



SFB/Transregio 266

**ACCOUNTING FOR
TRANSPARENCY****2020****TRR 266 ANNUAL CONFERENCE**

October – November

Public Paper Workshop
6 Wednesdays in October & November

Time zone: CET

October 21	3:00—4:15 pm	4:45—6:00 pm
	Do country risk factors attenuate the effect of taxes on corporate risk-taking? Benjamin Osswald (University of Illinois), Caren Sureth-Sloane (Paderborn University)	The role of personal income taxes in corporate investment decisions Martin Jacob, Robert Vossebürger (both WHU Otto Beisheim School of Management)
October 28	3:00—4:15 pm	4:45—6:00 pm
	Strike the right tone: Financial analysts' tone to acquire information in earnings conference calls Julia Haag, Christian Hofmann, Nina Schwaiger (all LMU Munich), Susanne Klausing (University of Oxford)	Judicial precedents on GAAP violations, litigation risk and misreporting Benedikt Franke (SKEMA Paris), Reeyarn Li (University of Mannheim), Allen Huang (HKUST)
November 4	3:00—4:15 pm	4:45—6:00 pm
	Do countries benefit from transfer pricing rule inconsistency? Markus Diller (University of Passau), Johannes Lorenz (Paderborn University)	Real effects of country-by-country reporting for MNEs: Tax-induced relocation of production Regina Ortmann (Paderborn University), Dirk Simons (University of Mannheim), Dennis Voeller (Toulouse Business School)
November 11	3:00—4:15 pm	4:45—6:00 pm
	Are investors misled by exclusions of recurring expenses from non-GAAP earnings? Oliver Mehring, Jens Müller, Sönke Sievers , Christian Soflikanitsch (all Paderborn University)	Real effects of internal information allocation: Evidence from a field experiment Amadeus Bach , Jannis Bischof (both University of Mannheim)
November 18	3:00—4:15 pm	4:45—6:00 pm
	Qualitative information disclosure: Is mandating additional tax information disclosure always useful? Katarzyna Bilicka (Utah State University), Elisa Casi , Carol Seregini, Barbara M. B. Stage (all University of Mannheim)	Banks and their supranational monitors: Do monitoring trustees impact the transparency of banks? Janja Brendel (HU Berlin)
November 25	3:00—4:15 pm	4:45—6:00 pm
	Corporate reporting and users' information needs – A preparer perspective Kathrin Oberwallner (LMU Munich), Christoph Pelger (Universität Innsbruck), Thorsten Sellhorn (LMU Munich)	Information design in coordination games with risk dominant equilibrium selection Michael Ebert (Paderborn University), Joseph B. Kadane (Carnegie Mellon University), Dirk Simons (University of Mannheim), Jack D. Stecher (University of Alberta)

We kindly invite you to join our online sessions!
Please register here

Organized by a team from ESMT Berlin and Humboldt-Universität zu Berlin
on behalf of *TRR 266 Accounting for Transparency*

More information about TRR 266: www.accounting-for-transparency.de

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