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<th>SESSION: AUPS01 Day and Time: Wednesday 29th May • 14:15-15:45</th>
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<td><strong>PRINCIPLES-BASED ACCOUNTING STANDARDS AND AUDIT OUTCOMES: EMPIRICAL EVIDENCE</strong></td>
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<tr>
<td><strong>Author:</strong> GOPAL KRISHNAN, BENTLEY UNIVERSITY <strong>Co-Author:</strong> Myoung Cho, Pace University</td>
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<td><strong>AUDITOR'S PROFESSIONAL JUDGMENT AND THE INTERPLAY BETWEEN LEGAL LIABILITY AND REGULATORY OVERSIGHT</strong></td>
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<td><strong>Author:</strong> FRANCOIS LARMANDE, HEC PARIS <strong>Co-Author:</strong> Cedric Lesage, Concordia University</td>
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<td><strong>THE USE OF SHARED SERVICE CENTRES BY AUDIT FIRMS: AN INTERVIEW-BASED CONCEPTUAL FRAMEWORK</strong></td>
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<td><strong>Author:</strong> EWALD ASCHAUER, JOHANNES KEPLER UNIVERSITY LINZ <strong>Co-Author:</strong> Reiner Quick, Darmstadt Technical University</td>
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<td><strong>THE MEANING AND PRACTICE OF AUDIT AT THE PERIPHERY: AUDITOR-AUDITEE INTERACTION IN A TRANSITION ECONOMY</strong></td>
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<td><strong>Author:</strong> NADIA ALBU, BUCHAREST UNIVERSITY OF ECONOMIC STUDIES <strong>Co-Author:</strong> CATALIN ALBU, BUCHAREST UNIVERSITY OF ECONOMIC STUDIES Anna Alon, University of Agder</td>
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<td><strong>MAPPING A DECADE OF INTERNAL AUDITING RESEARCH: A POST-ENRON LITERATURE REVIEW</strong></td>
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<td><strong>Author:</strong> HANY ELBARDAN, BOURNEMOUTH UNIVERSITY <strong>Co-Author:</strong> Amr Koth, Zayed University hussein halabi, Swansea university</td>
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<td><strong>CAN INTERNAL AUDIT FUNCTION IMPROVE OPERATIONAL EFFICIENCY? EVIDENCE FROM A SURVEY OF CHINESE LISTED FIRMS</strong></td>
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<td><strong>Author:</strong> LIZHEN LU, SUN YAT-SEN UNIVERSITY <strong>Co-Author:</strong> YING CHEN, SUN YAT-SEN UNIVERSITY Bin Lin, Sun Yat-sen University</td>
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<td><strong>AUPS03</strong> Chair: ULF MOHRMANN Room: C7</td>
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<tr>
<td><strong>NEURO-COGNITIVE MEASURES OF PROFESSIONAL SKEPTICISM</strong></td>
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<tr>
<td><strong>Author:</strong> J. EFRIM BORITZ, UNIVERSITY OF WATERLOO <strong>Co-Author:</strong> Katharine Patterson, University of Waterloo Kristian Rotaru, Monash Business School, Monash University Carla Wilkin, Monash Business School, Monash University</td>
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<td><strong>THE IMPACT OF THE AUDIT COMMITTEE STRENGTH ON AUDITORS’ RISK ASSESSMENTS GIVEN HIGH VERSUS LOW CEO NARCISSISM</strong></td>
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<td><strong>Author:</strong> JIM EMANUELS, UNIVERSITY OF GRONINGEN, FACULTY OF ECONOMICS AND BUSINESS <strong>Co-Author:</strong> Yasemin karaibrahimoglu, University of Groningen, Faculty of Economics and Business Anna Gold, Vrije Universiteit Amsterdam Philip Wallage, University of Amsterdam</td>
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<td>CONTINUOUS AUDITING AND RISK-BASED AUDIT PLANNING</td>
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<tr>
<td>Author: ALEXANDER SCHMIDT, UNIVERSITY OF DUISBURG- SU = Survey ESSEN</td>
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<td>Co-Author: Christine Georgi, University of Duisburg-Essen Marc Eulerich, University of Duisburg-Essen</td>
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<td>Chair: ELISABETH PELTIER</td>
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<td>NON-AUDIT FEES, KNOWLEDGE SPILLOVERS AND GOING CONCERN REPORTING DECISIONS: THE EFFECT OF INDUSTRY SPECIALIZATION</td>
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<tr>
<td>Author: ILIAS BASI OUDIS, ASTON BUSINESS SCHOOL EA = Empirical Archival</td>
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<td>Co-Author: Marshall Geiger, University of Richmond Paul DeLange, Curtin University</td>
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<td>EXTERNAL AND INTERNAL AUDITOR ROTATION AND THEIR ASSOCIATION WITH AUDIT AND NON-AUDIT FEES AND TAX PLANNING: EVIDENCE FROM GERMANY</td>
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<tr>
<td>Author: STEPHAN BURGGRAEF, MUE NSTER UNIVERSITY EA = Empirical Archival</td>
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<td>Co-Author: Christoph Watrin, Muenster University</td>
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<tr>
<td>Chair: CHRISTOPHER BLEIBTREU</td>
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<td>CFO AND AUDIT PARTNER DYADS: IMPACT ON AUDIT FEES AND EARNINGS QUALITY</td>
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<tr>
<td>Author: MARA CAMERAN, UNIVERSITÀ BOCCONI EA = Empirical Archival</td>
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<tr>
<td>Co-Author: Angela Pettinicchio, Bocconi university Gabriel Pundrich, Bocconi university</td>
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<td>Chair: PAUL TANYI</td>
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<th>AUDITOR ALIGNMENT AND THE INTERNAL INFORMATION ENVIRONMENT</th>
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<td>Author: JOCHEN PIERK, ERASMUS SCHOOF OF ECONOMICS EA = Empirical Archival</td>
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<td>Co-Author: Caspar Peter, Rotterdam School of Management Eva Labro, University of North Carolina (UNC) Christophe van Linden, Illinois State University</td>
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<td>Author: ELISABETH PLEITZSCH, UNIVERSITY OF GRAZ EA = Empirical Archival</td>
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<td>Author: FER DINAND GUL, BL DEAKIN BUSINESS SCHOOL, DEAKIN UNIVERSITY EA = Empirical Archival</td>
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<td>Co-Author: Heidi Quah, Department of Accounting, Monash Business School, Monash University Mehdi Khedmati, Department of Accounting, Monash Business School, Monash University JANTO HAMAN, Department of Accounting, Monash Business School, Monash University</td>
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<th>AUDITORS’ RESPONSE TO ASSET REDEPLOYABILITY</th>
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CORPORATE POLITICAL ACTIVISM AND AUDIT FEES: EVIDENCE FROM INITIAL PUBLIC OFFERINGS

Author: GEORGIOS LOUKOPOULOS, BATH UNIVERSITY
Co-Author: Dimitrios Gounopoulos, University of Bath
Panagiotis Loukopoulos, UNIVERSITY OF STRATHCLYDE, STRATHCLYDE BUSINESS SCHOOL, DEPARTMENT OF ACCOUNTING & FINANCE

SESSION: AUPS07 Day and Time: Friday 31st May • 09:00-10:30
AUPS07 Chair: ANN VANSTRAELEN Room: C7

DO MANDATORY AUDITS OF MANAGEMENT REPORTS IMPROVE MANAGEMENT REPORT QUALITY?

Author: ARNE LESSENICH, MUENSTER UNIVERSITY
Co-Author: Peter Kajüter, University of Muenster, Chair of International Accounting
Martin Nienhaus, University of Muenster, Chair of International Accounting
Jonas Pöhler, University of Muenster, Chair of International Accounting

THE IMPACT OF INDIVIDUAL AUDIT PARTNERS ON THEIR CLIENTS' NARRATIVE DISCLOSURES

Author: CHRISTOPH MAURITZ, MUENSTER UNIVERSITY
Co-Author: Martin Nienhaus, Goethe-University Frankfurt
Christopher Oehler, Goethe-University Frankfurt

DOES THE JOINT PROVISION OF SUSTAINABILITY ASSURANCE AND FINANCIAL AUDIT IMPROVE FINANCIAL AUDIT QUALITY?

Author: FRANCESCO MAZZI, UNIVERSITY OF FLORENCE
Co-Author: LORENZO DAL MASO, ESSEC BUSINESS SCHOOL
Gerald Lobo, University of Houston – Bauer College of Business
Luc Paugam, HEC Paris

SESSION: AUPS08 Day and Time: Friday 31st May • 11:00-12:30
AUPS08 Chair: ILIAS BASIOUDIS Room: C7

DO AUDIT CLIENTS PREFER WATCHDOGS OR LAPDOGS? THE EFFECT OF STRICTNESS ON AUDIT OFFICES' MARKET SHARES

Author: ULF MOHRMANN, KONSTANZ UNIVERSITY
Co-Author: CHRISTOPHER BLEIBTREU, BI NORWEGIAN BUSINESS SCHOOL

AUDITOR SALARY AND AUDIT QUALITY

Author: ELISABETH PELTIER, CONCORDIA UNIVERSITY
Co-Author: Hakyin Lee, Baruch College, CUNY
Hangsoo Kyung, Chinese University of Hong Kong

AUDITOR'S EXPERTISE AND THE EFFECT OF THE EUROPEAN BANKING SECTOR CEO SKILL ON AUDIT QUALITY

Author: PANAYIOTIS TAHINAKIS, UNIVERSITY OF MACEDONIA
Co-Author: MICHAIL SAMARINAS, University of Macedonia

SESSION: AUPS09 Day and Time: Friday 31st May • 14:00-15:30
AUPS09 Chair: STEFANO AZZALI Room: C7
MATERIALITY THRESHOLDS FOR CHANGE IN ACCOUNTING ESTIMATES
Author: DANIEL GYUNG PAIK, UNIVERSITY OF RICHMOND
Co-Author: Philip Keunho Chung, Christopher Newport University
Collin Rabe, University of Richmond
EA = Empirical Archival

COMPENSATION CONSULTING FIRMS: A PRICED RISK IN AUDIT FEES?
Author: KENNETH REICHELT, LOUISIANA STATE UNIVERSITY
Co-Author: Audrey Hsu, National Taiwan University
Jeanne-Claire White-Patin, McNeese State University
Christine Cheng, University of Mississippi
EA = Empirical Archival

STAKEHOLDERS’ LEARNING CURVE OF HEDGE FUND ACTIVISM: EVIDENCE FROM AUDIT PRICING
Author: QINGJING ZHANG, UNIVERSITY OF SOUTHAMPTON
Co-Author: Su Wang, University of Southampton
Pingli Li, University of Southampton
Jason Xiao, University of Cardiff
EA = Empirical Archival

SESSION: AUPSD01 Day and Time: Wednesday 29th May • 14:15-15:45
AUPSD01 Chair: HAKJOON SONG Room: C4

INVESTOR SENTIMENT AND THE MARKET CONTAGION EFFECT OF RESTATEMENTS
Discussant: JOE SCHROEDER
Author: HELEN CHOY, DREXEL UNIVERSITY
Co-Author: Ferdinand Gul, BL Deakin Business School, Deakin University
KWOK TONG SAMUEL CHEUNG, DEAKIN UNIVERSITY
Jun Yao, Deakin University
EA = Empirical Archival

THE EFFECT OF AUDIT PARTNER’S EXPERIENCE OF AN OVERSIGHT QUALITY INSPECTION ON AUDIT QUALITY
Discussant: KENNETH REICHELT
Author: JUKKA KARJALAINEN, UNIVERSITY OF EASTERN FINLAND
Co-Author: Antti Fredriksson, University of Turku
David Hay, University of Auckland
W. Robert Knechel, University of Florida
Lasse Niemi, Aalto School of Economics
Mikko Zerni, University of Vaasa
EA = Empirical Archival

SESSION: AUPSD02 Day and Time: Wednesday 29th May • 16:15-17:45
AUPSD02 Chair: ANNE JENY Room: C4

SEARCH FOR A TURNAROUND SAVIOR: CAN EXTERNAL CEO SUCCESSION MITIGATE GOING CONCERN MODIFICATIONS?
Discussant: DIANE BREESCH
Author: EGOR EVDOKIMOV, DEAKIN UNIVERSITY
Co-Author: Seung Won Lee, College of Business, Purdue University Northwest
Sung Jin Park, Judd Leighton School of Business and Economics, Indiana University South Bend
EA = Empirical Archival

AUDITOR RESPONSE TO CORPORATE INNOVATION
Discussant: HEIDI VANDER BAUWHEDE
Author: BRANDON LEE, INDIANA UNIVERSITY NORTHWEST
Co-Author: Seung Won Lee, College of Business, Purdue University Northwest
Sung Jin Park, Judd Leighton School of Business and Economics, Indiana University South Bend
EA = Empirical Archival

SESSION: AUPSD03 Day and Time: Thursday 30th May • 09:00-10:30
AUPSD03 Chair: GOPAL KRISHNAN Room: C4
AUDIT PROCESS, PRIVATE INFORMATION, AND INSIDER TRADING
Discussant: ANASTASIOS ELEMES
Author: JOE SCHROEDER, INDIANA UNIVERSITY  
Co-Author: Salman Arif, Indiana University  
John Kepler, The Wharton School University of Pennsylvania  
Daniel Taylor, The Wharton School University of Pennsylvania  
EA = Empirical Archival

THE EFFECT OF THE INTERPLAY BETWEEN LIABILITY AND REGULATORY INCENTIVES ON AUDIT OUTCOMES
Discussant: LINDA MYERS
Author: ULRIKE THÜRHEIMER, MAASTRICHT UNIVERSITY  
Co-Author: Salman Arif, Indiana University  
John Kepler, The Wharton School University of Pennsylvania  
Daniel Taylor, The Wharton School University of Pennsylvania  
EA = Empirical Archival

SESSION: AUPSD04  Day and Time: Thursday 30th May • 11:00-12:30
AUPSD04  Chair: NIEVES CARRERA  
Room: C4

IMPRESSION MANAGEMENT AND BIG FOUR AUDITORS: SCRUTINY AT A PUBLIC INQUIRY
Discussant: TIMURS UMANS
Author: COLLETTE KIRWAN, WATERFORD INSTITUTE OF TECHNOLOGY  
Co-Author: Neil Dune, Trinity College Dublin  
NIAMH M. BRENNAN, UNIVERSITY COLLEGE DUBLIN  
CF = Case/Field Study

SESSION: AUPSD05  Day and Time: Thursday 30th May • 14:00-15:30
AUPSD05  Chair: ELISABETH PELTIER  
Room: C4

KNOWLEDGE ACTIVATION IN AUDITORS’ MATERIALITY JUDGMENTS: AN INSTITUTIONAL LOGICS PERSPECTIVE
Discussant: CECILIA FREDRIKSSON
Author: RIKKE HOLMSLYKKE KRISTENSEN, UNIVERSITY OF SOUTHERN DENMARK  
Co-Author: Dennis van Liempd, University of Southern Denmark  
CF = Case/Field Study

SESSION: AUPSD05  Day and Time: Thursday 30th May • 14:00-15:30
AUPSD05  Chair: ELISABETH PELTIER  
Room: C4

THE EFFECTS OF MANDATORY AUDIT FIRM ROTATION AND JOINT AUDITS ON AUDIT QUALITY AND MARKET STRUCTURE: EXPERIMENTAL EVIDENCE
Discussant: MARCO TROMBETTA
Author: ULRIKE STEFANI, KONSTANZ UNIVERSITY  
Co-Author: Thomas Hattenbach, University of Konstanz  
EX = Experimental

WHEN DO INVESTORS VALUE KEY AUDIT MATTERS?
Discussant: JOCHEM THEIS
Author: XINNING XIAO, MONASH UNIVERSITY  
Co-Author: Robyn Moroney, Monash University  
Soon-Yeow Phang, Monash University  
EX = Experimental

SESSION: AUPSD06  Day and Time: Friday 31st May • 09:00-10:30
AUPSD06  Chair: VLAD ANDREI PORUMB  
Room: C4

PROCESS DEVIATION CATEGORIES IN AN AUDITING CONTEXT
Discussant: WILLEM BUIJINK
Author: MIEKE JANS, HASSELT UNIVERSITY  
Co-Author: Marzie Hosseinpour, Hasselt University  
SU = Survey

DO MANAGERS RESPOND TO AUDITORS’ RED FLAGS?
Discussant: SCOTT SEAVEY
Author: ANNE JENY, ESSEC BUSINESS SCHOOL  
EA = Empirical Archival
### DO AUDIT PARTNERS COMPROMISE AUDIT INDEPENDENCE FOR CLIENTS AFFILIATED WITH BUSINESS GROUPS? EVIDENCE FROM THE LIKELIHOOD OF ISSUING MODIFIED AUDIT OPINIONS IN CHINA

Author: SIMON FUNG, DEAKIN UNIVERSITY  
Co-Author: Like Jiang, The University of Melbourne  
Zhifeng Yang, Stony Brook University  
**EA** = Empirical Archival

### AUDITOR EXPERTISE FOR CLIENT COMPLEXITY AND AUDIT QUALITY

Author: SCOTT SEAVEY, FLORIDA ATLANTIC UNIVERSITY  
Co-Author: Bo Gao, University of Nebraska - Lincoln  
**EA** = Empirical Archival

### DO EXPERTISE INFLUENCE AUDITORS’ ETHICAL DECISIONS? A NEUROCOGNITIVE PERSPECTIVE AND SURVEY EVIDENCE

Author: NIEVES CARRERA, IE BUSINESS SCHOOL  
Co-Author: Berend van der Kolk, IE Business School, IE University  
**SU** = Survey

### MAPPING AUDITORS' KNOWLEDGE: A PRELIMINARY EMPIRICAL STUDY IN CYPRUS

Author: SALOMI DIMITRIOU, UCLANCYPRUS  
Co-Author: Maria Kapardis, Cyprus University of Technology  
Ioanna Stylianou, UCLAN Cyprus  
**SU** = Survey

### EFFECTS OF THE DARK TRIAD PERSONALITY ON THE RELATION BETWEEN AUDIT ROTATION AND AUDIT FRAUD

Author: STAVRIANA HADJIGAVRIEL, CARLOS III UNIVERSITY, MADRID  
Co-Author: Susana Gago Rodriguez, University Carlos III of Madrid  
**EX** = Experimental

### LEARNING CURVES IN AUDIT ENGAGEMENTS

Author: PHILIPP JAHN, BAYREUTH UNIVERSITY  
Co-Author: Thomas Loy, University of Bayreuth  
**EA** = Empirical Archival

### BREAKING THE BARRIER - ON THE USE OF JOINT AUDITS IN THE INTERNAL AUDIT PROFESSION

Author: JOEL BEHREND, DUISBURG UNIVERSITY  
Co-Author: Marc Eulerich, University of Duisburg-Essen  
**SU** = Survey

### THE 2004-2010 WIDESPREAD DECLINE OF ADVERSE INTERNAL CONTROL AUDIT OPINIONS: DID THE “GOOD SIDE” OF CSR LEAD TO CLIENT IDENTIFICATION?

Author: ENCARN A GUILLAMON SAORIN, UNIVERSITY CARLOS III MADRID  
Co-Author: Belen Blanco, The University of Adelaide  
Andres Guiral, Yonsei University  
**EA** = Empirical Archival

### DO STATUTORY INTERNAL AUDITORS INFLUENCE STOCK PRICE CRASH RISK? : FIRM-LEVEL EVIDENCE FROM KOREA

Author: SOOYEON PARK, CHUNG-ANG UNIVERSITY  
Co-Author:
BITCOIN, BLOCKCHAIN AND “THE FIRST MILE PROBLEM”: A HOLISTIC EXPLORATION OF CONTROL ISSUES FOR MANAGEMENT AND AUDITORS IN USING BLOCKCHAIN TECHNOLOGY IN ACCOUNTING

Author: MICHAEL ALLES, RUTGERS UNIVERSITY
Co-Author: GLEN GRAY, CALIFORNIA STATE UNIVERSITY, NORTH RIDGE

SESSION: AURF03 Day and Time: Thursday 30th May • 11:00-12:30

AURF03 Chair: PHILIPP JAHN

DOES REGULATOR SELECTION OF AUDITORS IMPROVE AUDIT QUALITY? EVIDENCE FROM AUDITOR DESIGNATION IN KOREA

Author: SEUNG UK CHOI, KYUNG HEE UNIVERSITY
Co-Author: Gil S. Bae, School of Business, Korea University
Sanjay Kallapur, Indian School of Business

DO THE STATUTORY RESTRICTIONS ON NON-AUDIT SERVICES IN THE EUROPEAN AUDIT REFORM IMPROVE AUDITOR INDEPENDENCE AND AUDIT QUALITY? EVIDENCE FROM U.S. AUDIT MARKETS

Author: CLAUS HOLM, AARHUS UNIVERSITY
Co-Author: Edward Douthett, George Mason University

AUDITOR NETWORKS WITH INDUSTRY EXPERTS AND AUDIT QUALITY

Author: TING-CHIAO HUANG, MONASH UNIVERSITY
Co-Author: Yi-Hung Lin, Monash University
Chia-Hui Chen, National Dong Hwa University

THE IMPACT OF TRANSPORTATION INFRASTRUCTURE DEVELOPMENT ON AUDIT QUALITY: EVIDENCE FROM A NATURAL EXPERIMENT

Author: OLIVER RUI, CHINA EUROPE INTERNATIONAL BUSINESS SCHOOL

REPUTATION PROTECTION AND AUDIT QUALITY: EVIDENCE FROM CHINA

Author: YULIN XU, SUN YAT-SEN UNIVERSITY
Co-Author: Huailin Jiang, Guangdong University of Finance
Yan Tan, Sun Yat-Sen University
Zhemin Wang, Nanfang College, University of Wisconsin-Parkside

THE VALUE OF AUDITING FOR PRIVATE FIRMS’ COST OF DEBT

Author: ION ANGHEL, BUCHAREST ACADEMY OF ECONOMIC STUDIES

MATERIAL MISSTATEMENT OF MATERIALITY

Author: DIANE BREESCH, VRIJE UNIVERSITEIT BRUSSEL

AUDITOR SWITCHING, LOW BALLING AND THE QUALITY OF FINANCIAL REPORTING: EVIDENCE FROM ASIAN COUNTRIES

Author: AINUL ISLAM, VICTORIA UNIVERSITY OF WELLINGTON
Co-Author: Khairul Kamarudin, Universiti Teknologi Mara
Wan Adibah Wan Ismail, Universiti Teknologi Mara
SIGNING NETWORKS OF AUDIT PARTNERS AND EARNINGS QUALITY: EVIDENCE FROM TAIWAN
Author: SHU-LING YEH, NATIONAL TAIPEI UNIVERSITY
Co-Author: MIN-JENG SHIUE, NATIONAL TAIPEI UNIVERSITY
PENG-CHIA CHIU, THE CHINESE UNIVERSITY OF HONG KONG
Li-Chun Kuo, National Taipei University

THE AUDIT REPORT AND BANKRUPTCY PREDICTION: EMPIRICAL EVIDENCE USING ARTIFICIAL INTELLIGENCE
Author: NORA MUNOZ-IZQUIERDO, COLEGIO UNIVERSITARIO DE ESTUDIOS FINANCIEROS
Co-Author: María-del-Mar Camacho-Miñana, Complutense University of Madrid
MARIA JESUS SEGOVIA-VARGAS, Complutense University of Madrid
DAVID PASCUAL-EZAMA, Complutense University of Madrid

SESSION: AURF05 Day and Time: Thursday 30th May • 16:00-17:30
AURF05 Chair: NICOLE RATZINGER-SAKEL Room: T8

AUDIT FEES AND BIG N AUDITS REVISITED
Author: TAKASHI YAEKURA, WASEDA UNIVERSITY
Co-Author: Takashi Obinata, The University of Tokyo

AUDIT FEES: A BIBLIOMETRIC ANALYSIS OF THE LITERATURE
Author: JOSEPH AGANA, UNIVERSITY OF AGDER
Co-Author: Anna Alon, University of Agder
Stephen Zamore, University of Agder

AUDIT TEAM EQUALITY AND AUDIT QUALITY THREATENING BEHAVIOURS
Author: ALICE ANNELIN, UMEA UNIVERSITY, UMEA SCHOOL OF BUSINESS AND ECONOMICS
Co-Author:

DO NON-AUDIT SERVICE FAILURES IMPAIR AUDITOR REPUTATION? AN ANALYSIS OF THE SCANDAL SURROUNDING KPMG'S ADVISORY ON THE SALE OF FRANKFURT-HAHN AIRPORT
Author: REINER QUICK, DARMSTADT TECHNICAL UNIVERSITY
Co-Author: CHRISTIAN FRIEDRICH, DARMSTADT UNIVERSITY OF TECHNOLOGY
Raymond Wolf, Darmstadt University of Technology

AUDITOR SELECTION OF NEGOTIATION STRATEGIES: THE EFFECT OF MOTIVATIONAL FACTOR AND BARGAINING POWER UNDER A THROUGHPUT MODEL
Author: WAYMOND RODGERS, HULL UNIVERSITY / HULL UNIVERSITY BUSINESS SCHOOL
Co-Author: Sarra Baroudi, Woosong University

SESSION: AURF06 Day and Time: Friday 31th May • 09:00-10:30
AURF06 Chair: CAREN SCHELLEMAN Room: T8

DOES MANDATORY ROTATION HARM OR BENEFIT NON-BIG 4 AUDIT FIRMS? AN ANALYTICAL INVESTIGATION
Author: CHRISTOPHER BLEIBTREU, BI NORWEGIAN BUSINESS SCHOOL
Co-Author:

TWO STANDARDS TO AUDIT THEM ALL! THE COSTS AND BENEFITS OF ISA-BASED AUDITS
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<td>Friday 31th May • 11:00-12:30</td>
<td>LAURA SIERRA GARCÍA</td>
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<td>AURF08</td>
<td>Thursday 30th May • 09:00-10:30</td>
<td>PIOTR STASZKIEWICZ</td>
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### AUDIT WITHOUT AN AUDIT PROFESSION: THE ROLE OF REGULATION IN ORGANISING INDEPENDENT AUDITING WITHIN EUROPEAN ACCREDITATION

**Author:** CECILIA FREDRIKSSON, STOCKHOLM SCHOOL OF ECONOMICS

**Co-Author:**

**IMPACT OF MANDATORY AUDIT FIRM ROTATION: THE EVIDENCE FROM THE UK**

**Author:** SUMAN LODH, MIDDLESEX UNIVERSITY

**Co-Author:** MONOMITA NANDY, BRUNEL UNIVERSITY

**HOW PUBLIC IS PUBLIC AUDIT: EVIDENCE FROM THE UK**

**Author:** LEI TAO, PORTSMOUTH UNIVERSITY / PORTSMOUTH BUSINESS SCHOOL

**Co-Author:** Margaret Greenwood, University of Bath

**SESSION: AURF07**

**THE EFFECT OF KEY AUDIT MATTER DISCLOSURE REQUIREMENT ON CAPITAL MARKET: EVIDENCE FROM EUROPEAN UNION**

**Author:** S. MAHMOUD HOSSEINNIKANI, THE UNIVERSITY OF GOTHENBURG

**Co-Author:**

**HOW DO AUDITOR LITIGATION RISK AND AUDITOR INDUSTRY EXPERTISE AFFECT THE DISCLOSURE OF KEY AUDIT MATTERS?**

**Author:** CHAO HSIN HUANG, CHUNG YUAN CHRISTIAN UNIVERSITY

**Co-Author:** TE-KUAN LEE, CHUNG YUAN CHRISTIAN UNIVERSITY

**EFFECTS OF SOCIAL, ENVIRONMENTAL, AND INSTITUTIONAL FACTORS ON SUSTAINABILITY REPORT ASSURANCE. EVIDENCE FROM EUROPEAN COUNTRIES**

**Author:** LORENZO SIMONI, UNIVERSITY OF FLORENCE

**Co-Author:** Laura Bini, UNIVERSITY OF FLORENCE

**EXPLORING ANTECEDENTS OF PSYCHOLOGICAL WELL-BEING AMONG SWEDISH AUDITORS**

**Author:** TORBJORN TAGESSON, LINKÖPING UNIVERSITY

**Co-Author:** Pernilla Broberg, Kristianstad University

**Timurs Umans, Kristianstad University**

**NEUROPHYSIOLOGICAL MEASURES OF PROFESSIONAL SKEPTICISM DURING Audit Risk Judgment**

**Author:** KRISTIAN ROTARU, MONASH BUSINESS SCHOOL, MONASH UNIVERSITY

**Co-Author:** J. EFRIM BORITZ, UNIVERSITY OF WATERLOO

**Katharine Patterson, University of Waterloo**
REFLECTIVE CAPACITY AND THE ENHANCEMENT OF THE HURTT PROFESSIONAL SCEPTICISM SCALE  
Author: CLAIRE O’SULLIVAN ROCHFORD, UNIVERSITY COLLEGE CORK  
Co-Author: RAY DONNELLY, UNIVERSITY COLLEGE CORK  
Margaret Healy, University College Cork  

THE FACTORS THAT AFFECT SENIOR ECONOMIC STUDENTS’ DECISION TO WORK FOR A BIG 4 OR A NON-BIG4 AUDIT FIRM: THE CASE FOR BELGIUM  
Author: LINDE KERCKHOFS, VUB - VRIJE UNIVERSITEIT BRUSSEL  
Co-Author: Stefanie Ceustermans, Vrije Universiteit Brussel  
Kris Hardies, University of Antwerp  

THE EFFECTIVENESS OF ONLINE FORMATIVE ASSESSMENT ON PERFORMANCE IN RELATIONSHIP WITH TEST ANXIETY LEVEL  
Author: PATRICIA EVERAERT, GHENT UNIVERSITY  
Co-Author: Eva Blondeel, Ghent University  
Evelien Opdecam, Ghent University  

GENDER DIFFERENCES IN ACHIEVEMENT GOALS FOR INTRODUCTORY ACCOUNTING COURSE  
Author: HANNU OJALA, UNIVERSITY OF TAMPERE  
Co-Author: JARI HUIKKU, AALTO UNIVERSITY SCHOOL OF BUSINESS  
Emma-Riikka Myllymäki, Aalto University, School of Business  

MORAL JUDGEMENT OF ACCOUNTING STUDENTS: THE ROLE OF GENDER, STUDY MAJOR AND EDUCATION LEVEL  
Author: TAMARA PUSTOSLEMŠEK, UNIVERSITY OF LJUBLJANA  
Co-Author: Maja Zaman Groff, Faculty of Economics, University of Ljubljana  

HOW DOES INTERNATIONAL EXPERIENCE LEAD TO HIGHER LEVELS OF CULTURAL INTELLIGENCE? A QUALITATIVE STUDY USING ACCOUNTING ACADEMICS TEACHING TRANSNATIONALLY  
Author: MEREDITH THARAPOS, RMIT UNIVERSITY  
Co-Author: BRENDA O’CONNELL, RMIT UNIVERSITY  

WHITHER ACCOUNTING EDUCATION RESEARCH? SOME EVIDENCE FROM THE RESEARCH FOCUS OF ELITE ACCOUNTING SCHOOLS  
Discussant: PATRICIA EVERAERT  
Author: BRENDA O’CONNELL, RMIT UNIVERSITY  

GOVERNING IN THE PUBLIC INTEREST: THE CASE OF ICAEW
Discussant: ANDREA GOULDMAN
Author: SUSAN SMITH, UNIVERSITY OF SUSSEX BUSINESS SCHOOL
Co-Author: Iqbal Khadaroo, University of Sussex Business School

SESSION: EDRF01 Day and Time: Thursday 30th May • 11:00-12:30
EDRF01 Chair: MARITA BLOMKVIST
Room: T9
E-LEARNING AS A TOOL SUPPORTING ACADEMIC EDUCATION: THE INFLUENCE OF ACCOUNTING STUDENTS’ CHARACTERISTICS ON THEIR ENGAGEMENT AND PERFORMANCE
Author: JUSTYNA DYDUCH, AGH UNIVERSITY OF SCIENCE AND TECHNOLOGY
Co-Author: JOANNA KRASODOMSKA, CRACOW UNIVERSITY OF ECONOMICS

ACCOUNTING FOR NON-SPECIALISTS: THE USE OF CASE STUDIES FOR UNDERGRADUATE STUDENTS’ PARTICIPATIVE LEARNING
Author: PAOLA MADINI, UNIVERSITY OF KENT, KENT BUSINESS SCHOOL
Co-Author: ANDREA CILLONI, UNIVERSITY OF PARMA

SESSION: EDRF02 Day and Time: Thursday 30th May • 09:00-10:30
EDRF02 Chair: OLGA VOLKOVA
Room: T9
ACCOUNTING ACADEMIC’S TEACHING PRACTICE IN RELATION TO SUSTAINABLE DEVELOPMENT: INVESTIGATING THE ROLE OF TEACHER’S SELF-EFFICACY
Author: BERIT HARTMANN, UNIVERSITY OF GOTHENBURG
Co-Author: Marita Blomkvist, Göteborgs Universitet

INTERNATIONAL ACCREDITATION BY A PROFESSIONAL INSTITUTE AS AN INSTRUMENT OF INCREASING THE ATTRACTIVENESS OF ACCOUNTING EDUCATION IN RUSSIA
Author: SVETLANA KARELSKAIA, SAINT-PETERSBURG STATE UNIVERSITY
Co-Author: Ekaterina Zuga, Saint-Petersburg State University Natalia Sokolova, Saint-Petersburg State University

INTEGRATING A REAL-WORLD BUSINESS EXECUTION PROJECT INTO A MANAGEMENT ACCOUNTING COURSE
Author: SEUNGAH SONG, SEOUL WOMEN’S UNIVERSITY
WORKING LIFE ORIENTATION IN HIGHER EDUCATION OF ACCOUNTING: WHAT DO WE KNOW?
Author: MARIANNE VIINIKAINEN, SAIMAA UNIVERSITY OF APPLIED SCIENCES
Co-Author: KATI MARITA PAJUNEN, LAPPEENRANTA UNIVERSITY OF TECHNOLOGY

HOW DO NON-ENGLISH SPEAKING USERS OVERCOME THE DIFFICULTIES OF COMMUNICATING IFRS INFORMATION AND TEACHING IFRS ISSUES
Author: ANNA VYSOTSKAYA, SOUTHERN FEDERAL UNIVERSITY

A CLASS EXERCISE: ACCOUNTING FOR STOCK OPTION MODIFICATIONS AND OPTION SERVICE AND PERFORMANCE CONDITIONS
Author: NATALIE CHURYK, NORTHERN ILLINOIS UNIVERSITY
Co-Author: Shaokun Yu, Northern Illinois University
Brian Rick, BDO

CROSS-CULTURAL COMPETENCE AND EDUCATION IN MANAGEMENT ACCOUNTING AND CONTROL
Author: EMILIA FLORIN SAMUELSSON, JÖNKÖPING UNIVERSITY, JÖNKÖPING INTERNATIONAL BUSINESS SCHOOL
Co-Author: Annika Yström, Jönköping International Business school
Caroline Teh, Jönköping International Business school

MANDATORY NON-FINANCIAL DISCLOSURES IN CORPORATE REPORTING: WHAT MAKES ACCOUNTANTS DIFFER IN THEIR VIEWS ON THE ISSUE
Author: JAN MICHALAK, LODZ UNIVERSITY
Co-Author: JOANNA KRASODOMSKA, CRACOW UNIVERSITY OF ECONOMICS
Katarzyna Swietla, Cracow University of Economics

USAGE OF EDGAR SUBMISSIONS IN ACADEMIA – EVIDENCE FROM LOG FILES
Author: JAN SEITZ, BAYREUTH UNIVERSITY
Co-Author: Christian Wittmann, BAYREUTH UNIVERSITY

WILDCAT INC. - A MODULAR CASE ON MATERIALITY CONCEPTIONS AND REPORTING STRATEGIES
Author: HENNING ZÜLCH, HHL LEIPZIG GRADUATE SCHOOL OF MANAGEMENT
Co-Author: CARL WEUSTER, HHL LEIPZIG GRADUATE SCHOOL OF MANAGEMENT
Saskia Erben, HHL LEIPZIG GRADUATE SCHOOL OF MANAGEMENT
SOPHIE WINTER, LEIPZIG GRADUATE SCHOOL OF MANAGEMENT

INSIDE THE BLACK-BOX OF ANALYSTS’ BOUNDED RATIONALITY: A STUDY OF CONTEXTS THAT MATTER
Author: MARK ALEKSANYAN, UNIVERSITY OF GLASGOW
THE RISK RELEVANCE OF US R&D ACCOUNTING
Author: DIMOS ANDRONOUDIS, UNIVERSITY OF BRISTOL
EA = Empirical Archival

DOES GENDER INFLUENCE THE WAY AFFILIATED SELL-SIDE ANALYSTS RESPOND TO THEIR CONFLICTS OF INTEREST?
Author: ANDRIA CHARALAMBOUS, UNIVERSITY OF LEEDS
EA = Empirical Archival

QUALITATIVE DISCLOSURE IN CORPORATE FILINGS AND LOAN TERMS
Author: BENEDIKT FRANKE, UNIVERSITY OF MANNHEIM
EA = Empirical Archival

INSTITUTIONAL INVESTOR TRADING AROUND AUDITOR’S GOING CONCERN MODIFIED OPINIONS: AN ANALYSIS OF MUTUAL FUNDS AND PENSION FUNDS
Author: MARSHALL GEIGER, UNIVERSITY OF RICHMOND
EA = Empirical Archival

MANAGEMENT AS THE SINE QUO NON FOR M&A SUCCESS
Author: PANTELIS KAZAKIS, ADAM SMITH BUSINESS SCHOOL, UNIVERSITY OF GLASGOW
EA = Empirical Archival

PREDICTING CORPORATE FINANCIAL DISTRESS USING GEOGRAPHICAL AND INDUSTRY-LEVEL AGGREGATE ACCOUNTING INFORMATION
Author: STEPHANIE CHENG, TULANE UNIVERSITY
EA = Empirical Archival

ANALYSTS’ REVENUE FORECASTS AND DISCRETIONARY REVENUES
Author: SHIH-CHU CHOU, SAN FRANCISCO STATE UNIVERSITY
EA = Empirical Archival

CORPORATE COMMUNICATIONS CREDIBILITY AND THE PRICING OF TEXTUAL SENTIMENT: EVIDENCE FROM QUARTERLY EARNINGS ANNOUNCEMENTS
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<td><strong>Chair:</strong> Baptiste Colas</td>
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<td><strong>Title:</strong> Monitoring or Pressuring: The Influence of Securities Analysts on Corporate Managers' Goodwill Impairment Decisions</td>
<td><strong>Authors:</strong> HONGWEN HAN, SUN YAT-SEN UNIVERSITY</td>
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<td><strong>Co-Author:</strong> Qingquan Tang, Sun Yat-sen University, Jiali Jenna Tang, University of Hartford</td>
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<td><strong>Authors:</strong> KEVIN KIM, UNIVERSITY OF MEMPHIS</td>
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<td><strong>Co-Author:</strong> Joshua Coyne, University of Memphis, Jayson Talakai, Utah State University</td>
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<td><strong>Co-Author:</strong> Peter Fiechter, University of Neuchatel</td>
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THE EFFECTS OF ENHANCED REGULATORY OVERSIGHT OF BANKS ON BORROWER PERFORMANCE
Discussant: FERDINAND ELFERS
Author: VISHAL BALORIA, BOSTON COLLEGE / THE WALLACE E. CAROLL SCHOOL OF MANAGEMENT
Co-Author: Mengyao Cheng, Boston College
Carlo Gallimberti, Boston College
EA = Empirical Archival

THE SINGLE SUPERVISORY MECHANISM - A CURSE OR A BLESSING FOR BANKS’ FINANCIAL REPORTING QUALITY?
Discussant: ANEESH RAGHUNANDAN
Author: MELANIE DEMIRTAS, FRANKFURT SCHOOL OF FINANCE & MANAGEMENT
Co-Author: Mengyao Cheng, Boston College
Carlo Gallimberti, Boston College
EA = Empirical Archival

ABNORMAL EARNINGS ANNOUNCEMENT VOLUME AND POST-EARNINGS ANNOUNCEMENT DRIFT
Discussant: MARCUS KIRK
Author: MATTHEW DRISKILL, CALIFORNIA STATE UNIVERSITY, FULLERTON
Co-Author: Mengyao Cheng, Boston College
Carlo Gallimberti, Boston College
EA = Empirical Archival

THE EFFECT OF INSTITUTIONAL OWNERSHIP ON ANALYST COVERAGE
Discussant: PAWEL BILINSKI
Author: IGOR KADACH, IESE BUSINESS SCHOOL, UNIVERSITY OF NAVARRA
Co-Author: Kate Schain, unaffiliated

USING DEEP LEARNING TO ESTIMATE NON-LINEAR INFORMATION DYNAMICS IN STRUCTURAL ACCOUNTING BASED EQUITY VALUATION MODELS
Discussant: DEVENDRA KALE
Author: OLIVER BINZ, DUKE UNIVERSITY
Co-Author: Mengyao Cheng, Boston College
Carlo Gallimberti, Boston College
EA = Empirical Archival

REVISITING THE OHLSON (1995) MODEL
Discussant: ALEX DONTOH
Author: PENGGUO WANG, UNIVERSITY OF EXETER
Co-Author: Mengyao Cheng, Boston College
Carlo Gallimberti, Boston College
EA = Empirical Archival

MANAGEMENT GUIDANCE IMPRECISION AND STOCK RETURNS
Author: LUCA DEL VIVA, RAMON LLULL UNIVERSITY-ESADE BUSINESS SCHOOL
Co-Author: Stephen Baginski, Terry College of Business, University of Georgia
MENATALLA EL HEFNAWY, ESADE BUSINESS SCHOOL
Lenos Trigiorgis, University of Cyprus, King's College London and visiting scholar MIT Sloan School of Management
EA = Empirical Archival
MANAGEMENT FORECASTS AND THE PERSISTENCE OF EARNINGS AND EARNINGS COMPONENTS
Author: GEORGIA SIOUGLE, ATHENS UNIVERSITY OF ECONOMICS AND BUSINESS
Co-Author: Panagiotis Chronopoulos, Athens University of Economics & Business

MANAGEMENT EARNINGS FORECASTS AND INVESTOR TRUST: SIGNALING EFFECT OF CORPORATE SOCIAL RESPONSIBILITY
Author: HITOSHI TAKEHARA, WASEDA UNIVERSITY
Co-Author: Megumi Suto, Waseda University

WHAT DETERMINES VOLUNTARY STRATEGY DISCLOSURE QUALITY IN GERMAN MANAGEMENT REPORTS?
Author: SOPHIE WINTER, LEIPZIG GRADUATE SCHOOL OF MANAGEMENT
Co-Author:

INSIDER TRADING, MANAGEMENT EARNINGS FORECAST, AND PRICE EFFICIENCY
Author: SHENGMIN HUNG, SOOCHOW UNIVERSITY
Co-Author: Zheng Qiao, Xiamen University

SESSION: FARF02 Day and Time: Friday 31th May • 11:00-12:30
FARF02 Chair: EFTHIMIOS DEMIRAKOS Room: T7

DOES ACCOUNTING ENFORCEMENT INFLUENCE RISK-TAKING IN THE BANKING INDUSTRY? CROSS-COUNTRY EVIDENCE FROM THE PRE-CRISIS AND POST-CRISIS PERIODS
Author: LORENZO DAL MASO, ESSEC BUSINESS SCHOOL
Co-Author: Kiridaran Kanagarettnam, Schulich School of Business
Gerald Lobo, University of Houston – Bauer College of Business
Francesco Mazzi, University of Florence

DOES FOREIGN LENDERS’ NATIONAL CULTURES AFFECT LOAN PRICING?
Author: KOSTAS PAPPAS, LOUGHBOROUGH UNIVERSITY
Co-Author: Alice Liang Xu, University of Manchester

DEBT CONTRACTS AND CORPORATE PARTNERSHIPS
Author: DERRALD STICE, HKUST
Co-Author:

BANK LOAN LOSS PROVISIONING AND EARNINGS MANAGEMENT FROM A NEW ANGLE
Author: ELEFTHERIOS AGGELOPOULOS, UNIVERSITY OF PATRAS
Co-Author: Antonios Georgopoulos, University of Patras
Sotirios Kotsiantis, University of Patras

DOES ONE QE FIT ALL? AN EMPIRICAL ANALYSIS OF THE EFFECTS OF QE ON EUROPEAN BANKS’ VALUATION
Author: SARA LONGO, UNIVERSITY OF PADUA
Co-Author: Antonio Parbonetti, Universityof Padova
Amedeo Pugliese, University of Padova

SESSION: FARF03 Day and Time: Thursday 30th May • 09:00-10:30
FARF03 Chair: SIMONA MATEUT Room: C8

EARNINGS QUALITY AND ANALYSTS’ INFORMATION ENVIRONMENT: EVIDENCE FROM THE EU MARKET
Author: JIM HASLAM, SHEFFIELD MANAGEMENT SCHOOL
Co-Author: YASSER ELIWA, LOUGHBOROUGH UNIVERSITY
Santhosh Abraham, Union University
CAPITAL MARKET CONSEQUENCES OF INTEGRATED REPORTING: EVIDENCE FROM RESEARCH ANALYSTS
Author: ANASTASIA KOPITA, UNIVERSITY OF WARWICK
Co-Author: DIOGENIS BABOUKARDOS, UNIVERSITY OF ESSEX
EA = Empirical Archival

INVESTMENT BANKS’ RESEARCH ACTIVITIES IN THE POST-REFORM ERA: DO SANCTIONS DISCIPLINE THE SELL-SIDE PROFESSION?
Author: ANDREAA MORARU-ARFIRE, ESSEC BUSINESS SCHOOL
Co-Author: Michel Dubois, University of Neuchatel
EA = Empirical Archival

ANALYSTS’ VALUATION MODEL CHOICE, TARGET PRICES AND INVESTOR SENTIMENT
Author: WOLFGANG SCHULTZE, UNIVERSITY OF AUGSBURG
Co-Author: MARKUS BUXBAUM, AUGSBURG UNIVERSITY
EA = Empirical Archival

THE EFFECT OF OPTIMISM IN EARNINGS ESTIMATES ON THE VALUE IMPACT OF REVISIONS
Author: JOB MANGELMANS, VU UNIVERSITY AMSTERDAM
Co-Author:

SESSION: FARF04 Day and Time: Friday 31st May • 14:00-15:30
FARF04 Chair: LORENZO DAL MASO Room: T7

BUSINESS-BANKRUPTCY AFTER THE BAPCPA: EVIDENCE FROM THE STOCK MARKET
Author: LUIS COELHO, UNIVERSITY OF THE ALGARVE
Co-Author:

PRODUCT MARKET COMPETITION AND BANKRUPTCY PREDICTION
Author: MARCO MARIA MATTEI, UNIVERSITY OF BOLOGNA
Co-Author: Velia Cenciarelli, University of Pisa
Giulio Greco, University of Pisa
EA = Empirical Archival

INFORMATION SEARCH IN TIMES OF MARKET UNCERTAINTY: AN EXAMINATION OF AGGREGATE AND DISAGGREGATE UNCERTAINTY
Author: JOYCE VAN DER LAAN SMITH, UNIVERSITY OF RICHMOND
Co-Author: Rajib Hasan, University of Houston
Marshall Geiger, University of Richmond
Abdullah Kumas, University of Richmond
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A NEW METHOD TO IDENTIFY INDUSTRY MISFITS
Author: BAPTISTE COLAS, LAVAL UNIVERSITY
Co-Author:

GHOST IN THE MACHINE: USING MACHINE LEARNING TO UNCOVER HIDDEN MISSTATEMENTS
Author: ERIC FLOYD, UNIVERSITY OF CALIFORNIA AT SAN DIEGO
Co-Author: Jeremy Bertomeu, University of California San Diego
Edwige Cheynel, University of California San Diego
Wenqiang Pan, Columbia University
EA = Empirical Archival

SESSION: FARF05 Day and Time: Wednesday 29th May • 14:15-15:45
FARF05 Chair: MARCO MARIA MATTEI Room: T9

Author: CARL BARKFELDT, UPPSALA UNIVERSITY
Co-Author: Rickard Sandberg, Stockholm School of Economics
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VALUATION, PERSONAL TAXES, AND DIVIDEND POLICY UNDER PASSIVE DEBT MANAGEMENT
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<td>Stefan Dierkes, Goettingen University</td>
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<td>Seraina Anagnostopoulou, University of Piraeus</td>
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<td>Argyro Avgoustaki, ESCP Europe Business School, London Campus</td>
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<td>Beatriz Garcia Osma, Universidad Carlos III de Madrid</td>
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<td><strong>The Gross Profitability Anomaly: Risk or Mispricing?</strong></td>
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<td>Yoo Yong Keun, Korea University Business School</td>
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<td>Julia Mundy, University of Greenwich</td>
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<td><strong>Capital Markets Reaction to Involuntary Disclosures: Evidence from FCPA Violations</strong></td>
<td>Jesus Roldolo Jimenez-Andrade, Texas A&amp;M University - San Antonio</td>
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<td><strong>Empirical Evidence on the Consequences of Voluntary Disclosure on Competition</strong></td>
<td>Antti Mihkinen, Aalto University School of Business</td>
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<td><strong>Does IFRS Adoption Accelerate M&amp;A? The Consequences of Different Goodwill Accounting in Japan</strong></td>
<td>Fumiko Takeda, Tokyo University</td>
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<td>Tami Dinh, University of St Gallen</td>
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<td>Thomas List, Universität Augsburg</td>
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<td>Christodoulos Louca, Cyprus University of Technology</td>
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<td>ULTIMATE OWNER AND RISK OF COMPANY PERFORMANCE</td>
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<td>REVERSE CROSS-LISTING TO EMERGING MARKETS. EVIDENCE FROM THE US STOCK</td>
<td>SOLOMON ZORI, ERASMUS UNIVERSITY ROTTERDAM, ERIM</td>
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<td>HOW DO SELL-SIDE ANALYSTS RESPOND TO CORPORATE ACQUISITIONS? CASE STUDY</td>
<td>JOHAN GRAAF, STOCKHOLM SCHOOL OF ECONOMICS</td>
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<td>PETER ALEXANDER ALEKSZIEV, STOCKHOLM SCHOOL OF ECONOMICS</td>
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<td>SARADA RAJESWARI KRISHNAN, UNIVERSITY OF SUSSEX</td>
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<td>SIMONA MATEUT, NOTTINGHAM UNIVERSITY BUSINESS SCHOOL</td>
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<td>MICHAEL AXENROD, NHH NORWEGIAN SCHOOL OF ECONOMICS</td>
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**SESSION: FARF08** Day and Time: Friday 31st May • 09:00-10:30
Chair: ELIZABETH DEMERS  
Room: T9

**SESSION: FRPS01** Day and Time: Wednesday 29th May • 14:15-15:45
Chair: SARAH KROECHERT  
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<td>Joseph Compris, Joseph Comprix, Kerstin Lopatta, Joseph Comprix, Kerstin Lopatta</td>
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<td>Giacomo Pigatto, Sant'Anna School of Advanced Studies</td>
<td>Lino Cinquini, Sant'Anna School of Advanced Studies</td>
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<td>Tatiana Garanina, University of Vaasa, Henri Hussinki, University of Technology</td>
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<td>Selina Orthaus, University of Cologne</td>
<td>Daniel Rugilo, Department of Financial Accounting and Auditing / University of Cologne</td>
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<td><strong>The Effects of the Fair Value Option on Accounting Comparability</strong></td>
<td>Argyrou Panaretou, Lancaster University</td>
<td>Joana Fontes, Catolica Lisbon School of Business &amp; Economics</td>
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<td>Keishi Fujiyama, Kobe University</td>
<td>Sidney Gray, University of Sydney, Yuya Koga, Tohoku Gakuin University</td>
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<td><strong>The Effect of IFRS on ADR Liquidity</strong></td>
<td>Pouyan Ghazizadeh, Universiteit van Amsterdam</td>
<td>Erik Peek, RSM Erasmus University, Dominik Roesch, State University of New York at Buffalo</td>
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<td><strong>Does Bank Competition Affect Accounting Conservatism?</strong></td>
<td>Wei Huang, San Francisco State University</td>
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<td>Georg Schneider</td>
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<td>The Information Content of Earnings Announcements in Newly Public Firms: Evidence from the Jobs Act</td>
<td>Author: Marti Guasch, Tilburg University</td>
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<td>Does Financial Statement Comparability Affect Trading Volume Before Earnings Announcements?</td>
<td>Author: Robert Kim, University of Massachusetts Boston</td>
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<td>Co-Author: Junwoo Kim, University of Massachusetts - Boston Sangwan Kim, University of Massachusetts - Boston</td>
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<td>Measuring the Informativeness of Earnings Announcements: The Role of Event Windows</td>
<td>Author: Alexander King, St. Xavier University, Chicago, IL</td>
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<td>Co-Author: Somnath Das, University of Illinois at Chicago</td>
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<td>Financial Integration, Investor Protection and Imbalanced Optimistically Biased Information Timeliness in Emerging Markets</td>
<td>Author: Jun Gu, Shenzhen University</td>
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<td>Co-Author: Xiaoxiang Zhang, University of Sussex Qiuy Zhang, Lancaster University Ding Chen, University of Sussex</td>
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<td>Quasi-Indexer Ownership and Conditional Conservatism: Evidence from Russell Index Reconstitutions</td>
<td>Author: Fernando Penalva, IESE Business School</td>
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<td>Co-Author: Stephen Hillegeist, Arizona State University Liwei Weng, Arizona State University</td>
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<td>Forbearance or Punishment: Does the Stock Market Value Past Non-GAAP Reporting Around Material Restatements?</td>
<td>Author: Christian Sofilkanitsch, Paderborn University</td>
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<td>Co-Author: Soenke Sievers, University of Paderborn Jens Mueller, University of Paderborn</td>
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<td>Earnings Managements in Manager-Owned Firms: Are Lenders Fooled?</td>
<td>Author: Morten Nicklas Bigler Jensen, Copenhagen Business School</td>
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<td>Co-Author: Jeppe Christoffersen, Copenhagen Business School Thomas Plenborg, Copenhagen Business School</td>
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<td>The Real Effects of Labor Mobility: Evidence from Real Earnings Management</td>
<td>Author: Fani Kalogirou, Oxford University, Said Business School</td>
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<td>Co-Author: Lars Hass, Lancaster University, Management School Paul Hribar, Henry B. Tippie College of Business, The University of Iowa</td>
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### PLAYING GAMES IN THE VIRTUAL ECONOMY: GAMIFICATION OF REVENUE RECOGNITION IN THE SALE OF VIRTUAL GOODS

**Author:** JAANA KETTUNEN, UNIVERSITY OF JYVASKYLA  
**Co-Author:** KIRSI-MARI KALLIO, TURKU SCHOOL OF ECONOMICS  
LISA KARASIEWICZ BAUDOT, UNIVERSITY OF CENTRAL FLORIDA  
Jaakko Hovi, Finnish Patent and Registration Office  

**CF = Case/Field Study**

### WHY DO FIRMS DISCLOSE THEIR ANALYST FOLLOWING ON THEIR CORPORATE WEBSITES?

**Author:** IRENE KARAMANOU, UNIVERSITY OF CYPRUS  
**Co-Author:** Afshad Irani, Washington and Lee University  

**EA = Empirical Archival**

### ACCOUNTING CONSERVATISM AND THE INFORMATION EFFICIENCY OF STOCK PRICES

**Author:** AKRAM KHALILOV, CARLOS III UNIVERSITY, MADRID  
**Co-Author:** Beatriz Garcia Osma, Universidad Carlos III de Madrid  
Juan Garcia-Lara, Universidad Carlos III de Madrid  

### ASYMMETRIC TIMELINESS OF IMPERFECTLY MATCHED EXPENSES

**Author:** WONSUN PAEK, SUNGKYUNKWAN UNIVERSITY  
**Co-Author:** David Folsom, University of Texas at El Paso  

### FINANCIAL STATEMENT COMPARABILITY AND ECONOMIC POLICY UNCERTAINTY

**Author:** GERALD LOBO, UNIVERSITY OF HOUSTON – BAUER  
**Co-Author:** Sandip Dhole, Monash University  
Li Liu, Deakin University  
Sagarika Mishra, Deakin University  

### RELAXING QUARTERLY REPORTING REQUIREMENTS: EARLY EVIDENCE ON MARKET AND REAL BUSINESS EFFECTS

**Author:** MICHAEL STICH, UNIVERSITY OF KOELN  
**Co-Author:**

### IMPACT OF ECONOMIC POLICY UNCERTAINTY ON FINANCIAL STATEMENT COMPARABILITY

**Author:** MOUMITA TIWARI, THE INDIAN SCHOOL OF BUSINESS  
**Co-Author:** Sanjay Kallapur, Indian School of Business  
Bhavya Singhvi, INDIAN SCHOOL OF BUSINESS  

### RELIGIOUS NORMS AND THE TONE OF ANNUAL REPORTS

**Author:** NINA SCHWAIGER, LUDWIG-MAXIMILIAN UNIVERSITY OF MUNICH  
**Co-Author:**

### ORIGINAL VERSUS PARROTED MEDIA TONAL LANGUAGE: DOES THE MARKET PERCEIVE A DIFFERENCE?

**Author:** NIKOLAOS TSILEPONIS, UNIVERSITY OF BRISTOL  
**Co-Author:**
MANAGERS’ EQUITY-BASED COMPENSATION AND SOFT-TALK MANAGEMENT CASH FLOW FORECASTS
Author: WEIXIAO WANG, THE AUSTRALIAN NATIONAL UNIVERSITY  EA = Empirical Archival
Co-Author: Lijuan Zhang, The Australian National University

SESSION: FRPS11 Day and Time: Wednesday 29th May • 16:15-17:45
FRPS11 Chair: FRANCOIS LARMANDE  Room: T2

THE IMPACT OF IFRS 9 ON BANKS’ LOAN LOSS ProvisionING
Author: ALBIAN ALBRAHIMI, UNIVERSITY OF NEUCHÂTEL  EA = Empirical Archival
Co-Author:

VOLUNTARY DISCLOSURE AND REVELATORY PRICE EFFICIENCY
Author: ZHIHONG CHEN, THE HONG KONG UNIVERSITY OF SCIENCE AND TECHNOLOGY  EA = Empirical Archival
Co-Author: Jianghua SHEN, XiaMen University
Yuan Zhang, University of Texas at Dallas

DIVIDENDS, LOAN LOSS PROVISIONS AND LENDING: EARLY EVIDENCE FROM EUROPEAN BANKING INDUSTRY
Author: HONG TRANG DAO, UNIVERSITY OF PADUA  EA = Empirical Archival
Co-Author: Antonio Parbonetti, University of Padova
Amedeo Pugliese, University of Padova

SESSION: FRPS12 Day and Time: Thursday 30th May • 09:00-10:30
FRPS12 Chair: KEITH DUNCAN  Room: T2

QUANTIFICATION IN NARRATIVE DISCLOSURES: EFFECTS ON NON-PROFESSIONAL INVESTORS’ INFORMATION PROCESSING UNDER TIME PRESSURE
Author: KAI BAUCH, DUESSELDORF UNIVERSITY  EX = Experimental
Co-Author:

MANAGEMENTS’ CHOICE OF TONE IN LETTERS TO SHAREHOLDERS: SINCERITY, BIAS AND INCENTIVES
Author: DOMINIKA HADRO, WROCŁAW UNIVERSITY OF ECONOMICS  EA = Empirical Archival
Co-Author: KAROL KLIMCZAK, UNIVERSITY OF NAVARRA
Marek Pauk, Wrocław University of Economics

READ BETWEEN THE LINES: USING TEXTUAL ANALYSIS OF FORM 10-K ANNUAL REPORTS TO EXAMINE FINANCIAL REPORTING TRANSPARENCY
Author: CHRISTOS NEYGKAKIS, UNIVERSITY OF MACEDONIA  EA = Empirical Archival
Co-Author: DIMITRIOS KOUSENIDIS, ARISTOTLE UNIVERSITY OF THESALONIKI
ANESTIS LADAS, UNIVERSITY OF MACEDONIA

SESSION: FRPS13 Day and Time: Thursday 30th May • 11:00-12:30
FRPS13 Chair: SIYI LI  Room: T2

DISCLOSING NEGATIVE NEWS: THE EFFECTS ON INVESTORS’ JUDGMENTS AND DECISION MAKING
Author: FYNN GERKEN, UNIVERSITY OF ANTWERP  EX = Experimental
Co-Author: Kris Hardies, University of Antwerp
An-Sofie Claeyts, KU Leuven

WHEN DO MANAGERS TELL THE TRUTH ABOUT BARGAIN PURCHASE GAINS?
Author: BHARAT SARATH, RUTGERS UNIVERSITY  EA = Empirical Archival
Co-Author: Steven Lilien, Baruch College/CUNY
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<td>Susanne Preuss, VU University Amsterdam</td>
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VOLUNTARY TURN AWAY FROM QUARTERLY FINANCIAL REPORTS: A STUDY OF DETERMINANTS AND CONSEQUENCES
Author: ALINA LEONIE SIGEL, UNIVERSITY OF HOHENHEIM EA = Empirical Archival
Co-Author: 

SESSION: FRPS17 Day and Time: Thursday 30th May • 09:00-10:30
FRPS17 Chair: JAP EFENDI Room: T11

THE EFFECTS OF DERIVATIVES ON THE INFORMATIVENESS OF ANALYST RESEARCH
Author: HYE SUN CHANG, SINGAPORE MANAGEMENT UNIVERSITY EA = Empirical Archival
Co-Author: Theodore Sougiannis, University of Illinois at Urbana-Champaign
Michael Donohoe, University of Illinois at Urbana-Champaign

DETERMINANTS AND CONSEQUENCES OF NON-COMPLIANCE WITH MANDATORY FINANCIAL DISCLOSURES: EVIDENCE FROM DERIVATIVE DISCLOSURES MANDATED BY SFAS 161
Author: RALUCA CHIOREAN, LEHIGH UNIVERSITY EA = Empirical Archival
Co-Author: Hye Sun Chang, Singapore Management University
Neil Bhattacharya, Southern Methodist University

THE ECONOMICS OF FIRMS’ PUBLIC DISCLOSURE: THEORY AND EVIDENCE
Author: KATHARINA HOMBACH, FRANKFURT SCHOOL OF FINANCE & MANAGEMENT EA = Empirical Archival
Co-Author: Matthias Breuer, Columbia University
Maximilian Mueller, WHU - Otto Beisheim School of Management

SESSION: FRPSD01 Day and Time: Friday 31th May • 11:00-12:30
FRPSD01 Chair: ARGYROU PANARETOU Room: C4

‘TWEETING CLIMATE CHANGE: DOES IT MATTER?’ THE EFFECT OF CARBON DISSEMINATION ON COST OF EQUITY
Discussant: VISHAL BALORIA
Author: MOHAMMED ALBARRAK, NEWCASTLE UNIVERSITY EA = Empirical Archival
Co-Author: Aly Salama, Newcastle University
Marwa Elnahas, Newcastle University

THE IMPACT OF REGULATION AND TRANSPARENCY IN THE CRYPTOCURRENCY MARKET
Discussant: STEPHANIE CHENG
Author: JEROEN KOENRAADT, ERASMUS UNIVERSITY ROTTERDAM EA = Empirical Archival
Co-Author: Edith Leung, Erasmus University Rotterdam

SESSION: FRPSD02 Day and Time: Friday 31th May • 14:00-15:30
FRPSD02 Chair: ALJOSA VALENTINCIC Room: C4

COMPLIANCE WITH PENSION-RELATED MANDATORY DISCLOSURES AND DEBT FINANCING
Discussant: ALESSANDRO GHIO
Author: KHADIJA ALMAGHRABI, UNIVERSITY OF GLASGOW EA = Empirical Archival
Co-Author: Kwaku Opong, University of Glasgow
IOANNIS TSALAVOUTAS, GLASGOW UNIVERSITY / BUSINESS SCHOOL

BANK RELATIONSHIPS, EARNINGS QUALITY AND COST OF DEBT: CROSS-COUNTRY EVIDENCE ON PRIVATE FIRMS
Discussant: JOCHEN PIERK
| Author: ALINE GRAHN, FREE UNIVERSITY OF BERLIN | EA = Empirical Archival |
| Co-Author: Jochen Bigus, Free University of Berlin  
Christa Hillebrand, Free University of Berlin |
| **SESSION:** FRPSD03 Day and Time: Thursday 30th May • 16:00-17:30 |
| **FRPSD03** Chair: BAOHUA XIN  
Room: C3 |
| **DOES FINANCIAL REPORTING MISCONDUCT PAY OFF EVEN WHEN DISCOVERED?** |
| **Discussant:** ANNE D'ARCY |
| **Author: Shiva Rajgopal, Columbia University**  
Serene Huang, Columbia University |
| **CREDIBILITY BENEFITS OF CONFESSIONS: EVIDENCE FROM PRODUCT RECALLS** |
| **Discussant:** MARK ALEKSANYAN |
| **Author:** YOUNG JUN CHO, SINGAPORE MANAGEMENT UNIVERSITY  
EA = Empirical Archival |
| **Co-Author:** Hye San Chang, Singapore Management University  
Guifeng Shi, Shanghai Jiaotong University  
Holly Yang, Singapore Management University |
| **SESSION:** FRPSD04 Day and Time: Wednesday 29th May • 14:15-15:45 |
| **FRPSD04** Chair: YANLEI ZHANG  
Room: C3 |
| **SUPERVISORY REPORTING PREFERENCES AND BANK TRANSPARENCY: EVIDENCE FROM THE EUROPEAN SINGLE SUPERVISORY MECHANISM** |
| **Discussant:** ELEFTHERIOS AGGELOPOULOS |
| **Author:** FERDINAND ELFERS, ERASMUS UNIVERSITY ROTTERDAM  
EA = Empirical Archival |
| **Co-Author:** Nicolas Boob, University of Mannheim  
Jannis Bischof, University of Mannheim |
| **COMPARABILITY AND PREDICTIVE ABILITY OF LOAN LOSS ALLOWANCES – THE ROLE OF ACCOUNTING REGULATION VERSUS BANK SUPERVISION** |
| **Discussant:** DERRALD STICE |
| **Author:** ZOLTAN NOVOTNY-FARKAS, WU VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS/INSTITUTE OF ACCOUNTING AND AUDITING  
EA = Empirical Archival |
| **Co-Author:** Günther Gebhardt, Goethe University Frankfurt |
| **SESSION:** FRPSD05 Day and Time: Thursday 30th May • 09:00-10:30 |
| **FRPSD05** Chair: JINGRAN ZHAO  
Room: C3 |
| **ENTRY AND CAPITAL STRUCTURE MIMICKING IN CONCENTRATED MARKETS: THE ROLE OF INCUMBENTS’ FINANCIAL DISCLOSURES** |
| **Discussant:** JAMES RYANS |
| **Author:** DEVRIMI KAYA, RUHR UNIVERSITY BOCHUM  
EA = Empirical Archival |
| **Co-Author:** Darren Bernard, London Business School  
John Wertz, University of Washington |
| **VOLUNTARY DISCLOSURE OF MERGER SYNERGIES** |
| **Discussant:** CHRISTIAN LAUX |
| **Author:** JAMES RYANS, LONDON BUSINESS SCHOOL  
EA = Empirical Archival |
| **Co-Author:** ROBERTO VINCENZI, LONDON UNIVERSITY, LONDON BUSINESS SCHOOL |
| **SESSION:** FRPSD06 Day and Time: Thursday 30th May • 11:00-12:30 |
| **FRPSD06** Chair: XING HUAN  
Room: C3 |
| **THE EFFECT OF REAL EARNINGS ADJUSTMENTS ON CORPORATE LABOR INVESTMENT** |
THE IMPACT OF LABOR COST STICKINESS ON INCOME SMOOTHING: EVIDENCE FROM EMPLOYMENT PROTECTION REGULATIONS

Discussant: SAMUEL TAN
Author: JUNQI LIU, ESSEC BUSINESS SCHOOL
Co-Author: Andrei Filip, ESSEC Business School
Daphne Lui, ESSEC Paris

SESSION: FRPSD07 Day and Time: Thursday 30th May • 14:00-15:30
FRPSD07 Chair: ANNE WYATT Room: C3

MEASURING CEO PERSONALITY USING MACHINE-LEARNING ALGORITHMS: A NEW APPROACH AND VALIDITY TESTS

Discussant: MARK CLATWORTHY
Author: KAREL HRAZDIL, SIMON FRASER UNIVERSITY
Co-Author: Jiri Novak, Faculty of Social Sciences, Charles University, Prague
Rafael Rogo, Indiana University
Christine Wiedman, University of Waterloo
Ray Zhang, Simon Fraser University

SESSION: FRPSD08 Day and Time: Friday 31st May • 14:00-15:30
FRPSD08 Chair: FACUNDO MERCADO Room: C3

WHEN YOU SAY NOTHING (NEW) – DO FIRMS STRATEGICALLY DISTORT THE INFORMATIVENESS OF THEIR NARRATIVES?

Discussant: JAP EFENDI
Author: CHRISTIAN WITTMANN, BAYREUTH UNIVERSITY
Co-Author: Marcus Bravidor, Heinrich Heine University Duesseldorf
Thomas Loy, University of Bayreuth

SESSION: FRPSD09 Day and Time: Friday 31st May • 11:00-12:30
FRPSD09 Chair: GEORGIA SIIOUGLE Room: C3

FINANCIAL TRANSPARENCY OF PRIVATE FIRMS: EVIDENCE FROM A RANDOMIZED FIELD EXPERIMENT

Discussant: SUE WRIGHT
Author: MAXIMILIAN MUHN, HUMBOLDT UNIVERSITY OF BERLIN
Co-Author: Joachim Gassen, Humboldt University of Berlin

SESSION: FRPSD09 Day and Time: Friday 31st May • 11:00-12:30
FRPSD09 Chair: GEORGIA SIIOUGLE Room: C3

INDIVIDUAL LAWYERS, THE SEC REVOLVING DOOR, AND COMMENT LETTERS

Discussant: MINYUE DONG
Author: SAMUEL TAN, SINGAPORE MANAGEMENT UNIVERSITY
Co-Author: MICHAEL SHEN, NATIONAL UNIVERSITY OF SINGAPORE

SESSION: FRPSD09 Day and Time: Friday 31st May • 11:00-12:30
FRPSD09 Chair: GEORGIA SIIOUGLE Room: C3

FIRM LOCATION, LOCAL PEERS AND CORPORATE REPORTING BEHAVIOR

Discussant: JOSEPH COMPRIX
Author: JERE FRANCIS, UNIVERSITY OF MISSOURI
Co-Author: Nargess Golshan, UNIVERSITY OF MISSOURI-INDER KHURANA, UNIVERSITY OF MISSOURI-COLUMBIA

SESSION: FRPSD09 Day and Time: Friday 31st May • 11:00-12:30
FRPSD09 Chair: GEORGIA SIIOUGLE Room: C3

FIRM LOCATION AND ANNUAL REPORT READABILITY

Discussant: LUMINITA ENACHE
EXPLORING THE ACCRUAL LANDSCAPE BY OPEN SCIENCE
Discussant: NICLAS HELLMAN
Author: JOACHIM GASSEN, HUMBOLDT UNIVERSITY OF BERLIN
EA = Empirical Archival

IASB—THE ACCOUNTING TOWER OF BABEL: LANGUAGE AND THE TRANSLATION OF INTERNATIONAL ACCOUNTING STANDARDS
Discussant: BHARAT SARATH
Author: EMILY SHAFRON, UNIVERSITY OF GEORGIA
EA = Empirical Archival

THE VALUE OF ACCOUNTING NOISE: CREDIT LINE REVOCATIONS AND AGGREGATE LIQUIDITY SHOCKS
Discussant: WILLIAM CREADY
Author: CHRISTIAN LAUX, VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS
AM = Analytical/Modelling

INFORMATION LEAKS AND VOLUNTARY DISCLOSURE
Discussant: WEI JIANG
Author: ULRICH SCHAEFER, UNIVERSITY OF ZURICH
AM = Analytical/Modelling

CAN STOCK PRICES REDUCE INFORMATIVENESS OF FINANCIAL STATEMENTS? EVIDENCE FROM DISCLOSURES OF PUBLICLY-TRADED AND NONTRADED FIRMS
Discussant: ANASTASIA KOPITA
Author: MAHMOUD GAD, LANCASTER UNIVERSITY, MANAGEMENT SCHOOL
EA = Empirical Archival

REPORTING AND NON-REPORTING INCENTIVES IN LEASING
Discussant: FANI KALOGIROU
Author: NAIM B. OZEL, THE UNIVERSITY OF TEXAS AT DALLAS
EA = Empirical Archival

WHO LET THE SECRETS OUT? IDIOSYNCRATIC CEO TRAITS AND PROPRIETARY R&D DISCLOSURE
Discussant: YUPING JIA
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<td>THE EFFECT OF A SECURITY ANALYST ON EARNINGS MANAGEMENT AND PRICE EFFICIENCY</td>
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WHAT ARE THE MOTIVATIONS BEYOND THE USE OF NON-GAAP ADJUSTMENTS TO MEET OR BEAT ANALYST FORECASTS?

Author: GREGOIRE DAVRICHE, IAE TOULOUSE SCHOOL OF MANAGEMENT

Co-Author: Guillaume Dumas, Institut Montpellier Management
Isabelle Martinez, TSM Research of University Toulouse Capitole ; University Paul Sabatier

THE USE OF ASSET SALES TO MANAGE EARNINGS: DIFFERENCES BETWEEN UK AND US COMPANIES AND BETWEEN US GAAP AND IFRS

Author: RAY DONNELLY, UNIVERSITY COLLEGE CORK

Co-Author: DOMENICO CAMPA, INTERNATIONAL UNIVERSITY OF MONACO

MANAGEMENT OF OPERATING CASH FLOWS BEFORE AND AFTER THE SCANDALS IN THE EARLY 2000s: AN EXAMINATION OF MEETING OR BEATING ANALYST CASH FLOW FORECASTS

Author: JEUNG-YOON (JEN) CHANG, SUNGKYUNKWAN UNIVERSITY

Co-Author: Yong Gyu Lee, Seoul National University
Young-Zik Shin, Sungkyunkwan University
Juan Molina Hernandez, Bank

SESSION: FRRF03 Day and Time: Wednesday 29th May • 14:15-15:45
FRRF03 Chair: SOMNATH DAS Room: T10

LET’S TALK ABOUT THE WEATHER: CLIMATE RISK AND BANK EARNINGS MANAGEMENT

Author: XING HUAN, WARWICK BUSINESS SCHOOL

Co-Author: Rong Ding, Warwick Business School
Stefano Li Pira, Warwick Business School

CONSOLIDATED FINANCIAL STATEMENTS AND EARNINGS MANAGEMENT

Author: HISAO KAI, NIIGATA UNIVERSITY

Co-Author:

EARNINGS MANAGEMENT NEAR INVESTMENT- AND SPECULATIVE-GRADE BORDERLINE RATINGS AND ITS EFFECTS ON CREDIT RATINGS: EVIDENCE FROM JAPANESE FIRMS WITH SINGLE OR MULTIPLE RATINGS

Author: YUYA KOGA, TOHOKU GAKUIN UNIVERSITY

Co-Author:

EFFECTS OF FIRM-LEVEL INCENTIVES AND THE MANDATORY IFRS ADOPTION ON EARNINGS MANAGEMENT PRACTICES IN LATIN AMERICA

Author: CHUN YU MAK, UNIVERSITY OF BIRMINGHAM

Co-Author:

EARNINGS MANAGEMENT OF TARGET FIRMS AND DEAL PREMIUMS: THE ROLE OF INDUSTRY RELATEDNESS

Author: HECTOR PERAFAN, ICESI UNIVERSITY

Co-Author: Belen Gill de Albornoz Noguer, Castello Jaune 1 University
Begona Giner, University of Valencia

SESSION: FRRF04 Day and Time: Thursday 30th May • 11:00-12:30
FRRF04 Chair: FRANCESCO DE LUCA Room: T10

WHY THE THEORETICALLY SUPERIOR FAIR VALUE OPTION FOR PPE IS RARELY USED?

Author: CHENGJIE DONG, NANFANG COLLEGE OF SUN YAT-SEN UNIVERSITY
**THE EFFECT OF THE FAIR VALUE ACCOUNTING INFORMATION AND DISCLOSURE QUALITY ON THE VALUE RELEVANCE UNDER IFRS 13: EVIDENCE FROM KOREA**

Author: SEOK WOO JEONG, KOREA UNIVERSITY BUSINESS SCHOOL

EA = Empirical Archival

**THE IMPACT OF FAIR DISCLOSURE REGULATION ON MANAGEMENT AND MARKET RESPONSES. EVIDENCE FROM JAPAN**

Author: TETSUYUKI KAGAYA, HITOTSUBASHI UNIVERSITY

EA = Empirical Archival

**CONCEPTUAL FRAMEWORKS AND THE INCREASING USE OF FAIR VALUES: AN ALTERNATIVE VIEW**

Author: TIMOTHY GANGHUA WANG, THE UNIVERSITY OF SYDNEY

CDIH = Conceptual Development/Interpretative/Historical

**THE IMPACT OF MANDATORY IFRS ADOPTION, INVESTOR PROTECTION AND CULTURE ON TIMELY LOSS RECOGNITION: EVIDENCE FROM THE EUROPEAN UNION**

Author: IMEN BENSLIMENE, UPPER ALSACE UNIVERSITY

EA = Empirical Archival

**IDEOLOGICAL INFLUENCES AND NON-ADOPTION OF IFRS FOR SMES IN AUSTRALIA**

Author: RONITA RAM, HENLEY BUSINESS SCHOOL AT THE UNIVERSITY OF READING

CF = Case/Field Study

**IFRS CONVERGENCE WITH MANY LOCAL AMENDMENTS: THE FRS 102 IN THE UK**

Author: KJELL OVE RØSOK, NHH NORWEGIAN SCHOOL OF ECONOMICS

CF = Case/Field Study

**LEVELS OF ECONOMIC DEVELOPMENT AND IFRS INFORMATION COMPARABILITY**

Author: ZHEMIN WANG, NANFANG COLLEGE, UNIVERSITY OF WISCONSIN-PARKSIDE

EA = Empirical Archival

**PREDICTIVE ABILITY OF LOAN LOSS PROVISIONS: EVIDENCE FROM THE EUROPEAN UNION**

Author: ANWAR HALARI, OPEN UNIVERSITY

EA = Empirical Archival

**IMPACT OF BASEL III ON THE DISCRETION AND TIMELINESS OF BANKS’ LOAN LOSS PROVISIONS**
| Author: | CHU YEONG LIM, SINGAPORE INSTITUTE OF TECHNOLOGY | EA = Empirical Archival |
| Co-Author: | Tharindra Ranasinghe, University of Maryland, Kevin Ow Yong, Peking University, Pearpilai Jutasompakorn, Singapore Institute of Technology |

**TO DISCLOSE OR NOT TO DISCLOSE: THE RISK OF RISK REPORTING**

| Author: | MAHMOUD MARZOUK, UNIVERSITY OF LEICESTER | SU = Survey |
| Co-Author: | Philip Linsley, University of York, Shraddha Verma, The Open University |

**THE EFFECT OF RELIGIOSITY ON OPERATIONAL RISK DISCLOSURES: EVIDENCE FROM THE EU BANKING INDUSTRY**

| Author: | FLORENCIA PINTO BASTO, ISEG LISBON SCHOOL OF ECONOMICS AND MANAGEMENT, UNIVERSIDADE DE LISBOA | EA = Empirical Archival |
| Co-Author: | Ana Marques, University of East Anglia |

**REGULATORY CAPITAL MANAGEMENT TO EXCEED THRESHOLDS**

| Author: | SILVINA RUBIO, UNIVERSITY OF BRISTOL | EA = Empirical Archival |
| Co-Author: | Luciana Orozco, Universidad Carlos III de Madrid |

**SESSION: FRRF07 Day and Time: Thursday 30th May • 14:00-15:30**

| FRRF07 Chair: KAREN HANDLEY | Room: T10 |

**THE INFLUENCE OF CULTURE ON DISCLOSURES IN FINANCIAL STATEMENTS PREPARED UNDER INTERNATIONAL FINANCIAL REPORTING STANDARDS**

| Author: | KATARZYNA KOLESNIK, GDANSK UNIVERSITY | EA = Empirical Archival |
| Co-Author: | Jerzy Gierusz, Gdansk University |

**DO AT HOME AS ROMANS DO? THE EFFECT OF CEO’S’ OVERSEAS BACKGROUNDS ON FINANCIAL REPORTING**

| Author: | JUNJIAN GU, UNIVERSITY OF TSUKUBA | EA = Empirical Archival |
| Co-Author: |

**MANAGERIAL ABILITY AND INFORMATION CONTENT OF Dividend POLICY**

| Author: | SOUHEI ISHIDA, SAITAMA UNIVERSITY | EA = Empirical Archival |
| Co-Author: | Takuma Kochiyama, Hitotsubashi University |

**TRUST BEYOND NUMBERS: CFO GENDER AS A MODERATOR OF INVESTORS’ INFORMATION RISK**

| Author: | SAVVAS PAPADOPOULOS, THE UNIVERSITY OF GOTHENBURG | EA = Empirical Archival |
| Co-Author: |

**CONTROL IN FINANCIAL REPORTING: THEORY AND AN EMPIRICAL TEST**

| Author: | RAY MCNAMARA, JAMES COOK UNIVERSITY/SCHOOL OF BUSINESS | SU = Survey |
| Co-Author: | Keith Duncan, Bond University, Ismail Waheed, James Cook University |

**SESSION: FRRF08 Day and Time: Thursday 30th May • 16:00-17:30**

| FRRF08 Chair: MARTIN HOOGENDOORN | Room: T10 |

**VALUE RELEVANCE OF INTEGRATED REPORTING USING A NOVEL APPROACH: EVIDENCE FROM SOUTH AFRICA**

| Author: | FJ MOHAIMEN, VICTORIA UNIVERSITY OF WELLINGTON | EA = Empirical Archival |
| Co-Author: |

**ARE MANDATORY BUSINESS MODEL DISCLOSURES VALUE RELEVANT?**
SESSION: FRRF09 Day and Time: Friday 31st May • 09:00-10:30

FRRF09 Chair: WEI HUANG Room: T10

THE EFFECT OF VOLUNTARY IFRS ADOPTION ON INFORMATION ASYMMETRY: EVIDENCE FROM JAPAN

Author: JONG-HOON KIM, HITOTSUBASHI UNIVERSITY Co-Author: KEISHI FUJIYAMA, KOBE UNIVERSITY YUYA KOGA, TOHOKU GAKUIN UNIVERSITY

SEGMENT REAL OPTIONS AND FIRM PERFORMANCE

Author: NEAL ARTHUR, THE UNIVERSITY OF SYDNEY Co-Author: Chenyi Mao, The University of Sydney Kaiying Ji, The University of Sydney Maiying Sui, The University of Sydney

DOES STOCK LIQUIDITY EXPLAIN THE RELATIONSHIP BETWEEN MARKET-BASED EARNINGS QUALITY AND VALUATION OF INDONESIAN LISTED FIRMS?

Author: YANTHI HUTAGAOL-MARTOWIDJOJO, BINUS UNIVERSITY INTERNATIONAL Co-Author: albert sani, BINUS UNIVERSITY INTERNATIONAL aljosa valentinovic, Ljubljana University

ALTERNATIVE PERFORMANCE MEASURES: DETERMINANTS OF DISCLOSURE QUALITY - EVIDENCE FROM GERMANY

Author: STEPHANIE JANA, ESCP EUROPE, BERLIN Co-Author: Steffen Schneider, Horváth & Partners, Hamburg

FOOTBALL INDUSTRY AND ASSET SALES: EVIDENCE FROM ITALIAN SERIE A

Author: LORENZO NERI, BIRKBECK COLLEGE, UNIVERSITY OF LONDON Co-Author: Antonella Russo, University of Greenwich Marco Di Domizio, Università degli Studi di Teramo Giambattista Rossi, Birkbeck College, University of London

SESSION: FRRF10 Day and Time: Friday 31st May • 11:00-12:30
CAPITALISING OR EXPENSING DEVELOPMENT COSTS? - MIXED METHODS EVIDENCE ON THE DETERMINANTS AND MOTIVES OF PRIVATE COMPANIES' ACCOUNTING POLICY IN THE UK

Author: ANNIKA BRASCH, UNIVERSITY OF BAMBERG
Co-Author: Brigitte Eierle, University of Bamberg
Robin Jarvis, Brunel University London

DIVIDEND CUTS: GOOD NEWS OR BAD NEWS? WELL AS THE CHESIRE CAT WOULD SAY “IT DEPENDS”!

Author: SOMNATH DAS, UNIVERSITY OF ILLINOIS AT CHICAGO

CLOSING THE CORRIDOR: THE IMPACT OF PENSION ACCOUNTING ON SHAREHOLDER WEALTH AND FIRMS' ACTUARIAL CHOICES

Author: DAVID OGUDDUGU, NIH NORWEGAN SCHOOL OF ECONOMICS
Co-Author: TZU-TING CHIU, NIH NORWEGAN SCHOOL OF ECONOMICS

FINANCIAL REPORTING ALTERNATIVES FOR STOCK REPURCHASES AND THEIR EFFECTS ON STOCK REPURCHASE DECISIONS

Author: RICHARD PRICE, THE UNIVERSITY OF OKLAHOMA
Co-Author: Mary Hill, University of Oklahoma
George Ruch, University of Oklahoma

SPECIALIZED CORPORATE DISCLOSURES AND INFORMATION ASYMMETRY IN U.S. CAPITAL MARKETS

Author: HEIBATOLLAH SAMI, LEHIGH UNIVERSITY
Co-Author: Masoud Azizkhani, University of Tasmania
PARVEEN GUPTA, LEHIGH UNIVERSITY
Jeong-Bon Kim, City University of Hong Kong
Shen Xu, Huazhong University of Science and Technology

THE ROLE OF DISAGGREGATION IN ACQUISITION DECISIONS

Author: JOSEPH COMPRIX, SYRACUSE UNIVERSITY
Co-Author: Kerstin Lopatta, Hamburg University
Johann Trenkle, University of Oldenburg
SEBASTIAN ANDREAS TIDEMAN, HAMBURG UNIVERSITY

WHY DO SURVIVING TARGETS LEVERAGE SO MUCH AFTER AN ACQUISITION? A GOVERNANCE EXPLANATION

Author: LUMINITA ENACHE, DARTMOUTH COLLEGE
Co-Author: Hubert de La Bruslerie, University Paris Dauphine

ACCOUNTING REGIMES, PORTFOLIO OPTIMIZATION AND PROFITS HEDGING

Author: SILVIU IONUT GLAVAN, IE UNIVERSITY
Co-Author:

ACQUIRERS’ TRANSPARENCY AND M&A SYNERGIES IN EMERGING MARKETS

Author: DANQING YOUNG, THE CHINESE UNIVERSITY OF HONG KONG
Co-Author: Rita Wing Yue Yip, School of Business
Beibei Yiu, Zhongnan University of Economics and Law
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<td><strong>THE EU REFERENDUM (BREXIT) AND ANNUAL REPORT READABILITY, NEGATIVITY AND UNCERTAINTY</strong></td>
<td>Kevin McMeeKing, University of Exeter</td>
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<td><strong>THE REAL EFFECT OF ACCOUNTING COMPARABILITY ON CROSS-BORDER INVESTMENT OF FOREIGN INVESTORS</strong></td>
<td>Tami Dinh, University of St Gallen</td>
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<td>IRINA GAZIZOVA, CARLOS III UNIVERSITY, MADRID</td>
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<td><strong>CORPORATE SOCIAL RESPONSIBILITY AND FINANCIAL REPORTING QUALITY: EVIDENCE FROM CSR-DISASTERS</strong></td>
<td>Irina Gazizova, Carlos III University, Madrid</td>
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<td><strong>CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE, ASSURANCE AND EARNINGS PROPERTIES</strong></td>
<td>Nadine Georgiou, Technical University of Munich (TUM)</td>
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<td>Yasheng Chen, Xiamen University</td>
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<td>Jingyu Gao, Renmin University of China, Min Zhang, Renmin University of China</td>
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<td>INNA PAIVA, LISBON UNIVERSITY INSTITUTE (ISCTE)</td>
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<td><strong>THE EFFECT OF RELEVANT CORPORATE GOVERNANCE FACTORS ON THE QUALITY OF FINANCIAL REPORTING IN FAMILY AND NON-FAMILY FIRMS</strong></td>
<td>Inna Paiva, Lisbon University Institute (ISCTE)</td>
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<td>Co-Authors:</td>
<td>João Borralho, University of Lusofona, Dolores Galarro Vazquez, University of Extremadura, Remedios Hernández Linares, University of Extremadura</td>
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<td>Co-Author: Jose Elias Feres de Almeida, Federal University of Espirito Santo</td>
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OPTIONS TRADING AND EQUITY INCENTIVES IN EXECUTIVE COMPENSATION: THE EMPIRICAL EVIDENCE
Author: WEI SHI, DEAKIN UNIVERSITY
Co-Author: Peter Chen, Hong Kong University of Science and Technology
Yong Zhang, Hong Kong Polytechnic University
EA = Empirical Archival

SPILLOVER EFFECTS OF THE MANDATED SAY-ON-PAY VOTES
Author: FENG TANG, THE HONG KONG POLYTECHNIC UNIVERSITY
Co-Author: C.S. Agnes Cheng, The Hong Kong Polytechnic University
WENLI HUANG, THE HONG KONG POLYTECHNIC UNIVERSITY
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AN INVESTIGATION OF THE INFORMATION CONTENT OF FIRM PAYOUT POLICY TO SHAREHOLDERS: DOES FIRM PAYOUT POLICY AFFECT SHAREHOLDERS’ DISSATISFACTION WITH DIRECTORS?
Author: PAUL TANYI, UNIVERSITY OF NORTH CAROLINA - CHARLOTTE
Co-Author: David Smith, University of Nebraska - Lincoln
Xiaoyan Chen, University of Nebraska - Omaha
EA = Empirical Archival

BOARD STRUCTURE AND STOCK RETURN VOLATILITY
Author: SEBASTIAN TRABERT, UNIVERSITY OF GOETTINGEN
Co-Author: Alexander Merz, University of Goettingen
EA = Empirical Archival

DETERMINANTS OF MATERIALITY DISCLOSURE QUALITY IN INTEGRATED REPORTING: EMPIRICAL EVIDENCE FROM AN INTERNATIONAL SETTING
Author: PATRICK VELTE, LEUPHANA UNIVERSITY OF LUNEBURG
Co-Author: Jannik Gerwanski, LEUPHANA UNIVERSITY OF LUNEBURG
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EA = Empirical Archival

WHY DO FIRMS FREEZE THEIR EXECUTIVE PENSIONS?
Author: ADAMOS VLITTIS, UNIVERSITY OF CYPRUS
Co-Author:
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MANDATORY INTERNAL CONTROL AND EARNINGS MANAGEMENT ABNORMALITY: A QUASI-NATURAL EXPERIMENT IN CHINA
Author: ZHI WANG, SOUTHWESTERN UNIVERSITY OF FINANCE AND ECONOMICS
Co-Author: Jiaxin Wang, Zhongnan University of Economics and Law
Huijie Zhong, Zhongnan University of Economics and Law
EA = Empirical Archival

OTHER COMPREHENSIVE INCOME DISCLOSURES, EARNINGS MANAGEMENT, CORPORATE GOVERNANCE AND FIRM PERFORMANCE IN CHINA
Author: YAN WANG, GUANGDONG UNIVERSITY OF FINANCE & ECONOMICS
EA = Empirical Archival
THE BALANCE SHEET EFFECTS OF THE GRADUAL ROLLOUT PROCESS OF INTERNAL MODELS
Author: CORINNA WOYAND, MUENSTER UNIVERSITY
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DOES LABOR MARKET REWARD MONITORING DIRECTORS?
Author: JING XUE, THE CHINESE UNIVERSITY OF HONG KONG
EA = Empirical Archival
Co-Author: George Yang, The Chinese University of Hong Kong
Ying Cao, The Chinese University of Hong Kong

THE MYTH ABOUT PUBLIC VERSUS PRIVATE ENFORCEMENT OF SECURITIES LAWS – EVIDENCE FROM CHINESE COMMENT LETTERS
Author: RAY ZHANG, SIMON FRASER UNIVERSITY
EA = Empirical Archival

DO EXECUTIVE COMPENSATION CONTRACTS MAXIMIZE FIRM VALUE? INDICATIONS FROM A QUASI-NATURAL EXPERIMENT
Discussant: SEppo Ikaheimo
Author: MENI ABUDY, BAR ILAN UNIVERSITY, GRAD. SCHOOL OF BUSINESS ADMINISTRATION
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CEO COMPENSATION CONTRACTS: DO BIOLOGICALLY-HONEST SIGNALS MATTER?
Discussant: SEppo Ikaheimo
Author: Yuping Jia, FRANKFURT SCHOOL OF FINANCE & MANAGEMENT
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ACCOUNTING CONSERVATISM AND THE FULFILMENT OF THE TARGET’S PERFORMANCE COMMITMENT IN VALUATION ADJUSTMENT MECHANISM CONTRACTS
Discussant: JING XUE
Author: Shiyun Zeng, SUN YAT-SEN UNIVERSITY
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Co-Author: Li Wenfei, School of Economics and Statistics, Guangzhou University
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THE EFFECT OF AUDIT COMMITTEE OPPORTUNISTIC INSIDER TRADING ON AUDIT COMMITTEE EFFECTIVENESS.
Discussant: JUSTIN SHORT
Author: Sander De Groote, KU LEUVEN
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CORPORATE INSIDER TRADING AND SOCIAL NETWORKS
Discussant: JUSTIN SHORT
Author: MINNA MARTIKAINEN, HANKEN SCHOOL OF ECONOMICS
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Jyri Kinnunen, Hanken School of Economics

SESSION: GVPSD04 Day and Time: Friday 31th May • 11:00-12:30
GVPSD04 Chair: VICTORIA PATSIKA Room: C5

THE EFFECT OF WITHIN-OUTSIDE-DIRECTOR CONNECTEDNESS ON THEIR MONITORING ROLE: EVIDENCE FROM CEO COMPENSATION
Discussant: HAMI AMIRASLANI
Author: LIRONG SHENTU, THE CHINESE UNIVERSITY OF HONG KONG
EA = Empirical Archival
Co-Author: George Yang, The Chinese University of Hong Kong

SESSION: GVPSD05 Day and Time: Wednesday 29th May • 16:15-17:45
GVPSD05 Chair: HELEN CHOY Room: C6

CFO OUTSIDE DIRECTORSHIPS: WHAT HAPPENS TO FINANCIAL REPORTING QUALITY AT THE HOME FIRM?
Discussant: HAMI AMIRASLANI
Author: JUSTIN SHORT, EMORY UNIVERSITY
EA = Empirical Archival
Co-Author: Lauren Cunningham, University of Tennessee at Knoxville
LINDA MYERS, UNIVERSITY OF TENNESSEE AT KNOXVILLE

SESSION: GVPSD06 Day and Time: Wednesday 29th May • 14:15-15:45
GVPSD06 Chair: PETRA INWINKL Room: C6

DISCLOSURE, LITIGATION, AND NEGOTIATION OUTCOMES IN GOING PRIVATE TRANSACTIONS
Discussant: FANG LI
Author: PIETRO BIANCHI, UNIVERSITY OF SOUTH FLORIDA
EA = Empirical Archival
Co-Author: Miguel Minutti-Meza, University of Miami
Maria Ivanova Vulcheva, Florida International University
Matthew Phillips, University of Miami

ARE POWERFUL CHIEF EXECUTIVES MORE PHILANTHROPPIC? INSURANCE INDUSTRY EVIDENCE
Discussant: KAREN HANDLEY
Author: WEI JIANG, THE UNIVERSITY OF MANCHESTER
EA = Empirical Archival
Co-Author: Michael Adams, University of Bath

SESSION: GVPSD07 Day and Time: Friday 31th May • 14:00-15:30
GVPSD07 Chair: PETRA INWINKL Room: C6

NAVIGATING WEAK INSTITUTIONS THROUGH FOREIGN BROKERS
Discussant: ANEESH RAGHUNANDAN
Author: AARON YOON, NORTHWESTERN UNIVERSITY
EA = Empirical Archival
Co-Author:

SHAREHOLDER LITIGATION AND FINANCING DECISIONS: EVIDENCE FROM DERIVATIVE LAWSUITS
Discussant: SANDER DE GROOTE
Author: MARIO KEILING, TECHNISCHE UNIVERSITÄT MÜNCHEN (TUM)
EA = Empirical Archival
Co-Author: Benedikt Downar, Technische Universität München
THE EFFECT OF THE UK BRIBERY ACT 2010 ON GROWTH, COST OF EQUITY, AND VALUE
Author: SUHEE KIM, THE UNIVERSITY OF EDINBURGH
Co-Author: Bill Rees, University of Edinburgh
EA = Empirical Archival

PENSION DE-RISKING STRATEGY: DETERMINANTS OF PENSION BUY-INS AND BUY-OUTS
Author: ZEZENG LI, HUDDERSFIELD UNIVERSITY / BUSINESS SCHOOL
Co-Author: Christopher Cowton, University of Huddersfield Business School
EA = Empirical Archival

DO FINANCIAL EXPERT CEOS MATTER FOR NEWLY PUBLIC FIRMS?
Author: PANAGIOTIS LOUKOPOULOS, UNIVERSITY OF STRATHCLYDE, STRATHCLYDE BUSINESS SCHOOL, DEPARTMENT OF ACCOUNTING & FINANCE
Co-Author: GEORGIOS LOUKOPOULOS, BATH UNIVERSITY

EXECUTIVE INTEGRITY AND ACCOUNTING IRREGULARITIES
Author: JIANCHUAN LUO, THE HONG KONG POLYTECHNIC UNIVERSITY

DIRECTOR COMPENSATIONS, CORPORATE GOVERNANCE STRUCTURES AND ACCOUNTING-BASED AND MARKET-BASED MEASURES FOR THE LARGEST EUROPEAN LISTED HOTEL FIRMS
Author: ALBA MARIA PRIEGO DE LA CRUZ, UNIVERSITY OF CASTILLA LA MANCHA
Co-Author: Laura Álvarez Marín, Huelva University
David Toscano Pardo, huelva

BOARD OVERSIGHT AND CEO FRAUD INCENTIVES UNDER A MARKET-ORIENTED LIABILITY REGIME
Author: ROBERT EDER, UNIVERSITY OF GRAZ
AM = Analytical/Modelling

PRESTIGE CONTESTS IN THE BOARD OF DIRECTORS AND CLASSIFICATION SHIFTING
Author: SILVIA GAIA, UNIVERSITY OF ESSEX
EA = Empirical Archival

BOARD RISK COMMITTEES AND RISK FACTOR DISCLOSURE TONE
Author: YUAN SHAN, UNIVERSITY OF WESTERN AUSTRALIA
EA = Empirical Archival
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<td>Author: KAROLINA SKORULSKA, KOZMINSKI UNIVERSITY</td>
<td>Co-Author: DOROTA DOBIJA, KOZMINSKI UNIVERSITY, JOANNA KRASODOMSKA, CRACOW UNIVERSITY OF ECONOMICS, JUSTYNA DYDUCH, AGH UNIVERSITY OF SCIENCE AND TECHNOLOGY</td>
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<td>BOARD OF DIRECTORS’ CULTURAL PROXIMITY AND INVESTMENT EFFICIENCY OF MULTINATIONAL CORPORATIONS</td>
<td>Author: ANGIE WANG, THE CHINESE UNIVERSITY OF HONG</td>
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<td>DOES BETTER GOVERNANCE IMPROVE THE QUALITY OF NON-GAAP EARNINGS DISCLOSURES?</td>
<td>Author: SUE WRIGHT, THE UNIVERSITY OF NEWCASTLE</td>
<td>Co-Author: Dinithi Ranasinghe, University of Otago, Luisa Unda, Monash University</td>
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<td>Author: ANGELIKA ARTS, TU DORTMUND UNIVERSITY</td>
<td>Co-Author: NADINE GEORGIOU, TU DORTMUND UNIVERSITY, Philipp Schorn, Hochschule Rhein-Waal</td>
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<td>HOW CORPORATE GOVERNANCE ACTORS RESIST REGULATION: A STRATEGIC ACTION FIELDS APPROACH</td>
<td>Author: DAMIEN LAMBERT, MONASH UNIVERSITY</td>
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<td>THE EFFECT OF HIGH OWNERSHIP CONCENTRATION OVER AFFILIATES ON CROSS-JURISDICTIONAL TAX-MOTIVATED INCOME SHIFTING</td>
<td>Author: TATIANA MAZZA, FREE UNIVERSITY OF BOZEN</td>
<td>Co-Author: STEFANO AZZALI, UNIVERSITY OF PARMA, Alice Medioli, University of Parma</td>
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<td>UK CORPORATE GOVERNANCE AS AN EXPERIMENT IN DIRECTOR SUBJECTION</td>
<td>Author: JOHN ROBERTS, THE UNIVERSITY OF SYDNEY</td>
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<td>STAKEHOLDERS AND ACCOUNTABILITY IN A TRADITIONAL INDIGENOUS MARKET: THE CASE OF PASAR IN INDONESIA</td>
<td>Author: DENNY ANDRIANA, UNIVERSITY OF STRATHCLYDE</td>
<td>Co-Author: JULIA SMITH, UNIVERSITY OF STRATHCLYDE, STRATHCLYDE BUSINESS SCHOOL, Gavin Reid, University of St Andrews</td>
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<td>WHAT DRIVES FIRMS TO BE BETTER CORPORATE CITIZENS? AN INTEGRATED PERSPECTIVE</td>
<td>Author: CLAUDE FRANCOEUR, HEC MONTREAL</td>
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<td>DIALOGICAL TURN OF ACCOUNTINGS AND ACCOUNTABILITY INTEGRATED REPORTING IN NON-PROFIT AND PUBLIC-SECTOR ORGANIZATION</td>
<td>Author: ÜLLE PÄRL, UNIVERSITY OF TARTU</td>
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MANDATORY CSR SPENDING AND CONDITIONAL ACCOUNTING CONSERVATISM: ROLE OF GOVERNANCE AND FAMILY AFFILIATION
Author: TARA SHAW, INDIAN INSTITUTE OF TECHNOLOGY BOMBAY
Co-Author: Mehul Raithatha, Indian Institute of Management, Indore James Cordeiro, The College at Brockport

MANDATORY DISCLOSURE OF NON-FINANCIAL INFORMATION AND EQUITY MARKET CONSEQUENCES: EVIDENCE FROM JAPAN’S ‘COMPLY-OR-EXPLAIN’ GOVERNANCE REPORTS
Author: MARIKO YASU, THE UNIVERSITY OF EDINBURGH
Co-Author:

SESSION: GVRF05 Day and Time: Friday 31st May • 11:00-12:30
GVRF05 Chair: DAVID PECHA Room: T11

THE IMPACT OF SOCIAL MEDIA MANAGEMENT ON CORPORATE REPUTATION
Author: YINGLIN HUANG, HEC MONTREAL
Co-Author: ELODIE BEHNMAM, UNIVERSITY OF STRASBOURG CLAUDE FRANCOEUR, HEC MONTREAL

CAN INFORMATION DISCLOSURE AND TRANSPARENCY RANKING BRING THE FUTURE FORWARD?
Author: CHIUNG-LIN CHIU, HWA-HSIA UNIVERSITY OF TECHNOLOGY
Co-Author:

DO SOCIAL CONNECTIONS AFFECT SEC ENFORCEMENT DECISIONS?
Author: RUI GUO, THE CHINESE UNIVERSITY OF HONG KONG
Co-Author: Ying Cao, The Chinese University of Hong Kong George Yang, The Chinese University of Hong Kong

WHEN MAIN STREET MEETS WALL STREET: CAN NETWORK RELATIONS BETWEEN THE TWO FOSTER INNOVATION?
Author: JUNZI ZHANG, CASS BUSINESS SCHOOL
Co-Author: JUN SHAO, SHANGHAI LIXIN UNIVERSITY OF ACCOUNTING AND FINANCE CHONG WANG, Naval Postgraduate School Bingjie WANG, Shanghai Lixin University of accounting and finance

SESSION: GVRF06 Day and Time: Friday 31st May • 14:00-15:30
GVRF06 Chair: GURCHARAN SINGH Room: T11

THE IMPACT OF FAMILY CEO AND THEIR DEMOGRAPHIC CHARACTERISTICS ON DIVIDEND PAYOUT: EVIDENCE FROM LATIN AMERICA
Author: GUADALUPE BRIANO TURRENT, UNIVERSIDAD AUTÓNOMA DE SAN LUIS POTOSÍ
Co-Author: Mingsheng Li, Bowling Green State University

COMPENSATION OF FOUNDERS AS CHIEF EXECUTIVE OFFICER (CEO): IS IT DIFFERENT THAN OTHERS?
Author: JACKIE DI VITO, HEC MONTREAL
Co-Author: Yves Bozec, HEC Montreal

ARE CEOs FIRED FOR THEIR CSR PERFORMANCE?
Author: ANAS MOHAMED EL MESSOUSSI, UNIVERSITY OF LAUSANNE
Co-Author:
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<td>ARE THERE TRADING SIGNALS FROM ROMANIAN CORPORATE INSIDERS?</td>
<td>CATALIN ALBU, BUCHAREST UNIVERSITY OF ECONOMIC STUDIES</td>
<td>Nadia Albu, Bucharest University of Economic Studies Allan Hodgson, University of Queensland Zhengling Xiong, University of Queensland</td>
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<td>TUNNELLING THROUGH ALLIES: AFFILIATED SHAREHOLDERS, INSIDER TRADING AND MONITORING FAILURE</td>
<td>LONGWEN ZHANG, SUN YAT-SEN BUSINESS SCHOOL, SUN YAT-SEN UNIVERSITY</td>
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<td>NATIONAL CULTURE AND CHOICE OF PAYMENT IN MERGERS AND ACQUISITIONS</td>
<td>MANJU JAISWALL, INDIAN INSTITUTE OF MANAGEMENT -IIMC</td>
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<td>THE EFFECT OF DEBT CHARACTERISTICS ON THE RECOGNITION OF IMPAIRMENT LOSSES</td>
<td>DAVI SOUZA SIMON, UNIVERSIDADE DO VALE DO RIO DOS SINOS - UNISINOS</td>
<td>Clea Macagnan, Universidade do Vale do Rio dos Sinos - Unisinos</td>
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<td>AUDITOR CHOICE AND INDEPENDENCE</td>
<td>HAN DONKER, UNIVERSITY OF ALASKA ANCHORAGE</td>
<td>Ajit Dayanandan, University of Alaska Anchorage John Nofsinger, University of Alaska Anchorage Rashmi Prasad, Western Governors University</td>
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<td>DETERMINANTS OF MATERIAL WEAKNESSES IN INTERNAL CONTROL OVER FINANCIAL REPORTING – LINKING FIRM-SPECIFIC CHARACTERISTICS TO COSO COMPONENTS</td>
<td>BENITA GULLKVIST, HANKEN SCHOOL OF ECONOMICS</td>
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<td>STOCK PRICE CRASH RISK, POLITICAL CONNECTIONS AND BIG 4 AUDITORS: SOME EVIDENCE FROM MALAYSIAN FIRMS</td>
<td>MEI YEE LEE, MONASH UNIVERSITY MALAYSIA</td>
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<td>Courtesy Calls for Reciprocity: Evidence from the Effect of Unqualified Independent Directors in China</td>
<td>XIN WANG, SOUTHWESTERN UNIVERSITY OF FINANCE AND ECONOMICS, LI Yanlin, Macquarie University, Department of Applied Finance and Actuarial Studies, JIAWEI LIU, SOUTHWESTERN UNIVERSITY OF FINANCE AND ECONOMICS, Gary Tian, Macquarie University, Department of Applied Finance and Actuarial Studies</td>
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<td>Earnings Management of Politically Connected Family Firms in China</td>
<td>VERA KRAHMAL, THE OPEN UNIVERSITY, LOAI ALSAID, THE OPEN UNIVERSITY</td>
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<td>Hop, Skip and Jump on the Shoulders of Giants: A Structured Literature Review of SME Corporate Governance</td>
<td>KAREN HANDLEY, THE UNIVERSITY OF NEWCASTLE, Courtney Molloy, University of Newcastle</td>
<td>CDIH = Conceptual Development/Interpretative/Historical</td>
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<td>Making School Boards Accountable: Board Effectiveness and School Performance</td>
<td>ZHIYUN GONG, MONASH UNIVERSITY, CHIN MOI LOH, SINGAPORE INSTITUTE OF TECHNOLOGY, Kelly Benati, Monash University, Luisa Unda, Monash University</td>
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<td>Determinants of Sustainable Turnaround in Family Firms: Evidence from Finnish SMES</td>
<td>JUKKA KETTUNEN, HANKEN SCHOOL OF ECONOMICS, MINNA MARTIKAINEN, HANKEN SCHOOL OF ECONOMICS, GEORGIOS VOULGARIS, THE UNIVERSITY OF WARWICK</td>
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<td>Accountants and Small and Medium-Sized Enterprises: Towards a Resource-Based View</td>
<td>CHRISTINE WEIGEL, UNIVERSITY OF SIEGEN, Martin R. W. Hiebl, UNIVERSITY OF SIEGEN</td>
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<td>Accounting for Development: A Case Study of Cairo Smart City</td>
<td>VERA KRAHMAL, THE OPEN UNIVERSITY, LOAI ALSAID, THE OPEN UNIVERSITY</td>
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SESSION: HIPS01 Day and Time: Friday 31st May • 14:00-15:30
Room: T2
ACCOUNTING IN THE EXCEPTIONAL STATE: POWER AND THE ROYAL AIR FORCE OF ITALY 1923-1945
Author: FRANCESCO DE LUCA, PESCARA CDIH = Conceptual Development/Interpretative/Historical
Co-Author: Frances Miley, University of Sussex
Andrew Read, University of Sussex Business School
Daniela Di Berardino, University of Chieti-Pescara

MINDING THEIR PS AND QS ; THE ROYAL NAVY PURSER AND ACCOUNTING AND GOVERNANCE, 1731 – 1808
Author: KAREN MCBRIDE, UNIVERSITY OF PORTSMOUTH CDIH = Conceptual Development/Interpretative/Historical
Co-Author:

REINVENTING OPERATIONAL RISK: DISTANCING OPERATIONAL RISK FROM OPERATIONS
Author: VIKASH KUMAR SINHA, AALTO UNIVERSITY SCHOOL OF BUSINESS CF = Case/Field Study
Co-Author:

SESSION: HIPS02 Day and Time: Wednesday 29th May • 14:15-15:45
Room: T4
CLARIFYING THE CONFUSION IN PACIOLI’S EPILOGUE: THE LAST REMAINING MYSTERY
Author: ALAN SANGSTER, UNIVERSITY OF ABERDEEN EA = Empirical Archival
Co-Author:

DIVIDEND POLICY AND EQUITY DEPLETION IN RAILWAY COMPANIES: THE ACCOUNTING FOR PUBLIC AIDS IN MZA AND NORTE
Author: BEATRIZ SANTOS-CABALGANTE, UNIVERSIDAD AUTÓNOMA DE MADRID CF = Case/Field Study
Co-Author: Beatriz Garcia Osma, Universidad Carlos III de Madrid
DOMI ROMERO-FUÈNEZ, UNIVERSIDAD AUTÓNOMA DE MADRID

LUCA PACIOLI AND DISCUSSIONS AROUND SCIENTIFICITY OF ACCOUNTANCY IN RUSSIA IN THE 19TH CENTURY
Author: VIATCHESLAV SOKOLOV, ST. PETERSBURG STATE UNIVERSITY OF ECONOMICS AND FINANCE CDIH = Conceptual Development/Interpretative/Historical
Co-Author: Svetlana Karelskaia, Saint-Petersburg State University
SESSION: HIPS03 Day and Time: Wednesday 29th May • 16:15-17:45
Room: T4
IMAGES OF THE ACCOUNTING PROFESSION AND ITS DEVELOPMENT: GENDER, CONTEXTUAL DOMAINS AND ROLE
Author: LISA KÄLLSTRÖM, KRISTIANSTAD UNIVERSITY
Co-Author: Timurs Umans, Kristianstad University
Pernilla Broberg, Kristianstad University
Jennifer Emsfors, Kristianstad University
Heléne Tjärnemo, Kristianstad University
CDIH = Conceptual Development/Interpretative/Historical

DOUBLE-ENTRY BOOKKEEPING IN POMBALINE COMPANIES: A DIALOGUE BETWEEN ACCOUNTANTS AND HISTORIANS
Author: ANGELICA VASCONCELOS, ESDES BUSINESS SCHOOL
Co-Author: Alan Sangster, University of Aberdeen
LÚCIA RODRIGUES, UNIVERSITY OF MINHO
EA = Empirical Archival

NEGOTIATING THE IMPERIAL ACCOUNTANCY ARENA; THE RISE OF PROFESSIONAL ACCOUNTANCY IN COLONIAL INDIA, 1925-1936
Author: SHRADDHA VERMA, THE OPEN UNIVERSITY
Co-Author: Suki Sian, Queen Mary, University of London
CDIH = Conceptual Development/Interpretative/Historical

THE VALUE OF ART: ACCOUNTING FOR THOMAS HOLLOWAY’S PICTURE COLLECTION, 1881-2017
Discussant: LISA EVANS
Author: CHRISTOPHER NAPIER, ROYAL HOLLOWAY UNIVERSITY OF LONDON
Co-Author: Elena Giovannoni, Royal Holloway University of London
CDIH = Conceptual Development/Interpretative/Historical

ACCOUNTABILITY FOR A MYTH: THE CONSTRUCTION OF BRUNELLESCHI’S DOME IN FLORENCE IN THE XV CENTURY
Discussant: NADIA MATRINGE
Author: MARCO BELLUCCI, UNIVERSITY OF FLORENCE
Co-Author: Giacomo Manetti, University of Florence
Luca Bagnoli, University of Florence
CDIH = Conceptual Development/Interpretative/Historical

AT THE ORIGINS OF CAPITAL: CAPITAL IN LUCA PACIOLI'S WORK, BETWEEN ACCOUNTING AND ECONOMICS, BETWEEN THE ANCIENT AND MODERN WORLDS
Discussant: CHRISTOPHER NAPIER
Author: ALEXANDRE RAMBAUD, PARIS INSTITUTE OF TECHNOLOGY FOR LIFE, FOOD AND ENVIRONMENTAL SCIENCES
CDIH = Conceptual Development/Interpretative/Historical

SESSION: HIPSD01 Day and Time: Wednesday 29th May • 14:15-15:45
HIPSD01 Chair: MARCO BELLUCCI Room: C2

SESSION: HIPSD02 Day and Time: Thursday 30th May • 09:00-10:30
HIPSD02 Chair: ALAN SANGSTER Room: C6

SESSION: HIRF01 Day and Time: Thursday 30th May • 14:00-15:30
HIRF01 Chair: DINA LVOVA Room: T12
ADMIRALTY REGULATION: MERCANTILIST IMPACT ON THE EVOLUTION OF GOVERNMENTAL ACCOUNTING IN THE EIGHTEENTH-CENTURY RUSSIA

Author: YURY (IURI) GUZOV (GUZOW), ST PETERSBURG STATE UNIVERSITY
Co-Author: DINA LVOVA, ST PETERSBURG STATE UNIVERSITY
EA = Empirical Archival

AN EVOLUTIONARY APPROACH TO ACCOUNTING RESEARCH: A DARWINIST ANALYSIS OF THE DEVELOPMENT OF REGULATORY SYSTEMS IN CHINA

Author: DAVID XUDONG JI, XIAN JIAOTONG-LIVERPOOL UNIVERSITY
Co-Author: WEI LU, MONASH UNIVERSITY
CDIH = Conceptual Development/Interpretative/Historical


Author: TUYEN NHU LE, GRENOBLE ECOLE DE MANAGEMENT
EA = Empirical Archival

IDENTITY, PROFESSIONAL CLOSURE AND INTRA-PROFESSIONAL CONFLICTS IN POSTCOLONIAL PERIOD: THE CASE OF CYPRiot PROFESSIONAL ACCOUNTANCY BODY

Author: CHRISTINA IONELA NEOKLEOUS, ASTON UNIVERSITY
Co-Author: Pawan Adhikari, University of Essex
Dila Agrizzi, University of Essex
EA = Empirical Archival

VICTORIAN FUNERAL INSURANCE: RITES, RULES AND RATES

Author: SANDRA VAN DER LAAN, THE UNIVERSITY OF SYDNEY
Co-Author: Lee Moerman, University of Wollongong
Jennifer Brassel, University of Sydney
CDIH = Conceptual Development/Interpretative/Historical

EXPERTISE OF SHAREHOLDER AUDITORS IN THE FIRST HALF OF NINETEENTH CENTURY: FOCUSING ON THE DEVELOPMENT OF AUDITING PRACTICES IN INDEPENDENT GAS LIGHT AND COKE COMPANY

Author: MITSUNORI KASUKABE, HOKKAIDO UNIVERSITY
Co-Author: Chie Sawanobori, Osaka Sangyo University
CF = Case/Field Study

HISTORICAL DEVELOPMENT OF STOCK OPTIONS EXPENSING ACCOUNTING STANDARD AND THE CONTROVERSIES SURROUNDING STOCK OPTIONS EXPENSING

Author: WEI CHERN KOH, SINGAPORE UNIVERSITY OF SOCIAL SCIENCES
Co-Author: DEREK STONE, IN YOUR OWN WORDS LIMITED
CDIH = Conceptual Development/Interpretative/Historical

DID PACIOIli USE ALGEBRA WHEN DECIDING TO INCLUDE HIS TREATISE ON BOOKKEEPING IN HIS SUMMA?

Author: DINA ABUROUS, ZAYED UNIVERSITY
Co-Author: RANIA KAMLA, HERIOT-WATT UNIVERSITY EDINBURGH
CDIH = Conceptual Development/Interpretative/Historical

THE ENGLISH LANGUAGE AND THE PROFESSIONAL SOCIALISATION OF ACCOUNTANTS

Author: DINA ABUROUS, ZAYED UNIVERSITY
Co-Author: RANIA KAMLA, HERIOT-WATT UNIVERSITY EDINBURGH
CDIH = Conceptual Development/Interpretative/Historical
INTERNATIONAL COMPARABILITY THROUGH TRANSLATION EQUIVALENCE: HOW IS EQUIVALENCE SEEN IN PRIOR ACCOUNTING RESEARCH?
Author: JENNI LAAKSONEN, TAMPERE UNIVERSITY
CDIH = Conceptual Development/Interpretative/Historical

ACCOUNTING, EMOTIONS AND SOCIAL SPACE: MATERIALIZING SHAKESPEARE’S IMAGINARY IN THE CITY OF VERONA
Author: ALESSANDRO LAI, UNIVERSITY OF VERONA
Co-Author: Elena Giovannoni, Royal Holloway University of London
Riccardo Stacchezini, UNIVERSITY OF VERONA

SESSION: ICPS02 Day and Time: Thursday 30th May • 14:00-15:30
ICPS02 Chair: SHAHZAD UDDIN Room: T4

OPACITY AND DISENGENUITY: THE GOVERNANCE OF FIFA
Author: IRVINE LAPSLEY, THE UNIVERSITY OF EDINBURGH EA = Empirical Archival

CHALLENGING THE DOMINANCE OF THE MARKET ORDER: MORAL STRUGGLES OVER THE PUBLIC INTEREST IN ACCOUNTING IN THE AFTERMATH OF THE GLOBAL FINANCIAL CRISIS
Author: MARGIT MUNZER, JEAN MOULIN UNIVERSITY LYON III
Co-Author: Richard Pucci, Monash University

SESSION: ICPS03 Day and Time: Thursday 30th May • 11:00-12:30
ICPS03 Chair: ALESSANDRO LAI Room: T4

INITIATION OF VOLUNTARY CHANGE AND INNOVATION IN EXTERNAL REPORTING: A CASE STUDY OF THE RESTRUCTURING OF AN ANNUAL REPORT
Author: KATHRIN OBERWALLNER, LUDWIG-MAXIMILIAN UNIVERSITY OF MUNICH
Co-Author: Christoph Pelger, University of Innsbruck / Department of Accounting, Auditing and Taxation
Thorsten Sellhorn, Ludwig-Maximilian University of Munich / Institute for Accounting, Auditing and Analysis

POLICING FINANCIAL MARKETS: THE RHETORICAL BATTLE OF WHISTLEBLOWING SHORT SELLERS
Author: HERVÉ STOLOWY, HEC PARIS
Co-Author: Luc Paugam, HEC Paris
Yves Gendron, Université Laval

VALUING IN CREATIVE ORGANIZATIONS: BUDGETING FOR THE GOOD OF CREATIVITY.
Author: PAOLA TREVISAN, COPENHAGEN BUSINESS SCHOOL

DO WE RISE BY LIFTING OTHERS? THE DEVELOPMENT OF INTERDISCIPLINARY RESEARCH BRIDGES BY ACCOUNTING PUBLICATIONS
Author: PAULA VAN VEEN-DIRKS, UNIVERSITY OF GRONINGEN, FACULTY OF ECONOMICS AND BUSINESS
CDIH = Conceptual Development/Interpretative/Historical

Co-Author: Nicolas Mangin, University of Groningen, Faculty of Economics and Business
Vlad Porumb, UNIVERSITY OF GRONINGEN, FACULTY OF ECONOMICS AND BUSINESS
ROUVEN TRAPP, ULM UNIVERSITY
Claudia Urdari, EDC Paris Business School

SESSION: ICPS04 Day and Time: Thursday 30th May • 16:00-17:30
DO YOU HAVE A CONFIDENCE INTERVAL FOR THAT? A CRITICAL EXAMINATION OF NULL OUTCOME REPORTING IN ACCOUNTING RESEARCH

Author: WILLIAM CREADY, THE UNIVERSITY OF TEXAS AT DALLAS
Co-Author: Jiapeng He, University of Texas at Dallas
Wenwei Lin, Xiamen University
Chengdao Shao, Xiamen University
Di Wang, Xiamen University
Yang Zhang, Xiamen University

IN THE BULL'S EYE OF SELL-SIDE ANALYSTS VALUE CREATION: BEYOND INTERMEDIATION OF INFORMATION

Author: JEANETH JOHANSSON, HALMSTAD UNIVERSITY
Co-Author: Marita Blomkvist, Göteborgs Universitet

HUMAN CAPITAL RESEARCH IN ACCOUNTING: A LITERATURE REVIEW AND CRITICAL ANALYSIS

Author: EMMANUELLE NÈGRE, TOULOUSE SCHOOL OF MANAGEMENT
Co-Author: Corinne Bessieux-Ollier, Montpellier Business School
Marie-Anne Verdier, University of Toulouse 3 Paul Sabatier

SESSION: ICPSD01 Day and Time: Wednesday 29th May • 16:15-17:45

PULLING AT THE BOUNDARIES: AUDITING OF GOVERNMENT ADVERTISING IN ONTARIO

Discussant: LUKAS LOEHLEIN
Author: PAUL ANDON, THE UNIVERSITY OF NEW SOUTH WALES
Co-Author: Clinton Free, UNSW Business School
Vaughan Radcliffe, Ivey Business School
Mitchell Stein, Ivey Bu

“A DOCUMENT WHERE LITERALLY ANYTHING CAN HAPPEN”: HOW ACCOUNTING INSCRIPTIONS SUSTAIN UNATTAINABLE PROMISSORY DISCOURSES

Discussant: PAUL ANDON
Author: PAOLO QUATTRONE, THE UNIVERSITY OF EDINBURGH
Co-Author: Cristiano Busco, LUISS Business School
FABRIZIO GRANA’, ESCP EUROPE

SESSION: ICPSD02 Day and Time: Wednesday 29th May • 14:15-15:45

THE UNBEARABLE LIGHTNESS OF IMAGINATION - COMMENSURATIONS, CALCULATIONS AND DEATH

Discussant: ALESSANDRO LAI
Author: BINO CATASUS, STOCKHOLM UNIVERSITY
Co-Author: Andreas Sandström, Birmingham Business School,
University of Birmingham
Charlotta Bay, Stockholm University
Fredrik Svrädsten, Stockholm University

ETHICAL AWARENESS AND SPIRITUALITY IN THE FIELD OF TAX WORK

Discussant: JOHN ROBERTS
Author: SHEILA KILLIAN, UNIVERSITY OF LIMERICK,
KEMMY BUSINESS SCHOOL
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<td>Jesse Dillard, College of Business, University of Central Florida</td>
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<td>DAVID PROCHAZKA, UNIVERSITY OF ECONOMICS IN PRAGUE</td>
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<td>Co-Author: Andrii Polchanov, Zhytomyr State Technological University</td>
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<td>OLGA VOLKOVA, NATIONAL RESEARCH UNIVERSITY HIGHER SCHOOL OF ECONOMICS</td>
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<td>ZACHARIAS PETROU, UNIVERSITY OF CYPRUS</td>
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RE-EXAMINING THE CONCEPT OF BOUNDARY OBJECT: IMPLEMENTATION OF AN ACCOUNTING RISK MANAGEMENT SYSTEM IN A FRENCH UNIVERSITY
Author: NATHALIE BENET, TOULOUSE 1 CAPITOLE UNIVERSITY
Co-Author: Jonathan Maurice, Toulouse 1 Capitole University
Christophe Godowski, IAE Limoges

ACCOUNTING AND POLITICAL HEGEMONY: INSIGHTS FROM A CHINESE MULTINATIONAL
Author: XINXIANG LI, UNIVERSITY OF PORTSMOUTH
Co-Author: Teerooven Soobaroyen, University of Essex

MANAGERIAL ACCOUNTABILITY IN A JAPANESE CORPORATION: A SOCIALISING STYLE OF INDIVIDUAL ACCOUNTABILITY
Author: HIROYUKI SUZUKI, UNIVERSITY OF BRISTOL
Co-Author:

SKEWNESS IN PERFORMANCE METRICS AND CEO COMPENSATION
Author: WOO-JIN CHANG, HEC PARIS
Co-Author: Stephen Hillegeist, Arizona State University
Steven Monahan, INSEAD

MOTIVATING THROUGH MANAGING BY WALKING AROUND
Author: F.ASIS MARTINEZ-JEREZ, UNIVERSITY OF NOTRE DAME
Co-Author: Pablo Casas-Arce, Arizona State University

EFFORT AND SELECTION EFFECTS OF PERFORMANCE PAY IN KNOWLEDGE CREATION
Author: ERINA YTSMA, CARNEGIE MELLON UNIVERSITY
Co-Author:

IMPROVING GROUP PERFORMANCE: AN EXPERIMENTAL INVESTIGATION OF THE EFFECTS OF GROUP IDENTITY AND RELATIVE PERFORMANCE INFORMATION
Author: UDAY MURTHY, UNIVERSITY OF SOUTH FLORIDA
Co-Author: Robert Marley, University of Tampa

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<td>Sandra Sülz, Erasmus School of Health Policy &amp; Management, Erasmus University Rotterdam Hilco Van Elten, Erasmus University Rotterdam</td>
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CAPACITY RIGHTS AND FULL COST TRANSFER PRICING
Author: STEFAN REICHELSTEIN, UNIVERSITY OF MANNHEIM
Co-Author:

A NEW PERSPECTIVE ON THE BENEFITS OF SLACK BUILDING UNDER PARTICIPATIVE BUDGETING
Author: GEORG SCHNEIDER, UNIVERSITY OF GRAZ
Co-Author: Michael Kopel, University of Graz
Christian Riegler, WU Vienna

HOW DOES A COST CEILING CHANGE COST BEHAVIOR IN COST-BASED REGULATION?
Author: ANNE D'ARCY, VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS
Co-Author: CELIA LEVERKUS, VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS

THE INFORMATION CONTENT OF COST BEHAVIOR COMPONENTS: EVIDENCE FROM LABOR MARKET FLOWS
Author: WAN WONGSUNWAI, THE CHINESE UNIVERSITY OF HONG KONG
Co-Author: Nir Yehuda, University of Texas at Dallas
Lianghui Wang, Xi'an Jiaotong University

THE ETHICAL CONTENT OF THE CONTROL SYSTEM AND THE IMPORTANCE OF PEER MANAGERS BEING GOOD APPLES
Discussant: BEREND VAN DER KOLK
Author: LUCIA BELLORA-BIENENGRÄBER, HAMBURG UNIVERSITY
Co-Author: Robin Radtke, Clemson University
Sally Widener, Clemson University

MANAGEMENT CONTROL SYSTEMS AND INNOVATION STRATEGIES IN BUSINESS-INCUBATED FIRMS
Discussant: FRANK VERBEETEN
Author: JACOBO GÓMEZ CONDE, AUTONOMOUS UNIVERSITY OF MADRID
Co-Author: Ernesto Lopez-Valeiras, Universidad de Vigo
Ricardo Malagueño, University of East Anglia
Raul Gonzalez-Castro, Independent researcher

PLAUSIBLE HONESTY? AN EXPERIMENTAL STUDY ON HOW DISCRETION IN INFORMATION ACQUISITION AFFECTS REPORTING OPPORTUNISM
Discussant: VICTOR MAAS
Author: JOEL BERGE, NHH NORWEGIAN SCHOOL OF ECONOMICS
Co-Author:
ADDRESSING GOAL CONFLICT – THE EFFECTS OF VALUE STATEMENTS AND NONCONSCIOUS GOAL PRIMING ON PERFORMANCE IN MULTIDIMENSIONAL TASKS

Discussant: ERINA YTSMA
Author: LAN GUO, WILFRID LAURIER UNIVERSITY
Co-Author: Joanna Andrejkow, Wilfrid Laurier University
LESLIE BERGER, WILFRID LAURIER UNIVERSITY

SESSION: MAPSD03 Day and Time: Friday 31st May • 11:00-12:30
MAPSD03 Chair: JASON CRAWFORD
Room: C6

BAYESIAN PERSUASION, INCENTIVE CONTRACTING, AND PERFORMANCE MANIPULATION

Discussant: STEFAN REICHELSTEIN
Author: ROBERT GOEX, UNIVERSITY OF ZURICH
Co-Author: Beatrice Michaeli, University of California, L.A.

SESSION: MAPSD04 Day and Time: Thursday 30th May • 14:00-15:30
MAPSD04 Chair: WOLFGANG SCHULTZE
Room: T5

AGENCY COSTS OF MORAL ACCOUNTING IN HIERARCHICAL RELATIONSHIPS

Discussant: SUKARI FARRINGTON
Author: CHRISTOPH HOERNER, TILBURG UNIVERSITY
Co-Author: Huaxiang Yin, Nanyang Technological University

SESSION: MAPSD05 Day and Time: Wednesday 29th May • 14:15-15:45
MAPSD05 Chair: ERINA YTSMA
Room: P1

IMPLICATIONS OF PROSPECT THEORY FOR THE ASYMMETRIC BEHAVIOR OF COSTS

Discussant: NAOMI SODERSTROM
Author: ALEKSANDRA KLEIN, STOCKHOLM SCHOOL OF ECONOMICS IN RIGA
Co-Author: Thomas Lindner, WU Vienna University of Economics and Business/Institute for International Business
Markus Wabnegg, Alpen-Adria-Universität Klagenfurt

SESSION: MAPSD06 Day and Time: Thursday 30th May • 16:00-17:30
MAPSD06 Chair: THERESA LIBBY
Room: P1

THE EFFECT OF RELATIVE PERFORMANCE INFORMATION ON CREATIVE PERFORMANCE AND EFFORT ALLOCATION IN A MULTI-TASK-ENVIRONMENT: EXPERIMENTAL RESEARCH WITH CREATIVITY-BASED PAY AND REAL-TIME FEEDBACK

Discussant: SERGEJA SLAPNIČAR
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<td><strong>PETER G. ROETZEL, ASCHAFFENBURG UNIVERSITY</strong>&lt;br&gt;EX = Experimental&lt;br&gt;Co-Author: Burkhard Pedell, University of Stuttgart</td>
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<td><strong>CHRISTIAN ANDVIK, BI NORWEGIAN BUSINESS SCHOOL</strong>&lt;br&gt;CF = Case/Field Study</td>
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<td><strong>CATHERINE BATT, REYKJAVIK UNIVERSITY</strong>&lt;br&gt;CDIH = Conceptual Development/Interpretative/Historical&lt;br&gt;Co-Author:</td>
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<td><strong>EA = Empirical Archival</strong>&lt;br&gt;Author: LANA Y J LIU, NEWCASTLE UNIVERSITY&lt;br&gt;Co-Author: Yoonki Rhee, Newcastle University Business School, Newcastle University, Josie McLaren, Newcastle University Business School, Newcastle University</td>
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<td><strong>LANA Y J LIU, NEWCASTLE UNIVERSITY</strong>&lt;br&gt;EA = Empirical Archival&lt;br&gt;Co-Author:</td>
<td>PUSH AND PULL FOR MANAGEMENT ACCOUNTING INNOVATION: SURVEY OF ACTIVITY-BASED COSTING AND TIME-DRIVEN ACTIVITY-BASED COSTING JOURNAL PUBLICATIONS</td>
<td><strong>MARF02</strong> Day and Time: Thursday 30th May • 09:00-10:30&lt;br&gt;Chair: CATHERINE BATT</td>
<td><strong>SU = Survey</strong>&lt;br&gt;Author: SHAHZAD UDDIN, UNIVERSITY OF ESSEX&lt;br&gt;Co-Author: Petr Petera, University of Economics Prague, Jaroslav Wagner, University of Economics Prague, Boris Popesko, Tomas Bata University in Zlin</td>
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<td><strong>SHAHZAD UDDIN, UNIVERSITY OF ESSEX</strong>&lt;br&gt;EA = Empirical Archival&lt;br&gt;Co-Author:</td>
<td>MANAGEMENT ACCOUNTING IN FORMER SOVIET BLOC ECONOMIES: A LITERATURE REVIEW</td>
<td><strong>MARF02</strong> Day and Time: Thursday 30th May • 09:00-10:30&lt;br&gt;Chair: CATHERINE BATT</td>
<td><strong>CDIH = Conceptual Development/Interpretative/Historical</strong>&lt;br&gt;Author: MICHAEL KUTTNER, JOHANNES KEPLER UNIVERSITY/INSTITUTE FOR MANAGEMENT CONTROL &amp; CONSULTING&lt;br&gt;Co-Author: Tanja Wolf, Johannes Kepler University/Institute for Management Control &amp; Consulting, Birgit Feldbauer-Durstmüller, Johannes Kepler University/Institute for Management Control &amp; Consulting</td>
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<td>WHAT WE KNOW ABOUT MANAGEMENT ACCOUNTANTS’ AND CONTROLLERS’ CHANGING IDENTITIES. A SYSTEMATIC LITERATURE REVIEW</td>
<td><strong>MARF02</strong> Day and Time: Thursday 30th May • 09:00-10:30&lt;br&gt;Chair: CATHERINE BATT</td>
<td><strong>SU = Survey</strong>&lt;br&gt;Author: KERTU LAATS, UNIVERSITY OF TARTU&lt;br&gt;Co-Author:</td>
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<td><strong>KERTU LAATS, UNIVERSITY OF TARTU</strong>&lt;br&gt;SU = Survey&lt;br&gt;Co-Author:</td>
<td>THE CHANGING ROLE OF ACCOUNTANCY PROFESSIONALS IN ESTONIAN COMPANIES</td>
<td><strong>MARF02</strong> Day and Time: Thursday 30th May • 09:00-10:30&lt;br&gt;Chair: CATHERINE BATT</td>
<td><strong>EX = Experimental</strong>&lt;br&gt;Author: ANDREA GOULDMAN, WEBER STATE UNIVERSITY&lt;br&gt;Co-Author:</td>
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<td><strong>ANDREA GOULDMAN, WEBER STATE UNIVERSITY</strong>&lt;br&gt;EX = Experimental&lt;br&gt;Co-Author:</td>
<td>CEO FRIENDSHIP AND COMPENSATION SALIENCEY ON EARNINGS MANAGEMENT: THE MEDIATING ROLE OF SOCIAL DISTANCE</td>
<td><strong>MARF02</strong> Day and Time: Thursday 30th May • 09:00-10:30&lt;br&gt;Chair: CATHERINE BATT</td>
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<td>MINA LICEN, UNIVERSITY OF LJUBLJANA</td>
<td>THE EFFECT OF ACCOUNTABILITY ON MANAGERIAL MYOPIA</td>
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<td>THE IMPLEMENTATION OF A CUSTOMER FOCUSED STRATEGY: THE USE OF CUSTOMER ACCOUNTING PRACTICES BY THE STRATEGIC BUSINESS UNITS OF AN AUSTRALASIAN BANK.</td>
<td>Carolyn Fowler, Victoria University of Wellington Ian Eggleton, Victoria University of Wellington</td>
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<td>EPAMEINONDAS KATSIKAS, UNIVERSITY OF KENT</td>
<td>THE RELATIONSHIP BETWEEN CORPORATE SOCIAL RESPONSIBILITY AND CORPORATE FINANCIAL PERFORMANCE IN UK LISTED COMPANIES</td>
<td>ANDRONIKI TRIANTAFYLLI, QUEEN MARY, UNIVERSITY OF LONDON Haoyue Zhang, Glasgow University</td>
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<td>LORENZO LUCIANETTI, PESCARA</td>
<td>CSR-STRATEGY ALIGNMENT AND FIRM PERFORMANCE: THE MODERATING ROLE OF PERFORMANCE MEASUREMENT SYSTEMS</td>
<td>Joanna Ho, University of California, Irvine Cody Lu, University of Massachusetts, Amherst</td>
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<td>MIKAEL CÄKER, THE UNIVERSITY OF GOTHENBURG</td>
<td>DUAL HIERARCHICAL ACCOUNTABILITY PROCESSES IN RECONCILING ENABLING CONTROL AND STRATEGIC ALIGNMENT</td>
<td>Sven Siverbo, University West Johan Åkesson, University of Gothenburg</td>
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INTERNATIONAL TRANSFER PRICING: OUTSOURCING AS A STRATEGY FOR COPING WITH TAX REGULATORY UNCERTAINTY
Author: MARTINE COOLS, KU LEUVEN
Co-Author: J. Christian Plesner Rossing, The University of Tampa, Sykes College of Business, Department of Accounting

INTERNATIONAL TRANSFER PRICING OF INTELLECTUAL PROPERTY UNDER STOCHASTIC DEMAND
Author: SAVITA SAHAY, RUTGERS UNIVERSITY
Co-Author: BHARAT SARATH, RUTGERS UNIVERSITY

SESSION: MARF05 Day and Time: Thursday 30th May • 16:00-17:30
MARF05 Chair: LUKAS GORETZKI Room: T13

START-UP SELECTION IN INNOVATION COLLABORATIONS: PROCESS, CRITERIA, AND SELECTION TEAM ABOVE ALL!
Author: GWENELLE NOGATCHEWSKY, PARIS DAUPHINE UNIVERSITY
Co-Author: Carole Donada, ESSEC Business School

COST MANAGEMENT PRACTICES IN RELATION TO NEW PRODUCT DEVELOPMENT FOR CREATIVITY AND COPING WITH WORKLOAD PRESSURE: THE CASE OF TOYOTA
Author: YUMI MOROFUJI, RIKKYO UNIVERSITY

FORMING MIXED-TYPE IORS IN EMERGING MARKETS - THE INFLUENCE OF EMBEDDED AGENCY.
Author: GABRIELA ROZENFELD, UNIVERSITY OF BIRMINGHAM
Co-Author: Robert Scapens, Alliance Manchester Business School

WHY FIRMS LOSE THEIR ISO 9001 CERTIFICATION – EVIDENCE FROM PORTUGAL
Author: RUBEN PEIXINHO, UNIVERSITY OF THE ALGARVE
Co-Author: Carlos Cândido, UNIVERSITY OF THE ALGARVE
LUIS COELHO, UNIVERSITY OF THE ALGARVE

SESSION: MARF06 Day and Time: Friday 31st May • 09:00-10:30
MARF06 Chair: SYLVIA HSU Room: T13

FIRST-TIME INTEGRATION OF INTERNAL MANAGEMENT ACCOUNTANTS IN SMES: A CORPORATE LEVEL PERSPECTIVE
Author: NADINE BACHMANN, JOHANNES KEPLER UNIVERSITY/INSTITUTE FOR MANAGEMENT CONTROL & CONSULTING
Co-Author: Michael Kuttner, Johannes Kepler University/Institute for Management Control & Consulting
Bernhard Kalchmair, Johannes Kepler University/Institute for Management Control & Consulting
Birgit Feldbauer-Durstmüller, Johannes Kepler University/Institute for Management Control & Consulting
Christine Duller, Johannes Kepler University/Institute of Applied Statistics

LOBBYING FOR APPROVAL AND CAPITAL EXPENDITURE IN FAMILY AND NON-FAMILY BUSINESS GROUPS
Author: CHENG-JEN HUANG, TUNGHAI UNIVERSITY
Co-Author: JUN SHAO, SHANGHAI LIXIN UNIVERSITY OF ACCOUNTING AND FINANCE
EXPLORING COST ASYMMETRIC BEHAVIOUR WITHIN THE CONTEXT OF EUROPEAN NON LISTED FIRMS

Author: ORESTES VLISMAS, ATHENS UNIVERSITY OF ECONOMICS AND BUSINESS
Co-Author: GEORGIOS PAPANASTASOPOULOS, UNIVERSITY OF PIRAEUS
Vasileios-Christos Naoum, Athens University of Economics and Business
Panagiotis Selekos, University of Piraeus

MANAGEMENT CONTROL PRACTICES AND PERFORMANCE OF SMALL AND MEDIUM ENTERPRISES: A STUDY OF BEYOND BUDGETING IMPLEMENTATION

Author: CRISTIANA PARISI, COPENHAGEN BUSINESS SCHOOL

INTERNATIONALIZATION STRATEGY AND MANAGEMENT ACCOUNTING AND CONTROL SYSTEMS – A COMPARATIVE STUDY OF SMES

Author: ANA FILIPA ROQUE, UNIVERSITY OF BEIRA INTERIOR
Co-Author: MARIA DO CEÚ ALVES, UNIVERSITY OF BEIRA INTERIOR
MÁRIO RAPOSO, UNIVERSITY OF BEIRA INTERIOR

HOW ECONOMIC CRISIS AFFECTS THE ADOPTION OF MANAGEMENT ACCOUNTING INNOVATIONS?

Author: ODYSSEAS PAVLATOS, UNIVERSITY OF MACEDONIA

MACHINE LEARNING AND BIG DATA - A MANAGEMENT ACCOUNTANT’S DREAM OR NIGHTMARE?

Author: ROY-IVAR ANDREASSEN, NTNU


Author: YVES LEVANT, LILLE UNIVERSITY AND SKEMA BUSINESS SCHOOL

INSTITUTIONALIZING DIGITAL ERA STRATEGIES AND ACCOUNTING IN A COOPERATIVE BANK: THE FOUR REALMS OF ACCOUNTING CHANGE

Author: ANTTI RAUTIAINEN, UNIVERSITY OF JYVÄSKYLÄ
Co-Author: Tommi Auvinen, University of Jyväskylä
Pasi Sajasalo, University of Jyväskylä
Marko Jarvenpaa, University of Vaasa
Robert Scapens, Alliance Manchester Business School

DO HOSTAGE ARRANGEMENTS INFLUENCE MONITORING MECHANISMS AND RELATIONAL MECHANISMS IN ALLIANCES?

Author: WEI ZENG, THE AUSTRALIAN NATIONAL UNIVERSITY

SESSION: MARF07 Day and Time: Wednesday 29th May • 16:15-17:45
Chair: AZIZA LAGUECIR
Room: T13

SESSION: MARF08 Day and Time: Friday 31th May • 14:00-15:30
THE EFFECTS OF FRONTLINE EMPLOYEE PARTICIPATION IN STRATEGIC PLANNING ON MANAGERS’ BUDGET SLACK CREATION, ALLOCATION, AND EVALUATION: A FIELD EXPERIMENT

Author: JAMES XEDE, XIAMEN UNIVERSITY
Co-Author: Yasheng Chen, Xiamen University
EX = Experimental

RECRUITMENT STRATEGY AND INTRINSIC MOTIVATION

Author: RAGINEE BARUAH, MAASTRICHT UNIVERSITY
Co-Author: Frank Moers, Maastricht University
Isabella Grabner, WU Vienna
EA = Empirical Archival

TALENT IMPROVEMENTS FOR BREAKING AWAY FROM REFERENCE-DEPENDENCE ON INCENTIVE CONTRACTS

Author: TOSHIAKI WAKABAYASHI, SOPHIA UNIVERSITY
Co-Author:
AM = Analytical/Modelling

ISN’T IT ABOUT TIME WE BEGAN TAKING ‘A COGNITIVE TURN’ IN ENTERPRISE RISK MANAGEMENT RESEARCH?

Author: JASON CRAWFORD, DEPARTMENT OF BUSINESS STUDIES, UPPSALA UNIVERSITY. SWEDEN
Co-Author:
CDIH = Conceptual Development/Interpretative/Historical

DECISION-MAKING UNDER RISK AND UNCERTAINTY AND NARCISSISM: ANALYSIS IN LIGHT OF PROSPECT AND FUZZY-TRACE THEORIES

Author: MÁRCIA D’SOUZA, STATE UNIVERSITY OF BAHIA
Co-Author: Gerlando Augusto Lima, University of Illinois Urbana-Champaign
SU = Survey

ORGANIZATIONAL DESIGN OF RISK MANAGEMENT

Author: MARTA MICHAELIS, GEORG-AUGUST-UNIVERSITÄT GÖTTINGEN
Co-Author: Stefan Dierkes, Goettingen University
AM = Analytical/Modelling

FRAMING RISK AND PERFORMANCE IN THE MANAGEMENT OF BUYER/SUPPLIER TRANSACTIONS

Author: ISABEL PEDRAZA ACOSTA, UNIVERSITÉ INTERNATIONALE DE RABAT
Co-Author: Jan Mouritsen, copenhagen Business School
Sof Thrane, copenhagen business school
CF = Case/Field Study

RISK MANAGEMENT IN ACTION. ON THE COMPLICATIONS IN THE INDIVIDUAL ORGANIZATION

Author: HENK RUITER, RADBOUD UNIVERSITY
Co-Author: Koos Wagensveld, Radboud University Nijmegen
CF = Case/Field Study

GOAL SETTING, MANAGEMENT CONTROL, AND IMPRESSION MANAGEMENT: A CASE STUDY OF ONTARIO HOSPITALS’ QUALITY IMPROVEMENT PLANS

Author: SYLVIA HSU, YORK UNIVERSITY
EA = Empirical Archival
ANTECEDENTS OF PERFORMANCE MEASUREMENT SYSTEMS AND FIRM PERFORMANCE: THE MEDIATION ROLE OF ORGANIZATIONAL LEARNING

Author: DANIELE ROSSI, UNIVERSITY OF CHIETI AND PESCARA
Co-Author: Francesco De Luca, University G. d'Annunzio of Chieti-Pescara
Valentina Battista, Cranfield University
LORENZO LUCIANETTI, PESCARA

MANAGEMENT ACCOUNTING AND CONTROL IN FARMS: IMPLICATIONS OF INSTITUTIONAL LOGICS AND COPING APPROACHES OF FARMERS

Author: ULIANA RUSETSKA, THE SWEDISH UNIVERSITY OF AGRICULTURAL SCIENCES
Co-Author: Helena Hansson, The Swedish University of Agricultural Sciences

EFFECTS OF DISAGGREGATED PERFORMANCE MEASURES AMONG MANAGERS WITH INTERDEPENDENT SELF-CONSTRUAL

Author: NORIO SAWABE, KYOTO UNIVERSITY
Co-Author: Masafumi Fujino, Nihon University
Yan Li, Takushoku University

SESSION: MARF11 Day and Time: Thursday 30th May • 09:00-10:30
MARF11 Chair: CRISTIANA PARISI Room: T14

STRATEGY AND CAPITAL BUDGETING TECHNIQUES: THE MODERATING ROLE OF ENTREPRENEURIAL STRUCTURE

Author: ZAHIDA SARWARY, KRISTIANSTAD UNIVERSITY COLLEGE
Co-Author:

INDIVIDUAL CHARACTERISTICS AND BUDGET VALUE

Author: TROND BJORNENAK, NHH NORWEGIAN SCHOOL OF ECONOMICS
Co-Author: Danielius Valuckas, RMIT University

BUDGETARY PARTICIPATION, FEEDBACK AND PERFORMANCE UNDER THE CLINICAL MANAGERS' PERCEPTION

Author: CARLOS BONACIM, UNIVERSITY OF SAO PAULO - FEA-RP
Co-Author: GISELE CRISTINA SANTOS, UNIVERSITY OF SAO PAULO

ACCOUNTING FOR THE BUSINESS CYCLE IN HEALTHCARE BUDGETING USING A MULTIVARIATE TIME SERIES APPROACH: EVIDENCE FROM IRELAND.

Author: RUTH GIBBS, UNIVERSITY COLLEGE CORK
Co-Author: Michelle Carr, University College Cork
Don Walsh, University College Cork
Mark Mulcahy, University College Cork
Valerie Walsh, Health Service Executive

THE INTERRELATION OF COMPETING LOGICS AND BUDGETING PRACTICE

Author: NHUNG HOANG, ESSEC BUSINESS SCHOOL
Co-Author:

SESSION: MARF12 Day and Time: Thursday 30th May • 11:00-12:30
MARF12 Chair: JOHANNES SLACIK Room: T14

WHAT IS THE COST OF THE NEXT PIZZA? A MULTIPLE-METHOD APPROACH TO ESTIMATING MARGINAL COST
IMPROVING PREDICTIONS OF UPWARD COST ADJUSTMENT AND COST ASYMMETRY AT THE FIRM-YEAR LEVEL

Author: THOMAS KASPEREIT, UNIVERSITY OF LUXEMBOURG

Co-Author: Kerstin Lopatta, Hamburg University

MANAGERIALISM THROUGH ACTIVITY-BASED COSTING: THE CASE OF PORTUGUESE NHS

Author: MARIA MAJOR, NOVA SCHOOL OF BUSINESS AND ECONOMICS - UNIVERSIDADE NOVA DE LISBOA

Co-Author: Stewart Clegg, University of Technology Sydney Business School, Sydney, Australia

EVALUATING BIAS AND IMPRECISION OF COSTS OBJECTS IN SOPHISTICATED COSTING SYSTEMS

Author: KAI MERTENS, HAMBURG UNIVERSITY OF TECHNOLOGY

Co-Author: Matthias Meyer, Hamburg University of Technology

WHEN LESS IS MORE – A SIMULATION STUDY OF SERVICE COST ALLOCATION METHODS

Author: MATTHIAS MEYER, HAMBURG UNIVERSITY OF TECHNOLOGY

Co-Author: Sina Völtzer, Hamburg University of Technology
Rüdiger Waldkirch, South Westphalia University of Applied Sciences

SESSION: MARF13 Day and Time: Thursday 30th May • 14:00-15:30

MARF13 Chair: NINA SCHWAIGER Room: T14

THE IMPACT OF MONETARY INCENTIVES ON CREATIVITY: AN FMRI STUDY

Author: XIN XU, XIAMEN UNIVERSITY

Co-Author: Yasheng Chen, Xiamen University
Xiaoxia Du, East China Normal University
Hui Zhang, East China Normal University

THE DARK SIDE OF CLAWBACKS: CLAWBACK PROVISIONS AND A FIRM'S STRATEGIC REPERTOIRE

Author: SEBASTIAN FIRK, UNIVERSITY OF GOETTINGEN

Co-Author: Max Holst, University of Goettingen
Michael Wolff, University of Goettingen

THE EFFECTS OF TRANSPARENCY-INDUCED NON-FINANCIAL INCENTIVES ON PERFORMANCE IN A COMPLEX WORKING ENVIRONMENT

Author: DANIEL SCHAUPP, WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT

Co-Author: Oliver Unger, JMU Wuerzburg
Martin Holderried, Hohenheim University

CONFORMITY PRESSURE AND COMPENSATION CONTRACTS

Author: YUTARO MURAKAMI, KEIO UNIVERSITY

Co-Author: Taichi Kimura, Keio University

SESSION: MAISPS01 Day and Time: Thursday 30th May • 09:00-10:30

MAISPS01 Chair: DANIEL SCHAUPP Room: P2

AUDIT OVERSIGHT, MANIPULATION INCENTIVES AND COST OF CAPITAL

Author: KRISTINA BERGER, UNIVERSITY OF GRAZ

Co-Author:
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**COST STICKINESS AS A CONSEQUENCE OF CAPITAL MARKET SIGNALING**

**Author:** EFRAT SHUST, OPEN UNIVERSITY OF ISRAEL  
**Co-Author:** Eti Einhorn, Tel Aviv University

**SESSION:** PSNPPS01  
**Day and Time:** Friday 31th May • 09:00-10:30  
**Chair:** SANDRA COHEN  
**Room:** T4

**MANAGEMENT ACCOUNTING PRACTICES INSERTION IN OPERATIONAL PRACTICES IN PUBLIC HOSPITAL: THE ROLE OF ACTORS’ PRACTICAL INTELLIGIBILITY**

**Author:** SAMIR EL BAZ, PARIS I SORBONNE UNIVERSITY / IAE GRADUATE MANAGEMENT SCHOOL  
**Co-Author:** GAUTIER Frédéric, PARIS I Sorbonne University / Graduate management school

**SESSION:** PSNPPS01  
**Day and Time:** Friday 31th May • 09:00-10:30  
**Chair:** SANDRA COHEN  
**Room:** T4

**THE USE OF PERFORMANCE INFORMATION IN THE FRAMEWORK OF MERGERS OF LOCAL GOVERNMENTS**

**Author:** TOOMAS HALDMA, TARTU UNIVERSITY  
**Co-Author:** KARINA KENK, UNIVERSITY OF TARTU

**SESSION:** PSNPPS02  
**Day and Time:** Friday 31st May • 11:00-12:30  
**Chair:** TOOMAS HALDMA  
**Room:** T4

**PRIVATE MANAGEMENT AND GOVERNANCE STYLES IN A JAPANESE PUBLIC HOSPITAL: A STORY FROM WEST MEETS EAST**

**Author:** YUJI MORI, UNIVERSITY OF SHIZUOKA  
**Co-Author:** SHAHZAD UDDIN, UNIVERSITY OF ESSEX

**SESSION:** PSNPPS02  
**Day and Time:** Friday 31st May • 11:00-12:30  
**Chair:** TOOMAS HALDMA  
**Room:** T4

**IMPLEMENTATION OF IPSAS IN EUROPE. LOCAL REACTIONS TO GLOBAL ACCOUNTING STANDARDS AS A CHALLENGE FOR COMPARABILITY**

**Author:** GIUSEPPE GROSSI, KRISTIANSTAD UNIVERSITY  
**Co-Author:** Tobias Polzer, Essex University  
**Christoph Reichard, Potsdam University**

**SESSION:** PSNPPS03  
**Day and Time:** Friday 31st May • 14:00-15:30  
**Chair:** TORBJORN TAGESSON  
**Room:** T4

**NEGATIVE EFFECTS OF THE ADOPTION OF ACCRUAL ACCOUNTING IN THE PUBLIC SECTOR: A SYSTEMATIC LITERATURE REVIEW AND FUTURE PROSPECTS**

**Author:** ELISA BONOLLO, UNIVERSITY OF GENOA  
**Co-Author:**

**SESSION:** PSNPPS04  
**Day and Time:** Wednesday 29th May • 16:15-17:45  
**Chair:** CHONG WANG  
**Room:** T6

**THE ACCOUNTABILITY OF ADVOCACY NGOS: INSIGHTS FROM THE ONLINE COMMUNITY OF PRACTICE**

**Author:** GALINA GONCHARENKO, UNIVERSITY OF SUSSEX
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<td><strong>THE POPULAR FINANCIAL REPORTING BETWEEN THEORY AND EVIDENCE</strong></td>
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<td>SAFFET ARAS UYGUR, ROYAL HOLLOWAY</td>
<td>Christopher Napier, Royal Holloway University of London</td>
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<td><strong>SOCIAL IMPACT MEASUREMENT BASED ON REPEATED FIELD EXPERIMENTS: THE CASE OF A SOCIAL ENTREPRENEURSHIP TRAINING PROGRAM</strong></td>
<td>FLORIAN HOOS, HEC SCHOOL OF MANAGEMENT</td>
<td>Thomas Astebro, HEC Paris</td>
<td>EX = Experimental</td>
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<td><strong>PERFORMANCE METRICS AND ACCOUNTING TECHNOLOGIES: A STUDY OF CLINICAL ENGAGEMENT IN THE NATIONAL HEALTH SERVICE</strong></td>
<td>CHRISTOS BEGKOS, THE UNIVERSITY OF MANCHESTER</td>
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<td><strong>THE GOVERNANCE OF UK NATIONAL MUSEUMS AND GALLERIES AT ARM'S LENGTH: CONTROL MECHANISMS AND IMPLICATIONS</strong></td>
<td>AMINAH ABDULLAH, ROEHAMPTON UNIVERSITY</td>
<td>Iqbal Khadaroo, University of Sussex Business School</td>
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<td><strong>NEW GOVERNANCE AND REGULATION OF CHARITY REPORTING: EXPLORING REGULATORY DIALECTICS</strong></td>
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<td><strong>INTRA-PROFESSIONAL CONFLICT AND INTER-PROFESSIONAL CO-OPERATION: HOSPITAL ACCOUNTING AND CLINICAL MEDICINE IN THE BRITISH NATIONAL HEALTH SERVICE</strong></td>
<td>FLORIAN GEBREITER, ASTON UNIVERSITY / ASTON BUSINESS SCHOOL</td>
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<td><strong>ECONOMIC EFFECTS OF IMPACT INVESTING: THE ANALYSIS OF PROGRAM-RELATED INVESTMENTS BY PRIVATE FOUNDATION</strong></td>
<td>TIEMEI (SARAH) LI, UNIVERSITY OF OTTAWA</td>
<td>Qiu Chen, University of Ottawa, Shujun Ding, University of Ottawa</td>
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**Chair:** GIUSEPPE GROSSI  
**Room:** P2

## The Impact of Uncertainty, Risk and Managerial Tasks on the Importance of Risk Management Practices in the Public Sector

**Discussant:** SANDRA COHEN  
**Author:** JANET LEE, THE AUSTRALIAN NATIONAL UNIVERSITY  
**Co-Author:** Ralph Koer, Monash University, Juliana Ng, The Australian National University

## Resource Dependency Pressures on Charity Accounting Numbers: Evidence from Large UK Charities

**Discussant:** MARGARET GREENWOOD  
**Author:** FAROOQ MAHMOOD, KINGSTON UNIVERSITY  
**Co-Author:** SALMA IBRAHIM, KINGSTON UNIVERSITY / KINGSTON BUSINESS SCHOOL, Tim Harries, Kingston University

# Session 2: PSNPPSD04

**Day and Time:** Friday 31st May • 09:00-10:30  
**Chair:** CAROLYN CORDERY  
**Room:** P2

## Accounting Valuations, Clash of Orders of Worth and Arrangement: Case of French Public Hospitals

**Discussant:** TORBJORN TAGESSON  
**Author:** AGATHE MORIN?RE, MONTPELLIER 1 UNIVERSITY/MONTPELLIER UNIVERSITY SCHOOL OF MANAGEMENT  
**Co-Author:** Irène Georgescu, Montpellier 1 UNIVERSITY/MONTPELLIER UNIVERSITY SCHOOL OF MANAGEMENT

## Policy Conflict and Ambiguity: The Roles of Accounting in Reform of New Zealand's Natural Disaster Fund

**Discussant:** TOBIAS POLZER  
**Author:** SUE NEWBERRY, THE UNIVERSITY OF SYDNEY  
**Co-Author:**

# Session 3: PSNPRF01

**Day and Time:** Friday 31st May • 14:00-15:30  
**Chair:** DNNY ANDRIANA  
**Room:** T14

## Does Public Sector Accounting Affect Governmental Efficiency? A Two-Stage Approach

**Author:** MARCO BISOGNO, UNIVERSITY OF SALERNO  
**Co-Author:** BEATRIZ CUADRADO-BALLESTEROS, UNIVERSITY OF SALAMANCA, Giovanni Vaia, University of Venice

## Earnings Management and Financial Sustainability in Greek Municipalities

**Author:** SANDRA COHEN, ATHENS UNIVERSITY OF ECONOMICS AND BUSINESS  
**Co-Author:** Ioanna Malkogianni, Athens University of Economics and Business

## Does Accounting Information Contribute to Better Understanding of Public Assets Management? The Case of Local Government Infrastructural Assets

**Author:** DIMU EHALAIYE, MASSEY UNIVERSITY  
**Co-Author:** NIVES BOTICA REDMAYNE, Massey University, Palmerston North, Fawzi Laswad, Massey University, Palmerston North
WHAT DOES IT TAKE TO UNDERSTAND PHILANTHROPY? A LONGITUDINAL ANALYSIS
Author: GIACOMO BOESSO, UNIVERSITY OF PADOVA  SU = Survey
Co-Author: Fabrizio Cerbioni, University of Padova
Andrea Menini, University of Padova
GIULIA REDIGOLO, ESADE BUSINESS SCHOOL

TOWARDS AN UNDERSTANDING OF STRATEGIC CONTROL AT A DISTANCE IN PUBLIC SERVICE DELIVERY
Author: ISTEMI DEMIRAG, TALLINN UNIVERSITY OF TECHNOLOGY  CF = Case/Field Study
Co-Author:

GENDER AND INTERNAL CONTROL SYSTEMS IN LOCAL GOVERNMENTS
Author: MARIA DEL ROCIO MORENO ENGUIX, MURCIA UNIVERSITY  EA = Empirical Archival
Co-Author: Ester Gras Gil, University of Murcia
Joaquín Hernández Fernández, University of Murcia

ARE HEIS’ INTELLECTUAL CAPITAL DISCLOSURES CONSISTENT WITH THE INTEGRATED REPORTING TREND?
Author: GIANLUCA ZANELLATO, BABES-BOLYAI UNIVERSITY  EA = Empirical Archival
Co-Author: ADRIANA TIRON TUDOR, BABES-BOLYAI UNIVERSITY
Tudor Oprisor, Babes-Bolyai University

GRI ADOPTION AND ASSURANCE: LOOKING FOR LEGITIMACY OR HIGHER QUALITY CSR REPORTS?
Author: ROBERTO DI PIETRA, UNIVERSITY OF SIENA  EA = Empirical Archival
Co-Author: Maria del Mar Miras Rodrigues, University of Seville
Bernabé Escobar Perez, University of Seville

IS QUALITY VALUE RELEVANT? IMPACT OF DISCLOSURE AND ASSURANCE QUALITY OF CORPORATE SUSTAINABILITY REPORTS ON CAPITAL CONSTRAINTS
Author: NAZIM HUSSAIN, UNIVERSITY OF GRONINGEN, FACULTY OF ECONOMICS AND BUSINESS  EA = Empirical Archival
Co-Author: Isabel García-Sánchez, IME (Multidisciplinary Institute for Enterprise) Universidad de Salamanca
JENNIFER MARTINEZ FERRERO, UNIVERSITY OF SALAMANCA
EMILIANO RUIZ BARBADILLO, UNIVERSITY OF CÁDIZ

THE ROLE OF ENVIRONMENTAL MANAGEMENT ACCOUNTING FOR ENERGY MANAGEMENT AND CONTROL IN AN AGRICULTURAL SETTING
Author: HANNAH PHAM, UNIVERSITY OF TECHNOLOGY SYDNEY  CF = Case/Field Study
Co-Author: Paul Brown, University of Technology Sydney
Stephen Soco, University of Technology Sydney

CARBON ASSET RISK DISCLOSURES: DETERMINANTS AND FIRM-VALUE EFFECTS
Author: WALID BEN AMAR, UNIVERSITY OF OTTAWA  EA = Empirical Archival
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| ENVIRONMENTAL ACCOUNTABILITY VIA SOCIAL NETWORKS: INSIGHTS FROM ITALIAN LOCAL GOVERNMENTS  | Author: DAVIDE GIACOMINI, UNIVERSITY OF BRESCIA  
Co-Author: LAURA ROCCA, UNIVERSITY OF BRESCIA  
Paola Zola, University of Brescia | EX = Experimental  | SEEPS03 Chair: MADALINA DUMITRU  
Room: T6  | Thursday 30th May • 14:00-15:30 |
| THE NEW STRATEGY OF NON FINANCIAL INFORMATION DISCLOSURE FOLLOWED BY SPANISH LISTED COMPANIES | Author: LAURA SIERRA GARCÍA, UNIVERSITY PABLO DE OLAVIDE, SEVILLE  
Co-Author: Maria Garcia Benau, University of Valencia  
HELENA MARIA BOLLAS-ARAYA, ESIC Business & Marketing School | EA = Empirical Archival  | SEEPS03 Chair: MADALINA DUMITRU  
Room: T6  | Thursday 30th May • 14:00-15:30 |
| DO RATING AGENCIES CONSIDER THE LOCATION OF THE FIRM IN THEIR RATINGS? EVIDENCE FROM SOCIAL CAPITAL | Author: C.S. AGNES CHENG, THE HONG KONG POLYTECHNIC UNIVERSITY  
Co-Author: John Eshleman, Michigan Technological University  
Ning Zhang, Queens University  
Sha Zhao, Oakland University | EA = Empirical Archival  | SEEPS05 Chair: CHRISTOPH HOERNER  
Room: T6  | Friday 31st May • 09:00-10:30 |
| INTEGRATED REPORTING AND INFORMATION ASYMMETRY – EXPLORING DISCLOSURE QUANTITY, QUALITY AND CONNECTIVITY OF THE CAPITALS OF FORBES GLOBAL 2000 FIRMS | Author: STEPHAN FUHRMANN, DRESDEN UNIVERSITY OF TECHNOLOGY  
Co-Author: Michael Grassmann, TU Dresden Chair of Business Management, esp Management Accounting and Control  
Thomas W. Guenther, Technische Universitaet Dresden | EA = Empirical Archival  | SEEPS05 Chair: CHRISTOPH HOERNER  
Room: T6  | Friday 31st May • 09:00-10:30 |
| THE IMPACT OF ORGANISATIONAL CULTURE ON WHISTLEBLOWING DECISIONS                          | Author: MOEEN CHEEMA, MACQUARIE UNIVERSITY  
Co-Author: Rahat Munir, Macquarie University  
Sophia Su, Macquarie University | SU = Survey  | SEEPS06 Chair: TIM KASIM  
Room: T6  | Friday 31st May • 11:00-12:30 |
| GUILTY PLEASURES: AN INVESTIGATION OF TAXPAYERS' WHISTLEBLOWING DECISIONS                  | Author: JONATHAN FARRAR, RYERSON UNIVERSITY  
Co-Author: Cass Hausserman, Portland State University  
Thomas Farrar, Cape Peninsula University of Technology  
Morina Rennie, University of Regina | EX = Experimental  | SEEPS06 Chair: TIM KASIM  
Room: T6  | Friday 31st May • 11:00-12:30 |
| GREASING DIRTY MACHINES: EVIDENCE OF POLLUTION-DRIVEN BRIBERY IN CHINA                     | Author: YANLEI ZHANG, COPENHAGEN BUSINESS SCHOOL  
Co-Author: | EA = Empirical Archival  | SEEPS06 Chair: TIM KASIM  
Room: T6  | Friday 31st May • 11:00-12:30 |
| DOES CORPORATE SOCIAL RESPONSIBILITY AFFECT STRIKE RISK? EVIDENCE FROM UNION ELECTIONS     | Author: | | SEEPS06 Chair: TIM KASIM  
Room: T6  | Friday 31st May • 11:00-12:30 |
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### ORGANIZED LABOR AND CORPORATE PHILANTHROPIC GIVING - KOREAN EVIDENCE --

**Author:** Hongmin Chun, Chungbuk National University  
**Co-Author:** Hakjoon Song, California State University Dominguez Hills  
Jennifer Brodmann, California State University  
Youngwook Song, Chungbuk National University  

### CORPORATE RESPONSIBILITY (CR) & CORPORATE MISBEHAVIOR: ARE CR REPORTING FIRMS INDEED RESPONSIBLE?

**Author:** Christine Reitmaier, University of Augsburg  
**Co-Author:** Wolfgang Schultze, University of Augsburg  
Julia Hagelschuer, University of Augsburg  

### HOW DO STRESSORS INFLUENCE ACCOUNTANTS’ PERFORMANCE? META-ANALYSES AND PATH ANALYSES

**Author:** Adrien Bonache, Dijon Bourgogne University / IAE Management School  
**Co-Author:**

### EXPLORING THE ASSOCIATION BETWEEN FINANCIAL AND NONFINANCIAL CARBON-RELATED INCENTIVES AND CARBON PERFORMANCE

**Author:** Jan Endrikat, University of Hohenheim  
**Co-Author:** Christian Ott, EM Strasbourg Business School  

### CORPORATE WATER MANAGEMENT SYSTEMS AND SELF-DISCIPLINING INCENTIVES

**Author:** Qingsheng Tang, Western Sydney University  
**Co-Author:** Linhan Zhang, Nanjing Audit University  

### CREATING A SENSE OF COMFORT: THE ROLE OF CARBON ACCOUNTING IN RATIONALISING CLIMATE CHANGE

**Discussant:** Matias Laine  
**Author:** Tim Kasim, University of Bristol  
**Co-Author:** Richard Barker, University of Oxford  

### SOCIAL MOVEMENTS AND ONTOLOGICAL POLITICS: ENACTING FARMED ANIMALS

**Discussant:** Tim Kasim  
**Author:** Matias Laine, Tampere University  
**Co-Author:** Eija Vinnari, Tampere University  

### SUSTAINABLE-MANAGEMENT CONTROL SYSTEMS AS A PACKAGE OF CONTROL TO MANAGE CONFLICTING LOGICS

**Discussant:** Katherine Christ  
**Author:** Maxence Postaire, Toulouse I University Of Social Sciences
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<td>OANA APOSTOL</td>
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<td>MICHELLE RODRIGUE, LAVAL UNIVERSITY</td>
<td>MODERN SLAVERY DISCLOSURES AND INSTITUTIONAL THEORY: DIFFERENTIATING MOTIVATIONS OF UK AND AUSTRALIAN LISTED MINING COMPANIES?</td>
<td>LAURA GIRELLA</td>
<td>Roger Burritt, Australian National University Heather Prider, University of South Australia</td>
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<td>SIMONA FIANDRINO, DEPARTMENT OF MANAGEMENT, UNIVERSITY OF TURIN</td>
<td>THE NEW REGULATORY ADEQUACY OF MANDATORY NON-FINANCIAL DISCLOSURE IN ITALY: THE LEVEL OF COMPLIANCE AND ITS DETERMINANTS</td>
<td>STEFAN SCHAPER</td>
<td>Fabio Rizzato, Department of Management, University of Turin Donatella Busso, Department of Management, University of Turin Alain Devalle, Department of Management, University of Turin</td>
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<td>CURRENT TRENDS IN NON-FINANCIAL REPORTING ASSURANCE PRACTICES</td>
<td>MARIA BALATBAT</td>
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<td>INTERNATIONALIZATION AND CSR REPORTING: EVIDENCE FROM U.S. COMPANIES AND THEIR POLISH SUBSIDIARIES</td>
<td>IRENE HERREMANS</td>
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HOW DOES THE DOMINANT STAKEHOLDER STRATEGICALLY MANAGE AN INNOVATIVE TAX POLICY? EVIDENCE FROM THE LONDON CONGESTION CHARGE

Author: JASON CHEN, IDAHO STATE UNIVERSITY

Co-Author: Robin Roberts, University of Central Florida

THE ASSOCIATION BETWEEN CORPORATE TAX AVOIDANCE AND CONSISTENCY OF CORPORATE SOCIAL RESPONSIBILITY

Author: JONG-SEO CHOI, PUSAN NATIONAL UNIVERSITY

Co-Author: Jeong-Mo Kim, Pusan National University

IT'S OKAY AS LONG AS YOU MAKE A PROFIT: SUPERIORS MANAGERS' WILLINGNESS TO PUNISH SUBORDINATES' UNETHICAL BEHAVIOR DEPENDS UPON THE SUBORDINATES' FINANCIAL PERFORMANCE

Author: MIRIAM MASKE, MUNICH UNIVERSITY OF THE FEDERAL ARMED FORCES

Co-Author: Matthias Sohn, Zeppelin University Friedrichshafen

BERNHARD HIRSCH, MUNICH UNIVERSITY OF THE FEDERAL ARMED FORCES

MAKING SENSE OF SUSTAINABILITY: INTERNAL CONTRADICTIONS AND OBSTACLES TO FULL INTEGRATION

Author: LAURA BROCCARDO, UNIVERSITY OF TURIN

Co-Author: DANIELA ARGENTO, KRISTIANSTAD UNIVERSITY

Elisa Truant, University of Turin

THE IMPACT OF INTEGRATED REPORTING ON THE PERFORMANCE OF ENTITIES

Author: MADALINA DUMITRU, BUCHAREST UNIVERSITY OF ECONOMIC STUDIES

Co-Author: Cristina Circa, West University of Timișoara

Alina Carmen Almășan, West University of Timișoara

Valentin Florentin Dumitru, The Bucharest University of Economic Studies, Romania

IS THERE A THEORY OF THE FIRM FOR NON-FINANCIAL REPORTING? THE CASE OF INTEGRATED REPORTING

Author: LAURA GIRELLA, INTERNATIONAL INTEGRATED REPORTING COUNCIL (IIRC)

Co-Author: Mario Abela, Queen Mary University of London

Giuseppe Marzo, University of Ferrara

THEORETICAL PERSPECTIVES ON PURPOSES AND USERS OF INTEGRATED REPORTING: A LITERATURE REVIEW

Author: MARIA SPEZIALE, SHEFFIELD UNIVERSITY MANAGEMENT SCHOOL

Co-Author:

FACTORS INFLUENCING THE ASSURANCE OF INTEGRATED REPORTS: AN INTERNATIONAL EVIDENCE

Author: ALI UYAR, LA ROCHELLE BUSINESS SCHOOL
Co-Author: Merve Kilic, Independent Researcher  
Cemil Kucey, Murray State University

SESSION: SEERF03  Day and Time: Wednesday 29th May • 14:15-15:45  
SEERF03  Chair: LINA KLOVIENE  
Room: T15

SUSTAINABLE DEVELOPMENT GOALS REPORTING: DOES NATIONAL CULTURE MATTER?  
Author: GAIA MELLONI, UNIVERSITY OF EAST ANGLIA  
Co-Author: Efthymia Symitsi, University of Leeds  
Konstantinos Chalvatzis, University of East Anglia  
EA = Empirical Archival

THE BOUNDARY OF SUSTAINABILITY REPORTING: EVIDENCE FROM THE FTSE100  
Author: SAMANTHA MILES, OXFORD BROOKES UNIVERSITY  
Co-Author: Kate Ringham, Oxford Brookes University

HOW BANKS COMMUNICATE THEIR SUSTAINABILITY PRACTICES? EVIDENCE FROM CROSS-COUNTRY ANALYSIS  
Author: SOUAD MOUFTY, UNIVERSITY OF HUDDERSFIELD / BUSINESS SCHOOL  
Co-Author: Basil Al-Najjar, University of Huddersfield  
EA = Empirical Archival

MATERIALITY IN G4-SUSTAINABILITY REPORTS BY ELECTRIC UTILITIES  
Author: JOHANNES SLACIK, JOHANNES KEPLER UNIVERSITY  
Co-Author: DOROTHEA GREILING, LINZ JOHANNES KEPLER UNIVERSITY

SESSION: SEERF04  Day and Time: Wednesday 29th May • 16:15-17:45  
SEERF04  Chair: ANTONIO NETTI  
Room: T15

CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE AND INFORMATION ASYMMETRY: A EUROPEAN PERSPECTIVE  
Author: ASAD KARIM, PARIS DAUPHINE UNIVERSITY  
Co-Author:

EFFECT OF CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE ON MARKET LIQUIDITY: INFORMATIONAL MASKING EFFECT OF CSR INFORMATION  
Author: AKIHIRO NODA, SHIGA UNIVERSITY  
Co-Author:

ARE ESG (ENVIRONMENTAL, SOCIAL AND GOVERNANCE) CRITERIA FINANCIALLY RELEVANT OR NOT? AN INNOVATIVE STUDY ON EUROPEAN COMPANIES  
Author: MARCO TALIENTO, UNIVERSITY OF FOGGIA  
Co-Author: Christian Favino, UNIVERSITY OF FOGGIA  
Antonio Netti, UNIVERSITY OF FOGGIA

DO ANALYST RECOMMENDATIONS REFLECT CORPORATE RESPONSIBILITY DISCLOSURES? EVIDENCE FROM AN EMERGING MARKET  
Author: WAN NORDIN WAN-HUSSIN, UNIVERSITI UTARA MALAYSIA  
Co-Author: aameen gasem, Taiz University  
norhani aripin, UNIVERSITI UTARA MALAYSIA  
EA = Empirical Archival

SESSION: SEERF05  Day and Time: Wednesday 29th May • 16:15-17:45  
SEERF05  Chair: MAXENCE POSTAIRE  
Room: P2

GREENHOUSE GAS EMISSIONS, CORPORATE ENVIRONMENTAL POLICY AND DISCLOSURE  
Author: OMAIMA HASSAN, ABERDEEN ROBERT GORDEN UNIVERSITY / ABERDEEN BUSINESS SCHOOL  
Co-Author:
USING INTER- AND INTRA-ORGANIZATIONAL ARRANGEMENTS TO REDUCE GHG EMISSIONS
Author: IRENE HERREMANS, UNIVERSITY OF CALGARY  
Co-Author: Fereshteh Mahmoudian, Simon Fraser University  
Jamil Nazari, Simon Fraser University  
Dongning Yu, Haskayne School of Business, University of Calgary  
Jing Lu, University of Guelph  

THE CURIOUS CASE OF CANADIAN CORPORATE EMISSIONS VALUATION.
Author: CAROL POMARE, MOUNT ALLISON UNIVERSITY  
Co-Author: Paul Griffin, University of California, Davis  
DAVID LONT, UNIVERSITY OF OTAGO  

CORPORATE ENVIRONMENTAL LEGITIMACY, ACCOUNTABILITY AND PROACTIVITY - A FRAMEWORK FOR THE PRACTICE OF CORPORATE ENVIRONMENTAL RESPONSIBILITY (CER) IN CHINA
Author: YAN QIN, UNIVERSITY OF AUCKLAND  
Co-Author: Julie Harrison, University of Auckland  
Lily Chen, University of Auckland  

THE ENVIRONMENTAL ACCOUNTING DISCLOSURE STRATEGIES OF FIRMS: AN EXPERIMENTAL STUDY ON INFORMATION’ USERS
Author: JULIETTE SENN, MONTPELLIER UNIVERSITY  
Co-Author: Isabelle Martinez, TSM Research of University Toulouse Capitole ; University Paul Sabatier  

SESSION: SEERF06  Day and Time: Thursday 30th May • 16:00-17:30  
CSR DISCLOSURE AND DIVIDEND PAY-OUS
Author: CHARL DE VILLIERS, THE UNIVERSITY OF AUCKLAND, AND UNIVERSITY OF PRETORIA  
Co-Author: Diandian Ma, The University of Auckland  
Ana Marques, University of East Anglia  

CORPORATE SOCIAL RESPONSIBILITY REPORTING, OWNERSHIP STRUCTURE AND INTERNAL CONTROL DEFICIENCIES: EVIDENCE FROM CHINA
Author: YI-HUNG LIN, MONASH UNIVERSITY  
Co-Author: TING-CHIAO HUANG, MONASH UNIVERSITY  

WHY DO FIRMS CARE ABOUT CORPORATE SOCIAL RESPONSIBILITY? THE ROLE OF CORPORATE GOVERNANCE AND SHAREHOLDING STRUCTURE
Author: AHMED SARHAN, UNIVERSITY OF HUDDERSFIELD  
Co-Author: Basil Al-Najjar, University of Huddersfield  

CORPORATE SOCIAL RESPONSIBILITY (CSR) DISCLOSURE AND THE CHOICE BETWEEN PUBLIC DEBT AND BANK DEBT
Author: WENMING WANG, HONG KONG BAPTIST UNIVERSITY  
Co-Author: Weiqiang TAN, Hong Kong Baptist University  
Albert Tsang, York University  
Wenlan Zhang, Zhongnan University of Economics and Law  

CEO ABILITY, CORPORATE SOCIAL RESPONSIBILITY AND FINANCIAL PERFORMANCE: THE MODERATING ROLE OF THE ENVIRONMENT
Author: ISABEL GARCÍA-SÁNCHEZ, IME (MULTIDISCIPLINARY INSTITUTE FOR ENTERPRISE) UNIVERSIDAD DE SALAMANCA  

SESSION: SEERF07 Day and Time: Friday 31th May • 09:00-10:30
SEERF07 Chair: XINNING XIAO Room: T15

STORIES ON ACCOUNTABILITY IN UNIVERSITIES REPORTS
Author: JUSTYNA FJIALKOWSKA, UNIVERSITY OF SOCIAL SCIENCES IN ŁODZ
Co-Author: JAN MICHALAK, LODZ UNIVERSITY
Halina Michalak, LODZ UNIVERSITY, ACCOUNTING DEPARTMENT

THE RELATIONSHIP BETWEEN MEDIA COVERAGE AND VOLUNTARY EMPLOYEE REPORTING
Author: THANDO LOLIWE, UNIVERSITY OF LIMPOPO
Co-Author:

CORPORATE SUSTAINABLE – FINANCIAL PERFORMANCE CAUSALITY THROUGH ESG SCORES: INSIGHTS ON BIDIRECTIONAL RELATIONSHIPS IN ENERGY INDUSTRY
Author: CAMELIA IULIANA LUNGU, BUCHAREST UNIVERSITY OF ECONOMIC STUDIES
Co-Author: CORNELIA DASCĂLU, BUCHAREST UNIVERSITY OF ECONOMIC STUDIES
CHIRAȚA CARAIANI, BUCHAREST UNIVERSITY OF ECONOMIC STUDIES

AN EMPIRICAL ANALYSIS OF HOW FIRM-, COUNTRY- AND ASSURER- FACTORS EXPLAIN THE LEVEL OF SUSTAINABILITY ASSURANCE
Author: JENNIFER MARTINEZ FERRERO, UNIVERSITY OF SALAMANCA
Co-Author: EMILIANO RUIZ BARBADILLO, UNIVERSITY OF CÁDIZ
Isabel María García Sánchez, Universidad de Salamanca

EMPLOYEES’ REACTIONS TO SUSTAINABILITY IMPLEMENTATION
Author: OANA APOSTOL, UNIVERSITY OF TURKU
Co-Author: Marileena Mäkelä, Turku School of Economics
Höyssä Maria, Turku School of Economics
Helka Kalliomäki, Turku School of Economics
Katarina Heikkilä, Turku School of Economics
Leena Jokinen, Turku School of Economics

SESSION: TXPS01 Day and Time: Wednesday 29th May • 14:15-15:45
TXPS01 Chair: CINTHIA VALLE RUIZ Room: T7

INSIDER TRADING PROFITABILITY AND CAPITAL GAINS TAXES
Author: NATHAN GOLDMAN, UNIVERSITY OF TEXAS AT DALLAS
Co-Author: Naim B. Ozel, The University of Texas at Dallas

THE EFFECT OF CAPITAL GAINS TAX POLICY CHANGES ON LONG-TERM INVESTMENTS
Author: MARTIN JACOB, WHU - OTTO BEISHEIM
Co-Author: Eric He, Duke University
Rahul Vashishtha, Duke University
Mohan Venkatachalam, Duke University

SESSION: TXPS02 Day and Time: Wednesday 29th May • 16:15-17:45
TXPS02 Chair: ALISSA BRUEHNE Room: T7

CONFORMING TAX AVOIDANCE AND CAPITAL MARKET PRESSURE
TAX ENFORCEMENT (DE)CENTRALIZATION: TAX COMPLIANCE VERSUS COMPETITIVENESS

Author: JESSE VAN DER GEEST, TILBURG UNIVERSITY
Co-Author: Martin Jacob, WHU - Otto Beisheim

DO EMPLOYEES AFFECT FIRMS’ TAX PLANNING DECISIONS? EVIDENCE FROM LABOR MOBILITY

Author: SKRALAN VERGAUWE, EDHEC BUSINESS SCHOOL
Co-Author: Thomas Omer, University of Nebraska-Lincoln
Lars Hass, Lancaster University, Management School

WHAT SHAPES CORPORATE TAX POLICY?

Author: ALISSA BRUEHNE, LUDWIG-MAXIMILIAN UNIVERSITY OF MUNICH
Co-Author: Harm Schuett, Tilburg University
Martin Jacob, WHU - Otto Beisheim

CROSS-BORDER EFFECTS OF A MAJOR TAX REFORM - EVIDENCE FROM THE EUROPEAN STOCK MARKET

Author: MAX PFLITSCH, UNIVERSITY OF COLOGNE
Co-Author: Michael Overesch, University of Cologne

THE IMPACT OF MANDATORY AND VOLUNTARY TAX DISCLOSURE ON INVESTOR DISAGREEMENT

Author: YUCHEN WU, VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS
Co-Author: Nadia Genest, Vienna University of Economics and Business

TAX-LOSS SELLING IN MICROCAP FIRMS ON THE CANADIAN TSX VENTURE EXCHANGE

Author: MONICA AXIAK, UNIVERSITY OF TECHNOLOGY SYDNEY
Co-Author: ANDREW FERGUSON, UNIVERSITY OF TECHNOLOGY SYDNEY
Sam Sherry, University of Technology Sydney

CROSS-CULTURAL EVIDENCE ON TAX DISCLOSURES IN CSR REPORTS – A TEXTUAL ANALYSIS APPROACH

Author: KERRY INGER, AUBURN UNIVERSITY
Co-Author: Inga Hardeck, University of Siegen
Rebekah Moore, James Madison University
Johannes Schneider, University of Liechtenstein

DO CORPORATE TAXES AFFECT EXECUTIVE COMPENSATION?

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Co-Author: Tobias Bornemann, Vienna University of Economics and Business
Martin Jacob, WHU - Otto Beisheim

PRACTITIONERS’ JUDGMENT AND TAX DISCLOSURE: A CASE FOR MATERIALITY
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<td>Author:</td>
<td>WOJCIECH STILLER, BERLIN SCHOOL OF ECONOMICS AND LAW</td>
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<td>Co-Author:</td>
<td>Marwin Heinemann, PwC</td>
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<td>Discussant:</td>
<td>SKRALAN VERGAUWE</td>
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<tr>
<td>Author:</td>
<td>CHRISTOPH WATRIN, MUNSTER UNIVERSITY</td>
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<tr>
<td>Co-Author:</td>
<td>Fabian Schmal, Muenster University, KATHARINA SCHULTE SASSE, MUNSTER UNIVERSITY</td>
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<td>TAXES AND ECONOMIC RENTS: THE ROLE OF POLITICAL CONNECTION IN CHINESE LISTED PRIVATE FIRMS</td>
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<tr>
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<td>FANG ZHANG, HONG KONG BAPTIST UNIVERSITY</td>
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<td>Co-Author:</td>
<td>Kenny Z. Lin, Lingnan University of Hong Kong, Zhenyang Shi, The Chinese University of Hong Kong</td>
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<td>Michelle Muraz, University of Hanover, Alexandra Lilge, University of Hanover</td>
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<td>Author:</td>
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<td>Iftekhar Hasan, Gabelli School of Business, Fordham University, Pantelis Kazakis, Adam Smith Business School, University of Glasgow, Woon Lewng, Cardiff Business School, University of Cardiff</td>
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ON THE MEASUREMENT OF LABOUR TAX AVOIDANCE: SOME PROPOSALS BASED ON TAX-AVOIDANT OFFENDING FIRMS

Author: DIEGO RAVENDA, TOULOUSE BUSINESS SCHOOL (CAMPUS BARCELONA)
Co-Author: Maika Valencia-Silva, EAE Business School, Campus Barcelona
Josep Argiles-Bosch, University of Barcelona
Josep García-Blandón, Universidad Ramón Llull, IQS School of Management

TAX AVOIDANCE AND LABOR INVESTMENTS

Author: SIMONE TRAINI, UNIVERSITY OF WARWICK
Co-Author:

FISCAL POLICY, INTERTEMPORAL INCOME-SHIFTING AND INVESTMENT OPPORTUNITIES IN THE CONTEXT OF PRIVATE FIRMS

Author: CINTHIA VALLE RUIZ, IESEG SCHOOL OF MANAGEMENT
Co-Author: DOMENICO CAMPA, INTERNATIONAL UNIVERSITY OF MONACO
Maria-del-Mar Camacho-Miñano, Complutense University of Madrid

WHO ADAPTS TO THIN CAPITALIZATION RULES? EVIDENCE FROM BELGIUM

Author: DAVE GOYVAERTS, GHENT UNIVERSITY
Co-Author: Annelies Roggeman, Ghent University

THE ‘DELAWARE LOOPHOLE’ AND ITS INFLUENCE ON THE LOCATION OF U.S. TRADEMARKS

Author: VALENTIN QUINKLER, UNIVERSITY OF KIEL
Co-Author: Jost Heckemeyer, University of Kiel
Michael Overesch, University of Cologne

DATA FLOW AND CORPORATE INCOME TAXATION – CHALLENGES ARISING FROM DIGITIZED BUSINESS MODELS

Author: JIL FRITZ, LUDWIG-MAXIMILIANS-UNIVERSITÄT MÜNCHEN
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<td>Stephanie Sikes, University of Illinois at Chicago</td>
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