

EAR 2025 Annual Conference

IESEG School of Management,
March 27-28, 2025 in Paris, France

Day 1: March 27

- 8:30** **Registration & coffee**
- 9:00** **Welcome**
- 9:15-10:30** **“Investors’ Quantitative Disclosure: Target Prices by Short Sellers”** by Alexandre Madelaine (Erasmus University Rotterdam), Luc Paugam* (HEC Paris), Hervé Stolowy (HEC Paris) and Wuyang Zhao (McGill University)
Discussant: Thomas Bourveau (Columbia University)
- 10:30-11:00** **Coffee break**
- 11:00-12:15** **“Beyond Borders: The Value of U.S. Firms’ Offshore Activities to Foreign Analysts”** by Yugi Han (Wenzhou-Kean University), Connie Mao (Temple University), Hongping Tan (McGill University), and Chi Zhang* (UMass Lowell)
Discussant: Ionela Andreicovici, (Frankfurt School)
- 12:30-13:30** **Panel discussion: Artificial intelligence, scholarly research and publication practices**
Panellists:
- Nadia Albu, Incoming Editor, Accounting in Europe
 - Mark Clatworthy, Editor, Accounting and Business Research
 - Cathy Shakespeare, Editor, Journal of Business Finance and Accounting
 - Herwé Stolowy, Former Editor, European Accounting Review
- Moderator: Amir Amel-Zadeh, Co-editor, European Accounting Review
- 13:30-14:30** **Lunch**
- 14:30-15:45** **" “Are we good? Or do we need to keep going?”: The swing of the comfort pendulum in evidence sufficiency determinations"** by Elizabeth Altiero (University of Central Florida), Lisa Baudot* (HEC Paris) and Mouna Hazgui (HEC Montréal)
Discussant: Dominic Detzen (Vrije Universiteit Amsterdam)
- 15:45-16:15** **Coffee break**
- 16:15-17:30** **" Investors’ Assessment of Cross-Border M&A – Repatriation Taxes, Agency Conflicts and the TCJA"** by Max Pfilsch* (Technical University of Munich)
Discussant: Christof Beuselinck (IESEG School of Management)
- 17:45-18:30** **EAR Editorial board meeting**
- 19:00** **Departure to conference dinner from IESEG (by metro)**
- 20:15-23:00** **Conference dinner cruise**

Day 2: March 28

9:00-10:15 “Earnings Conference Calls and Investor Disagreement: The Effect of heterogeneity in participating analysts’ information acquisition focus” by Imelda Taraj* (University of Gothenburg), Fani Kalogirou (Universidade Catolica Portuguesa), Mari Paananen (University of Gothenburg) and Ranik Raaen Wahlstrøm (NTNU Business School)

Discussant: Rucsandra Moldovan (Concordia University)

10:15-10:45 Coffee break

10:45-12:00 “The analysis of material contracts: Use of SEC contractual data in accounting research” by Ann-Kristin Großkopf* (University of Amsterdam), Victor Sehn (Ludwig Maximilian University), and Matthias Uckert (University of Amsterdam).

Discussant: Harm Schuett (WHU – Otto Beisheim School of Management)

12:15-13:30 "Blinded by bright side characteristics? Boards, CEO organizational identification, and performance-induced turnover” by Yannik Gehrke* (University of Hamburg), Jan C. Hennig (University of Groningen), Lukas Berger (European Center for Board Efficiency) and Michael Wolff (Georg-August-Universität Göttingen)

Discussant: Raúl Barroso (IESEG School of Management)

13:30 Conference closure

Lunch

* Denotes presenting author. Sessions are expected to run as follows: 20-25 min. presentation for speaker, 15-20 min. for discussant, 30 min. for open questions.