39th European Accounting Association

Annual Congress 2016

11 -13 MAY MAASTRICHT, THE NETHERLANDS

7-10 MAY DOCTORAL COLLOQUIUM

Programme at a glance

Limperg Instituut

Maastricht University

EUROPEAN eaa ACCOUNTING ASSOCIATION

MAASTRICHT 2016

39TH ANNUAL CONGRESS

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MECC MAASTRICHT

exhibitions | events | conventions

CONGRESS PROGRAMME

TUESDAY 10 MAY 2016

14.30-18.00 **Registration MECC** *(Trajectum)*
18.00-20.00 **Early Bird Reception** *(La Bonbonnière)*

WEDNESDAY 11 MAY 2016

08.30-18.00 **Registration MECC** *(Trajectum)*
08.00-13.00 **PhD Forum** *(0.4 Brussels)*
09.00-12.00 **IFRS Teaching Session** *(0.5 Paris)*
13.00-14.30 **Opening Session** *(Auditorium 1)*
14.30-15.00 **Coffee Break** *(Expo Foyer and Trajectum)*
15.00-16.30 **Parallel Sessions, Research Fora, Symposium 1**
16.30-17.00 **Coffee Break** *(Expo Foyer and Trajectum)*
17.00-18.30 **Parallel Sessions, Research Fora, Symposium 2**
19.00-21.00 **Welcome Reception** *(Ipanema Café/ Bonnefanten Museum & Gouvernement)*

THURSDAY 12 MAY 2016

08.30-18.00 **Registration MECC** *(Trajectum)*
09.00-10.30 **Parallel Sessions, Research Fora, Symposium 3 & 4**
10.30-11.00 **Coffee Break** *(Expo Foyer and Trajectum)*
11.00-12.30 **Parallel Sessions, Research Fora, Symposium 5 & 6**
12.30-14.00 **Lunch** *(Expo Foyer)*
14.00-15.30 **Parallel Sessions, Research Fora, Symposium 7 & 8**
15.30-16.00 **Coffee Break** *(Expo Foyer and Trajectum)*
16.00-17.30 **Parallel Sessions, Research Fora, Symposium 9 & 10**

FRIDAY 13 MAY 2016

08.30-18.00 **Registration MECC** *(Trajectum)*
09.00-10.30 **Parallel Sessions, Research Fora, Symposium 11**
10.30-11.00 **Coffee Break** *(Expo Foyer and Trajectum)*
11.00-12.30 **Parallel Sessions, Research Fora, Symposium 12**
12.30-14.00 **Lunch** *(Expo Foyer)*
14.00-15.30 **Parallel Sessions, Research Fora, Symposium 13**
15.30-16.00 **Coffee Break** *(Expo Foyer and Trajectum)*
16.00-17.30 **EAA General Assembly** *(Auditorium 1)*
19.00-19.30 Bus transfer to Gala Dinner
19.30-00.30 **Gala Dinner** *(La Caverne de Geulhem)*
22.30-01.00 Bus transfer back to the hotels

SYMPOSIA PROGRAMME

WEDNESDAY 11 MAY 2016

Symposium 1 FEE - The Future of Corporate Reporting
15.00-16.30, Auditorium 1
Chair: Mark Vaessen | Panellists: Anthony Appleton, Joachim Gassen, Claudia Kruse, Hugh Shields

Symposium 2 LIMPERG - Doctoral Education around the Globe
17.00-18.30, Auditorium 1
Chair:Tom Groot | Panellists: Mary Barth, John Christensen, Thorsten Sellhorn, Ken Trotman

THURSDAY 12 MAY 2016

Symposium 3 Big Data Analysis in Accounting & Auditing
9.00-10.30, Auditorium 1
Chair: Peter Verkoulen | Panellists: Wil van der Aalst, Peter Eimers, Eva Labro, Narayanen Vaidyanathan

Symposium 4 AIE and EAA FRSC - Does the Accounting for Goodwill and Other Intangibles Really Matter?
9.00-10.30, Auditorium 2
Chair: Paul André | Panellists: Philippe Danjou, Niclas Hellman, F ilippo Poli, Alain Schatt

Symposium 5 ICAS - What is Performance?
11.00-12.30, Auditorium 2
Chair: Stefano Zambon | Panellists: Richard Barker, Hilary Eastman, Peter Malmqvist, Deepa Raval, Hugh Shields

Symposium 6 Audit Analytics - New EU Audit Requirements: Lessons from early adoptions and research opportunities for the future
11.00-12.30, Auditorium 1
Chair: Marleen Willekens | Panellists: Jean Bédard, Mark Cheffers, Tim Copnell, Peter Eimers, Arnold Schilder

Symposium 7 ICAEW - How Does Financial Reporting Contribute to Economic Growth and Development?
14.00-15.30, Auditorium 1
Chair: Robert Hodgkinson | Panellists: Mary Barth, Alfred Borgonovo, Kees Camfferman, Martin Hoogendoorn

Symposium 8 EAR - Special Issue: New Directions in Earnings Management and Financial Statement Fraud Research
14.00-15.30, Auditorium 2
Chairs: Ignace de Beelde, Messod Beneish | Panellists: Lawrence Gordon, Maria Krambia-Kapardis, Cédric Lesage

Symposium 9 Conduct and Culture
16.00-17.30, Auditorium 2
Chair: Alain Schatt | Panellists: Jan Bouwens, Arjan Brouwer, Jo Iwasaki, Karla Johnstone

Symposium 10 DSM - Innovation and Control: How to Make Innovation Work?
16.00-17.30, Auditorium 1
Chair: Frank Moers | Panellists: Alexander Brüggen, Antonio Davila, Philip Vergauwen, Hans Vossen

FRIDAY 13 MAY 2016

Symposium 11 Editor's Panel: Research Integrity and Research Ethics
9.00-10.30, Auditorium 1
Chair: Peter Pope| Panellists:Mark DeFond, Juan Manuel García Lara, Patricia O'Brien, Keith Robson, Hervé Stolowy

Symposium 12 IMA - Partnering between Research and Professional Education Institutions
11.00-12.30, Auditorium 1
Chair: Klaus Möller | Panellists: Tom Groot, Raef Lawson, Hélène Löning, Paolo Perego

Symposium 13 Perspectives on Integrated Reporting
14.00-15.30, Auditorium 1
Chair: Brendan O'Dwyer | Panellists: Rients Abma, Simon Braaksma, Michael Nugent, Roger Simnett

PARALLEL SESSIONS WITH DISCUSSANTS

	WEDNESDAY 11 MAY 2016		THURSDAY 12 MAY 2016				FRIDAY 13 MAY 2016	
	15:00–16:30	17:00–18:30	09:00–10:30	11:00–12:30	14:00–15:30	16:00–17:30	11:00–12:30	14:00–15:30
0.1 LONDON	**AUPSD01** Chair: W. Robert Knechel Author: Downey & Bedard Discussant: Mara Cameran Author: Gold & Wallage Discussant: Kris Hardies			**FRPSD05** Chair: Juan Manuel Garcia Lara Author: Yang et al. Discussant: Ana Simpson Author: Cascino et al. Discussant: Mary Barth				
0.2 BERLIN			**FAPSD02** Chair: Leslie Hodder Author: Chen et al. Discussant: Gil Aharoni Author: Schiller & Böckem Discussant: Martien Lubberink					
0.3 COPENHAGEN			**GVPSD03** Chair: Marvin Wee Author: Schmidt & Jungius Discussant: Luminita Enache Author: Zeng et al. Discussant: Luminita Enache					
0.4 BRUSSELS	**MAPSD04** Chair: Victor Maas Author: Knauer et al. Discussant: Victor Van Pelt Author: Cardinaels et al. Discussant: Stephan Kramer	**GVPSD02** Chair: Rogier Deumes Author: De Groote et al. Discussant: Seppo Ikaheimo Author: Kleymenova Discussant: Seppo Ikaheimo	**ICPSD02** Chair: Lukas Loehlein Author: Mantzari et al. Discussant: Terhi Chakhovich Author: Evans et al. Discussant: Elisavet Mantzari	**FRPSD01** Chair: A. Rashad Abdel-Khalik Author: Khurana & Wang Discussant: Marco Trombetta Author: Amel-Zadeh et al. Discussant: Ivana Raonic	**MAPSD01** Chair: Alexander Brüggen Author: Bol & Leiby Discussant: Karen De Meyst Author: Van Pelt & Dierynck Discussant: Victor Maas		**SEEPSD01** Chair: Bikki Jaggi Author: Jerman et al. Discussant: Matias Laine Author: Laine et al. Discussant: Patty McNicholas	**FRPSD02** Chair: Ole-Kristian Hope Author: Bloomfield Discussant: Patrick Hopkins Author: Breuer et al. Discussant: Juan Manuel Garcia Lara
0.5 PARIS	**EDPSD01** Chair: Paul de Lange Author: Bravidor et al. Discussant: Jonathan Tyler Author: Tyler et al. Discussant: Paul De Lange	**HIPSD01** Chair: Lisa Evans Author: Jubb et al. Discussant: Frances Miley Author: Touron et al. Discussant: Andrew Read	**ICPSD01** Chair: Alena Golyagina Author: Graaf & Johed Discussant: Ingrid Jeacle Author: Jeacle Discussant: Sandra van der Laan	**FAPSD01** Chair: Juha-Pekka Kallunki Author: Kopita et al. Discussant: Victoria Clout Author: Veenman & Verwijmeren Discussant: Teri Yohn	**AUPSD03** Chair: Jere Francis Author: Bruynseels et al. Discussant: David Hay Author: Knechel et al. Discussant: Michael Alles	**FRPSD04** Chair: Jack Stecher Author: Barrios Discussant: Zvi Singer Author: Hope et al. Discussant: Shuqing Luo	**AUPSD02** Chair: Mark Defond Author: Bilinski & Yim Discussant: Joseph John Gerakos Author: Francis et al. Discussant: Heidi Vander Bauwhede	
0.8 ROME	**GVPSD01** Chair: Sue Wright Author: Erkens et al. Discussant: Antonio Parbonetti Author: Wells & Horstmeyer Discussant: Antonio Parbonetti	**PSNPPSD01** Chair: Gerardine Doyle Author: Steccolini & Sicilia Discussant: Angela Gore Author: Argento et al. Discussant: Ileana Steccolini					**FRPSD03** Chair: Carl Brousseau Author: Leung & Veenman Discussant: A. Rashad Abdel-Khalik Author: Ling et al. Discussant: Vishal Baloria	
2.1 COLORADO	**TXPSD01** Chair: Anna Alexander Author: Kallunki et al. Discussant: Kay Blaufus Author: Von Hagen et al. Discussant: Martin Fochmann		**MAPSD03** Chair: Karen Sedatole Author: Mikes & Morhart Discussant: Ann Jorissen Author: Bisbe et al. Discussant: Erik Strauss		**MAPSD02** Chair: Frank Moers Author: Carter et al. Discussant: Jonas Heese Author: Ma et al. Discussant: Karen Sedatole		**GVPSD04** Chair: Kara Wells Author: Zhang et al. Discussant: Amedeo Pugliese Author: Cheng et al. Discussant: Amedeo Pugliese	

PARALLEL SESSIONS

	WEDNESDAY 11 MAY 2016		THURSDAY 12 MAY 2016		FRIDAY 13 MAY 2016				
	15:00–16:30	17:00–18:30	09:00–10:30	11:00–12:30	14:00–15:30	16:00–17:30	09:00–10:30	11:00–12:30	14:00–15:30
0.1 LONDON		**FAPS12** Chair: Garen Markarian Novak Gassen & Witzky Epure & Guasch	**FRPS14** Chair: Georg Schneider Landsman et al. Fung et al. Shi & Ni		**AUPS01** Chair: Ewald Aschauer Zang et al. Bedard et al. Gerakos et al.	**FAPS13** Chair: Zhan Gao Baloria & Mamo Vorst Aharoni et al.	**GVPS06** Chair: Amedeo Pugliese Shi et al. Trabelsi et al.	**FAPS06** Chair: Anastasia Kopita Chen & Chin Gallimberti et al. An et al.	**MAPS10** Chair: Berend Van Der Kolk Zhang et al. Lourenço & Niza Mangin et al.
0.2 BERLIN	**GVPS01** Chair: Xiuye Zhang Kukec et al. Lenihan & Brennan Mariano	**FAPS14** Chair: Peter Joos Ham et al. Wong et al. Segal et al.		**FRPS18** Chair: Mari Paananen Paugam et al. Kang & Gray Lui et al.	**MAPS17** Chair: Marjorie Shelley Hermans et al. Jiang & Bouwens Sommer et al.	**FAPS04** Chair: Chun Yu Mak Papanastasopoulos & Artikis Deno et al. Lubberink et al.	**TXPS05** Chair: Martin Fochmann Blaufus et al. Overesch et al. Alexander et al.	**AUPS03** Chair: Liesbeth Bruynseels Averhals et al. Omer et al. Van Der Laan Smith & Geiger	**SEEPS03** Chair: Julia Morley Prakash et al. Hardeck et al. Shaukat et al.
0.3 COPENHAGEN	**SEEPS02** Chair: Matias Laine Chakhovich & Virtanen Larrinaga & Antonini Malamatenios et al.	**AUPS02** Chair: Olof Bik Azzali & Mazza O'Connor et al. Eulerich & Ratzinger-Sakel		**GVPS04** Chair: Niamh M. Brennan Vural Weidemann Frisenna et al.	**FRPS11** Chair: Gerald Lobo Yohn et al. Bourveau et al. Park et al.	**ICPS01** Chair: Terhi Chakhovich Morley Stolowy et al. Leão & Gomes	**AUPS06** Chair: William Dilla Che et al. Franke et al. Gill De Albornoz Noguer et al.	**AUPS09** Chair: Viatcheslav Sokolov Johnstone et al. Timoshenko	**MAPS05** Chair: Christoph Feichter Essa et al. Noppe et al. Reusen & Stouthuysen
0.4 BRUSSELS						**FRPS17** Chair: Marco Trombetta Lu & Lau Imperatore Lobo et al.	**FRPS19** Chair: Martien Lubberink Raonic & Sahin Ranasinghe et al. Zhang et al.		
0.5 PARIS							**MAPS13** Chair: Sander Van Triest Endrikat et al. Guffey & Harp Nitzl		**FRPS22** Chair: Martin Hoogendoorn Verriest & Dierynck Zhang et al. Sundvik et al.
0.6 MADRID	**SEEPS05** Chair: Kevin Veenstra Cuadrado-Ballesteros et al. Reimsbach et al. Richardson et al.	**FAPS08** Chair: Andreas Charitou Schaberl & Strauss Rupertus & Loy Yezegel	**MAPS06** Chair: Mark Anderson De Meyst et al. Dilla et al. Palacios Manzano et al.	**GVPS03** Chair: Mircea Epure Rodionova Shelley et al. Shields et al.	**FRPS12** Chair: Brad Potter Enache & Srivastava Simpson et al. Valentincic	**FRPS04** Chair: Gordon Richardson Garcia Lara et al. Staehle Costa et al.	**AUPS14** Chair: Hansrudi Lenz Schrank Hsieh et al. Zheng et al.	**FRPS20** Chair: Anne D'arcy Mueller-Bloch Paananen et al. Sellhorn & Barthelme	**AUPS07** Chair: Gerrit Sarens Ye & Simunic Sami et al. Duh et al.
0.7 LISBON	**MAPS03** Chair: John A. Christensen Brüggen & Feichter Gu et al. Conceição et al.	**SEEPS04** Chair: Katrin Hummel Jermias et al. Perego et al. Vaquero-Cacho et al.	**AUPS04** Chair: Mara Cameran Dalla Via et al. Soh & Martinov-Bennie	**TXPS01** Chair: Markus Diller Lorenz & Diller Ortmann & Pummerer Schindler & Schjelderup	**TXPS04** Chair: Dirk Schindler Wielenberg et al. Sandner et al. Schneider et al.	**FRPS21** Chair: Helen Kang Boulland & Paugam Abdel-Khalik Elshandidy & Elshandidy	**FAPS15** Chair: Pengguo Wang Lou et al. Stolz Willett	**TXPS02** Chair: Kathleen Andries Bethmann et al. Zhang et al. Saavedra	**TXPS03** Chair: Saskia Kohlhase Andries et al. Evers et al. Thomsen & Watrin
0.8 ROME			**FRPS09** Chair: Thorsten Sellhorn Duro et al. Luo et al. Jaggi et al.	**FRPS13** Chair: Samuel Tiras Kaya et al. Kolesnik et al. Schuett & Ayash	**FRPS15** Chair: Ivana Raonic Redigolo & Bozzolan Tuijn & Peek Hombach et al.	**AUPS08** Chair: Stefan Sundgren Downing DeFond et al. Seavey & Hoelscher	**FRPS16** Chair: Grace Pownall Lehmann et al. Campa et al. Hottmann et al.		**AUPS15** Chair: Anna Gold Yu et al. Plumlee et al. Yu et al.
0.9 ATHENS	**FAPS03** Chair: Roger Willett Bierey & Schmidt Liu et al. Gloger et al.	**FAPS02** Chair: Vishal Baloria McLeay et al. Gao et al. Weiss et al.	**GVPS07** Chair: Antonio Parbonetti Witzky Zhou et al.	**GVPS02** Chair: Sue Wright Duncan & Hasso Mutschmann et al. Powell & Rapp	**FAPS07** Chair: Yasser Eliwa Low et al. Mazzi et al. Yeh et al.	**FAPS01** Chair: Johan Graaf Correia et al. Miersch et al. Tascon & Castaño	**FAPS11** Chair: Ruby Chau Trinh Desai et al. Cao et al. Pham & Gounopoulos	**FAPS05** Chair: Kaouthar Lajili Das et al. Manthei-Geh & Schultze Bradshaw & Bilinski	**MAPS12** Chair: Isabella Grabner Gebhardt et al. Metzl & Speckbacher Tillema & Van Veen-Dirks
0.11 PRESSROOM	**FRPS01** Chair: Jochen Pierk Gipper et al. Ruffing-Straube Koenigsgruber	**FRPS02** Chair: Ana Simpson Matsui Young & Zou Stecher & Penno	**FRPS03** Chair: Anya Kleymenova Forgione & Zhao Elfers & El Chamaa Kanagaretnam et al.	**FAPS10** Chair: Martin Bierey Chiu et al. He et al. Joos	**FRPS05** Chair: Linda Myers Marques & Correia Fabrizi et al. Korczak et al.	**FRPS06** Chair: Somnath Das Georgiou Kunz & Stähle Takasu & Nakano	**FRPS07** Chair: Niclas Hellman Scapin et al. Isidro et al. Cho et al.	**FRPS08** Chair: Wim Janssen Bochkay et al. Liu & Yang Guillamon Saorin et al.	**FRPS10** Chair: Begoña Giner El Diri et al. Hillebrand Li et al.
2.1 COLORADO		**MAPS01** Chair: Nils Crasselt Assel et al. Wakabayashi Weiskirchner-Merten		**MAPS02** Chair: Matthias Mahlendorf Mohamed Metwally et al. Lepistö & Ihantola Nisch et al.		**MAPS07** Chair: Josep Bisbe Wiegmann et al. Strobele & Wentges Ammar & Ammar	**MAPS19** Chair: Ulrich Schäfer Mahlendorf et al. Schneider et al. Tiras et al.		**MAPS11** Chair: Raef Lawson McPhee et al. Günther & Janka Kim & Koo
2.4 THAMES									**MAPS09** Chair: Utz Schäffer Hung El Sayad et al.
2.7 MEUSE	**ICPS02** Chair: David Hay Gebreiter Carter et al. Loehlein et al.	**HIPS01** Chair: Anna Szychta Melis & Jones Günther Carnegie & Carnegie		**ICPS03** Chair: Tyge Kummer Detzen & Hoffmann Bordianu Oliveira & Chetyrkina	**ICPS04** Chair: Sandra Van Der Laan Yan Christopher Golyagina	**ICPS05** Chair: Elisavet Mantzari Romero Wiedman & Weksler Endenich & Trapp		**MAPS14** Chair: Ann Jorissen Paek & Folsom Silge & Woehrmann Pasch & Verbeeten	
2.8 RHINE	**EDPS01** Chair: Britt Smeets Moilanen Frezatti et al. Eames et al.	**EDPS02** Chair: Jonathan Tyler Cadez Hazelton	**SEEPS01** Chair: Patty McNicholas Hummel & Festl-Pell Madadian et al. Yekini & Adelopo	**SEEPS06** Chair: Anna Lee Rowe Lee et al. Schiemann et al. Stich & Steinmeier	**SEEPS07** Chair: Niklas Kreander Axjonow et al. Hoos Nazari et al.	**SEEPS08** Chair: Frank Schiemann Ngan & Chen Loh et al.			
2.9 EUPHRATES	**GVPS05** Chair: Yaping Mao Johl & Chapple Obermann Pugliese et al.	**MAPS04** Chair: Jonas Heese Ander et al. Himme & Wagner Strauss et al.	**FAPS09** Chair: Joachim Tanski Hamers et al. Jo et al. Renders et al.						
2.10 TIGRIS	**AUPS10** Chair: Juergen Ernstberger Frey Capkun et al.	**AUPS11** Chair: Tobias Svanström Moser Leidner & Hörner Mazza et al.	**AUPS05** Chair: Jeff Downing Geiger & Kumas Shipman et al. Hay & Strickett		**AUPS12** Chair: Nonna Martinov- Bennie Choi et al. Bradbury et al. Haak & Fochmann	**AUPS13** Chair: Mohamed Hegazy Karjalainen et al. Gertsson et al. Corten et al.			
2.11 ST LAWRENCE	**PSNPPS01** Chair: Andreas Bergmann Alcaraz Quiles et al. Emmett Doyle et al.	**PSNPPS02** Chair: Torbjorn Tagesson Benito et al. Hegazy et al. Moreno Enguix & Lorente Bayona	**EDPS03** Chair: Michael Eames De Lange & Wines Tharapos et al. Paisey & Paisey	**PSNPPS03** Chair: Elaine Emmett Blättler et al. Verma et al. Haustein et al.					
2.14 AMAZON	**MAPS15** Chair: Anja Schwering Posch Braumann Weisner & Sutton	**FRPS23** Chair: Annelies Renders Downes et al. Tideman & Zimmermann Parbonetti et al.	**MAPS08** Chair: Stephan Kramer Gamal & Seal Ballas et al. Bormann et al.	**MAPS16** Chair: Thorsten Knauer Ostermaier & Brunner Haesebrouck Chen et al.	**MAPS18** Chair: Paolo Perego Firk et al. Keimer et al. Yu & Anderson	**TXPS06** Chair: Michael Overesch Schwäbe et al. Wittenstein & Hardeck			

RESEARCH FORUM SESSIONS

	WEDNESDAY 11 MAY 2016		THURSDAY 12 MAY 2016		FRIDAY 13 MAY 2016				
	15:00–16:30	17:00–18:30	09:00–10:30	11:00–12:30	14:00–15:30	16:00–17:30	09:00–10:30	11:00–12:30	14:00–15:30
2.3 RHONE					**PSNPRF01** Chair: Tomasz Dyczkowski Hernandez et al. Agostinone et al. Fuchs et al. Alsaid & Mutiganda Govendir et al.	**PSNPRF02** Chair: Dana Forgione Guillamón et al. Kasperskaya & Xifre Rakhman San Martino Sylvander et al.	**PSNPRF03** Chair: Ellen Haustein Crawford et al. Dyczkowski Greiling et al. Xue & Lin Potter et al.	**TXRF01** Chair: Otávio Cabello Brune et al. Hüsecken & Overesch Nusser et al. Ren et al. Wei & Mo	**TXRF02** Chair: Alexander Schwäbe McClure et al. Murakami & Taguchi Petutschnig & Aschauer Pierk Rashid et al.
2.4 THAMES					**FAFRRF09** Chair: Sanjay Bissessur Paiva & Costa Lourenço Kazmouz & Stittle Al-Maghzom et al. Merz Yammine & Olivier	**FAFRRF11** Chair: Khrystyna Bochkay Sen & Boonlert-U-Thai Mura et al. Wittmann & Bravidor Krupova Schnack & Hitz		**FAFRRF15** Chair: Claudia Imperatore Dong Mathieu et al. Chen Eliwa & Gregoriou Rosati & Palumbo	
2.5 SEINE					**FAFRRF23** Chair: Ari Yezegel Mason & Barr Yu et al. Widmer & Halberkann Chen Van Caneghem et al.	**FAFRRF24** Chair: Marcela Zarova Chiu et al. Khan et al. Baldi et al. Prochazka Miao		**FAFRRF26** Chair: Jan Riepe Anagnostopoulou Tarca et al. Bissessur & Litjens Pardo & Giner	**FAFRRF27** Chair: Adriana Korczak Shyu Mörec Huang et al. Yigit & Jermias Yoshinaga
2.6 DANUBE					**HIRF01** Chair: Jeremy Cripps Kasukabe & Sawanobori Ogata Sokolov et al.	**MARF02** Chair: Daniela Argento Brickman et al. Scherm et al. Warren & Jack Sahay Schedlinsky et al.	**ICRF01** Chair: Anant Joshi Palea Van Der Laan & Moerman Wu Veenstra et al. Bosa	**ISRF01** Chair: Benita M. Gullkvist Elbashir & Wasimi Gray et al. Roetzel Parisi & Rapp	**MARF03** Chair: Andreea Bordianu Kruse Yamane Dyball & Wang Malagueno et al. Masquefa et al.
2.7 MEUSE							**FAFRRF25** Chair: Heibatollah Sami Ott Green et al. Smith et al. Hussien & Moussa Meinhoevel et al.		
2.8 RHINE							**AURF07** Chair: Scott Seavey Guo & Hung Hegazy & Hamdy Huguet et al. Sakai Treptow	**AURF08** Chair: Zvi Singer Eldaly & Abdel-kader Fernandez-Feijoo et al. Barreda et al. Leoni	**FAFRRF16** Chair: Leonidas Doukakis Rai & Kerstein Di Fabio et al. Cao et al. Kettunen Duong & Pescetto
2.9 EUPHRATES				**AURF06** Chair: Tom Van Caneghem Aschauer & Kopp Chang & Tseng Nasution & Jonnergård Svanström et al. Yazawa et al.	**GVRF03** Chair: Michael Erkens Bianchi et al. Chen & Hung Deschênes Hyun et al. Lu & Zheng	**MARF08** Chair: Thomas Günther Al-Omiri Drechsler Chen Islam Trucco & Demartini	**FAFRRF19** Chair: Koren Jo Abdel-Meguid et al. Mohrmann et al. Bellora & Schiemann Fera et al. Negakis et al.	**MARF09** Chair: Sinikka Moilanen Lemaire-Braun & Demaret Pärl et al. Liu et al. Marc & Peljhan	**MARF10** Chair: Neale O'connor Aaltola Rojas Sidorova & Arnaboldi Van Triest et al.
2.10 TIGRIS				**FAFRRF17** Chair: Prajakta Desai Makarem Wu & Wang Lin & Wu Enomoto & Yamaguchi Elhelaly et al.			**GVRF04** Chair: Collette Kirwan Chen Lin et al. Tsui et al. Klimczak et al. Melloni & Florio	**FAFRRF20** Chair: Vedran Capkun Czernkowski et al. Frendy & Semba Georgiou Grey & Flynn Stadler & Nobes	**FAFRRF08** Chair: Daphne Lui Gisbert & Salotti Kai Ningrum et al. O'Connell et al. Shema & Rimmel
2.11 ST LAWRENCE					**GVRF05** Chair: Seppo Ikaheimo Mikkonen et al. Noda Tanyi & Smith Chen et al. Timofeyev	**GVRF06** Chair: Ana Gisbert Martinez et al. Kent et al. Veiga & Major Schaupp Manzaneque Lizano et al.			
2.14 AMAZON							**FAFRRF13** Chair: Roland Koenigsgruber Hung & Qiao McMeeking et al. Dong & Doukakis Homölle & Jordan Jordan	**MARF05** Chair: Martine Cools Ji & Paik Kim et al. Lee & Anderson Paik et al. Prabowo et al.	**FAFRRF22** Chair: Marcus Witzky Rieg & Vanini Hemaidan Klaes et al. Schirmacher et al. Silva et al.
W2.1 EURO	**EDRF03** Chair: Anna Vysotskaya Kwon & Zhou Trombetta Van Mourik Zeff & Zeff Lima et al.	**FAFRRF18** Chair: Tami Dinh Schatt et al. Yu & Anderson Saudagaran et al. Wang Kent & Birt	**EDRF02** Chair: Simon Cadez McCormack et al. Koo et al. Van Der Heijden Moya et al.	**PSNPRF04** Chair: Toomas Haldma Alcaide-Muñoz et al. Plata Díaz et al. Salifu et al. Gore et al. Borali et al.	**FAFRRF28** Chair: Miguel Arce-Gisbert Pais Meier et al. Demir & Ertugrul Wong & Detzen Wright et al.	**AURF01** Chair: Masoud Azizkhani Axén & Axen Alzeban Henrizi & Quick Sarens et al. De Bruyckere et al.	**FAFRRF12** Chair: Lenka Krupova Fiechter et al. Zhang Gleichmann & Grüning Kiy Seitz & Dinh	**FAFRRF10** Chair: Robert K. Larson Lont et al. Bae et al. Di Meo et al. Xia & Han	**AURF02** Chair: Domenico Campa Zhang et al. Beau & Jerman Tsunogaya et al. Sundgren et al. Theis et al.
W2.2 FLORIN	**MARF06** Chair: Katlijn Haesebrouck Labro & Stice-Lawrence Palozzi & Chirico Souza et al. Gullkvist	**GVRF02** Chair: John Barrios Kirwan & Brennan Nguyen et al. Qu et al. Ghannam et al. Zhang	**MARF01** Chair: Sameh Ammar Lee & Kim Hamamura Yang et al. Lee et al. Schulze & Heidenreich	**MARF04** Chair: Evelyn Braumann Lukas Ko & Cassar Schwering Altenburger	**SEERF03** Chair: Ajay Adhikari Bridges Fallan Müller et al. Rowe & Yu Wee et al.	**FAFRRF21** Chair: Michael Grüning Lionzo et al. Scarlat et al. Gu & Semba Grahn Chen et al.	**SEERF01** Chair: Rüdiger Hahn Sagitova et al. Adhikari et al. Cahaya & Hervina García Torea et al.	**EDRF01** Chair: Chad Kwon Basioudis et al. Cripps & Oedekoven Martins et al. Vysotskaya et al.	**SEERF02** Chair: Chin Moi Loh McNicholas et al. Schrack et al. Kreander & McPhail Herremans et al. López Pérez et al.
W2.3 DOLLAR	**AURF09** Chair: Limei Che Alexeyeva & Mejia-Likosova Kristensen & van Liempd Chou & Huang Jans Kloviene & Dagiliene	**SEERF04** Chair: Irene Herremans Gallego Alvarez et al. Liu & Yang Pie Rossato De Souza et al. Paterson et al.	**AURF05** Chair: Beatriz Mariano Azizkhani et al. Lee et al. Porcuna & De Fuentes Singer & Zhang Su & Wu	**TXRF03** Chair: Martin Jacob Höglund Kohlhase & Pierk Paquette et al. Tassius & Overesch Verleyen et al.	**MARF11** Chair: Patricio Rojas Schäfer & Dierkes Smeulders et al. Stralla & Reeg Muino Vazquez et al. Lajili & Lajili	**FAFRRF05** Chair: Fani Kalogirou Hassan & Skinner Janssen & Felleg Liu & Hsu Zhang & Gu Dal Maso & Rees	**AURF03** Chair: Thomas Loy Almeida & Almeida Al Subhi et al. Liu et al. Liu et al. Halbouni	**FAFRRF07** Chair: Stephani Mason Poretti & Schatt Harakeh et al. Prott & Ernstberger Hughes et al. Kalogirou & André	**FAFRRF06** Chair: Jacqueline Birt Albu & Albu Askary Mak et al. Yapa Morais et al.
W2.4 YEN	**HIRF02** Chair: Darren Jubb Kuter & Gurskaya Masiero et al. Read & Miley Sudar	**FAFRRF14** Chair: Georgios Papanastasopoulos Siougle et al. Trinh & Ashton Clout et al. Windisch & Boisits	**GVRF01** Chair: Mary Ellen Carter Alon & Hageman Fijalkowska et al. Mao et al. Münzer Samaha et al.	**FAFRRF01** Chair: Pradyot Sen Mbagwu et al. Mora & Porcuna Riepe & Foos Terzani et al. Tzovas et al.	**MARF07** Chair: Maurice Gosselin Hyvonen & Kari Jorissen et al. Zawadzki & Nobre Van Der Kolk et al.	**FAFRRF02** Chair: Saeed Askary Lorca & de Andrés Mättö & Niskanen Kummer & Schmidt Lopes Trabucho et al.	**FAFRRF03** Chair: Tzu-Ting Chiu Dyczkowska Jeny-Cazavan & Moldovan Pündrich et al. Demirakos & Ballas Hyun	**AURF04** Chair: Christiane Pott Kronenberger Mejía-Likosova & Svanström Oliveira Samagaio et al. Tahinakis et al.	**FAFRRF04** Chair: Maria T. Tascon Chychyla et al. Grande Herrera et al. Tseng & Chen Großkopf & Hitz