

Scientific programme

EAA Congress 2026

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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*
Tessa Kunkel (ESCP Business School)^P
Discussant: Alan Duboiese de Ricquebourg (Leeds University Business School)
2. *Media framing and the transformation of the UK audit regulator after Carillion*
Alan Duboiese 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: Lianghai Wang (Xi'an Jiaotong University)
3. *Political contributions by audit engagement partners surrounding the implementation of mandatory partner name disclosure in the US*
Lianghai 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: Barbara Schöndube-Pirchegger (Otto von Guericke University Magdeburg)
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 Kaakschlied (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 (Audiencia 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?*

Sarah McCoy (University of New Mexico)^P

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

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 Vandenhoute (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 Emmett (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: Shan Zhou (University of Sydney)
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: Atul Rai (Wichita State University)
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)
Discussant: Lianghui Wang (Xi'an Jiaotong 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 (National Yunlin University of Science and Technology)
 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 Karunanathan (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)^P2. *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: Hebatallah 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 Huikka (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: Angie Abdel Zaher (American University in Cairo)

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 Hagen)^P

Christian Beer (Hochschule Bielefeld)

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: Hebatallah 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: Jens Verhofstadt (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)
Discussant: Qian Zhang (Xiamen 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: Tzachi Zach (Ohio State 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 Vandenhoute (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 Kentucky)
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*
Margalit Samuel (SKEMA Business School)^P
Shai Levi (Tel Aviv University)
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 Kroeichert (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)^P3. *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)3. *Supply chain common institutional ownership and suppliers' cost stickiness: evidence from China*Chen Hua (Southwestern University of Finance and Economics)^P

Jian Huang (Southwestern University of Finance and Economics)

Yumin Li (Nanjing University of Science And Technology)

Lei Zhu (Zhongnan University of Economics and Law)

Discussant: Xuanheng Huang (Bocconi University)**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)^P2. *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)
Discussant: Chen Hua (Southwestern University of Finance and Economics)
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)
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
Tsun-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. *Unlocking analysts' risk insights*
 Hongping Tan (McGill University)^P
 Mark Bradshaw (Boston College)
 Ziwei Qiao (Capital University of Economics And Business)
 Changqiu Yu (University of Manitoba)
2. *Discretionary cybersecurity-related disclosures and investors' assessment of a firm's systematic risk*
 Christof Neunsinger (Siemens AG)^P
3. *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 Zähl (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 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

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)
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 (Vilanova 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 (Seoul National University)
 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 Michelin (University of Padova)
Discussant: Xi Chen (University of Bristol)
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 Kroeichert (University of Cambridge)

FR PSD14 room SB 213 chaired by: Fangfang Hou (Xiamen University)

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. *Ownership structure and firm performance under adverse conditions with prospect theory perspective: evidence from South Korea*

Na Kang (Hankyong National University)

Hyunpyo Kim (Shippensburg University of Pennsylvania)^P

3. *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

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: Lemonina 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 Efreteuei (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 the distinction between operating and finance leases on analysts' processing costs and price responsiveness*

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. *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)
Discussant: Rui Duan (McMaster University)
2. *Clarity after crisis: data breaches and obfuscation in conference calls*
Rui Duan (McMaster University)^P
Discussant: Kostas Pappas (University of Liverpool)
3. *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: Sergeja Slapnicar (University of Queensland)

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. *Foiled 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 University 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)

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. *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)

3. *The impact of mandatory sustainability reporting on the quality of financial reporting*Alessandro Mura (University of Cagliari)^P

Viviana Ecce (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)^P3. *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: Seong Yeon Cho (Oakland University)

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?*
Sri Niwas 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. *Information crosschecking: understanding investor reaction to earnings of unknown accuracy*
 Shai Levi (Tel Aviv University)^P
 Eti Einhorn (Tel Aviv University)
 Noga Abraham (Reichman University)
3. *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. *Demand for sustainability disclosures: evidence from web-tracking data of CSRD reports*
 Lea Hagemeyer (University of Cologne)^P
 Maximilian A. Müller (University of Cologne)
3. *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 Noguera (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: do financial analysts pick up on segment reporting reshuffling?*
 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)

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 Business)
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: Hyungjin Cho (Korea Accounting Institute)

1. *Dual deregulation and the IPO decision under the JOBS Act*
Heyl-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: Ting Dai (Hanken School of Economics)
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: Androniki Triantafylli (Queen Mary University of London)

GV PSD11 room SB 323 chaired by: Christelle Alkhoury (Audiencia Business School)

1. *Risk governance as an ethical safeguard: corruption and the demand for enhanced risk oversight*
 Evelyn Braumann (Vrije Universiteit Amsterdam)^P
 Mark Beasley (NC State University)
 Bruce Branson (NC State University)
 Don Pagach (NC State University)
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: Begum Ipek Yavuz (McGill University)
3. *State capitalism, conflict of interest, and minority shareholder voice: evidence from China*
 Chan Ke (Shanghai Jiao Tong University)^P
Discussant: Claudia Imperatore (Bocconi 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)
 Zijie Huang (Curtin University)^P
 Grantley Taylor (Curtin University)
Discussant: Christelle Alkhoury (Audiencia 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)^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 (FINSAs) and credit ratings*
Tracie Frost (The College of William and Mary)^P
3. *Does the blocking of internet information search exacerbate controlling shareholders' tunneling? Evidence from Google's withdrawal from China*
Lin Pan (Xiamen University of Technology)
Jiawen Wang (Beijing Jiaotong University)
Junshang Xiao (Chinese Academy of Fiscal Sciences)
Wenxia Ge (University of Ottawa)^P

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. *Racial disparities in the processing of whistleblower complaints*

Marco Errico (Tilburg University)^P

Discussant: Francesco Ambrosini (University of Padova)

2. *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)

3. *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. *Interdisciplinary 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)^P
 Androniki Triantafylli (Queen Mary University of London)
 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: Zijie Huang (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)^P
 Evisa Mitrou (Queen Mary University of London)
 Rong Zhang (Queen Mary University of London)
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)
3. *The impact of government transparency on firm innovation disclosures*
 Qing Xia (University of Oxford)^P

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 Scarlet (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: Zeenat Murtaza (Queen Mary University of London)

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
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. *Delegation to subsidiary executives and earnings management: evidence from publicly listed subsidiaries in Japan*
 Yoshitaka Kubota (Nagoya Gakuin University)^P
 Yasuhiro Ohta (Keio University)
Discussant: Cristina Grande-Herrera (Universidad Pontificia Comillas)
2. *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)
3. *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 Genoa)
 Francesco Avallone (University of Genoa)
 Paola Ramassa (University of Genoa)

GV PS13 room SB 324 chaired by: Ping Jiang (University of International Business and Economics)

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)
Orié 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 David Carnegie (Royal Melbourne Institute of Technology)

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 Eiffel)
Discussant: Ryoko Yamada (Aalto University)

IC PS07 room RB 109 chaired by: Angela Nativio (Ca' Foscari University of Venice)

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)
3. *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)

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 Huikka (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: Lisa Jack (University of Portsmouth)

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)^P2. *“Simply because they are not like us”: accounting and the construction of oppression*Jenni Laaksonen (Tampere University)^P

Eija Vinnari (Tampere University)

3. *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)**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. *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: Katrin von der Lancken (WHU - Otto Beisheim School of Management)
2. *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: Fangfei Jiang (University of Bristol)
3. *The disclosure dilemma: a supply chain perspective on the consequences of SEC investigation secrecy*
Fangfei Jiang (University of Bristol)^P
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 Abdunafi (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 Tuskiewicz (University of Economics in Katowice)

3. *Coercive pressure and technology anxiety in the digital transformation of accounting: evidence from mandatory e-invoicing*

Maciej Tuskiewicz (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 (*affiliation not provided*)
Discussant: Xin Xu (Sun Yat-Sen University)
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)
3. *Mitigation or exacerbation? The effects of public peer review on subjective performance evaluation bias*
 Xin Xu (Sun Yat-Sen University)^P
 Xian Huang (University of Science and Technology of China)
 Yufei Liu (Xiamen University)
 Yutong Zhang (Xiamen University)
Discussant: Victor Maas (University of Amsterdam)

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 Universtion)^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: Xin Xu (Sun Yat-Sen University)

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-Bienengraber (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 Themsén (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 SUS-MIRRI.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 Bogner (Goethe University Frankfurt)^P
Anna Rohlfig-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 (*affiliation not provided*)
 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: Siamak Nejadosseini Soudani (ESCP Business School)
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

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 University)
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: Jan C. Hennig (University of Groningen)
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)
Discussant: Yu-Chun Lin (National Changhua University of Education)

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: Lucia Bellora-Bienengräber (University of Duisburg-Essen)
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 Paienko (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: Simone Pizzi (University of Salento)

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: Anon 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. *Carbon tax haven trap: rethinking reporting and accountability*
 Quentin Arnaud (Université Toulouse Capitole)
 Bastien David (Université Toulouse Capitole)
 Jonathan Maurice (Université Toulouse Capitole)^P

2. *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)

3. *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)

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

SEE PSD01 room RB 210 chaired by: Carla Antonini (Autonomous University of Madrid)

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)

Discussant: Chengzhu Lisa Sun (The Hong Kong Polytechnic University)

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 Hagemeyer (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 Louisville)

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. *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
Discussant: Argyro Panaretou (Lancaster University)
2. *Impact of ECAM disclosures on ESG performance*
Susan McCracken (McMaster University)^P
Ismat Jahan (McMaster University)
Discussant: Tettamanzi Patrizia (Università Carlo Cattaneo - LIUC)
3. *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 Oganessian (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 Oganessian (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)^P3. *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 Riquebourg (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. *A transactional carbon accounting framework for carbon stocks, flows, and mitigation pathways*
Sabrina Kang (National Chengchi University)^P
Wuchun Chi (National Chengchi University)
2. *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
3. *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)calculative 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: Maria Antonia Garcia Benau (University of Valencia)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 Yeh (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: Emmanuel Obiri-Yeboah (The Hong Kong Polytechnic University)

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)

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. *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
3. *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)

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 (Università 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)

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: Laura Girella (University of Modena and Reggio Emilia)
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)
3. *Measuring what matters: constructing an ESG controversy index using AI applications*
Laura Girella (University of Modena and Reggio Emilia)^P
Discussant: Tobias Steindl (University of Regensburg)

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 profession this 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 Elmghamez (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 (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: Nicolas García-Torea (Universidad de Burgos)

1. *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: Paul A Griffin (University of California, Davis)
2. *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)
3. *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)

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
 Lakhel 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
Carolyn 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)
Fateme 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 Pflictsch (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 effect of firms' ESG commitment on tail risk: a nonlinear approach through generalized additive models*
Julen Galarza (University of Zaragoza)^P
Eduardo Ortas (Universidad de Zaragoza)
Jose M. Moneva (University of Zaragoza)

2. *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)

3. *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)

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 and tax risk?*
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 (Royal Melbourne Institute of Technology)^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)^P
Linzhi Huang (The University of Hong Kong)
Yanju Liu (Hong Kong Baptist University)
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: Nathan Goldman (North Carolina State 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 PSD05 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)
Discussant: Marius Weiß (Friedrich-Alexander-Universität Erlangen-Nürnberg)
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)
Discussant: Martin Jacob (IESE Business School)
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
Discussant: Cinthia Valle Ruiz (IE University)

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)

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. *The effects of deregulation of the UK's office for tax simplification: interview evidence*
 Kevin McMeeking (University of Bristol)^P
3. *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