenter* in FR PS01 block 8 room SB 211
Halina **Waniak-Michalak** University of Lodz — as *co-author* in PSNP PS02 block 9 room RB 109
Gerald **Ward** Lancaster University — as *presenter* and *discussant* in FR PSD23 block 2 room SB 240; as *session chair* in FR PSD06 block 9 room SB 240
Hussein A **Warsame** University of Calgary — as *co-author* in TX PS01 block 3 room SB 112; as *presenter* and *discussant* in TX PSD02 block 5 room SB 112; as *session chair* in TX PSD07 block 7 room SB 112
Christoph **Watrin** University of Münster
Clive **Webb** ACCA — as *panelist* in Symposium 3 room RB 101
Janik Ole **Wecks** University of Bremen — as *co-author* in AU PSD05 block 3 room RB 211; as *presenter* in FR PSD21 block 5 room SB 236
Ashesha **Weerasinghe** Queensland University of Technology — as *presenter* in TX PS07 block 2 room SB 211; as *session chair* in GV PS12 block 6 room SB 323
Gregory **Wegmann** University of Burgundy — as *presenter* and *discussant* in SEE PSD17 block 3 room RB 210
Lobke Thessa **Weijers** Tilburg University — as *presenter* in AU PS09 block 4 room RB 205
David **Weinbaum** Syracuse University — as *presenter* in FA PS03 block 9 room SB 227
Katrin **Weiskirchner-Merten** Vienna University of Economics and Business — as *discussant* in MA PSD01 block 2 room RB 213; as *presenter* in TX PS10 block 6 room SB 211; as *session chair* in MA PS01 block 9 room SB 304
Marius **Weiß** Friedrich-Alexander-Universität Erlangen-Nürnberg — as *presenter* in TX PS13 block 8 room RB 212
Barbara E. E. **Weißenberger** Heinrich Heine University Düsseldorf — as *co-author* in AU PS01 block 2 room RB 205; as *co-author* in AU PSD14 block 4 room RB 203
Vicki **Whittaker** Taylor and Francis
Zac **Wiebe** University of Arkansas
Leona **Wiegmann** ESCP Business School — as *presenter* and *discussant* in MA PSD15 block 4 room SB 304
Marleen Marie **Willekens** KU Leuven
David **Windisch** University of Graz
Laura **Wiredu** Paderborn University
Jakub **Wojnarowski** Head of ACCA Western and Central Europe
Simon **Wolf** Humboldt University of Berlin — as *discussant* in FA PSD07 block 2 room SB 225; as *presenter* in GV PSD12 block 7 room RB 213
Carl Philipp **Wolff** University of Münster — as *presenter* in SEE PS09 block 5 room SB 412
Robin **Wolter** University of St.Gallen — as *presenter* and *discussant* in SEE PSD21 block 6 room SB 408
M.H. Franco **Wong** UC Irvina
Pauline **Wu** Warwick University — as *session chair* in AU PSD15 block 7 room RB 211

Qiang **Wu** The Hong Kong Polytechnic University — as *co-author* in GV PS26 block 1 room SB 324; as *session chair* in TX PS09 block 3 room SB 211; as *co-author* in GV PSD08 block 5 room SB 321; as *presenter* in FR PS02 block 7 room SB 236

Shu-Ling **Wu** National Taiwan University — as *presenter* in FA PS12 block 2 room SB 228

Sirui **Wu** Xi'an Jiaotong University — as *session chair* in FR PS28 block 5 room SB 306; as *presenter* in SEE PS04 block 9 room SB 409

Xiaoyong **Wu** University of Bristol

Xinyan **Wu** University of Mannheim — as *presenter* and *discussant* in TX PSD02 block 5 room SB 112; as *session chair* in FR PSD11 block 9 room SB 211

Yi (Ava) **Wu** Zhejiang University — as *presenter* in FR PS17 block 1 room SB 239

Amelie **Wulff** University of Konstanz

Qing **Xia** University of Oxford

Yifei **Xia** Wenzhou-Kean University — as *presenter* and *discussant* in SEE PSD15 block 7 room SB 309

Hong **Xie** University of Kentucky — as *presenter* and *discussant* in FR PSD25 block 5 room SB 239

Huailing **Xie** Shanghai Jiao Tong University — as *co-author* in GV PS19 block 2 room SB 322; as *presenter* in GV PSD07 block 4 room SB 323

Alice Liang **Xu** University of Manchester — as *session chair* in FR PSD09 block 3 room RB 209; as *co-author* in FR PSD22 block 6 room SB 240

Fangming **Xu** University of Bristol — as *co-author* in SEE PSD05 block 2 room SB 408; as *session chair* in FA PS22 block 4 room SB 228; as *discussant* in FA PSD04 block 5 room SB 225; as *presenter* in FA PSD11 block 7 room SB 225; as *co-author* in FA PS09 block 8 room SB 227; as *co-author* in FR PS05 block 9 room SB 236

Ruowen **Xu** Warwick University

Xiaojun **Xu** Doshisha University — as *presenter* and *discussant* in SEE PSD26 block 7 room SB 409

Yiran **Xu** Nanjing Agricultural University — as *presenter* in GV PSD06 block 4 room SB 321

Yunqi **Xu** NEOMA Business School — as *discussant* in GV PSD09 block 2 room SB 321; as *presenter* in GV PSD05 block 8 room RB 213

Pranav **Yadav** Tilburg University — as *session chair* in SEE PS30 block 8 room SB 308; as *presenter* and *discussant* in FA PSD01 block 9 room SB 225

Takashi **Yaekura** Waseda University — as *session chair* in FA PS04 block 7 room SB 227

Ryoko **Yamada** Aalto University — as *discussant* in IC PSD08 block 2 room RB 212; as *presenter* in IC PS04 block 6 room RB 206

Isaac L **Yamoah** University of Illinois Urbana-Champaign — as *co-author* in AU PS16 block 3 room RB 207; as *presenter* in AU PS10 block 4 room RB 207

Chao **Yan** Ghent University — as *presenter* and *discussant* in FR PSD19 block 5 room SB 213

Fei **Yan** Xi'an Jiaotong University — as *presenter* in FR PS12 block 2 room SB 236; as *co-author* in GV PS14 block 6 room SB 322; as *co-author* in SEE PSD09 block 8 room SB 309

Shuo **Yan** Zhejiang University — as *session chair* in FA PS20 block 3 room SB 228; as *presenter* in FA PS04 block 7 room SB 227

Xingdong **Yan** AccountingPod

Fan **Yang** Prague University of Economics and Business — as *presenter* in FA PSD08 block 5 room SB 227

Hongye (Chris) **Yang** Universidad Carlos III de Madrid

Yue **Yang** Hitotsubashi University — as *presenter* in AU PS04 block 5 room RB 204

Zhifeng **Yang** Stony Brook University — as *session chair* in AU PSD01 block 2 room RB 211; as *presenter* and *discussant* in AU PSD16 block 7 room RB 204

Zhiyi **Yang** Jinan University — as *presenter* in SEE PS15 block 5 room SB 308
Zilan **Yang** IE University — as *presenter* and *discussant* in SEE PSD09 block 8 room SB 309
Sofia **Yasmin** University of Manchester — as *co-author* in MA PS13 block 4 room SB 305
Belinda **Yau** The Hang Seng University of Hong Kong — as *presenter* in AU PS14 block 7 room RB 207
Begum Ipek **Yavuz** McGill University — as *presenter* and *discussant* in GV PSD11 block 1 room SB 323
Lulu **Ye** Northwestern Polytechnical University — as *co-author* in SEE PS06 block 6 room SB 409
Nian-Zu **Ye** Tamkang University — as *co-author* in SEE PSD20 block 5 room SB 409
Lay Huay **Yeap** Queensland University of Technology — as *presenter* in AU PS03 block 4 room RB 204
Shu-Ling **Yeh** National Taipei University — as *presenter* in AU PS08 block 1 room RB 204
Jessica Moonhee **Yi** Adelaide University — as *presenter* in GV PS05 block 3 room SB 321
— as *session chair* in GV PS10 block 7 room SB 323
— as *discussant* in GV PSD05 block 8 room RB 213
Derin **Yilmazatilla** INSEAD — as *presenter* and *discussant* in FA PSD04 block 5 room SB 225
— as *discussant* in GV PSD03 block 6 room RB 211
— as *session chair* in GV PS20 block 7 room SB 322
Jennifer **Yin** University of Texas at San Antonio — as *session chair* in SEE PS28 block 2 room SB 308
— as *presenter* in SEE PS32 block 4 room SB 308
Niina **Ylönen** Tampere University — as *presenter* in SEE PS32 block 4 room SB 308
Nontawan **Yomchinda** Thammasat University
Hirooki **Yoshihara** Hiroshima University — as *presenter* in MA PS05 block 9 room SB 303
Danqing Xu **Young** The Chinese University of Hong Kong
Beibei **Yu** University of Bologna — as *presenter* in AU PS14 block 7 room RB 207
Changqiu **Yu** University of Manitoba — as *presenter* in SEE PS07 block 1 room SB 409
— as *presenter* in IFRS ISSB session block 7 room NB A
Lin-Hui **Yu** National Taiwan University — as *presenter* in SEE PS21 block 3 room SB 412
Yin **Yu-Thompson** Oakland University — as *co-author* in FR PS09 block 4 room SB 239
— as *session chair* in FR PS22 block 8 room SB 306
Al-Habbyel **Yusoph** Bocconi University — as *discussant* in GV PSD11 block 1 room SB 323
— as *presenter* in SEE PSD03 block 2 room SB 309
— as *session chair* in GV PS07 block 8 room SB 323
Tzachi **Zach** Ohio State University — as *presenter* in FA PSD10 block 2 room SB 227
Martin **Zafiryadis** Copenhagen Business School — as *presenter* and *discussant* in FR PSD25 block 5 room SB 239
Rashid **Zaman** Curtin University — as *session chair* in GV PS19 block 2 room SB 322
— as *co-author* in GV PS20 block 7 room SB 322
Maja **Zaman Groff** University of Ljubljana — as *presenter* in ED PS01 block 2 room SB 335
Stefano **Zambon** University of Ferrara — as *presenter* and *discussant* in SEE PSD10 block 5 room SB 309
Ewelina **Zarzycka** University of Lodz — as *presenter* and *discussant* in SEE PSD19 block 9 room SB 309
Patrick **Zbinden** University of St.Gallen — as *presenter* in GV PS10 block 7 room SB 323
Cheng **Zeng** The Hong Kong Polytechnic University — as *co-author* in GV PS26 block 1 room SB 324
— as *presenter* in GV PSD07 block 4 room SB 323
— as *co-author* in FR PS02 block 7 room SB 236
— as *co-author* in SEE PSD06 block 8 room RB 210
— as *co-author* in FA PS03 block 9 room SB 227
Yasemin **Zengin-Karaibrahimoglu** University of Groningen
Kerui **Zhai** Deakin University — as *session chair* in GV PS16 block 3 room SB 323
— as *discussant* in GV PSD08 block 5 room SB 321
— as *presenter* in FA PSD05 block 6 room RB 213
Cheng **Zhang** Northwestern Polytechnical University — as *co-author* in GV PS19 block 2 room SB 322
Chunqiu **Zhang** Fudan University — as *presenter* and *discussant* in FR PSD04 block 6 room RB 209

Deju **Zhang** University of Galway — as *session chair* in GV PS17 block 3 room SB 322; as *discussant* in GV PSD07 block 4 room SB 323; as *presenter* in GV PS08 block 5 room SB 322

Dengjun **Zhang** University of Stavanger — as *presenter* in SEE PS22 block 8 room SB 412

Fan **Zhang** Northwestern Polytechnical University — as *presenter* in SEE PS23 block 1 room SB 308

Guochang **Zhang** The University of Hong Kong — as *co-author* in FR PS10 block 1 room SB 236; as *co-author* in GV PS19 block 2 room SB 322; as *session chair* in FR PS26 block 3 room SB 239; as *presenter* in FR PS09 block 4 room SB 239

Janus Jian **Zhang** Hong Kong Baptist University — as *co-author* in AU PS18 block 1 room RB 207; as *co-author* in FR PS13 block 3 room SB 213; as *co-author* in AU PSD10 block 5 room RB 203; as *presenter* in GV PS12 block 6 room SB 323; as *co-author* in FR PSD03 block 7 room RB 209; as *co-author* in GV PSD05 block 8 room RB 213; as *co-author* in FR PS25 block 9 room SB 306

Jenny Li **Zhang** The University of British Columbia — as *presenter* and *discussant* in FR PSD26 block 4 room SB 236

Jiarui (Iris) **Zhang** California State University, Long Beach — as *co-author* in ED PSD01 block 9 room SB 335

Kaixuan **Zhang** University of Calgary — as *presenter* in TX PS01 block 3 room SB 112

Lei **Zhang** Xi'an Jiaotong-Liverpool University — as *presenter* in TX PS07 block 2 room SB 211

Mengdi **Zhang** The Hong Kong Polytechnic University — as *co-author* in FR PS01 block 8 room SB 211

Mingran **Zhang** University of Bath — as *presenter* and *discussant* in AU PSD06 block 5 room RB 211

Ping **Zhang** University of Toronto

Qian **Zhang** Xiamen University — as *presenter* and *discussant* in FA PSD10 block 2 room SB 227

Qimeng **Zhang** University of Bristol — as *presenter* in FA PS09 block 8 room SB 227

Rengong **Zhang** University of Ottawa — as *co-author* in GV PS18 block 8 room SB 324

Rong **Zhang** Queen Mary University of London — as *presenter* in GV PS10 block 7 room SB 323; as *discussant* in GV PSD10 block 9 room SB 321

Weiyin **Zhang** The Hang Seng University of Hong Kong — as *presenter* in TX PS11 block 4 room SB 112

Xiao **Zhang** Shanghai University of Finance and Economics — as *presenter* in AU PS11 block 9 room RB 207

Xinmin **Zhang** University of International Business and Economics

Yangyi **Zhang** The Hong Kong Polytechnic University — as *presenter* in GV PS26 block 1 room SB 324

Yanlei **Zhang** Copenhagen Business School — as *presenter* and *discussant* in SEE PSD15 block 7 room SB 309

Yue **Zhang** Northwestern Polytechnical University — as *presenter* in AU PS02 block 9 room RB 205

Yue **Zhang** Lingnan University — as *co-author* in SEE PSD09 block 8 room SB 309

Jiamin **Zhao** IESE Business School — as *presenter* and *discussant* in FR PSD02 block 9 room RB 209

Jingran **Zhao** The Hong Kong Polytechnic University — as *presenter* in IS PS02 block 3 room SB 302

Rong **Zhao** University of Calgary — as *discussant* in SEE PSD25 block 2 room SB 411

Sha **Zhao** Oakland University — as *presenter* in FR PS30 block 7 room SB 306

Weina **Zhao** Xi'an Jiaotong University — as *presenter* in TX PS11 block 4 room SB 112

Yiyi **Zhao** University of International Business and Economics — as *session chair* in GV PS27 block 4 room SB 324; as *presenter* in GV PS22 block 6 room SB 324

Katie **Zheng** The Chinese University of Hong Kong, Shenzhen

Kenneth **Zheng** University of Wyoming — as *presenter* and *discussant* in MA PSD08 block 9 room SB 302

Liu **Zheng** City University of Hong Kong — as *presenter* and *discussant* in SEE PSD20 block 5 room SB 409

Weijia **Zhi** The Chinese University of Hong Kong, Shenzhen — as *presenter* in GV PS16 block 3 room SB 323

Yuxiang **Zhong** Huazhong University of Science and Technology — as *presenter* in FA PS14 block 4 room SB 225

Haiyan (Helen) **Zhou** University of Texas Rio Grande Valley

Hui **Zhou** University of Auckland — as *session chair* in GV PS23 block 1 room SB 322; as *presenter* in GV PS15 block 5 room SB 324; as *discussant* in GV PSD05 block 8 room RB 213

Shan **Zhou** University of Sydney — as *session chair* in SEE PSD10 block 5 room SB 309; as *presenter* and *discussant* in AU PSD13 block 8 room RB 205

Wenyu **Zhou** University of Calgary — as *co-author* in ED PS01 block 2 room SB 335

Fengzhi **Zhu** University of Glasgow — as *co-author* in FR PS17 block 1 room SB 239; as *presenter* in SEE PSD30 block 3 room SB 408

Jigao **Zhu** University of International Business and Economics — as *presenter* in FA PS01 block 5 room SB 228; as *co-author* in GV PS22 block 6 room SB 324

Ruichao **Zhu** NEOMA Business School — as *presenter* in FR PS01 block 8 room SB 211

Youdi **Zhu** Hong Kong Baptist University — as *presenter* and *discussant* in AU PSD14 block 4 room RB 203

Zili **Zhuang** The Chinese University of Hong Kong — as *presenter* in GV PS24 block 2 room SB 324

Pawel **Zieniuk** Krakow University of Economics — as *session chair* in SEE PSD25 block 2 room SB 411; as *presenter* in SEE PS17 block 7 room SB 412

Jochen **Zimmermann** University of Bremen

Daniela **Zipperer** University of Mannheim — as *discussant* in SEE PSD01 block 2 room RB 210

Yanru **Zou** University of Glasgow — as *presenter* and *discussant* in ED PSD02 block 8 room SB 335

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