



EAA Junior Virtual Workshop - Schedule

December 18, 2025 (CET)

10:00 am - 10:15 am INTRODUCTION

10:15 am - 12:20 pm PARALLEL SESSION 1

Breakout Room #1 – Financial Reporting

Moderator: Florian Habermann

“Speaking with One Voice? The Joint Information Content of Tone in MD&A and Risk Factor Disclosures” by **Ali Jamshed*** (*SOAS University of London*), Tolulola Lawal (*SOAS University of London*), and Jaideep Oberoi (*SOAS University of London*)

“Compliance with disclosure requirements in accounting for business combinations in China” by **Huifang Li*** (*Paris Dauphine University PSL*) and Yuri Biondi (*Paris Dauphine University PSL*)

“Money for nothing? Crypto-based uncertainty and the disclosure of unrecognised tax losses in the ICT industry” by **Maria Francesca Ricci*** (*Università di Foggia*) and Elisabetta Mafrolla (*Università di Foggia*)

“GAAP or Non-GAAP - German Investor’s Perception G(a)p in Evaluating Annual Reports” by **Celine Sophie Daute*** (*Technische Universität Dortmund*), Fabian Freches (*Technische Universität Dortmund*), and Christiane Pott (*Technische Universität Dortmund*)

Breakout Room #2 – Sustainability and digitalization

Moderator: Philip Dickemann

“Accountability and accounting in alternative forms of organisations” by **Madhavi Dande*** (*Luiiss Guido Carli*)

“Less is more? How sustainability standards succeed through what they leave out” by **Hind Hsissou*** (*Université de Nantes*)

“Fostering, Bridging and Letting Things Pass: Making Automation Work in Financial Accounting Practice” by **Malin Brus*** (*University of Gothenburg*)

“Coercive Pressure and Technological Anxiety in the Digital Transformation of Accounting: Evidence from Mandatory E-Invoicing” by **Maciej Tuszkiewicz*** (*University of Economics in Katowice*), Olga Grzybek (*University of Economics in Katowice*), and Ewa Wanda Maruszewska (*University of Economics in Katowice*)

12:20 pm – 1:00 pm LUNCH BREAK [*Offline*]

1:00 pm - 2:35 pm PARALLEL SESSION 2

Breakout Room #1 – Governance

Moderator: *Maciej Tuskiewicz*

“Restructuring Tools and the Survival Likelihood of Distressed Corporations in Europe” by **Jorge Perez Seijo*** (*Universidad da Coruña*)

“Does board diversity foster green capital expenditures?” by **Carmelio Arena*** (*University of Calabria*), Jing Li (*University of Bradford*), Sundas Naeem (*Elizabeth School of London*), and Stefania Veltr (*University of Calabria*)

“More Time, Louder Voice: Pre-Meeting Shareholder Voting in China” by **Rusha Nandy*** (*Norwegian School of Economics*), Siddharth Purohit (*University College Dublin*), and Kailiang Zhang (*Fudan University*)

Breakout Room #2 – Sustainability

Moderator: *Yuqing Xiao*

“Plug and Play Policy Tool for Green Financial Market Development? Insights from Japan’s Green Bond Subsidy Program” by **Florian Habermann*** (*University of Lausanne*), Felix Stolze (*University of Augsburg*), and Sebastian Utz (*University of Augsburg*)

“Bridging the Intangibles Gap: The Value of External Assurance of Nonfinancial Disclosure” by **Manyun Tang*** (*University of Oxford*)

“The Effect of ESG Materiality on Analysts' Price” by **Aleksandra Bakhareva*** (*Goethe University Frankfurt*), Sasan Mansouri (*University of Groningen*), Mark Wahrenburg (*Goethe University Frankfurt*), and Fabian Woebbecking (*IWH - Leibniz Institute for Economic Research*)

2:35 pm - 2:55 pm SOCIAL MIXER [2*10 minutes]

2:55 pm – 3:00 pm BREAK [*Offline*]

3:00 pm – 4:35 pm PARALLEL SESSION 3

Breakout Room #1 – Sustainability

Moderator: *Hind Hsissou*

“Energy Cost and Carbon Accounting for Time-Specific Calculations of Electricity Costs and Carbon Emissions” by **Philip Dickemann*** (*Karlsruher Institut für Technologie*), Niklas Letmathe (*Karlsruher Institut für Technologie*), and Marc Wouters (*Karlsruher Institut für Technologie*)

“Constructing users of sustainability reporting - The case of the IFRS Sustainability Disclosure Standards” by **Franziska Sterl*** (*University of Passau*) and Christoph Pelger (*University of Passau, NHH Bergen, Universität Innsbruck*)

“Show Me the Carbon: Accounting for Inherent Emissions” by **Niklas Letmathe*** (*Karlsruher Institut für Technologie*)

Breakout Room #2 – Sustainability

Moderator: *Rusha Nandy*

“Environmental Transparency in Earnings Calls and Its Impact on Cost of Capital” by **Imelda Taraj*** (*University of Gothenburg*)

“On the relationship between a firm’s internal information quality and environmental selective disclosure” by **Amjad Alsolmi*** (*Norwich Business School, University of East Anglia*), Ricardo Malagueño (*Essex Business School, University of Essex*), and Fabio Motoki (*Robert C. Vackar College of Business and Entrepreneurship, University of Texas Rio Grande Valley*)

“How State Ownership Structure Shapes the Internationalisation–ESG Link: Evidence from Chinese Listed Firms” by **Yuqing Xiao*** (*University of Barcelona*), Chao Zhang (*Northumbria University*), and Antonio Somoza (*University of Barcelona*)

4:35 pm - 4:50 pm CLOSING REMARKS

Please register here:

<https://us02web.zoom.us/meeting/register/Tqj4gwuFSf6AnXcXnbzSQg>

Each paper is assigned a slot of 30 minutes: 20 minutes for presentation and 10 minutes Q&A.

*** Presenting author**