

# 42<sup>ND</sup> ANNUAL CONGRESS OF THE EUROPEAN ACCOUNTING ASSOCIATION

PAPHOS / CYPRUS

29-31 MAY 2019

DOCTORAL COLLOQUIUM, LARNACA

25-28 MAY 2019



## PROGRAMME AND COLLECTED PAPERS

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# CATEGORIES OF SCIENTIFIC PROGRAMME

## CATEGORY ABBREVIATIONS FOR PARALLEL SESSIONS AND RESEARCH FORA

<b>AU</b>	Auditing
<b>ED</b>	Accounting Education
<b>FA</b>	Financial Analysis
<b>FR</b>	Financial Reporting
<b>GV</b>	Accounting and Governance
<b>HI</b>	Accounting History
<b>IC</b>	Interdisciplinary/Critical
<b>IS</b>	Accounting and Information Systems
<b>MA</b>	Management Accounting
<b>PSNP</b>	Public Sector and Not-for-Profit Accounting
<b>SEE</b>	Social and Environmental Accounting, and Ethical Issues in Accounting
<b>TX</b>	Taxation
<b>IC</b>	Interdisciplinary/Critical
<b>IS</b>	Accounting and Information Systems
<b>MA</b>	Management Accounting
<b>PSNP</b>	Public Sector and Not-for-Profit Accounting
<b>SEE</b>	Social and Environmental Accounting, and Ethical Issues in Accounting
<b>TX</b>	Taxation

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This book is also available in electronic format on the EAA website at:

<http://www.eaacongress.org/r/home>

The conference program is also available via our EAA Congress app. For more information, see Useful Information on page 23.

Collected papers are accessible online from the EAA databases at:

<http://www.eaacongress.org/r/home>

# ORGANIZER'S WELCOME

Dear Colleagues,

On behalf of the University of Cyprus and the Local Organizing committee I would like to welcome you to EAA's 2019 Annual Congress, in the beautiful city of Paphos, Cyprus. The theme of this year's Congress is about new developments and opportunities in accounting research, a subject that is especially topical, given the recent advancements in technology and the unprecedented information production of our digital era. In addition to this theme, that will be the subject of this year's keynote address, the program as every year is extensively diverse and appeals to the wider interests of our participants. In particular, and in response to feedback received by the members of the association, this year's program includes a greater number of papers that will be discussed by experts in the respective research fields, in an effort to make the intellectual and academic experience of the event even richer.

This year's social events have been carefully planned to ensure that participants get a good glimpse of both the rich history of Cyprus but also the culture and the way of living of its people. The early bird reception will be held at the city's picturesque harbor with the backdrop of its magnificent medieval castle. The welcome reception will be held in one of Cyprus' most impressive archaeological sites, the Curium amphitheater, where you can enjoy the entertainment program, being surrounded by the area's long history, and while gazing at the blue waters of the Mediterranean sea. The gala dinner will be held at a beach restaurant where you will have the opportunity to enjoy local food, get acquainted with some of our traditional tunes and later in the night dance to some of the most popular 80's songs.

I would also like to take this opportunity to thank all the people who in one way or another have contributed to making this congress a successful event. First, I would like to thank the past and current President of the EAA, the Management Committee and the Conference Committee for all their support and for trusting us with the organization of such an enormous event. We especially acknowledge the support and expertise of the association's Standing Scientific Committee and especially of Ralf Ewert, the Chair. We are deeply grateful to all of our sponsors for their generous support, and especially thankful to our PCO, our student volunteers and University of Cyprus personnel for generously devoting their time and effort to ensuring the success of the event. Finally, we would like to express our gratitude to Prof. Shivakumar for delivering this year's Keynote Address, our symposia panelists, our presenters, discussants, chairs and all of our participants whose contributions significantly enhance the resulting academic experience. On a personal note, I would like to especially thank Nicole Coopman, the association's Executive Secretary, as well as Anastasia Kopita, Andreas Charitou and Neophytos Lambertides from the LOC, for the countless hours they devoted in organizing, planning and coordinating this event.

Dear participants, I wish you a fruitful and productive Congress and hope you will take some time to explore and enjoy the city of Paphos.

Irene Karamanou, Congress Chair



# PRESIDENT'S WELCOME

Dear Congress Delegate,

It is my pleasure to welcome you to the Annual Congress of the European Accounting Association in the historical city of Paphos in Cyprus. More than 1,100 delegates from 52 different countries are attending and contributing to this 42nd edition: 68% from Europe, 13% from Asia, 11% from North America, 7% from Australia/New Zealand and 1% from ROW. Among the top 5 countries, most delegates come from the U.K (13.5%), next from Germany (12.2%), USA (8.5%), Australia (5.9%) and France (5.7%). The Local Organizing Committee of the University of Cyprus, the Standing Scientific Committee, and many actively contributing members of the EAA community have worked very hard to put together a great program for academic discussion and networking at social events.

## *Improving Quality*

The Standing Scientific Committee, chaired by Ralf Ewert, received 1,012 submissions of which 698 papers will be presented at the congress (69% of submissions). I admire the great job done by the Standing Scientific Committee under the leadership of Ralf Ewert to further improve the quality of the congress papers and feedback opportunities. The SSC increased the number of reviewers to a record of 285 compared to 255 at our last congress in Milan, resulting in on average 7.1 papers for each reviewer compared to 10.8 last year. In addition, the number of parallel sessions with discussant (PSD) has increased again this year to 120, or 17% of the total number of papers presented at the congress (compared to 10% last year in Milan, and 5% two years ago in Valencia). A novelty at this congress is that papers receive a discussant even if they did not receive the highest score from the reviewer. A discussant is assigned to a paper if it benefits a promising but not so polished paper in the publication process. With nine high quality symposia selected by our new Symposia Committee out of 16 proposals, we offer you one flagship session in each time slot of the congress with panellists from academia, standard setting and practice. In addition, two IFRS events are offered by the IASB. The IFRS Foundation workshop takes place on Wednesday morning from 9.00am to noon. The workshop addresses standards currently being adopted (IFRS 15, 9 and 16) and standards being reviewed (IFRS 5, 10, 11 and 12) as well as research opportunities related to standard setting. In addition, The IASB offers an IFRS Foundation Breakfast update on Primary financial statements on Thursday morning between 7:30 and 8:45am.

## *Investing in the next generation researchers*

One of the key strategic objectives of the EAA is the support of young scholars. This congress has the highest proportion of PhD students in EAA's 41 year history: almost 24% of the delegates are PhDs (compared to 13% 5 years ago). One factor that contributed to more PhD attendance is the 200 euro congress registration discount to all PhD students. Two specific EAA Congress activities focus on the PhD/young scholar audience and take place before the opening of the congress. Beatriz Garcia Osma and Wim Van Der Stede selected 36 PhD students to participate in a 3 day consortium with 12 international researchers in Larnaca (May 25-28). The PhD Forum, co-chaired by Marcia Annisette and Martin Jacob, is organized for the 6th time on Wednesday morning (May 29) and will be attended by 121 young scholars (PhDs, postdocs, assistant professors). The PhD Forum offers updates on EAA young scholar initiatives, a plenary session by Paolo Quattrone, and four parallel sessions (Theresa Libby, Christine Cooper, Robert Göx, and Christoph Sextroh). Finally, attention will be given to the initiatives related to the digital platform ARC (Accounting Research Center): <http://arc.eaa-online.org/>. Do not hesitate to check out this exciting resources platform to know more about accounting workshops and conferences, repositories, discussion fora and blogs, PhD scholarship places and visit opportunities, and the PhD mentoring initiative with feedback on early research proposals.



### *EAA: a dynamic association*

As this is my second and final year as EAA President, I will shortly reflect on two strategic focus areas: (1) diversity and (2) investing in the next generation. First, our membership base has significantly increased over the last 4 decades and is now around 2,500 (compared to 1,800 10 years ago). Both congress attendance and membership has become more diverse along different dimensions. PhDs make up almost one quarter of congress attendance, possibly due to a better value proposition (lower fees, targeted PhD events, better networking opportunities, higher congress quality). More diverse research topics have been discussed at EAA congresses and published in our EAA journals. The membership has become more global over time with more than 40% coming from outside of Europe. In order to serve our members even better we introduced an annual comprehensive membership survey in 2017. We also addressed new needs by starting new committees, such as external relations, national accounting associations, ARC, symposia, corporate reporting committee. We deliberately target more female colleagues in our committees (now almost 40% female members). Better service and new initiatives require more member involvement. During the Paphos congress we will launch the “Get Involved” initiative. Stay tuned!

Second, we started several activities focusing on young scholars: PhD Forum (2013), Talent workshop in Madrid (2015), ARC digital platform including the events page (2017), PhD mentoring initiative (2018), PhD visiting scheme (2019). In addition, the agreements with an increasing number of other national accounting research networks (Portugal, AFC, Brazil, Ireland and more to join) promote EAA PhD development activities. Clearly, the young generation of accounting researchers seems to value networking and sharing research both in the real world - such as the EAA doctoral colloquium, the annual Congress, the Talent workshop - as well as the virtual world, such as the ARC. We will further invest in such activities in the years to come.

I would like to express my gratitude to the University of Cyprus team that made this Congress possible. Under the leadership of Irene Karamanou, the local organizing committee worked very hard in the last 2 years to make sure you can enjoy a fruitful EAA congress in the beautiful and ancient city of Paphos. Many thanks to the Standing Scientific Committee, almost 300 reviewers, the authors of the 700 papers and 120 discussants, with a special thanks for the outgoing chair Ralf Ewert for providing us with a great academic program. I wish to thank all other committee members for their efforts on a voluntary basis throughout the year, with a special word of gratitude for the Management Committee members I had the privilege to work with during my presidency. Last but not least, as outgoing President I speak in the name of all former EAA Presidents: we are all indebted to the organizational talent, the exceptional professionalism and dedication of EAA's Executive Secretary, Nicole Coopman. Since 2002 (EAA Congress in Copenhagen), Nicole has been instrumental in the developments and organization of EAA and its annual congress. One colleague describes Nicole as the heart, soul and brain of our association. Thank you for everything you have done for us, Nicole! Numquam obliviscar.

Enjoy the 42nd EAA congress

Philip Joos  
EAA President



## **We're the world's most forward-thinking professional accountancy body.**



We believe that accountancy is vital for economies to grow and prosper, which is why we work all over the world to build the profession and make society fairer and more transparent.

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Our partnerships allow our members to work internationally, complying with regulation in marketplaces worldwide.

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We're leading the way in the accountancy profession. Our expertise is widely recognised, and our input and opinion is sought by governments, professional bodies, academic institutions, employers and the media, worldwide.

Our qualifications are the gold standard in accountancy, opening doors to highly respected, interesting work in any sector. The ACCA qualification was incorporated by Royal Charter in 1974.

Employers know they can expect a high global standard from our professionals. We've had audit recognition in the UK since the 1930s and our partnerships allow our members to work internationally, complying with regulation in marketplaces worldwide. This makes them even more valuable to the businesses in which they, or their clients, work.

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# EAA COMMITTEES

## MANAGEMENT COMMITTEE 2018-2019

President	Philip JOOS
President-elect	Thorsten SELLHORN
Treasurer	Anne JENY
Congress Chair 2019	Irene KARAMANOU
Congress Chair 2020	Catalin ALBU
Members:	Paul ANDRE
	Mark A. CLATWORTHY
	Lisa EVANS
	Helena ISIDRO
	Martin JACOB
	Anne JENY
	Annalisa PRENCIPE
	Marcia ANNISSETTE (co-opted)

## EAA BOARD 2018-2019

### Officers:

President	<b>Philip JOOS</b>	Tilburg University
President-elect	<b>Thorsten SELLHORN</b>	Ludwig Maximilian University Munich
Treasurer	<b>Anne JENY</b>	ESSEC Business School
Congress Chair 2019	<b>Irene KARAMANOU</b>	University of Cyprus
Deputy Chair 2019	<b>Andreas CHARITOU</b>	University of Cyprus
Congress Secretary-General 2019	<b>Anastasia KOPITA</b>	University of Essex
Congress Treasurer 2019	<b>Neophytos LAMBERTIDES</b>	Cyprus University of Technology
Congress Chair 2020	<b>Catalin ALBU</b>	Bucharest University of Economic Studies



## National Representatives:

Austria	<b>Ralf EWERT</b>	Karl-Franzens University Graz
Belgium	<b>Ann JORISSEN</b>	University of Antwerp
Czech Republic	<b>David PROCHAZKA</b>	Prague University of Economics
Denmark	<b>Claus HOLM</b>	Aarhus University
Finland	<b>Marko JARVENPÄÄ</b>	University of Jyväskylä
Estonia	<b>Lehte ALVER</b>	Tallinn University of Technology
France	<b>Chrystelle RICHARD</b>	ESSEC Business School
Germany	<b>Jürgen ERNSTBERGER</b>	Technical University Munich
Greece	<b>Apostolos BALLAS</b>	Athens University of Economics & Business
Ireland	<b>Collette KIRWAN</b>	Waterford Institute of Technology
Italy	<b>Stefano AZZALI</b>	University of Parma
Netherlands	<b>Ann VANSTRAELEN</b>	Maastricht University
Norway	<b>Anatoli BOURMISTROV</b>	Nord University
Poland	<b>Jan MICHALAK</b>	University of Łódź
Portugal	<b>João Pedro OLIVEIRA</b>	University of Porto
Romania	<b>Razvan MUSTATA</b>	Babes-Bolyai University
Russia	<b>Vyacheslav SOKOLOV</b>	St Petersburg University of Economics and Finance
Slovenia	<b>Barbara MÖREC</b>	University of Ljubljana
Spain	<b>Beatriz GARCIA OSMA</b>	Universidad Carlos III de Madrid
Sweden	<b>Jan MARTON</b>	University of Gothenburg
Switzerland	<b>Thomas BERNDT</b>	University of St Gallen
Turkey	<b>Recep PEKDEMIR</b>	University of Istanbul
United Kingdom	<b>Marc A. CLATWORTHY</b>	University of Bristol

## Regions:

Asia	<b>Norio SAWABE</b>	Keio University
Australia/New Zealand	<b>Sue WRIGHT</b>	Macquarie University
North America	<b>Linda MYERS</b>	University of Tennessee at Knoxville
Central & South America	<b>Fabio FREZATTI</b>	University of São Paulo

## Chairs of EAA Committees & Editors of EAA Journals:

Chair Publications Committee	<b>Kees CAMFFERMAN</b>	VU University Amsterdam
Chair Conference Committee	<b>Matias LAINE</b>	University of Tampere
Chair Scientific Committee	<b>Ralf EWERT</b>	Karl-Franzens University Graz
Chair Accounting Standards Committee	<b>Richard BARKER</b>	Oxford University – Said Business School
Chair Financial Reporting Standards Committee	<b>Peter JOOS</b>	INSEAD
Chair Corporate Reporting Committee	<b>Begoña GINER</b>	University of Valencia
Chair External Relations Committee	<b>Ann Jorissen</b>	Universiteit Antwerpen
Chair Symposia Committee	<b>Annalisa Prencipe</b>	Bocconi University
Chair Accounting Research Center Committee	<b>Mark Clatworthy</b>	University of Bristol
Doctoral Colloquium Co-Chairs	<b>Beatriz GARCIA OSMA</b>	Universidad Carlos III de Madrid
	<b>Wim VAN DER STEDE</b>	London School of Economics and Political Science
European Accounting Review (EAR) Editor	<b>Hervé STOLOWY</b>	HEC Paris
Accounting in Europe (AinE) Editor	<b>Araceli MORA</b>	University of Valencia

## Ex Officio:

Executive Secretary	<b>Nicole COOPMAN</b>	European Institute for Advanced Studies in Management (EIASM)
Executive Secretary	<b>Baha DIYAROV</b>	European Institute for Advanced Studies in Management (EIASM)

## EAA PRESIDENTS 1978-2019

Anthony G. HOPWOOD (†)	1978 – 1979
Walter BUSSE von COLBE	1979 – 1980
Johannes BOUMA	1980 – 1981
F. FERREIRA	1981 – 1982
Bengt PROVSTGAARD	1982 – 1983
David FLINT	1983 – 1984
André ZÜND	1984 – 1985
Jean-Pierre GILLET	1985 – 1986
Sven Erik JOHANSSON	1986 – 1987
Anthony G. HOPWOOD (†)	1987 – 1988
Robert TELLER	1988 – 1989
Peter HORVATH	1989 – 1990
Lagos FALUVÉGI	1990 – 1991
Hein SCHREUDER	1991 – 1992
Leandro CAÑIBANO	1992 – 1993
Reino MAJALA	1993 – 1994
Giuseppe GALASSI	1994 – 1995
John SAMUELS	1995 – 1996
Arne KINSERDAL	1996 – 1997
Alfred WAGENHOFER	1997 – 1998
Carl REYNS	1998 – 1999
Serge EVRAERT	1999 – 2000
Wolfgang BALLWIESER	2000 – 2001
George VENIERIS	2001 – 2002
Jens ELLING	2002 – 2003
José Antonio GONZALO	2003 – 2004
Bohumil KRÁL	2004 – 2005
Olov OLSON	2005 – 2006
John CHRISTENSEN	2006 – 2009
Aileen PIERCE	2009 – 2011
Begoña GINER	2011 – 2013
Ann JORISSEN	2013 – 2015
Salvador CARMONA	2015 – 2017
Philip JOOS	2017 – 2019



## LOCATIONS OF EAA CONGRESSES

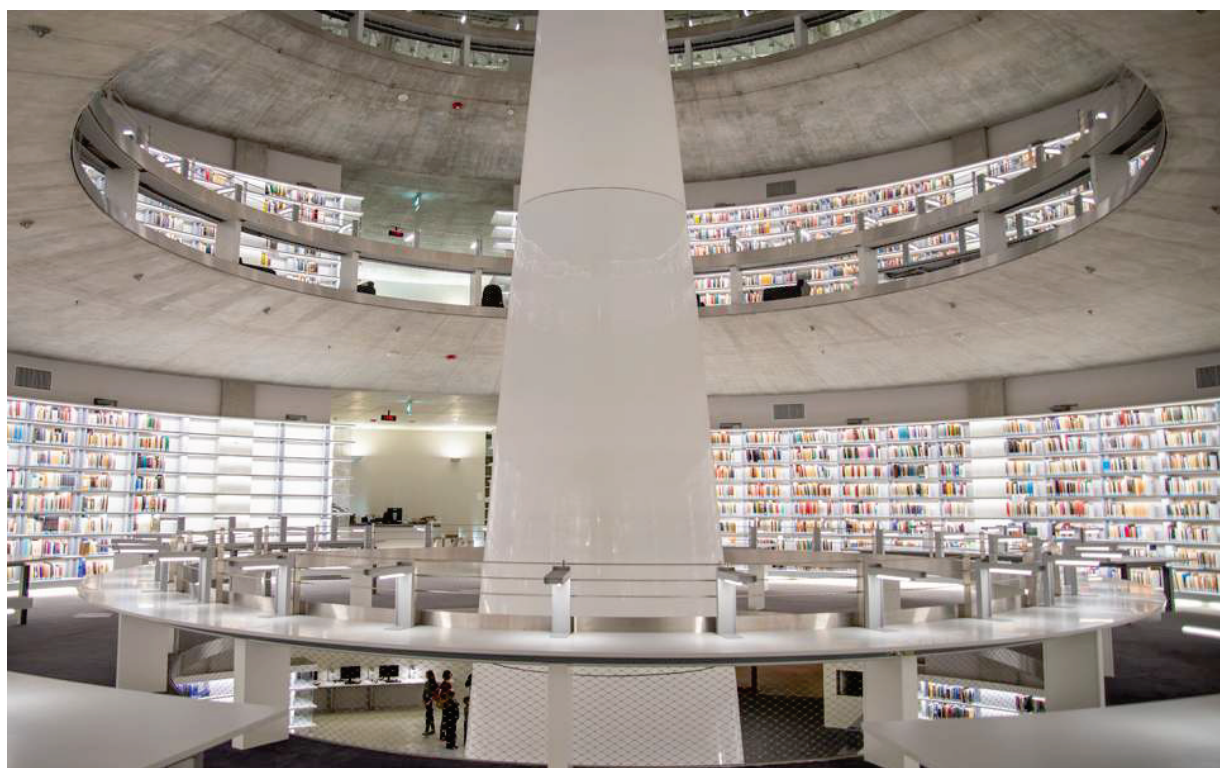
### 1978-2019

### Chairs:

1978	Paris (France)	
1979	Köln (Germany)	
1980	Amsterdam (the Netherlands)	
1981	Barcelona (Spain)	
1982	Aarhus (Denmark)	
1983	Glasgow (United Kingdom)	
1984	St. Gallen (Switzerland)	
1985	Brussels (Belgium)	
1986	Stockholm (Sweden)	
1987	London (United Kingdom)	
1988	Nice (France)	
1989	Stuttgart (Germany)	Peter Horvath
1990	Budapest (Hungary)	Lajos Faluvégi
1991	Maastricht (the Netherlands)	Hein Schreuder
1992	Madrid (Spain)	Leandro Canibano
1993	Turku (Finland)	Pekka Pihlanto
1994	Venice (Italy)	Giuseppe Marcon
1995	Birmingham (United Kingdom)	R.H. Jones
1996	Bergen (Norway)	Arne Kinserdal
1997	Graz (Austria)	Alfred Wagenhofer
1998	Antwerp (Belgium)	Hilda Theunisse
1999	Bordeaux (France)	Serge Evraert
2000	Munich (Germany)	Wolfgang Ballwieser
2001	Athens (Greece)	George Venieris
2002	Copenhagen (Denmark)	Jens Elling
2003	Seville (Spain)	Guillermo Sierra
2004	Prague (Czech Republic)	Bohumil Kral
2005	Göteborg (Sweden)	Olov Olson
2006	Dublin (Ireland)	Aileen Pierce
2007	Lisbon (Portugal)	Carlos Baptista da Costa
2008	Rotterdam (the Netherlands)	Frank Hartmann
2009	Tampere (Finland)	Salme Näsi
2010	Istanbul (Turkey)	Recep Pekdemir
2011	Rome (Italy)	Angelo Riccaboni & Luigi Fiori
2012	Ljubljana (Slovenia)	Aljosa Valentincic
2013	Paris (France)	Nicolas Berland
2014	Tallinn (Estonia)	Toomas Haldma
2015	Glasgow (Scotland, U.K.)	Christine Cooper
2016	Maastricht (The Netherlands)	Ann Vanstraelen
2018	Milan (Italy)	Miles Gietzmann
2019	Paphos (Cyprus)	Irene Karamanou

## EAA 2019 CONGRESS LOCAL ORGANISING COMMITTEE

<b>Chair</b>	Irene KARAMANOU
<b>Deputy Chair</b>	Andreas CHARITOU
<b>Secretary General</b>	Anastasia KOPITA
<b>Treasurer</b>	Neophytos LAMBERTIDES
<b>Members</b>	Andreas MILIDONIS
	George NISHIOTIS
	Lenos TRIGEORGIS
	Adamos VLITTIS
	Stavros ZENIOS



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## EAA 2019 SCIENTIFIC COMMITTEE

### Chair

**Ewert Ralf**

University of Graz

### Standing Scientific Committee Members

**Cools Martine**

KU Leuven

**Isidro Helena**

ISCTE - Lisbon University Institute

**Jacob Martin**

WHU - Otto Beisheim School of Management

**Larrinaga Carlos**

University of Burgos

**Markarian Garen**

WHU - Otto Beisheim School of Management

**Steccolini Ileana**

Bocconi University

**Vanstraelen Ann**

University of Maastricht

**Veenman David**

University of Amsterdam

### Scientific Committee Members

Albu Nadia, Bucharest University of Economic Studies	Kurunmäki Liisa, LSE - London School of Economics
Amel-Zadeh Amir, Oxford University	Laine Matias, University of Tampere
André Paul, HEC Lausanne	Laitinen Teija, University of Vaasa
Andries Kathleen, WHU - Otto Beisheim School of Management	Lambert Caroline, HEC Montreal
Anessi Pessina Eugenio, Università Cattolica del Sacro Cuore	Langevin Pascal, EM Lyon
Arjalies Diane-Laure, HEC Paris	Larrinaga Carlos, Universidad de Burgos
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Barroso Raúl, IESEG School of Management	Leung Edith, Erasmus University Rotterdam
Basioudis Ilias, Aston Business School	Levi Shai, Tel Aviv
Becker Albrecht, University of Innsbruck	Li Xi, LSE - London School of Economics
Becker Sebastian, HEC Paris	Liguori Mariannunziata, Queen's University, Belfast
Beuselinck Christof, IESEG	Litjens Robin, Tilburg University
Bianchi Pietro, University of South Florida	Livne Gilad, University of Exeter
Bik Olof, Nyenrode Business University	Loumioti Maria, MIT
Bills Kenneth, University of Arkansas	Lui Daphne, ESSEC Paris
Biondi Yuri, Paris III University	Maas Karen, Erasmus University, Rotterdam
Bisbe Vinas Josep, ESADE	Macciocchi Daniele, University of Utah
Bissessur Sanjay, University of Amsterdam	Macias Marta, University Carlos III Madrid
Blay Allen, Florida State University	Mahama Habib, United Arab Emirates University
Bleck Alexander, UBC Sauder	Mahieux Lucas, Toulouse School of Economics
Bollen Laury, Open Universiteit	Mahlendorf Matthias, Frankfurt School of Finance and Management
Bonacchi Massimiliano, University of Bolzano	Malmi Teemu, Aalto University School of Economics
Bonetti Pietro, IESE	Malsch Bertrand, Queen's School of Business



Bouwens Jan, University of Amsterdam	Markarian Garen, WHU – Otto Beisheim School of Management
Bozzolan Saverio, Luiss Business School	Marques Ana, University of East Anglia
Bracci Enrico, Ferrara University	Mattei Marco Maria, University of Bologna
Bruggemann Ulf, Humboldt University Berlin	Maussen Sophie, Universiteit Gent
Brusca Isabel, Universidad de Zaragoza	Melloni Gaia, University of East Anglia
Bruynseels Liesbeth, KU Leuven	Meng Xiaojing, New York University
Budde Jörg, University of Bonn	Mennicken Andrea, LSE - London School of Economics
Burritt Roger, Australian National University	Messner Martin, University of Innsbruck
Busco Cristiano, University of Siena	Meuwissen Roger, Maastricht University
Čadež Simon, University of Ljubljana	Michaeli Beatrice , University of California, L.A.
Cahan Steven F., University of Auckland	Michelon Giovanna, Exeter University
Cäker Mikael, University of Gothenburg	Miley Frances, University of Sussex
Caperchione Eugenio, University of Modena	Morales Jérémy, King's College London
Capkun Vedran, HEC Paris	Mueller Maximilian, WHU – Otto Beisheim School of Management
Carabias Palmeiro Jose, London School of Economics	Müller Jens, University of Paderborn
Cardinaels Eddy, KU Leuven	Mussari Riccardo, University of Siena
Carrera Nieves, IE Business School	Nan Lin, Purdue University
Cascino Stefano, London School of Economics	Napier Chris, Royal Holloway University of London
Catusas Bino, Stockholm University School of Business	Naranjo David, University Pablo Olavide Seville
Causholli Monika, University of Kentucky	Naranjo Patricia L. , Rice University
Chan Derek, University of Hong Kong	Negre Emmanuelle, Toulouse School of Management
Charitou Andreas, University of Cyprus	Niemi Lasse, Aalto School of Economics
Chen Hui, University of Zurich	Novak Jiri, Institute of Economic Studies, Charles University in Prague
Chen Jason, Idaho State University	Novotny-Farkas Zoltan, University of Vienna
Chircop Justin, Lancaster University	Nunez Manuel, Carlos III University Madrid
Cho Charles, York University	Oesch David, University of Zurich
Christensen Mark, ESSEC	O'Hanlon John, Lancaster University
Christiaens Johan, Ghent University	Ortas Eduardo, Universidad de Zaragoza
Cianciaruso Davide, HEC	Otley David, University of Lancaster
Ciftci Mustafa, American University of Sharjah	Owens Edward , Emory University
Cinquini Lino, Sant'Anna School of Advanced Studies	Paananen Mari, University of Gothenburg
Clatworthy Mark, University of Bristol	Palea Vera, University of Turin
Cohen Sandra, Athens University	Panaretou Argyrou, Lancaster University
Cools Martine, KU Leuven	Parbonetti Antonio , University of Padova
Correia Maria, LSE - London School of Economics	Peek Erik, Erasmus University, ERIM
Dambrin Claire, ESCP Europe	Pellinen Jukka, University of Jyväskylä
Dargenidou Christina, University of Exeter	Penalva Fernando, IESE Business School

Daske Holger, University of Mannheim	Perego Paolo , Free University of Bozen-Bolzano
De Beelde Ignace, Universiteit Gent	Perotti Pietro, University of Bath
Detzen Dominic, VU University Amsterdam	Peter Caspar David, Rotterdam School of Management
Deumes Rogier, Maastricht University	Petrov Evgeny , The Hong Kong University of Science and Technology
Di Meo Fabrizio, Universidad de Alcala	Pettinicchio Angela, Bocconi university
di Pietra Roberto, University of Siena	Petutschnig Matthias, Vienna University of Economics and Business
Ding Rong, Warwick Business School	Pierk Jochen, Erasmus School of Economics
Dinh Tami, University of St Gallen	Prencipe Annalisa, Bocconi University
Dong Minyue, University of Lausanne	Pugliese Amedeo, University of Padova
Eilifsen Aasmund, Norwegian School of Economics	Pundrich Gabriel, Bocconi university
Elshandidy Tamer, University of Bradford	Quagli Alberto, University of Genova
Endenich Christoph, Maastricht University	Quick Reiner, Darmstadt Technical University
Erkens Michael, Erasmus University Rotterdam	Rabier Maryjane Raffaella, McGill University
Ernstberger Jürgen, Technical University Munich	Raghuandan Aneesh , LSE - London School of Economics
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Ferguson John, University of St Andrews	Renders Annelies, Maastricht University
Ferry Laurence, Durham University	Reusen Evelien, Rotterdam School of Management
Filip Andrei, ESSEC Business School	Rimmel Gunnar, Henley Business School
Florou Annita, Bocconi University	Rinaldi Leonardo, Royal Holloway University of London
Fourné Sebastian, Wilfrid Laurier University	Roberts Robin, University of Central Florida
Franco Francesca , London Business School	Rohlfing-Bastian Anna, Goethe-University of Frankfurt am Main
Frantz Pascal, London School of Economics	Ruhnke Klaus, Freie Universität Berlin
Gabbioneta Claudia, Newcastle University	Saavedra Daniel A. , University of California, L.A.
Gaio Christina, ISEG – Universidade Tecnica de Lisboa	Sadka Gil, The University of Texas at Dallas
Garcia Benau Maria, University of Valencia	Saliterer Iris, Freiburg University
Garcia Lara Juan Manuel, Universidad Carlos III Madrid	Samer Khalil, American university of Beirut
Garcia-Osma Beatriz, Universidad Carlos III Madrid	Samsonova-Taddeic Anna , University of Manchester
García-Torea Nicolás, Universidad de Burgos	Samuels Delphine, Massachusetts Institute of Technology
Gaulin Mac, The University of Utah	Sanabria Sonia, University of Alicante
Gibassier Delphine, Toulouse Business School	Sargiacomo Massimo, University of Pescara

Gill de Albornoz Noguer Belén, Castello Jaune 1 University	Scapin Mariano, University of Bristol
Giner Begoña, University of Valencia	Scarlat Elvira, IE Business School
Giovannoni Elena, Royal Holloway University of London	Schabus Mario , The University of Melbourne
Girella Laura, University of Ferrara	Schadewitz Hannu, Turku School of Economics
Gkougkousi Xanthi, University Nova Lisboa	Schäfer Ulrich, University of Zürich
Glaum Martin, WHU – Otto Beisheim School of Management	Schaltegger Stefan, Leuphana University Lüneburg
Gold Anna, Vrije Universiteit Amsterdam	Schantl Stefan , The University of Melbourne
Gomes Delfina, University of Minho	Schatt Alain, HEC Lausanne
Goretzki Lukas , Stockholm School of Economics	Schelleman Caren, Maastricht University
Göx Robert, University of Zurich	Schiemann Frank, Universität Hamburg
Greenwood Margaret, University of Bath	Schiller Ulf, Bern University
Grossi Giuseppe, Kristianstad University	Schneider Georg, University of Graz
Guillamón Encarna, University Carlos III Madrid	Schöndube Pirchegger Barbara, University of Magdeburg
Haesebrouck Katlijn, Maastricht University	Schütt Harm, LMU Munich - Munich School of Management
Hardeck Inga, European-University Viadrina, Frankfurt Oder	Sextroh Christoph , Tilburg University
Hardies Kris, University of Antwerp	Sikalidis Alexandros, International Hellenic University/ Amsterdam Business School
Hartmann Frank, Erasmus University Rotterdam	Simons Dirk, University of Mannheim
Hay David, University of Auckland	Simpson Ana, LSE - London School of Economics
Hermans Tim, Nyenrode Business Universiteit	Slagmulder Regine, Vlerick Business School
Hodges Ron , Birmingham Business School	Spring Sophie, Université de Montpellier
Hofmann Christian, LMU Munich	Sridharan Suhas, Emory University
Holm Claus, Aarhus University	Stafford Anne, Manchester Business School
Hooghiemstra Reggy, University of Groningen	Steccolini Ileana, Newcastle University
Hopland, Arnt Ove, NHH Bergen	Stecher Jack, University of Alberta
Horton Joanne, Exeter University	Stich Michael, University of Köln
Hummel Katrin, University of Zurich	Suijs Jeroen, Tilburg University
Husillos Javier, Universidad Publica de Navarra	Sundgren Stefan, Umea University
Isidro Helena, ISCTE	Sundvik, Dennis, Hanken School of Economics
Islam Muhammad Azizul, University of Aberdeen	Sureth Caren , University of Paderborn
Ittonen Kim, Hanken School of Economics	Svanström Tobias, Umea University
Jacob Martin, WHU – Otto Beisheim School of Management	Tamayo Ane , LSE - London School of Economics
Järvenpää Marko, University of Jyväskylä	Thomson Ian, University of Birmingham
Jeanjean Thomas, ESSEC Business School	Thornock Jacob, Brigham Young University
Jindrichovska Irena, CES VSEM	Tregidga Helen, Royal Holloway University of London
Joyce Yvonne, Glasgow University	Uche Chinyere, University of Bristol
Kalogirou Fani , Oxford University, Said Business School	Van Peteghem Mathijs, Maastricht University

Karavitis Panagiotis, University of Glasgow	Vander Bauwhede Heidi, Universiteit Gent
Keusch Thomas, INSEAD	Vanstraelen Ann, Maastricht University
Kim-Gina Jessica, UCLA	Veenman David , University of Amsterdam
Kleymenova Anna V., The University of Chicago	Verriest Arnt, EDHEC
Knauer Thorsten, Ruhr-Universität Bochum	Vorst Patrick, Maastricht University
Koch Christopher, University of Mainz	Vulcheva Maria Ivanova, Florida International University
Kohlhase Saskia, RSM Rotterdam	Walker Stephen, Cardiff University
Korczak Adriana, University of Bristol	Weiss Dan, Tel Aviv University
Kraft Pepa, HEC Paris	Wickramasinghe Danture , University of Glasgow
Kraus Kalle, Stockholm School of Economics	Wielhouwer Jacco, Vrije Universiteit Amsterdam
Kubata Adrian, University of Muenster	Windisch David, University of Graz

## About Cyprus

An island drenched in sun and mythology, at the crossroads of ancient civilizations. 9,000 years of history gathered together on one island. Cyprus packs a remarkable array of sights and attractions, museums and archaeological parks, throbbing beach resorts, pine covered mountains, medieval fortresses and ancient temples. The rich history of Cyprus is evident everywhere. From the archaeological site of Curium that includes an impressive amphitheatre built in the 2nd century BC, to Choirokoitia, one of the most important and best preserved prehistoric sites of the eastern Mediterranean.

The logo of the 2019 Congress has been inspired by a shipwreck recovered from the depths of the sea outside the town of Kyrenia. The Kyrenia ship was built around 315 BC and sunk off the coast around 294-291 BC. The hull and the plethora of its perfectly preserved cargo provide a wealth of information pertaining to Hellenistic-era life and trading practices in the Eastern Mediterranean.

Cyprus is also known for its delicious food and good wine. In fact, its sweet wine, commandaria, is recognized as the world's oldest branded wine, which according to King Richard the Lionheart is "the wine of kings and the king of wines". Cyprus' white cheese, halloumi, dating back to the first centuries AD, is the country's best-known delicacy. Eat it raw or grilled, halloumi will entice you with its rich and salty taste. For the less adventurous visitor, Cyprus offers the best way to relax and enjoy the sun. Cyprus ranks first in Europe for its blue flag beaches while Fig Tree Bay is consistently ranked in the best 25 beaches in the world by TripAdvisor.

## About Paphos

Paphos, Paphos is a city of unparalleled beauty, rich in history and culture, and once believed to be the birthplace of Aphrodite, the Greek goddess of love and beauty. Paphos proudly boasts the remains of palaces, theatres, fortresses and tombs that belong to Classical, Hellenistic and Roman periods. There is also archaeological evidence supporting the city's existence from the Neolithic period. All these elements and facts give Paphos a remarkable architectural and historical value that made the whole town of Paphos a UNESCO World Heritage Site and earned it the title of the European Capital of Culture for 2017. Today, the once small fishing harbour has slowly emerged as an attractive, popular tourist destination filled with shops, restaurants, and bars.



## Paphos Landmarks

### Birthplace of Aphrodite - Aphrodite's Rock - Petra Tou Romiou

Named after the Greek Goddess of love and beauty Aphrodite, the rock located between Limassol and Paphos is believed to be sacred. Legend says that this is the point where Aphrodite emerged from the sea in a surge of amazing sea foam. She herself chose this rock as the ideal location to begin her life as a mortal.

### Paphos Castle

Located on the edge of the harbour, Paphos Castle is one of the most famous landmarks of the city. A number of archaeologists have taken an interest in excavating and investigating the castle as it dates back to the Roman era. The Byzantine fort, originally built to protect the harbour was destroyed because of an earthquake in 1222. It was then rebuilt by the Lusignans in the 13th century and since then has seen a few more reconstructions till date.

### Tombs of the Kings

Tombs of the Kings is a large burial ground with many underground tombs that date back to the 4th century BC and are sculpted out of solid rock. Believed to be the burial sites of Paphitic aristocrats and high officials, some of the tombs have frescoed walls and Doric columns. The tombs are listed in the UNESCO World Heritage Sites.

### Paphos Archaeological Park

Paphos archaeological Park is famous for sites and monuments that date back from prehistoric times to the Middle Ages. Spectacular mosaic floors of four Roman villas are the highlight of Paphos Archaeological Park.

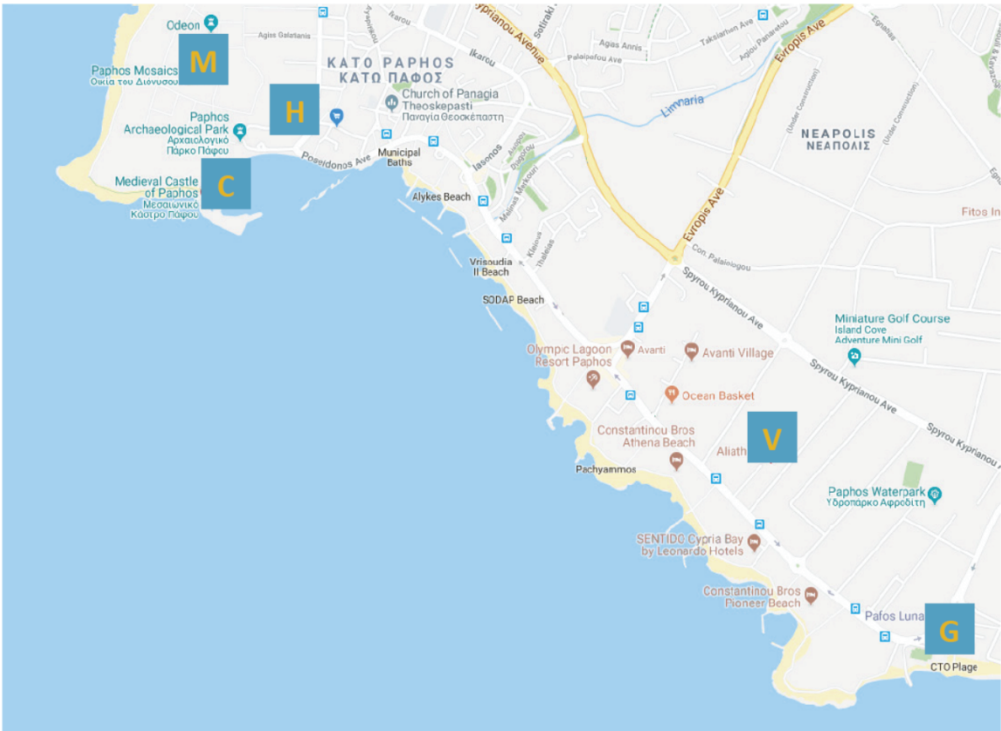
### Akamas Peninsula

The most beautiful location on the entire island, the Akamas Peninsula covers approximately an area of 230 km<sup>2</sup> surrounded by mountains and forests. Best known for its blue lagoon, a small bay accessible only by boat with crystal clear blue waters, and Lara bay whose golden sand is breeding ground for the endangered green turtle.



Turtles hatching at Lara Beach – Paphos

# AREA MAP



LOCATIONS	
V	Venue (Aliathon Hotel)
G	Gala Dinner Venue
C	Medieval Castle
M	Paphos Mosaics
H	Paphos Harbour

DISTANCES	
Aliathon Hotel to Gala Dinner Venue:	1.3 km
Aliathon Hotel to Paphos Harbour:	2.8 km

# LOCAL HOST

## University of Cyprus

The University of Cyprus was established in 1989 and admitted its first students in 1992. It now offers a range of undergraduate, graduate and professional degree programmes, in 8 schools, 22 departments, 11 research units, 2 institutes and 15 organisational entities. It also offers training and lifelong learning programmes.

Admission for the majority of undergraduate students is by entrance examinations organized by the Ministry of Education and Culture of the Republic of Cyprus, and the competition for places is intense. In 2017 the total number of students enrolled was 6,636 of which 4,847 were undergraduates and 1,789 postgraduate students.

The University is a vigorous community of scholars engaged in the generation and diffusion of knowledge. Despite its brief history, managed to earn the respect of the international academic community and is currently ranked in the 350-400th segment worldwide and in the 52nd place in young University rankings.

## Department of Accounting and Finance

The Department of Accounting and Finance offers students the opportunity to obtain a Bachelor's degree in Business Administration with specialization in either Accounting or Finance. In addition, the department offers postgraduate MSc and PhD programs in Finance. Even though the department prides itself for its research culture, teaching excellence is equally important.

The Department's emphasis on teaching quality is reflected in the high employability of its graduates and their success in completing professional exams relevant to their degrees. Specifically, the Department's graduates have won more than 30 global first prize awards in the professional examinations of the ICAEW and their passing rates for the ACCA exams are the highest among all other university graduates.

There are currently twelve faculty members at the Department of Accounting and Finance, four of which are in the field of Accounting and eight in the field of Finance, all of whom are actively involved in research. The Department takes pride in the fact that the faculty's research output has placed it among the top 50 Universities in Europe.

# USEFUL INFORMATION

## Venue Location

### Aliathon Holiday Village

Address: Theas Afroditis Avenue, 8063, Paphos, Cyprus

Tel: +357 26 964400 | Fax: +357 26 964700

E-mail: [info@aliathonvillage.com](mailto:info@aliathonvillage.com)

Aliathon Holiday Village is situated in Kato Paphos, just 15 minutes from Paphos International Airport and only 150 meters from the beach. The picturesque fishing harbour and the historical fort of Paphos are a short stroll away. The hotel boasts four outdoor pools, a mini waterpark, two Bowling Green courts, floodlit tennis court, mini-football court, archery range, on site scuba diving, table tennis, game rooms and a High Rope Park. Facilities include a kids club and a fully-equipped fitness centre with steam bath, sauna, hair salon, three spa treatment rooms and an indoor swimming pool with jacuzzi.

## Important Information about Cyprus

- The voltage on the island is 240. Socket outlets are the English flat 3 pin-type.
- English is widely spoken.
- The currency of the Republic is Euro.
- Banks in Cyprus open for the public from 08:00 to 14:30 (Monday – Thursday) and from 08:00 to 14:00 (Friday).

## Coffee Breaks

Coffee, Tea and Refreshments will be available at the main Conference Building.

## Lunches

Lunches will be served on Thursday 30<sup>th</sup> and Friday 31<sup>st</sup> of May in the basement level of the main Conference Building.

## Wireless Network

Free WIFI with open access is available in all Conference buildings and rooms.

## Congress app

The EAA Congress app is available for download from the App Store (iOS) and Play Store (Android). Users of BlackBerry devices, Windows Phone, and desktop computers can access the web-based version via <https://crowd.cc/eaapaphos2019>.

Password is: **paphos2019**

Prior to the Congress you will receive an invitation email for the app. Please follow the instructions in the email to download the app and/or access the web-based version of the app, and log into the app (or web-based version of the app) to make full use of its features.

## Smoking

Smoking is not permitted within the premises or in any enclosed spaces within the building.

## Useful Contact Numbers

Country code prefix	+357
Directory Enquiry Service	11892
Private Doctors on Call	90 901432
Ambulance & Police	112
Pharmacies (after hours)	90 901412
Paphos General Hospital	26 240111
Paphos Transport Organization	8000 5588
Larnaca and Paphos International Airports	77 778833

## 24-HOUR ASSISTANCE

Easy Conferences will be coordinating the whole event throughout. A member of staff will be around at all times. You may call us wherever you are, whatever the problem is, 24/7, at: +357 97 889 718.

## Public transport and taxi

Please note that Cyprus has a comprehensive public bus network, with extensive inner-city routes and also major city and airport connections. You can find more information at <http://www.cyprusbybus.com/routes.aspx?sid=4>. To view all routes within Paphos centre and suburbs where all the major sites and attractions are located please visit [www.pafosbuses.com](http://www.pafosbuses.com). Note that tickets can be purchased on the bus. For more information on fares visit: <http://www.cyprusbybus.com/busfares.aspx>

Radio Taxi services are available 24 hours per day. Please ask your hotel concierge to book as necessary.



## Certificate of attendance

Certificates of attendance will be provided at the Registration Desk.



Mosaics at Paphos Archaeological Park

## LOCATIONS AND MEETINGS ROOMS

### Aliathon Holiday Village

The EAA Annual Congress 2019 will take place in the Aliathon Holiday Village.








## LOCATION GUIDE

- E** Aliathon Main Entrance
- 1** Main Conference Building: Room 1 (GF), C6,C8 (GF), C2-C5, C7 (1st Floor)
- 2** Registration / Help Desk
- 3** Conference Rooms: T1-T15 (1st Floor)
- 4** Conference Rooms: P1-P2 (1st Floor)

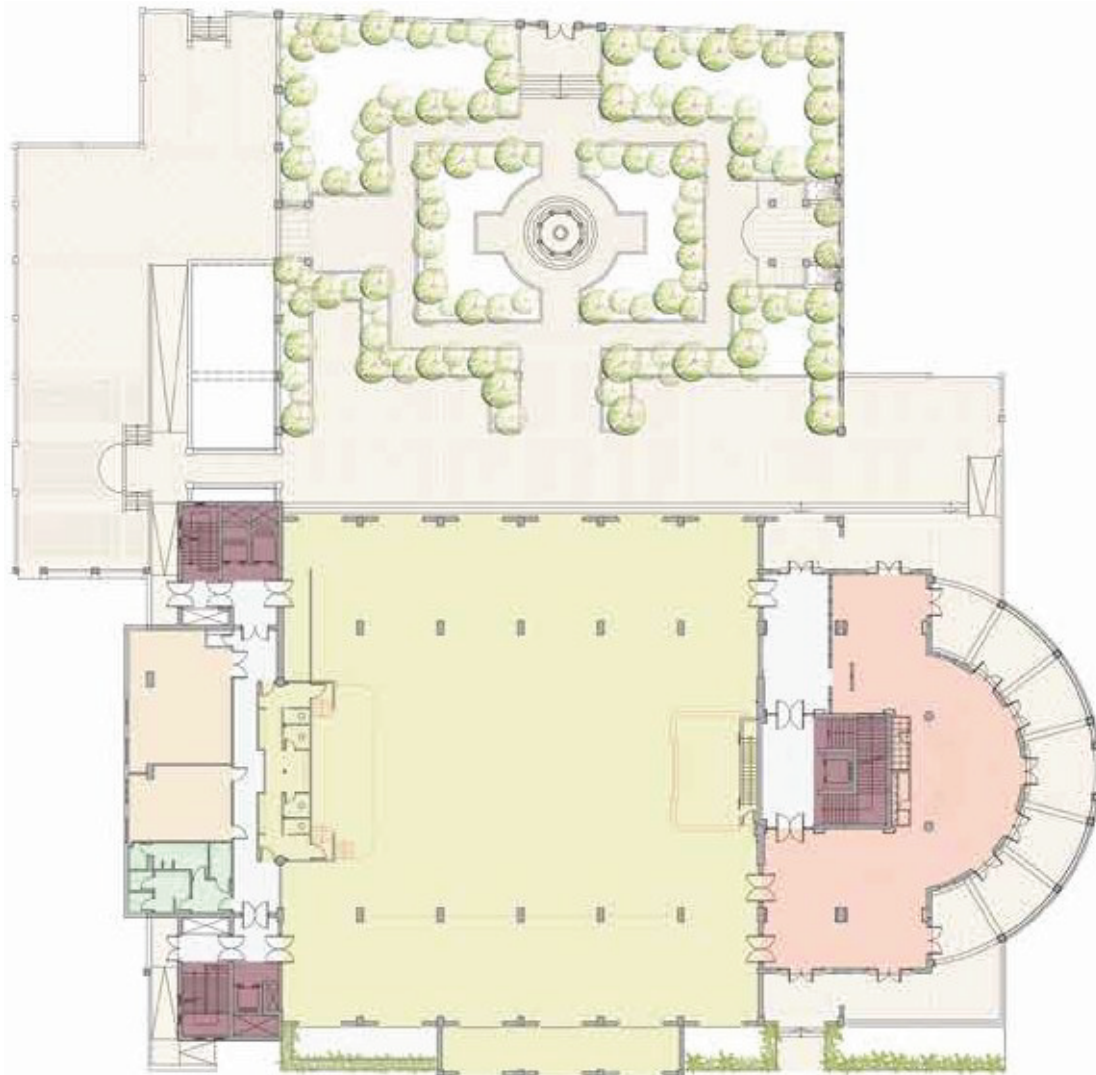
## Floor Plans – Main Conference Building

### Basement



-  Pantheon Restaurant
-  Lift & Stairway
-  WC
-  Pantheon Ballroom
-  Foyer

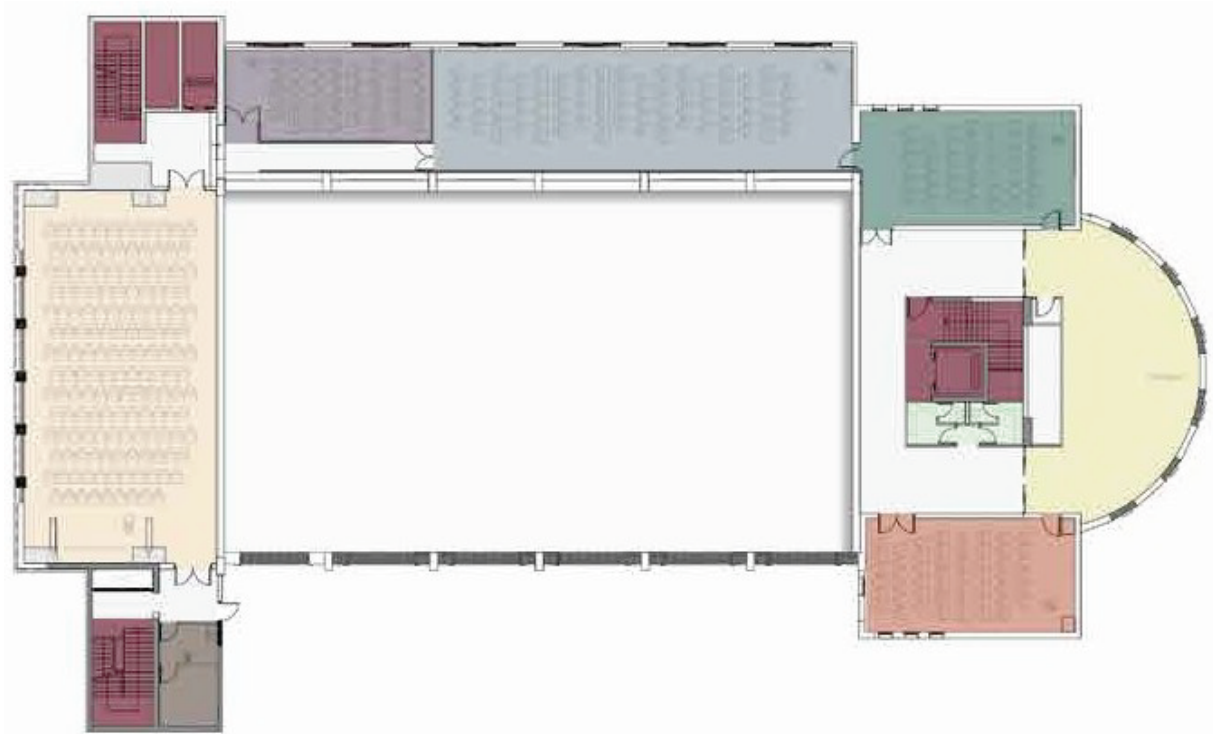
## Ground Floor



- Room 1
- Lift & Stairway
- WC
- C6, C8
- Arion Bar



## 1st Floor



-  C5
-  C4
-  C7
-  C3
-  C2
-  Lift & Stairway
-  WC
-  Veranda



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The Institute of Chartered Accountants in England and Wales (ICAEW)

### Other

Cyprus Ministry of Finance  
Springer

## Exhibitors

AAA - American Accounting Association  
EY Cyprus  
ICAEW  
Cengage  
Routledge  
IFRS Foundation  
CPA Australia  
ARC



Mosaics at Paphos Archaeological Park

# Programme Outline

Saturday, 25th May - Tuesday, 28th May 2019

EAA Doctoral Colloquium, Larnaca

Tuesday, 28th May 2019

14:30-18:00 Registration

18:00-20:00 Early Bird Reception (Paphos Medieval Castle)

Wednesday, 29th May 2019

08:00-18:00 Registration

08:00-12:30 EAA PhD Forum

08:30-12:00 IFRS Foundation Workshop

13:00-13:45 Opening Session - part I

Keynote Speaker: **Lakshmanan Shivakumar**, London Business School  
*"Textual analysis, alternative data sources, and the use of new technologies in accounting research"*

13:45-14:15 Coffee Break

14:15-15:45 Parallel Sessions, Research Fora

15:45-16:15 Coffee Break

16:15-17:45 Parallel Sessions, Research Fora

18:00-18:30 Buses for Curium Ancient Amphitheatre

19:30-20:30 Opening session - part II

20:30-22:30 Welcome Reception and Cocktail

21:00-22:30 Buses for Paphos (*leaving at different times*)

Thursday, 30th May 2019

07:30-08:45 IFRS Foundation Breakfast Update on Primary Financial Statements  
(*with complimentary light breakfast*)

08:30-18:00 Registration

09:00-10:30 Parallel Sessions, Research Fora

10:30-11:00 Coffee Break

11:00-12:30 Parallel Sessions, Research Fora

12:30-14:00 Buffet Lunch

14:00-15:30 Parallel Sessions, Research Fora

15:30-16:00 Coffee Break

16:00-17:30 Parallel Sessions, Research Fora

## Friday, 31st May 2019

- 08:00-09:00 EAA General Assembly  
(with complimentary light breakfast)
- 08:30-18:00 Registration
- 09:00-10:30 Parallel Sessions, Research Fora
- 10:30-11:00 Coffee Break
- 11:00-12:30 Parallel Sessions, Research Fora
- 12:30-14:00 Buffet Lunch
- 14:00-15:30 Parallel Sessions, Research Fora
- 15:30-16:00 Coffee Break
  
- 20:00-23:00 Gala Buffet Dinner (Atlantis Beach Restaurant)
- 23:00-01:00 Beach Party with DJ



Paphos Beach

## SOCIAL EVENTS

### Tuesday, 28/05/2019 – Early Bird Reception

Location: Paphos Harbour – Paphos Medieval Castle on the sea

Time: 18:00 – 20:00

Paphos Medieval Castle is about 3 km away from the venue following a beautiful seaside route. For whoever does not want to walk, there will be one or two buses transferring people to the place, between 17:00 and 18:00, departing from the parking area of Aliathon hotel (right next to registration desk). Participants will have to make their way back to the conference hotels. Public buses are available (routes 631, 612 are operating until late).

### Wednesday, 29/05/2019 – Welcome Reception

Location: Curium Ancient Amphitheatre

The archaeological remains of Curium - which was one of the island's most important city-kingdoms in antiquity - are of the most impressive on the island, and excavations have unearthed many significant finds, which can be viewed at the site. The magnificent Greco-Roman theatre - the site's centrepiece - was built in the 2nd century BC and extended in the 2nd century AD. The theatre has been restored and is now used for open-air musical and theatrical performances - mainly during the summer months - making it one of the most popular settings for high-calibre cultural events.

Time: 19:30– 22:00

Buses for Curium will depart from Aliathon (car park next to registration desk) at 18:00

Buses back to Paphos and seaside conference hotels, will be leaving at frequent different times from Kourion

### Friday, 31/05/2019 – Gala Dinner & Beach Party

Dinner will take place at 20:00, at Atlantida Beach Restaurant located about 1km away from venue, right on the beach; the beach party will take place right next to the restaurant, right after dinner.

One or two buses will be transferring whoever does not want to walk to the place between 19:30 and 20:00, departing from the parking area of Aliathon hotel (right next to registration desk).

For the return, there will also be some bus routes transferring people, making stops along the seaside road up to Almyra hotel at the end of the gala dinner.



## Opening Plenary Session

The Opening Session will take place in two parts. The first part will take place at the Main Conference Building (Room 1) on Wednesday May 29th from 1:00pm – 1:45pm.

- Welcoming Addresses:  
Professor Irene Karamanou, Chair of the Local Organizing Committee  
Professor Philip Joos, President of the European Accounting Association
- EAA award ceremony
- Keynote speech: "*Textual analysis, alternative data sources, and the use of new technologies in accounting research*",  
**Professor Lakshmanan Shivakumar**, London Business School

The second part of the Opening will take place at the Curium Ancient Amphitheater on Wednesday May 29th from 7:30pm – 10:30pm.

- Welcoming Addresses:  
Professor Irene Karamanou, Chair of the Local Organizing Committee  
Mr. Haris Georgiades, Minister of Finance, Republic of Cyprus
- Entertainment programme:  
Myria Ioannou, Soprano  
Fortissimo, Electric String Quartet
- Reception and Cocktail: 8:30-10:30pm



Curium Ancient Amphitheater



## PHD FORUM

**Wednesday, 29th May 2019 - 08:00-12:45**

**Aliathon Holiday Village – Main Conference Building (Room 1)**

The **EAA PhD Forum**, launched in 2013, is an initiative of the EAA to help and promote PhD students in accounting. The PhD Forum is part of the EAA Annual Congress. The PhD Forum is a great opportunity for **PhD students** as well as for **Assistant Professors** or **Lecturers in Accounting** who do not have a permanent position yet, or **Postdocs in Accounting** to network and gain insight into academic accounting research and its environment through the speakers. The Forum, which is open to PhD students pursuing research in any topic areas (financial accounting, managerial accounting, audit, tax, etc.) and using any research method (analytical modelling, behavioural, case study, empirical-archival, etc.) related to the EAA, may also provide information as to how to establish contacts for entering the job market.

### Objectives

1. To complement EAA's offering in terms of doctoral education and emerging scholar promotion;
2. To foster networking of doctoral students with established scholars and each other;
3. To increase the visibility of EAA and its Accounting Research Center (ARC) within the community of doctoral students.

### Agenda

08:00 - 08:30 Welcome Coffee

08:30 - 08:35 Welcome Addresses

- **Philip JOOS**, Tilburg University, EAA President

- **Irene KARAMANOU**, University of Cyprus, EAA 2019 Congress Chair

08:35 - 09:30 Update on EAA Doctoral Activities and the EAA Accounting Research Centre (ARC)

- **Mark CLATWORTHY**, University of Bristol, ARC Committee Chair

- **Beatriz GARCIA-OSMA**, Carlos III University, Incoming EAR Editor  
and Editor Peer Mentoring Initiative

- **Nieves CARRERA**, IE Business School Madrid, EAA Talent Workshop Organizer

- **Antonio DE VITO**, IE Business School Madrid, EAA Talent Workshop Participant

09:30 - 10:45 Plenary:

*"What is accounting for? Researching, practicing and engaging for the common good"*

**Paolo QUATTRONE**, University of Edinburgh Business School

10:45 - 11:15 Coffee break

11:15 - 12:45 Breakout sessions

**1. New Methodological Trends with Implications for Behavioral Accounting Research**

- Theresa LIBBY, University of Central Florida

**2. Working as an Academic in the 21<sup>st</sup> Century**

- Christine COOPER, University of Edinburgh Business School

**3. Combining Accounting Theory and Empirical Research**

- *Robert GÖX*, University of Zurich

**4. Trends in Empirical Financial Accounting Research**

- *Christoph SEXTROH*, Tilburg University

12:45 Sandwich lunch

13:00 Congress Opening Session

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*Attendance is limited to those PhD students and emerging scholars who are registered to the Congress.*



Paphos Harbor and Medieval Castle

## IFRS FOUNDATION EVENTS

### IFRS Foundation Workshop:

**Wednesday, 29 May - 08.30-12.00 - Aliathon Holiday Village – Meeting Room C2**

**Presenters: Anne McGeachin IFRS Foundation Technical Staff and Ann Tarca IASB Member**

This workshop will give participants an opportunity to hear about recent developments in projects on the IASB's standard setting and research agendas. We will discuss the standards currently being adopted (IFRS 15 Revenue from Contracts with Customers, IFRS 9 Financial Instruments and IFRS 16 Leases) and provide feedback relating to implementation. In addition, the session will outline the post-implementation review process including the upcoming post-implementation reviews of IFRS 10/11/12 and IFRS 5. We will also discuss research opportunities in relation to the IASB's standard setting and research agendas. The session will be interactive and should be useful for people engaged in teaching IFRS Standards and those conducting research about the impact of IFRS Standards.

### PROGRAMME

08:30am Welcome

Introduction of the day  
- Ann Tarca, IASB® member

08:35am Research opportunities: future post-implementation reviews on  
IFRS 9 Financial Instruments, IFRS 15 Revenue from Contracts with  
Customers, IFRS 16 Leases

- Ann Tarca, IASB® member  
- Anne McGeachin, IASB Technical Staff

10:05am Tea and coffee

10:35am Update on IASB Technical Developments

- Ann Tarca, IASB® member  
- Anne McGeachin, IASB Technical Staff

12noon Close

## IFRS Foundation Breakfast Update: Primary Financial Statements:

Thursday, 30 May - 07.30-08.45 - Aliathon Holiday Village – Meeting Room C5

**Presenters: Anne McGeachin IFRS Foundation Technical Staff and Ann Tarca IASB Member**

This session will provide an update on the IASB's Primary Financial Statements project. We will provide an overview of the project decisions to date and engage in dialogue with the audience to explore their views of the proposals.

The Primary Financial Statements project is developing targeted improvements to the structure and content of the primary financial statements, with a focus on the statement(s) of financial performance. The project is part of the Board's plan to promote better communication in financial reporting and responds to demands from users for better and more comparable financial information.

The Board has gathered evidence from academia and practice that suggests the usefulness of financial information could be enhanced by changes to requirements of IFRS Standards relating to the presentation of the financial statements. The project includes the development of proposals on defined subtotals in the statement(s) of financial performance, management performance measures and improved disaggregation.



Fig Tree Bay in Protaras

## CLASS ROOM SESSION

Wednesday, 29<sup>th</sup> May – 16:15 – 15:45 – Aliathon Holiday Village – Meeting Room C3

### ***Active learning in the class-room!***

In higher education, it is important to make learning attractive to students by being exposed to interactive activities. Incorporating fun class room activities, offers a simple way to motivate students and engage them in the content of your topic. There are many tools available to include quizzes in your class. Sometimes professors get lost in the wide range of available tools. That is why the current class room session will provide clear examples of how to insert in-class quizzes into your course, without having to spend too much time on it. Different in-class formats will be presented, ranging from low-tech to high-tech, each with specific information. For some formats students must answer individually, while for other formats students are required to cooperate in teams. All underlying PowerPoint templates will be shared with participants of the class room session, so that you can start using each quizzes in your own course tomorrow.

***In-class quiz***, based on a standard PowerPoint template. Easy-to-use quizzes, with different types of questions and different answering modes will be shown and discussed. Creating a quiz for your class only takes a few minutes.

***Bingo***, is a fun game of chance that anyone can play. The game is played on a scorecard that consists of different squares. If you get all squares in a row, you win! The bingo game is integrated in PowerPoint, to be used during class, as an in-class quiz where students receive randomized questions.

***Jeopardy***, is a popular answer-and-question quiz show on TV. Questions are arranged by topic and vary in terms of points. The class is divided into a few teams and each team decides which question box to answer. We created a PowerPoint template for classroom use. By clicking on the selected question box, the selected question is displayed. It offers a nice alternative for a regular quiz format!

***Connect-4***, is definitely a classic one for anyone who is a fan of strategy games. Playing against an opponent, student teams try to be the first to place four checkers in a row on the game board. We created a PowerPoint in which you can easily link the place of the checkers to different questions. When a team answers the selected question correctly, the checker is falling down in this location. The group that gets four checkers in a row wins.

***Web-based audience response systems*** (e.g. Kahoot, Poll everywhere, Mentimeter). Questions are presented on the screen for the whole class, and each student answers on his/her mobile phone. Immediate feedback of the whole group is provided, as the results appear directly on the screen. Classroom session participants will experience all of the above mentioned class room games and experience the feasibility of each of them to use in the own teaching context. Involve all students in your class and improve the retention of knowledge, since the interactive format helps people to remember more about the content that is discussed in class.

**Prof. dr. Patricia Everaert** is associate professor at Ghent University in financial and management accounting. She has done research on target costing, time-driven activity-based costing, the role of the accountant as business advisor for SME's and has numerous publications in international journals such as *Small Business Economics*, *Journal of Business Finance and Accounting*, *Qualitative Research in Accounting and Management*, *Issues in Accounting Education*, *Accounting Education*, *Journal of Accounting Education*, *Australian Accounting Review*, *Accounting Auditing and Accountability Journal*,



etc. She is also Associate Editor at *Accounting Education*. Her latest research highlights her interest in innovations in accounting education, with focus on active learning and gaming.

**Dr. Evelien Opdecam** is doctor in Business Economics and has a Master degree in Pedagogical Sciences. She has done research on team learning in large units, at the bachelor level, for courses such as financial accounting or intermediate accounting. She has published her work in journals such as *Research in Higher Education*, *Issues in Accounting Education*, *Asian Review of Accounting*, *Accounting Education*, etc. With the gamification team at Ghent University, she is currently interested in gamification as an approach to stimulate learning.



University of Cyprus



# SYMPOSIA PROGRAMME

## SYMPOSIUM 1

### EFRAG: BETTER INFORMATION ON INTANGIBLES

**Wednesday 29 May: 14:15-15:45, Auditorium (Room 1).**

In an economy where, intangibles may have an increasingly important role in the companies' business model, EFRAG's research project on *Better Information on Intangibles* investigates possible ways to improve the information that companies report on these and how they can contribute to create value and future cash flows. Today's financial statements (including notes) may not provide a full picture, as many intangibles are often not even referenced. Can traditional financial reporting provide information that is at the same time meaningful and reliable, when the earning potential of these resources is so wide, and their value is so uncertain? Or is the key the use of extra financial information as part of wider corporate reporting? Some organisations active in the corporate reporting or extra financial information area have already taken steps in this area.

EFRAG has established in the second half of 2018 the European Corporate Reporting Lab (European Lab) aiming at stimulating innovations in the field of corporate reporting in Europe by identifying and sharing good practice. It could be envisaged that the European Lab could play a role in the intangibles debate.

Chair/moderator: **Thorsten Sellhorn** (President-elect European Accounting Association, Ludwig Maximilian University of Munich)

Introductions: **Saskia Slomp** (EFRAG CEO), **Filippo Poli** (EFRAG Research Director)

Panellists: **Elizabeth Demers** (member EAA Corporate Reporting Committee, HEC Lausanne), **Sue Harding** (Managing Director Harding Analysis, Accounting & Governance Analyst), **Filippo Poli** (EFRAG Research Director), **Martin Hoogendoorn** (Partner Ernst & Young, Erasmus University Rotterdam).

## SYMPOSIUM 2

### ACCOUNTING AND POLITICS

**Wednesday 29 May: 16:15-17:45, Auditorium (Room 1).**

This symposium is linked to the outstanding call for papers related to the special issue on "accounting and politics" to be published in Accounting in Europe.

From the viewpoint of the economic and social consequences of accounting, it is hardly possible to argue that the accounting standard setting process is exclusively technical. On the contrary, it is now accepted widely that accounting decisions are political, they benefit some stakeholders but might penalize others. The IASB is focused on satisfying investors' needs. To what extent should other stakeholders be considered? Is that a responsibility of the IASB? Or should that be decided at the political level? Is the current endorsement process of the EU and its adherence to the public good ensuring the interests of all stakeholders in financial reporting? Regarding the legitimacy of a private standard-setter, the IASB has added layers to its working system to be accountable to high level groups, and has an open due process. But, how does that process work in practice? What determines the success of such an international standard setter? What can other institutions learn from the IASB about the factors that contributed to its leading position as a global standard setter? Does the world need international accounting standards in 2019? Does the digital era require a different accounting standard setting process?

In this symposium the following related topics to the overall theme of the special issue will be covered:

- The 'geopolitics' of accounting standard setting. Are there consequences for the IASB/IFRS Standards and in a wider context for the EU's IFRS Policy?
- Is the European public good a useful concept in the EU endorsement process?
- Politics has gained importance and politicians are more involved and interested in corporate reporting: what is the trend over time?
- The interaction between financial reporting (IASB) and corporate reporting (e.g. GRI, IIRC, SDG). What are the political aspects of this complex interplay between these areas?
- What are the critical success factors of the IASB? What are its achievements?
- Do we still need international standards in the current (digital) environment?

Chair: **Ann Jorissen**, Professor, Universiteit Antwerpen & EAA External Relations Committee

Panellists: **Kees Camfferman** (Professor, Vrije Universiteit Amsterdam), **Saskia Slomp** (CEO of the European Financial Reporting Advisory Group (EFRAG)), **Ann Tarca** (IASB Board Member and former Professor of the University of Western Australia), **Stefano Zambon** (Professor, Università degli Studi Ferrara).

## SYMPOSIUM 3

### IMPACT OF TECHNOLOGY ON MANAGEMENT ACCOUNTANTS

**Thursday 30 May: 09:00-10:30, Auditorium (Room 1).**

In academia as well as in professional practice, increased attention is being paid to the impact of technology on management accounting in organizations. For example, Frey and

Osborne (2017) suggest that (management) accounting is one of a number of professions that is most prone to further automation and robotisation. In addition, several journals like Accounting Horizons (September 2015) and the Journal of Accounting Education (March 2017) have published special issues dedicated entirely to the impact of data analytics and big data on accounting. However, it remains unclear how technological developments will affect specific activities of management accountants, how efficient and effective these technological developments in management accounting are, and how these technological developments (should) affect education in management accounting. During the IMA-sponsored discussion at the EAA annual conference, several researchers will provide a short introduction on the aforementioned topics.

Chair: **Alain Mulder** (Director European Operations IMA®)

Panellists: prof. dr. **Cristiano Busco** (Roehampton University, UK/LUISS Guido Carli, Italy), Dr. **Sebastian Firk** (Georg-August-Universität Göttingen, Germany), prof. dr. **Utz Schaeffer** (WHU, Germany), prof. dr. **Frank Verbeeten** (University of Amsterdam Business School, Netherlands).

*This symposium is sponsored by the Institute of Management Accountants*

## SYMPOSIUM 4

### MACHINE LEARNING: MORE SCIENCE THAN FICTION

**Thursday 30 May: 11:00-12:30, Auditorium (Room 1).**

Artificial intelligence (AI) has widely been talked about as taking over the world. But what do we actually mean when we say AI? And how relevant are these developments for accountancy?

It's time to separate the hype from the reality.

Join us for an exciting discussion where we tackle these questions and share perspectives from ACCA's recent report on machine learning. This session will give you an insight into what machine learning is, how it is used in accountancy, what the ethical dimensions are and the implications for the skills of professional accountants.

Chair: **Narayanan Vaidyanathan**, Head of Business Insights, ACCA

Panellists: **Kyriakos Iordanou** (General Manager, the Institute of Certified Public Accountants of Cyprus), **Christos Nicolaides** (University of Cyprus), **Marianne Viinikainen** (Saimaa University of Applied Sciences), **George Tziortzis** (Board Member Head of Management Consulting, KPMG).

*This symposium is sponsored by the ACCA.*

## SYMPOSIUM 5

**Editors panel: New trends and directions in Accounting research**

**Thursday 30 May: 14:00-15:30, Auditorium (Room 1).**

The past few years have witnessed an unprecedented growth in the production of data, new technologies and corporate innovation. All these while accounting standards are still evolving and capital markets regulation continually changing. How do all these changes in the economic, regulatory, corporate and information environment affect the future of accounting research? What research opportunities but also challenges are created by these changes? And how can accounting research adapt to this rapidly changing environment to produce new avenues for research that can be of greater relevance to both academics, practitioners, regulators and corporations?

While answering this above fundamental questions, panelists will also address issues related to the following questions:

- Do accounting researchers need to become more creative?
- How promotion and tenure rules affect innovation in accounting research?
- How can researchers better utilize the changing environment to address timely and relevant research questions?
- Can accounting research reach beyond its traditional accounting boundaries?
- Is interdisciplinary research a better approach to tackle the new environment?
- What research skills are required by new researchers in order to more effectively utilize the opportunities offered in this new environment?

Chair: Grace Pownall, Emory University

Panellists:

- Araceli Mola, Editor, Accounting in Europe
- Haresh Sapra, Senior Editor, Journal of Accounting Research
- Bharat Sarath, Editor, Journal of Accounting, Auditing & Finance
- Hervé Stolowy, Editor, European Accounting Review
- Joseph P. Weber, Editor, The Accounting Review

## SYMPOSIUM 6

**AUDIT ANALYTICS: THE EU AUDIT LEGISLATION**

**Thursday 30 May: 16:00-17:30, Auditorium (Room 1).**

The EU Audit Legislation was adopted in April 2014 in the aftermath of the financial crisis. Whilst much of this legislation merely fine-tuned the existing Statutory Audit Directive of

2006, it did introduce some new measures, a number of which were extremely controversial. The introduction of mandatory audit firm rotation, near total bans on the range of non-audit services that a statutory auditor could provide to the entity being audited and a 70% cap (as a percentage of the audit fee) on what was left attracted much criticism at the time. Many commentators questioned whether these dramatic reforms would deliver the promised benefits of greater auditor independence and better-quality audits of Public Interest Entities (PIE).

Some five years after the legislation was adopted, this Symposium will provide an holistic approach to the new legislation. Firstly, Jeremy Jennings, a former Chairman of the Big 4, BDO and Grant Thornton EU policy group, will look at the background to the reforms and the arguments used to justify it; participants will then hear the key findings and conclusions from a recent study of the EU audit market commissioned by the European Parliament and conducted by a team from KU Leuven lead by Marleen Willekens. This study made use of the Europe Database created by Audit Analytics. Mark Cheffers, Chairman and Founder of Audit Analytics will provide a demonstration of this database which is not only a powerful tool for any assessment of the EU audit market, but includes information on Key Audit Matters as disclosed in the expanded audit reports required by the new legislation.

At the time of the EU reforms, the introduction of mandatory audit firm rotation was also hotly debated in the USA. Professor Krishnan from the [Bentley University](#) will discuss these developments as well as the related issues of concentration, independence and audit quality. Participants will then hear first-hand from a Big 4 practitioner in the EU, Stefan Schmidt of PwC, as to the practical aspects of the new legislation and we will hear from an audit regulator, Rea Georgiou, who will outline her preliminary observations of the impact of the legislation in Cyprus and its effect on audit quality.

There will be plenty of time for questions from the audience in what promises to be a lively and stimulating discussion.

Moderator and Panellist: Professor **Marleen Willekens** (KU Leuven)

Panellists: **Jeremy Jennings** (Regulatory Solutions), **Mark Cheffers** (Chairman & Founder, Audit Analytics), Professor **Gopal Krishnan** ([Bentley University](#)), **Stefan Schmidt** (PwC Germany), Froso Nicolaou Kapiri, Acting General Manager, Cyprus Public Audit Oversight Board)

*This symposium is sponsored by Audit Analytics (AA).*

## SYMPOSIUM 7

### BLOCKCHAIN AND THE FUTURE OF ACCOUNTANCY

**Friday 31 May: 09:00-10:30, Auditorium (Room 1).**

The distributed record-keeping and trust system blockchain has passed its tenth anniversary – but the possibilities for accounting are still largely untapped. In this symposium, we will discuss the essential features of blockchain, potential uses in accounting and business, and the issues that have so far kept the technology from becoming a mainstay in practice. We will also consider the potential longer-term issues for accountants if blockchain-based systems become commonplace, and how the profession can remodel itself to adjust.

The symposium will bring together international academics and practitioners to discuss the opportunities and challenges of blockchain for accountants and academics, including the impact on teaching and research, such as:

- What are the possibilities for applying blockchain in accounting?
- Why have the promised possibilities for revolutionising record-keeping and automating transactions largely failed to materialise?
- How should accountants view cryptocurrencies?
- How can accountants support clients with their blockchain and cryptocurrency projects?
- Where can future research in the field help lead the way?

Chair: **Robert Hodgkinson**, ICAEW

Panellists: Dr **Benedikt Franke** (University of Mannheim), **David Lyford-Smith** (ICAEW), Professor **Alan Sangster** (University of Aberdeen), **Marios Charalambides** (PWC).

*This symposium is sponsored by the Institute of Chartered Accountants in England and Wales (ICAEW).*

## SYMPOSIUM 8

### EAR SYMPOSIUM: LITERATURE REVIEWS IN ACCOUNTING

**Friday 31 May: 11:00-12:30, Auditorium (Room 1)**

Given the ever-increasing output of scientific research in our accounting field, timely, informed, comprehensive and articulated literature reviews represent a necessary and useful tool to the entire academic community. Literature reviews have different functionalities: they foster reflexivity, analysis and justification of different areas of scholarly investigation, articulating their achievements, providing critical analysis of their failures and signalling areas where new research can make substantial extensions of previous work. They



invite to broaden scholarship by identifying areas that are under-represented in accounting research. They enhance our understanding of the functioning of accounting by articulating the relationship between different theories and by building the gap between diverse research traditions in accounting.

The symposium is related to the European Accounting Review *Special Issue on “Literature reviews in accounting”*. It will present the views of different speakers on the characteristics of literature reviews. It will in particular tackle the question of the definition of a “high-quality” literature review, in the context of both qualitative and quantitative literature reviews.

The special issue is Guest Edited by Carlos Larrinaga (University of Burgos) and Hervé Stolowy (HEC Paris).

Chairs: **Carlos Larrinaga** (University of Burgos), **Hervé Stolowy** (HEC Paris)

Speakers: **Anne d’Arcy** (Vienna University of Economics and Business (WU)), **Andrei Filip** (ESSEC Business School), **Carlos Larrinaga** (University of Burgos), **Hervé Stolowy** (HEC Paris)

## SYMPOSIUM 9

### THE CHALLENGES IN CORPORATE REPORTING: THE ROLE FOR THE ACADEMIC COMMUNITY IN ‘NON-FINANCIAL’ REPORTING

**Friday 31 May: 14:00-15:30, Auditorium (Room 1).**

Non-financial reporting is a new area of information in which both entities and stakeholders are especially interested nowadays. New forms of external corporate reporting have emerged such as intangibles and intellectual capital, sustainability, CSR, ESG, and most recently, integrated reporting and the non-financial information statement in Europe. These recent developments bring a series of challenges, from the need of regulation, to the possible gap of expectations, and the interaction with financial reporting. The EAA is launching the Corporate Reporting Committee (CRC), the scope of which is described by the IASB as ‘wider corporate reporting’ – alternatively, integrated, nonfinancial, ESG or sustainability reporting. The CRC sits alongside, and complements, the existing Financial Reporting Standards Committee (FRSC) in bringing contributions of academic research to the standard-setting process, in a wider sense.

The purpose of the symposium is twofold: to officially launch the CRC as a platform for engagement between EAA members and those institutions that are already very active in this type of information, such as EU/EFRAG, GRI, IASB and IIRC, and stimulate discussion on non- financial reporting.

Chair: **Richard Barker** (Oxford University & EAA ASC Chair)

Speakers: **Charles Cho** (Schulich School of Business, York University & EAA CRC Member), **Carlos Larrinaga** (University of Burgos), **Mario Abela** ( Director, “Redefining Value” Project, WBCSD (World Business Council for Sustainable Development), **Begoña Giner** (University of Valencia & EAA CRC Chair)



Sea Caves in Paphos

# SCIENTIFIC COMMITTEE REPORT

Dear Colleagues,

as Chair of the EAA's Standing Scientific Committee (SSC), it is my pleasure, honour and duty to inform you about important aspects of the scientific process behind the 42<sup>nd</sup> Annual Congress of the EAA 2019 to be held in Paphos. According to the EAA Congress Guidelines (latest version January 2019), the "purpose of the annual congress is to advance and disseminate academic accounting knowledge by providing a platform for mutual learning and understanding, for the creation of new intellectual linkages and for creating and sustaining international networks of cooperation between people and institutions" (p.1). Given these aims, the SSC and the EAA are dedicated to continuously increase the quality of the annual congresses and to generate and stimulate debates of interest and relevance to the academic (and broader) accounting community. For the upcoming congress in Paphos, we received a total of 1,012 submissions. Of these, 875 (86.5%) were accepted for presentation at the conference. Ultimately, the presenting authors of 685 papers have registered for the conference and 685 papers (67.7% of total submissions) are due to be presented in Paphos. As usual, the papers are classified into three categories, depending on their respective stage of development. Some of the less developed papers and papers in initial stages of development will appear in the Research Forum (RF) sessions. There are 341 such papers. Other, more developed papers that might be closer to publication will be presented in Parallel Sessions (PS). There are 344 such papers. A selection of these papers will be presented and then discussed by researchers who are experts in the appropriate areas (PSD sessions). A total of 120 papers have been selected for these PSD sessions, representing a further increase relative to past congresses (see below for more details).

The SSC is particularly responsible for managing the submission process for EAA congresses in a broad sense. This involves the definition of submission rules (comprising submission categories and the anchoring mechanism to grade papers), the choice of reviewers (i.e., the composition of the broader Scientific Committee (SC)) and their potential assistance during the process of reviewing papers, the assessment of the completed reviews/grades, the decision regarding a paper's acceptance for the congress (this is formally the SSC Chair's task) including the presentation format (RF, PS), grouping the PS-papers into sessions (the RF-papers are grouped by the Local Organising Committee (LOC)) and the choice of discussants for papers presented in PSD sessions. In performing these tasks, the SSC strictly follows the EAA's Congress Guidelines requiring that the process described above "acknowledges the diversity within the European accounting research community and encourages both established and emerging accounting scholars to present papers. The selection of papers therefore is non-prejudicial, not only with regard to the substantive accounting issues researched, but also with respect to paradigms, methodologies and research styles" (p.12).

Based on past experiences and suggestions made by EAA members, reviewers and/or participants of annual congresses, the SSC continuously checks the outcomes of the scientific process and the process itself, meets at each annual congress and implements changes whenever appropriate. As a result, the submission categories have been substantially refined during the last years to provide a proper classification of each paper and its allocation to reviewers (the detailed description of the entire set of submission rules is always available on the congress web page). Corresponding to these refinements, the SSC consists of 9 members (including the SSC chair). Together with the broader scientific committee of 276 members, we have 285 reviewers for the Paphos congress, a number as large as never before. Each paper is reviewed by two reviewers and the process follows the double-blind peer-review. This year, each reviewer had to review 7.1 papers on average. The reviewers were required to assess the paper with a fixed score from 1 to 6, “anchored” at score 4 which is defined as a paper that “could reasonably be submitted to a journal like ‘European Accounting Review’ (EAR) or ‘Accounting in Europe’ (AinE)”, i.e. the two journals of the association. The details of anchoring are published every year on the congress web page. The average score a paper must achieve to be presented at the PS (RF) session is 4.0 (2.5). These thresholds have also been applied for the recent congresses. The authors were not asked about their preferences for the presentation format.

As regards the parallel sessions with discussants (PSD), we are still following the idea to have more papers discussed in order to enable more feedback (recall the results of the EAA member survey of 2017 where many members expressed the wish to have more sessions with discussants in order to receive more feedback). Thus we decided to increase again the number of discussed papers. For Milan 2018, we already doubled the number of discussed papers relative to past congresses and now even further increased it to 120. The distribution of PSD papers is basically fixed on the basis of the number of papers accepted for parallel sessions in the different areas. According to the order of our subject areas as described on the congress website, we have the following distribution of PSD-papers for Paphos: 14 in Auditing; 2 in Accounting Education; 14 in Financial Analysis; 28 in Financial Reporting; 14 in Accounting & Governance; 4 in History; 4 in Interdisciplinary/Critical ; 14 in Management Accounting/Information Systems; 8 in Public Sector Accounting & Not-for-Profit Accounting ; 10 in Social and Environmental Accounting & Ethical Issues in Accounting; 8 in Taxation. For Paphos, it was also possible to build most of the RF sessions with only 4 papers per session, thus providing more time for each paper’s presentation and/or discussion.

Furthermore, the SSC decided to implement a substantial change in the format of PSD sessions. For the past congresses, the selection of discussed papers was largely based on the role model-approach, implying that most papers in PSD sessions consisted of those with high scores. These papers are certainly suited as showcases for a successfully conducted study. However, as regards the “final push” to publication, they probably do not benefit from a discussant’s feedback as much as other papers that qualify for a PS session but are not as “polished” as those with the highest grades. Starting with Paphos, the SSC is now pursuing a



mixed approach: For PSD sessions, we still select some papers according to the role model-idea, but we also give enough room for other developed papers for which a discussant's feedback could have a significant impact towards publication. To properly identify those papers, all SC members are asked in the course of their reviewing process to possibly recommend a paper for discussion, and based on these recommendations, the reviews and the assessment of the SSC members, the set of papers comprising the PSD sessions is determined. Apart from that and consistent with the procedure on previous congresses, diversity with respect to issues and research methods is also considered. Papers authored or co-authored by the SSC members are excluded from PSD sessions in principle.

As regards the discussants, recall that you can volunteer to become a discussant during the registration process. Based on the list of these volunteers, the SSC selects discussants taking into account their availability, preferences, and specialist knowledge. Getting back to the issue of increasing the number of PSD papers, the main (and now largely binding) constraint is the number of available qualified discussants. Thus, in order to increase the pool of potential discussants as a prerequisite for sustaining a higher number of PSD sessions, I encourage you to take serious the option to volunteer as a discussant for future congresses. On behalf of the SSC, I thank all EAA members who have agreed to discuss papers at the Paphos congress.

As has been done in the past reports, I would like to re-emphasize the fact that the EAA review process does not aim to provide a full review of the papers submitted in a way that is expected when we submit papers to scientific journals (see EAA Newsletter, No.3, 2014, for more information). The comments the authors receive are not intended to be full reviews of papers but rather expert, unbiased opinions based on the reviewers' experience. The SSC takes care of the quality assurance regarding reviewers and requires that reviewers "need to have published in good international academic journals" (EAA Congress Guidelines, p.12). Many reviewers have an entire portfolio of high-quality publications. This guarantees that reviewers are familiar with the processes by which papers get accepted to journals and conferences. Please recall that for the Paphos congress, each reviewer had to review 7.1 papers on average, in a few weeks including Christmas and the turn of the year, on a voluntary basis without any compensation for doing this work. Requiring each reviewer to write on average 7 or 8 full reviews in such a short (and special) period of time would not only be unrealistic but probably be a perfect deterrent for agreeing to act as reviewer. The SSC thus encourages the view that the comments the authors receive are unbiased but consistent opinions, and reviewers are asked to provide such instructive comments especially for papers with lower grades. The spectrum of reviewer comments is quite diverse and only few reviewers abstain from an explicit comment ("blank reviews"). These blanks do not at all imply that the paper has been in any way overlooked by the reviewer – the anchoring system itself provides a clear summary of the reviewer's opinion. Furthermore, the scoring of papers by reviewers displays a large degree of coherence and consistency. Only 5.6% of papers had a larger disagreement (scoring difference greater than 2) between



the two reviews, which is perfectly in line with the outcomes for recent congresses. As an indication that also the authors view the reviewing process as largely appropriate, I take the fact that we only received few complaints about reviewers' assessments of papers. On behalf of the SSC, I sincerely thank all reviewers for their efforts to assess the quality of submitted papers.

Let me also use this opportunity to encourage the members of the European accounting research community to participate in the role of the Scientific Committee member when asked to do so by the SSC as part of the service to the European accounting community. I am also appealing on senior researchers to encourage their junior colleagues to be prepared for such an effort in the future.

The deadline for paper submissions was December 1<sup>st</sup> 2018. All submissions were reviewed on time and all notifications of acceptance/rejection were sent out on the 7<sup>th</sup> of February 2019, three days before the deadline. All accepted papers will be made publicly available for a limited period of time to conference participants. The EAA requires full-paper submission. It also requires that the authors make their papers publicly available. Equal deadlines are foreseen to be applied for future congresses, too, so authors should remember to have their papers ready before the December 1<sup>st</sup> deadline.

I would also like to briefly inform you about a change in the procedure to compose the symposia programme. The symposia are seen as the flagship sessions of the congress. Given their visibility and importance, the EAA has decided to set up a Symposia Committee which is chaired by a member of the EAA's Management Committee (MC) and further includes one LOC member, the External Relations Committee Chair and the SSC Chair. This committee solicits proposals for symposia from (at the minimum) key stakeholders, sponsors, chairs of various EAA committees and the members of the SSC and MC. The decision about the final composition of symposia is based on meeting academic criteria and the diversity of topics such that a balanced programme results which satisfies scientific standards (see for more details the EAA Congress Guidelines 2019, pp. 13-14). This procedure has been implemented for Paphos for the first time and we are sure to have determined a fine selection of symposia.

I am very pleased with this year's submission, review, and acceptance process. I sincerely thank the SSC members for their effort for the 2019 congress. I thank the authors of the papers, who have put substantial amount of effort in their articles. I thank Nicole Coopman and her team at the EIASM for handling the submissions and other technical issues promptly, perfectly, and seamlessly. There was not a single unsolved issue in this process. I thank the LOC (particularly the Chair, Irene Karamanou) for their effort in organizing the sessions. Finally, and by no means less important, I thank the President of the EAA Philip Joos and the Management Committee for their firm and continuous support of the activities of the SSC.

As my term expires right after the Paphos congress, this is my last report as SSC Chair. It was a pleasure to serve the community by fulfilling this task. I am looking forward to meeting you in Paphos. Enjoy the 2019 EAA Annual Congress.

Ralf Ewert, School of Business, Economics, and Social Sciences, Karl-Franzens-University of Graz,

Chair of the EAA Standing Scientific Committee



Akamas Nature Park

# STATISTICS

## PAPERS TO BE PRESENTED AT EAA 2019 – ANALYSIS BY TOPIC STREAM AND COUNTRY OF RESEARCHER ORIGIN

EAA 2019	STATISTICS BY COUNTRY - PAPERS ACCEPTED AND PRESENTED												
	AU	ED	FA	FR	GV	HI	IC	IS	MA	PSNP	SEE	TX	TOTAL
Australia	7	2	3	7	7	1	2	1	3	2	4	2	41
Austria	1		1	2	1			1	5		1	5	17
Bahrain													
Belgium	3	2		1	1			1	2			1	11
Brazil				1	1				2				4
Canada	2		1	1	4				2	1	5		16
Chile													
China	3		1	4	9	1			2		1	1	22
Colombia				1									1
Croatia												1	1
Cyprus	1		3	1	2			1					8
Czech Republic							1						1
Denmark	2			2	1		1		1		1		8
Egypt													
Estonia					1				1	2			4
Finland	1	2	1	1	4	1	1	1	3		2		17
France	2		3	6	3	3	6		7	3	5	4	42
Germany	11	3	9	22	10		1		11		4	16	87
Greece	1		4	1					2	1			9
Hong Kong			1	6	6				1		2	2	18
Iceland									1				1
India				2	2							1	5
Indonesia				1									1
Ireland	2			1			1		1				5
Israel				3	1				1				5
Italy	3		2	3	2	2	1		2	4	6		25
Japan	1	1	2	7		1	1		4	1	1		19
Korea	1	1	1	4							1		8
Kosovo													
Lebanon				1									1
Luxembourg													
Macau													

<b>EAA 2019</b>	<b>STATISTICS BY COUNTRY - PAPERS ACCEPTED AND PRESENTED</b>												
	<b>AU</b>	<b>ED</b>	<b>FA</b>	<b>FR</b>	<b>GV</b>	<b>HI</b>	<b>IC</b>	<b>IS</b>	<b>MA</b>	<b>PSNP</b>	<b>SEE</b>	<b>TX</b>	<b>TOTAL</b>
Malaysia					1				1		1		3
Mexico					1								1
Morocco									1				1
Netherlands	3		3	4	1		1		6		1	1	20
New Zealand	1			1			1		1	1	2		7
Norway	2			3	1				6				12
Poland		2	1	2	1						2		8
Portugal			1	2			1		3				7
Romania	2				1		1			1	2		7
Russia		2				2	1						5
Saudi Arabia													
Singapore				5		1							6
Slovenia		1							1				2
South Africa											1		1
South Korea	1			1							1		3
Spain	4		3	5	1	1			2	2	3	2	23
Sweden	4	2	5	2	1	1	4		5	2	2		28
Switzerland			3	4	2				1			1	11
Taiwan	2		1		2				1				6
Thailand													
U.A.E.							1						1
U.K.	7	2	17	19	13	7	2	1	7	8	9	3	95
Uruguay													
U.S.A.	9	2	14	19	5		1		7		1	3	61
<b>TOTAL</b>	<b>76</b>	<b>22</b>	<b>80</b>	<b>145</b>	<b>85</b>	<b>21</b>	<b>28</b>	<b>6</b>	<b>93</b>	<b>28</b>	<b>58</b>	<b>43</b>	<b>685</b>

## EAA 2019, Paphos, Cyprus

Topics		Submissions received	Submissions accepted and presented			
			Total	PSD	PS	RF
AU	Auditing	112	76	14	26	36
ED	Accounting Education	26	22	2	5	15
FA	Financial Analysis	121	80	14	27	39
FR	Financial Reporting	213	146	28	51	66
GV	Accounting and Governance	135	86	14	26	45
HI	Accounting History	29	21	4	9	8
IC	Interdisciplinary/Critical	48	28	4	12	12
IS	Accounting and Information Systems	9	6	2	1	3
MA	Management Accounting	140	94	11	24	58
PSNP	Public Sector and Not-for-Profit	35	30	8	13	7
SEE	Social, Environmental, and Ethical	191	59	10	17	31
TX	Taxation	53	43	8	14	21
<b>Total</b>		<b>1.012</b>	<b>685</b>	<b>119</b>	<b>225</b>	<b>341</b>

## EAA 2018, Milan, Italy

Topics		Submissions received	Submissions accepted and presented			
			Total	PSD	PS	RF
AU	Auditing	159	128	16	52	60
ED	Accounting Education	32	24	0	6	18
FA	Financial Analysis	176	138	14	49	75
FR	Financial Reporting	306	246	28	100	118
GV	Accounting and Governance	167	122	12	42	68
HI	Accounting History	32	24	1	11	12
IC	Interdisciplinary/Critical	65	49	4	23	22
IS	Accounting and Information Systems	10	6	1	2	3
MA	Management Accounting	179	150	12	61	77
PSNP	Public Sector and Not-for-Profit	56	46	4	12	30
SEE	Social, Environmental, and Ethical	138	105	8	44	53
TX	Taxation	61	51	8	23	20
<b>Total</b>		<b>1.381</b>	<b>1.089</b>	<b>108</b>	<b>425</b>	<b>556</b>



## EAA 2017, Valencia, Spain

Topics		Submissions received	Submissions accepted and presented			
			Total	PSD	PS	RF
AU	Auditing	168	137	8	69	60
ED	Accounting Education	29	23	0	5	18
FA	Financial Analysis	150	105	8	42	55
FR	Financial Reporting	268	197	10	93	94
GV	Accounting and Governance	138	94	4	30	60
HI	Accounting History	21	18	2	8	8
IC	Interdisciplinary/Critical	66	48	4	29	15
IS	Accounting and Information Systems	12	5	0	1	4
MA	Management Accounting	196	138	6	52	80
PSNP	Public Sector and Not-for-Profit	55	46	4	19	23
SEE	Social, Environmental, and Ethical	102	83	4	34	45
TX	Taxation	64	53	4	28	21
<b>Total</b>		<b>1.269</b>	<b>947</b>	<b>54</b>	<b>410</b>	<b>483</b>

## EAA 2016, Maastricht, The Netherlands

Topics		Submissions received	Submissions accepted and presented			
			Total	PSD	PS	RF
AU	Auditing	116	86	6	43	37
ED	Accounting Education	33	26	2	8	16
FA	Financial Analysis	116	91	4	47	40
FR	Financial Reporting	236	181	10	69	102
GV	Accounting and Governance	96	53	8	19	26
HI	Accounting History	17	12	2	3	7
IC	Interdisciplinary/Critical	48	29	4	15	10
IS	Accounting and Information Systems	6	4	0	0	4
MA	Management Accounting	145	114	8	56	50
PSNP	Public Sector and Not-for-Profit	44	29	2	9	18
SEE	Social, Environmental, and Ethical	71	48	2	22	24
TX	Taxation	45	34	2	17	15
<b>Total</b>		<b>973</b>	<b>707</b>	<b>50</b>	<b>308</b>	<b>349</b>

## EAA 2015, Glasgow, United Kingdom

Topics		Submissions received	Submissions accepted and presented			
			Total	PSD	PS	RF
AU	Auditing	146	123	8	65	50
ED	Accounting Education	37	31	2	12	17
FA	Financial Analysis	105	76	4	33	39
FR	Financial Reporting	256	180	12	96	72
GV	Accounting and Governance	143	103	6	51	46
IS	Accounting and Information Systems	14	9	0	2	7
MA	Management Accounting	171	128	8	50	70
PS	Public Sector Accounting	42	31	2	16	13
SE	Social and Environmental Accounting	72	52	4	22	26
TX	Taxation	49	44	2	22	20
<b>Total</b>		<b>1,035</b>	<b>777</b>	<b>48</b>	<b>369</b>	<b>360</b>

## EAA 2014, Tallinn, Estonia

Topics		Submissions received	Submissions accepted and presented			
			Total	PSD	PS	RF
AU	Auditing	118	100	8	49	43
ED	Accounting Education	37	19	0	6	13
FA	Financial Analysis	122	85	4	42	39
FR	Financial Reporting	236	176	12	85	79
GV	Accounting and Governance	118	87	6	34	47
IS	Accounting and Information Systems	13	10	0	3	7
MA	Management Accounting	144	114	8	43	63
PS	Public Sector Accounting	47	35	0	14	21
SE	Social and Environmental Accounting	74	55	2	25	28
TX	Taxation	47	44	2	24	18
<b>Total</b>		<b>956</b>	<b>851</b>	<b>42</b>	<b>325</b>	<b>358</b>

# DISCUSSANTS

LAST NAME	First Name	Session	Room	Day	Time
AGGELOPOULOS	Eleftherios	FRPSD04	C3	Wednesday	14:15 - 15:45
ALEKSANYAN	Mark	FRPSD03	C3	Thursday	16:00 - 17:30
AMIRASLANI	Hami	GVPSD04	C5	Friday	11:00 - 12:30
ANDON	Paul	ICPSD01	C2	Wednesday	16:15 - 17:45
ANDRIES	Kathleen	TXPSD04	P1	Friday	11:00 - 12:30
APOSTOL	Oana	SEEPSD02	P1	Thursday	11:00 - 12:30
BALATBAT	Maria	SEEPSD05	T15	Thursday	14:00 - 15:30
BALORIA	Vishal	FRPSD01	C4	Friday	11:00 - 12:30
BILINSKI	Pawel	FAPSD06	C8	Thursday	16:00 - 17:30
BREESCH	Diane	AUPSD02	C4	Wednesday	16:15 - 17:45
BUIJINK	Willem	AUPSD06	C4	Friday	09:00 - 10:30
CHANG	Woo-Jin	FAPSD01	C2	Thursday	09:00 - 10:30
CHARITOU	Andreas	FAPSD02	C2	Thursday	11:00 - 12:30
CHENG	Stephanie	FRPSD01	C4	Friday	11:00 - 12:30
CHRIST	Katherine	SEEPSD02	P1	Thursday	11:00 - 12:30
CLATWORTHY	Mark	FRPSD07	C3	Thursday	14:00 - 15:30
COHEN	Sandra	PSNPPSD03	P2	Thursday	16:00 - 17:30
COMPRIX	Joseph	FRPSD09	C3	Friday	11:00 - 12:30
CREADY	William	FRPSD11	C3	Friday	09:00 - 10:30
DAL MASO	Lorenzo	FAPSD03	C2	Thursday	14:00 - 15:30
D'ARCY	Anne	FRPSD03	C3	Thursday	16:00 - 17:30
DE GROOTE	Sander	GVPSD06	C6	Wednesday	14:15 - 15:45
DEMIRAG	Istemi	PSNPPSD01	P2	Thursday	11:00 - 12:30
DONG	Minyue	FRPSD08	C3	Friday	14:00 - 15:30
DONTOH	Alex	FAPSD07	C2	Friday	14:00 - 15:30
DRISKILL	Matthew	FAPSD02	C2	Thursday	11:00 - 12:30
EFENDI	Jap	FRPSD07	C3	Thursday	14:00 - 15:30
ELEMES	Anastasios	AUPSD03	C4	Thursday	09:00 - 10:30
ELFERS	Ferdinand	FAPSD05	C2	Friday	09:00 - 10:30
ENACHE	Luminita	FRPSD09	C3	Friday	11:00 - 12:30
EVANS	Lisa	HIPSD01	C2	Wednesday	14:15 - 15:45
EVERAERT	Patricia	EDPSD01	C6	Thursday	11:00 - 12:30
FARRINGTON	Sukari	MAPSD04	T5	Thursday	14:00 - 15:30
FREDRIKSSON	Cecilia	AUPSD04	C4	Thursday	11:00 - 12:30
FRIEDMAN	Henry	FRPSD02	C4	Friday	14:00 - 15:30
GARCIA LARA	Juan	FRPSD14	C5	Thursday	11:00 - 12:30
GHIO	Alessandro	FRPSD02	C4	Friday	14:00 - 15:30
GIRELLA	Laura	SEEPSD03	P1	Friday	14:00 - 15:30
GOLDMAN	Nathan	TXPSD02	P1	Wednesday	16:15 - 17:45
GOULDMAN	Andrea	EDPSD01	C6	Thursday	11:00 - 12:30
GOULDMAN	Andrea	MAPSD04	T5	Thursday	14:00 - 15:30
GRANA'	Fabrizio	SEEPSD04	P2	Wednesday	14:15 - 15:45
GREENWOOD	Margaret	PSNPPSD03	P2	Thursday	16:00 - 17:30
GROSSI	Giuseppe	PSNPPSD01	P2	Thursday	11:00 - 12:30
HANDLEY	Karen	GVPSD05	C6	Wednesday	16:15 - 17:45
HELLMAN	Niclas	FRPSD10	C6	Friday	14:00 - 15:30

HERREMANS	Irene	SEEPSD05	T15	Thursday	14:00 - 15:30
HO	Tuan Quoc	FAPSD01	C2	Thursday	09:00 - 10:30
IKAHEIMO	Seppo	GVPSD01	C5	Thursday	14:00 - 15:30
JIA	Yuping	FRPSD13	C5	Thursday	09:00 - 10:30
JIANG	Wei	FRPSD11	C3	Friday	09:00 - 10:30
JORISSEN	Ann	MAPSD06	P1	Thursday	16:00 - 17:30
KADACH	Igor	FAPSD03	C2	Thursday	14:00 - 15:30
KALE	Devendra	FAPSD07	C2	Friday	14:00 - 15:30
KALLIO	Kirsi-Mari	PSNPPSD02	P2	Thursday	14:00 - 15:30
KALOGIROU	Fani	FRPSD12	C5	Wednesday	16:15 - 17:45
KARAVITIS	Panagiotis	TXPSD01	P1	Thursday	14:00 - 15:30
KASIM	Tim	SEEPSD01	P1	Thursday	09:00 - 10:30
KAZAKIS	Pantelis	TXPSD01	P1	Thursday	14:00 - 15:30
KIRK	Marcus	FAPSD06	C8	Thursday	16:00 - 17:30
KOPITA	Anastasia	FRPSD12	C5	Wednesday	16:15 - 17:45
KROECHERT	Sarah	FRPSD14	C5	Thursday	11:00 - 12:30
LAI	Alessandro	ICPSD02	C5	Wednesday	14:15 - 15:45
LAINE	Matias	SEEPSD01	P1	Thursday	09:00 - 10:30
LAUX	Christian	FRPSD05	C3	Thursday	09:00 - 10:30
LEE	Janet	PSNPPSD02	P2	Thursday	14:00 - 15:30
LI	Fang	GVPSD05	C6	Wednesday	16:15 - 17:45
LIVNE	Gilad	AUPSD07	C4	Thursday	16:00 - 17:30
LOEHLEIN	Lukas	ICPSD01	C2	Wednesday	16:15 - 17:45
MAAS	Victor	MAPSD02	T5	Thursday	11:00 - 12:30
MARTINEZ-JEREZ	F.Asis	MAPSD05	P1	Wednesday	14:15 - 15:45
MATRINGE	Nadia	HIPSD02	C6	Thursday	09:00 - 10:30
MURTHY	Uday	ISPSD01	C6	Thursday	14:00 - 15:30
MYERS	Linda	AUPSD03	C4	Thursday	09:00 - 10:30
NAPIER	Christopher	HIPSD02	C6	Thursday	09:00 - 10:30
OTT	Christian	ISPSD01	C6	Thursday	14:00 - 15:30
PIERK	Jochen	FRPSD02	C4	Friday	14:00 - 15:30
PIERK	Jochen	TXPSD02	P1	Wednesday	16:15 - 17:45
POLZER	Tobias	PSNPPSD04	P2	Friday	09:00 - 10:30
PRONOBIS	Paul	TXPSD03	P1	Friday	09:00 - 10:30
RAGHUNANDAN	Aneesh	FAPSD05	C2	Friday	09:00 - 10:30
RAGHUNANDAN	Aneesh	GVPSD06	C6	Wednesday	14:15 - 15:45
RAWSON	Caleb	FRPSD13	C5	Thursday	09:00 - 10:30
REICHELSTEIN	Stefan	MAPSD03	C6	Friday	11:00 - 12:30
REICHELT	Kenneth	AUPSD01	C4	Wednesday	14:15 - 15:45
ROBERTS	John	ICPSD02	C5	Wednesday	14:15 - 15:45
RODRIGUE	Michelle	SEEPSD04	P2	Wednesday	14:15 - 15:45
RYANS	James	FRPSD05	C3	Thursday	09:00 - 10:30
SARATH	Bharat	FRPSD10	C6	Friday	14:00 - 15:30
SCHAPER	Stefan	SEEPSD03	P1	Friday	14:00 - 15:30
SCHROEDER	Joe	AUPSD01	C4	Wednesday	14:15 - 15:45
SEAVEY	Scott	AUPSD06	C4	Friday	09:00 - 10:30
SHORT	Justin	GVPSD03	C5	Friday	09:00 - 10:30
SLAPNIČAR	Sergeja	MAPSD06	P1	Thursday	16:00 - 17:30
SODERSTROM	Naomi	MAPSD05	P1	Wednesday	14:15 - 15:45
SONG	Shiwon	FAPSD04	C2	Thursday	16:00 - 17:30

STICE	Derrald	FRPSD04	C3	Wednesday	14:15 - 15:45
TAGESSON	Torbjorn	PSNPPSD04	P2	Friday	09:00 - 10:30
TAN	Samuel	FRPSD06	C3	Thursday	11:00 - 12:30
THEIS	Jochen	AUPSD05	C4	Thursday	14:00 - 15:30
THÜRHEIMER	Ulrike	AUPSD07	C4	Thursday	16:00 - 17:30
TROMBETTA	Marco	AUPSD05	C4	Thursday	14:00 - 15:30
UMANS	Timurs	AUPSD04	C4	Thursday	11:00 - 12:30
VALLE RUIZ	Cinthia	TXPSD03	P1	Friday	09:00 - 10:30
VAN DER KOLK	Berend	MAPSD01	C6	Thursday	16:00 - 17:30
VAN DER LAAN	Sandra	HIPSD01	C2	Wednesday	14:15 - 15:45
VAN PETEGHEM	Mathijs	GVPSD07	C5	Friday	14:00 - 15:30
VAN TRIEST	Sander	MAPSD03	C6	Friday	11:00 - 12:30
VANDER BAUWHEDE	Heidi	AUPSD02	C4	Wednesday	16:15 - 17:45
VERBEETEN	Frank	MAPSD01	C6	Thursday	16:00 - 17:30
VERGAUWE	Skralan	TXPSD04	P1	Friday	11:00 - 12:30
WANG	Yin	FAPSD04	C2	Thursday	16:00 - 17:30
WINDISCH	David	FRPSD06	C3	Thursday	11:00 - 12:30
WRIGHT	Sue	FRPSD08	C3	Friday	14:00 - 15:30
XUE	Jing	GVPSD02	C5	Thursday	16:00 - 17:30
YTSMA	Erina	MAPSD02	T5	Thursday	11:00 - 12:30
ZHANG	Ray	GVPSD05	C6	Wednesday	16:15 - 17:45



Birthplace of Aphrodite



# CHAIRS

LAST NAME	First Name	Session	Room	Day	Time
ABUDY	Meni	GVRF02	T11	Thursday	16:00 - 17:30
ALEKSANYAN	Mark	FAPS02	C8	Wednesday	16:15 - 17:45
ALEKSZIEV	Peter Alexander	FAPS03	T8	Wednesday	14:15 - 15:45
ANDRIANA	Denny	PSNPRF01	T14	Friday	14:00 - 15:30
ANDRIES	Kathleen	TXPS04	T7	Thursday	11:00 - 12:30
ANGHEL	Ion	FARF01	T7	Friday	09:00 - 10:30
ANNISETTE	Marcia	ICPSD02	C5	Wednesday	14:15 - 15:45
ARTHUR	Neal	FRRF01	T9	Friday	11:00 - 12:30
AZZALI	Stefano	AUPS09	C7	Friday	14:00 - 15:30
BALATBAT	Maria	SEEPS01	T6	Thursday	09:00 - 10:30
BARDINET-EVRAERT	Frederique	FRRF02	T9	Friday	14:00 - 15:30
BASIOUDIS	Ilias	AUPS08	C7	Friday	11:00 - 12:30
BATT	Catherine	MARF02	T13	Thursday	09:00 - 10:30
BAUCH	Kai	MAPSD02	T5	Thursday	11:00 - 12:30
BELLORA-BIENENGRÄBER	Lucia	MAPS05	T5	Friday	11:00 - 12:30
BELLUCCI	Marco	HIPSD01	C2	Wednesday	14:15 - 15:45
BEUSCH	Peter	SEEPS02	T6	Thursday	11:00 - 12:30
BEYER	Bianca	FAPSD06	C8	Thursday	16:00- 17:30
BJORNENAK	Trond	MARF01	T13	Friday	11:00 - 12:30
BLEIBTREU	Christopher	AUPS05	C7	Thursday	14:00 - 15:30
BLOMKVIST	Marita	EDRF01	T9	Thursday	11:00 - 12:30
BONACHE	Adrien	MAPSD01	C6	Thursday	16:00 - 17:30
BRAVIDOR	Marcus	AUPS02	C7	Wednesday	16:15 - 17:45
BRITO	Aida	FAPS04	C8	Thursday	11:00 - 12:30
BRUEHNE	Alissa	TXPS02	T7	Wednesday	16:15 - 17:45
CÄKER	Mikael	MAPS06	T5	Friday	09:00 - 10:30
CARNEGIE	Garry	HIPS03	T4	Wednesday	16:15 - 17:45

CARRERA	Nieves	AUPSD04	C4	Thursday	11:00 - 12:30
CATASUS	Bino	ICPSD01	C2	Wednesday	16:15 - 17:45
CHEN	Yasheng	MAPS03	T5	Wednesday	14:15 - 15:45
CHEN	Jason	SEEPSD01	P1	Thursday	09:00 - 10:30
CHOU	Shih-Chu	EDRF03	T9	Thursday	14:00 - 15:30
CHOY	Helen	GVPSD05	C6	Wednesday	16:15 - 17:45
COHEN	Sandra	PSNPPS01	T4	Friday	09:00 - 10:30
COLAS	Baptiste	FAPS05	C8	Thursday	14:00 - 15:30
CORDERY	Carolyn	PSNPPSD04	P2	Friday	09:00 - 10:30
CRAWFORD	Jason	MAPSD03	C6	Friday	11:00 - 12:30
DAL MASO	Lorenzo	FARF04	T7	Friday	14:00 - 15:30
DAS	Somnath	FRRF03	T10	Wednesday	14:15 - 15:45
DE GROOTE	Sander	GVPS02	T3	Wednesday	16:15 - 17:45
DE LUCA	Francesco	FRRF04	T10	Thursday	11:00 - 12:30
DEMERS	Elizabeth	FARF08	T9	Friday	09:00 - 10:30
DEMIRAKOS	Efthimios	FARF02	T7	Friday	11:00 - 12:30
DI VITO	Jackie	GVPSD03	C5	Friday	09:00 - 10:30
DONKER	Han	AURF02	T8	Friday	14:00 - 15:30
DONNELLY	Ray	GVPS03	T3	Thursday	09:00 - 10:30
DUBOIS	Michel	FAPSD07	C2	Friday	14:00 - 15:30
DUMAY	John	FRPS15	T2	Thursday	16:00 - 17:30
DUMITRU	Madalina	SEEPS03	T6	Thursday	14:00 - 15:30
DUNCAN	Keith	FRPS12	T2	Thursday	09:00 - 10:30
EFENDI	Jap	FRPS17	T11	Thursday	09:00 - 10:30
EKLOV ALANDER	Gunilla	ICRF03	T12	Friday	14:00 - 15:30
EL MESSOUSSI	Anas Mohamed	SEERF01	T14	Friday	11:00 - 12:30
ENDRIKAT	Jan	SEEPSD02	P1	Thursday	11:00 - 12:30
EVANS	Lisa	ICPS01	T4	Thursday	09:00 - 10:30
FARRAR	Jonathan	SEERF02	T14	Thursday	16:00 - 17:30

FIRK	Sebastian	MAPS02	T5	Thursday	16:00 - 17:30
FJELL	Kenneth	MAPS07	T5	Thursday	09:00 - 10:30
FLORIN SAMUELSSON	Emilia	MARF03	T13	Thursday	11:00 - 12:30
FLOROPOULOS	Nikolaos	FAPS01	C8	Wednesday	14:15 - 15:45
FRANCIS	Jere	AUPSD07	C4	Thursday	16:00 - 17:30
GAIA	Silvia	GVPS04	T3	Thursday	11:00 - 12:30
GARG	Mukesh	TXRF02	T15	Thursday	11:00 - 12:30
GEORGIU	Nadine	FRPS02	T1	Wednesday	16:15 - 17:45
GLAVAN	Silviu Ionut	FRPS16	T2	Friday	09:00 - 10:30
GÓMEZ CONDE	Jacobo	MARF04	T13	Thursday	14:00 - 15:30
GONCHARENKO	Galina	PSNPRF02	T14	Friday	09:00 - 10:30
GORETZKI	Lukas	MARF05	T13	Thursday	16:00 - 17:30
GRAAF	Johan	FAPS07	C8	Friday	09:00 - 10:30
GROSSI	Giuseppe	PSNPPSD03	P2	Thursday	16:00 - 17:30
GU	Junjian	FRRF06	T10	Wednesday	16:15 - 17:45
GUILLAMON SAORIN	Encarna	FRPS03	T1	Thursday	09:00 - 10:30
HADJIGAVRIEL	Stavriana	AUPS01	C7	Wednesday	14:15 - 15:45
HADRO	Dominika	GVPSD07	C5	Friday	14:00 - 15:30
HALARI	Anwar	GVRF01	T11	Thursday	11:00 - 12:30
HALDMA	Toomas	PSNPPS02	T4	Friday	11:00 - 12:30
HANDLEY	Karen	FRRF07	T10	Thursday	14:00 - 15:30
HASLAM	Jim	GVRF07	T12	Wednesday	14:15 - 15:45
HASSAN	Omaima	GVPS05	T3	Friday	14:00 - 15:30
HENNIG	Jan Christoph	MARF10	T14	Wednesday	16:15 - 17:45
HOERNER	Christoph	SEEPS05	T6	Friday	09:00 - 10:30
HOOGENDOORN	Martin	FRRF08	T10	Thursday	16:00 - 17:30
HÖRNER	Sven	GVPS06	T3	Thursday	14:00 - 15:30
HSU	Sylvia	MARF06	T13	Friday	09:00 - 10:30
HUAN	Xing	FRPSD06	C3	Thursday	11:00 - 12:30

HUANG	Wei	FRRF09	T10	Friday	09:00 - 10:30
IBRAHIM	Salma	FRRF10	T10	Friday	11:00 - 12:30
INWINKL	Petra	GVPSD06	C6	Wednesday	14:15 - 15:45
JACOB	Martin	TXPS03	T7	Thursday	09:00 - 10:30
JAHN	Philipp	AURF03	T8	Thursday	11:00 - 12:30
JENY	Anne	AUPSD02	C4	Wednesday	16:15 - 17:45
JIMENEZ ANDRADE	Jesus Rodolfo	GVRF03	T11	Thursday	14:00 - 15:30
KABIR	Rezaul	GVRF04	T11	Friday	09:00 - 10:30
KAJÜTER	Peter	FRRF11	T10	Friday	14:00 - 15:30
KARAVITIS	Panagiotis	TXPSD01	P1	Thursday	14:00 - 15:30
KASIM	Tim	SEEPS06	T6	Friday	11:00 - 12:30
KASPEREIT	Thomas	GVPS07	T3	Friday	09:00 - 10:30
KASTBERG	Gustaf	ICPS04	T4	Thursday	16:00 - 17:30
KATSIKAS	Epameinondas	ISPSD01	C6	Thursday	14:00 - 15:30
KATSIKAS	Epameinondas	ISRF01	T13	Wednesday	14:15 - 15:45
KAYA	Devrimi	FRRF12	T11	Wednesday	14:15 - 15:45
KEUSCH	Thomas	GVPS03	T3	Thursday	09:00 - 10:30
KIM	Robert	FRRF13	T10	Thursday	09:00 - 10:30
KIOSSE	Paraskevi Vicky	FAPSD01	C2	Thursday	09:00 - 10:30
KIRWAN	Collette	GVPSD02	C5	Thursday	16:00 - 17:30
KLOVIENE	Lina	SEERF03	T15	Wednesday	14:15 - 15:45
KOENIGSGRUBER	Roland	EDPSD01	C6	Thursday	11:00 - 12:30
KRISHNAN	Gopal	AUPSD03	C4	Thursday	09:00 - 10:30
KROECHERT	Sarah	FRPS01	T1	Wednesday	14:15 - 15:45
LAGUECIR	Aziza	MARF07	T13	Wednesday	16:15 - 17:45
LAI	Alessandro	ICPS03	T4	Thursday	11:00 - 12:30
LAMBERTIDES	Neophytos	FAPSD04	C2	Thursday	16:00 - 17:30
LANDSTRÖM	Joachim	FAPS09	C8	Friday	14:00 - 15:30
LARMANDE	Francois	FRPS11	T2	Wednesday	16:15 - 17:45

LENZ	Hansrudi	AURF04	T8	Thursday	14:00 - 15:30
LEONIE SIGEL	Alina	FRPS14	T2	Thursday	14:00 - 15:30
LEVI	Shai	FRPSD12	C5	Wednesday	16:15 - 17:45
LI	Siyi	FRPS13	T2	Thursday	11:00 - 12:30
LI	Tiemei (Sarah)	PSNPPS05	T6	Wednesday	14:15 - 15:45
LIAO	Ke	TXRF01	T15	Friday	14:00 - 15:30
LIBBY	Theresa	MAPSD06	P1	Thursday	16:00 - 17:30
LINSLEY	Philip	ICRF02	T12	Friday	11:00 - 12:30
LIVNE	Gilad	FRPS09	T1	Friday	14:00 - 15:30
LOBO	Gerald	FRPSD11	C3	Friday	09:00 - 10:30
LU	Wei	FRRF14	T2	Friday	11:00 - 12:30
LUI	Daphne	FAPSD02	C2	Thursday	11:00 - 12:30
LUO	Jianchuan	GVPS08	T3	Thursday	16:00 - 17:30
LVOVA	Dina	HIRF01	T12	Thursday	14:00 - 15:30
MACHADO	Isabel	HIPS02	T4	Wednesday	14:15 - 15:45
MADINI	Paola	MARF08	T13	Friday	14:00 - 15:30
MAK	Chun Yu	TXRF03	T15	Friday	11:00 - 12:30
MANGELMANS	Job	FAPS06	C2	Friday	11:00 - 12:30
MARTIKAINEN	Minna	GVPS09	T3	Friday	11:00 - 12:30
MATEUT	Simona	FARF03	C8	Thursday	09:00 - 10:30
MATTEI	Marco Maria	FARF05	T9	Wednesday	14:15 - 15:45
MCBRIDE	Karen	HIRF02	T12	Thursday	16:00 - 17:30
MELLONI	Gaia	SEEPSD03	P1	Friday	14:00 - 15:30
MERCADO	Facundo	FRPSD08	C3	Friday	14:00 - 15:30
MERTENS	Kai	MAPS04	T5	Friday	14:00 - 15:30
MITROU	Evisa	FARF06	T9	Thursday	16:00 - 17:30
MOHRMANN	Ulf	AUPS03	C7	Thursday	09:00 - 10:30
MUHN	Maximilian	FRPSD13	C5	Thursday	09:00 - 10:30
NETTI	Antonio	SEERF04	T15	Wednesday	16:15 - 17:45



NEWBERRY	Sue	PSNPPSD02	P2	Thursday	14:00 - 15:30
O'BRIEN	Ann	EDPS01	P2	Friday	11:00 - 12:30
OTT	Christian	MARF09	T14	Wednesday	14:15 - 15:45
PAANANEN	Mari	TXRF04	T15	Thursday	09:00 - 10:30
PANARETOU	Argyro	FRPSD01	C4	Friday	11:00 - 12:30
PARISI	Cristiana	MARF11	T14	Thursday	09:00 - 10:30
PATSIKA	Victoria	GVPSD04	C5	Friday	11:00 - 12:30
PECHA	David	GVRF05	T11	Friday	11:00 - 12:30
PELTIER	Elisabeth	AUPS04	C7	Thursday	11:00 - 12:30
PELTIER	Elisabeth	AUPSD05	C4	Thursday	14:00 - 15:30
PETER	Caspar	FRPS10	T2	Wednesday	14:15 - 15:45
POLZER	Tobias	PSNPPSD01	P2	Thursday	11:00 - 12:30
PORUMB	Vlad Andrei	AUPSD06	C4	Friday	09:00 - 10:30
POSTAIRE	Maxence	SEERF05	P2	Wednesday	16:15 - 17:45
PRONOBIS	Paul	TXPSD02	P1	Wednesday	16:15 - 17:45
QIN	Yan	SEERF06	T15	Thursday	16:00 - 17:30
RATZINGER-SAKEL	Nicole	AURF05	T8	Thursday	16:00 - 17:30
REDIGOLO	Giulia	FRPSD14	C5	Thursday	11:00 - 12:30
RENDERS	Annelies	TXRF05	T7	Thursday	16:00 - 17:30
RINKER	Carola	FAPS08	C8	Friday	11:00 - 12:30
RODRIGUE	Michelle	SEEPSD05	T15	Thursday	14:00 - 15:30
RODRIGUES	Lúcia	HIPS01	T2	Friday	14:00 - 15:30
ROGGEMAN	Annelies	TXPS05	T7	Thursday	14:00 - 15:30
ROSSI	Daniele	MAPS04	T5	Friday	14:00 - 15:30
RUBIO	Silvina	GVPSD01	C5	Thursday	14:00 - 15:30
SAMANI	Niuosha	GVPS01	T3	Wednesday	14:15 - 15:45
SANDULESCU	Maria-Silvia	FRRF05	T11	Wednesday	16:15 - 17:45
SANGSTER	Alan	HIPSD02	C6	Thursday	09:00 - 10:30
SARHAN	Ahmed	GVRF08	T12	Wednesday	16:15 - 17:45

SCAPIN	Mariano	FRPS04	T1	Thursday	11:00 - 12:30
SCHAEFFER	Utz	MAPS08	C6	Friday	09:00 - 10:30
SCHAUPP	Daniel	MAISPS01	P2	Thursday	09:00 - 10:30
SCHELLEMAN	Caren	AURF06	T8	Friday	09:00 - 10:30
SCHMIDT	Julia Katharina	FRPS08	T1	Friday	11:00 - 12:30
SCHNEIDER	Georg	FRPS05	T1	Thursday	14:00 - 15:30
SCHUETT	Harm	FARF07	T9	Wednesday	16:15 - 17:45
SCHULTZE	Wolfgang	MAPSD04	T5	Thursday	14:00 - 15:30
SCHWAIGER	Nina	MARF13	T14	Thursday	14:00 - 15:30
SEXTROH	Christoph	FAPSD03	C2	Thursday	14:00 - 15:30
SIERRA GARCÍA	Laura	AURF07	T8	Friday	11:00 - 12:30
SINGH	Gurcharan	GVRF06	T11	Friday	14:00 - 15:30
SIOUGLE	Georgia	FRPSD09	C3	Friday	11:00 - 12:30
SLACIK	Johannes	MARF12	T14	Thursday	11:00 - 12:30
SOHEILI	Amin	EDPS02	P2	Friday	14:00 - 15:30
SONG	Hakjoon	AUPSD01	C4	Wednesday	14:15 - 15:45
SPEZIALE	Maria	SEEPS07	T6	Friday	14:00 - 15:30
STASZKIEWICZ	Piotr	AURF08	T8	Thursday	09:00 - 10:30
STATHOPOULOS	Konstantinos	GVRF10	T12	Thursday	11:00 - 12:30
STILLER	Wojciech	TXPSD04	P1	Friday	11:00 - 12:30
SUNDSTRÖM	Andreas	ICRF01	T12	Friday	09:00 - 10:30
TAGESSON	Torbjorn	PSNPPS03	T4	Friday	14:00 - 15:30
TANYI	Paul	AUPS06	C7	Thursday	16:00 - 17:30
TOURON	Philippe	AURF01	T8	Wednesday	16:15 - 17:45
TRANTAFYLLI	Androniki	MAPS01	T5	Wednesday	16:15 - 17:45
UDDIN	Shahzad	ICPS02	T4	Thursday	14:00 - 15:30
VALENTINCIC	Aljosa	FRPSD02	C4	Friday	14:00 - 15:30
VALLE RUIZ	Cinthia	TXPS01	T7	Wednesday	14:15 - 15:45
VAN DER LAAN SMITH	Joyce	SEEPSD04	P2	Wednesday	14:15 - 15:45

VANSTRAELEN	Ann	AUPS07	C7	Friday	09:00 - 10:30
VERLEYEN	Isabelle	TXPSD03	P1	Friday	09:00 - 10:30
VOLKOVA	Olga	EDRF02	T9	Thursday	09:00 - 10:30
WANG	Chong	PSNPPS04	T6	Wednesday	16:15 - 17:45
WEISS	Katharina	FRPS07	T1	Friday	09:00 - 10:30
WINTER	Sophie	FRPS06	T1	Thursday	16:00 - 17:30
WYATT	Anne	FRPSD07	C3	Thursday	14:00 - 15:30
XIAO	Xinning	SEERF07	T15	Friday	09:00 - 10:30
XIN	Baohua	FRPSD03	C3	Thursday	16:00 - 17:30
XU	Fangming	GVRF09	T12	Thursday	09:00 - 10:30
YOHN	Teri	FAPSD05	C2	Friday	09:00 - 10:30
YTSMA	Erina	MAPSD05	P1	Wednesday	14:15 - 15:45
ZHANG	Yanlei	FRPSD04	C3	Wednesday	14:15 - 15:45
ZHAO	Jingran	FRPSD05	C3	Thursday	09:00 - 10:30
ZORI	Solomon	FRPSD10	C6	Friday	14:00 - 15:30



Blue Lagoon - Akamas

# COLLECTED PAPERS BY CATEGORY

## SESSION: AUPS01 Day and Time: Wednesday 29th May • 14:15-15:45

AUPS01 Chair: STAVRIANA HADJIGAVRIEL Room: C7

### PRINCIPLES-BASED ACCOUNTING STANDARDS AND AUDIT OUTCOMES: EMPIRICAL EVIDENCE

Author: GOPAL KRISHNAN, BENTLEY UNIVERSITY EA = Empirical Archival

Co-Author: Myojung Cho, Pace University

### AUDITOR'S PROFESSIONAL JUDGMENT AND THE INTERPLAY BETWEEN LEGAL LIABILITY AND REGULATORY OVERSIGHT

Author: FRANCOIS LARMANDE, HEC PARIS AM = Analytical/Modelling

Co-Author: Cedric Lesage, Concordia University

### THE USE OF SHARED SERVICE CENTRES BY AUDIT FIRMS: AN INTERVIEW-BASED CONCEPTUAL FRAMEWORK

Author: EWALD ASCHAUER, JOHANNES KEPLER UNIVERSITY LINZ CF = Case/Field Study

Co-Author: Reiner Quick, Darmstadt Technical University

## SESSION: AUPS02 Day and Time: Wednesday 29th May • 16:15-17:45

AUPS02 Chair: MARCUS BRAVIDOR Room: C7

### THE MEANING AND PRACTICE OF AUDIT AT THE PERIPHERY: AUDITOR-AUDITEE INTERACTION IN A TRANSITION ECONOMY

Author: NADIA ALBU, BUCHAREST UNIVERSITY OF ECONOMIC STUDIES CF = Case/Field Study

Co-Author: CATALIN ALBU, BUCHAREST UNIVERSITY OF ECONOMIC STUDIES  
Anna Alon, University of Agder

### MAPPING A DECADE OF INTERNAL AUDITING RESEARCH: A POST-ENRON LITERATURE REVIEW

Author: HANY ELBARDAN, BOURNEMOUTH UNIVERSITY EA = Empirical Archival

Co-Author: Amr Kotb, Zayed University  
hussein halabi, Swansea university

### CAN INTERNAL AUDIT FUNCTION IMPROVE OPERATIONAL EFFICIENCY? EVIDENCE FROM A SURVEY OF CHINESE LISTED FIRMS

Author: LIZHEN LU, SUN YAT-SEN UNIVERSITY EA = Empirical Archival

Co-Author: YING CHEN, SUN YAT-SEN UNIVERSITY  
Bin Lin, Sun Yat-sen University

## SESSION: AUPS03 Day and Time: Thursday 30th May • 09:00-10:30

AUPS03 Chair: ULF MOHRMANN Room: C7

### NEURO-COGNITIVE MEASURES OF PROFESSIONAL SKEPTICISM

Author: J. EFRIM BORITZ, UNIVERSITY OF WATERLOO EX = Experimental

Co-Author: Katharine Patterson, University of Waterloo  
Kristian Rotaru, Monash Business School, Monash University  
Carla Wilkin, Monash Business School, Monash University

### THE IMPACT OF THE AUDIT COMMITTEE STRENGTH ON AUDITORS' RISK ASSESSMENTS GIVEN HIGH VERSUS LOW CEO NARCISSISM

Author: JIM EMANUELS, UNIVERSITY OF GRONINGEN, EX = Experimental  
FACULTY OF ECONOMICS AND BUSINESS

*Co-Author: Yasemin karaibrahimoglu, University of Groningen,  
Faculty of Economics and Business  
Anna Gold, Vrije Universiteit Amsterdam  
Philip Wallage, University of Amsterdam*

---

**CONTINUOUS AUDITING AND RISK-BASED AUDIT PLANNING**

*Author: ALEXANDER SCHMIDT, UNIVERSITY OF DUISBURG- ESSEN SU = Survey*

*Co-Author: Christine Georgi, University of Duisburg-Essen  
Marc Eulerich, University of Duisburg-Essen*

**SESSION: AUPS04 Day and Time: Thursday 30th May • 11:00-12:30**

AUPS04 *Chair: ELISABETH PELTIER Room: C7*

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**NON-AUDIT FEES, KNOWLEDGE SPILLOVERS AND GOING CONCERN REPORTING DECISIONS: THE EFFECT OF INDUSTRY SPECIALIZATION**

*Author: ILIAS BASIOUDIS, ASTON BUSINESS SCHOOL EA = Empirical Archival*

*Co-Author: Marshall Geiger, University of Richmond  
Paul DeLange, Curtin University*

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**EXTERNAL AND INTERNAL AUDITOR ROTATION AND THEIR ASSOCIATION WITH AUDIT AND NON-AUDIT FEES AND TAX PLANNING: EVIDENCE FROM GERMANY**

*Author: STEPHAN BURGGRAEF, MUENSTER UNIVERSITY EA = Empirical Archival*

*Co-Author: Christoph Watrin, Muenster University*

---

**A TAXING AUDIT – THE EFFECT OF AUDITOR WORKLOAD COMPRESSION ON TAX AVOIDANCE**

*Author: S. MARK GREENWALD, THE UNIVERSITY OF TEXAS AT SAN ANTONIO EA = Empirical Archival*

*Co-Author: Dennis Lopez, THE UNIVERSITY OF TEXAS AT SAN ANTONIO*

**SESSION: AUPS05 Day and Time: Thursday 30th May • 14:00-15:30**

AUPS05 *Chair: CHRISTOPHER BLEIBTREU Room: C7*

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**CFO AND AUDIT PARTNER DYADS: IMPACT ON AUDIT FEES AND EARNINGS QUALITY**

*Author: MARA CAMERAN, UNIVERSITÀ BOCCONI EA = Empirical Archival*

*Co-Author: Angela Pettinicchio, Bocconi university  
Gabriel Pundrich, Bocconi university*

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**AUDITOR ALIGNMENT AND THE INTERNAL INFORMATION ENVIRONMENT**

*Author: JOCHEN PIERK, ERASMUS SCHOOF OF ECONOMICS EA = Empirical Archival*

*Co-Author: Caspar Peter, Rotterdam School of Management  
Eva Labro, University of North Carolina (UNC)  
Christophe van Linden, Illinois State University*

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**AUDITOR-CLIENT MISALIGNMENT AND ITS EFFECT ON AUDIT QUALITY: EVIDENCE FROM EUROPE**

*Author: ELISABETH PLIETZSCH, UNIVERSITY OF GRAZ EA = Empirical Archival*

*Co-Author:*

**SESSION: AUPS06 Day and Time: Thursday 30th May • 16:00-17:30**

AUPS06 *Chair: PAUL TANYI Room: C7*

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**THE ROLE OF MARKET-BASED INFORMATION IN AUDIT RISK ASSESSMENT: EVIDENCE FROM STOCK LIQUIDITY**

*Author: FERDINAND GUL, BL DEAKIN BUSINESS SCHOOL, DEAKIN UNIVERSITY EA = Empirical Archival*

*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*

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**AUDITORS' RESPONSE TO ASSET REDEPLOYABILITY**

*Author: KAREN LAI, DEAKIN UNIVERSITY EA = Empirical Archival*  
*Co-Author: Ferdinand Gul, BL Deakin Business School, Deakin  
University*  
*Larry Li, Deakin University*

---

**CORPORATE POLITICAL ACTIVISM AND AUDIT FEES: EVIDENCE FROM INITIAL PUBLIC OFFERINGS**

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

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**SESSION: AUPS07 Day and Time: Friday 31th May • 09:00-10:30**

AUPS07 *Chair: ANN VANSTRAELEN Room: C7*

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**DO MANDATORY AUDITS OF MANAGEMENT REPORTS IMPROVE MANAGEMENT REPORT QUALITY?**

*Author: ARNE LESSENICH, MUENSTER UNIVERSITY EA = Empirical Archival*  
*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*

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

*Author: CHRISTOPH MAURITZ, MUENSTER UNIVERSITY EA = Empirical Archival*  
*Co-Author: Martin Nienhaus, Goethe-University Frankfurt*  
*Christopher Oehler, Goethe-University Frankfurt*

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

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

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**SESSION: AUPS08 Day and Time: Friday 31th May • 11:00-12:30**

AUPS08 *Chair: ILIAS BASIOUDIS Room: C7*

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

*Author: ULF MOHRMANN, KONSTANZ UNIVERSITY EA = Empirical Archival*  
*Co-Author: CHRISTOPHER BLEIBTREU, BI NORWEGIAN  
BUSINESS SCHOOL*

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**AUDITOR SALARY AND AUDIT QUALITY**

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

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

*Author: PANAYIOTIS TAHINAKIS, UNIVERSITY OF EA = Empirical Archival*  
*MACEDONIA*

Co-Author: *MICHAEL 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* EA = Empirical Archival

Co-Author: *Philip Keunho Chung, Christopher Newport University*  
*Collin Rabe, University of Richmond*

**COMPENSATION CONSULTING FIRMS: A PRICED RISK IN AUDIT FEES?**

Author: *KENNETH REICHEL, LOUISIANA STATE UNIVERSITY* EA = Empirical Archival

Co-Author: *Audrey Hsu, National Taiwan University*  
*Jeanne-Claire White-Patin, McNeese State University*  
*Christine Cheng, University of Mississippi*

**STAKEHOLDERS' LEARNING CURVE OF HEDGE FUND ACTIVISM: EVIDENCE FROM AUDIT PRICING**

Author: *QINGJING ZHANG, UNIVERSITY OF SOUTHAMPTON* EA = Empirical Archival

Co-Author: *Su Wang, University of Southampton*  
*Pingli Li, University of Southampton*  
*Jason Xiao, University of Cardiff*

**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* EA = Empirical Archival

Co-Author: *Ferdinand Gul, BL Deakin Business School, Deakin University*  
*KWOK TONG SAMUEL CHEUNG, DEAKIN UNIVERSITY*  
*Jun Yao, Deakin University*

**THE EFFECT OF AUDIT PARTNER'S EXPERIENCE OF AN OVERSIGHT QUALITY INSPECTION ON AUDIT QUALITY**

Discussant: *KENNETH REICHEL*

Author: *JUKKA KARJALAINEN, UNIVERSITY OF EASTERN FINLAND* EA = Empirical Archival

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*

**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* EA = Empirical Archival

Co-Author:

**AUDITOR RESPONSE TO CORPORATE INNOVATION**

Discussant: *HEIDI VANDER BAUWHEDE*

Author: *BRANDON LEE, INDIANA UNIVERSITY NORTHWEST* EA = Empirical Archival

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*

**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    EA = Empirical Archival

*Co-Author:* Salman Arif, Indiana University  
John Kepler, The Wharton School University of  
Pennsylvania  
Daniel Taylor, The Wharton School University of  
Pennsylvania

**THE EFFECT OF THE INTERPLAY BETWEEN LIABILITY AND REGULATORY INCENTIVES ON  
AUDIT OUTCOMES**

*Discussant:* LINDA MYERS

*Author:* ULRIKE THÜRHEIMER, MAASTRICHT UNIVERSITY    EA = Empirical Archival

*Co-Author:*

**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    CF = Case/Field Study  
TECHNOLOGY

*Co-Author:* Neil Dunne, Trinity College Dublin  
NIAMH M. BRENNAN, UNIVERSITY COLLEGE  
DUBLIN

**KNOWLEDGE ACTIVATION IN AUDITORS' MATERIALITY JUDGMENTS: AN INSTITUTIONAL  
LOGICS PERSPECTIVE**

*Discussant:* CECILIA FREDRIKSSON

*Author:* RIKKE HOLMSLYKKE KRISTENSEN, UNIVERSITY OF    CF = Case/Field Study  
SOUTHERN DENMARK

*Co-Author:* Dennis van Liempd, University of Southern Denmark

**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    EX = Experimental

*Co-Author:* Thomas Hattenbach, University of Konstanz

**WHEN DO INVESTORS VALUE KEY AUDIT MATTERS?**

*Discussant:* JOCHEN THEIS

*Author:* XINNING XIAO, MONASH UNIVERSITY    EX = Experimental

*Co-Author:* Robyn Moroney, Monash University  
Soon-Yeow Phang, Monash University

**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    SU = Survey

Co-Author: Marzie Hosseinpour, Hasselt University

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**DO MANAGERS RESPOND TO AUDITORS' RED FLAGS?**

Discussant: SCOTT SEAVEY

Author: ANNE JENY, ESSEC BUSINESS SCHOOL

EA = Empirical Archival

Co-Author: Ionela Andreicovici, Frankfurt School of Finance and Management  
Daphne Lui, ESSEC Paris

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**SESSION: AUPSD07 Day and Time: Thursday 30th May • 16:00-17:30**

AUPSD07 Chair: JERE FRANCIS

Room: C4

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**DO AUDIT PARTNERS COMPROMISE AUDIT INDEPENDENCE FOR CLIENTS AFFILIATED WITH BUSINESS GROUPS? EVIDENCE FROM THE LIKELIHOOD OF ISSUING MODIFIED AUDIT OPINIONS IN CHINA**

Discussant: ULRIKE THÜRHEIMER

Author: SIMON FUNG, DEAKIN UNIVERSITY

EA = Empirical Archival

Co-Author: Like Jiang, The University of Melbourne  
Zhifeng Yang, Stony Brook University

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**AUDITOR EXPERTISE FOR CLIENT COMPLEXITY AND AUDIT QUALITY**

Discussant: GILAD LIVNE

Author: SCOTT SEAVEY, FLORIDA ATLANTIC UNIVERSITY

EA = Empirical Archival

Co-Author: Bo Gao, University of Nebraska - Lincoln

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**SESSION: AURF01 Day and Time: Wednesday 29th May • 16:15-17:45**

AURF01 Chair: PHILIPPE TOURON

Room: T8

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**DOES EXPERTISE INFLUENCE AUDITORS' ETHICAL DECISIONS? A NEUROCOGNITIVE PERSPECTIVE AND SURVEY EVIDENCE**

Author: NIEVES CARRERA, IE BUSINESS SCHOOL

SU = Survey

Co-Author: Berend van der Kolk, IE Business School, IE University

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

Author: SALOMI DIMITRIOU, UCLANCYPRUS

SU = Survey

Co-Author: Maria Kapardis, Cyprus University of Technology  
Ioanna Stylianou, UCLAN Cyprus

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

Author: STAVRIANA HADJIGAVRIEL, CARLOS III UNIVERSITY, MADRID

EX = Experimental

Co-Author: Susana Gago Rodriguez, University Carlos III of Madrid

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**LEARNING CURVES IN AUDIT ENGAGEMENTS**

Author: PHILIPP JAHN, BAYREUTH UNIVERSITY

EA = Empirical Archival

Co-Author: Thomas Loy, University of Bayreuth

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**SESSION: AURF02 Day and Time: Friday 31st May • 14:00-15:30**

AURF02 Chair: HAN DONKER

Room: T8

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

Author: JOEL BEHREND, DUISBURG UNIVERSITY

SU = Survey

Co-Author: Marc Eulerich, University of Duisburg-Essen

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

Author: ENCARNA GUILLAMON SAORIN, UNIVERSITY CARLOS III MADRID

EA = Empirical Archival

Co-Author: Belen Blanco, The University of Adelaide  
Andres Guiral, Yonsei University

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

*Author:* SOOYEON PARK, CHUNG-ANG UNIVERSITY

EA = Empirical Archival

*Co-Author:*

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**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

CDIH = Conceptual  
Development/Interpretative/Historical

*Co-Author:* GLEN GRAY, CALIFORNIA STATE UNIVERSITY,  
NORTHRIDGE

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

AURF03 *Chair:* PHILIPP JAHN

*Room:* T8

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

*Author:* SEUNG UK CHOI, KYUNG HEE UNIVERSITY

EA = Empirical Archival

*Co-Author:* Gil S. Bae, School of Business, Korea University  
Sanjay Kallapur, Indian School of Business

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**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

EA = Empirical Archival

*Co-Author:* Edward Douthett, George Mason University

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**AUDITOR NETWORKS WITH INDUSTRY EXPERTS AND AUDIT QUALITY**

*Author:* TING-CHIAO HUANG, MONASH UNIVERSITY

EA = Empirical Archival

*Co-Author:* Yi-Hung Lin, Monash University  
Chia-Hui Chen, National Dong Hwa University

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

*Author:* OLIVER RUI, CHINA EUROPE INTERNATIONAL  
BUSINESS SCHOOL

EA = Empirical Archival

*Co-Author:*

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**REPUTATION PROTECTION AND AUDIT QUALITY: EVIDENCE FROM CHINA**

*Author:* YULIN XU, SUN YAT-SEN UNIVERSITY

EA = Empirical Archival

*Co-Author:* Hualin Jiang, Guangdong University of Finance  
Yan Tan, Sun Yat-Sen University  
Zheming Wang, Nanfang College, University of Wisconsin-  
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**SESSION: AURF04 Day and Time: Thursday 30th May • 14:00-15:30**

AURF04 *Chair:* HANSRUDI LENZ

*Room:* T8

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**THE VALUE OF AUDITING FOR PRIVATE FIRMS' COST OF DEBT**

*Author:* ION ANGHEL, BUCHAREST ACADEMY OF  
ECONOMIC STUDIES

EA = Empirical Archival

*Co-Author:* Vlad Porumb, UNIVERSITY OF GRONINGEN,  
FACULTY OF ECONOMICS AND BUSINESS  
Yasemin karaibrahimoglu, University of Groningen,  
Faculty of Economics and Business

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**MATERIAL MISSTATEMENT OF MATERIALITY**

*Author:* DIANE BREESCH, VRIJE UNIVERSITEIT BRUSSEL

EX = Experimental

*Co-Author:*

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**AUDITOR SWITCHING, LOW BALLING AND THE QUALITY OF FINANCIAL REPORTING:**



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**EVIDENCE FROM ASIAN COUNTRIES**

*Author:* AINUL ISLAM, VICTORIA UNIVERSITY OF WELLINGTON EA = Empirical Archival

*Co-Author:* Khairul Kamarudin, Universiti Teknologi Mara  
Wan Adibah Wan Ismail, Universiti Teknologi Mara

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**SIGNING NETWORKS OF AUDIT PARTNERS AND EARNINGS QUALITY: EVIDENCE FROM TAIWAN**

*Author:* SHU-LING YEH, NATIONAL TAIPEI UNIVERSITY EA = Empirical Archival

*Co-Author:* MIN-JENG SHIUE, NATIONAL TAIPEI UNIVERSITY  
PENG-CHIA CHIU, THE CHINESE UNIVERSITY OF HONG KONG  
Li-Chun Kuo, National Taipei University

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**THE AUDIT REPORT AND BANKRUPTCY PREDICTION: EMPIRICAL EVIDENCE USING ARTIFICIAL INTELLIGENCE**

*Author:* NORA MUNOZ-IZQUIERDO, COLEGIO UNIVERSITARIO DE ESTUDIOS FINANCIEROS EA = Empirical Archival

*Co-Author:* María-del-Mar Camacho-Miñano, Complutense University of Madrid  
MARIA JESUS SEGOVIA-VARGAS, Complutense University of Madrid  
DAVID PASCUAL-EZAMA, Complutense University of Madrid

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**SESSION: AURF05 Day and Time: Thursday 30th May • 16:00-17:30**

AURF05 Chair: NICOLE RATZINGER-SAKEL Room: T8

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**AUDIT FEES AND BIG N AUDITS REVISITED**

*Author:* TAKASHI YAEKURA, WASEDA UNIVERSITY EA = Empirical Archival

*Co-Author:* Takashi Obinata, The University of Tokyo

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**AUDIT FEES: A BIBLIOMETRIC ANALYSIS OF THE LITERATURE**

*Author:* JOSEPH AGANA, UNIVERSITY OF AGDER CDIH = Conceptual Development/Interpretative/Historical

*Co-Author:* Anna Alon, University of Agder  
Stephen Zamore, University of Agder

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**AUDIT TEAM EQUALITY AND AUDIT QUALITY THREATENING BEHAVIOURS**

*Author:* ALICE ANNELIN, UMEA UNIVERSITY, UMEA SCHOOL OF BUSINESS AND ECONOMICS SU = Survey

*Co-Author:*

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**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 EA = Empirical Archival

*Co-Author:* CHRISTIAN FRIEDRICH, DARMSTADT UNIVERSITY OF TECHNOLOGY  
Raymond Wolf, Darmstadt University of Technology

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**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 EX = Experimental

*Co-Author:* Sarra Baroudi, Woosong University

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**SESSION: AURF06 Day and Time: Friday 31st May • 09:00-10:30**

AURF06 Chair: CAREN SCHELLEMAN Room: T8

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**DOES MANDATORY ROTATION HARM OR BENEFIT NON-BIG 4 AUDIT FIRMS? AN**

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**ANALYTICAL INVESTIGATION**

*Author:* CHRISTOPHER BLEIBTREU, BI NORWEGIAN BUSINESS SCHOOL AM = Analytical/Modelling

*Co-Author:*

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**TWO STANDARDS TO AUDIT THEM ALL! THE COSTS AND BENEFITS OF ISA-BASED AUDITS**

*Author:* MARCUS BRAVIDOR, HEINRICH HEINE UNIVERSITY DUESSELDORF EA = Empirical Archival

*Co-Author:* HENDRIK RUPERTUS, BAYREUTH UNIVERSITY

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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 CDIH = Conceptual Development/Interpretative/Historical

*Co-Author:*

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

*Author:* SUMAN LODH, MIDDLESEX UNIVERSITY EA = Empirical Archival

*Co-Author:* MONOMITA NANDY, BRUNEL UNIVERSITY  
Robin Jarvis, Brunel University London

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

*Author:* LEI TAO, PORTSMOUTH UNIVERSITY / PORTSMOUTH BUSINESS SCHOOL EA = Empirical Archival

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

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**SESSION: AURF07 Day and Time: Friday 31st May • 11:00-12:30**

AURF07 *Chair:* LAURA SIERRA GARCÍA *Room:* T8

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

*Author:* S. MAHMOUD HOSSEINIAKANI, THE UNIVERSITY OF GOTHENBURG EA = Empirical Archival

*Co-Author:*

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

*Author:* CHAO HSIN HUANG, CHUNG YUAN CHRISTIAN UNIVERSITY EA = Empirical Archival

*Co-Author:* TE-KUAN LEE, CHUNG YUAN CHRISTIAN UNIVERSITY  
Chi-Liang Chen, CHUNG YUAN CHRISTIAN UNIVERSITY  
HUNG-YIN CHEN, CHUNG YUAN CHRISTIAN UNIVERSITY

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

*Author:* LORENZO SIMONI, UNIVERSITY OF FLORENCE EA = Empirical Archival

*Co-Author:* Laura Bini, UNIVERSITY OF FLORENCE  
Marco Bellucci, University of Florence

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**SESSION: AURF08 Day and Time: Thursday 30th May • 09:00-10:30**

AURF08 *Chair:* PIOTR STASZKIEWICZ *Room:* T8

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

*Author:* TORBJORN TAGESSON, LINKÖPING UNIVERSITY SU = Survey

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

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**NEUROPHYSIOLOGICAL MEASURES OF PROFESSIONAL SKEPTICISM DURING AUDIT RISK**

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**JUDGMENT**

*Author:* KRISTIAN ROTARU, MONASH BUSINESS SCHOOL, EX = Experimental  
MONASH UNIVERSITY

*Co-Author:* J. EFRIM BORITZ, UNIVERSITY OF WATERLOO  
Katharine Patterson, University of Waterloo  
Carla Wilkin, Monash Business School, Monash  
University

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**REFLECTIVE CAPACITY AND THE ENHANCEMENT OF THE HURTT PROFESSIONAL SCEPTICISM SCALE**

*Author:* CLAIRE O' SULLIVAN ROCHFORD, UNIVERSITY SU = Survey  
COLLEGE CORK

*Co-Author:* RAY DONNELLY, UNIVERSITY COLLEGE CORK  
Margaret Healy, University College Cork

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**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 SU = Survey  
BRUSSEL

*Co-Author:* Stefanie Ceustermans, Vrije Universiteit Brussel  
Kris Hardies, University of Antwerp

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**SESSION: EDPS01 Day and Time: Friday 31th May • 11:00-12:30**

EDPS01 *Chair:* ANN O'BRIEN

*Room:* P2

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**THE EFFECTIVENESS OF ONLINE FORMATIVE ASSESSMENT ON PERFORMANCE IN RELATIONSHIP WITH TEST ANXIETY LEVEL**

*Author:* PATRICIA EVERAERT, GHENT UNIVERSITY SU = Survey

*Co-Author:* Eva Blondeel, Ghent University  
Evelien Opdecam, Ghent University

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**GENDER DIFFERENCES IN ACHIEVEMENT GOALS FOR INTRODUCTORY ACCOUNTING COURSE**

*Author:* HANNU OJALA, UNIVERSITY OF TAMPERE SU = Survey

*Co-Author:* JARI HUIKKU, AALTO UNIVERSITY SCHOOL OF  
BUSINESS  
Emma-Riikka Myllymäki, Aalto University, School of  
Business

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**MORAL JUDGEMENT OF ACCOUNTING STUDENTS: THE ROLE OF GENDER, STUDY MAJOR AND EDUCATION LEVEL**

*Author:* TAMARA PUSTOSLEMŠEK, UNIVERSITY OF SU = Survey  
LJUBLJANA

*Co-Author:* Maja Zaman Groff, Faculty of Economics, University of  
Ljubljana

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**SESSION: EDPS02 Day and Time: Friday 31th May • 14:00-15:30**

EDPS02 *Chair:* AMIN SOHEILI

*Room:* P2

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**NORDEA BANK AB: A CASE ON CAPITAL RELIEF TRADES**

*Author:* BARBARA SEITZ, COPENHAGEN BUSINESS SCHOOL EA = Empirical Archival

*Co-Author:*

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**HOW DOES INTERNATIONAL EXPERIENCE LEAD TO HIGHER LEVELS OF CULTURAL INTELLIGENCE? A QUALITATIVE STUDY USING ACCOUNTING ACADEMICS TEACHING TRANSNATIONALLY**

*Author:* MEREDITH THARAPOS, RMIT UNIVERSITY CF = Case/Field Study

*Co-Author:* BRENDAN O'CONNELL, RMIT UNIVERSITY

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**SESSION: EDPSD01 Day and Time: Thursday 30th May • 11:00-12:30**

EDPSD01 *Chair:* ROLAND KOENIGSGRUBER

*Room:* C6

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**WHITHER ACCOUNTING EDUCATION RESEARCH? SOME EVIDENCE FROM THE RESEARCH FOCUS OF ELITE ACCOUNTING SCHOOLS**

*Discussant:* PATRICIA EVERAERT

*Author:* BRENDAN O'CONNELL, RMIT UNIVERSITY CF = Case/Field Study

*Co-Author:* Paul Delange, University of Tasmania  
Greg Stoner, University of Glasgow  
Alan Sangster, University of Aberdeen

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**GOVERNING IN THE PUBLIC INTEREST: THE CASE OF ICAEW**

*Discussant:* ANDREA GOULDMAN

*Author:* SUSAN SMITH, UNIVERSITY OF SUSSEX BUSINESS SCHOOL CF = Case/Field Study

*Co-Author:* Iqbal Khadaroo, University of Sussex Business School

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**SESSION: EDRF01 Day and Time: Thursday 30th May • 11:00-12:30**

EDRF01 *Chair:* MARITA BLOMKVIST

*Room:* T9

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**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 SU = Survey

*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 SU = Survey

*Co-Author:*

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**DESIGNING ACCOUNTING DATA ANALYTICS LEARNING EXPERIENCES: CONSTRUCTIONISM WITH COLLABORATIVE RELATIONSHIPS AND REPRESENTATIONS**

*Author:* ANN O'BRIEN, UNIVERSITY OF WISCONSIN-MADISON CF = Case/Field Study

*Co-Author:* Gary Schneider, College of Business, California State University, Monterey Bay

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**LEARNING EFFICIENCY THROUGH AN ACCOUNTING SUMMER COURSE**

*Author:* EVELIEN OPDECAM, GHENT UNIVERSITY EX = Experimental

*Co-Author:* PATRICIA EVERAERT, GHENT UNIVERSITY

---

**DEVELOPMENT OF MATRIX ACCOUNTING AS THE GAME-BASED LEARNING (GBL) TOOL FOR EMPLOYEE'S TRAINING AND DEVELOPMENT**

*Author:* SATOSHI SUGAHARA, KWANSEI GAKUIN UNIVERSITY SU = Survey

*Co-Author:* Andrea Cilloni, University of Parma

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**SESSION: EDRF02 Day and Time: Thursday 30th May • 09:00-10:30**

EDRF02 *Chair:* OLGA VOLKOVA

*Room:* T9

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**ACCOUNTING ACADEMIC'S TEACHING PRACTICE IN RELATION TO SUSTAINABLE DEVELOPMENT: INVESTIGATING THE ROLE OF TEACHER'S SELF-EFFICACY**

*Author:* BERIT HARTMANN, UNIVERSITY OF GOTHENBURG SU = Survey

*Co-Author:* Marita Blomkvist, Göteborgs Universitet

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**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 SU = Survey

*Co-Author:* Ekaterina Zuga, Saint-Petersburg State University

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**INTEGRATING A REAL-WORLD BUSINESS EXECUTION PROJECT INTO A MANAGEMENT ACCOUNTING COURSE**

*Author:* SEUNGAH SONG, SEOUL WOMEN'S UNIVERSITY      CF = Case/Field Study

*Co-Author:* Tae-Young Paik, Sungkyunkwan University

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**WORKING LIFE ORIENTATION IN HIGHER EDUCATION OF ACCOUNTING: WHAT DO WE KNOW?**

*Author:* MARIANNE VIINIKAINEN, SAIMAA UNIVERSITY OF APPLIED SCIENCES      CDIH = Conceptual Development/Interpretative/Historical

*Co-Author:* KATI MARITA PAJUNEN, LAPPEENRANTA UNIVERSITY OF TECHNOLOGY

---

**HOW DO NON-ENGLISH SPEAKING USERS OVERCOME THE DIFFICULTIES OF COMMUNICATING IFRS INFORMATION AND TECHING IFRS ISSUES**

*Author:* ANNA VYSOTSKAYA, SOUTHERN FEDERAL UNIVERSITY      SU = Survey

*Co-Author:*

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**SESSION: EDRF03 Day and Time: Thursday 30th May • 14:00-15:30**

EDRF03      *Chair:* SHIH-CHU CHOU

*Room:* T9

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**A CLASS EXERCISE: ACCOUNTING FOR STOCK OPTION MODIFICATIONS AND OPTION SERVICE AND PERFORMANCE CONDITIONS**

*Author:* NATALIE CHURYK, NORTHERN ILLINOIS UNIVERSITY      CF = Case/Field Study

*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      CDIH = Conceptual Development/Interpretative/Historical

*Co-Author:* Annika Yström, Jönköping International Business school  
Caroline Teh, Jönköping International Business school

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**MANDATORY NON-FINANCIAL DISCLOSURES IN CORPORATE REPORTING: WHAT MAKES ACCOUNTANTS DIFFER IN THEIR VIEWS ON THE ISSUE**

*Author:* JAN MICHALAK, LODZ UNIVERSITY      SU = Survey

*Co-Author:* JOANNA KRASODOMSKA, CRACOW UNIVERSITY OF ECONOMICS  
Katarzyna Swietla, Cracow University of Economics

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**USAGE OF EDGAR SUBMISSIONS IN ACADEMIA – EVIDENCE FROM LOG FILES**

*Author:* JAN SEITZ, BAYREUTH UNIVERSITY      EA = Empirical Archival

*Co-Author:* Christian Wittmann, BAYREUTH UNIVERSITY

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**WILDCAT INC. - A MODULAR CASE ON MATERIALITY CONCEPTIONS AND REPORTING STRATEGIES**

*Author:* HENNING ZÜLCH, HHL LEIPZIG GRADUATE SCHOOL OF MANAGEMENT      CF = Case/Field Study

*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

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**SESSION: FAPS01 Day and Time: Wednesday 29th May • 14:15-15:45**

FAPS01      *Chair:* NIKOLAOS FLOPOPOULOS

*Room:* C8

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**INSIDE THE BLACK-BOX OF ANALYSTS' BOUNDED RATIONALITY: A STUDY OF CONTEXTS THAT MATTER**

*Author:* MARK ALEKSANYAN, UNIVERSITY OF GLASGOW SU = Survey  
*Co-Author:* Subhash Abhayawansa, Swinburne University of Technology

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**THE RISK RELEVANCE OF US R&D ACCOUNTING**

*Author:* DIMOS ANDRONOUDIS, UNIVERSITY OF BRISTOL EA = Empirical Archival  
*Co-Author:*

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**DOES GENDER INFLUENCE THE WAY AFFILIATED SELL-SIDE ANALYSTS RESPOND TO THEIR CONFLICTS OF INTEREST?**

*Author:* ANDRIA CHARALAMBOUS, UNIVERSITY OF LEEDS EA = Empirical Archival  
*Co-Author:* Alan Duboisée De Ricquebourg, University of Leeds  
Iain Clacher, University of Leeds

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**SESSION: FAPS02 Day and Time: Wednesday 29th May • 16:15-17:45**

FAPS02 *Chair:* MARK ALEKSANYAN *Room:* C8

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**QUALITATIVE DISCLOSURE IN CORPORATE FILINGS AND LOAN TERMS**

*Author:* BENEDIKT FRANKE, UNIVERSITY OF MANNHEIM EA = Empirical Archival  
*Co-Author:*

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**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  
*Co-Author:* Abdullah Kumas, University of Richmond  
Sami Keskek, Florida State University

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**MANAGEMENT AS THE SINE QUA NON FOR M&A SUCCESS**

*Author:* PANTELIS KAZAKIS, ADAM SMITH BUSINESS SCHOOL, UNIVERSITY OF GLASGOW EA = Empirical Archival  
*Co-Author:* Manthos Delis, Montpellier Business School  
Maria Iosifidi, Montpellier Business School  
Steven Ongena, University of Zurich

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**SESSION: FAPS03 Day and Time: Wednesday 29th May • 14:15-15:45**

FAPS03 *Chair:* PETER ALEXANDER ALEKSZIEV *Room:* T8

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**AN INVESTIGATION OF THE ROLE OF DIVIDENDS IN ANALYSTS' OPTIMISTIC FORECAST BIAS**

*Author:* PHILIPP SCHABERL, UNIVERSITY OF NORTHERN COLORADO EA = Empirical Archival  
*Co-Author:* SOMNATH DAS, UNIVERSITY OF ILLINOIS AT CHICAGO  
Pradyot Sen, University of Washington at Bothell

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**PREDICTING CORPORATE FINANCIAL DISTRESS USING GEOGRAPHICAL AND INDUSTRY-LEVEL AGGREGATE ACCOUNTING INFORMATION**

*Author:* STEPHANIE CHENG, TULANE UNIVERSITY EA = Empirical Archival  
*Co-Author:* DUSHYANTKUMAR MAHESHKUMAR VYAS, UNIVERSITY OF TORONTO  
Wittenberg-Moerman Regina, University of Southern California  
Wuyang Zhao, University of Texas - Austin

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**ANALYSTS' REVENUE FORECASTS AND DISCRETIONARY REVENUES**

*Author:* SHIH-CHU CHOU, SAN FRANCISCO STATE UNIVERSITY EA = Empirical Archival  
*Co-Author:* Sunay Mutlu, Kennesaw State University

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**SESSION: FAPS04 Day and Time: Thursday 30th May • 11:00-12:30**



FAPS04 Chair: AIDA BRITO

Room: C8

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**CORPORATE COMMUNICATIONS CREDIBILITY AND THE PRICING OF TEXTUAL SENTIMENT: EVIDENCE FROM QUARTERLY EARNINGS ANNOUNCEMENTS**

*Author:* ELIZABETH DEMERS, LAUSANNE UNIVERSITY / HEC EA = Empirical Archival  
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*Co-Author:* Asad Kausar, American University  
Clara Vega, Federal Reserve Board of Governors

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**THE ANALYST REPORT'S FORECAST HORIZON AND BIAS**

*Author:* NIKOLAOS FLOROPOULOS, UNIVERSITY OF CYPRUS EA = Empirical Archival

*Co-Author:* Andreas Charitou, University of Cyprus  
Irene Karamanou, University of Cyprus  
Franco Wong, University of Toronto

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**MORE FREQUENT DISCLOSURE AND CAPITAL STRUCTURE**

*Author:* CHRISTOPHER FRITZ, MUNICH UNIVERSITY OF TECHNOLOGY EA = Empirical Archival

*Co-Author:* Benedikt Downar, Technische Universität München  
Juergen Ernstberger, Technical University Munich

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**SESSION: FAPS05 Day and Time: Thursday 30th May • 14:00-15:30**

FAPS05 Chair: BAPTISTE COLAS

Room: C8

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**MONITORING OR PRESSURING: THE INFLUENCE OF SECURITIES ANALYSTS ON CORPORATE MANAGERS' GOODWILL IMPAIRMENT DECISIONS**

*Author:* HONGWEN HAN, SUN YAT-SEN UNIVERSITY CF = Case/Field Study

*Co-Author:* qingquan tang, Sun Yat-sen University  
Jiali Jenna Tang, University of Hartford

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**DOES FINANCIAL REGULATION UNCERTAINTY AFFECT THE MISPRICING OF BANK EARNINGS?**

*Author:* TUAN QUOC HO, UNIVERSITY OF BRISTOL EA = Empirical Archival

*Co-Author:* Edward Lee, Alliance Manchester Business School  
Gerald Lobo, University of Houston – Bauer College of Business  
Zhenmei Zhu, Fudan University - School of Management

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**REDACTED DISCLOSURE AND ANALYSTS' WEIGHTING OF PRIVATE AND PUBLIC INFORMATION**

*Author:*INDER KHURANA, UNIVERSITY OF MISSOURI-COLUMBIA EA = Empirical Archival

*Co-Author:* Lei Zhao, St. Louis University

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**SESSION: FAPS06 Day and Time: Friday 31th May • 11:00-12:30**

FAPS06 Chair: JOB MANGELMANS

Room: C2

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**EXAMINING THE PERFORMANCE OF DECLINING ACQUIRERS**

*Author:* KEVIN KIM, UNIVERSITY OF MEMPHIS EA = Empirical Archival

*Co-Author:* Joshua Coyne, University of Memphis  
Jayson Talakai, Utah State University

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**WHAT MAKES THE CROWD WISE? AN EMPIRICAL ANALYSIS OF FUNDAMENTAL INFORMATION, INVESTOR SENTIMENT, AND STOCK MARKET PERFORMANCE**

*Author:* SEBASTIAN KLAMER, UNIVERSITY OF BAMBERG EA = Empirical Archival

*Co-Author:* Brigitte Eierle, University of Bamberg  
Matthias Muck, University Bamberg

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**THE IMPACT OF THE INSTITUTIONAL ENVIRONMENT ON ANALYST HERDING BEHAVIOR: EVIDENCE FROM BROKER ACQUISITIONS**

*Author:* LOUIS MANGENEY, UNIVERSITY OF NEUCHÂTEL EA = Empirical Archival

*Co-Author:* Peter Fiechter, University of Neuchatel

**SESSION: FAPS07 Day and Time: Friday 31th May • 09:00-10:30**

FAPS07      Chair: JOHAN GRAAF      Room: C8

**INFORMATIVE QUARTERLY EARNINGS GUIDANCE AND REAL EARNINGS MANAGEMENT**

Author:      *FACUNDO MERCADO, WARWICK UNIVERSITY BUSINESS SCHOOL*      EA = Empirical Archival

Co-Author:      *Beatriz Garcia Osma, Universidad Carlos III de Madrid*  
*Encarna Guillamon-Saorin, Universidad Carlos III de Madrid*

**THE QUALITY OF DISCLOSURES CONCERNING ENVIRONMENTAL LIABILITIES AND THE ROLE OF MEDIA VISIBILITY**

Author:      *MARI PAANANEN, UNIVERSITY OF GOTHENBURG*      EA = Empirical Archival

Co-Author:      *Emmeli Runesson, University of Gothenburg*  
*Niuosha Samani, University of Gothenburg*

**THE CURRENT REPORTING BEHAVIOR OF FIRMS FACING BANKRUPTCY – EMPIRICAL EVIDENCE FROM THE U.S. MARKET**

Author:      *CARINA PUSCH, FRIEDRICH ALEXANDER UNIVERSITY*      EA = Empirical Archival

Co-Author:

**SESSION: FAPS08 Day and Time: Friday 31th May • 11:00-12:30**

FAPS08      Chair: CAROLA RINKER      Room: C8

**TO TWEET OR NOT TO TWEET? SOCIAL MEDIA DISCLOSURE AND REPUTATIONAL DAMAGE**

Author:      *GIULIA REDIGOLO, ESADE BUSINESS SCHOOL*      EA = Empirical Archival

Co-Author:      *Xing Huan, Warwick Business School*  
*Antonio Parbonetti, University of Padova*  
*Zhewei Zhang, Warwick Business School*

**ENRICH THE RICH: DO INSIDERS TRADE ON CORPORATE WELFARE?**

Author:      *HANWEN SUN, UNIVERSITY OF BATH*      EA = Empirical Archival

Co-Author:      *Cheng (Colin) Zeng, University of Manchester*  
*Kangtao Ye, Renmin University of China*

**PREDICTING CORPORATE BANKRUPTCY USING THE FRAMEWORK OF LELAND-TOFT: EVIDENCE FROM U.S.**

Author:      *ZENON TAOUSHIANIS, UNIVERSITY OF CYPRUS*      EA = Empirical Archival

Co-Author:      *Spiros Martzoukos, University of Cyprus*  
*Chris Charalambous, University of Cyprus*

**SESSION: FAPS09 Day and Time: Friday 31th May • 14:00-15:30**

FAPS09      Chair: JOACHIM LANDSTRÖM      Room: C8

**INVESTOR REACTION TO FORWARD-LOOKING DISCLOSURES: HOW THE PRESENCE OF A CAUTIONARY DISCLAIMER AND ITS LINGUISTIC STYLE INFLUENCE INVESTORS' VALUATION JUDGMENTS**

Author:      *DOMINIQUE WASNA, UNIVERSITY OF BERN*      EX = Experimental

Co-Author:

**VOLUNTARY DISCLOSURE OF CORPORATE POLITICAL SPENDING AND COST OF EQUITY CAPITAL**

Author:      *MUKESH GARG, MONASH UNIVERSITY*      EA = Empirical Archival

Co-Author:      *CHRISTOFER ADRIAN, MONASH UNIVERSITY*  
*Soon-Yeow Phang, Monash University*  
*Cameron Truong, Monash University*

**HOW DO FINANCIAL ANALYSTS IMPLEMENT THE SUM-OF-THE-PARTS (SOTP) VALUATION FRAMEWORK?**

Author:      *GRIGORIA CHLOMOU, ATHENS UNIVERSITY OF*      EA = Empirical Archival

*ECONOMICS AND BUSINESS*

*Co-Author: EFTHIMIOS DEMIRAKOS, ATHENS UNIVERSITY OF  
ECONOMICS AND BUSINESS*

**SESSION: FAPSD01 Day and Time: Thursday 30th May • 09:00-10:30**

FAPSD01 *Chair: PARASKEVI VICKY KIOSSE* *Room: C2*

**FROM ACCOUNTING TO ECONOMICS: THE ROLE OF AGGREGATE SPECIAL ITEMS IN  
GAUGING THE STATE OF THE ECONOMY**

*Discussant: TUAN QUOC HO*

*Author: AHMED ABDALLA, MONASH UNIVERSITY* EA = Empirical Archival

*Co-Author: Jose Carabias Palmeiro, LSE*

**PURGING EXPECTED RETURN ESTIMATES - A PORTFOLIO-BASED APPROACH**

*Discussant: WOO-JIN CHANG*

*Author: LARS ROTHE, UNIVERSITY OF COLOGNE* EA = Empirical Archival

*Co-Author: ROMAN SCHICK, UNIVERSITY OF COLOGNE  
Carsten Homburg, University of Cologne*

**SESSION: FAPSD02 Day and Time: Thursday 30th May • 11:00-12:30**

FAPSD02 *Chair: DAPHNE LUI* *Room: C2*

**THE BATTLE OF SOCIAL MEDIA PLATFORMS: THE USE OF TWITTER, YOUTUBE AND  
INSTAGRAM IN CORPORATE COMMUNICATION**

*Discussant: ANDREAS CHARITOU*

*Author: PAWEL BILINSKI, CASS BUSINESS SCHOOL - CITY, UNIVERSITY OF LONDON* EA = Empirical Archival

*Co-Author:*

**DO RATING AGENCIES APPLY STANDARDS CONSISTENTLY? COARSENESS IN RATINGS  
AROUND THE DODD-FRANK ACT**

*Discussant: MATTHEW DRISKILL*

*Author: PEPA KRAFT, HEC PARIS* EA = Empirical Archival

*Co-Author: Xi Wu, NYU Stern School of Business  
Joshua Ronen, NYU Stern School of Business*

**SESSION: FAPSD03 Day and Time: Thursday 30th May • 14:00-15:30**

FAPSD03 *Chair: CHRISTOPH SEXTROH* *Room: C2*

**UNDERWRITER ERROR AND IPO LONG-RUN PERFORMANCE**

*Discussant: LORENZO DAL MASO*

*Author: GEORGE LOIZIDES, UNIVERSITY OF CYPRUS* EA = Empirical Archival

*Co-Author:*

**PRIVATE EQUITY'S DIVERSIFICATION ILLUSION: EVIDENCE FROM FAIR VALUE  
ACCOUNTING**

*Discussant: IGOR KADACH*

*Author: STEPHEN STUBBEN, UNIVERSITY OF UTAH* EA = Empirical Archival

*Co-Author: Kyle Welch, George Washington University*

**SESSION: FAPSD04 Day and Time: Thursday 30th May • 16:00-17:30**

FAPSD04 *Chair: NEOPHYTOS LAMBERTIDES* *Room: C2*

**CAPITAL MARKET RELATIONSHIPS AND INTERFIRM KNOWLEDGE FLOWS: EVIDENCE  
FROM ANALYST COVERAGE OVERLAPS**

*Discussant: YIN WANG*

*Author: CHRISTOPH SEXTROH, TILBURG UNIVERSITY* EA = Empirical Archival

*Co-Author: Tim Martens, University of Mannheim*

**INTRA-LIFE CYCLE INFORMATION TRANSFERS**

*Discussant: SHIWON SONG*

*Author:* TERI YOHN, INDIANA UNIVERSITY EA = Empirical Archival  
*Co-Author:* PATRICK VORST, MAASTRICHT UNIVERSITY

**SESSION: FAPSD05 Day and Time: Friday 31th May • 09:00-10:30**

FAPSD05 *Chair:* TERI YOHN *Room:* C2

**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 EA = Empirical Archival  
*Co-Author:* Mengyao Cheng, Boston College  
 Carlo Gallimberti, Boston College

**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 EA = Empirical Archival  
*Co-Author:*

**SESSION: FAPSD06 Day and Time: Thursday 30th May • 16:00-17:30**

FAPSD06 *Chair:* BIANCA BEYER *Room:* C8

**ABNORMAL EARNINGS ANNOUNCEMENT VOLUME AND POST-EARNINGS ANNOUNCEMENT DRIFT**

*Discussant:* MARCUS KIRK  
*Author:* MATTHEW DRISKILL, CALIFORNIA STATE UNIVERSITY, FULLERTON EA = Empirical Archival  
*Co-Author:*

**THE EFFECT OF INSTITUTIONAL OWNERSHIP ON ANALYST COVERAGE**

*Discussant:* PAWEL BILINSKI  
*Author:* IGOR KADACH, IESE BUSINESS SCHOOL, UNIVERSITY OF NAVARRA EA = Empirical Archival  
*Co-Author:* Kate Schain, unaffiliated

**SESSION: FAPSD07 Day and Time: Friday 31th May • 14:00-15:30**

FAPSD07 *Chair:* MICHEL DUBOIS *Room:* C2

**USING DEEP LEARNING TO ESTIMATE NON-LINEAR INFORMATION DYNAMICS IN STRUCTURAL ACCOUNTING BASED EQUITY VALUATION MODELS**

*Discussant:* DEVENDRA KALE  
*Author:* OLIVER BINZ, DUKE UNIVERSITY EA = Empirical Archival  
*Co-Author:*

**REVISITING THE OHLSON (1995) MODEL**

*Discussant:* ALEX DONTOT  
*Author:* PENGGUO WANG, UNIVERSITY OF EXETER EA = Empirical Archival  
*Co-Author:*

**SESSION: FARF01 Day and Time: Friday 31th May • 09:00-10:30**

FARF01 *Chair:* ION ANGHEL *Room:* T7

**MANAGEMENT GUIDANCE IMPRECISION AND STOCK RETURNS**

*Author:* LUCA DEL VIVA, RAMON LLULL UNIVERSITY-ESADE EA = Empirical Archival  
 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*

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**MANAGEMENT FORECASTS AND THE PERSISTENCE OF EARNINGS AND EARNINGS COMPONENTS**

*Author: GEORGIA SIOUGLE, ATHENS UNIVERSITY OF ECONOMICS AND BUSINESS* EA = Empirical Archival  
*Co-Author: Panagiotis Chronopoulos, Athens University of Economics & Business*

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**MANAGEMENT EARNINGS FORECASTS AND INVESTOR TRUST: SIGNALING EFFECT OF CORPORATE SOCIAL RESPONSIBILITY**

*Author: HITOSHI TAKEHARA, WASEDA UNIVERSITY* EA = Empirical Archival  
*Co-Author: Megumi Suto, Waseda University*

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**WHAT DETERMINES VOLUNTARY STRATEGY DISCLOSURE QUALITY IN GERMAN MANAGEMENT REPORTS?**

*Author: SOPHIE WINTER, LEIPZIG GRADUATE SCHOOL OF MANAGEMENT* EA = Empirical Archival  
*Co-Author:*

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**INSIDER TRADING, MANAGEMENT EARNINGS FORECAST, AND PRICE EFFICIENCY**

*Author: SHENGMIN HUNG, SOOCHOW UNIVERSITY* EA = Empirical Archival  
*Co-Author: Zheng Qiao, Xiamen University*

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**SESSION: FARF02 Day and Time: Friday 31th May • 11:00-12:30**

FARF02 *Chair: EFTHIMIOS DEMIRAKOS* *Room: T7*

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**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* EA = Empirical Archival  
*Co-Author: Kiridaran Kanagaretnam, Schulich School of Business  
Gerald Lobo, University of Houston – Bauer College of Business  
Francesco Mazzi, University of Florence*

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**DOES FOREIGN LENDERS' NATIONAL CULTURES AFFECT LOAN PRICING?**

*Author: KOSTAS PAPPAS, LOUGHBOROUGH UNIVERSITY* EA = Empirical Archival  
*Co-Author: Alice Liang Xu, University of Manchester*

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**DEBT CONTRACTS AND CORPORATE PARTNERSHIPS**

*Author: DERRALD STICE, HKUST* EA = Empirical Archival  
*Co-Author:*

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**BANK LOAN LOSS PROVISIONING AND EARNINGS MANAGEMENT FROM A NEW ANGLE**

*Author: ELEFThERIOS AGGELOPOULOS, UNIVERSITY OF PATRAS* CF = Case/Field Study  
*Co-Author: Antionios Georgopoulos, University of Patras  
Sotirios Kotsiantis, University of Patras*

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**DOES ONE QE FIT ALL? AN EMPIRICAL ANALYSIS OF THE EFFECTS OF QE ON EUROPEAN BANKS' VALUATION**

*Author: SARA LONGO, UNIVERSITY OF PADUA* EA = Empirical Archival  
*Co-Author: Antonio Parbonetti, University of Padova  
Amedeo Pugliese, University of Padova*

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**SESSION: FARF03 Day and Time: Thursday 30th May • 09:00-10:30**

FARF03 *Chair: SIMONA MATEUT* *Room: C8*

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**EARNINGS QUALITY AND ANALYSTS' INFORMATION ENVIRONMENT: EVIDENCE FROM**

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**THE EU MARKET**

*Author:* JIM HASLAM, SHEFFIELD MANAGEMENT SCHOOL EA = Empirical Archival

*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 EA = Empirical Archival

*Co-Author:* DIOGENIS BABOUKARDOS, UNIVERSITY OF ESSEX

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**INVESTMENT BANKS' RESEARCH ACTIVITIES IN THE POST-REFORM ERA: DO SANCTIONS DISCIPLINE THE SELL-SIDE PROFESSION?**

*Author:* ANDREEA MORARU-ARFIRE, ESSEC BUSINESS SCHOOL EA = Empirical Archival

*Co-Author:* Michel Dubois, University of Neuchatel

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**ANALYSTS' VALUATION MODEL CHOICE, TARGET PRICES AND INVESTOR SENTIMENT**

*Author:* WOLFGANG SCHULTZE, UNIVERSITY OF AUGSBURG EA = Empirical Archival

*Co-Author:* MARKUS BUXBAUM, AUGSBURG UNIVERSITY

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**THE EFFECT OF OPTIMISM IN EARNINGS ESTIMATES ON THE VALUE IMPACT OF REVISIONS**

*Author:* JOB MANGELMANS, VU UNIVERSITY AMSTERDAM EA = Empirical Archival

*Co-Author:*

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**SESSION: FARF04 Day and Time: Friday 31th May • 14:00-15:30**

FARF04 *Chair:* LORENZO DAL MASO

*Room:* T7

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**BUSINESS-BANKRUPTCY AFTER THE BAPCPA: EVIDENCE FROM THE STOCK MARKET**

*Author:* LUIS COELHO, UNIVERSITY OF THE ALGARVE EA = Empirical Archival

*Co-Author:*

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**PRODUCT MARKET COMPETITION AND BANKRUPTCY PREDICTION**

*Author:* MARCO MARIA MATTEI, UNIVERSITY OF BOLOGNA EA = Empirical Archival

*Co-Author:* Velia Cenciarelli, University of Pisa  
Giulio Greco, University of Pisa

---

**INFORMATION SEARCH IN TIMES OF MARKET UNCERTAINTY: AN EXAMINATION OF AGGREGATE AND DISAGGREGATE UNCERTAINTY**

*Author:* JOYCE VAN DER LAAN SMITH, UNIVERSITY OF RICHMOND EA = Empirical Archival

*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 EA = Empirical Archival

*Co-Author:*

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**GHOST IN THE MACHINE: USING MACHINE LEARNING TO UNCOVER HIDDEN MISSTATEMENTS**

*Author:* ERIC FLOYD, UNIVERSITY OF CALIFORNIA AT SAN DIEGO EA = Empirical Archival

*Co-Author:* Jeremy Bertomeu, University of California San Diego  
Edwige Cheynel, University of California San Diego  
Wenqiang Pan, Columbia University

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**SESSION: FARF05 Day and Time: Wednesday 29th May • 14:15-15:45**

FARF05 *Chair:* MARCO MARIA MATTEI

*Room:* T9

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**A STATE-SPACE IMPLEMENTATION OF THE OHLSON (1995) MODEL**

*Author:* CARL BARKFELDT, UPPSALA UNIVERSITY EA = Empirical Archival



Co-Author: Rickard Sandberg, Stockholm School of Economics

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**VALUATION, PERSONAL TAXES, AND DIVIDEND POLICY UNDER PASSIVE DEBT MANAGEMENT**

Author: JOHANNES SUEMPELMANN, GOETTINGEN UNIVERSITY AM = Analytical/Modelling

Co-Author: Stefan Dierkes, Goettingen University

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**EMPLOYEE QUALITY AND CORPORATE INVESTMENT EFFICIENCY**

Author: SERAINA ANAGNOSTOPOULOU, UNIVERSITY OF PIRAEUS EA = Empirical Archival

Co-Author: Argyro Avgoustaki, ESCP Europe Business School, London Campus  
Beatriz Garcia Osma, Universidad Carlos III de Madrid

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**ESTIMATING THE IMPLIED COST OF CAPITAL USING QUARTERLY REPORTS**

Author: JOACHIM LANDSTRÖM, UPPSALA UNIVERSITY EA = Empirical Archival

Co-Author: QISHEN YANG, UPPSALA UNIVERSITY  
Magnus Axén, Uppsala University

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**THE GROSS PROFITABILITY ANOMALY: RISK OR MISPRICING?**

Author: SANG HO LEE, KOREA UNIVERSITY BUSINESS SCHOOL EA = Empirical Archival

Co-Author: Yoo Yong Keun, Korea University Business School

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**SESSION: FARF06 Day and Time: Thursday 30th May • 16:00-17:30**

FARF06 Chair: EVISA MITROU

Room: T9

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**ON THE DECISION-USEFULNESS OF FAIR VALUES: EMPIRICAL EVIDENCE FROM UK FINANCIAL ANALYSTS**

Author: OMIROS GEORGIOU, THE UNIVERSITY OF MANCHESTER CDI = Conceptual Development/Interpretative/Historical

Co-Author: Elisavet Mantzari, University of Birmingham  
Julia Mundy, University of Greenwich

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**CAPITAL MARKETS REACTION TO INVOLUNTARY DISCLOSURES: EVIDENCE FROM FCPA VIOLATIONS**

Author: JESUS RODOLFO JIMENEZ ANDRADE, TEXAS A&M UNIVERSITY - SAN ANTONIO EA = Empirical Archival

Co-Author:

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**EMPIRICAL EVIDENCE ON THE CONSEQUENCES OF VOLUNTARY DISCLOSURE ON COMPETITION**

Author: ANTTI MIIHKINEN, AALTO UNIVERSITY SCHOOL OF BUSINESS EA = Empirical Archival

Co-Author:

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**DOES IFRS ADOPTION ACCELERATE M&A? THE CONSEQUENCES OF DIFFERENT GOODWILL ACCOUNTING IN JAPAN**

Author: FUMIKO TAKEDA, TOKYO UNIVERSITY EA = Empirical Archival

Co-Author: Reiko Kashiwazaki, University of Tokyo  
Shun Sato, University of Tokyo

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**ECONOMIC CONSEQUENCES OF IFRS ADOPTION: EVIDENCE FROM RESEARCH & DEVELOPMENT DISCLOSURES AND CAPITALIZATION**

Author: NADINE ZBIEGLY, UNIVERSITY OF AUGSBURG EA = Empirical Archival

Co-Author: Wolfgang Schultze, University of Augsburg  
Tami Dinh, University of St Gallen  
Thomas List, Universität Augsburg

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**SESSION: FARF07 Day and Time: Wednesday 29th May • 16:15-17:45**

FARF07 Chair: HARM SCHUETT

Room: T9

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**IPO ALLOCATIONS AND NEW MUTUAL FUNDS**

*Author:* YI GU, NORTHUMBRIA UNIVERSITY EA = Empirical Archival

*Co-Author:* Christodoulos Louca, Cyprus University of Technology

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**ULTIMATE OWNER AND RISK OF COMPANY PERFORMANCE**

*Author:* PIOTR STASZKIEWICZ, WARSAW SCHOOL OF ECONOMICS EA = Empirical Archival

*Co-Author:* Anna Szelałowska, Warsaw School of Economics

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**REVERSE CROSS-LISTING TO EMERGING MARKETS. EVIDENCE FROM THE US STOCK MARKET**

*Author:* SOLOMON ZORI, ERASMUS UNIVERSITY EA = Empirical Archival  
ROTTERDAM, ERIM

*Co-Author:*

---

**HOW DO SELL-SIDE ANALYSTS RESPOND TO CORPORATE ACQUISITIONS? CASE STUDY FINDINGS**

*Author:* JOHAN GRAAF, STOCKHOLM SCHOOL OF ECONOMICS CF = Case/Field Study

*Co-Author:* Patric Andersson, Stockholm School of Economics  
Niclas Hellman, Stockholm School of Economics

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**SESSION: FARF08 Day and Time: Friday 31th May • 09:00-10:30**

FARF08 *Chair:* ELIZABETH DEMERS

*Room:* T9

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**HETEROGENEOUS INVESTOR BELIEFS AND VALUE CREATION THROUGH EQUITY CARVE-OUTS**

*Author:* PETER ALEXANDER ALEKSZIEV, STOCKHOLM SCHOOL OF ECONOMICS EA = Empirical Archival

*Co-Author:*

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**THE EFFECTS OF RECALL ORDER AND TEXTUAL SALIENCE ON MEMORY RECONSTRUCTION AND THE JUDGEMENTS OF NON-PROFESSIONAL INVESTORS**

*Author:* ANDREAS HELLMANN, MACQUARIE UNIVERSITY EX = Experimental

*Co-Author:* Yike Ding, Macquarie University

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**DETERMINANTS OF PENSION BUY-INS AND BUY-OUTS: EVIDENCE FROM THE UK**

*Author:* EVISA MITROU, QUEEN MARY, UNIVERSITY OF LONDON EA = Empirical Archival

*Co-Author:* Paraskevi Vicky Kiosse, University of Exeter

---

**DECISION-MAKING STRATEGEMS FOR PUBLIC SECTOR ACCOUNTING REFORMS IN INDIA - INSTITUTIONAL PERSPECTIVES**

*Author:* SARADA RAJESWARI KRISHNAN, UNIVERSITY OF SUSSEX CDI = Conceptual  
Development/Interpretative/Historical

*Co-Author:*

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**DEBT MATURITY, CASH FLOW VOLATILITY AND POLITICAL AFFILIATION IN CHINA**

*Author:* SIMONA MATEUT, NOTTINGHAM UNIVERSITY EA = Empirical Archival  
BUSINESS SCHOOL

*Co-Author:* Mustafa Caglayan, Heriot-Watt University, Edinburgh

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**SESSION: FRPS01 Day and Time: Wednesday 29th May • 14:15-15:45**

FRPS01 *Chair:* SARAH KROECHERT

*Room:* T1

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**DOES MANDATORY RECOGNITION OF OFF-BALANCE-SHEET ITEMS AFFECT CAPITAL STRUCTURE CHOICE?**

*Author:* MICHAEL AXENROD, NHH NORWEGIAN SCHOOL OF ECONOMICS EA = Empirical Archival

*Co-Author:* MICHAEL KISSER, NHH NORWEGIAN SCHOOL OF ECONOMICS

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**CLASSIFICATION SHIFTING TO “HIDE” GAINS**

*Author:* KEITH DUNCAN, BOND UNIVERSITY

EA = Empirical Archival

*Co-Author:* BEN HU, BOND UNIVERSITY

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**DOES FLEXIBILITY IN THE PRESENTATION OF THE INCOME STATEMENT UNDER IFRS IMPACT ANALYSTS' FORECASTS?**

*Author:* LAURA-MARIA GASTONE, HAMBURG UNIVERSITY

EA = Empirical Archival

*Co-Author:* Joseph Comprix, Syracuse University  
Kerstin Lopatta, Hamburg University

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**SESSION: FRPS02 Day and Time: Wednesday 29th May • 16:15-17:45**

FRPS02 *Chair:* NADINE GEORGIOU

*Room:* T1

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**INTEGRATED THINKING, INTEGRATED REPORTING AND EFFECTS ON PERFORMANCE**

*Author:* GIACOMO PIGATTO, SANT'ANNA SCHOOL OF  
ADVANCED STUDIES

EA = Empirical Archival

*Co-Author:* Lino Cinquini, Sant'Anna School of Advanced Studies  
Andrea Tenucci, Sant'Anna School of Advanced Studies

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**ACCOUNTING FOR INTANGIBLES AND INTELLECTUAL CAPITAL: A LITERATURE REVIEW**

*Author:* JOHN DUMAY, MACQUARIE UNIVERSITY

CDIH = Conceptual  
Development/Interpretative/Historical

*Co-Author:* Tatiana Garanina, University of Vaasa  
Henri Hussinki, Lappeenranta University of Technology

---

**INTELLECTUAL CAPITAL AND MANAGERIAL DECISIONS IN PROFESSIONAL SPORT ORGANISATIONS: A REVIEW AND THEORETICAL PERSPECTIVES**

*Author:* ZEILA OCCHIPINTI, UNIVERSITY OF PISA

CDIH = Conceptual  
Development/Interpretative/Historical

*Co-Author:* ALESSANDRO GHIO, MONASH UNIVERSITY  
Roberto Verona, University of Pisa

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**SESSION: FRPS03 Day and Time: Thursday 30th May • 09:00-10:30**

FRPS03 *Chair:* ENCARNA GUILLAMON SAORIN

*Room:* T1

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**THE (CONCEPTUAL?) FOUNDATION OF THE EXPECTED CREDIT LOSS MODEL OF IFRS 9 – A CASE STUDY ON THE USAGE OF THE CONCEPTUAL FRAMEWORK IN LIGHT OF THE PUBLIC INTEREST**

*Author:* SELINA ORTHAUS, UNIVERSITY OF COLOGNE

CDIH = Conceptual  
Development/Interpretative/Historical

*Co-Author:* Daniel Rugilo, Department of Financial Accounting and  
Auditing / University of Cologne

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**THE EFFECTS OF THE FAIR VALUE OPTION ON ACCOUNTING COMPARABILITY**

*Author:* ARGYROU PANARETOU, LANCASTER UNIVERSITY

EA = Empirical Archival

*Co-Author:* Joana Fontes, UCP - Catolica Lisbon School of Business  
& Economics

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**SESSION: FRPS04 Day and Time: Thursday 30th May • 11:00-12:30**

FRPS04 *Chair:* MARIANO SCAPIN

*Room:* T1

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**TRANSITIONING FROM A BANK TOWARDS AN EQUITY FINANCING SYSTEM IN JAPAN: THE IMPACT ON INCOME SMOOTHING PRACTICES OVER 40 YEARS**

*Author:* KEISHI FUJIYAMA, KOBE UNIVERSITY

EA = Empirical Archival

*Co-Author:* Sidney Gray, University of Sydney  
YUYA KOGA, TOHOKU GAKUIN UNIVERSITY

---

**THE EFFECT OF IFRS ON ADR LIQUIDITY**

*Author:* POUYAN GHAZIZADEH, UNIVERSITEIT VAN  
AMSTERDAM

EA = Empirical Archival

*Co-Author:* Erik Peek, RSM Erasmus University  
Dominik Roesch, State University of New York at Buffalo

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**DOES BANK COMPETITION AFFECT ACCOUNTING CONSERVATISM?**

*Author:* WEI HUANG, SAN FRANCISCO STATE UNIVERSITY EA = Empirical Archival

*Co-Author:*

**SESSION: FRPS05 Day and Time: Thursday 30th May • 14:00-15:30**

FRPS05 *Chair:* GEORG SCHNEIDER

*Room:* T1

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**THE INFORMATION CONTENT OF EARNINGS ANNOUNCEMENTS IN NEWLY PUBLIC FIRMS: EVIDENCE FROM THE JOBS ACT**

*Author:* MARTI GUASCH, TILBURG UNIVERSITY

EA = Empirical Archival

*Co-Author:*

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**DOES FINANCIAL STATEMENT COMPARABILITY AFFECT TRADING VOLUME BEFORE EARNINGS ANNOUNCEMENTS?**

*Author:* ROBERT KIM, UNIVERSITY OF MASSACHUSETTS BOSTON

EA = Empirical Archival

*Co-Author:* Junwoo Kim, University of Massachusetts - Boston  
Sangwan Kim, University of Massachusetts - Boston

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**MEASURING THE INFORMATIVENESS OF EARNINGS ANNOUNCEMENTS: THE ROLE OF EVENT WINDOWS**

*Author:* ALEXANDER KING, ST. XAVIER UNIVERSITY, CHICAGO, IL

EA = Empirical Archival

*Co-Author:* SOMNATH DAS, UNIVERSITY OF ILLINOIS AT CHICAGO

**SESSION: FRPS06 Day and Time: Thursday 30th May • 16:00-17:30**

FRPS06 *Chair:* SOPHIE WINTER

*Room:* T1

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**FINANCIAL INTEGRATION, INVESTOR PROTECTION AND IMBALANCED OPTIMISTICALLY BIASED INFORMATION TIMELINESS IN EMERGING MARKETS**

*Author:* JUN GU, SHENZHEN UNIVERSITY

EA = Empirical Archival

*Co-Author:* Xiaoxiang Zhang, University of Sussex  
Qiyu Zhang, Lancaster University  
Ding Chen, University of Sussex

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**QUASI-INDEXER OWNERSHIP AND CONDITIONAL CONSERVATISM: EVIDENCE FROM RUSSELL INDEX RECONSTITUTIONS**

*Author:* FERNANDO PENALVA, IESE BUSINESS SCHOOL

EA = Empirical Archival

*Co-Author:* Stephen Hillegeist, Arizona State University  
Liwei Weng, Arizona State University

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**FORBEARANCE OR PUNISHMENT: DOES THE STOCK MARKET VALUE PAST NON-GAAP REPORTING AROUND MATERIAL RESTATEMENTS?**

*Author:* CHRISTIAN SOFILKANITSCH, PADERBORN UNIVERSITY

EA = Empirical Archival

*Co-Author:* Soenke Sievers, University of Paderborn  
Jens Mueller, University of Paderborn

**SESSION: FRPS07 Day and Time: Friday 31th May • 09:00-10:30**

FRPS07 *Chair:* KATHARINA WEISS

*Room:* T1

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**EARNINGS MANagements IN MANAGER-OWNED FIRMS: ARE LENDERS FOOLED?**

*Author:* MORTEN NICKLAS BIGLER JENSEN, COPENHAGEN BUSINESS SCHOOL

EA = Empirical Archival

*Co-Author:* Jeppe Christoffersen, Copenhagen Business School  
Thomas Plenborg, Copenhagen Business School

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**THE REAL EFFECTS OF LABOR MOBILITY: EVIDENCE FROM REAL EARNINGS MANAGEMENT**

*Author:* FANI KALOGIROU, OXFORD UNIVERSITY, SAID BUSINESS SCHOOL

EA = Empirical Archival

*Co-Author: Lars Hass, Lancaster University, Management School  
Paul Hribar, Henry B. Tippie College of Business, The  
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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* CF = Case/Field Study

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

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**SESSION: FRPS08 Day and Time: Friday 31th May • 11:00-12:30**

FRPS08 *Chair: JULIA KATHARINA SCHMIDT* *Room: T1*

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

*Author: IRENE KARAMANOU, UNIVERSITY OF CYPRUS* EA = Empirical Archival

*Co-Author: Afshad Irani, Washington and Lee University*

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

*Author: AKRAM KHALILOV, CARLOS III UNIVERSITY,  
MADRID* EA = Empirical Archival

*Co-Author: Beatriz Garcia Osma, Universidad Carlos III de Madrid  
Juan Garcia-Lara, Universidad Carlos III de Madrid*

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**ASYMMETRIC TIMELINESS OF IMPERFECTLY MATCHED EXPENSES**

*Author: WONSUN PAEK, SUNGKYUNKWAN UNIVERSITY* EA = Empirical Archival

*Co-Author: David Folsom, University of Texas at El Paso*

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**SESSION: FRPS09 Day and Time: Friday 31th May • 14:00-15:30**

FRPS09 *Chair: GILAD LIVNE* *Room: T1*

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**FINANCIAL STATEMENT COMPARABILITY AND ECONOMIC POLICY UNCERTAINTY**

*Author: GERALD LOBO, UNIVERSITY OF HOUSTON – BAUER  
COLLEGE OF BUSINESS* EA = Empirical Archival

*Co-Author: Sandip Dhole, Monash University  
LI LIU, DEAKIN UNIVERSITY  
Sagarika Mishra, Deakin University*

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

*Author: MICHAEL STICH, UNIVERSITY OF KOELN* EA = Empirical Archival

*Co-Author:*

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

*Author: MOUMITA TIWARI, THE INDIAN SCHOOL OF  
BUSINESS* EA = Empirical Archival

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

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**SESSION: FRPS10 Day and Time: Wednesday 29th May • 14:15-15:45**

FRPS10 *Chair: CASPAR PETER* *Room: T2*

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**RELIGIOUS NORMS AND THE TONE OF ANNUAL REPORTS**

*Author: NINA SCHWAIGER, LUDWIG-MAXIMILIAN  
UNIVERSITY OF MUNICH* EA = Empirical Archival

*Co-Author:*

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

*Author:* NIKOLAOS TSILEPONIS, UNIVERSITY OF BRISTOL EA = Empirical Archival  
*Co-Author:* KONSTANTINOS STATHOPOULOS, UNIVERSITY OF MANCHESTER  
MARTIN WALKER, UNIVERSITY OF MANCHESTER

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#### 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

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#### THE IMPACT OF IFRS 9 ON BANKS' LOAN LOSS PROVISIONING

*Author:* ALBIAN ALBRAHIMI, UNIVERSITY OF NEUCHÂTEL EA = Empirical Archival  
*Co-Author:*

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#### 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

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#### 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

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#### QUANTIFICATION IN NARRATIVE DISCLOSURES: EFFECTS ON NON-PROFESSIONAL INVESTORS' INFORMATION PROCESSING UNDER TIME PRESSURE

*Author:* KAI BAUCH, DUESSELDORF UNIVERSITY EX = Experimental  
*Co-Author:*

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#### MANAGEMENTS' CHOICE OF TONE IN LETTERS TO SHAREHOLDERS: SINCERITY, BIAS AND INCENTIVES

*Author:* DOMINIKA HADRO, WROCLAW UNIVERSITY OF ECONOMICS EA = Empirical Archival  
*Co-Author:* KAROL KLIMCZAK, UNIVERSITY OF NAVARRA  
Marek Pauk, Wroclaw University of Economics

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#### READ BETWEEN THE LINES: USING TEXTUAL ANALYSIS OF FORM 10-K ANNUAL REPORTS TO EXAMINE FINANCIAL REPORTING TRANSPARENCY

*Author:* CHRISTOS NEGKAKIS, UNIVERSITY OF MACEDONIA EA = Empirical Archival  
*Co-Author:* DIMITRIOS KOUSENIDIS, ARISTOTLE UNIVERSITY OF THESSALONIKI  
ANESTIS LADAS, UNIVERSITY OF MACEDONIA

#### SESSION: FRPS13 Day and Time: Thursday 30th May • 11:00-12:30

FRPS13 Chair: SIYI LI Room: T2

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#### 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 Claeys, KU Leuven

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#### 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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**CEO OVERCONFIDENCE AND GOODWILL IMPAIRMENT**

*Author:* SA-PYUNG SHIN, SINGAPORE MANAGEMENT UNIVERSITY EA = Empirical Archival  
*Co-Author:* Holly Yang, Singapore Management University

**SESSION: FRPS14 Day and Time: Thursday 30th May • 14:00-15:30**

FRPS14 *Chair:* ALINA LEONIE SIGEL *Room:* T2

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**HOW DO CORPORATE POLITICAL CONNECTIONS INFLUENCE FINANCIAL REPORTING?**

*Author:* ROLAND KOENIGSGRUBER, SKEMA BUSINESS SCHOOL CDIH = Conceptual Development/Interpretative/Historical  
*Co-Author:* Susanne Preuss, VU University Amsterdam

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**PAYOUT POLICY, CORPORATE DISCLOSURE, AND THE ROLE OF LOCAL NEWSPAPERS: EVIDENCE FROM NEWSPAPER CLOSURES AND LAYOFFS**

*Author:* JOSEPH HAN STICE, THE CHINESE UNIVERSITY OF HONG KONG EA = Empirical Archival  
*Co-Author:* Derrald Stice, HKUST  
Roger White, Arizona State University  
Min Kim, Arizona State University

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**MEDIA ATTENTION AND SELECTIVE MANAGERIAL BAD NEWS HOARDING**

*Author:* JINGRAN ZHAO, THE HONG KONG POLYTECHNIC UNIVERSITY EA = Empirical Archival  
*Co-Author:*

**SESSION: FRPS15 Day and Time: Thursday 30th May • 16:00-17:30**

FRPS15 *Chair:* JOHN DUMAY *Room:* T2

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**THE ROLE OF DISCLOSURE CONTENT AND TONE IN AN UNREGULATED MARKET – EVIDENCE FROM INITIAL COIN OFFERINGS**

*Author:* JUERGEN ERNSTBERGER, TECHNICAL UNIVERSITY MUNICH EA = Empirical Archival  
*Co-Author:* Stephan Romeike, Technical University of Munich

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**MANDATORY IFRS ADOPTION AND THE USEFULNESS OF ACCOUNTING INFORMATION IN PREDICTING FUTURE EARNINGS AND CASH FLOWS**

*Author:* SIYI LI, UNIVERSITY OF ILLINOIS AT CHICAGO EA = Empirical Archival  
*Co-Author:* Theodore Sougiannis, University of Illinois at Urbana-Champaign  
I-Ling Wang, California State University at Fullerton

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**TURNING BACK THE CLOCK ON DISCLOSURE REGULATION? – EVIDENCE FROM THE TERMINATION OF THE QUARTERLY REPORTING MANDATE IN EUROPE**

*Author:* FLORIAN MORITZ, GOETTINGEN UNIVERSITY EA = Empirical Archival  
*Co-Author:* Jörg-Markus Hitz, GOETTINGEN UNIVERSITY

**SESSION: FRPS16 Day and Time: Friday 31st May • 09:00-10:30**

FRPS16 *Chair:* SILVIU IONUT GLAVAN *Room:* T2

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**CORPORATE RESPONSES UNDER EXTERNAL SCRUTINY: THE BATTLE AGAINST SHORT-SELLER RESEARCH**

*Author:* YUEN-KIT CHAU, THE CHINESE UNIVERSITY OF HONG KONG EA = Empirical Archival  
*Co-Author:*

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**IS SHORT SELLING RISK DISCLOSURE SUBSTANTIAL OR MEANINGLESS? EVIDENCE FROM THE UNITED STATES**

*Author:* JAP EFENDI, THE UNIVERSITY OF SYDNEY EA = Empirical Archival

Co-Author: LIANGLIANG ZHOU, THE UNIVERSITY OF SYDNEY  
TIMOTHY GANGHUA WANG, THE UNIVERSITY OF SYDNEY

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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:

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**SESSION: FRPS17 Day and Time: Thursday 30th May • 09:00-10:30**

FRPS17 Chair: JAP EFENDI

Room: T11

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**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

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**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

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**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

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**SESSION: FRPSD01 Day and Time: Friday 31st May • 11:00-12:30**

FRPSD01 Chair: ARGYROU PANARETOU

Room: C4

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**'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

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**THE IMPACT OF REGULATION AND TRANSPARENCY IN THE CRYPTOCURRENCY MARKET**

Discussant: STEPHANIE CHENG

Author: JEROEN KOENRAADT, ERASMUS UNIVERSITY EA = Empirical Archival  
ROTTERDAM

Co-Author: Edith Leung, Erasmus University Rotterdam

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**SESSION: FRPSD02 Day and Time: Friday 31st May • 14:00-15:30**

FRPSD02 Chair: ALJOSA VALENTINCIC

Room: C4

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**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

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**BANK RELATIONSHIPS, EARNINGS QUALITY AND COST OF DEBT: CROSS-COUNTRY**

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**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

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**SESSION: FRPSD03 Day and Time: Thursday 30th May • 16:00-17:30**

FRPSD03 *Chair:* BAOHUA XIN

*Room:* C3

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**DOES FINANCIAL REPORTING MISCONDUCT PAY OFF EVEN WHEN DISCOVERED?**

*Discussant:* ANNE D'ARCY

*Author:* DAN AMIRAM, TEL AVIV UNIVERSITY

EA = Empirical Archival

*Co-Author:* Shiva Rajgopal, Columbia University  
Serene Huang, Columbia University

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**CREDIBILITY BENEFITS OF CONFESSIONS: EVIDENCE FROM PRODUCT RECALLS**

*Discussant:* MARK ALEKSANYAN

*Author:* YOUNG JUN CHO, SINGAPORE MANAGEMENT  
UNIVERSITY

EA = Empirical Archival

*Co-Author:* Hye Sun Chang, Singapore Management University  
Guifeng Shi, Shanghai Jiaotong University  
Holly Yang, Singapore Management University

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**SESSION: FRPSD04 Day and Time: Wednesday 29th May • 14:15-15:45**

FRPSD04 *Chair:* YANLEI ZHANG

*Room:* C3

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**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

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**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

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**SESSION: FRPSD05 Day and Time: Thursday 30th May • 09:00-10:30**

FRPSD05 *Chair:* JINGRAN ZHAO

*Room:* C3

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**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

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**VOLUNTARY DISCLOSURE OF MERGER SYNERGIES**

*Discussant:* CHRISTIAN LAUX

*Author:* JAMES RYANS, LONDON BUSINESS SCHOOL

EA = Empirical Archival

*Co-Author:* ROBERTO VINCENZI, LONDON UNIVERSITY,  
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**SESSION: FRPSD06 Day and Time: Thursday 30th May • 11:00-12:30**

FRPSD06 *Chair: XING HUAN*

*Room: C3*

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**THE EFFECT OF REAL EARNINGS ADJUSTMENTS ON CORPORATE LABOR INVESTMENT**

*Discussant: DAVID WINDISCH*

*Author: ZHANGFAN CAO, THE UNIVERSITY OF EDINBURGH* EA = Empirical Archival

*Co-Author: Bill Rees, University of Edinburgh  
Zhifang Zhang, University of Essex*

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**THE IMPACT OF LABOR COST STICKINESS ON INCOME SMOOTHING: EVIDENCE FROM EMPLOYMENT PROTECTION REGULATIONS**

*Discussant: SAMUEL TAN*

*Author: JUNQI LIU, ESSEC BUSINESS SCHOOL* EA = Empirical Archival

*Co-Author: Andrei Filip, ESSEC Business School  
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**SESSION: FRPSD07 Day and Time: Thursday 30th May • 14:00-15:30**

FRPSD07 *Chair: ANNE WYATT*

*Room: C3*

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

*Discussant: MARK CLATWORTHY*

*Author: KAREL HRAZDIL, SIMON FRASER UNIVERSITY* EA = Empirical Archival

*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*

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

*Discussant: JAP EFENDI*

*Author: CHRISTIAN WITTMANN, BAYREUTH UNIVERSITY* EA = Empirical Archival

*Co-Author: Marcus Bravidor, Heinrich Heine University Duesseldorf  
Thomas Loy, University of Bayreuth*

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**SESSION: FRPSD08 Day and Time: Friday 31st May • 14:00-15:30**

FRPSD08 *Chair: FACUNDO MERCADO*

*Room: C3*

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

*Discussant: SUE WRIGHT*

*Author: MAXIMILIAN MUHN, HUMBOLDT UNIVERSITY OF  
BERLIN* EA = Empirical Archival

*Co-Author: Joachim Gassen, Humboldt University of Berlin*

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**INDIVIDUAL LAWYERS, THE SEC REVOLVING DOOR, AND COMMENT LETTERS**

*Discussant: MINYUE DONG*

*Author: SAMUEL TAN, SINGAPORE MANAGEMENT  
UNIVERSITY* EA = Empirical Archival

*Co-Author: MICHAEL SHEN, NATIONAL UNIVERSITY OF  
SINGAPORE*

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**SESSION: FRPSD09 Day and Time: Friday 31st May • 11:00-12:30**

FRPSD09 *Chair: GEORGIA SIOUGLE*

*Room: C3*

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**FIRM LOCATION, LOCAL PEERS AND CORPORATE REPORTING BEHAVIOR**

*Discussant: JOSEPH COMPRIX*

*Author: JERE FRANCIS, UNIVERSITY OF MISSOURI* EA = Empirical Archival

*Co-Author: Nargess Golshan, UNIVERSITY OF MISSOURI  
INDER KHURANA, UNIVERSITY OF MISSOURI-*

**FIRM LOCATION AND ANNUAL REPORT READABILITY***Discussant:* LUMINITA ENACHE*Author:* DAPHNE LUI, ESSEC PARIS

EA = Empirical Archival

*Co-Author:* Andrei Filip, ESSEC Business School  
Andika Mulya, ESSEC Business School**SESSION: FRPSD10 Day and Time: Friday 31th May • 14:00-15:30**FRPSD10 *Chair:* SOLOMON ZORI*Room:* C6**EXPLORING THE ACCRUAL LANDSCAPE BY OPEN SCIENCE***Discussant:* NICLAS HELLMAN*Author:* JOACHIM GASSEN, HUMBOLDT UNIVERSITY OF  
BERLIN

EA = Empirical Archival

*Co-Author:***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

*Co-Author:***SESSION: FRPSD11 Day and Time: Friday 31th May • 09:00-10:30**FRPSD11 *Chair:* GERALD LOBO*Room:* C3**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

*Co-Author:* Maria Chaderina, Vienna University of Economics and  
Business  
Angel Tengulov, Vanderbilt University**INFORMATION LEAKS AND VOLUNTARY DISCLOSURE***Discussant:* WEI JIANG*Author:* ULRICH SCHAEFER, UNIVERSITY OF ZÜRICH

AM = Analytical/Modelling

*Co-Author:* Michael Ebert, University of Paderborn  
Georg Schneider, University of Graz**SESSION: FRPSD12 Day and Time: Wednesday 29th May • 16:15-17:45**FRPSD12 *Chair:* SHAI LEVI*Room:* C5**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

*Co-Author:* Igor Goncharov, Lancaster University  
Maximilian Mueller, WHU - Otto Beisheim School of  
Management**REPORTING AND NON-REPORTING INCENTIVES IN LEASING***Discussant:* FANI KALOGIROU*Author:* NAIM B. OZEL, THE UNIVERSITY OF TEXAS AT  
DALLAS

EA = Empirical Archival

*Co-Author:* Judson Caskey, UCLA**SESSION: FRPSD13 Day and Time: Thursday 30th May • 09:00-10:30**

FRPSD13 *Chair:* MAXIMILIAN MUHN

*Room:* C5

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**WHO LET THE SECRETS OUT? IDIOSYNCRATIC CEO TRAITS AND PROPRIETARY R&D DISCLOSURE**

*Discussant:* YUPING JIA

*Author:* CALEB RAWSON, UNIVERSITY OF ARKANSAS

EA = Empirical Archival

*Co-Author:*

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**CFO TENURE, ACCOUNTING BACKGROUNDS, AND EARNINGS MANAGEMENT**

*Discussant:* CALEB RAWSON

*Author:* YONG-CHUL SHIN, UNIVERSITY OF MASSACHUSETTS BOSTON

EA = Empirical Archival

*Co-Author:* Li Gao, University of Massachusetts Boston  
Jay Lee, University of Massachusetts Boston

**SESSION: FRPSD14 Day and Time: Thursday 30th May • 11:00-12:30**

FRPSD14 *Chair:* GIULIA REDIGOLO

*Room:* C5

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**DISSEMINATING MISINFORMATION THROUGH BUSINESS PRESS**

*Discussant:* JUAN GARCIA LARA

*Author:* HANGSOO KYUNG, THE CHINESE UNIVERSITY OF HONG KONG

EA = Empirical Archival

*Co-Author:* Carol Marquardt, City University of New York - Baruch

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**FREEDOM OF THE PRESS AND EARNINGS MANAGEMENT**

*Discussant:* SARAH KROECHERT

*Author:* TRANG NGUYEN, UNIVERSITY OF BRISTOL

EA = Empirical Archival

*Co-Author:*

**SESSION: FRRF01 Day and Time: Friday 31st May • 11:00-12:30**

FRRF01 *Chair:* NEAL ARTHUR

*Room:* T9

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**UNCONDITIONAL CONSERVATISM AND SUBSEQUENT REAL EARNINGS MANAGEMENT**

*Author:* DEBARATI BASU, INDIAN INSTITUTE OF MANAGEMENT BANGALORE - IIMB

EA = Empirical Archival

*Co-Author:* Kaustav Sen, Lubin School of Business, Pace University, New York

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**DETECTING REAL ACTIVITIES MANIPULATION: BEYOND PERFORMANCE MATCHING**

*Author:* THOMAS GILLIAM, IE BUSINESS SCHOOL

EA = Empirical Archival

*Co-Author:*

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**REAL EARNINGS MANAGEMENT IN EUROPEAN PRIVATE AND PUBLIC FIRMS**

*Author:* AZIZ JAAFAR, WALES UNIVERSITY / BANGOR

EA = Empirical Archival

*Co-Author:* Jingwen Yang, Bangor University  
Danial Hemmings, Bangor University  
Richard Jackson, University of Bath

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**ACCRUAL-BASED AND REAL EARNINGS MANAGEMENT BY CANADIAN ACQUIRERS: PRE-VERSUS POST- IFRS**

*Author:* TALIE KASSAMANY, NOTRE DAME UNIVERSITY-LOUAIZE

EA = Empirical Archival

*Co-Author:* Abir Zweiny, Notre Dame University-Louaize  
ELIE MENASSA, UNIVERSITY OF BALAMAND

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**WHAT ROLE DOES AUDITORS PLAY IN FIRMS' UNFAITHFUL DISCLOSURE BEHAVIOR? EVIDENCE FROM ABNORMAL AUDIT FEE AND ABNORMAL AUDIT HOUR**

*Author:* JI YEON RYU, KOREA UNIVERSITY BUSINESS SCHOOL

EA = Empirical Archival

*Co-Author:* Sang Ho Lee, Korea University Business School

**SESSION: FRRF02 Day and Time: Friday 31st May • 14:00-15:30**



FRRF02      Chair: FREDERIQUE BARDINET-EVRAERT      Room: T9

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**THE EFFECT OF A SECURITY ANALYST ON EARNINGS MANAGEMENT AND PRICE EFFICIENCY**

Author:      VERENA BRAUN, UNIVERSITY OF ZURICH      AM = Analytical/Modelling

Co-Author:

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**WHAT ARE THE MOTIVATIONS BEYOND THE USE OF NON-GAAP ADJUSTMENTS TO MEET OR BEAT ANALYST FORECASTS?**

Author:      GREGOIRE DAVRINCHE, IAE TOULOUSE SCHOOL OF MANAGEMENT      EA = Empirical Archival

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

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**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      EA = Empirical Archival

Co-Author:      DOMENICO CAMPA, INTERNATIONAL UNIVERSITY  
OF MONACO

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**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      EA = Empirical Archival

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

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**SESSION: FRRF03 Day and Time: Wednesday 29th May • 14:15-15:45**

FRRF03      Chair: SOMNATH DAS      Room: T10

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

Author:      XING HUAN, WARWICK BUSINESS SCHOOL      EA = Empirical Archival

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

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**CONSOLIDATED FINANCIAL STATEMENTS AND EARNINGS MANAGEMENT**

Author:      HISAO KAI, NIIGATA UNIVERSITY      AM = Analytical/Modelling

Co-Author:

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**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      EA = Empirical Archival

Co-Author:

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

Author:      CHUN YU MAK, UNIVERSITY OF BIRMINGHAM      EA = Empirical Archival

Co-Author:

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

Author:      HECTOR PERAFAN, ICESI UNIVERSITY      EA = Empirical Archival

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

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**SESSION: FRRF04 Day and Time: Thursday 30th May • 11:00-12:30**

FRRF04      Chair: FRANCESCO DE LUCA      Room: T10

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

*Author:* CHENGJIE DONG, NANFANG COLLEGE OF SUN YAT-SEN UNIVERSITY EA = Empirical Archival

*Co-Author:* Zhijun Lin, Macau University of Science and Technology  
Jinsong Tan, Sun Yat-sen University  
Zhemin Wang, Nanfang College, University of Wisconsin-Parkside

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**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

*Co-Author:* Nam Chul Jung, Korea University Business School

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

*Author:* TETSUYUKI KAGAYA, HITOTSUBASHI UNIVERSITY EA = Empirical Archival

*Co-Author:*

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

*Author:* TIMOTHY GANGHUA WANG, THE UNIVERSITY OF SYDNEY CDI = Conceptual Development/Interpretative/Historical

*Co-Author:*

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**SESSION: FRRF05 Day and Time: Wednesday 29th May • 16:15-17:45**

FRRF05 *Chair:* MARIA-SILVIA SANDULESCU *Room:* T11

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**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

*Co-Author:* MUNDHER JABBAR AL-HAMOOD, BASRA UNIVERSITY

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**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

*Co-Author:* Sidney Gray, University of Sydney

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**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

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

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

*Author:* ZHEMIN WANG, NANFANG COLLEGE, UNIVERSITY OF WISCONSIN-PARKSIDE EA = Empirical Archival

*Co-Author:* Jianguo Wei, Nanfang College, Sun Yat-sen University  
Yang Yi, Southwestern University of Finance and Economics  
Jinsong Tan, Sun Yat-sen University  
Jing Lu, Beijing Information Science and Technology University

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**SESSION: FRRF06 Day and Time: Wednesday 29th May • 16:15-17:45**

FRRF06 *Chair:* JUNJIAN GU *Room:* T10

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

*Author:* ANWAR HALARI, OPEN UNIVERSITY EA = Empirical Archival

Co-Author: *Dusan Andrejcek, University of Buckingham*  
*Gurcharan Singh, University of Buckingham*

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**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*

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**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*

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

Author: *FLORENCE PINTO BASTO, ISEG LISBON SCHOOL OF ECONOMICS AND MANAGEMENT, UNIVERSIDADE DE LISBOA* EA = Empirical Archival

Co-Author: *Ana Marques, University of East Anglia*

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**REGULATORY CAPITAL MANAGEMENT TO EXCEED THRESHOLDS**

Author: *SILVINA RUBIO, UNIVERSITY OF BRISTOL* EA = Empirical Archival

Co-Author: *Luciana Orozco, Universidad Carlos III de Madrid*

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

FRRF07 Chair: *KAREN HANDLEY*

Room: **T10**

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**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*

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**DO AT HOME AS ROMANS DO? THE EFFECT OF CEOs' OVERSEAS BACKGROUNDS ON FINANCIAL REPORTING**

Author: *JUNJIAN GU, UNIVERSITY OF TSUKUBA* EA = Empirical Archival

Co-Author:

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

Author: *SOUHEI ISHIDA, SAITAMA UNIVERSITY* EA = Empirical Archival

Co-Author: *Takuma Kochiyama, Hitotsubashi University*

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

Author: *SAVVAS PAPADOPOULOS, THE UNIVERSITY OF GOTHENBURG* EA = Empirical Archival

Co-Author:

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**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*

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

FRRF08 Chair: *MARTIN HOOGENDOORN*

Room: **T10**

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**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:*

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**ARE MANDATORY BUSINESS MODEL DISCLOSURES VALUE RELEVANT?**

*Author:* STEFAN SCHAPER, AARHUS UNIVERSITY, SCHOOL OF BUSINESS AND SOCIAL SCIENCES EA = Empirical Archival

*Co-Author:* Christian Nielsen , Aalborg University, Department of Business and Management  
Lorenzo Simoni, University of Florence

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**ECONOMIC CONSEQUENCES OF THE ACCOUNTING FOR BUSINESS COMBINATIONS ON INFORMATION ASYMMETRY AND COST OF CAPITAL**

*Author:* JULIA KATHARINA SCHMIDT, UNIVERSITY OF AUGSBURG EA = Empirical Archival

*Co-Author:* Wolfgang Schultze, University of Augsburg  
Anne Wyatt, University of Queensland  
Bettina Schabert, University of Augsburg

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**ARE DISENTANGLED RELATED PARTY TRANSACTIONS VALUE RELEVANT ? SOME FRENCH EMPIRICAL EVIDENCE**

*Author:* PHILIPPE TOURON, UNIVERSITE PARIS 1 EA = Empirical Archival

*Co-Author:* FRANCOIS AUBERT, CLERMONT AUVERGNE UNIVERSITY  
Sandrine BOULERNE, UNIVERSITY OF TOURS

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**MARKET REACTIONS TO THE ADOPTION OF A EUROPEAN SINGLE ELECTRONIC FORMAT FOR FINANCIAL REPORTING – EVIDENCE FROM EUROPE**

*Author:* MAXIMILIAN WIRTH, UNIVERSITY OF MUENSTER EA = Empirical Archival

*Co-Author:* Kai Schaumann, University of Muenster

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**SESSION: FRRF09 Day and Time: Friday 31th May • 09:00-10:30**

FRRF09 *Chair:* WEI HUANG

*Room:* T10

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

*Author:* JONG-HOON KIM, HITOTSUBASHI UNIVERSITY EA = Empirical Archival

*Co-Author:* KEISHI FUJIYAMA, KOBE UNIVERSITY  
YUYA KOGA, TOHOKU GAKUIN UNIVERSITY

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**SEGMENT REAL OPTIONS AND FIRM PERFORMANCE**

*Author:* NEAL ARTHUR, THE UNIVERSITY OF SYDNEY EA = Empirical Archival

*Co-Author:* Chenyi Mao, The University of Sydney  
Kaiying Ji, The University of Sydney  
Maiying Sui, The University of Sydney

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

*Author:* YANTHI HUTAGAOL-MARTOWIDJOJO, BINUS UNIVERSITY INTERNATIONAL EA = Empirical Archival

*Co-Author:* albert sani, BINUS UNIVERSITY INTERNATIONAL  
aljosa valentincic, Ljubljana University

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

*Author:* STEPHANIE JANA, ESCP EUROPE, BERLIN EA = Empirical Archival

*Co-Author:* Steffen Schneider, Horváth & Partners, Hamburg

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**FOOTBALL INDUSTRY AND ASSET SALES: EVIDENCE FROM ITALIAN SERIE A**

*Author:* LORENZO NERI, BIRKBECK COLLEGE, UNIVERSITY OF LONDON EA = Empirical Archival

*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**

FRRF10      Chair: SALMA IBRAHIM      Room: T10

**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      EA = Empirical Archival  
 Co-Author:    Brigitte Eierle, University of Bamberg  
                  Robin Jarvis, Brunel University London

**DIVIDEND CUTS: GOOD NEWS OR BAD NEWS? WELL AS THE CHESHIRE CAT WOULD SAY "IT DEPENDS"!**

Author:      SOMNATH DAS, UNIVERSITY OF ILLINOIS AT CHICAGO      EA = Empirical Archival  
 Co-Author:    Sandip Dhole, Monash University

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

Author:      DAVID OGUDUGU, NHH NORWEGIAN SCHOOL OF ECONOMICS      EA = Empirical Archival  
 Co-Author:    TZU-TING CHIU, NHH NORWEGIAN SCHOOL OF ECONOMICS

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

Author:      RICHARD PRICE, THE UNIVERSITY OF OKLAHOMA      EA = Empirical Archival  
 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      EA = Empirical Archival  
 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

**SESSION: FRRF11 Day and Time: Friday 31st May • 14:00-15:30**

FRRF11      Chair: PETER KAJÜTER      Room: T10

**THE ROLE OF DISAGGREGATION IN ACQUISITION DECISIONS**

Author:      JOSEPH COMPRIX, SYRACUSE UNIVERSITY      EA = Empirical Archival  
 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      EA = Empirical Archival  
 Co-Author:    Hubert de La Bruslerie, University Paris Dauphine

**ACCOUNTING REGIMES, PORTFOLIO OPTIMIZATION AND PROFITS HEDGING**

Author:      SILVIU IONUT GLAVAN, IE UNIVERSITY      AM = Analytical/Modelling  
 Co-Author:

**ACQUIRERS' TRANSPARENCY AND M&A SYNERGIES IN EMERGING MARKETS**

Author:      DANQING YOUNG, THE CHINESE UNIVERSITY OF      EA = Empirical Archival

*HONG KONG*

*Co-Author: Rita Wing Yue Yip, School of Business  
Beibei Yiu, Zhongnan University of Economics and Law*

**SESSION: FRRF12 Day and Time: Wednesday 29th May • 14:15-15:45**

FRRF12 *Chair: DEVRIMI KAYA*

*Room: T11*

**DOES CORPORATE OUTSIDE COUNSEL BETTER SERVE SHAREHOLDERS OR MANAGERS?**

*Author: SHAI LEVI, TEL AVIV UNIVERSITY*

EA = Empirical Archival

*Co-Author: Eti Einhorn, Tel Aviv University  
Benjamin Segal, Fordham University*

**THE EU REFERENDUM (BREXIT) AND ANNUAL REPORT READABILITY, NEGATIVITY AND UNCERTAINTY**

*Author: KEVIN MCMEEKING, UNIVERSITY OF EXETER*

EA = Empirical Archival

*Co-Author:*

**POWER DISTANCE, POLITICAL UNCERTAINTY AND STOCK PRICE CRASH RISK: INTERNATIONAL EVIDENCE**

*Author: QIAOLING SU, XIAMEN UNIVERSITY*

EA = Empirical Archival

*Co-Author: Xunchang Zhang, XIAMEN UNIVERSITY  
Jianming Ye, XIAMEN UNIVERSITY*

**DETERMINANTS OF ANNUAL REPORTS TEXTUAL INFORMATION COMPLEXITY: EVIDENCE FROM SWEDEN**

*Author: QISHEN YANG, UPPSALA UNIVERSITY*

EA = Empirical Archival

*Co-Author: Derya Vural, Uppsala University  
Joachim Landström, Uppsala University*

**THE REAL EFFECT OF ACCOUNTING COMPARABILITY ON CROSS-BORDER INVESTMENT OF FOREIGN INVESTORS**

*Author: TAMI DINH, UNIVERSITY OF ST GALLEN*

EA = Empirical Archival

*Co-Author: ARTHUR STENZEL, UNIVERSITY OF ST. GALLEN*

**SESSION: FRRF13 Day and Time: Thursday 30th May • 09:00-10:30**

FRRF13 *Chair: ROBERT KIM*

*Room: T10*

**CORPORATE SOCIAL RESPONSIBILITY AND FINANCIAL REPORTING QUALITY: EVIDENCE FROM CSR-DISASTERS**

*Author: IRINA GAZIZOVA, CARLOS III UNIVERSITY, MADRID* EA = Empirical Archival

*Co-Author: Beatriz Garcia Osmá, Universidad Carlos III de Madrid  
Juan Garcia Lara, Universidad Carlos III Madrid*

**CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE, ASSURANCE AND EARNINGS PROPERTIES**

*Author: NADINE GEORGIOU, TU DORTMUND UNIVERSITY* EA = Empirical Archival

*Co-Author: Janine Maniora, Technical University of Munich (TUM)*

**THE EFFECT OF CORPORATE SOCIAL RESPONSIBILITY PERFORMANCE AND DISCLOSURE READABILITY ON INVESTORS' EARNINGS JUDGMENTS**

*Author: YASHENG CHEN, XIAMEN UNIVERSITY*

EX = Experimental

*Co-Author: JINGYU GAO, RENMIN UNIVERSITY OF CHINA  
Min Zhang, Renmin University of China*

**THE EFFECT OF RELEVANT CORPORATE GOVERNANCE FACTORS ON THE QUALITY OF FINANCIAL REPORTING IN FAMILY AND NON-FAMILY FIRMS**

*Author: INNA PAIVA, LISBON UNIVERSITY INSTITUTE (ISCTE)* EA = Empirical Archival

*Co-Author: João Borralho, University of Lusofona  
DOLORES GALLARDO VAZQUEZ, UNIVERSITY OF  
EXTREMADURA  
Remedios Hernández Linares, University of Extremadura*



**SESSION: FRRF14 Day and Time: Friday 31th May • 11:00-12:30**FRRF14 *Chair: WEI LU**Room: T2***CRITICAL ACCOUNTING POLICY DISCLOSURES, MEASUREMENT UNCERTAINTIES AND ACCRUAL PERSISTENCE***Author: HENDRIK RUPERTUS, BAYREUTH UNIVERSITY* EA = Empirical Archival*Co-Author: Marcus Bravidor, Heinrich Heine University Duesseldorf***THE QUALITY OF ACCRUALS ACROSS LIFE CYCLE STAGES***Author: DEVENDRA KALE, THE UNIVERSITY OF TEXAS AT DALLAS* EA = Empirical Archival*Co-Author: Jose Elias Feres de Almeida, Federal University of Espirito Santo***AGGREGATE DISCRETIONARY ACCRUALS AND FUTURE MARKET RETURNS: INTERNATIONAL EVIDENCE***Author: SAM HAN, KOREA UNIVERSITY* EA = Empirical Archival*Co-Author: TONY KANG, UNIVERSITY OF NEBRASKA-LINCOLN  
Eunyoung Lee, Korea University  
Kriengkrai Boonlert-U-Thai, Chulalongkorn University***DIVIDENDS, OPAQUE EARNINGS, AND AGENCY COSTS***Author: GILAD LIVNE, UNIVERSITY OF EXETER* EA = Empirical Archival*Co-Author: Ilanit Gavious, Ben-Gurion University of the Negev  
Ester Chen, Bar-Ilan University***THE IMPACT OF CORPORATE GOVERNANCE ON FINANCIAL REPORTING OUTCOME - THE CASE OF DEFERRED TAX ACCOUNTING UNDER IFRS***Author: DUC HUNG TRAN, AACHEN UNIVERSITY OF APPLIED SCIENCES* EA = Empirical Archival*Co-Author: Astrid Chludek, University of Cologne***SESSION: GVPS01 Day and Time: Wednesday 29th May • 14:15-15:45**GVPS01 *Chair: NIUOSHA SAMANI**Room: T3***INDEPENDENT BOARDS AND BONDHOLDER AGENCY RISK***Author: HAMI AMIRASLANI, INSEAD* EA = Empirical Archival*Co-Author:***DOES IT COST TO BE POLITICALLY CONNECTED? AN EXAMINATION OF GRABBING HAND HYPOTHESIS ON CORPORATE TAXES***Author: TAUFIQ ARIFIN, UNIVERSITY OF TWENTE* EA = Empirical Archival*Co-Author: Iftekhar Hasan, Gabelli School of Business, Fordham University  
Rezaul Kabir, University of Twente***PAYWATCH - DIRECTORS' SKIN IN THE GAME AND EXECUTIVE COMPENSATION***Author: BIANCA BEYER, UNIVERSITY OF OULU* EA = Empirical Archival*Co-Author: Henrik Nilsson, Stockholm School of Economics, Department of Accounting  
Juha-Pekka Kallunki, University of Oulu  
Anna Rossi, University of Oulu***SESSION: GVPS02 Day and Time: Wednesday 29th May • 16:15-17:45**GVPS02 *Chair: SANDER DE GROOTE**Room: T3***THE VALUE OF BOARDROOM COMMUNICATION: ETHNIC DIRECTORS' OUT-OF-BOARD COMMUNITY AFFILIATIONS WITH OTHER BOARD MEMBERS AND THE QUALITY OF ACCRUALS***Author: KWOK TONG SAMUEL CHEUNG, DEAKIN UNIVERSITY* EA = Empirical Archival*Co-Author: SIMON FUNG, DEAKIN UNIVERSITY*

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**SHAREHOLDER ACTIVISM, CEO TURNOVER, AND CEO COMPENSATION**

*Author:* THOMAS KEUSCH, INSEAD

EA = Empirical Archival

*Co-Author:*

**SESSION: GVPS03 Day and Time: Thursday 30th May • 09:00-10:30**

GVPS03 *Chair:* THOMAS KEUSCH

*Room:* T3

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**UNINTENDED CONSEQUENCES OF MANDATORY COMPENSATION CLAWBACKS: DO DIRECTORS REIMBURSE CORPORATE MANAGERS FOR RECOVERIES?**

*Author:* MATTHIAS GNÄGI, UNIVERSITY OF BERN

EX = Experimental

*Co-Author:*

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**INVESTMENT AND VOLATILITY: THE ROLE OF DIRECTORS' AND OFFICERS' LIABILITY INSURANCE**

*Author:* HUNGHUA PAN, NATIONAL TSING HUA UNIVERSITY EA = Empirical Archival

*Co-Author:* Che-Chia Chang, Tunghai University

Hsin-Yi Huang, Feng Chia University

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**FIRE OR BEFRIEND? THE ROLE OF OWNERSHIP STRUCTURE IN CEO TURNOVER DECISIONS OF CONTROLLING SHAREHOLDERS**

*Author:* DAVID PECHA, UNIVERSITY OF SOUTHERN DENMARK

EA = Empirical Archival

*Co-Author:* C.S. Agnes Cheng, The Hong Kong Polytechnic University

Jinshuai Hu, Xiamen University

Walid Saffar, The Hong Kong Polytechnic University

**SESSION: GVPS04 Day and Time: Thursday 30th May • 11:00-12:30**

GVPS04 *Chair:* SILVIA GAIA

*Room:* T3

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**THE ANALYST AND INVESTOR ENVIRONMENT AS A GOVERNANCE MECHANISM AND FIRMS' DECISION TO HOLD M&A-RELATED CONFERENCE CALLS**

*Author:* JAN CHRISTOPH HENNIG, UNIVERSITY OF GOETTINGEN

EA = Empirical Archival

*Co-Author:*

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**DIVIDEND POLICY AND SHAREHOLDERS' SATISFACTION WITH THE APPROPRIATION OF THE BALANCE SHEET PROFIT**

*Author:* SVEN HÖRNER, UNIVERSITY OF WÜRZBURG

EA = Empirical Archival

*Co-Author:*

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**MANAGEMENT TEAM INCENTIVE HETEROGENEITY AND STOCK**

*Author:* YIWEI LI, UNIVERSITY OF ESSEX

EA = Empirical Archival

*Co-Author:*

**SESSION: GVPS05 Day and Time: Friday 31st May • 14:00-15:30**

GVPS05 *Chair:* OMAIMA HASSAN

*Room:* T3

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**INSTITUTIONAL PRESSURE, ULTIMATE OWNERSHIP, AND CORPORATE CARBON REDUCTION ENGAGEMENT: EVIDENCE FROM CHINA**

*Author:* YANG LIU, HENLEY BUSINESS SCHOOL AT THE UNIVERSITY OF READING

EA = Empirical Archival

*Co-Author:* Fangjun Wang, Xi'an Jiaotong University

Junqin Sun, Xi'an Jiaotong University

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**IPO DELISTING DETERMINANTS. LESSONS FROM THE ATHENS STOCK EXCHANGE**

*Author:* MICHALIS MAKROMINAS, FREDERICK UNIVERSITY EA = Empirical Archival

*Co-Author:* YIANNIS YIANNOULIS, CRETE, TEI

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**ARE NON-FINANCIAL AND FINANCIAL MISCONDUCT COMPLEMENTS? EVIDENCE FROM FEDERAL AGENCY PENALTIES**

*Author:* ANEESH RAGHUNANDAN, LSE, THE LONDON

EA = Empirical Archival

Co-Author:

**SESSION: GVPS06 Day and Time: Thursday 30th May • 14:00-15:30**

GVPS06 Chair: SVEN HÖRNER Room: T3

**OPTIONS TRADING AND EQUITY INCENTIVES IN EXECUTIVE COMPENSATION: THE EMPIRICAL EVIDENCE**

Author: WEI SHI, DEAKIN UNIVERSITY EA = Empirical Archival

Co-Author: Peter Chen, Hong Kong University of Science and Technology  
Yong Zhang, Hong Kong Polytechnic University

**SPILOVER EFFECTS OF THE MANDATED SAY-ON-PAY VOTES**

Author: FENG TANG, THE HONG KONG POLYTECHNIC UNIVERSITY EA = Empirical Archival

Co-Author: C.S. Agnes Cheng, The Hong Kong Polytechnic University  
WENLI HUANG, THE HONG KONG POLYTECHNIC UNIVERSITY

**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 EA = Empirical Archival

Co-Author: David Smith, University of Nebraska - Lincoln  
Xiaoyan Chen, University of Nebraska - Omaha

**SESSION: GVPS07 Day and Time: Friday 31st May • 09:00-10:30**

GVPS07 Chair: THOMAS KASPEREIT Room: T3

**BOARD STRUCTURE AND STOCK RETURN VOLATILITY**

Author: SEBASTIAN TRABERT, UNIVERSITY OF GOETTINGEN EA = Empirical Archival

Co-Author: Alexander Merz, University of Goettingen

**DETERMINANTS OF MATERIALITY DISCLOSURE QUALITY IN INTEGRATED REPORTING: EMPIRICAL EVIDENCE FROM AN INTERNATIONAL SETTING**

Author: PATRICK VELTE, LEUPHANA UNIVERSITY OF LUENEBURG EA = Empirical Archival

Co-Author: Jannik Gerwanski, LEUPHANA UNIVERSITY OF LUENEBURG  
Othar Kordsachia, LEUPHANA UNIVERSITY OF LUENEBURG

**WHY DO FIRMS FREEZE THEIR EXECUTIVE PENSIONS?**

Author: ADAMOS VLITTIS, UNIVERSITY OF CYPRUS EA = Empirical Archival

Co-Author:

**SESSION: GVPS08 Day and Time: Thursday 30th May • 16:00-17:30**

GVPS08 Chair: JIANCHUAN LUO Room: T3

**MANDATORY INTERNAL CONTROL AND EARNINGS MANAGEMENT ABNORMALITY: A QUASI-NATURAL EXPERIMENT IN CHINA**

Author: ZHI WANG, SOUTHWESTERN UNIVERSITY OF FINANCE AND ECONOMICS EA = Empirical Archival

Co-Author: Jiixin Wang, Zhongnan University of Economics and Law  
Huijie Zhong, Zhongnan University of Economics and Law

**OTHER COMPREHENSIVE INCOME DISCLOSURES, EARNINGS MANAGEMENT, CORPORATE GOVERNANCE AND FIRM PERFORMANCE IN CHINA**

Author: YAN WANG, GUANGDONG UNIVERSITY OF FINANCE EA = Empirical Archival

& ECONOMICS

Co-Author: YUAN SHAN, UNIVERSITY OF WESTERN AUSTRALIA

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**THE BALANCE SHEET EFFECTS OF THE GRADUAL ROLLOUT PROCESS OF INTERNAL MODELS**

Author: CORINNA WOYAND, MUENSTER UNIVERSITY

EA = Empirical Archival

Co-Author:

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**SESSION: GVPS09 Day and Time: Friday 31th May • 11:00-12:30**

GVPS09 Chair: MINNA MARTIKAINEN

Room: T3

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**ANALYST TEAM DIVERSITY AND ANALYST PERFORMANCE**

Author: SHAN WU, NANJING UNIVERSITY

EA = Empirical Archival

Co-Author:

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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

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**THE MYTH ABOUT PUBLIC VERSUS PRIVATE ENFORCEMENT OF SECURITIES LAWS – EVIDENCE FROM CHINESE COMMENT LETTERS**

Author: RAY ZHANG, SIMON FRASER UNIVERSITY

EA = Empirical Archival

Co-Author:

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**SESSION: GVPSD01 Day and Time: Thursday 30th May • 14:00-15:30**

GVPSD01 Chair: SILVINA RUBIO

Room: C5

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**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

EA = Empirical Archival

Co-Author: DAN AMIRAM, Tel Aviv University  
EFRAT SHUST, OPEN UNIVERSITY OF ISRAEL  
oded Rozenbaum, The George Washington University

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**CEO COMPENSATION CONTRACTS: DO BIOLOGICALLY-HONEST SIGNALS MATTER?**

Discussant: SEPPO IKAHEIMO

Author: YUPING JIA, FRANKFURT SCHOOL OF FINANCE & MANAGEMENT

EA = Empirical Archival

Co-Author:

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**SESSION: GVPSD02 Day and Time: Thursday 30th May • 16:00-17:30**

GVPSD02 Chair: COLLETTE KIRWAN

Room: C5

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**ACCOUNTING CONSERVATISM AND THE FULFILLMENT OF THE TARGET'S PERFORMANCE COMMITMENT IN VALUATION ADJUSTMENT MECHANISM CONTRACTS**

Discussant: JING XUE

Author: SHIYUN ZENG, SUN YAT-SEN UNIVERSITY

EA = Empirical Archival

Co-Author: Li Wenfei, School of Economics and Statistics, Guangzhou University  
qingquan tang, Sun Yat-sen University

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**SESSION: GVPSD03 Day and Time: Friday 31th May • 09:00-10:30**

GVPSD03 Chair: JACKIE DI VITO

Room: C5

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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 EA = Empirical Archival  
*Co-Author:*

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**CORPORATE INSIDER TRADING AND SOCIAL NETWORKS**

*Discussant:* JUSTIN SHORT

*Author:* MINNA MARTIKAINEN, HANKEN SCHOOL OF ECONOMICS EA = Empirical Archival

*Co-Author:* Juha-Pekka Kallunki, University of Oulu  
Jyri Kinnunen, Hanken School of Economics

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**SESSION: GVPSD04 Day and Time: Friday 31st May • 11:00-12:30**

GVPSD04 *Chair:* VICTORIA PATSIKA *Room:* C5

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**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

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**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

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**SESSION: GVPSD05 Day and Time: Wednesday 29th May • 16:15-17:45**

GVPSD05 *Chair:* HELEN CHOY *Room:* C6

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**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

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**ARE POWERFUL CHIEF EXECUTIVES MORE PHILANTHROPIC? INSURANCE INDUSTRY EVIDENCE**

*Discussant:* KAREN HANDLEY

*Author:* WEI JIANG, THE UNIVERSITY OF MANCHESTER EA = Empirical Archival

*Co-Author:* Michael Adams, University of Bath

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**SESSION: GVPSD06 Day and Time: Wednesday 29th May • 14:15-15:45**

GVPSD06 *Chair:* PETRA INWINKL *Room:* C6

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**NAVIGATING WEAK INSTITUTIONS THROUGH FOREIGN BROKERS**

*Discussant:* ANEESH RAGHUNANDAN

*Author:* AARON YOON, NORTHWESTERN UNIVERSITY EA = Empirical Archival

*Co-Author:*

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**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

**SESSION: GVPSD07 Day and Time: Friday 31st May • 14:00-15:30**GVPSD07 *Chair: DOMINIKA HADRO**Room: C5***THE EFFECT OF THE UK BRIBERY ACT 2010 ON GROWTH, COST OF EQUITY, AND VALUE***Discussant: MATHIJS VAN PETEGHEM**Author: SUHEE KIM, THE UNIVERSITY OF EDINBURGH* EA = Empirical Archival*Co-Author: Bill Rees, University of Edinburgh***PENSION DE-RISKING STRATEGY: DETERMINANTS OF PENSION BUY-INS AND BUY-OUTS***Discussant: MATHIJS VAN PETEGHEM**Author: ZE ZENG LI, HUDDERSFIELD UNIVERSITY / BUSINESS SCHOOL* EA = Empirical Archival*Co-Author: Christopher Cowton, University of Huddersfield Business School***SESSION: GVRF01 Day and Time: Thursday 30th May • 11:00-12:30**GVRF01 *Chair: ANWAR HALARI**Room: T11***GENDER DIVERSITY AND LEVERAGE - THE EFFECT OF STATUS QUO***Author: IRFAN ALI, TU DORTMUND UNIVERSITY* EA = Empirical Archival*Co-Author: NADINE GEORGIOU, TU DORTMUND UNIVERSITY***DO FINANCIAL EXPERT CEOS MATTER FOR NEWLY PUBLIC FIRMS?***Author: PANAGIOTIS LOUKOPOULOS, UNIVERSITY OF STRATHCLYDE, STRATHCLYDE BUSINESS SCHOOL, DEPARTMENT OF ACCOUNTING & FINANCE* EA = Empirical Archival*Co-Author: GEORGIOS LOUKOPOULOS, BATH UNIVERSITY  
Dimitrios Gounopoulos, University of Bath***EXECUTIVE INTEGRITY AND ACCOUNTING IRREGULARITIES***Author: JIANCHUAN LUO, THE HONG KONG POLYTECHNIC UNIVERSITY* EA = Empirical Archival*Co-Author:***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* EA = Empirical Archival*Co-Author: Laura Álvarez Marín, Huelva University  
David Toscano Pardo, huelva***SESSION: GVRF02 Day and Time: Thursday 30th May • 16:00-17:30**GVRF02 *Chair: MENI ABUDY**Room: T11***BOARD OVERSIGHT AND CEO FRAUD INCENTIVES UNDER A MARKET-ORIENTED LIABILITY REGIME***Author: ROBERT EDER, UNIVERSITY OF GRAZ* AM = Analytical/Modelling*Co-Author:***PRESTIGE CONTESTS IN THE BOARD OF DIRECTORS AND CLASSIFICATION SHIFTING***Author: SILVIA GAIA, UNIVERSITY OF ESSEX* EA = Empirical Archival*Co-Author: Kamran Malikov, University of Essex***BOARD RISK COMMITTEES AND RISK FACTOR DISCLOSURE TONE***Author: YUAN SHAN, UNIVERSITY OF WESTERN AUSTRALIA* EA = Empirical Archival*Co-Author: Muhammad Farhan Malik, Accounting and Finance  
Department, UWA Business School, The University of  
Western Australia  
Jamie Yixing Tong, UQ Business School, The University of  
Queensland*



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**LINKING BOARD COMPOSITION AND DIFFERENT TYPES OF NON-FINANCIAL DISCLOSURES. EVIDENCE FROM EARLY ADOPTION OF THE EU DIRECTIVE IN CEE**

*Author:* KAROLINA SKORULSKA, KOZMINSKI UNIVERSITY EA = Empirical Archival

*Co-Author:* DOROTA DOBIJA, KOZMINSKI UNIVERSITY  
JOANNA KRASODOMSKA, CRACOW UNIVERSITY OF  
ECONOMICS  
JUSTYNA DYDUCH, AGH UNIVERSITY OF SCIENCE  
AND TECHNOLOGY

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**BOARD OF DIRECTORS' CULTURAL PROXIMITY AND INVESTMENT EFFICIENCY OF MULTINATIONAL CORPORATIONS**

*Author:* ANGIE WANG, THE CHINESE UNIVERSITY OF HONG KONG EA = Empirical Archival

*Co-Author:*

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**SESSION: GVRF03 Day and Time: Thursday 30th May • 14:00-15:30**

GVRF03 *Chair:* JESUS RODOLFO JIMENEZ ANDRADE *Room:* T11

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**DOES BETTER GOVERNANCE IMPROVE THE QUALITY OF NON-GAAP EARNINGS DISCLOSURES?**

*Author:* SUE WRIGHT, THE UNIVERSITY OF NEWCASTLE EA = Empirical Archival

*Co-Author:* Dinithi Ranasinghe, University of Otago  
Luisa Unda, Monash University

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**CORPORATE GOVERNANCE AND FIRM PERFORMANCE – EVIDENCE FROM SDAX**

*Author:* ANGELIKA ARTS, TU DORTMUND UNIVERSITY EA = Empirical Archival

*Co-Author:* NADINE GEORGIU, TU DORTMUND UNIVERSITY  
Philipp Schorn, Hochschule Rhein-Waal

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**HOW CORPORATE GOVERNANCE ACTORS RESIST REGULATION: A STRATEGIC ACTION FIELDS APPROACH**

*Author:* DAMIEN LAMBERT, MONASH UNIVERSITY CF = Case/Field Study

*Co-Author:*

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**THE EFFECT OF HIGH OWNERSHIP CONCENTRATION OVER AFFILIATES ON CROSS-JURISDICTIONAL TAX-MOTIVATED INCOME SHIFTING**

*Author:* TATIANA MAZZA, FREE UNIVERSITY OF BOZEN EA = Empirical Archival

*Co-Author:* STEFANO AZZALI, UNIVERSITY OF PARMA  
Alice Mediolì, University of Parma

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**UK CORPORATE GOVERNANCE AS AN EXPERIMENT IN DIRECTOR SUBJECTION**

*Author:* JOHN ROBERTS, THE UNIVERSITY OF SYDNEY CF = Case/Field Study

*Co-Author:*

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**SESSION: GVRF04 Day and Time: Friday 31st May • 09:00-10:30**

GVRF04 *Chair:* REZAUL KABIR *Room:* T11

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**STAKEHOLDERS AND ACCOUNTABILITY IN A TRADITIONAL INDIGENOUS MARKET: THE CASE OF PASAR IN INDONESIA**

*Author:* DENNY ANDRIANA, UNIVERSITY OF STRATHCLYDE CF = Case/Field Study

*Co-Author:* JULIA SMITH, UNIVERSITY OF STRATHCLYDE,  
STRATHCLYDE BUSINESS SCHOOL  
Gavin Reid, University of St Andrews

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**WHAT DRIVES FIRMS TO BE BETTER CORPORATE CITIZENS? AN INTEGRATED PERSPECTIVE**

*Author:* CLAUDE FRANCOEUR, HEC MONTREAL EA = Empirical Archival

*Co-Author:*

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**DIALOGICAL TURN OF ACCOUNTINGS AND ACCOUNTABILITY INTEGRATED REPORTING IN NON-PROFIT AND PUBLIC-SECTOR ORGANIZATION**

*Author:* ÜLLE PÄRL, UNIVERSITY OF TARTU CF = Case/Field Study

Co-Author: *ELINA PAEMURRU, ESTONIAN BUSINESS SCHOOL*  
*Kristjan Paemurru, University of Tartu*

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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* EA = Empirical Archival

Co-Author: *Mehul Raithatha, Indian Institute of Management, Indore*  
*James Cordeiro, The College at Brockport*

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**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* EA = Empirical Archival

Co-Author:

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**SESSION: GVRF05 Day and Time: Friday 31th May • 11:00-12:30**

GVRF05 Chair: *DAVID PECHA*

Room: **T11**

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**THE IMPACT OF SOCIAL MEDIA MANAGEMENT ON CORPORATE REPUTATION**

Author: *YINGLIN HUANG, HEC MONTREAL* EA = Empirical Archival

Co-Author: *ELODIE BEHNAM, UNIVERSITY OF STRASBOURG*  
*CLAUDE FRANCOEUR, HEC MONTREAL*

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**CAN INFORMATION DISCLOSURE AND TRANSPARENCY RANKING BRING THE FUTURE FORWARD?**

Author: *CHIUNG-LIN CHIU, HWA-HSLA UNIVERSITY OF TECHNOLOGY* EA = Empirical Archival

Co-Author:

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**DO SOCIAL CONNECTIONS AFFECT SEC ENFORCEMENT DECISIONS?**

Author: *RUI GUO, THE CHINESE UNIVERSITY OF HONG KONG* EA = Empirical Archival

Co-Author: *Ying Cao, The Chinese University of Hong Kong*  
*George Yang, The Chinese University of Hong Kong*

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**WHEN MAIN STREET MEETS WALL STREET: CAN NETWORK RELATIONS BETWEEN THE TWO FOSTER INNOVATION?**

Author: *JUNZI ZHANG, CASS BUSINESS SCHOOL* EA = Empirical Archival

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*

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**SESSION: GVRF06 Day and Time: Friday 31th May • 14:00-15:30**

GVRF06 Chair: *GURCHARAN SINGH*

Room: **T11**

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**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* EA = Empirical Archival

Co-Author: *Mingsheng Li, Bowling Green State University*

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**COMPENSATION OF FOUNDERS AS CHIEF EXECUTIVE OFFICER (CEO): IS IT DIFFERENT THAN OTHERS?**

Author: *JACKIE DI VITO, HEC MONTREAL* EA = Empirical Archival

Co-Author: *Yves Bozec, HEC Montreal*

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**ARE CEOS FIRED FOR THEIR CSR PERFORMANCE?**

Author: *ANAS MOHAMED EL MESSOUSSI, UNIVERSITY OF LAUSANNE* EA = Empirical Archival

Co-Author:

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**PERFORMANCE INFORMATIVENESS AND CEO TURNOVER UPON DIFFERING INDUSTRY CONDITIONS**

Author: LIN LI, SHENZHEN UNIVERSITY EA = Empirical Archival

Co-Author: Peter Lam, University of Technology Sydney  
Wilson Tong, Hong Kong Polytechnic University

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**SHAREHOLDER DEMOCRACY OR PLUTOCRACY? DIRECTOR ELECTIONS**

Author: SYLVIE BERTHELOT, UNIVERSITY OF SHERBROOKE EA = Empirical Archival

Co-Author: Michel Coulmont, University of Sherbrooke

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**SESSION: GVRF07 Day and Time: Wednesday 29th May • 14:15-15:45**

GVRF07 Chair: JIM HASLAM

Room: T12

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**ARE THERE TRADING SIGNALS FROM ROMANIAN CORPORATE INSIDERS?**

Author: CATALIN ALBU, BUCHAREST UNIVERSITY OF ECONOMIC STUDIES EA = Empirical Archival

Co-Author: Nadia Albu, Bucharest University of Economic Studies  
Allan Hodgson, University of Queensland  
Zhengling Xiong, University of Queensland

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**TUNNELLING THROUGH ALLIES: AFFILIATED SHAREHOLDERS, INSIDER TRADING AND MONITORING FAILURE**

Author: LONGWEN ZHANG, SUN YAT-SEN BUSINESS SCHOOL, SUN YAT-SEN UNIVERSITY EA = Empirical Archival

Co-Author: Minying Chen, International School of Business and Finance, Sun Yat-Sen University  
Jun Liu, Sun Yat-sen Business School, Sun Yat-sen University

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**NATIONAL CULTURE AND CHOICE OF PAYMENT IN MERGERS AND ACQUISITIONS**

Author: MANJU JAISWALL, INDIAN INSTITUTE OF MANAGEMENT -IIMC EA = Empirical Archival

Co-Author: Yogesh Chauhan, Indian Institute of Management Raipur

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**THE EFFECT OF DEBT CHARACTERISTICS ON THE RECOGNITION OF IMPAIRMENT LOSSES**

Author: DAVI SOUZA SIMON, UNIVERSIDADE DO VALE DO RIO DOS SINOS - UNISINOS EA = Empirical Archival

Co-Author: Clea Macagnan, Universidade do Vale do Rio dos Sinos - Unisinos

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**SESSION: GVRF08 Day and Time: Wednesday 29th May • 16:15-17:45**

GVRF08 Chair: AHMED SARHAN

Room: T12

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**AUDITOR CHOICE AND INDEPENDENCE**

Author: HAN DONKER, UNIVERSITY OF ALASKA ANCHORAGE EA = Empirical Archival

Co-Author: Ajit Dayanandan, University of Alaska Anchorage  
John Nofsinger, University of Alaska Anchorage  
Rashmi Prasad, Western Governors University

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**DETERMINANTS OF MATERIAL WEAKNESSES IN INTERNAL CONTROL OVER FINANCIAL REPORTING – LINKING FIRM-SPECIFIC CHARACTERISTICS TO COSO COMPONENTS**

Author: BENITA GULLKVIST, HANKEN SCHOOL OF ECONOMICS EA = Empirical Archival

Co-Author:

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**STOCK PRICE CRASH RISK, POLITICAL CONNECTIONS AND BIG 4 AUDITORS: SOME EVIDENCE FROM MALAYSIAN FIRMS**

Author: MEI YEE LEE, MONASH UNIVERSITY MALAYSIA EA = Empirical Archival

Co-Author: Chwee Ming Tee, Monash University Malaysia

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**DOES CONTROLLING SHAREHOLDERS' FINANCIAL RISK AFFECT AUDITORS' PERCEPTIONS OF FIRMS' FINANCIAL REPORTING RISK? EVIDENCE FROM SHARE PLEDGING**

*Author:* KE LIAO, WUHAN UNIVERSITY

EA = Empirical Archival

*Co-Author:* Muzhi Wang, Tsinghua University  
Deren Xie, Tsinghua University  
Dengjin Zheng, Central University of Finance and Economics

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**COURTESY CALLS FOR RECIPROCITY: EVIDENCE FROM THE EFFECT OF UNQUALIFIED INDEPENDENT DIRECTORS IN CHINA**

*Author:* XIN WANG, SOUTHWESTERN UNIVERSITY OF FINANCE AND ECONOMICS

EA = Empirical Archival

*Co-Author:* 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

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**SESSION: GVRF09 Day and Time: Thursday 30th May • 09:00-10:30**

GVRF09 *Chair:* FANGMING XU

*Room:* T12

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**HOP, SKIP AND JUMP ON THE SHOULDERS OF GIANTS: A STRUCTURED LITERATURE REVIEW OF SME CORPORATE GOVERNANCE**

*Author:* KAREN HANDLEY, THE UNIVERSITY OF NEWCASTLE

CDIH = Conceptual Development/Interpretative/Historical

*Co-Author:* Courtney Molloy, University of Newcastle

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**MAKING SCHOOL BOARDS ACCOUNTABLE: BOARD EFFECTIVENESS AND SCHOOL PERFORMANCE**

*Author:* ZHIYUN GONG, MONASH UNIVERSITY

SU = Survey

*Co-Author:* CHIN MOI LOH, SINGAPORE INSTITUTE OF TECHNOLOGY  
Kelly Benati, Monash University  
Luisa Unda, Monash University

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**DETERMINANTS OF SUSTAINABLE TURNAROUND IN FAMILY FIRMS: EVIDENCE FROM FINNISH SMES**

*Author:* JUKKA KETTUNEN, HANKEN SCHOOL OF ECONOMICS

EA = Empirical Archival

*Co-Author:* MINNA MARTIKAINEN, HANKEN SCHOOL OF ECONOMICS  
GEORGIOS VOULGARIS, THE UNIVERSITY OF WARWICK

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**ACCOUNTANTS AND SMALL AND MEDIUM-SIZED ENTERPRISES: TOWARDS A RESOURCE-BASED VIEW**

*Author:* CHRISTINE WEIGEL, UNIVERSITY OF SIEGEN

CDIH = Conceptual Development/Interpretative/Historical

*Co-Author:* Martin R. W. Hiebl, UNIVERSITY OF SIEGEN

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**ACCOUNTING FOR DEVELOPMENT: A CASE STUDY OF CAIRO SMART CITY**

*Author:* VERA KRAHMAL, THE OPEN UNIVERSITY

CF = Case/Field Study

*Co-Author:* LOAI ALSAID, THE OPEN UNIVERSITY

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**SESSION: GVRF10 Day and Time: Thursday 30th May • 11:00-12:30**

GVRF10 *Chair:* KONSTANTINOS STATHOPOULOS

*Room:* T12

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**EARNINGS MANAGEMENT OF POLITICALLY CONNECTED FAMILY FIRMS IN CHINA**

*Author:* SHENGHUA SHI, HENLEY BUSINESS SCHOOL AT

EA = Empirical Archival

THE UNIVERSITY OF READING

Co-Author: Hwa-Hsien Hsu, University of Durham  
Richard Slack, University of Durham

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**FAMILY OWNERS WITH CONTROL ENHANCING MECHANISMS: EVIDENCE FROM ACCRUALS-BASED AND REAL EARNINGS MANAGEMENT**

Author: NIUOSHA SAMANI, UNIVERSITY OF GOTHENBURG EA = Empirical Archival  
Co-Author:

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**INCOME SMOOTHING, FAMILY FIRMS AND FINANCIAL CRISIS: EVIDENCE FROM EUROPEAN COUNTRIES**

Author: CLAUDIA IMPERATORE, BOCCONI UNIVERSITY EA = Empirical Archival  
Co-Author: Cristina Cruz, IE Business school  
Luis Gomez Mejia, Arizona State University

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**SESSION: HIPS01 Day and Time: Friday 31th May • 14:00-15:30**

HIPS01 Chair: LÚCIA RODRIGUES Room: T2

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**ACCOUNTING IN THE EXCEPTIONAL STATE: POWER AND THE ROYAL AIR FORCE OF ITALY 1923-1945**

Author: FRANCESCO DE LUCA, PESCARA CDI = 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

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**MINDING THEIR PS AND QS ; THE ROYAL NAVY PURSER AND ACCOUNTING AND GOVERNANCE, 1731 – 1808**

Author: KAREN MCBRIDE, UNIVERSITY OF PORTSMOUTH CDI = Conceptual  
Development/Interpretative/Historical  
Co-Author:

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**REINVENTING OPERATIONAL RISK: DISTANCING OPERATIONAL RISK FROM OPERATIONS**

Author: VIKASH KUMAR SINHA, AALTO UNIVERSITY CF = Case/Field Study  
SCHOOL OF BUSINESS  
Co-Author:

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**SESSION: HIPS02 Day and Time: Wednesday 29th May • 14:15-15:45**

HIPS02 Chair: ISABEL MACHADO Room: T4

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**CLARIFYING THE CONFUSION IN PACIOLI'S EPILOGUE: THE LAST REMAINING MYSTERY**

Author: ALAN SANGSTER, UNIVERSITY OF ABERDEEN EA = Empirical Archival  
Co-Author:

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**DIVIDEND POLICY AND EQUITY DEPLETION IN RAILWAY COMPANIES: THE ACCOUNTING FOR PUBLIC AIDS IN MZA AND NORTE**

Author: BEATRIZ SANTOS-CABALGANTE, UNIVERSIDAD CF = Case/Field Study  
AUTÓNOMA DE MADRID  
Co-Author: Beatriz Garcia Osmá, Universidad Carlos III de Madrid  
DOMI ROMERO-FÚNEZ, UNIVERSIDAD AUTÓNOMA  
DE MADRID

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**LUCA PACIOLI AND DISCUSSIONS AROUND SCIENTIFICITY OF ACCOUNTANCY IN RUSSIA IN THE 19TH CENTURY**

Author: VIATCHESLAV SOKOLOV, ST. PETERSBURG STATE CDI = Conceptual  
UNIVERSITY OF ECONOMICS AND FINANCE Development/Interpretative/Historical  
Co-Author: Svetlana Karelskaia, Saint-Petersburg State University

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**SESSION: HIPS03 Day and Time: Wednesday 29th May • 16:15-17:45**

HIPS03 Chair: GARRY CARNEGIE Room: T4

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**IMAGES OF THE ACCOUNTING PROFESSION AND ITS DEVELOPMENT: GENDER, CONTEXTUAL DOMAINS AND ROLE**

*Author:* LISA KÄLLSTRÖM, KRISTIANSTAD UNIVERSITY      CDIH = Conceptual  
Development/Interpretative/Historical

*Co-Author:* Timurs Umans, Kristianstad University  
Pernilla Broberg, Kristianstad University  
Jennifer Emsfors, Kristianstad University  
Heléne Tjärnemo, Kristianstad University

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**DOUBLE-ENTRY BOOKKEEPING IN POMBALINE COMPANIES: A DIALOGUE BETWEEN ACCOUNTANTS AND HISTORIANS**

*Author:* ANGELICA VASCONCELOS, ESDS BUSINESS SCHOOL      EA = Empirical Archival

*Co-Author:* Alan Sangster, University of Aberdeen  
LÚCIA RODRIGUES, UNIVERSITY OF MINHO

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**NEGOTIATING THE IMPERIAL ACCOUNTANCY ARENA; THE RISE OF PROFESSIONAL ACCOUNTANCY IN COLONIAL INDIA, 1925-1936**

*Author:* SHRADDHA VERMA, THE OPEN UNIVERSITY      CDIH = Conceptual  
Development/Interpretative/Historical

*Co-Author:* Suki Sian, Queen Mary, University of London

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**SESSION: HIPSD01 Day and Time: Wednesday 29th May • 14:15-15:45**

HIPSD01      *Chair:* MARCO BELLUCCI      *Room:* C2

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**THE VALUE OF ART: ACCOUNTING FOR THOMAS HOLLOWAY'S PICTURE COLLECTION, 1881-2017**

*Discussant:* LISA EVANS

*Author:* CHRISTOPHER NAPIER, ROYAL HOLLOWAY UNIVERSITY OF LONDON      CDIH = Conceptual  
Development/Interpretative/Historical

*Co-Author:* Elena Giovannoni, Royal Holloway University of London

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**THE EXTENT OF 'POST-COLONIALITY' OF THE ACCOUNTING PROFESSION: INSIGHTS FROM THE CASE OF LEBANON**

*Discussant:* SANDRA VAN DER LAAN

*Author:* GREG STONER, UNIVERSITY OF GLASGOW      CF = Case/Field Study

*Co-Author:* Sami Sadaka, Adnan Kassar School of Business, Lebanese American University

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**SESSION: HIPSD02 Day and Time: Thursday 30th May • 09:00-10:30**

HIPSD02      *Chair:* ALAN SANGSTER      *Room:* C6

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**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      CDIH = Conceptual  
Development/Interpretative/Historical

*Co-Author:* Giacomo Manetti, University of Florence  
Luca Bagnoli, University of Florence

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**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

*Co-Author:*

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**SESSION: HIRF01 Day and Time: Thursday 30th May • 14:00-15:30**

HIRF01      *Chair:* DINA LVOVA      *Room:* T12

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**ADMIRALTY REGULATION: MERCANTILIST IMPACT ON THE EVOLUTION OF GOVERNMENTAL ACCOUNTING IN THE EIGHTEENTH-CENTURY RUSSIA**



*Author:* YURY (IURI) GUZOV (GUZOW), ST PETERSBURG STATE UNIVERSITY EA = Empirical Archival

*Co-Author:* DINA LVOVA, ST PETERSBURG STATE UNIVERSITY

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

*Author:* DAVID XUDONG JI, XI'AN JIAOTONG-LIVERPOOL UNIVERSITY CDIH = Conceptual Development/Interpretative/Historical

*Co-Author:* WEI LU, MONASH UNIVERSITY

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**THE "ACCOUNTING ORDER" AT THE SERVICE OF ECONOMIC REFORMS: AN ETHNO-SOCIOLOGICAL STUDY OF THE VIETNAMESE POST-COMMUNIST TRANSITION (1979 – 1995)**

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

*Co-Author:*

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

*Author:* CHRISTINA IONELA NEOKLEOUS, ASTON UNIVERSITY EA = Empirical Archival

*Co-Author:* Pawan Adhikari, University of Essex  
Dila Agrizzi, University of Essex

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**SESSION: HIRF02 Day and Time: Thursday 30th May • 16:00-17:30**

HIRF02 *Chair:* KAREN MCBRIDE *Room:* T12

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**VICTORIAN FUNERAL INSURANCE: RITES, RULES AND RATES**

*Author:* SANDRA VAN DER LAAN, THE UNIVERSITY OF SYDNEY CDIH = Conceptual Development/Interpretative/Historical

*Co-Author:* Lee Moerman, University of Wollongong  
Jennifer Brassel, University of Sydney

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**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 CF = Case/Field Study

*Co-Author:* Chie Sawanobori, Osaka Sangyo University

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

*Author:* WEI CHERN KOH, SINGAPORE UNIVERSITY OF SOCIAL SCIENCES CDIH = Conceptual Development/Interpretative/Historical

*Co-Author:*

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

*Author:* DEREK STONE, IN YOUR OWN WORDS LIMITED CDIH = Conceptual Development/Interpretative/Historical

*Co-Author:*

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**SESSION: ICPS01 Day and Time: Thursday 30th May • 09:00-10:30**

ICPS01 *Chair:* LISA EVANS *Room:* T4

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**THE ENGLISH LANGUAGE AND THE PROFESSIONAL SOCIALISATION OF ACCOUNTANTS**

*Author:* DINA ABUROUS, ZAYED UNIVERS CDIH = Conceptual Development/Interpretative/Historical

*Co-Author:* RANIA KAMLA, HERIOT-WATT UNIVERSITY EDINBURGH

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**INTERNATIONAL COMPARABILITY THROUGH TRANSLATION EQUIVALENCE: HOW IS EQUIVALENCE SEEN IN PRIOR ACCOUNTING RESEARCH?**

*Author:* JENNI LAAKSONEN, TAMPERE UNIVERSITY CDIH = Conceptual

Co-Author:

**ACCOUNTING, EMOTIONS AND SOCIAL SPACE: MATERIALIZING SHAKESPEARE'S IMAGINARY IN THE CITY OF VERONA**Author: *ALESSANDRO LAI, UNIVERSITY OF VERONA* CF = Case/Field StudyCo-Author: *Elena Giovannoni, Royal Holloway University of London*  
*Riccardo Stacchezzini, 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

Co-Author:

**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* CF = Case/Field StudyCo-Author: *Richard Pucci, Monash University***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* CF = Case/Field StudyCo-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***SESSION: ICPS03 Day and Time: Thursday 30th May • 11:00-12:30**ICPS03 Chair: *ALESSANDRO LAI* Room: **T4****POLICING FINANCIAL MARKETS: THE RHETORICAL BATTLE OF WHISTLEBLOWING SHORT SELLERS**Author: *HERVÉ STOLOWY, HEC PARIS* CF = Case/Field StudyCo-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* CF = Case/Field Study

Co-Author:

**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/HistoricalCo-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**ICPS04 Chair: *GUSTAF KASTBERG* Room: **T4****DO YOU HAVE A CONFIDENCE INTERVAL FOR THAT? A CRITICAL EXAMINATION OF NULL**

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**OUTCOME REPORTING IN ACCOUNTING RESEARCH**

*Author:* WILLIAM CREADY, THE UNIVERSITY OF TEXAS AT DALLAS EA = Empirical Archival

*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

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

*Author:* JEANETH JOHANSSON, HALMSTAD UNIVERSITY CF = Case/Field Study

*Co-Author:* Marita Blomkvist, Göteborgs Universitet

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

*Author:* EMMANUELLE NÈGRE, TOULOUSE SCHOOL OF MANAGEMENT CDIH = Conceptual Development/Interpretative/Historical

*Co-Author:* Corinne Bessieux-Ollier, Montpellier Business School  
Marie-Anne Verdier, University of Toulouse 3 Paul Sabatier

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

ICPSD01 *Chair:* BINO CATASUS

*Room:* C2

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**PULLING AT THE BOUNDARIES: AUDITING OF GOVERNMENT ADVERTISING IN ONTARIO**

*Discussant:* LUKAS LOEHLEIN

*Author:* PAUL ANDON, THE UNIVERSITY OF NEW SOUTH WALES CF = Case/Field Study

*Co-Author:* Clinton Free, UNSW Business School  
Vaughan Radcliffe, Ivey Business School  
Mitchell Stein, Ivey Bu

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

*Discussant:* PAUL ANDON

*Author:* PAOLO QUATTRONE, THE UNIVERSITY OF EDINBURGH CF = Case/Field Study

*Co-Author:* Cristiano Busco, LUISS Business School  
FABRIZIO GRANA', ESCP EUROPE

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

ICPSD02 *Chair:* MARCIA ANNISSETTE

*Room:* C5

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**THE UNBEARABLE LIGHTNESS OF IMAGINATION - COMMENSURATIONS, CALCULATIONS AND DEATH**

*Discussant:* ALESSANDRO LAI

*Author:* BINO CATASUS, STOCKHOLM UNIVERSITY CF = Case/Field Study

*Co-Author:* Andreas Sundström, Birmingham Business School,  
University of Birmingham  
Charlotta Bay, Stockholm University  
Fredrik Svärdsten, Stockholm University

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**ETHICAL AWARENESS AND SPIRITUALITY IN THE FIELD OF TAX WORK**

*Discussant:* JOHN ROBERTS

*Author:* SHEILA KILLIAN, UNIVERSITY OF LIMERICK, KEMMY BUSINESS SCHOOL SU = Survey

*Co-Author:* Veronica O'Regan, University of Limerick  
Philip O'Regan, University of Limerick  
Dionysios Karavidas, University of Limerick

**SESSION: ICRF01 Day and Time: Friday 31th May • 09:00-10:30**

ICRF01      *Chair:* ANDREAS SUNDSTRÖM      *Room:* T12

**SILENCING THROUGH MANAGEMENT ACCOUNTING PRACTICES: A CASE STUDY OF COST-EFFICIENCY IN A PUBLIC ADMINISTRATION**

*Author:* CAECILIA DRUJON D'ASTROS, ESSEC BUSINESS SCHOOL      CF = Case/Field Study

*Co-Author:*

**MAKING THINGS VISIBLE, THINKABLE, AND ACTIONABLE: EXPLORING THE CRITICAL DIALOGIC POTENTIAL OF COUNTER ACCOUNTING**

*Author:* SENDIRELLA GEORGE, VICTORIA UNIVERSITY OF WELLINGTON      CDIH = Conceptual Development/Interpretative/Historical

*Co-Author:* Judy Brown, Victoria University of Wellington  
Jesse Dillard, College of Business, University of Central Florida

**JAPANESE ACCOUNTING STANDARD-SETTING BASED ON THE COOPERATION BETWEEN BUSINESS AND BUREAUCRACY**

*Author:* KENSUKE OGATA, OSAKA CITY UNIVERSITY      CDIH = Conceptual Development/Interpretative/Historical

*Co-Author:*

**SESSION: ICRF02 Day and Time: Friday 31th May • 11:00-12:30**

ICRF02      *Chair:* PHILIP LINSLEY      *Room:* T12

**CLASH OF CORPORATE GOVERNANCE LOGICS OBSCURING AUDITOR INDEPENDENCE**

*Author:* GUNILLA EKLOV ALANDER, STOCKHOLM BUSINESS SCHOOL      CDIH = Conceptual Development/Interpretative/Historical

*Co-Author:*

**THE IDEAL(IZED) ACCOUNTANT – AN EMPIRICAL ANALYSIS OF JOB ADVERTISEMENTS**

*Author:* CHRISTIAN OTT, EM STRASBOURG BUSINESS SCHOOL      EA = Empirical Archival

*Co-Author:*

**USING CORPORATISM AND HISTORICAL INSTITUTIONALISM TO UNDERSTAND ACCOUNTING PROFESSIONALIZATION IN LATIN AMERICA**

*Author:* LÚCIA RODRIGUES, UNIVERSITY OF MINHO      CDIH = Conceptual Development/Interpretative/Historical

*Co-Author:* Russell Craig, University of Portsmouth

**SELF-SERVING PERFORMANCE ATTRIBUTIONS IN THE LETTERS TO SHAREHOLDERS: A LONGITUDINAL CASE STUDY**

*Author:* MARIA-SILVIA SANDULESCU, BUCHAREST UNIVERSITY OF ECONOMIC STUDIES      CF = Case/Field Study

*Co-Author:*

**A WAR CAN BE WORTH A FORTUNE IF YOU SURVIVE IT: FINANCIAL PERFORMANCE OF UKRAINIAN COMPANIES DURING THE DONBASS CONFLICT**

*Author:* DAVID PROCHAZKA, UNIVERSITY OF ECONOMICS IN PRAGUE      EA = Empirical Archival

*Co-Author:* Andrii Polchanov, Zhytomyr State Technological University

**SESSION: ICRF03 Day and Time: Friday 31th May • 14:00-15:30**

ICRF03      *Chair:* GUNILLA EKLOV ALANDER      *Room:* T12

**SUNRISE IN THE KNOWLEDGE ECONOMY: CONTEMPORARY REFLECTIONS ON INTELLECTUAL CAPITAL RESEARCH AND PRACTICE**

*Author:* JAMES GUTHRIE, MACQUARIE UNIVERSITY      CDIH = Conceptual Development/Interpretative/Historical

Co-Author: John Dumay, Macquarie University

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**ACCOUNTING IN AND FOR HYBRIDS OBSERVATIONS OF THE POWER OF  
DISENTANGLEMENTS**

Author: GUSTAF KASTBERG, UNIVERSITY OF GOTHENBURG CF = Case/Field Study

Co-Author: Cristian Lagström, University of Gothenburg

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**TOWARDS AN EPISTEMIC APPROACH TO VISUAL REPRESENTATIONS IN ACCOUNTING**

Author: BERNARD LECA, ESSEC BUSINESS SCHOOL

CDIH = Conceptual  
Development/Interpretative/Historical

Co-Author: Aziza Laguecir, IESEG  
PAOLO QUATTRONE, THE UNIVERSITY OF  
EDINBURGH

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**ACCOUNTING AS AN ACADEMIC DISCIPLINE: PARADIGMATIC LIMITS AND RESEARCH  
PROGRAMS**

Author: OLGA VOLKOVA, NATIONAL RESEARCH UNIVERSITY CDIH = Conceptual  
HIGHER SCHOOL OF ECONOMICS Development/Interpretative/Historical

Co-Author:

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**SESSION: ISPSD01 Day and Time: Thursday 30th May • 14:00-15:30**

ISPSD01 Chair: EPAMEINONDAS KATSIKAS

Room: C6

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**DOES SOCIAL MEDIA ACTIVITY INFLUENCE TRADE CREDIT LEVELS? ARCHIVAL AND  
EXPERIMENTAL EVIDENCE FROM SMALL AND MEDIUM ENTITIES**

Discussant: CHRISTIAN OTT

Author: ALESSANDRO GHIO, MONASH UNIVERSITY

EA = Empirical Archival

Co-Author: Dennis Fehrenbacher, Monash University

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**BOARD IT COMPETENCE, IT CAPABILITY, AND FIRM PERFORMANCE**

Discussant: UDAY MURTHY

Author: MATHIJS VAN PETEGHEM, MAASTRICHT  
UNIVERSITY

EA = Empirical Archival

Co-Author: Laury Bollen, Open Universiteit  
Anant Joshi, Maastricht University  
Steven De Haes, Universiteit of Antwerpen  
Sunil Mithas, University of Maryland

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**SESSION: ISRF01 Day and Time: Wednesday 29th May • 14:15-15:45**

ISRF01 Chair: EPAMEINONDAS KATSIKAS

Room: T13

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**REFLECTING ON INTELLECTUAL CAPITAL ACCOUNTING LITERATURE: A FIELD AT THE  
CROSS-ROADS?**

Author: ANDREEA BORDIANU, LEEDS UNIVERSITY BUSINESS CDIH = Conceptual  
SCHOOL Development/Interpretative/Historical

Co-Author:

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**CYBERSECURITY IN ACCOUNTING RESEARCH**

Author: ELINA HAAPAMÄKI, UNIVERSITY OF VAASA

CDIH = Conceptual  
Development/Interpretative/Historical

Co-Author: Jukka Sihvonen, Aalto University

---

**ANALYSTS' RECOMMENDATIONS CREDIBILITY: WHAT CAN TARGET PRICES TELL US**

Author: ZACHARIAS PETROU, UNIVERSITY OF CYPRUS

EA = Empirical Archival

Co-Author: Andreas Charitou, University of Cyprus  
Irene Karamanou, University of Cyprus

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**SESSION: MAPS01 Day and Time: Wednesday 29th May • 16:15-17:45**

MAPS01 Chair: ANDRONIKI TRIANTAFYLLI

Room: T5

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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 CF = Case/Field Study

*Co-Author:* Jonathan Maurice, Toulouse 1 Capitole University  
Christophe Godowski, IAE Limoges

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**ACCOUNTING AND POLITICAL HEGEMONY: INSIGHTS FROM A CHINESE MULTINATIONAL**

*Author:* XINXIANG LI, UNIVERSITY OF PORTSMOUTH CF = Case/Field Study

*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 CF = Case/Field Study

*Co-Author:*

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**SESSION: MAPS02 Day and Time: Thursday 30th May • 16:00-17:30**

MAPS02 *Chair:* SEBASTIAN FIRK *Room:* T5

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**SKEWNESS IN PERFORMANCE METRICS AND CEO COMPENSATION**

*Author:* WOO-JIN CHANG, HEC PARIS EA = Empirical Archival

*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 EA = Empirical Archival

*Co-Author:* Pablo Casas-Arce, Arizona State University

---

**EFFORT AND SELECTION EFFECTS OF PERFORMANCE PAY IN KNOWLEDGE CREATION**

*Author:* ERINA YTSMA, CARNEGIE MELLON UNIVERSITY EA = Empirical Archival

*Co-Author:*

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**SESSION: MAPS03 Day and Time: Wednesday 29th May • 14:15-15:45**

MAPS03 *Chair:* YASHENG CHEN *Room:* T5

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**MOTIVATING TEAM OUTPUT: THE EFFECTS OF RELATIVE PERFORMANCE EVALUATIONS ON DIRECT EFFORT, INDIRECT ACTIONS, AND STRATEGIC UNCERTAINTY**

*Author:* MAX HEWITT, UNIVERSITY OF ARIZONA EX = Experimental

*Co-Author:* Jeremy Douthit, The University of Arizona  
Ashley Sauciuc, The University of Arizona

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**THE EFFECT OF DIALOGUE AND RELATIVE PERFORMANCE REPORTS ON PROFESSIONALS' PRODUCTIVITY**

*Author:* TEEMU MALMI, AALTO UNIVERSITY SCHOOL OF BUSINESS EX = Experimental

*Co-Author:* DAVID DERICHS, AALTO UNIVERSITY SCHOOL OF BUSINESS  
Christian Schnieder, Westfälische Wilhelms-Universität Münster

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**IMPROVING GROUP PERFORMANCE: AN EXPERIMENTAL INVESTIGATION OF THE EFFECTS OF GROUP IDENTITY AND RELATIVE PERFORMANCE INFORMATION**

*Author:* UDAY MURTHY, UNIVERSITY OF SOUTH FLORIDA EX = Experimental

*Co-Author:* Robert Marley, University of Tampa

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**SESSION: MAPS04 Day and Time: Friday 31st May • 14:00-15:30**

MAPS04 *Chair:* KAI MERTENS *Room:* T5

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**MICRO-FOUNDATIONS OF MANAGEMENT CONTROL SYSTEMS: THE IMPACT OF HUMBLE CEOS ON LEVERS OF CONTROL CONFIGURATIONS**

*Author:* UTZ SCHAEFFER, WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT SU = Survey

*Co-Author:* Mira Menz, WHU - Otto Beisheim School of Management



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**DO DIFFERENT USES OF PERFORMANCE MEASUREMENT SYSTEMS YIELD DIFFERENT OUTCOMES? EVIDENCE FROM DUTCH HOSPITALS**

*Author:* BEREND VAN DER KOLK, IE BUSINESS SCHOOL, IE SU = Survey  
UNIVERSITY

*Co-Author:* Sandra Sülz, Erasmus School of Health Policy &  
Management, Erasmus University Rotterdam  
HILCO VAN ELTEN, ERASMUS UNIVERSITY  
ROTTERDAM

**SESSION: MAPS05 Day and Time: Friday 31st May • 11:00-12:30**

MAPS05 *Chair:* LUCIA BELLORA-BIENENGRÄBER *Room:* T5

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**THE USE OF COST INFORMATION IN AN EXPLOITATION AND EXPLORATION FIRM CONTEXT**

*Author:* ANN JORISSEN, UNIVERSITEIT ANTWERPEN, SU = Survey  
DEPARTMENT OF ACCOUNTING AND FINANCE

*Co-Author:* Piyada Daowadueng, University of Antwerp  
Yan Du, EDHEC

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**PUZZLING THE CHOICE OF CAPITAL BUDGETING TECHNIQUES**

*Author:* TIMURS UMANS, KRISTIANSTAD UNIVERSITY SU = Survey

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

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**MANAGEMENT ACCOUNTING AND MARKETING CAPABILITIES OF FIRMS – THE ROLE OF COMPETITION**

*Author:* FRANK VERBEETEN, UNIVERSITY OF AMSTERDAM SU = Survey

*Co-Author:* Timur Pasch, Utrecht University School of Economics  
PAULA VAN VEEN-DIRKS, UNIVERSITY OF  
GRONINGEN, FACULTY OF ECONOMICS AND  
BUSINESS

**SESSION: MAPS06 Day and Time: Friday 31st May • 09:00-10:30**

MAPS06 *Chair:* MIKAEL CÄKER *Room:* T5

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**THE DUAL-ROLE FRAMEWORK FOR EFFECTIVE MANAGEMENT CONTROL SYSTEMS: ACTIVATING AND DIRECTING EMPLOYEE EFFORT**

*Author:* JASMIJN BOL, TULANE UNIVERSITY CF = Case/Field Study

*Co-Author:* SERENA LOFTUS, TULANE UNIVERSITY

---

**ACCOUNTING AND THE BAROQUE: EXPLORING COMPLEXITY IN REPORTING DESIGN**

*Author:* FABRIZIO GRANA', ESCP EUROPE CF = Case/Field Study

*Co-Author:* Elena Giovannoni, Royal Holloway University of London  
Cristiano Busco, LUISS Business School  
Giulia Achilli, Royal Holloway University of London

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**IDENTITY REGULATION AS SOFT CONTROL: THE ROLE OF INTRA-ORGANIZATIONAL IMPRESSION MANAGEMENT**

*Author:* ROUVEN TRAPP, ULM UNIVERSITY CF = Case/Field Study

*Co-Author:* Martijn van der Steen, University of Groningen

**SESSION: MAPS07 Day and Time: Thursday 30th May • 09:00-10:30**

MAPS07 *Chair:* KENNETH FJELL *Room:* T5

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**ON PERFORMANCE EVALUATION FREQUENCY IN DYNAMIC AGENCY**

*Author:* CHRISTIAN LUKAS, FRIEDRICH SCHILLER AM = Analytical/Modelling  
UNIVERSITY JENA

*Co-Author:*

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**CAPACITY RIGHTS AND FULL COST TRANSFER PRICING**

*Author:* STEFAN REICHELSTEIN, UNIVERSITY OF MANNHEIM AM = Analytical/Modelling

*Co-Author:*

---

**A NEW PERSPECTIVE ON THE BENEFITS OF SLACK BUILDING UNDER PARTICIPATIVE BUDGETING**

*Author:* GEORG SCHNEIDER, UNIVERSITY OF GRAZ AM = Analytical/Modelling

*Co-Author:* Michael Kopel, University of Graz  
Christian Riegler, WU Vienna

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**SESSION: MAPS08 Day and Time: Friday 31st May • 09:00-10:30**

MAPS08 *Chair:* UTZ SCHAEFFER *Room:* C6

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**HOW DOES A COST CEILING CHANGE COST BEHAVIOR IN COST-BASED REGULATION?**

*Author:* ANNE D'ARCY, VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS EA = Empirical Archival

*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 EA = Empirical Archival

*Co-Author:* Nir Yehuda, University of Texas at Dallas  
Lianghui Wang, Xi'an Jiaotong University

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**SESSION: MAPSD01 Day and Time: Thursday 30th May • 16:00-17:30**

MAPSD01 *Chair:* ADRIEN BONACHE *Room:* C6

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**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 SU = Survey

*Co-Author:* Robin Radtke, Clemson University  
Sally Widener, Clemson University

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**MANAGEMENT CONTROL SYSTEMS AND INNOVATION STRATEGIES IN BUSINESS-INCUBATED FIRMS**

*Discussant:* FRANK VERBEETEN

*Author:* JACOBO GÓMEZ CONDE, AUTONOMOUS UNIVERSITY OF MADRID SU = Survey

*Co-Author:* Ernesto Lopez-Valeiras, Universidad de Vigo  
Ricardo Malagueño, University of East Anglia  
Raul Gonzalez-Castro, Independent researcher

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**SESSION: MAPSD02 Day and Time: Thursday 30th May • 11:00-12:30**

MAPSD02 *Chair:* KAI BAUCH *Room:* T5

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**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 EX = Experimental

*Co-Author:*

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**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 EX = Experimental

*Co-Author:* Joanna Andrejkow, Wilfrid Laurier University

**SESSION: MAPSD03 Day and Time: Friday 31th 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 AM = Analytical/Modelling

Co-Author: Beatrice Michaeli, University of California, L.A.

**CURBING PERFORMANCE MISREPORTING IN INTERNAL REPORTING: THE INTERPLAY OF REPORTING OPENNESS, PEER TASK VISIBILITY, AND PERFORMANCE EVALUATION**

Discussant: SANDER VAN TRIEST

Author: SABRA KHAJEHNEJAD, ESSEC BUSINESS SCHOOL SU = Survey

Co-Author: Stefan Linder, ESSEC Business School

**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 EX = Experimental

Co-Author:

**FINDING PARTNERS IN CRIME? HOW INTERNAL TRANSPARENCY AFFECTS EMPLOYEE COLLUSION**

Discussant: ANDREA GOULDMAN

Author: VICTOR MAAS, UNIVERSITY OF AMSTERDAM EX = Experimental

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 EA = Empirical Archival

Co-Author: Thomas Lindner, WU Vienna University of Economics and Business/Institute for International Business  
Markus Wabnegg, Alpen-Adria-Universität Klagenfurt

**RELATIVE PERFORMANCE EVALUATION IN EXECUTIVE COMPENSATION CONTRACTS AND INVESTMENT DECISIONS**

Discussant: F.ASIS MARTINEZ-JEREZ

Author: OSCAR TIMMERMAN, MAASTRICHT UNIVERSITY EA = Empirical Archival

Co-Author:

**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

Author: PETER G. ROETZEL, ASCHAFFENBURG UNIVERSITY OF APPLIED SCIENCES EX = Experimental

Co-Author: Burkhard Pedell, University of Stuttgart

**FACILITATING INNOVATION AMBIDEXTERITY: THE ROLE OF ENABLING STRATEGIC PERFORMANCE MEASUREMENT SYSTEMS**

Discussant: ANN JORISSEN

*Author:* KAIWEI WANG, UNIVERSITY OF TECHNOLOGY SYDNEY SU = Survey

*Co-Author:* Linda Chang, UNSW Sydney  
Mandy Cheng, UNSW Sydney

**SESSION: MARF01 Day and Time: Friday 31th May • 11:00-12:30**

MARF01 *Chair:* TROND BJORNENAK *Room:* T13

**IS IT DIFFERENT THIS TIME? 50 YEARS OF BUDGETING RESEARCH**

*Author:* CHRISTIAN ANDVIK, BI NORWEGIAN BUSINESS SCHOOL CF = Case/Field Study

*Co-Author:*

**EMPIRICAL BUDGETING RESEARCH IN HIGHLY RANKED ACCOUNTING JOURNALS: REVIEW, CRITIQUE, AND RESEARCH AGENDA**

*Author:* CATHERINE BATT, REYKJAVIK UNIVERSITY CDI = Conceptual Development/Interpretative/Historical

*Co-Author:*

**PUSH AND PULL FOR MANAGEMENT ACCOUNTING INNOVATION: SURVEY OF ACTIVITY-BASED COSTING AND TIME-DRIVEN ACTIVITY-BASED COSTING JOURNAL PUBLICATIONS**

*Author:* LANA Y J LIU, NEWCASTLE UNIVERSITY EA = Empirical Archival

*Co-Author:* Yoonki Rhee, Newcastle University Business School,  
Newcastle University  
Josie McLaren, Newcastle University Business School,  
Newcastle University

**MANAGEMENT ACCOUNTING IN FORMER SOVIET BLOC ECONOMIES: A LITERATURE REVIEW**

*Author:* SHAHZAD UDDIN, UNIVERSITY OF ESSEX EA = Empirical Archival

*Co-Author:* Petr Petera, University of Economics Prague  
Jaroslav Wagner, University of Economics Prague  
Boris Popesko, Tomas Bata University in Zlin

**SESSION: MARF02 Day and Time: Thursday 30th May • 09:00-10:30**

MARF02 *Chair:* CATHERINE BATT *Room:* T13

**WHAT WE KNOW ABOUT MANAGEMENT ACCOUNTANTS' AND CONTROLLERS' CHANGING IDENTITIES. A SYSTEMATIC LITERATURE REVIEW**

*Author:* MICHAEL KUTTNER, JOHANNES KEPLER UNIVERSITY/INSTITUTE FOR MANAGEMENT CONTROL & CONSULTING CDI = Conceptual Development/Interpretative/Historical

*Co-Author:* Tanja Wolf, Johannes Kepler University/Institute for Management Control & Consulting  
Birgit Feldbauer-Durstmüller, Johannes Kepler University/Institute for Management Control & Consulting

**THE CHANGING ROLE OF ACCOUNTANCY PROFESSIONALS IN ESTONIAN COMPANIES**

*Author:* KERTU LAATS, UNIVERSITY OF TARTU SU = Survey

*Co-Author:*

**CEO FRIENDSHIP AND COMPENSATION SALIENCY ON EARNINGS MANAGEMENT: THE MEDIATING ROLE OF SOCIAL DISTANCE**

*Author:* ANDREA GOULDMAN, WEBER STATE UNIVERSITY EX = Experimental

*Co-Author:* Lisa Victoravich, University of Denver

**THE EFFECT OF ACCOUNTABILITY ON MANAGERIAL MYOPIA**

*Author:* MINA LIČEN, UNIVERSITY OF LJUBLJANA EX = Experimental

*Co-Author:* Sergeja Slapničar, The University of Queensland

**MAKING ACCOUNTABILITY MORE INTELLIGENT; A CASE STUDY OF ACCOUNTABILITY AS RESPONSIBILITY**

*Author:* GRETE HELLE, NHH NORWEGIAN SCHOOL OF ECONOMICS CF = Case/Field Study

*Co-Author:* JOHN ROBERTS, THE UNIVERSITY OF SYDNEY

**SESSION: MARF03 Day and Time: Thursday 30th May • 11:00-12:30**

MARF03 *Chair:* EMILIA FLORIN SAMUELSSON *Room:* T13

**ARE YOU MY PARADIGM? INSIGHTS FROM A SYSTEMATIC CLASSIFICATION OF MANAGEMENT ACCOUNTING RESEARCH ON CSR AND SUSTAINABILITY**

*Author:* SEAMUS DUFURRENA, ESSEC BUSINESS SCHOOL CDIH = Conceptual Development/Interpretative/Historical

*Co-Author:*

**THE IMPLEMENTATION OF A CUSTOMER FOCUSED STRATEGY: THE USE OF CUSTOMER ACCOUNTING PRACTICES BY THE STRATEGIC BUSINESS UNITS OF AN AUSTRALASIAN BANK.**

*Author:* KEN BATES, VICTORIA UNIVERSITY OF WELLINGTON CF = Case/Field Study

*Co-Author:* Carolyn Fowler, Victoria University of Wellington  
Ian Eggleton, Victoria University of Wellington

**THE EFFECT CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE ON COOPERATION IN BUSINESS COLLABORATIONS**

*Author:* SUKARI FARRINGTON, MONASH UNIVERSITY EX = Experimental

*Co-Author:*

**THE RELATIONSHIP BETWEEN CORPORATE SOCIAL RESPONSIBILITY AND CORPORATE FINANCIAL PERFORMANCE IN UK LISTED COMPANIES**

*Author:* EPAMEINONDAS KATSIKAS, UNIVERSITY OF KENT EA = Empirical Archival

*Co-Author:* ANDRONIKI TRIANTAFYLLI, QUEEN MARY, UNIVERSITY OF LONDON  
Haoyue Zhang, Glasgow University

**CSR-STRATEGY ALIGNMENT AND FIRM PERFORMANCE: THE MODERATING ROLE OF PERFORMANCE MEASUREMENT SYSTEMS**

*Author:* LORENZO LUCIANETTI, PESCARA SU = Survey

*Co-Author:* Joanna Ho, University of California, Irvine  
Cody Lu, University of Massachusetts, Amherst

**SESSION: MARF04 Day and Time: Thursday 30th May • 14:00-15:30**

MARF04 *Chair:* JACOBO GÓMEZ CONDE *Room:* T13

**PROJECTING GOVERNANCE**

*Author:* NEALE O'CONNOR, MONASH UNIVERSITY MALAYSIA EA = Empirical Archival

*Co-Author:* David Reeb, National University of Singapore  
Chee Ming Lim, Monash University, Malaysia

**DUAL HIERARCHICAL ACCOUNTABILITY PROCESSES IN RECONCILING ENABLING CONTROL AND STRATEGIC ALIGNMENT**

*Author:* MIKAEL CÄKER, THE UNIVERSITY OF GOTHENBURG CF = Case/Field Study

*Co-Author:* Sven Siverbo, University West  
Johan Åkesson, University of Gothenburg

**INTERNATIONAL TRANSFER PRICING: OUTSOURCING AS A STRATEGY FOR COPING WITH TAX REGULATORY UNCERTAINTY**

*Author:* MARTINE COOLS, KU LEUVEN CF = Case/Field Study

*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 AM = Analytical/Modelling  
*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:* GWENAELLE NOGATCHEWSKY, PARIS DAUPHINE UNIVERSITY CF = Case/Field Study

*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 CF = Case/Field Study

*Co-Author:*

**FORMING MIXED-TYPE IORS IN EMERGING MARKETS - THE INFLUENCE OF EMBEDDED AGENCY.**

*Author:* GABRIELA ROZENFELD, UNIVERSITY OF BIRMINGHAM CF = Case/Field Study

*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 EA = Empirical Archival

*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 CF = Case/Field Study

*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, TUNGSHAI UNIVERSITY EA = Empirical Archival

*Co-Author:* JUN SHAO, SHANGHAI LIXIN UNIVERSITY OF ACCOUNTING AND FINANCE  
WAI FONG BOH, Nanyang Technological University  
ANNE WU, National Chengchi University

**EXPLORING COST ASYMMETRIC BEHAVIOUR WITHIN THE CONTEXT OF EUROPEAN NON LISTED FIRMS**

*Author:* ORESTES VLISMAS, ATHENS UNIVERSITY OF ECONOMICS AND BUSINESS EA = Empirical Archival

*Co-Author:* GEORGIOS PAPANASTASOPOULOS, UNIVERSITY OF PIRAEUS  
Vasilios-Christos Naoum, Athens University of Economics and Business



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

*Author:* CRISTIANA PARISI, COPENHAGEN BUSINESS SCHOOL CF = Case/Field Study

*Co-Author:*

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

*Author:* ANA FILIPA ROQUE, UNIVERSITY OF BEIRA INTERIOR CF = Case/Field Study

*Co-Author:* MARIA DO CEÚ ALVES, UNIVERSITY OF BEIRA INTERIOR  
MÁRIO RAPOSO, UNIVERSITY OF BEIRA INTERIOR

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**SESSION: MARF07 Day and Time: Wednesday 29th May • 16:15-17:45**

MARF07 *Chair:* AZIZA LAGUECIR *Room:* T13

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**HOW ECONOMIC CRISIS AFFECTS THE ADOPTION OF MANAGEMENT ACCOUNTING INNOVATIONS?**

*Author:* ODYSSEAS PAVLATOS, UNIVERSITY OF MACEDONIA SU = Survey

*Co-Author:*

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

*Author:* ROY-IVAR ANDREASSEN, NTNU CF = Case/Field Study

*Co-Author:*

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**HISTORY OF AN UNSUCCESSFUL PERFORMANCE MEASUREMENT INNOVATION: SURPLUS ACCOUNTS IN FRANCE (1966 – C.1990)**

*Author:* YVES LEVANT, LILLE UNIVERSITY AND SKEMA BUSINESS SCHOOL EA = Empirical Archival

*Co-Author:*

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

*Author:* ANTTI RAUTIAINEN, UNIVERSITY OF JYVASKYLA CF = Case/Field Study

*Co-Author:* Tommi Auvinen, University of Jyväskylä  
Pasi Sajasalo, University of Jyväskylä  
Marko Jarvenpaa, University of Vaasa  
Robert Scapens, Alliance Manchester Business School

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

*Author:* WEI ZENG, THE AUSTRALIAN NATIONAL UNIVERSITY SU = Survey

*Co-Author:*

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**SESSION: MARF08 Day and Time: Friday 31th May • 14:00-15:30**

MARF08 *Chair:* PAOLA MADINI *Room:* T13

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**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 EX = Experimental

*Co-Author:* Yasheng Chen, Xiamen University

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**RECRUITMENT STRATEGY AND INTRINSIC MOTIVATION**

*Author:* RAGINEE BARUAH, MAASTRICHT UNIVERSITY EA = Empirical Archival

*Co-Author:* Frank Moers, Maastricht University  
Isabella Grabner, WU Vienna

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

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

*Co-Author:*

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**SESSION: MARF09 Day and Time: Wednesday 29th May • 14:15-15:45**

MARF09 *Chair:* CHRISTIAN OTT

*Room:* T14

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**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 CDI = Conceptual Development/Interpretative/Historical

*Co-Author:*

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**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 SU = Survey

*Co-Author:* Gerlando Augusto Lima, University of Illinois Urbana-Champaign

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**ORGANIZATIONAL DESIGN OF RISK MANAGEMENT**

*Author:* MARTA MICHAELIS, GEORG-AUGUST-UNIVERSITÄT GÖTTINGEN AM = Analytical/Modelling

*Co-Author:* Stefan Dierkes, Goettingen University

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

*Author:* ISABEL PEDRAZA ACOSTA, UNIVERSITÉ INTERNATIONALE DE RABAT CF = Case/Field Study

*Co-Author:* Jan Mouritsen, copenhagen Business School  
Sof Thrane, copenhagen business school

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

*Author:* HENK RUITER, RADBOUD UNIVERSITY CF = Case/Field Study

*Co-Author:* Koos Wagenveld, Radboud University Nijmegen

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**SESSION: MARF10 Day and Time: Wednesday 29th May • 16:15-17:45**

MARF10 *Chair:* JAN CHRISTOPH HENNIG

*Room:* T14

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**DECISION-MAKING IN A STRATEGIC ACQUISITION: THE INTERPLAY OF PRE-DECISION CONTROL MECHANISMS**

*Author:* JUHANI VAIVIO, AALTO UNIVERSITY SCHOOL OF BUSINESS CF = Case/Field Study

*Co-Author:*

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

*Author:* SYLVIA HSU, YORK UNIVERSITY EA = Empirical Archival

*Co-Author:*

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**ANTECEDENTS OF PERFORMANCE MEASUREMENT SYSTEMS AND FIRM PERFORMANCE: THE MEDIATION ROLE OF ORGANIZATIONAL LEARNING**

*Author:* DANIELE ROSSI, UNIVERSITY OF CHIETI AND PESCARA SU = Survey

*Co-Author:* Francesco De Luca, University G. d'Annunzio of Chieti-Pescara  
Valentina Battista, Cranfield University  
LORENZO LUCIANETTI, PESCARA

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

*Author:* ULIANA RUSETSKA, THE SWEDISH UNIVERSITY OF AGRICULTURAL SCIENCES CF = Case/Field Study

*Co-Author:* Helena Hansson, The Swedish University of Agricultural Sciences

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

*Author:* NORIO SAWABE, KYOTO UNIVERSITY CF = Case/Field Study

*Co-Author:* Masafumi Fujino, Nihon University  
Yan Li, Takushoku University

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**SESSION: MARF11 Day and Time: Thursday 30th May • 09:00-10:30**

MARF11 *Chair:* CRISTIANA PARISI

*Room:* T14

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

*Author:* ZAHIDA SARWARY, KRISTIANSTAD UNIVERSITY SU = Survey  
COLLEGE

*Co-Author:*

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**INDIVIDUAL CHARACTERISTICS AND BUDGET VALUE**

*Author:* TROND BJORNENAK, NHH NORWEGIAN SCHOOL OF ECONOMICS SU = Survey

*Co-Author:* Danielius Valuckas, RMIT University

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

*Author:* CARLOS BONACIM, UNIVERSITY OF SAO PAULO - FEA-RP SU = Survey

*Co-Author:* GISELE CRISTINA SANTOS, UNIVERSITY OF SAO PAULO

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

*Author:* RUTH GIBBS, UNIVERSITY COLLEGE CORK EA = Empirical Archival

*Co-Author:* Michelle Carr, University College Cork  
Don Walshe, University College Cork  
Mark Mulcahy, University College Cork  
Valerie Walshe, Health Service Executive

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**THE INTERRELATION OF COMPETING LOGICS AND BUDGETING PRACTICE**

*Author:* NHUNG HOANG, ESSEC BUSINESS SCHOOL CF = Case/Field Study

*Co-Author:*

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**SESSION: MARF12 Day and Time: Thursday 30th May • 11:00-12:30**

MARF12 *Chair:* JOHANNES SLACIK

*Room:* T14

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**WHAT IS THE COST OF THE NEXT PIZZA? A MULTIPLE-METHOD APPROACH TO ESTIMATING MARGINAL COST**

*Author:* KENNETH FJELL, NHH NORWEGIAN SCHOOL OF ECONOMICS CF = Case/Field Study

*Co-Author:* TROND BJORNENAK, NHH NORWEGIAN SCHOOL OF ECONOMICS

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**IMPROVING PREDICTIONS OF UPWARD COST ADJUSTMENT AND COST ASYMMETRY AT THE FIRM-YEAR LEVEL**

*Author:* THOMAS KASPEREIT, UNIVERSITY OF LUXEMBOURG EA = Empirical Archival

*Co-Author:* Kerstin Lopatta, Hamburg University

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

*Author:* MARIA MAJOR, NOVA SCHOOL OF BUSINESS AND CF = Case/Field Study

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

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**EVALUATING BIAS AND IMPRECISION OF COSTS OBJECTS IN SOPHISTICATED COSTING SYSTEMS**

Author: *KAI MERTENS, HAMBURG UNIVERSITY OF TECHNOLOGY* AM = Analytical/Modelling

Co-Author: *Matthias Meyer, Hamburg University of Technology*

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

Author: *MATTHIAS MEYER, HAMBURG UNIVERSITY OF TECHNOLOGY* AM = Analytical/Modelling

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

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

MARF13 Chair: *NINA SCHWAIGER*

Room: **T14**

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**THE IMPACT OF MONETARY INCENTIVES ON CREATIVITY: AN FMRI STUDY**

Author: *XIN XU, XIAMEN UNIVERSITY* EX = Experimental

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

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

Author: *SEBASTIAN FIRK, UNIVERSITY OF GOETTINGEN* EA = Empirical Archival

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

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

Author: *DANIEL SCHAUPP, WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT* EA = Empirical Archival

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

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**CONFORMITY PRESSURE AND COMPENSATION CONTRACTS**

Author: *YUTARO MURAKAMI, KEIO UNIVERSITY* AM = Analytical/Modelling

Co-Author: *Taichi Kimura, Keio University*

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

MAISPS01 Chair: *DANIEL SCHAUPP*

Room: **P2**

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**AUDIT OVERSIGHT, MANIPULATION INCENTIVES AND COST OF CAPITAL**

Author: *KRISTINA BERGER, UNIVERSITY OF GRAZ* AM = Analytical/Modelling

Co-Author:

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**COST STICKINESS AS A CONSEQUENCE OF CAPITAL MARKET SIGNALING**

Author: *EFRAT SHUST, OPEN UNIVERSITY OF ISRAEL* AM = Analytical/Modelling

Co-Author: *Eti Einhorn, Tel Aviv University*

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**SESSION: PSNPPS01 Day and Time: Friday 31st May • 09:00-10:30**

PSNPPS01 Chair: *SANDRA COHEN*

Room: **T4**

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**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* CDI = Conceptual Development/Interpretative/Historical

Co-Author: *GAUTIER Frédéric, PARIS I Sorbonne University /*

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

*Author:* TOOMAS HALDMA, TARTU UNIVERSITY

CF = Case/Field Study

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

**SESSION: PSNPPS02 Day and Time: Friday 31th May • 11:00-12:30**

PSNPPS02 *Chair:* TOOMAS HALDMA

*Room:* T4

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

*Author:* YUJI MORI, UNIVERSITY OF SHIZUOKA

CF = Case/Field Study

*Co-Author:* SHAHZAD UDDIN, UNIVERSITY OF ESSEX  
Khandakar Shahadat, University of Hull

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

*Author:* GIUSEPPE GROSSI, KRISTIANSTAD UNIVERSITY

CF = Case/Field Study

*Co-Author:* Tobias Polzer, Essex University  
Christoph Reichard, Potsdam University

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**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

CDIH = Conceptual  
Development/Interpretative/Historical

*Co-Author:*

**SESSION: PSNPPS03 Day and Time: Friday 31th May • 14:00-15:30**

PSNPPS03 *Chair:* TORBJORN TAGESSON

*Room:* T4

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**PARTISAN AND ELECTORAL CYCLES IN PRIVATISATION**

*Author:* BEATRIZ CUADRADO-BALLESTEROS, UNIVERSITY  
OF SALAMANCA

EA = Empirical Archival

*Co-Author:* NOEMI PEÑA-MIGUEL, UNIVERSITY OF THE  
BASQUE COUNTRY

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**NON-COERCIVE ISOMORPHISM AND HARMONIZATION OF ACCOUNTING PRACTICE – THE CASE OF MANDATORY DISCLOSURE COMPLIANCE IN SWEDISH MUNICIPALITIES**

*Author:* PIERRE DONATELLA, THE UNIVERSITY OF  
GOTHENBURG

EA = Empirical Archival

*Co-Author:*

**SESSION: PSNPPS04 Day and Time: Wednesday 29th May • 16:15-17:45**

PSNPPS04 *Chair:* CHONG WANG

*Room:* T6

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

*Author:* GALINA GONCHARENKO, UNIVERSITY OF SUSSEX

CF = Case/Field Study

*Co-Author:*

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**THE POPULAR FINANCIAL REPORTING BETWEEN THEORY AND EVIDENCE**

*Author:* SILVANA SECINARO, UNIVERSITY OF TURIN

EA = Empirical Archival

*Co-Author:* Paolo Biancone, University of Turin  
Valerio Brescia, University of Turin  
Daniel Iannaci, University of Turin

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**TACKLING FRAUD IN THE CHARITY SECTOR: A STAKEHOLDER PERSPECTIVE**

*Author:* SAFFET ARAS UYGUR, ROYAL HOLLOWAY  
UNIVERSITY OF LONDON

CDIH = Conceptual  
Development/Interpretative/Historical

*Co-Author:* Christopher Napier, Royal Holloway University of London

**SESSION: PSNPPS05 Day and Time: Wednesday 29th May • 14:15-15:45**

PSNPPS05 *Chair: TIEMEI (SARAH) LI*

*Room: T6*

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**SOCIAL IMPACT MEASUREMENT BASED ON REPEATED FIELD EXPERIMENTS: THE CASE OF A SOCIAL ENTREPRENEURSHIP TRAINING PROGRAM**

*Author:* FLORIAN HOOS, HEC SCHOOL OF MANAGEMENT EX = Experimental

*Co-Author:* Thomas Astebro, HEC Paris

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**PERFORMANCE METRICS AND ACCOUNTING TECHNOLOGIES: A STUDY OF CLINICAL ENGAGEMENT IN THE NATIONAL HEALTH SERVICE**

*Author:* CHRISTOS BEGKOS, THE UNIVERSITY OF MANCHESTER CF = Case/Field Study

*Co-Author:*

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**SESSION: PSNPPSD01 Day and Time: Thursday 30th May • 11:00-12:30**

PSNPPSD01 *Chair: TOBIAS POLZER*

*Room: P2*

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**THE GOVERNANCE OF UK NATIONAL MUSEUMS AND GALLERIES AT ARM'S LENGTH: CONTROL MECHANISMS AND IMPLICATIONS**

*Discussant:* GIUSEPPE GROSSI

*Author:* AMINAH ABDULLAH, ROEHAMPTON UNIVERSITY CF = Case/Field Study

*Co-Author:* Iqbal Khadaroo, University of Sussex Business School

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**NEW GOVERNANCE AND REGULATION OF CHARITY REPORTING: EXPLORING REGULATORY DIALECTICS**

*Discussant:* ISTEMI DEMIRAG

*Author:* CAROLYN CORDERY, ASTON UNIVERSITY / ASTON BUSINESS SCHOOL CF = Case/Field Study

*Co-Author:* Danielle McConville, Queens University Belfast

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**SESSION: PSNPPSD02 Day and Time: Thursday 30th May • 14:00-15:30**

PSNPPSD02 *Chair: SUE NEWBERRY*

*Room: P2*

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**INTRA-PROFESSIONAL CONFLICT AND INTER-PROFESSIONAL CO-OPERATION: HOSPITAL ACCOUNTING AND CLINICAL MEDICINE IN THE BRITISH NATIONAL HEALTH SERVICE**

*Discussant:* KIRSI-MARI KALLIO

*Author:* FLORIAN GEBREITER, ASTON UNIVERSITY / ASTON BUSINESS SCHOOL CDIH = Conceptual Development/Interpretative/Historical

*Co-Author:*

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**ECONOMIC EFFECTS OF IMPACT INVESTING: THE ANALYSIS OF PROGRAM-RELATED INVESTMENTS BY PRIVATE FOUNDATION**

*Discussant:* JANET LEE

*Author:* TIEMEI (SARAH) LI, UNIVERSITY OF OTTAWA EA = Empirical Archival

*Co-Author:* Qiu Chen, University of Ottawa  
Shujun Ding, University of Ottawa

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**SESSION: PSNPPSD03 Day and Time: Thursday 30th May • 16:00-17:30**

PSNPPSD03 *Chair: GIUSEPPE GROSSI*

*Room: P2*

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**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 SU = Survey

*Co-Author:* Ralph Kober, Monash University  
Juliana Ng, The Australian National University

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**RESOURCE DEPENDENCY PRESSURES ON CHARITY ACCOUNTING NUMBERS: EVIDENCE FROM LARGE UK CHARITIES**

*Discussant:* MARGARET GREENWOOD

*Author:* FAROOQ MAHMOOD, KINGSTON UNIVERSITY SU = Survey



Co-Author: SALMA IBRAHIM, KINGSTON UNIVERSITY /  
KINGSTON BUSINESS SCHOOL  
Tim Harries, Kingston University

**SESSION: PSNPPSD04 Day and Time: Friday 31th May • 09:00-10:30**

PSNPPSD04 Chair: CAROLYN CORDERY

Room: P2

**ACCOUNTING VALUATIONS, CLASH OF ORDERS OF WORTH AND ARRANGEMENT : CASE OF FRENCH PUBLIC HOSPITALS**

Discussant: TORBJORN TAGESSON

Author: AGATHE MORINI?RE, MONTPELLIER 1  
UNIVERSITY/MONTPELLIER UNIVERSITY SCHOOL  
OF MANAGEMENT

CF = Case/Field Study

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

CF = Case/Field Study

Co-Author:

**SESSION: PSNPRF01 Day and Time: Friday 31th May • 14:00-15:30**

PSNPRF01 Chair: DENNY ANDRIANA

Room: T14

**DOES PUBLIC SECTOR ACCOUNTING AFFECT GOVERNMENTAL EFFICIENCY? A TWO-STAGE APPROACH**

Author: MARCO BISOGNO, UNIVERSITY OF SALERNO

EA = Empirical Archival

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

EA = Empirical Archival

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

EA = Empirical Archival

Co-Author: NIVES BOTICA REDMAYNE, Massey University,  
Palmerston North  
Fawzi Laswad, Massey University, Palmerston North

**SESSION: PSNPRF02 Day and Time: Friday 31th May • 09:00-10:30**

PSNPRF02 Chair: GALINA GONCHARENKO

Room: T14

**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

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**ARE HEIS' INTELLECTUAL CAPITAL DISCLOSURES CONSISTENT WITH THE INTEGRATED REPORTING TREND?**

*Author:* GIANLUCA ZANELATO, BABES-BOLYAI UNIVERSITY EA = Empirical Archival  
*Co-Author:* ADRIANA TIRON TUDOR, BABES-BOLYAI UNIVERSITY  
Tudor Oprisor, Babes-Bolyai University

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**SESSION: SEEPS01 Day and Time: Thursday 30th May • 09:00-10:30**

SEEPS01 Chair: MARIA BALATBAT Room: T6

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**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

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**IS QUALITY VALUE RELEVANT? IMPACT OF DISCLOSURE AND ASSURANCE QUALITY OF CORPORATE SUSTAINABILITY REPORTS ON CAPITAL CONSTRAINTS**

*Author:* NAZIM HUSSAIN, UNIVERSITY OF GRONINGEN, EA = Empirical Archival  
FACULTY OF ECONOMICS AND BUSINESS  
*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

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**THE ROLE OF ENVIRONMENTAL MANAGEMENT ACCOUNTING FOR ENERGY MANAGEMENT AND CONTROL IN AN AGRICULTURAL SETTING**

*Author:* HANNAH PHAM, UNIVERSITY OF TECHNOLOGY CF = Case/Field Study  
SYDNEY  
*Co-Author:* Paul Brown, University of Technology Sydney  
Stephen Soco, University of Technology Sydney

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**SESSION: SEEPS02 Day and Time: Thursday 30th May • 11:00-12:30**

SEEPS02 Chair: PETER BEUSCH Room: T6

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**CARBON ASSET RISK DISCLOSURES: DETERMINANTS AND FIRM-VALUE EFFECTS**

*Author:* WALID BEN AMAR, UNIVERSITY OF OTTAWA EA = Empirical Archival  
*Co-Author:* Michael Dobler, Technische Universität Dresden  
YANG LIU, HENLEY BUSINESS SCHOOL AT THE  
UNIVERSITY OF READING

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**ENVIRONMENTAL ACCOUNTABILITY VIA SOCIAL NETWORKS: INSIGHTS FROM ITALIAN LOCAL GOVERNMENTS**

*Author:* DAVIDE GIACOMINI, UNIVERSITY OF BRESCIA EX = Experimental  
*Co-Author:* LAURA ROCCA, UNIVERSITY OF BRESCIA  
Paola Zola, University of Brescia

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**THE NEW STRATEGY OF NON FINANCIAL INFORMATION DISCLOSURE FOLLOWED BY SPANISH LISTED COMPANIES**

*Author:* LAURA SIERRA GARCÍA, UNIVERSITY PABLO DE EA = Empirical Archival  
OLAVIDE, SEVILLE  
*Co-Author:* Maria Garcia Benau, University of Valencia  
HELENA MARIA BOLLAS-ARAYA, ESIC Business &  
Marketing School

**SESSION: SEEPS03 Day and Time: Thursday 30th May • 14:00-15:30**

SEEPS03 Chair: MADALINA DUMITRU

Room: T6

**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*

EA = Empirical Archival

*Co-Author: John Eshleman, Michigan Technological University  
Ning Zhang, Queens University  
Sha Zhao, Oakland University***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*

EA = Empirical Archival

*Co-Author: Michael Grassmann, TU Dresden Chair of Business  
Management, esp Management Accounting and Control  
Thomas W. Guenther, Technische Universitaet Dresden***SESSION: SEEPS05 Day and Time: Friday 31st May • 09:00-10:30**

SEEPS05 Chair: CHRISTOPH HOERNER

Room: T6

**THE IMPACT OF ORGANISATIONAL CULTURE ON WHISTLEBLOWING DECISIONS***Author: MOEEN CHEEMA, MACQUARIE UNIVERSITY*

SU = Survey

*Co-Author: Rahat Munir, Macquarie University  
Sophia Su, Macquarie University***GUILTY PLEASURES: AN INVESTIGATION OF TAXPAYERS' WHISTLEBLOWING DECISIONS***Author: JONATHAN FARRAR, RYERSON UNIVERSITY*

EX = Experimental

*Co-Author: Cass Hausserman, Portland State University  
Thomas Farrar, Cape Peninsula University of Technology  
Morina Rennie, University of Regina***GREASING DIRTY MACHINES: EVIDENCE OF POLLUTION-DRIVEN BRIBERY IN CHINA***Author: YANLEI ZHANG, COPENHAGEN BUSINESS SCHOOL* EA = Empirical Archival*Co-Author:***SESSION: SEEPS06 Day and Time: Friday 31st May • 11:00-12:30**

SEEPS06 Chair: TIM KASIM

Room: T6

**DOES CORPORATE SOCIAL RESPONSIBILITY AFFECT STRIKE RISK? EVIDENCE FROM UNION ELECTIONS***Author: XIANGLONG CHEN, THE UNIVERSITY OF  
MANCHESTER*

EA = Empirical Archival

*Co-Author: Edward Lee, Alliance Manchester Business School  
KONSTANTINOS STATHOPOULOS, UNIVERSITY OF  
MANCHESTER***ORGANIZED LABOR AND CORPORATE PHILANTHROPIC GIVING - KOREAN EVIDENCE --***Author: HONGMIN CHUN, CHUNGBUK NATIONAL  
UNIVERSITY*

EA = Empirical Archival

*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* EA = Empirical Archival*Co-Author: Wolfgang Schultze, University of Augsburg*

**SESSION: SEEPS07 Day and Time: Friday 31th May • 14:00-15:30**

SEEPS07 Chair: MARIA SPEZIALE

Room: T6

**HOW DO STRESSORS INFLUENCE ACCOUNTANTS' PERFORMANCE? META-ANALYSES AND PATH ANALYSES**

Author: ADRIEN BONACHE, DIJON BOURGOGNE  
UNIVERSITY / IAE MANAGEMENT SCHOOL

EA = Empirical Archival

Co-Author:

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

Author: JAN ENDRIKAT, UNIVERSITY OF HOHENHEIM

EA = Empirical Archival

Co-Author: CHRISTIAN OTT, EM STRASBOURG BUSINESS  
SCHOOL

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

Author: QINGLIANG TANG, WESTERN SYDNEY UNIVERSITY

EA = Empirical Archival

Co-Author: LINHAN ZHANG, NANJING AUDIT UNIVERSITY

**SESSION: SEEPSD01 Day and Time: Thursday 30th May • 09:00-10:30**

SEEPSD01 Chair: JASON CHEN

Room: P1

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

Discussant: MATIAS LAINE

Author: TIM KASIM, UNIVERSITY OF BRISTOL

CF = Case/Field Study

Co-Author: Richard Barker, University of Oxford

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

Discussant: TIM KASIM

Author: MATIAS LAINE, TAMPERE UNIVERSITY

CF = Case/Field Study

Co-Author: Eija Vinnari, Tampere University

**SESSION: SEEPSD02 Day and Time: Thursday 30th May • 11:00-12:30**

SEEPSD02 Chair: JAN ENDRIKAT

Room: P1

**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

CF = Case/Field Study

Co-Author: Simon Alcouffe, Toulouse Business School  
Marie Boitier, Toulouse Business School

**NON-ACCOUNTANTS AND ACCOUNTING: A NEW PRAGMATIST PERSPECTIVE ON THE EMANCIPATORY MOBILIZATION OF ACCOUNTING BY SUSTAINABILITY MANAGERS**

Discussant: OANA APOSTOL

Author: MICHELLE RODRIGUE, LAVAL UNIVERSITY

CF = Case/Field Study

Co-Author: Claire-France Picard, Université Laval

**SESSION: SEEPSD03 Day and Time: Friday 31th May • 14:00-15:30**

SEEPSD03 Chair: GAIA MELLONI

Room: P1

**MODERN SLAVERY DISCLOSURES AND INSTITUTIONAL THEORY: DIFFERENTIATING MOTIVATIONS OF UK AND AUSTRALIAN LISTED MINING COMPANIES?**

Discussant: LAURA GIRELLA

Author: KATHERINE CHRIST, UNIVERSITY OF SOUTH  
AUSTRALIA

CDIH = Conceptual  
Development/Interpretative/Historical

Co-Author: Roger Burritt, Australian National University

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**THE NEW REGULATORY ADEQUACY OF MANDATORY NON-FINANCIAL DISCLOSURE IN ITALY: THE LEVEL OF COMPLIANCE AND ITS DETERMINANTS**

*Discussant:* STEFAN SCHAPER

*Author:* SIMONA FIANDRINO, DEPARTMENT OF MANAGEMENT, UNIVERSITY OF TURIN EA = Empirical Archival

*Co-Author:* Fabio Rizzato, Department of Management, University of Turin  
Donatella Busso, Department of Management, University of Turin  
Alain Devalle, Department of Management, University of Turin

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**SESSION: SEEPSD04 Day and Time: Wednesday 29th May • 14:15-15:45**

SEEPSD04 *Chair:* JOYCE VAN DER LAAN SMITH *Room:* P2

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**ENABLING LEVERS OF CONTROL (LOC) PRACTICES FOR SUSTAINABILITY**

*Discussant:* MICHELLE RODRIGUE

*Author:* PETER BEUSCH, THE UNIVERSITY OF GOTHENBURG CF = Case/Field Study

*Co-Author:* Elisabeth Frisk, Gothenburg University  
William Dilla, Iowa State University  
Rosén Magnus, Gothenburg University

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**SUSTAINABILITY MANAGEMENT CONTROL SYSTEMS: CONFIGURATIONS, USE, AND ORIENTATION**

*Discussant:* FABRIZIO GRANA'

*Author:* JOSEFINE RASMUSSEN, LINKÖPING UNIVERSITY CF = Case/Field Study

*Co-Author:*

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**SESSION: SEEPSD05 Day and Time: Thursday 30th May • 14:00-15:30**

SEEPSD05 *Chair:* MICHELLE RODRIGUE *Room:* T15

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**CURRENT TRENDS IN NON-FINANCIAL REPORTING ASSURANCE PRACTICES**

*Discussant:* MARIA BALATBAT

*Author:* KHOLOD ALSAHLI, UNIVERSITY OF EAST ANGLIA EA = Empirical Archival

*Co-Author:* Ricardo Malagueño, University of East Anglia  
Peter Russell, University of East Anglia

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**INTERNATIONALIZATION AND CSR REPORTING: EVIDENCE FROM U.S. COMPANIES AND THEIR POLISH SUBSIDIARIES**

*Discussant:* IRENE HERREMANS

*Author:* JOANNA KRASODOMSKA, CRACOW UNIVERSITY OF ECONOMICS EA = Empirical Archival

*Co-Author:* PAULETTE RATLIFF-MILLER, Grand Valley State University  
JUSTYNA DYDUCH, AGH UNIVERSITY OF SCIENCE AND TECHNOLOGY

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**SESSION: SEERF01 Day and Time: Friday 31st May • 11:00-12:30**

SEERF01 *Chair:* ANAS MOHAMED EL MESSOUSSI *Room:* T14

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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 CF = Case/Field Study

*Co-Author:* Robin Roberts, University of Central Florida

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

*Author:* JONG-SEO CHOI, PUSAN NATIONAL UNIVERSITY EA = Empirical Archival

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

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**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 EX = Experimental

Co-Author: Matthias Sohn, Zeppelin University Friedrichshafen  
BERNHARD HIRSCH, MUNICH UNIVERSITY OF THE  
FEDERAL ARMED FORCES

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

Author: LAURA BROCCARDO, UNIVERSITY OF TURIN CF = Case/Field Study

Co-Author: DANIELA ARGENTO, KRISTIANSTAD UNIVERSITY  
Elisa Truant, University of Turin

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**SESSION: SEERF02 Day and Time: Thursday 30th May • 16:00-17:30**

SEERF02 Chair: JONATHAN FARRAR Room: T14

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**THE IMPACT OF INTEGRATED REPORTING ON THE PERFORMANCE OF ENTITIES**

Author: MADALINA DUMITRU, BUCHAREST UNIVERSITY OF ECONOMIC STUDIES EA = Empirical Archival

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

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

Author: LAURA GIRELLA, INTERNATIONAL INTEGRATED REPORTING COUNCIL (IIRC) CDIH = Conceptual  
Development/Interpretative/Historical

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

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

Author: MARIA SPEZIALE, SHEFFIELD UNIVERSITY MANAGEMENT SCHOOL CDIH = Conceptual  
Development/Interpretative/Historical

Co-Author:

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**FACTORS INFLUENCING THE ASSURANCE OF INTEGRATED REPORTS: AN INTERNATIONAL EVIDENCE**

Author: ALI UYAR, LA ROCHELLE BUSINESS SCHOOL EA = Empirical Archival

Co-Author: Merve Kilic, Independent Researcher  
Cemil Kuzey, Murray State University

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**SESSION: SEERF03 Day and Time: Wednesday 29th May • 14:15-15:45**

SEERF03 Chair: LINA KLOVIENE Room: T15

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**SUSTAINABLE DEVELOPMENT GOALS REPORTING: DOES NATIONAL CULTURE MATTER?**

Author: GAIA MELLONI, UNIVERSITY OF EAST ANGLIA EA = Empirical Archival

Co-Author: Efthymia Symitsi, University of Leeds  
Konstantinos Chalvatzis, University of East Anglia

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**THE BOUNDARY OF SUSTAINABILITY REPORTING: EVIDENCE FROM THE FTSE100**

Author: SAMANTHA MILES, OXFORD BROOKES UNIVERSITY EA = Empirical Archival

Co-Author: Kate Ringham, Oxford Brookes University

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**HOW BANKS COMMUNICATE THEIR SUSTAINABILITY PRACTICES? EVIDENCE FROM CROSS-COUNTRY ANALYSIS**

Author: SOUAD MOUFTY, UNIVERSITY OF HUDDERSFIELD / EA = Empirical Archival



*BUSINESS SCHOOL*

*Co-Author: Basil Al-Najjar, University of Huddersfield*

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**MATERIALITY IN G4-SUSTAINABILITY REPORTS BY ELECTRIC UTILITIES**

*Author: JOHANNES SLACIK, JOHANNES KEPLER UNIVERSITY EA = Empirical Archival*

*Co-Author: DOROTHEA GREILING, LINZ JOHANNES KEPLER UNIVERSITY*

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**SESSION: SEERF04 Day and Time: Wednesday 29th May • 16:15-17:45**

SEERF04 *Chair: ANTONIO NETTI*

*Room: T15*

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**CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE AND INFORMATION ASYMMETRY: A EUROPEAN PERSPECTIVE**

*Author: ASAD KARIM, PARIS DAUPHINE UNIVERSITY EA = Empirical Archival*

*Co-Author:*

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**EFFECT OF CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE ON MARKET LIQUIDITY: INFORMATIONAL MASKING EFFECT OF CSR INFORMATION**

*Author: AKIHIRO NODA, SHIGA UNIVERSITY AM = Analytical/Modelling*

*Co-Author:*

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**ARE ESG (ENVIRONMENTAL, SOCIAL AND GOVERNANCE) CRITERIA FINANCIALLY RELEVANT OR NOT? AN INNOVATIVE STUDY ON EUROPEAN COMPANIES**

*Author: MARCO TALIENTO, UNIVERSITY OF FOGGIA EA = Empirical Archival*

*Co-Author: Christian Favino, UNIVERSITY OF FOGGIA  
Antonio Netti, UNIVERSITY OF FOGGIA*

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**DO ANALYST RECOMMENDATIONS REFLECT CORPORATE RESPONSIBILITY DISCLOSURES? EVIDENCE FROM AN EMERGING MARKET**

*Author: WAN NORDIN WAN-HUSSIN, UNIVERSITI UTARA MALAYSIA EA = Empirical Archival*

*Co-Author: ameen qasem, Taiz University  
norhani aripin, UNIVERSITI UTARA MALAYSIA*

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**SESSION: SEERF05 Day and Time: Wednesday 29th May • 16:15-17:45**

SEERF05 *Chair: MAXENCE POSTAIRE*

*Room: P2*

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**GREENHOUSE GAS EMISSIONS, CORPORATE ENVIRONMENTAL POLICY AND DISCLOSURE**

*Author: OMAIMA HASSAN, ABERDEEN ROBERT GORDEN UNIVERSITY / ABERDEEN BUSINESS SCHOOL EA = Empirical Archival*

*Co-Author:*

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**USING INTER- AND INTRA-ORGANIZATIONAL ARRANGEMENTS TO REDUCE GHG EMISSIONS**

*Author: IRENE HERREMANS, UNIVERSITY OF CALGARY EA = Empirical Archival*

*Co-Author: Fereshteh Mahmoudian, Simon Fraser University  
Jamal Nazari, Simon Fraser University  
Dongning Yu, Haskayne School of Business, University of Calgary  
Jing Lu, University of Guelph*

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**THE CURIOUS CASE OF CANADIAN CORPORATE EMISSIONS VALUATION.**

*Author: CAROL POMARE, MOUNT ALLISON UNIVERSITY EA = Empirical Archival*

*Co-Author: Paul Griffin, University of California, Davis  
DAVID LONT, UNIVERSITY OF OTAGO*

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**CORPORATE ENVIRONMENTAL LEGITIMACY, ACCOUNTABILITY AND PROACTIVITY - A FRAMEWORK FOR THE PRACTICE OF CORPORATE ENVIRONMENTAL RESPONSIBILITY (CER) IN CHINA**

*Author: YAN QIN, UNIVERSITY OF AUCKLAND*

CDIH = Conceptual  
Development/Interpretative/Historical

*Co-Author: Julie Harrison, University of Auckland*

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**THE ENVIRONMENTAL ACCOUNTING DISCLOSURE STRATEGIES OF FIRMS: AN EXPERIMENTAL STUDY ON INFORMATION' USERS**

*Author:* JULIETTE SENN, MONTPELLIER UNIVERSITY EX = Experimental

*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**

SEERF06 *Chair:* YAN QIN

*Room:* T15

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**CSR DISCLOSURE AND DIVIDEND PAY-OUTS**

*Author:* CHARL DE VILLIERS, THE UNIVERSITY OF AUCKLAND, AND UNIVERSITY OF PRETORIA EA = Empirical Archival

*Co-Author:* Diandian Ma, The University of Auckland  
Ana Marques, University of East Anglia

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**CORPORATE SOCIAL RESPONSIBILITY REPORTING, OWNERSHIP STRUCTURE AND INTERNAL CONTROL DEFICIENCIES: EVIDENCE FROM CHINA**

*Author:* YI-HUNG LIN, MONASH UNIVERSITY EA = Empirical Archival

*Co-Author:* TING-CHIAO HUANG, MONASH UNIVERSITY

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**WHY DO FIRMS CARE ABOUT CORPORATE SOCIAL RESPONSIBILITY? THE ROLE OF CORPORATE GOVERNANCE AND SHAREHOLDING STRUCTURE**

*Author:* AHMED SARHAN, UNIVERSITY OF HUDDERSFIELD EA = Empirical Archival

*Co-Author:* Basil Al-Najjar, University of Huddersfield

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**CORPORATE SOCIAL RESPONSIBILITY (CSR) DISCLOSURE AND THE CHOICE BETWEEN PUBLIC DEBT AND BANK DEBT**

*Author:* WENMING WANG, HONG KONG BAPTIST UNIVERSITY EA = Empirical Archival

*Co-Author:* Weiqiang TAN, Hong Kong Baptist University  
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Wenlan Zhang, Zhongnan University of Economics and Law

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**CEO ABILITY, CORPORATE SOCIAL RESPONSIBILITY AND FINANCIAL PERFORMANCE: THE MODERTING ROLE OF THE ENVIRONMENT**

*Author:* ISABEL GARCÍA-SÁNCHEZ, IME EA = Empirical Archival  
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UNIVERSIDAD DE SALAMANCA

*Co-Author:* JENNIFER MARTINEZ FERRERO, UNIVERSITY OF SALAMANCA  
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**SESSION: SEERF07 Day and Time: Friday 31st May • 09:00-10:30**

SEERF07 *Chair:* XINNING XIAO

*Room:* T15

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**STORIES ON ACCOUNTABILITY IN UNIVERSITIES REPORTS**

*Author:* JUSTYNA FIJALKOWSKA, UNIVERSITY OF SOCIAL SCIENCES IN ŁÓDŹ EA = Empirical Archival

*Co-Author:* JAN MICHALAK, LODZ UNIVERSITY  
Halina Michalak , LODZ UNIVERSITY, ACCOUNTING  
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**THE RELATIONSHIP BETWEEN MEDIA COVERAGE AND VOLUNTARY EMPLOYEE REPORTING**

*Author:* THANDO LOLIWE, UNIVERSITY OF LIMPOPO EA = Empirical Archival

*Co-Author:*

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**CORPORATE SUSTAINABLE – FINANCIAL PERFORMANCE CAUSALITY THROUGH ESG SCORES: INSIGHTS ON BIDIRECTIONAL RELATIONSHIPS IN ENERGY INDUSTRY**

*Author:* CAMELIA IULIANA LUNGU, BUCHAREST UNIVERSITY OF ECONOMIC STUDIES EA = Empirical Archival

*Co-Author:* CORNELIA DASCĂLU, BUCHAREST UNIVERSITY OF ECONOMIC STUDIES  
CHIRĂȚA CARAIANI, BUCHAREST UNIVERSITY OF ECONOMIC STUDIES

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#### **AN EMPIRICAL ANALYSIS OF HOW FIRM-, COUNTRY- AND ASSURER- FACTORS EXPLAIN THE LEVEL OF SUSTAINABILITY ASSURANCE**

*Author:* JENNIFER MARTINEZ FERRERO, UNIVERSITY OF SALAMANCA EA = Empirical Archival

*Co-Author:* EMILIANO RUIZ BARBADILLO, UNIVERSITY OF CÁDIZ  
Isabel María García Sánchez, Universidad de Salamanca

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#### **EMPLOYEES' REACTIONS TO SUSTAINABILITY IMPLEMENTATION**

*Author:* OANA APOSTOL, UNIVERSITY OF TURKU CF = Case/Field Study

*Co-Author:* Marileena Mäkelä, Turku School of Economics  
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Helka Kalliomäki, Turku School of Economics  
Katariina 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

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#### **INSIDER TRADING PROFITABILITY AND CAPITAL GAINS TAXES**

*Author:* NATHAN GOLDMAN, UNIVERSITY OF TEXAS AT DALLAS EA = Empirical Archival

*Co-Author:* Naim B. Ozel, The University of Texas at Dallas

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#### **THE EFFECT OF CAPITAL GAINS TAX POLICY CHANGES ON LONG-TERM INVESTMENTS**

*Author:* MARTIN JACOB, WHU - OTTO BEISHEIM EA = Empirical Archival

*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

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#### **CONFORMING TAX AVOIDANCE AND CAPITAL MARKET PRESSURE**

*Author:* SHARON KATZ, INSEAD EA = Empirical Archival

*Co-Author:*

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#### **TAX ENFORCEMENT (DE)CENTRALIZATION: TAX COMPLIANCE VERSUS COMPETITIVENESS**

*Author:* JESSE VAN DER GEEST, TILBURG UNIVERSITY EA = Empirical Archival

*Co-Author:* Martin Jacob, WHU - Otto Beisheim

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#### **DO EMPLOYEES AFFECT FIRMS' TAX PLANNING DECISIONS? EVIDENCE FROM LABOR MOBILITY**

*Author:* SKRALAN VERGAUWE, EDHEC BUSINESS SCHOOL EA = Empirical Archival

*Co-Author:* Thomas Omer, University of Nebraska-Lincoln  
Lars Hass, Lancaster University, Management School

#### **SESSION: TXPS03 Day and Time: Thursday 30th May • 09:00-10:30**

TXPS03 *Chair:* MARTIN JACOB *Room:* T7

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#### **WHAT SHAPES CORPORATE TAX POLICY?**

*Author:* ALISSA BRUEHNE, LUDWIG-MAXIMILIAN UNIVERSITY OF MUNICH EA = Empirical Archival

*Co-Author:* Harm Schuett, Tilburg University

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

Author: MAX PFLITSCH, UNIVERSITY OF COLOGNE EA = Empirical Archival

Co-Author: Michael Overesch, University of Cologne

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**THE IMPACT OF MANDATORY AND VOLUNTARY TAX DISCLOSURE ON INVESTOR DISAGREEMENT**

Author: YUCHEN WU, VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS EA = Empirical Archival

Co-Author: Nadia Genest, Vienna University of Economics and Business

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**SESSION: TXPS04 Day and Time: Thursday 30th May • 11:00-12:30**

TXPS04 Chair: KATHLEEN ANDRIES

Room: T7

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

Author: MONICA AXIAK, UNIVERSITY OF TECHNOLOGY SYDNEY EA = Empirical Archival

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

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

Author: KERRY INGER, AUBURN UNIVERSITY EA = Empirical Archival

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

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**DO CORPORATE TAXES AFFECT EXECUTIVE COMPENSATION?**

Author: MARIANA SAILER, VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS EA = Empirical Archival

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

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**SESSION: TXPS05 Day and Time: Thursday 30th May • 14:00-15:30**

TXPS05 Chair: ANNELIES ROGGEMAN

Room: T7

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**PRACTITIONERS' JUDGMENT AND TAX DISCLOSURE: A CASE FOR MATERIALITY**

Author: NADIA GENEST, VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS EX = Experimental

Co-Author: Eva Eberhartinger, Vienna University of Economics and Business  
Soojin Lee, IBFD

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**DOES TAX EXEMPTION OF RETAINED PROFITS PROVIDE INVESTMENT INCENTIVES? – EVIDENCE FROM CROATIA –**

Author: PETER SCHMIDT, RIT CROATIA EA = Empirical Archival

Co-Author: Rainer Niemann, University of Graz  
Silke Rünger, University of Graz

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**THE RELATION BETWEEN CORPORATE SOCIAL RESPONSIBILITY AND PROFIT SHIFTING OF MULTINATIONAL ENTERPRISES**

Author: SINA WILLKOMM, UNIVERSITY OF COLOGNE EA = Empirical Archival

Co-Author: Michael Overesch, University of Cologne

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**SESSION: TXPSD01 Day and Time: Thursday 30th May • 14:00-15:30**

TXPSD01 Chair: PANAGIOTIS KARAVITIS

Room: P1

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**THE EFFECT OF TAXATION ON INTERMEDIATE SUBSIDIARY LOCATION**

*Discussant:* PANAGIOTIS KARAVITIS  
*Author:* CLAIRE ESTEBANEZ, UNIVERSITY OF GRAZ EA = Empirical Archival  
*Co-Author:* Harald Amberger, Vienna University of Economics and Business  
 Silke Rünger, University of Graz

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**TAX INCENTIVE HETEROGENEITY BETWEEN SHAREHOLDERS, VOTING RIGHTS POWER, AND CAPITAL STRUCTURE**

*Discussant:* PANTELIS KAZAKIS  
*Author:* PAUL PRONOBIS, ESCP EUROPE BUSINESS SCHOOL EA = Empirical Archival  
 PARIS  
*Co-Author:* Michael Babbel, ESCP Europe  
 Jochen Hundsdoerfer, Freie University Berlin

**SESSION: TXPSD02 Day and Time: Wednesday 29th May • 16:15-17:45**

TXPSD02 *Chair:* PAUL PRONOBIS *Room:* P1

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**NON-GAAP TAX RATE: DO MANAGERS USE IT TO ACHIEVE EARNINGS TARGETS?**

*Discussant:* JOCHEN PIERK  
*Author:* PENG-CHIA CHIU, THE CHINESE UNIVERSITY OF HONG KONG EA = Empirical Archival  
*Co-Author:*

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**TAXATION OF DIVIDENDS AND GOVERNANCE ISSUES OF CORPORATE MINORITY SHAREHOLDERS**

*Discussant:* NATHAN GOLDMAN  
*Author:* LISA HILLMANN, UNIVERSITY OF GOETTINGEN EA = Empirical Archival  
*Co-Author:*

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TXPSD03 *Chair:* ISABELLE VERLEYEN *Room:* P1

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**TAX RISK DISCLOSURE IN ANNUAL REPORTS – EVIDENCE FROM STOXX EUROPE 600 FIRMS**

*Discussant:* CINTHIA VALLE RUIZ  
*Author:* MATHIAS DUNKER, UNIVERSITY OF COLOGNE EA = Empirical Archival  
*Co-Author:* Michael Overesch, University of Cologne  
 Martin Fochmann, University of Cologne

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**THE REVERSE CHARGE MECHANISM AN EFFECTIVE MEASURE AGAINST VAT FRAUD IN THE EU?**

*Discussant:* PAUL PRONOBIS  
*Author:* WOJCIECH STILLER, BERLIN SCHOOL OF ECONOMICS AND LAW EA = Empirical Archival  
*Co-Author:* Marwin Heinemann, PwC

**SESSION: TXPSD04 Day and Time: Friday 31st May • 11:00-12:30**

TXPSD04 *Chair:* WOJCIECH STILLER *Room:* P1

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**TAX HAVEN LEAKS – DO REPUTATIONAL CONCERNS INFLUENCE THE FIRMS' DISCLOSURE AND TAX PLANNING BEHAVIOR?**

*Discussant:* SKRALAN VERGAUWE  
*Author:* CHRISTOPH WATRIN, MUENSTER UNIVERSITY EA = Empirical Archival  
*Co-Author:* Fabian Schmal, Muenster University  
 KATHARINA SCHULTE SASSE, MUENSTER UNIVERSITY

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**TAXES AND ECONOMIC RENTS: THE ROLE OF POLITICAL CONNECTION IN CHINESE LISTED PRIVATE FIRMS**

*Discussant:* KATHLEEN ANDRIES  
*Author:* FANG ZHANG, HONG KONG BAPTIST UNIVERSITY EA = Empirical Archival

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*Zhenyang Shi, The Chinese University of Hong Kong*

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TXRF01 Chair: KE LIAO

Room: T15

**CERTIFIED INSIDE DIRECTORS AND TAX PLANNING: INTERNATIONAL EVIDENCE**

Author: *LYU FAN, DEAKIN UNIVERSITY*

EA = Empirical Archival

Co-Author: *Jeong-Bon Kim, City University of Hong Kong*  
*Raymond Chan, City University of Hong Kong*  
*Byron Song, Hong Kong Baptist University*

**THE IMPACT OF BOOK-TAX CONFORMITY ON REPORTING AND INVESTMENT BEHAVIOR**

Author: *REBECCA REINEKE, HANNOVER UNIVERSITY*

AM = Analytical/Modelling

Co-Author: *Michelle Muraz, University of Hanover*  
*Alexandra Lilge, University of Hanover*

**FINANCIAL STATEMENT TAX DISCLOSURES AND CORPORATE INNOVATION**

Author: *ARTHUR STENZEL, UNIVERSITY OF ST. GALLEN*

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Co-Author: *NATHAN GOLDMAN, UNIVERSITY OF TEXAS AT DALLAS*  
*Niklas Lampenius, University of Hohenheim*  
*Suresh Radhakrishnan, Jindal School of Management, University of Texas at Dallas*  
*Jose Elias Feres de Almeida, Federal University of Espirito Santo*

**CORPORATE SOCIAL RESPONSIBILITY AND PROFIT SHIFTING**

Author: *PANAGIOTIS KARAVITIS, ADAM SMITH BUSINESS SCHOOL, UNIVERSITY OF GLASGOW*

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TXRF02 Chair: MUKESH GARG

Room: T15

**MANAGEMENT INCENTIVES FOR OPTIMAL INVESTMENT DECISIONS UNDER FORMULA APPORTIONMENT**

Author: *REGINA ORTMANN, PADERBORN UNIVERSITY*

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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)*

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*Josep Argiles-Bosch, University of Barcelona*  
*Josep Garcia-Blandón, Universidad Ramón Llull, IQS School of Management*

**TAX AVOIDANCE AND LABOR INVESTMENTS**

Author: *SIMONE TRAINI, UNIVERSITY OF WARWICK*

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

Author: *CINTHIA VALLE RUIZ, IESEG SCHOOL OF*

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MANAGEMENT

Co-Author: DOMENICO CAMPA, INTERNATIONAL UNIVERSITY  
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University of Madrid

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TXRF03 Chair: CHUN YU MAK

Room: T15

**CORPORATE VALUE ADDED TAX AVOIDANCE**

Author: XIAOJIAN TANG, SUN YAT-SEN UNIVERSITY EA = Empirical Archival

Co-Author: OLIVER RUI, CHINA EUROPE INTERNATIONAL  
BUSINESS SCHOOL  
Yamin Zeng, Jinan University  
Junsheng Zhang, Sun Yat-sen University  
Bin Lin, Sun Yat-sen University

**THE UNINTENDED CONSEQUENCE OF LAND FINANCE: EVIDENCE FROM CORPORATE TAX AVOIDANCE**

Author: CHENG ZENG, THE UNIVERSITY OF MANCHESTER EA = Empirical Archival

Co-Author: Tao Chen, Nanyang Technological University  
Youchao Tan, Jinan University  
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**WHO ADAPTS TO THIN CAPITALIZATION RULES? EVIDENCE FROM BELGIUM**

Author: DAVE GOYVAERTS, GHEENT UNIVERSITY EA = Empirical Archival

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 EA = Empirical Archival

Co-Author: Jost Heckemeyer, University of Kiel  
Michael Overesch, University of Cologne

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TXRF04 Chair: MARI PAANANEN

Room: T15

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

Author: JIL FRITZ, LUDWIG-MAXIMILIANS-UNIVERSITÄT  
MÜNCHEN CDI = Conceptual  
Development/Interpretative/Historical

Co-Author: Georg Bauer, Ludwig-Maximilians-Universität München  
Deborah Schanz, Ludwig-Maximilians-Universität  
München  
MICHAEL SIXT, LUDWIG-MAXIMILIAN UNIVERSITY  
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**DIGITALIZATION AND EFFECTIVE TAX PLANNING**

Author: FABIAN SCHMAL, MÜNSTER UNIVERSITY EA = Empirical Archival

Co-Author: Christoph Watrin, Münster University  
Nils Linnemann, Münster University

**"DIGITAL PERSONALITY" IN THE TAX CONSULTING INDUSTRY**

Author: MARTIN ASEN, UNIVERSITÄT OF PASSAU SU = Survey

Co-Author: MARKUS DILLER, UNIVERSITY OF PASSAU  
Thomas Späth, Universität of Passau

**AVOIDING TAXES TO FIX THE TAX CODE**

Author: ANTONIO DE VITO, IE BUSINESS SCHOOL, IE  
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Co-Author: Martin Jacob, WHU - Otto Beisheim  
Maximilian Mueller, WHU - Otto Beisheim School of

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*Room:* T7

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**INDIRECT TAX AGGRESSIVENESS AND TAX REFORMS: EVIDENCE FROM A QUASI-NATURAL EXPERIMENT**

*Author:*      MEHUL RAITHATHA, INDIAN INSTITUTE OF  
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CHICAGO  
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**THE IMPACT OF TAX ALLOWANCES ON PRINCIPALS AND AGENTS WITHIN THE FRAMEWORK OF R&D: AN INVESTIGATION OF TAX ALLOWANCES UNDER SEPARATE TAXATION AND FA**

*Author:*      HÜLYA ÇELEBI, UNIVERSITY OF INNSBRUCK

AM = Analytical/Modelling

*Co-Author:*

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**DEVELOPING A METHOD TO ESTIMATE JOINT FREQUENCIES FROM MARGINAL FREQUENCIES**

*Author:*      MATTHIAS ECKERLE, AUGSBURG UNIVERSITY

EA = Empirical Archival

*Co-Author:*      Robert Ullmann, Augsburg University  
Mark Trede, Münster University

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**CRITICAL ISSUES OF THE DBCFT FROM A EUROPEAN PERSPECTIVE**

*Author:*      MAXIMILIAN HUBMANN, WUERZBURG UNIVERSITY

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*Co-Author:*

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**MEASURING THE CORPORATE MARGINAL TAX RATE**

*Author:*      GEORGE PLESKO, UNIVERSITY OF CONNECTICUT

EA = Empirical Archival

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DRISKILL	Matthew	FAPSD06
DRUJON D'ASTROS	Caecilia	ICRF01
D'SOUZA	Márcia	MARF09
DUFURRENA	Seamus	MARF03
DUMAY	John	FRPS02
DUMITRU	Madalina	SEERF02
DUNCAN	Keith	FRPS01
DUNKER	Mathias	TXPSD03
DYDUCH	Justyna	EDRF01

ECKERLE	Matthias	TXRF05
EDER	Robert	GVRF02
EFENDI	Jap	FRPS16
EHALAIYE	Dimu	PSNPRF01
EKLOV ALANDER	Gunilla	ICRF02
EL BAZ	Samir	PSNPPS01
EL MESSOUSSI	Anas Mohamed	GVRF06
ELBARDAN	Hany	AUPS02
ELFERS	Ferdinand	FRPSD04
EMANUELS	Jim	AUPS03
ENACHE	Luminita	FRRF11
ENDRIKAT	Jan	SEEPS07
ERNSTBERGER	Juergen	FRPS15
ESTEBANEZ	Claire	TXPSD01
EVDOKIMOV	Egor	AUPSD02
EVERAERT	Patricia	EDPS01
FAN	Lyu	TXRF01
FARRAR	Jonathan	SEEPS05
FARRINGTON	Sukari	MARF03
FIANDRINO	Simona	SEEPSD03
FIJALKOWSKA	Justyna	SEERF07
FIRK	Sebastian	MARF13
FJELL	Kenneth	MARF12
FLORIN SAMUELSSON	Emilia	EDRF03
FLOROPOULOS	Nikolaos	FAPS04
FLOYD	Eric	FARF04
FRANCIS	Jere	FRPSD09
FRANCOEUR	Claude	GVRF04
FRANKE	Benedikt	FAPS02
FREDRIKSSON	Cecilia	AURF06
FRITZ	Jil	TXRF04
FRITZ	Christopher	FAPS04
FUHRMANN	Stephan	SEEPS03
FUJIYAMA	Keishi	FRPS04
FUNG	Simon	AUPSD07
GAD	Mahmoud	FRPSD12
GAIA	Silvia	GVRF02
GARCÍA-SÁNCHEZ	Isabel	SEERF06
GARG	Mukesh	FAPS09
GASSEN	Joachim	FRPSD10
GASTONE	Laura-Maria	FRPS01
GAZIZOVA	Irina	FRRF13
GEBREITER	Florian	PSNPPSD02
GEIGER	Marshall	FAPS02
GENEST	Nadia	TXPS05
GEORGE	Sendirella	ICRF01
GEORGIOU	Nadine	FRRF13
GEORGIOU	Omiros	FARF06
GERKEN	Fynn	FRPS13
GHAZIZADEH	Pouyan	FRPS04



GHIO	Alessandro	ISPSD01
GIACOMINI	Davide	SEEPS02
GIBBS	Ruth	MARF11
GILLIAM	Thomas	FRRF01
GIRELLA	Laura	SEERF02
GLAVAN	Silviu Ionut	FRRF11
GNÄGI	Matthias	GVPS03
GOEX	Robert	MAPSD03
GOLDMAN	Nathan	TXPS01
GÓMEZ CONDE	Jacobo	MAPSD01
GONCHARENKO	Galina	PSNPPS04
GONG	Zhiyun	GVRF09
GOULDMAN	Andrea	MARF02
GOYVAERTS	Dave	TXRF03
GRAAF	Johan	FARF07
GRAHN	Aline	FRPSD02
GRANA'	Fabrizio	MAPS06
GREENWALD	S. Mark	AUPS04
GROSSI	Giuseppe	PSNPPS02
GU	Yi	FARF07
GU	Junjian	FRRF07
GU	Jun	FRPS06
GUASCH	Marti	FRPS05
GUILLAMON SAORIN	Encarna	AURF02
GUL	Ferdinand	AUPS06
GULLKVIST	Benita	GVRF08
GUO	Lan	MAPSD02
GUO	Rui	GVRF05
GUTHRIE	James	ICRF03
GUZOV (GUZOW)	Yury (Iurii)	HIRF01
HAAPAMÄKI	Elina	ISRF01
HADJIGAVRIEL	Stavriana	AURF01
HADRO	Dominika	FRPS12
HALARI	Anwar	FRRF06
HALDMA	Toomas	PSNPPS01
HAN	Hongwen	FAPS05
HAN	Sam	FRRF14
HANDLEY	Karen	GVRF09
HARTMANN	Berit	EDRF02
HASLAM	Jim	FARF03
HASSAN	Omaima	SEERF05
HELLE	Grete	MARF02
HELLMANN	Andreas	FARF08
HENNIG	Jan Christoph	GVPS04
HERREMANS	Irene	SEERF05
HEWITT	Max	MAPS03
HILLMANN	Lisa	TXPSD02
HO	Tuan Quoc	FAPS05
HOANG	Nhung	MARF11
HOERNER	Christoph	MAPSD04

HOLM	Claus	AURF03
HOMBACH	Katharina	FRPS17
HOOS	Florian	PSNPPS05
HÖRNER	Sven	GVPS04
HOSSEINNIAKANI	S. Mahmoud	AURF07
HRAZDIL	Karel	FRPSD07
HSU	Sylvia	MARF10
HUAN	Xing	FRRF03
HUANG	Ting-Chiao	AURF03
HUANG	Wei	FRPS04
HUANG	Cheng-Jen	MARF06
HUANG	Chao Hsin	AURF07
HUANG	Yinglin	GVRF05
HUBMANN	Maximilian	TXRF05
HUNG	Shengmin	FARF01
HUSSAIN	Nazim	SEEPS01
HUTAGAOL-MARTOWIDJOJO	Yanthi	FRRF09
IMPERATORE	Claudia	GVRF10
INGER	Kerry	TXPS04
ISHIDA	Souhei	FRRF07
ISLAM	Ainul	AURF04
JAAFAR	Aziz	FRRF01
JACOB	Martin	TXPS01
JAHN	Philipp	AURF01
JAISWALL	Manju	GVRF07
JANA	Stephanie	FRRF09
JANS	Mieke	AUPSD06
JENSEN	Morten Nicklas Bigler	FRPS07
JENY	Anne	AUPSD06
JEONG	Seok Woo	FRRF04
JI	David Xudong	HIRF01
JIA	Yuping	GVPSD01
JIANG	Wei	GVPSD05
JIMENEZ ANDRADE	Jesus Rodolfo	FARF06
JOHANSSON	Jeaneth	ICPS04
JORISSEN	Ann	MAPS05
KADACH	Igor	FAPSD06
KAGAYA	Tetsuyuki	FRRF04
KAI	Hisao	FRRF03
KALE	Devendra	FRRF14
KÄLLSTRÖM	Lisa	HIPS03
KALOGIROU	Fani	FRPS07
KARAMANOU	Irene	FRPS08
KARAVITIS	Panagiotis	TXRF01
KARELSKAIA	Svetlana	EDRF02
KARIM	Asad	SEERF04
KARJALAINEN	Jukka	AUPSD01
KASIM	Tim	SEEPSD01
KASPEREIT	Thomas	MARF12
KASSAMANY	Talie	FRRF01

KASTBERG	Gustaf	ICRF03
KASUKABE	Mitsunori	HIRF02
KATSIKAS	Epameinondas	MARF03
KATZ	Sharon	TXPS02
KAYA	Devrimi	FRPSD05
KAZAKIS	Pantelis	FAPS02
KEILING	Mario	GVPSD06
KERCKHOFS	Linde	AURF08
KETTUNEN	Jukka	GVRF09
KETTUNEN	Jaana	FRPS07
KEUSCH	Thomas	GVPS02
KHAJEHNEJAD	Sabra	MAPSD03
KHALILOV	Akram	FRPS08
KHURANA	Inder	FAPS05
KILLIAN	Sheila	ICPSD02
KIM	Robert	FRPS05
KIM	Jong-Hoon	FRRF09
KIM	Kevin	FAPS06
KIM	Suhee	GVPSD07
KING	Alexander	FRPS05
KIRWAN	Collette	AUPSD04
KLAMER	Sebastian	FAPS06
KLEIN	Aleksandra	MAPSD05
KOENIGSGRUBER	Roland	FRPS14
KOENRAADT	Jeroen	FRPSD01
KOGA	Yuya	FRRF03
KOH	Wei Chern	HIRF02
KOLESNIK	Katarzyna	FRRF07
KOPITA	Anastasia	FARF03
KRAFT	Pepa	FAPSD02
KRAHMAL	Vera	GVRF09
KRASODOMSKA	Joanna	SEEPSD05
KRISHNAN	Gopal	AUPS01
KRISHNAN	Sarada Rajeswari	FARF08
KRISTENSEN	Rikke Holmslykke	AUPSD04
KUTTNER	Michael	MARF02
KYUNG	Hangsoo	FRPSD14
LAAKSONEN	Jenni	ICPS01
LAATS	Kertu	MARF02
LAI	Alessandro	ICPS01
LAI	Karen	AUPS06
LAINE	Matias	SEEPSD01
LAMBERT	Damien	GVRF03
LANDSTRÖM	Joachim	FARF05
LAPSLEY	Irvine	ICPS02
LARMANDE	Francois	AUPS01
LAUX	Christian	FRPSD11
LE	Tuyen Nhu	HIRF01
LECA	Bernard	ICRF03
LEE	Sang Ho	FARF05

LEE	Brandon	AUPSD02
LEE	Mei Yee	GVRF08
LEE	Janet	PSNPPSD03
LESSENICH	Arne	AUPS07
LEVANT	Yves	MARF07
LEVI	Shai	FRRF12
LI	Xinxiang	MAPS01
LI	Yiwei	GVPS04
LI	Tiemei (Sarah)	PSNPPSD02
LI	Siyi	FRPS15
LI	Zezeng	GVPSD07
LI	Lin	GVRF06
LIAO	Ke	GVRF08
LICEN	Mina	MARF02
LIM	Chu Yeong	FRRF06
LIN	Yi-Hung	SEERF06
LIU	Junqi	FRPSD06
LIU	Lana Y J	MARF01
LIU	Yang	GVPS05
LIVNE	Gilad	FRRF14
LOBO	Gerald	FRPS09
LODH	Suman	AURF06
LOIZIDES	George	FAPSD03
LOLIWE	Thando	SEERF07
LONGO	Sara	FARF02
LOUKOPOULOS	Panagiotis	GVRF01
LOUKOPOULOS	Georgios	AUPS06
LU	Lizhen	AUPS02
LUCIANETTI	Lorenzo	MARF03
LUI	Daphne	FRPSD09
LUKAS	Christian	MAPS07
LUNGU	Camelia Iuliana	SEERF07
LUO	Jianchuan	GVRF01
MAAS	Victor	MAPSD04
MADINI	Paola	EDRF01
MAHMOOD	Farooq	PSNPPSD03
MAJOR	Maria	MARF12
MAK	Chun Yu	FRRF03
MAKROMINAS	Michalis	GVPS05
MALMI	Teemu	MAPS03
MANGELMANS	Job	FARF03
MANGENEY	Louis	FAPS06
MARTIKAINEN	Minna	GVPSD03
MARTINEZ FERRERO	Jennifer	SEERF07
MARTINEZ-JEREZ	F.Asis	MAPS02
MARZOUK	Mahmoud	FRRF06
MASKE	Miriam	SEERF01
MATEUT	Simona	FARF08
MATTEI	Marco Maria	FARF04
MAURITZ	Christoph	AUPS07

MAZZA	Tatiana	GVRF03
MAZZI	Francesco	AUPS07
MCBRIDE	Karen	HIPS01
MCMEEKING	Kevin	FRRF12
MCNAMARA	Ray	FRRF07
MELLONI	Gaia	SEERF03
MERCADO	Facundo	FAPS07
MERTENS	Kai	MARF12
MEYER	Matthias	MARF12
MICHAELIS	Marta	MARF09
MICHALAK	Jan	EDRF03
MIIHKINEN	Antti	FARF06
MILES	Samantha	SEERF03
MITROU	Evisa	FARF08
MOHAIMEN	Fj	FRRF08
MOHRMANN	Ulf	AUPS08
MORARU-ARFIRE	Andreea	FARF03
MORENO ENGUIX	Maria Del Rocio	PSNPRF02
MORI	Yuji	PSNPPS02
MORINI?RE	Agathe	PSNPPSD04
MORITZ	Florian	FRPS15
MOROFUJI	Yumi	MARF05
MOUFTY	Souad	SEERF03
MUHN	Maximilian	FRPSD08
MUNOZ-IZQUIERDO	Nora	AURF04
MUNZER	Margit	ICPS02
MURAKAMI	Yutaro	MARF13
MURTHY	Uday	MAPS03
NAPIER	Christopher	HIPSD01
NÈGRE	Emmanuelle	ICPS04
NEGKAKIS	Christos	FRPS12
NEOKLEOUS	Christina Ionela	HIRF01
NERI	Lorenzo	FRRF09
NEWBERRY	Sue	PSNPPSD04
NGUYEN	Trang	FRPSD14
NODA	Akihiro	SEERF04
NOGATCHEWSKY	Gwenaëlle	MARF05
NOVOTNY-FARKAS	Zoltan	FRPSD04
O' SULLIVAN ROCHFORD	Claire	AURF08
OBERWALLNER	Kathrin	ICPS02
O'BRIEN	Ann	EDRF01
OCCHIPINTI	Zeila	FRPS02
O'CONNELL	Brendan	EDPSD01
O'CONNOR	Neale	MARF04
OGATA	Kensuke	ICRF01
OGUDUGU	David	FRRF10
OJALA	Hannu	EDPS01
OPDECAM	Evelien	EDRF01
ORTHAUS	Selina	FRPS03
ORTMANN	Regina	TXRF02

OTT	Christian	ICRF02
OZEL	Naim B.	FRPSD12
PAANANEN	Mari	FAPS07
PAEK	Wonsun	FRPS08
PAIK	Daniel Gyung	AUPS09
PAIVA	Inna	FRRF13
PAN	Hunghua	GVPS03
PANARETOU	Argyrou	FRPS03
PAPADOPOULOS	Savvas	FRRF07
PAPPAS	Kostas	FARF02
PARISI	Cristiana	MARF06
PARK	Sooyeon	AURF02
PÄRL	Ülle	GVRF04
PAVLATOS	Odysseas	MARF07
PECHA	David	GVPS03
PEDRAZA ACOSTA	Isabel	MARF09
PEIXINHO	Ruben	MARF05
PELTIER	Elisabeth	AUPS08
PENALVA	Fernando	FRPS06
PERAFAN	Hector	FRRF03
PETROU	Zacharias	ISRF01
PFLITSCH	Max	TXPS03
PHAM	Hannah	SEEPS01
PIERK	Jochen	AUPS05
PIGATTO	Giacomo	FRPS02
PINTO BASTO	Florence	FRRF06
PLESKO	George	TXRF05
PLIETZSCH	Elisabeth	AUPS05
POMARE	Carol	SEERF05
POSTAIRE	Maxence	SEEPSD02
PRICE	Richard	FRRF10
PRIEGO DE LA CRUZ	Alba Maria	GVRF01
PROCHAZKA	David	ICRF02
PRONOBIS	Paul	TXPSD01
PUSCH	Carina	FAPS07
PUSTOSLEMŠEK	Tamara	EDPS01
QIN	Yan	SEERF05
QUATTRONE	Paolo	ICPSD01
QUICK	Reiner	AURF05
QUINKLER	Valentin	TXRF03
RAGHUNANDAN	Aneesh	GVPS05
RAITHATHA	Mehul	TXRF05
RAM	Ronita	FRRF05
RAMBAUD	Alexandre	HIPSD02
RASMUSSEN	Josefine	SEEPSD04
RAUTIAINEN	Antti	MARF07
RAVENDA	Diego	TXRF02
RAWSON	Caleb	FRPSD13
REDIGOLO	Giulia	FAPS08
REICHELSTEIN	Stefan	MAPS07



REICHELT	Kenneth	AUPS09
REINEKE	Rebecca	TXRF01
REITMAIER	Christine	SEEPS06
ROBERTS	John	GVRF03
RODGERS	Waymond	AURF05
RODRIGUE	Michelle	SEEPSD02
RODRIGUES	Lúcia	ICRF02
ROETZEL	Peter G.	MAPSD06
ROQUE	Ana Filipa	MARF06
RØSOK	Kjell Ove	FRRF05
ROSSI	Daniele	MARF10
ROTARU	Kristian	AURF08
ROTHE	Lars	FAPSD01
ROZENFELD	Gabriela	MARF05
RUBIO	Silvina	FRRF06
RUI	Oliver	AURF03
RUITER	Henk	MARF09
RUPERTUS	Hendrik	FRRF14
RUSETSKA	Uliana	MARF10
RYANS	James	FRPSD05
RYU	Ji Yeon	FRRF01
SAHAY	Savita	MARF04
SAILER	Mariana	TXPS04
SAMANI	Niuosha	GVRF10
SAMI	Heibatollah	FRRF10
SANDULESCU	Maria-Silvia	ICRF02
SANGSTER	Alan	HIPS02
SANTOS-CABALGANTE	Beatriz	HIPS02
SARATH	Bharat	FRPS13
SARHAN	Ahmed	SEERF06
SARWARY	Zahida	MARF11
SAWABE	Norio	MARF10
SCHABERL	Philipp	FAPS03
SCHAEFER	Ulrich	FRPSD11
SCHAEFFER	Utz	MAPS04
SCHAPER	Stefan	FRRF08
SCHAUPP	Daniel	MARF13
SCHMAL	Fabian	TXRF04
SCHMIDT	Alexander	AUPS03
SCHMIDT	Peter	TXPS05
SCHMIDT	Julia Katharina	FRRF08
SCHNEIDER	Georg	MAPS07
SCHROEDER	Joe	AUPSD03
SCHULTZE	Wolfgang	FARF03
SCHWAIGER	Nina	FRPS10
SEAVEY	Scott	AUPSD07
SECINARO	Silvana	PSNPPS04
SEITZ	Jan	EDRF03
SEITZ	Barbara	EDPS02
SENN	Juliette	SEERF05

SEXTROH	Christoph	FAPSD04
SHAFRON	Emily	FRPSD10
SHAN	Yuan	GVRF02
SHAW	Tara	GVRF04
SHENTU	Lirong	GVPSD04
SHI	Shenghua	GVRF10
SHI	Wei	GVPS06
SHIN	Yong-Chul	FRPSD13
SHIN	Sa-Pyung	FRPS13
SHORT	Justin	GVPSD04
SHUST	Efrat	MAISPS01
SIERRA GARCÍA	Laura	SEEPS02
SIGEL	Alina Leonie	FRPS16
SIMONI	Lorenzo	AURF07
SINHA	Vikash Kumar	HIPS01
SIOUGLE	Georgia	FARF01
SKORULSKA	Karolina	GVRF02
SLACIK	Johannes	SEERF03
SMITH	Susan	EDPSD01
SOFILKANITSCH	Christian	FRPS06
SOKOLOV	Viatcheslav	HIPS02
SONG	Seungah	EDRF02
SOUZA SIMON	Davi	GVRF07
SPEZIALE	Maria	SEERF02
STASZKIEWICZ	Piotr	FARF07
STEFANI	Ulrike	AUPSD05
STENZEL	Arthur	TXRF01
STICE	Joseph Han	FRPS14
STICE	Derrald	FARF02
STICH	Michael	FRPS09
STILLER	Wojciech	TXPSD03
STOLOWY	Hervé	ICPS03
STONE	Derek	HIRF02
STONER	Greg	HIPSD01
STUBBEN	Stephen	FAPSD03
SU	Qiaoling	FRRF12
SUEMPELMANN	Johannes	FARF05
SUGAHARA	Satoshi	EDRF01
SUN	Hanwen	FAPS08
SUZUKI	Hiroyuki	MAPS01
TAGESSON	Torbjorn	AURF08
TAHINAKIS	Panayiotis	AUPS08
TAKEDA	Fumiko	FARF06
TAKEHARA	Hitoshi	FARF01
TALIENTO	Marco	SEERF04
TAN	Samuel	FRPSD08
TANG	Feng	GVPS06
TANG	Xiaojian	TXRF03
TANG	Qing Liang	SEEPS07
TANYI	Paul	GVPS06

TAO	Lei	AURF06
TAOUSHIANIS	Zenon	FAPS08
THARAPOS	Meredith	EDPS02
THÜRHEIMER	Ulrike	AUPSD03
TIMMERMANS	Oscar	MAPSD05
TIWARI	Moumita	FRPS09
TOURON	Philippe	FRRF08
TRABERT	Sebastian	GVPS07
TRAINI	Simone	TXRF02
TRAN	Duc Hung	FRRF14
TRAPP	Rouven	MAPS06
TREVISAN	Paola	ICPS03
TSILEPONIS	Nikolaos	FRPS10
UDDIN	Shahzad	MARF01
UMANS	Timurs	MAPS05
UYAR	Ali	SEERF02
UYGUR	Saffet Aras	PSNPPS04
VAIVIO	Juhani	MARF10
VALLE RUIZ	Cinthia	TXRF02
VAN DER GEEST	Jesse	TXPS02
VAN DER KOLK	Berend	MAPS04
VAN DER LAAN	Sandra	HIRF02
VAN DER LAAN SMITH	Joyce	FARF04
VAN PETEGHEM	Mathijs	ISPSD01
VAN VEEN-DIRKS	Paula	ICPS03
VASCONCELOS	Angelica	HIPS03
VELTE	Patrick	GVPS07
VERBEETEN	Frank	MAPS05
VERGAUWE	Skralan	TXPS02
VERMA	Shraddha	HIPS03
VIINIKAINEN	Marianne	EDRF02
VLISMAS	Orestes	MARF06
VLITTIS	Adamos	GVPS07
VOLKOVA	Olga	ICRF03
VYSOTSKAYA	Anna	EDRF02
WAKABAYASHI	Toshiaki	MARF08
WANG	Weixiao	FRPS10
WANG	Zhemín	FRRF05
WANG	Xin	GVRF08
WANG	Timothy Ganghua	FRRF04
WANG	Zhi	GVPS08
WANG	Yan	GVPS08
WANG	Angie	GVRF02
WANG	Kaiwei	MAPSD06
WANG	Wenming	SEERF06
WANG	Pengguo	FAPSD07
WAN-HUSSIN	Wan Nordin	SEERF04
WASNA	Dominique	FAPS09
WATRIN	Christoph	TXPSD04
WEIGEL	Christine	GVRF09

WILLKOMM	Sina	TXPS05
WINTER	Sophie	FARF01
WIRTH	Maximilian	FRRF08
WITTMANN	Christian	FRPSD07
WONGSUNWAI	Wan	MAPS08
WOYAND	Corinna	GVPS08
WRIGHT	Sue	GVRF03
WU	Yuchen	TXPS03
WU	Shan	GVPS09
XEDE	James	MARF08
XIAO	Xinning	AUPSD05
XU	Yulin	AURF03
XU	Xin	MARF13
XUE	Jing	GVPS09
YAEKURA	Takashi	AURF05
YANG	Qishen	FRRF12
YASU	Mariko	GVRF04
YEH	Shu-Ling	AURF04
YOHN	Teri	FAPSD04
YOON	Aaron	GVPSD06
YOUNG	Danqing	FRRF11
YTSMA	Erina	MAPS02
ZANELATO	Gianluca	PSNPRF02
ZBIEGLY	Nadine	FARF06
ZENG	Wei	MARF07
ZENG	Shiyun	GVPSD02
ZENG	Cheng	TXRF03
ZHANG	Longwen	GVRF07
ZHANG	Yanlei	SEEPS05
ZHANG	Ray	GVPS09
ZHANG	Junzi	GVRF05
ZHANG	Fang	TXPSD04
ZHANG	Qingjing	AUPS09
ZHAO	Jingran	FRPS14
ZORI	Solomon	FARF07
ZÜLCH	Henning	EDRF03





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