

39th European Accounting Association Annual Congress 2016

11 -13 MAY MAASTRICHT, THE NETHERLANDS
7-10 MAY DOCTORAL COLLOQUIUM

SCIENTIFIC PROGRAMME



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MAASTRICHT 2016
39th ANNUAL CONGRESS

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COLLECTED PAPERS BY CATEGORIES

AU-PSD | Wednesday 11th May • 15:00-16:30

AUPSD01

Chair: W. ROBERT KNECHEL | Room: 0.1 London

COORDINATION AND COMMUNICATION CHALLENGES IN GLOBAL GROUP AUDITS

Discussant: MARA CAMERAN
Author: DENISE DOWNEY, VILLANOVA UNIVERSITY EX = Experimental
Co-Author: Jean C. Bedard, Bentley University

LEARNING FROM ERRORS: AN EXPLORATORY STUDY AMONG DUTCH AUDITORS

Discussant: KRIS HARDIES
Author: ANNA GOLD, VU - UNIVERSITY OF AMSTERDAM EX = Experimental
Co-Author: Philip Wallage, Vrije Universiteit Amsterdam

AU-PSD | Friday 13th May • 11:00-12:30

AUPSD02

Chair: MARK DEFOND | Room: 0.5 Paris

HOW ACCOUNTING FIRMS COMPETE FOR FINANCIAL ADVISORY ROLES IN THE M&A MARKET

Discussant: JOSEPH JOHN GERAKOS
Author: PAWEL BILINSKI, CASS BUSINESS SCHOOL - CITY UNIVERSITY LONDON EA = Empirical Archival
Co-Author: Andrew Yim, Cass Business School-City University London

COMMON AUDITORS AND PRIVATE LENDING BY BANKS

Discussant: HEIDI VANDER BAUWHEDE
Author: JERE FRANCIS, UNIVERSITY OF MISSOURI-COLUMBIA EA = Empirical Archival
Co-Author: Wei Wang, University of Missouri

AU-PSD | Thursday 12th May • 14:00-15:30

AUPSD03

Chair: JERE FRANCIS | Room: 0.5 Paris

THE ASSOCIATION BETWEEN AUDIT COMMITTEE CHAIR CHARACTERISTICS AND EARNINGS MANAGEMENT

Discussant: DAVID HAY
Author: LIESBETH BRUYNSEELS, KU LEUVEN EA = Empirical Archival
Co-Author: Ganesh Krishnamoorthy, Northeastern University
Arnold Wright, Northeastern University

REGULATORY CAPTURE, NEUTRALITY, OR SELF-INTEREST? THE CASE OF PCAOB INSPECTION FINDINGS

Discussant: MICHAEL ALLES
Author: W. ROBERT KNECHEL, UNIVERSITY OF FLORIDA EA = Empirical Archival
Co-Author: Matt Ege, Texas A&M University
Phil Lamoreaux, Arizona State University

AU-PS | Thursday 12th May • 14:00-15:30

AUPS01

Chair: EWALD ASCHAUER | Room: 0.1 London

OPINION SHOPPING TO AVOID GOING CONCERN AUDIT OPINIONS AND SUBSEQUENT AUDIT QUALITY

Author: YOONSEOK ZANG, SINGAPORE MANAGEMENT UNIVERSITY EA = Empirical Archival
Co-Author: Jong-Hag Choi, Seoul National University
Heesun Chung, Seoul National University
Catherine Sonu, Korea National Open University

MANAGEMENT GOING CONCERN DISCLOSURES: COMPARATIVE IMPACT OF AN AUDIT REPORT STANDARD AND AN ACCOUNTING STANDARD

Author: JEAN BEDARD, LAVAL UNIVERSITY EA = Empirical Archival
Co-Author: Carl Brousseau, Laval University
Ann Vanstraelen, Maastricht University

THE EFFECT OF GOING CONCERN OPINIONS: PREDICTION VERSUS INDUCEMENT

Author: JOSEPH JOHN GERAKOS, UNIVERSITY OF CHICAGO EA = Empirical Archival
Co-Author: P. Richard Hahn, University of Chicago
Andrei Kovrijnykh, Arizona State University
Frank Zhou, University of Chicago

AU-PS | Wednesday 11th May • 17:00-18:30

AUPS02

Chair: OLOF BIK | Room: 0.3 Copenhagen

LINES OF DEFENSE COORDINATION FOR INTERNAL AUDIT QUALITY

Author: STEFANO AZZALI, UNIVERSITY OF PARMA EA = Empirical Archival
Co-Author: Tatiana Mazza, Free University of Bozen

EVIDENCE REGARDING THE INTERNAL CONTROLS OF CHINESE U.S.-LISTED FIRMS

Author: NEALE O'CONNOR, HONG KONG BAPTIST UNIVERSITY EA = Empirical Archival
Co-Author: Raymond Baker, Xiamen University
Gary Biddle, University of Hong Kong
Michelle Lowry, University of Hong Kong

WHAT DRIVES THE EXTENT TO WHICH EXTERNAL AUDITORS USE THE WORK OF INTERNAL AUDITORS? EMPIRICAL EVIDENCE FROM THE PERSPECTIVE OF CHIEF AUDIT EXECUTIVES

Author: MARC EULERICH, DUISBURG & ESSEN UNIVERSITY, DUISBURG CAMPUS EA = Empirical Archival
Co-Author: Nicole Ratzinger-Sakel, University of Ulm

AU-PS | Friday 13th May • 11:00-12:30

AUPS03

Chair: LIESBETH BRUYNSEELS | Room: 0.2 Berlin

THE IMPACT OF MANDATORY (NON-)AUDIT FEE DISCLOSURE ON AUDIT QUALITY

Author: LIESBETH AVERHALS, KU LEUVEN CAMPUS BRUSSELS EA = Empirical Archival
 Co-Author: Tom Van Caneghem, KU Leuven - Campus Brussel
 Marleen Willekens, KU Leuven

HOW DO AUDIT OFFICES RESPOND TO AUDIT FEE PRESSURE? EVIDENCE OF INCREASED FOCUS ON NONAUDIT SERVICES AND THEIR IMPACT ON AUDIT QUALITY

Author: THOMAS OMER, UNIVERSITY OF NEBRASKA-LINCOLN EA = Empirical Archival
 Co-Author: Erik Beardsley, Texas A&M University
 Dennis Lassila, Texas A&M University

AUDIT QUALITY IN THE PRIVATE MARKET SECTOR: EVIDENCE FROM THE U.K.

Author: JOYCE VAN DER LAAN SMITH, UNIVERSITY OF RICHMOND EA = Empirical Archival
 Co-Author: Marshall Geiger, University of Richmond

AU-PS | Thursday 12th May • 09:00-10:30

AUPS04

Chair: MARA CAMERAN | Room: 0.7 Lisbon

WHAT DRIVES SUSTAINABILITY ASSURANCE QUALITY? THE RELATIVE IMPORTANCE OF FIRM INCENTIVES VERSUS COUNTRY FACTORS

Author: NICOLA DALLA VIA, ERASMUS UNIVERSITY ROTTERDAM / ERIM EA = Empirical Archival
 Co-Author: Paolo Perego, Rotterdam School of Management, Erasmus University
 Ans Kolk, University of Amsterdam Business School

FACTORS ASSOCIATED WITH INTERNAL AUDIT'S INVOLVEMENT IN ENVIRONMENTAL AND SOCIAL ASSURANCE AND CONSULTING

Author: DOMINIC SOH, MACQUARIE UNIVERSITY EA = Empirical Archival
 Co-Author: Nonna Martinov-Bennie, Macquarie University

AU-PS | Thursday 12th May • 09:00-10:30

AUPS05

Chair: JEFF DOWNING | Room: 2.10 Tigris

INSTITUTIONAL INVESTOR TRADING SURROUNDING AUDITOR GOING CONCERN OPINIONS

Author: MARSHALL GEIGER, UNIVERSITY OF RICHMOND EA = Empirical Archival
 Co-Author: Abdullah Kumas, University of Richmond

DISCLOSURE TIMING AND THE MARKET RESPONSE TO FIRST-TIME GOING CONCERN MODIFICATIONS

Author: JONATHAN SHIPMAN, UNIVERSITY OF ARKANSAS EA = Empirical Archival
 Co-Author: Linda Myers, University of Arkansas
 Quinn Swanquist, Georgia State University
 Robert Whited, University of Massachusetts - Amherst

THE GOING CONCERN OPINION AND THE ADVERSE CREDIT RATING: AN ANALYSIS OF THEIR RELATIONSHIP

Author: DAVID HAY, UNIVERSITY OF AUCKLAND EA = Empirical Archival
 Co-Author: Matthew Strickett, University of Auckland

AU-PS | Friday 13th May • 09:00-10:30

AUPS06

Chair: WILLIAM DILLA | Room: 0.3 Copenhagen

DOES THE BIG-4 EFFECT EXIST? EVIDENCE FROM AUDIT-PARTNER SWITCHES

Author: LIMEI CHE, UNIVERSITY COLLEGE OF SOUTHEAST NORWAY EA = Empirical Archival
 Co-Author: Ole-Kristian Hope, Rotman School of Management - University of Toronto
 John Christian Langli, BI Norwegian Business School

ENFORCEMENT ACTIONS AND AUDITOR CHANGES

Author: BENEDIKT FRANKE, UNIVERSITY OF MANNHEIM EA = Empirical Archival
 Co-Author: Marcus Brocard, University of Mannheim
 Dennis Voeller, University of Mannheim

AUDITOR SWITCHING AND OPINION SHOPPING: FIRM VERSUS PARTNER EFFECTS

Author: BELEN GILL DE ALBORNOZ NOGUER, JAMES I UNIVERSITY EA = Empirical Archival
 Co-Author: Beatriz Garcia Osma, Universidad Carlos III
 Elena de las Heras Cristobal, Universidad Autonoma de Madrid

AU-PS | Friday 13th May • 14:00-15:30

AUPS07

Chair: GERRIT SARENS | Room: 0.6 Madrid

THE IMPACT OF PCAOB TYPE OF REGULATIONS ON AUDITORS UNDER DIFFERENT LEGAL SYSTEMS

Author: MINLEI YE, UNIVERSITY OF TORONTO AM = Analytical/Modelling
 Co-Author: Dan Simunic, University of British Columbia

DO AUDITORS STRIVE TO IMPROVE AUDIT QUALITY AFTER SANCTIONS? EVIDENCE FROM AN EMERGING MARKET

Author: HEIBATOLLAH SAMI, LEHIGH UNIVERSITY EA = Empirical Archival
 Co-Author: Junxiong Fang, Fudan University
 Haiyan Zhou, The University of Texas - Rio Grande Valley

THE EFFECTS OF REVIEW FORM AND TASK COMPLEXITY ON AUDITOR PERFORMANCE

Author: RONG-RUEY DUH, NATIONAL TAIWAN UNIVERSITY EX = Experimental
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 Jia-Ciou Yan, Department of Accounting, Judicial Yuan

AU-PS | Thursday 12th May • 16:00-17:30

AUPS08

Chair: STEFAN SUNDGREN | Room: 0.8 Rome

COMPETITION, RENTS, AND AUDIT QUALITY: SOME COSTS OF COMPETITION

Author: JEFF DOWNING, BI NORWEGIAN BUSINESS SCHOOL AM = Analytical/Modelling

DO CLIENT CHARACTERISTICS REALLY DRIVE THE BIG N AUDIT QUALITY EFFECT? NEW EVIDENCE FROM PROPENSITY SCORE MATCHING

Author: MARK DEFOND, UNIVERSITY OF SOUTHERN CALIFORNIA EA = Empirical Archival
 Co-Author: David Erkens, University of Southern California
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AUDIT QUALITY CONVERGENCE: A TIME SERIES ANALYSIS

Author: SCOTT SEAVEY, UNIVERSITY OF NEBRASKA-LINCOLN EA = Empirical Archival
 Co-Author: Jamie Hoelscher, Southern Illinois University Edwardsville

AU-PS | Friday 13th May • 11:00-12:30

AUPS09

Chair: VIATCHESLAV SOKOLOV | Room: 0.3 Copenhagen

HOW DOES THE COMMUNICATION OF MEASUREMENT UNCERTAINTY BY AUDITORS AND MANAGERS INFLUENCE NONPROFESSIONAL INVESTORS' JUDGMENTS?

Author: KARLA JOHNSTONE, UNIVERSITY OF WISCONSIN-MADISON EX = Experimental
Co-Author: Sean Dennis, University of Kentucky
Jeremy Griffin, University of Mississippi

HOW ARE FAIR VALUE IMPAIRMENTS AUDITED? A STUDY OF AUDITORS AND VALUATION SPECIALISTS

Author: LEV TIMOSHENKO, UNIVERSITY OF WATERLOO EX = Experimental

AU-PS | Wednesday 11th May • 15:00-16:30

AUPS10

Chair: JUERGEN ERNSTBERGER | Room: 2.10 Tigris

INDIVIDUAL AUDITOR TAX EXPERTISE AND CORPORATE TAX AVOIDANCE

Author: LISA FREY, UNIVERSITY OF PASSAU EA = Empirical Archival

TASK SPECIFIC EXPERIENCE AND AUDITOR EFFORT

Author: VEDRAN CAPKUN, HEC PARIS EA = Empirical Archival
Co-Author: Walid Alissa, HEC Paris
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AU-PS | Wednesday 11th May • 17:00-18:30

AUPS11

Chair: TOBIAS SVANSTRÖM | Room: 2.10 Tigris

DRESSING FOR THE OCCASION? AUDITOR QUALITY IN THE PRESENCE OF CLIENT CHANGES

Author: HENRIK MOSER, UNIVERSITY OF MANNHEIM AM = Analytical/Modelling

ECONOMIC IMPORTANCE OF THE CLIENT: WHEN DO SHAREHOLDERS CARE ABOUT AUDITOR INDEPENDENCE?

Author: JACOB JUSTUS LEIDNER, UNIVERSITY OF WÜRZBURG EA = Empirical Archival
Co-Author: Sven Hörner, University of Würzburg

AUDIT PARTNER TENURE HORIZON AND ITS IMPACT ON AUDIT QUALITY: EVIDENCE FROM A DOUBLE ROTATIONS REGIME IN ITALY

Author: TATIANA MAZZA, FREE UNIVERSITY OF BOZEN EA = Empirical Archival
Co-Author: Lily Brooks, Washington State University
Stefano Azzali, Università degli studi di Parma

AU-PS | Thursday 12th May • 14:00-15:30

AUPS12

Chair: NONNA MARTINOV-BENNIE | Room: 2.10 Tigris

DO INDUSTRY EXPERT AUDIT ENGAGEMENT PARTNERS EARN FEE PREMIUMS? EVIDENCE FROM LABOR USAGE AND THE HOURLY CHARGE RATE

Author: SEUNG UK CHOI, KWANGWOON UNIVERSITY EA = Empirical Archival
Co-Author: Gil S. Bae, Korea University
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KNOWLEDGE SPILLOVER AND AUDITING LONG-TERM PLANS

Author: MICHAEL BRADBURY, MASSEY UNIVERSITY EA = Empirical Archival
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STRATEGIC DECISION BEHAVIOR AND AUDIT QUALITY OF BIG AND SMALL AUDIT FIRMS IN A TENDERING PROCESS

Author: MARCEL HAAK, HANNOVER UNIVERSITY EX = Experimental
Co-Author: Martin Fochmann, Univeristät Köln

AU-PS | Thursday 12th May • 16:00-17:30

AUPS13

Chair: MOHAMED HEGAZY | Room: 2.10 Tigris

DOES THE LEAD AUDITOR'S TRAIT SELF-CONTROL MATTER?

Author: JUKKA KARJALAINEN, UNIVERSITY OF EASTERN FINLAND EA = Empirical Archival
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Mikko Zerni, Univerity of Jyvaskyla

EXPLORING AUDITOR MOTIVATION AND JOB SATISFACTION - A STUDY FOCUSING ON GENERATION Y

Author: NELLIE GERTSSON, KRISTIANSTAD UNIVERSITY COLLEGE EA = Empirical Archival
Co-Author: Johanna Sylvander, Linköping University
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THE INFLUENCE OF THE CEO'S PERCEPTION TOWARDS AUDITING ON AUDIT DEMAND

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Co-Author: Tensie Steijvers, Hasselt University (KIZOK Research Centre)
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AU-PS | Friday 13th May • 09:00-10:30

AUPS14

Chair: HANSRUDI LENZ | Room: 0.6 Madrid

THE IMPACT OF DAMAGE APPORTIONMENT ON ICS EFFECTIVENESS AND FINANCIAL REPORTING ACCURACY

Author: REINHARD SCHRANK, GRAZ KARL-FRANZENS UNIVERSITY AM = Analytical/Modelling

AUDIT FIRM OFFICE SIZE AND CLIENT PORTFOLIO MANAGEMENT: THE EFFECT OF SOX 404 AND AS5

Author: YU-TING HSIEH, NATIONAL CHENG KUNG UNIVERSITY EA = Empirical Archival

Co-Author: Chan-Jane Lin, National Taiwan University
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THE INFLUENCE OF CONSTRUAL OF SELF ON THE ACCEPTANCE AND LIKELIHOOD OF ENGAGING IN WHISTLE-BLOWING IN CHINA

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Co-Author: Chris Patel, Macquarie University
Elaine Evans, Macquarie University

AU-PS | Friday 13th May • 14:00-15:30

AUPS15

Chair: ANNA GOLD | Room: 0.8 Rome

THE DOWNSIDE OF THE NETWORK TIES BETWEEN CEO/CFOS AND AUDITORS THROUGH EXTERNAL DIRECTORSHIPS: EVIDENCE FROM AUDITOR SELECTION AND SUBSEQUENT AUDIT QUALITY

Author: JAEYOON YU, ERASMUS UNIVERSITY ROTTERDAM EA = Empirical Archival

Co-Author: Byungjin Kwak, Korea Advanced Institute of Science & Technology
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THE RELATIVE IMPACT OF PROFESSIONAL IDENTITY AND CYNICISM ON AUDITORS' RESPONSES TO ETHICAL DILEMMAS

Author: DAVID PLUMLEE, UNIVERSITY OF UTAH EX = Experimental

Co-Author: Benjamin Luippold, Babson College
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CORRUPTION AND AUDITOR CHOICE: AN INTERNATIONAL INVESTIGATION

Author: LIN-HUI YU, NATIONAL TAIWAN UNIVERSITY EA = Empirical Archival

Co-Author: Rong-Ruey Duh, National Taiwan University
Chunlai Ye, Texas A&M International University

AU-RF | Thursday 12th May • 16:00-17:30

AURF01: Auditor Interaction with the Internal Audit Function and Clients

Chair: MASOUD AZIZKHANI | Room: W2.1 Euro

INTERNAL AUDITING AND SIGNALING THEORY: EVIDENCE FROM A “COMPLY OR EXPLAIN” GOVERNANCE REGIME

Author: LINUS AXÉN, LINKÖPING UNIVERSITY EA = Empirical Archival

IMPACT OF BOARD OF DIRECTORS ON THE INTERNAL AUDITING COMPLIANCE WITH THE STANDARDS

Author: ABDULAZIZ ALZEBAN, KING ABDULAZIZ UNIVERSITY EA = Empirical Archival

EXPERIMENTAL EVIDENCE ON EXTERNAL AUDITORS’ RELIANCE ON THE WORK OF INTERNAL AUDIT

Author: PHILIPP HENRIZI, LUCERNE UNIVERSITY OF APPLIED SCIENCES EX = Experimental

Co-Author: Reiner Quick, Technical University of Darmstadt

FACTORS ENHANCING THE INTERNAL AUDITING FUNCTION’S ABILITY TO ADD VALUE FOR THE AUDITEES. EVIDENCES FROM ITALIAN COMPANIES

Author: GERRIT SARENS, CATHOLIC UNIVERSITY OF LOUVAIN AM = Analytical/Modelling

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Giuseppe D’Onza, University of Pisa

THE ROLE OF EXTERNAL ACCOUNTANTS AS SERVICE PROVIDERS FOR SMES AND THEIR IMPACT ON SME PERFORMANCE: A LITERATURE REVIEW

Author: STEFANIE DE BRUYCKERE, UNIVERSITY COLLEGE GHENT EA = Empirical Archival

Co-Author: Frederik Verplancke, University Ghent
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Gerrit Sarens, UC Louvain

AU-RF | Friday 13th May • 14:00-15:30

AURF02: Audit Firm Organization, Auditors’ Careers and Reporting

Chair: DOMENICO CAMPA | Room: W2.1 Euro

THE ORGANIZATIONAL FORM OF AUDIT FIRMS AND AUDIT QUALITY: EVIDENCE BASED ON INDIVIDUAL-LEVEL ANALYSIS IN CHINA

Author: ZHAOGUO ZHANG, HUAZHONG UNIVERSITY OF SCIENCE AND TECHNOLOGY EA = Empirical Archival

Co-Author: Fang Hu, Griffith University
Qiliang Liu, Huazhong University of Science and Technology

AUDITOR IDENTITY WORK: A DYNAMIC OF PROCESS AT THE HEART OF INSTITUTIONALIZATION

Author: PAULINE BEAU, PARIS DAUPHINE UNIVERSITY AM = Analytical/Modelling

Co-Author: Lambert Jerman, HEC Montreal

THE IMPACT OF SOCIAL INFLUENCE PRESSURES, COMMITMENTS, AND CULTURAL VALUES ON JUDGMENTS OF AUDITORS: EVIDENCE FROM JAPAN

Author: NORIYUKI TSUNOGAYA, NAGOYA UNIVERSITY EX = Experimental

Co-Author: Satoshi Sugahara, Hiroshima Shudo University
Parmod Chand, Macquarie University

ARE THE MOST CAPABLE AUDITORS IN THE BIG 4 FIRMS?

Author: STEFAN SUNDGREN, UMEA UNIVERSITY/UMEA SCHOOL OF BUSINESS AND ECONOMICS EA = Empirical Archival

Co-Author: Ana Millan-Tapia, Universitat Autònoma de Barcelona
Pedro Ortín-Ángel, Universitat Autònoma de Barcelona

DOES THE REPORTING OF KEY AUDIT MATTERS AFFECT THE AUDITOR’S REPORT’S COMMUNICATIVE VALUE? EXPERIMENTAL EVIDENCE FROM INVESTMENT PROFESSIONALS

Author: JOCHEN THEIS, DUISBURG & ESSEN UNIVERSITY, DUISBURG CAMPUS EX = Experimental

Co-Author: Annette Koehler, University of Duisburg-Essen
Nicole Ratzinger-Sakel, Ulm University

AU-RF | Friday 13th May • 09:00-10:30

AURF03: Auditing and Society

Chair: THOMAS LOY | Room: W2.3 Dollar

VALORIZATION OF THE AUDIT ROLE IN TODAY'S SOCIETY: AN EMPIRICAL INVESTIGATION OF FINANCIAL STATEMENTS USERS VIEWS

Author: BRUNO ALMEIDA, POLYTECHNIC INSTITUTE OF COIMBRA EA = Empirical Archival
 Co-Author: José Almeida

PERFORMANCE AUDIT: DO AUDITORS DESIRE THE BALANCE BETWEEN BEING RESPONSIVE AND INDEPENDENT?

Author: SHEIKHA SAID AL SUBHI, THE UNIVERSITY OF HULL AM = Analytical/Modelling
 Co-Author: Waymond Rodgers, University of Hull

SOCIAL TRUST AND AUDITOR REPORTING CONSERVATISM

Author: XUEJIAO LIU, UNIVERSITY OF INTERNATIONAL BUSINESS AND ECONOMICS EA = Empirical Archival
 Co-Author: Deqiu Chen, University of International Business and Economics
 Li Li, University of International Business and Economics
 Gerald J. Lobo, University of Houston

NEGATIVE PRESS COVERAGE, LITIGATION RISK, AND AUDIT OPINIONS IN CHINA

Author: QILIANG LIU, HUAZHONG UNIVERSITY OF SCIENCE AND TECHNOLOGY EA = Empirical Archival
 Co-Author: Dan S. Dhaliwal, University of Arizona
 Hong Xie, University of Kentucky
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INTERNAL AND EXTERNAL AUDITORS' PERCEPTIONS OF THE IMPORTANCE OF ISA 240 ATTITUDES/RATIONALIZATION RISK INDICATORS IN ASSESSING THE RISK OF FRAUD IN THE UAE

Author: SAWSAN HALBOUNI, CANADIAN UNIVERSITY IN DUBAI (UNB) EA = Empirical Archival

AU-RF | Friday 13th May • 11:00-12:30

AURF04: Auditor Switching

Chair: CHRISTIANE POTT | Room: W2.4 Yen

MULTI-PERIOD ACCOUNTING CHOICES, AUDITOR'S LEARNING EFFECTS, AND AUDIT PRICING

Author: SEBASTIAN KRONENBERGER, GRAZ KARL-FRANZENS UNIVERSITY AM = Analytical/Modelling

AUDITOR SWITCHING, COST OF DEBT AND STOCK MARKET REACTION

Author: MARGARITA MEJÍA-LIKOSOVA, TUEBINGEN UNIVERSITY EA = Empirical Archival
 Co-Author: Tobias Svanström, Umea University/Umea School of Business and Economics

OPINION-SHOPPING IN PORTUGUESE COMPANIES

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 Co-Author: Hugo Carvalho, ISEG School of Economics and Management
 Maria Joao Guedes, ISEG School of Economics and Management

AUDITOR EXPERTISE AND THE EFFECT OF BANKS' STRESS TEST RESULTS ON AUDIT QUALITY

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 Co-Author: Dimitrios Kousenidis, Aristotle University of Thessaloniki
 Michalis Samarinas, University of Macedonia/The University of Sheffield

AU-RF | Thursday 12th May • 09:00-10:30

AURF05: Mandatory Rotation and Auditor Tenure

Chair: BEATRIZ MARIANO | Room: W2.3 Dollar

THE IMPACT OF MANDATORY PARTNER ROTATION ON AUDIT REPORTING LAG AND AUDIT FEES: EVIDENCE FROM AUSTRALIA

Author: MASOUD AZIZKHANI, THE AUSTRALIAN NATIONAL UNIVERSITY EA = Empirical Archival
Co-Author: Wen Jing Yap, ANU
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HOW DOES INVESTORS PERCEIVE 'FRESH LOOK' VS 'POOR KNOWLEDGE'? -MANDATORY AUDIT FIRM ROTATION FROM SOUTH KOREA-

Author: DONGHEUN LEE, KOREA UNIVERSITY EA = Empirical Archival
Co-Author: Seon Mi Kim, Chonnam National University
Sook Min Kim, Korea University
Dong Heun Lee, Korea University
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OBSERVABILITY OF AUDIT FEES, INITIAL AUDIT FEE DISCOUNTING, AND AUDIT QUALITY

Author: XIJIA SU, CHINA EUROPE INTERNATIONAL BUSINESS SCHOOL EA = Empirical Archival
Co-Author: Xi Wu, Central University of Finance & Economics

AUDIT FAILURE: FURTHER EVIDENCE ON AUDITOR'S TENURE AND BARGAINING POWER FROM SANCTIONS RELEASED BY A PUBLIC OVERSIGHT BOARD

Author: RUBÉN PORCUNA, UNIVERSITY OF VALENCIA EA = Empirical Archival
Co-Author: Cristina De Fuentes, University of Valencia

AUDITOR TENURE AND THE LENGTH OF EARNINGS MISSTATEMENT

Author: ZVI SINGER, MCGILL UNIVERSITY EA = Empirical Archival
Co-Author: Jing Zhang, University of Alabama in Huntsville

AU-RF | Thursday 12th May • 11:00-12:30

AURF06: Individual Auditors and Audit Teams

Chair: TOM VAN CANEGHEM | Room: 2.9 Euphrates

PROFESSIONAL SCEPTICISM, TRUST AND INDEPENDENCE IN THE RELATIONSHIP BETWEEN AUDITORS AND CLIENTS: AN ANALYSIS OVER TIME

Author: EWALD ASCHAUER, LINZ JOHANNES KEPLER UNIVERSITY EA = Empirical Archival
Co-Author: Lori Kopp, University of Lethbridge

DOES HAVING MORE AUDIT CLIENTS LEAD TO LOWER AUDIT QUALITY? A VIEWPOINT FROM AUDITORS' SPAN OF CONTROL

Author: RUEY-DANG CHANG, NATIONAL CHUNG HSING UNIVERSITY EA = Empirical Archival
Co-Author: Yee-Chy Tseng, National Kaohsiung University of Applied Sciences

THE EFFECT OF AUDITOR AND CFO GENDER ON EARNINGS QUALITY: EVIDENCE FROM SWEDEN

Author: DAMAI NASUTION, LINNAEUS UNIVERSITY EA = Empirical Archival
Co-Author: Karin Jonnergård, Linnaeus University

EDUCATION, EXPERIENCE AND AUDIT EFFORT

Author: TOBIAS SVANSTRÖM, UMEA UNIVERSITY / UMEA SCHOOL OF BUSINESS AND ECONOMICS EA = Empirical Archival
Co-Author: Limei Che, BI Norwegian Business School
John Christian Langli, BI Norwegian Business School

ARE BIG N AND INDUSTRY SPECIALIST PREMIUMS ASSOCIATED WITH THE SIZE AND COMPOSITION OF AUDIT TEAMS?

Author: KENICHI YAZAWA, AOYAMA GAKUIN UNIVERSITY EA = Empirical Archival
Co-Author: Sarowar Hossain, University of New South Wales
Gary Monroe, University of New South Wales

AU-RF | Friday 13th May • 09:00-10:30

AURF07: Audit Quality and Credibility

Chair: SCOTT SEAVEY | Room: 2.8 Rhine

EARNINGS MANAGEMENT AND AUDIT QUALITY UNDER THE SPECIAL TREATMENT OF CAPITAL MARKET IN CHINA

Author: QIANG GUO, UNIVERSITY OF SOUTHERN DENMARK EA = Empirical Archival
Co-Author: Yu-Shun Hung, Fu Jen Catholic University

THE EFFECT OF AUDIT FIRM INDUSTRY SPECIALIZATION ON EARNINGS, AUDIT QUALITY AND REPORTING: A PRACTICAL INVESTIGATION

Author: MOHAMED HEGAZY, THE AMERICAN UNIVERSITY IN CAIRO EX = Experimental
Co-Author: Rasha Hamdy, Cairo University

DOES AUDIT IMPROVE THE CREDIBILITY OF ACCOUNTING QUALITY

Author: DAVID HUGUET, UNIVERSITY OF VALENCIA EA = Empirical Archival
Co-Author: Juan L. Gandía, University of Valencia

AUDIT QUALITY AND CLIENTS' BUSINESS RISK: EVIDENCE FROM SMALL- AND MEDIUM-SIZED FIRMS IN JAPAN

Author: AYAMI SAKAI, DOSHISHA UNIVERSITY EA = Empirical Archival

HOW IS AUDIT QUALITY MEASURED IN CURRENT EMPIRICAL RESEARCH? A LITERATURE REVIEW WITH A SPECIAL FOCUS ON ACCRUAL-BASED PROXIES

Author: INA TREPTOW, LUENEBURG UNIVERSITY AM = Analytical/Modelling

AU-RF | Friday 13th May • 11:00-12:30

AURF08: Audit Market Development

Chair: ZVI SINGER | Room: 2.8 Rhine

EFFECTS OF FDI ON THE EGYPTIAN AUDIT MARKET: WHAT DO BIG 4 PARTNERS' PERCEPTIONS TELL US?

Author: MOHAMED KHALED ELDALY, UNIVERSITY OF BRADFORD EA = Empirical Archival
Co-Author: Magdy Abdel-kader, Anglia Ruskin University

FINANCIAL AUDITOR AND SUSTAINABILITY REPORTING: AN EXPLORATORY STUDY AMONG COMPANIES FOLLOWING THE GRI GUIDELINES

Author: BELEN FERNANDEZ-FEIJOO, UNIVERSITY OF VIGO EA = Empirical Archival
Co-Author: Silvia Romero, Montclair State University
Silvia Ruiz Blanco, University of Vigo

ORGANIZATIONAL EFFECTS OF FINANCIAL STATEMENTS CERTIFICATION IN PUBLIC SECTOR: THE CASE OF FRENCH PUBLIC HOSPITALS

Author: MARLÈNE BARREDA, MONTPELLIER 1 UNIVERSITY/MONTPELLIER UNIVERSITY EA = Empirical Archival
SCHOOL OF MANAGEMENT
Co-Author: Irène Georgescu, Montpellier 1 University -Isem

DO AUDITS AND LEVERAGE AFFECT SMES' FINANCIAL REPORTING QUALITY? EVIDENCE FROM ITALY

Author: GIULIA LEONI, RMIT-ROYAL MELBOURNE INSTITUTE OF TECHNOLOGY EA = Empirical Archival

AU-RF | Wednesday 11th May • 15:00-16:30

AURF09: Impact of IS, the Audit Process and Judgment

Chair: LIMEI CHE | Room: W2.3 Dollar

THE IMPACT OF FAIR VALUE MEASUREMENT ON AUDIT FEES: EVIDENCE FROM THE BANKING INDUSTRY IN 24 EUROPEAN COUNTRIES

Author: IRINA ALEXEYEVA, UMEA UNIVERSITY / UMEA SCHOOL OF BUSINESS AND ECONOMICS EA = Empirical Archival

Co-Author: Margarita Mejia-Likosova, Umea University/ Umea School of Business and Economics

AUDIT MANUALS AND MATERIALITY JUDGMENTS: CONFLICTING INSTITUTIONAL LOGICS IN BIG-FOUR AUDIT FIRMS

Author: RIKKE HOLMSLYKKE KRISTENSEN, UNIVERSITY OF SOUTHERN DENMARK EA = Empirical Archival

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

THE DETERMINANT OF THE ADOPTION OF COMPUTER ASSISTED AUDIT TOOLS AND TECHNIQUES IN ACCOUNTING FIRMS

Author: LING-YI CHOU, ASIA UNIVERSITY TAIWAN EA = Empirical Archival

Co-Author: Shi-Ming Huang, National Chung Cheng University

AUDITOR DECISIONS DURING EVENT LOG BUILDING FOR PROCESS MINING - A FIRST EXPLORATORY STUDY

Author: MIEKE JANS, HASSELT UNIVERSITY AM = Analytical/Modelling

BIG DATA ANALYTICS INFLUENCE ON EXTERNAL AUDITING: CONTINGENCY THEORY BASED APPROACH

Author: LINA KLOVIENE, KAUNAS UNIVERSITY OF TECHNOLOGY AM = Analytical/Modelling

Co-Author: Lina Dagiliene, Kaunas University of Technology



ED-PSD | Wednesday 11th May • 15:00-16:30

EDPSD01

Chair: PAUL DE LANGE | Room: 0.5 Paris

WHO WANTS TO BE AN ACCOUNTANT? – EARLY EVIDENCE ON CAREER DECISIONS AND PERSONALITY TRAITS OF GERMAN STUDENTS

Discussant: JONATHAN TYLER

Author: MARCUS BRAVIDOR, BAYREUTH UNIVERSITY

EA = Empirical Archival

Co-Author: Thomas R. Loy, University of Bayreuth
Christina Scharf, University of Bayreuth
Jan Krüger, University of Bayreuth

IMPLICATIONS OF TABLET COMPUTING ANNOTATION AND SHARING TECHNOLOGY ON STUDENT LEARNING

Discussant: PAUL DE LANGE

Author: JONATHAN TYLER, UNIVERSITY OF TECHNOLOGY SYDNEY

EA = Empirical Archival

Co-Author: James Wakefield, UTS
Jessica Frawley, UTS
Laurel Dyson, UTS



ED-PS | Wednesday 11th May • 15:00-16:30

EDPS01

Chair: BRITT SMEETS | Room: 2.8 Rhine

STUDENTS' CHARACTERISTICS, PERFORMANCE AND THE CONTEXT-SPECIFIC CONCEPTIONS OF LEARNING IN CASE-BASED ACCOUNTING HOME ASSIGNMENTS

Author: SINIKKA MOILANEN, UNIVERSITY OF OULU AM = Analytical/Modelling

WIDENING THE BENEFITS OF PBL: HOW TO IDENTIFY A "GOOD" PROBLEM CREATED BY STUDENTS IN APPLICATION IN MANAGEMENT ACCOUNTING?

Author: FABIO FREZATTI, UNIVERSITY OF SAO PAULO EX = Experimental

Co-Author: Daiana Martins, University of Sao Paulo
Daniel Mucci, University of Sao Paulo

ACCELERATED VS. TRADITIONAL ACCOUNTING EDUCATION AND CPA EXAM PERFORMANCE

Author: MICHAEL EAMES, SANTA CLARA UNIVERSITY EA = Empirical Archival

Co-Author: Suzanne Luttmann, Santa Clara University
Susan Parker, Santa Clara University

ED-PS | Wednesday 11th May • 17:00-18:30

EDPS02

Chair: JONATHAN TYLER | Room: 2.8 Rhine

EXTERNAL FORCES AND STRATEGIC RESPONSES OF BUSINESS EDUCATION PROVIDERS IN EASTERN EUROPE

Author: SIMON CADEZ, UNIVERSITY OF LJUBLJANA EA = Empirical Archival

IMPROVING ACCOUNTING ETHICS VIA SELF-COMMAND AND SELF-REGULATION: INSIGHTS FROM MORAL PHILOSOPHY AND BEHAVIOURAL SCIENCE

Author: JAMES HAZELTON, MACQUARIE UNIVERSITY EA = Empirical Archival

ED-PS | Thursday 12th May • 09:00-10:30

EDPS03

Chair: MICHAEL EAMES | Room: 2.11 St. Lawrence

EMPLOYMENT OF GRADUATE ACCOUNTANTS BY PUBLIC ACCOUNTING FIRMS: PERSPECTIVES ON THE SKILLS SHORTAGE, INTERNATIONAL GRADUATES AND COMMUNICATIONS SKILLS

Author: PAUL DE LANGE, CURTIN UNIVERSITY OF TECHNOLOGY EA = Empirical Archival

Co-Author: Graeme Wines, Deakin University

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

Author: MEREDITH THARAPOS, RMIT UNIVERSITY EX = Experimental

Co-Author: Brendan O'Connell, RMIT University
Steven Dellaportas, RMIT University

DEFINING THE PROFESSIONAL ACCOUNTANT - REFLECTING ON CONTINUING PROFESSIONAL DEVELOPMENT AND THE REDEFINITION OF PROFESSIONALISM

Author: CATRIONA PAISEY, GLASGOW UNIVERSITY / BUSINESS SCHOOL EA = Empirical Archival

Co-Author: Nick Paisey, Heriot-Watt University

ED-RF | Friday 13th May • 11:00-12:30

EDRF01: Education Delivery Methods in Accounting

Chair: CHAD KWON | Room: W2.2 Florin

ASSESSING THE IMPACT OF TEACHING BUSINESS ETHICS ON ACCOUNTING STUDENTS' ETHICAL DECISION MAKING

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

Co-Author: Khairul Ayuni Kharuddin, Loughborough University

Conor O'Leary, Griffith University

PARTNERING BUSINESS FOR STUDENT SUCCESS: ONLINE LESSONS LEARNED

Author: JEREMY CRIPPS, THE UNIVERSITY OF FINDLAY EA = Empirical Archival

Co-Author: Olin Oedekoven, Peregrine Academic Services

ASSESSMENT OF SKILLS AND ATTITUDES IN TEACHING MANAGEMENT CONTROL WITH PROBLEM-BASED LEARNING

Author: DAIANA MARTINS, UNIVERSITY OF SAO PAULO AM = Analytical/Modelling

Co-Author: Márcia Espejo, Federal University of Paraná

Fábio Frezatti, University of São Paulo

Márcio Borinelli, University of São Paulo

MUTUAL CALCULATIONS IN CREATING ACCOUNTING MODELS: A DEMONSTRATION OF THE POWER OF MATRIX MATHEMATICS IN ACCOUNTING EDUCATION

Author: ANNA VYSOTSKAYA, SOUTHERN FEDERAL UNIVERSITY EX = Experimental

Co-Author: Oleg Kolvakh, SFeDU

Greg Stoner, University of Glasgow

ED-RF | Thursday 12th May • 09:00-10:30

EDRF02: Games and Digital Technologies in Accounting Education

Chair: SIMON CADEZ | Room: W2.1 Euro

STUDENTS' PERCEPTIONS OF A BLENDED LEARNING APPROACH USED TO TEACH FRAUD DETECTION

Author: BERNADETTE MCCORMACK, CURTIN UNIVERSITY OF TECHNOLOGY EX = Experimental

Co-Author: Glenn Anderson, Curtin University Sydney

Paul de Lange, Curtin University

ACCOUNTING PRINCIPLES EDUCATION USING A BOARD GAME

Author: JEONGHO KOO, KUMOH NATIONAL INSTITUTE OF TECHNOLOGY EA = Empirical Archival

Co-Author: Wong Gang Lee, Honam University

Yeon-Hee Park, Kongju National University

Tae-Young Paik, Sungkyunkwan University

DEVELOPING AN ONLINE SOCIAL GAME FOR THE FIRST INTRODUCTORY ACCOUNTING COURSE

Author: HANS VAN DER HEIJDEN, UNIVERSITY OF SUSSEX EX = Experimental

THE FUTURE OF 'SERIOUS GAMES' IN HIGHER EDUCATION: DELPHI STUDY ON THE EDUCATOR'S VISION

Author: SOLEDAD MOYA, ESADE BUSINESS SCHOOL EX = Experimental

Co-Author: Marisol Calabor, University of Valencia

Mora Araceli, University of Valencia

ED-RF | Wednesday 11th May • 15:00-16:30

EDRF03: Research/Learning Productivity and Critical Thinking

Chair: ANNA VYSOTSKAYA | Room: W2.1 Euro

AACSB'S ACCREDITATION ELIGIBILITY AMENDMENT AND RESEARCH PRODUCTIVITY OF ACCOUNTING FACULTY: A STUDY ON THE PAST DECADE

Author: CHAD KWON, UNIVERSITY OF TEXAS RIO GRANDE VALLEY

EA = Empirical Archival

Co-Author: Haiyan Zhou, UNIVERSITY OF TEXAS RIO GRANDE VALLEY

ACCOUNTING LITERACY AND SELF-EMPLOYMENT: AN EXPLORATORY STUDY

Author: MARCO TROMBETTA, IE UNIVERSITY

EA = Empirical Archival

METACOGNITION, CONCEPTUAL CHANGE, AND COST ACCOUNTING - A PRELIMINARY STUDY

Author: GREG VAN MOURIK, MONASH UNIVERSITY

EA = Empirical Archival

ACCOUNTING TEXTBOOKS AS CHANGE AGENTS: FINNEY'S INTERMEDIATE AND FINNEY AND MILLER'S INTERMEDIATE FROM 1934 TO 1958

Author: STEPHEN ZEFF, RICE UNIVERSITY

AM = Analytical/Modelling

PROCRASTINATION IN THE ACADEMIC ENVIRONMENT: AN ANALYSIS OF ALUMNI FROM BRAZILIAN POSTGRADUATE PROGRAMS

Author: GERLANDO AUGUSTO SAMPAIO FRANCO DE LIMA, UNIVERSITY OF SAO PAULO

EA = Empirical Archival

Co-Author: Ernani Ott, Universidade do Vale do Rio dos Sinos - UNISINOS

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Márcia Martins Mendes De Luca, Universidade Federal do Ceará - UFC

FA-PSD | Thursday 12th May • 11:00-12:30

FAPSD01

Chair: JUHA-PEKKA KALLUNKI | Room: 0.5 Paris

COVERAGE TERMINATION DUE TO RESOURCES CONSTRAINTS: CHEAP TALK OR EUPHEMISM FOR BLEAK BUSINESS PROSPECTS?

Discussant: VICTORIA CLOUT

Author: ANASTASIA KOPITA, UNIVERSITY OF ESSEX

EA = Empirical Archival

Co-Author: Andreas Charitou, University of Cyprus
Irene Karamanou, University of Cyprus

EARNINGS EXPECTATIONS AND THE DISPERSION ANOMALY

Discussant: TERI YOHN

Author: DAVID VEENMAN, ERASMUS UNIVERSITY ROTTERDAM / ERIM

EA = Empirical Archival

Co-Author: Patrick Verwijmeren, Erasmus School of Economics

FA-PSD | Thursday 12th May • 09:00-10:30

FAPSD02

Chair: LESLIE HODDER | Room: 0.2 Berlin

SHORT INTEREST AND CORPORATE INVESTMENTS: EVIDENCE FROM BUSINESS PARTNERS

Discussant: GIL AHARONI

Author: XIA CHEN, SINGAPORE MANAGEMENT UNIVERSITY

EA = Empirical Archival

Co-Author: Guojin Gong, Penn State University
Shuqing Luo, National University of Singapore

BANK RUNS AND ACCOUNTING FOR ILLIQUID BANK ASSETS

Discussant: MARTIEN LUBBERINK

Author: ULF SCHILLER, UNIVERSITY OF BASEL

AM = Analytical/Modelling

Co-Author: Sabine Böckem, University of Basel



FA-PS | Thursday 12th May • 16:00-17:30

FAPS01

Chair: JOHAN GRAAF | Room: 0.9 Athens

BANKRUPTCY IN GROUPS

Author: MARIA CORREIA, LONDON UNIVERSITY / LONDON BUSINESS SCHOOL EA = Empirical Archival
Co-Author: William Beaver, Stanford Graduate School of Business
Stefano Cascino, London School of Economics
Maureen McNichols, Stanford Graduate School of Business

PREDICTING EARLY WARNING SIGNALS OF FINANCIAL DISTRESS: THE ROLE OF ACCOUNTING VOLATILITY MEASURES

Author: DAVID MIERSCH, UNIVERSITY OF COLOGNE EA = Empirical Archival
Co-Author: Jan Klobucnik, University of Cologne
Soenke Sievers, University of Paderborn

A NEW TOOL FOR FAILURE ANALYSIS IN SMALL FIRMS: FRONTIERS OF FINANCIAL RATIOS BASED ON PERCENTILE DIFFERENCES (PDFR)

Author: MARIA T. TASCÓN, UNIVERSITY OF LEÓN AM = Analytical/Modelling
Co-Author: Francisco J. Castaño, University of León

FA-PS | Wednesday 11th May • 17:00-18:30

FAPS02

Chair: VISHAL BALORIA | Room: 0.9 Athens

A STRUCTURAL ACCOUNTING FRAMEWORK FOR ESTIMATING THE EXPECTED RATE OF RETURN ON EQUITY

Author: STUART J. MCLEAY, THE UNIVERSITY OF SYDNEY EA = Empirical Archival
Co-Author: Demetris Christdoulou, The University Of Sydney
Colin Clubb, King's College London

THE USEFULNESS OF THE GENERALIZED OHLSON-JUETTNER (GOJ) MODEL FOR EQUITY VALUATION: EMPIRICAL APPLICATIONS OF OHLSON AND JOHANNESSON (2015)

Author: ZHAN GAO, LANCASTER UNIVERSITY / MANAGEMENT SCHOOL EA = Empirical Archival
Co-Author: Linda Myers, University of Arkansas
James Myers, University of Arkansas
Wan-Ting Wu, University of Massachusetts, Boston

OPERATING LEVERAGE AND FUTURE EARNINGS

Author: DAN WEISS, TEL AVIV UNIVERSITY EA = Empirical Archival
Co-Author: David Aboody, UCLA
Shai Levi, Tel Aviv University

FA-PS | Wednesday 11th May • 15:00-16:30

FAPS03

Chair: ROGER WILLETT | Room: 0.9 Athens

WHAT DRIVES THE CONSEQUENCES OF INTENTIONAL MISSTATEMENTS? EVIDENCE FROM RATING ANALYSTS' REACTIONS

Author: MARTIN BIEREY, ESCP - EUROPE BUSINESS SCHOOL BERLIN EA = Empirical Archival
Co-Author: Martin Schmidt, ESCP - Europe Business School Berlin

CFO SOCIAL TIES AND FINANCIAL RESTATEMENTS

Author: XIAOTAO LIU, NORTHEASTERN UNIVERSITY EA = Empirical Archival
Co-Author: Yu Kuang, The University of Melbourne
Bo Qin, The University of Melbourne

CAN LANGUAGE PREDICT BANKRUPTCY? THE EXPLANATORY POWER OF TONE IN 10-K FILINGS

Author: MARIO ALBERT GLOGER, OLDENBURG UNIVERSITY AM = Analytical/Modelling
Co-Author: Kerstin Lopatta, Oldenburg University
Reemda Jaeschke, Oldenburg University

FA-PS | Thursday 12th May • 16:00-17:30

FAPS04

Chair: CHUN YU MAK | Room: 0.2 Berlin

THE RELATIONSHIP OF PERCENT ACCRUALS WITH FUTURE PROFITABILITY AND STOCK RETURNS

Author: GEORGIOS PAPANASTASOPOULOS, UNIVERSITY OF PIRAEUS EA = Empirical Archival
Co-Author: Panagiotis Artikis, University of Piraeus

THE ROLE OF ACCRUALS QUALITY AND RELATIONSHIP LENDING FOR GERMAN PRIVATE FIRMS' COST OF DEBT

Author: SNJEZANA DENO, UNIVERSITY OF COLOGNE EA = Empirical Archival
Co-Author: Stefan Goldbach, Deutsche Bundesbank
Carsten Homburg, University of Cologne
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EARNINGS MOMENTUM, ADAPTATION VALUE AND NONLINEARITIES IN THE VALUATION OF CHINESE EQUITY STOCKS

Author: MARTIEN LUBBERINK, VICTORIA UNIVERSITY OF WELLINGTON EA = Empirical Archival
Co-Author: Yizhe Dong, School of Management and Business, Aberystwyth University
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Mark Tippett, Business School, University of Sydney

FA-PS | Friday 13th May • 11:00-12:30

FAPS05

Chair: KAOUTHAR LAJILI | Room: 0.9 Athens

DO ANALYSTS' EARNINGS FORECASTS INCORPORATE INFORMATION IN PRIOR DIVIDENDS

Author: SOMNATH DAS, UNIVERSITY OF ILLINOIS AT CHICAGO EA = Empirical Archival
Co-Author: Philipp Schaberl, University of Denver
Pradyot K Sen, University of Washington at Bothell

CONSERVATISM AND ENDOGENOUS PREFERENCES: AN EXPERIMENTAL APPROACH

Author: CHRISTINA MANTHEI-GEH, AUGSBURG UNIVERSITY EX = Experimental
Co-Author: Wolfgang Schultze, Augsburg University

ANALYST DIVIDEND FORECASTS AND THEIR USEFULNESS TO INVESTORS: INTERNATIONAL EVIDENCE

Author: MARK BRADSHAW, BOSTON COLLEGE EA = Empirical Archival
Co-Author: Pawel Bilinski, Cass Business School

FA-PS | Friday 13th May • 11:00-12:30

FAPS06

Chair: ANASTASIA KOPITA | Room: 0.1 London

LITIGATION THREAT AND SECONDARY LOAN MARKET: LEAD ARRANGERS' REPUTATION

Author: MEI-HUI CHEN, NATIONAL DEFENSE UNIVERSITY EA = Empirical Archival
 Co-Author: Chen-Lung Chin, National Chengchi University

DEBT COVENANTS AND RISK-TAKING

Author: CARLO MARIA GALLIMBERTI, BOSTON COLLEGE EA = Empirical Archival
 Co-Author: Christopher S. Armstrong, The Wharton School
 David Tsui, University of Southern California

PROPERTIES OF ANALYST FORECASTS AND BOND UNDERWRITING RELATIONSHIP: EVIDENCE FROM KOREA

Author: NA YOUNG AN, KYUNGPOOK NATIONAL UNIVERSITY BUSINESS SCHOOL EA = Empirical Archival
 Co-Author: Seongho Bae, Kyungpook National University Business School
 Seok Woo Jeong, Korea University Business School
 Woo Jae Lee, Choongnam National University
 Kwangwuk Oh, Korea University College of Business and Economics

FA-PS | Thursday 12th May • 14:00-15:30

FAPS07

Chair: YASSER ELIWA | Room: 0.9 Athens

CORPORATE LOBBYING, RELIGIOSITY AND FIRM RISK TAKING

Author: YIK PUI LOW, MONASH UNIVERSITY MALAYSIA EA = Empirical Archival
 Co-Author: Ferdinand Akhtar Gul, Monash University Malaysia
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THE INFLUENCE OF TRUST ON ANALYSTS' PERCEPTION OF CORPORATE SOCIAL RESPONSIBILITY REPORTS

Author: FRANCESCO MAZZI, UNIVERSITY OF FLORENCE EA = Empirical Archival
 Co-Author: Lorenzo Dal Maso, Erasmus University
 Luc Paugam, ESSEC Business School

THE ASSOCIATION BETWEEN CHANGES IN CORPORATE SOCIAL RESPONSIBILITY PERFORMANCE AND STOCK RETURNS: AN EMPIRICAL EXAMINATION

Author: SHU YEH, NATIONAL TAIWAN UNIVERSITY EA = Empirical Archival
 Co-Author: Hsuan Wang, College of Management, Yuan Ze University
 Chun-You Ko, Soochow University

FA-PS | Wednesday 11th May • 17:00-18:30

FAPS08

Chair: ANDREAS CHARITOU | Room: 0.6 Madrid

THE USEFULNESS OF PROFITS FOR INDUSTRY PORTFOLIO ALLOCATION

Author: PHILIPP SCHABERL, UNIVERSITY OF DENVER EA = Empirical Archival
 Co-Author: Jack Strauss, University of Denver

DOES GENDER DIVERSITY ENHANCE CAPITAL MARKET PERFORMANCE?

Author: HENDRIK RUPERTUS, BAYREUTH UNIVERSITY EA = Empirical Archival
 Co-Author: Thomas R. Loy, Bayreuth University

AGGREGATE ANALYST RECOMMENDATION RATINGS AND INTERNATIONAL STOCK MARKET RETURNS

Author: ARI YEZEGEL, BENTLEY COLLEGE EA = Empirical Archival

FA-PS | Thursday 12th May • 09:00-10:30**FAPS09**

Chair: JOACHIM TANSKI | Room: 2.9 Euphrates

ANALYST FORECAST BEHAVIOR OVER THE FIRM LIFE CYCLE

Author: LARS HAMERS, MAASTRICHT UNIVERSITY

EA = Empirical Archival

Co-Author: Annelies Renders, Maastricht University

Patrick Vorst, Maastricht University

FIRM LIFE CYCLE AND FINANCIAL REPORTING COMPARABILITY

Author: EUN HYE JO, SUNGKYUNKWAN UNIVERSITY

EA = Empirical Archival

Co-Author: Kwan Choi, SungKyunKwan University

Haewon Moon, SungKyunKwan University

FIRM LIFE CYCLE, HETEROGENEITY IN INVESTOR BELIEFS, AND STOCK PRICE CRASH RISK

Author: ANNELIES RENDERS, MAASTRICHT UNIVERSITY

EA = Empirical Archival

Co-Author: Lars Hamers, Maastricht University

Patrick Vorst, Maastricht University

FA-PS | Thursday 12th May • 11:00-12:30**FAPS10**

Chair: MARTIN BIEREY | Room: 0.11 Pressroom

EFFECT OF CUSTOMERS' RISK FACTOR DISCLOSURES ON SUPPLIERS' INVESTMENT EFFICIENCY

Author: TZU-TING CHIU, NHH NORWEGIAN SCHOOL OF ECONOMICS

EA = Empirical Archival

Co-Author: Jeong-Bon Kim, University of Waterloo

Zheng Wang, City University of Hong Kong

DO VOLUNTARY DISCLOSURES OF PRODUCT AND BUSINESS EXPANSION PLANS IMPACT ANALYST COVERAGE AND FORECASTS?

Author: GUANMING HE, WARWICK UNIVERSITY BUSINESS SCHOOL

EA = Empirical Archival

Co-Author: David Marginson, University of Warwick

Daisy Dai, University of Warwick

USING THE 'OUTSIDE VIEW' TO PUT BOLD FORECASTS IN CONTEXT: THE CASE OF CONSENSUS SALES GROWTH FORECASTS

Author: PETER JOOS, INSEAD

EA = Empirical Archival

Co-Author:

FA-PS | Friday 13th May • 09:00-10:30**FAPS11**

Chair: RUBY CHAU TRINH | Room: 0.9 Athens

THE REAL CONSEQUENCE OF REAL EARNINGS MANAGEMENT

Author: PRAJAKTA DESAI, LSE - LONDON SCHOOL OF ECONOMICS

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Co-Author: Susanne Espenlaub, Manchester Business School

Arif Khurshed, Manchester Business School

DOES COMPANY REPUTATION MATTER FOR VOLUNTARY DISCLOSURE QUALITY? EVIDENCE FROM MANAGEMENT EARNINGS FORECASTS

Author: YING CAO, THE CHINESE UNIVERSITY OF HONG KONG

EA = Empirical Archival

Co-Author: Cory Cassell, University of Arkansas

Linda Myers, University of Arkansas

Thomas Omer, University of Nebraska-Lincoln

FINANCIAL EXPERT CEOs AND EARNINGS MANAGEMENT AROUND INITIAL PUBLIC OFFERINGS

Author: HANG PHAM, UNIVERSITY OF SUSSEX

EA = Empirical Archival

Co-Author: Dimitrios Gounopoulos, University of Sussex

FA-PS | Wednesday 11th May • 17:00-18:30

FAPS12

Chair: GAREN MARKARIAN | Room: 0.1 London

COMPETITIVE THREATS, INFORMATION ASYMMETRY AND INSIDER TRADING

Author: JIRI NOVAK, CHARLES UNIVERSITY IN PRAGUE EA = Empirical Archival

MONITORING BY INDIVIDUAL INVESTORS

Author: JOACHIM GASSEN, HUMBOLDT UNIVERSITY OF BERLIN EA = Empirical Archival

Co-Author: Marcus Witzky, London School of Economics

ATTRACTING EARLY-STAGE INVESTORS: IS DEBT A DETERRENT OR AN INCENTIVE?

Author: MIRCEA EPURE, POMPEU FABRA UNIVERSITY EA = Empirical Archival

Co-Author: Martí Guasch, Pompeu Fabra University

FA-PS | Thursday 12th May • 16:00-17:30

FAPS13

Chair: ZHAN GAO | Room: 0.1 London

POLICY UNCERTAINTY AND ANALYST PERFORMANCE

Author: VISHAL BALORIA, BOSTON COLLEGE / THE WALLACE E. CAROLL SCHOOL OF MANAGEMENT EA = Empirical Archival

Co-Author: Kaleab Mamo, University of Waterloo

THE REAL EFFECTS OF ANALYST FOLLOWING: ANALYST CROSS-COVERAGE AND MERGERS AND ACQUISITIONS

Author: PATRICK VORST, MAASTRICHT UNIVERSITY EA = Empirical Archival

COMPETITION AMONG STAR ANALYSTS AND FIRMS' INFORMATION ENVIRONMENT

Author: GIL AHARONI, THE UNIVERSITY OF MELBOURNE EA = Empirical Archival

Co-Author: Joshua Shemesh, The University of Melbourne
Fernando Zapatero, University of Southern California

FA-PS | Wednesday 11th May • 17:00-18:30

FAPS14

Chair: PETER JOOS | Room: 0.2 Berlin

DO ANALYSTS SAY ANYTHING ABOUT EARNINGS WITHOUT REVISING THEIR EARNINGS FORECASTS?

Author: CHARLES HAM, WASHINGTON UNIVERSITY IN ST. LOUIS EA = Empirical Archival

Co-Author: Philip Berger, University of Chicago
Zachary Kaplan, Washington University in St. Louis

BUY-SIDE ANALYSTS AND EARNINGS CONFERENCE CALLS

Author: M.H. FRANCO WONG, UNIVERSITY OF TORONTO EA = Empirical Archival

Co-Author: Michael Jung, New York University
Frank Zhang, Yale University

THE INTERPRETATION OF UNANTICIPATED NEWS ARRIVAL AND ANALYSTS' SKILL

Author: BENJAMIN SEGAL, FORDHAM UNIVERSITY EA = Empirical Archival

Co-Author: Amir Rubin, IDC
Dan Segal, IDC

FA-PS | Friday 13th May • 09:00-10:30

FAPS15

Chair: PENGGUO WANG | Room: 0.7 Lisbon

MANAGER-SPECIFIC LITIGATION RISK AND CORPORATE DISCLOSURE:

Author: YUN LOU, GROUPE HEC, GRADUATE BUSINESS SCHOOL

EA = Empirical Archival

Co-Author: Thomas Bourveau, HKUST
Rencheng Wang, University of Queensland

IMPLICATIONS OF ANALYSTS' QUARTERLY EARNINGS FORECASTS FOR THEIR ANNUAL EARNINGS FORECAST ACCURACY AND TIMING

Author: ALEXANDER STOLZ, UNIVERSITY OF COLOGNE

EA = Empirical Archival

MULTIPLICATIVE CROSS SECTION REGRESSION MODELS OF THE RELATION BETWEEN MARKET AND ACCOUNTING VALUES

Author: ROGER WILLETT, UNIVERSITY OF TASMANIA

EA = Empirical Archival



FR-PSD | Thursday 12th May • 11:00-12:30

FRPSD01

Chair: A. RASHAD ABDEL-KHALIK | Room: 0.4 Brussels

INTERNATIONAL M&A LAWS, MARKET FOR CORPORATE CONTROL, AND ACCOUNTING CONSERVATISM

Discussant: MARCO TROMBETTA
Author: INDER KHURANA, UNIVERSITY OF MISSOURI-COLUMBIA EA = Empirical Archival
Co-Author: Wei Wang, University of Missouri-Columbia

BIDDER EARNINGS FORECASTS IN MERGERS AND ACQUISITIONS

Discussant: IVANA RAONIC
Author: AMIR AMEL-ZADEH, UNIVERSITY OF CAMBRIDGE EA = Empirical Archival
Co-Author: Baruch Lev, New York University, Stern School of Business
Geoff Meeks, University of Cambridge, Judge Business School

FR-PSD | Friday 13th May • 14:00-15:30

FRPSD02

Chair: OLE-KRISTIAN HOPE | Room: 0.4 Brussels

THE ASYMMETRIC EFFECT OF REPORTING FLEXIBILITY ON PRICED RISK

Discussant: PATRICK HOPKINS
Author: MATTHEW BLOOMFIELD, CHICAGO UNIVERSITY EA = Empirical Archival

INFORMATION AND FINANCIAL INTERMEDIATION: EVIDENCE FROM PUBLIC DISCLOSURE REGULATION

Discussant: JUAN MANUEL GARCIA LARA
Author: MATTHIAS BREUER, UNIVERSITY OF CHICAGO EA = Empirical Archival
Co-Author: Katharina Hombach, LMU Munich
Maximilian Andre Müller, WHU - Otto Beisheim School of Management

FR-PSD | Friday 13th May • 11:00-12:30

FRPSD03

Chair: CARL BROUSSEAU | Room: 0.8 Rome

NON-GAAP EARNINGS DISCLOSURE IN LOSS FIRMS

Discussant: A. RASHAD ABDEL-KHALIK
Author: EDITH LEUNG, ERASMUS UNIVERSITY ROTTERDAM EA = Empirical Archival
Co-Author: David Veenman, Erasmus University Rotterdam

SELECTIVE DISCLOSURE AND THE ROLE OF FORM 8-K IN THE POST-REG FD ERA

Discussant: VISHAL BALORIA
Author: ZHEJIA LING, IOWA STATE UNIVERSITY EA = Empirical Archival
Co-Author: Cristi Gleason, University of Iowa
Rong Zhao, University of Calgary

FR-PSD | Thursday 12th May • 16:00-17:30

FRPSD04

Chair: JACK STECHER | Room: 0.5 Paris

OCCUPATIONAL LICENSING AND ACCOUNTANT QUALITY: EVIDENCE FROM LINKEDIN

Discussant: ZVI SINGER

Author: JOHN BARRIOS, UNIVERSITY OF CHICAGO

EA = Empirical Archival

THIRD-PARTY CONSEQUENCES OF SHORT-SELLING THREATS: THE CASE OF AUDITOR BEHAVIOR

Discussant: SHUQING LUO

Author: OLE-KRISTIAN HOPE, UNIVERSITY OF TORONTO - ROTMAN SCHOOL OF MANAGEMENT

EA = Empirical Archival

Co-Author: Danqi Hu, University of Toronto - Rotman School of Management
Wuyang Zhao, University of Toronto - Rotman School of Management

FR-PSD | Thursday 12th May • 11:00-12:30

FRPSD05

Chair: JUAN MANUEL GARCIA LARA | Room: 0.1 London

THE ROLE OF CONVEX EQUITY INCENTIVES IN MANAGERS' FORECASTING DECISIONS

Discussant: ANA SIMPSON

Author: HOLLY YANG, SINGAPORE MANAGEMENT UNIVERSITY

EA = Empirical Archival

Co-Author: Young Jun Cho, Singapore Management University
David Tsui, University of Southern California

THE DECISION USEFULNESS OF FINANCIAL ACCOUNTING INFORMATION: AN EXPERIMENTAL INTERVIEW STUDY OF INSTITUTIONAL INVESTORS

Discussant: MARY BARTH

Author: STEFANO CASCINO, THE LONDON SCHOOL OF ECONOMICS AND POLITICAL SCIENCE EX = Experimental

Co-Author: Mark Clatworthy, University of Bristol
Beatriz García Osma, Universidad Autónoma de Madrid
Thomas Jeanjean, ESSEC Business School
Joachim Gassen, Humboldt-Universität zu Berlin
Shahed Imam, University of Warwick



FR-PS | Wednesday 11th May • 15:00-16:30

FRPS01

Chair: JOCHEN PIERK | Room: 0.11 Pressroom

PUBLIC AUDIT OVERSIGHT AND REPORTING CREDIBILITY: EVIDENCE FROM THE PCAOB INSPECTION REGIME

Author: BRANDON GIPPER, UNIVERSITY OF CHICAGO EA = Empirical Archival

Co-Author: Christian Leuz, Chicago Booth

Mark Maffett, Chicago Booth

ENFORCEMENT AND INFORMATION RISK: THE ROLE OF THE INSTITUTIONAL ENVIRONMENT

Author: PATRICIA RUFFING-STRAUBE, UNIVERSITY OF ZÜRICH AM = Analytical/Modelling

Co-Author:

A THEORY OF POLITICAL CONNECTIONS, CORPORATE GOVERNANCE, AND FINANCIAL REPORTING

Author: ROLAND KOENIGSGRUBER, VU - UNIVERSITY OF AMSTERDAM AM = Analytical/Modelling

FR-PS | Wednesday 11th May • 17:00-18:30

FRPS02

Chair: ANA SIMPSON | Room: 0.11 Pressroom

EQUILIBRIUM PARTIAL DISCLOSURE IN A STRATEGIC ENTRY MODEL

Author: KENJI MATSUI, KOBE UNIVERSITY AM = Analytical/Modelling

PRODUCT MARKET COMPETITION AND FINANCIAL REPORTING QUALITY: INTERNATIONAL EVIDENCE

Author: DANQING YOUNG, THE CHINESE UNIVERSITY OF HONG KONG EA = Empirical Archival

Co-Author: Huan Zou, Shanghai University of Finance and Economics

CLASSIFICATION SHIFTING WITH LIMITED DISCRETION AND INHERENT ORDERING

Author: JACK STECHER, CARNEGIE MELLON UNIVERSITY AM = Analytical/Modelling

Co-Author: Mark Penno, University of Iowa

FR-PS | Thursday 12th May • 09:00-10:30

FRPS03

Chair: ANYA KLEYMENOVA | Room: 0.11 Pressroom

SFAS 166/167 AND THE COST OF EQUITY CAPITAL: EVIDENCE FROM BANKS

Author: DANA FORGIONE, THE UNIVERSITY OF TEXAS AT SAN ANTONIO EA = Empirical Archival

Co-Author: Qihong Zhao, Texas A&M University - Corpus Christi

IS THE COST OF EQUITY HIGHER FOR RISKY BANKS? EVIDENCE OF STOCK MARKET DISCIPLINE USING THE IMPLIED COST OF CAPITAL

Author: FERDINAND ELFERS, UNIVERSITY OF MANNHEIM EA = Empirical Archival

Co-Author: Marwan El Chamaa, University of Mannheim

SOCIAL CAPITAL AND BANK ACCOUNTING TRANSPARENCY

Author: KIRIDARAN KANAGARETNAM, YORK UNIVERSITY EA = Empirical Archival

Co-Author: Justin Jin, McMaster University

Gerald Lobo, University of Houston

FR-PS | Thursday 12th May • 16:00-17:30**FRPS04**

Chair: GORDON RICHARDSON | Room: 0.6 Madrid

EARNINGS MANAGEMENT AND CONDITIONAL CONSERVATISM

Author: JUAN MANUEL GARCIA LARA, CARLOS III UNIVERSITY, MADRID EA = Empirical Archival
 Co-Author: Beatriz Garcia Osma, Universidad Carlos III de Madrid
 Fernando Penalva, IESE Business School

AMBIGUITY AND INVESTOR DEMAND FOR ACCOUNTING CONSERVATISM

Author: MARTIN STAEHLE, BERN UNIVERSITY EX = Experimental

THE IMPLICATIONS OF ASSET REVALUATIONS ON MATCHING, MAPPING OF ACCRUALS, AND RELATIVE CONSERVATISM

Author: FABIO COSTA, FUCAPE BUSINESS SCHOOL EA = Empirical Archival
 Co-Author: Gina Rosa, University of New Orleans
 Samuel Tiras, Indiana University

FR-PS | Thursday 12th May • 14:00-15:30**FRPS05**

Chair: LINDA MYERS | Room: 0.11 Pressroom

HOW COSTLY IS THE BANKRUPTCY ADMINISTRATION PROCEDURE IN THE UNITED KINGDOM?

Author: ANA MARQUES, INDIAN INSTITUTE OF MANAGEMENT BANGALORE & NOVA EA = Empirical Archival
 SCHOOL OF BUSINESS AND ECONOMICS
 Co-Author: Maria Correia, London Business School

THE IMPACT OF THE BANKRUPTCY ABUSE PREVENTION AND CONSUMER PROTECTION ACT OF 2005 REPO 'SAFE-HARBOR' PROVISIONS ON INVESTORS

Author: MICHELE FABRIZI, UNIVERSITY OF PADUA EA = Empirical Archival
 Co-Author: Justin Chircop, Lancaster University Management School
 Antonio Parbonetti, University of Padova

SHORT TERM STRATEGIES TO ACHIEVE RECOVERY: THE USE OF EARNINGS AND OPERATIONS MANAGEMENT TO AVOID CREDIT RATING DOWNGRADES

Author: ADRIANA KORCZAK, UNIVERSITY OF BRISTOL EA = Empirical Archival
 Co-Author: Paula Hill, University of Bristol
 Shuo Wang, University of Bristol

FR-PS | Thursday 12th May • 16:00-17:30**FRPS06**

Chair: SOMNATH DAS | Room: 0.11 Pressroom

CONDITIONAL CONSERVATISM IN THE EUROPEAN BANKING SECTOR

Author: NADINE GEORGIU, FREE UNIVERSITY OF BERLIN EA = Empirical Archival

DOES EXPECTED LOAN LOSS PROVISIONING IMPROVE INVESTORS' EVALUATIONS OF BANKS' LOAN PORTFOLIOS?

Author: ALEXIS H. KUNZ, UNIVERSITY OF BERN EX = Experimental
 Co-Author: Martin Stähle, University of Bern

CONSERVATIVE LOAN LOSS ALLOWANCE AND BANK LENDING

Author: YUSUKE TAKASU, YOKOHAMA NATIONAL UNIVERSITY EA = Empirical Archival
 Co-Author: Makoto Nakano, Hitotsubashi University

FR-PS | Friday 13th May • 09:00-10:30

FRPS07

Chair: NICLAS HELLMAN | Room: 0.11 Pressroom

COLONIALISM, INSTITUTIONS, AND ACCOUNTING QUALITY AROUND THE WORLD

Author: MARIANO PABLO SCAPIN, UNIVERSITY OF BRISTOL EA = Empirical Archival

Co-Author: Dina AbuRous, Zayed University
Beatriz Garcia Osma, Universidad Carlos III de Madrid

FINANCIAL REPORTING DIFFERENCES AROUND THE WORLD: WHAT MATTERS?

Author: HELENA ISIDRO, LISBON UNIVERSITY INSTITUTE (ISCTE) EA = Empirical Archival

Co-Author: Dhananjay Nanda, School of Business Administration, University of Miami
Peter Wysocki, School of Business Administration, University of Miami

REGIONAL CRIME RATES AND REPORTING QUALITY: EVIDENCE FROM PRIVATE FIRMS IN LONDON

Author: HYUNGIN CHO, CARLOS III UNIVERSITY, MADRID EA = Empirical Archival

Co-Author: Sera Choi, Seoul National University
Woo-Jong Lee, Seoul National University
Seunghee Yang, Seoul National University

FR-PS | Friday 13th May • 11:00-12:30

FRPS08

Chair: WIM JANSSEN | Room: 0.11 Pressroom

IS EXTREME TONE EMOTIONAL OR INFORMATIONAL? INVESTOR RESPONSE TO EXTREME LANGUAGE IN EARNINGS CONFERENCE CALLS

Author: KHRYSTYNA BOCHKAY, UNIVERSITY OF MIAMI EA = Empirical Archival

Co-Author: Khrystyna Bochkay, University of Miami
Sudheer Chava, Georgia Institute of Technology
Jeffrey Hales, Georgia Institute of Technology

ACCOUNTING NARRATIVES AND IMPRESSION MANAGEMENT ON SOCIAL MEDIA: A SEMIOTIC INSIGHT

Author: SIWEN LIU, UNIVERSITY OF READING EA = Empirical Archival

Co-Author: Jessica H. Yang, Henley Business School, University of Reading

EARNINGS MANAGEMENT AND IMPRESSION MANAGEMENT

Author: ENCARNA GUILLAMON SAORIN, CARLOS III UNIVERSITY, MADRID EA = Empirical Archival

Co-Author: Beatriz Garcia Osma, Universidad Carlos III de Madrid
Walter Aerts, Antwerp Management School

FR-PS | Thursday 12th May • 09:00-10:30

FRPS09

Chair: THORSTEN SELLHORN | Room: 0.8 Rome

FIRM RISK AND DISCLOSURES ABOUT DISPERSION IN ASSET VALUES: EVIDENCE FROM OIL AND GAS RESERVES

Author: MIGUEL DURO, IESE BUSINESS SCHOOL, UNIVERSITY OF NAVARRA EA = Empirical Archival
Co-Author: Marc Badia, IESE Business School
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CULTURE OF WEAK COMPLIANCE AND FINANCIAL REPORTING RISK

Author: SHUQING LUO, NATIONAL UNIVERSITY OF SINGAPORE EA = Empirical Archival
Co-Author: Simi Kedia, Rutgers University
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WHAT MOTIVATES EU FIRMS TO DISCLOSE GREENHOUSE GAS EMISSIONS: EVIDENCE FROM ITALIAN COMPANIES

Author: BIKKI JAGGI, RUTGERS UNIVERSITY EA = Empirical Archival
Co-Author: Alessandra Allini, University Of Naples Federico II - Italy
Claudia Zagaria, Second University of Naples - Italy
Riccardo Macchioni, Second University of Naples - Italy

FR-PS | Friday 13th May • 14:00-15:30

FRPS10

Chair: BEGOÑA GINER | Room: 0.11 Pressroom

MANAGEMENT COMPENSATION: THE IMPACT OF EARNINGS MANAGEMENT AND MANAGERIAL ABILITY

Author: MALEK EL DIRI, LEEDS UNIVERSITY BUSINESS SCHOOL EA = Empirical Archival
Co-Author: Mohammad Alhadab, Al al-Bayt University
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Kevin Keasey, University of Leeds

BONUS PLAN ADOPTION, REGULATION AND MANAGERIAL MYOPIA - EVIDENCE FROM GERMANY

Author: CHRISTA HILLEBRAND, FREE UNIVERSITY OF BERLIN EA = Empirical Archival

TOP MANAGEMENT TEAM EXPERTISE AND CORPORATE REAL EARNINGS MANAGEMENT ACTIVITIES

Author: CHIHUA LI, FU JEN CATHOLIC UNIVERSITY EA = Empirical Archival
Co-Author: Yijei Tseng, Fu Jen Catholic University
Tsung-Kang Chen, Fu Jen Catholic University

FR-PS | Thursday 12th May • 14:00-15:30

FRPS11

Chair: GERALD LOBO | Room: 0.3 Copenhagen

MANAGEMENT EARNINGS FORECASTS: FIRM INCENTIVES AND USER REACTIONS TO LOCATION VERSUS WIDTH NEWS FORECASTS

Author: TERI YOHN, INDIANA UNIVERSITY / KELLEY SCHOOL OF BUSINESS EA = Empirical Archival
 Co-Author: Marlene Plumlee, University of Utah
 Tyler Jensen, Iowa State University

THE TRANSMISSION OF CORPORATE RISK CULTURE: EVIDENCE FROM BANK ACQUISITIONS

Author: THOMAS BOURVEAU, THE HONG KONG UNIVERSITY OF SCIENCE AND TECHNOLOGY EA = Empirical Archival
 Co-Author: Charles Boissel, HEC Paris
 Adrien Matray, Princeton University

THE IMPACT OF POLICY UNCERTAINTY ON THE ISSUANCE OF MANAGEMENT FORECASTS

Author: JONGWON PARK, Korea Advanced Institute of Science and Technology EA = Empirical Archival
 Co-Author: Byungjin Kwak, Korea Advanced Institute of Science and Technology
 Jaywon Lee, Korea Advanced Institute of Science and Technology
 Huai Zhang, Nanyang Technological University

FR-PS | Thursday 12th May • 14:00-15:30

FRPS12

Chair: BRAD POTTER | Room: 0.6 Madrid

AN INVESTIGATION INTO THE AMOUNTS AND THE PROPERTIES OF INTANGIBLE INVESTMENTS REPORTED IN SG&A

Author: LUMINITA ENACHE, DARTMOUTH COLLEGE EA = Empirical Archival
 Co-Author: Anup Srivastava, Dartmouth College, Tuck School of Business

CAPITALIZATION VS EXPENSING AND THE BEHAVIOR OF R&D EXPENDITURES

Author: ANA SIMPSON, THE LONDON SCHOOL OF ECONOMICS AND POLITICAL SCIENCE EA = Empirical Archival
 Co-Author: Dennis Oswald, University of Michigan
 Paul Zarowin, New York University

DEVELOPMENT COST CAPITALIZATION IN PRIVATE FIRMS - AN EARNINGS MANAGEMENT TOOL OR REPORTING TRUE FINANCIAL PERFORMANCE?

Author: ALJOŠA VALENTINČIČ, UNIVERSITY OF LJUBLJANA EA = Empirical Archival

FR-PS | Thursday 12th May • 11:00-12:30

FRPS13

Chair: SAMUEL TIRAS | Room: 0.8 Rome

DISCLOSURE INCENTIVES AND DATA AVAILABILITY FOR PRIVATE FIRMS: IMPLICATIONS FOR COMPARISONS OF PUBLIC AND PRIVATE FIRM FINANCIAL REPORTING QUALITY

Author: DEVRIMI KAYA, UNIVERSITY OF ERLANGEN NUREMBERG EA = Empirical Archival
 Co-Author: Darren Bernard, University of Washington
 David Burgstahler, University of Washington

THE INTERPRETATION OF "IN CONTEXT" VERBAL PROBABILITY EXPRESSIONS USED IN IFRS - RESULTS OF EMPIRICAL RESEARCH FROM POLAND

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

DOES GOING PRIVATE ADD VALUE THROUGH OPERATING IMPROVEMENTS?

Author: HARM SCHUETT, MUNICH LUDWIG-MAXIMILIANS UNIVERSITY EA = Empirical Archival
 Co-Author: Brian Ayash, California Polytechnic State University

FR-PS | Thursday 12th May • 09:00-10:30

FRPS14

Chair: GEORG SCHNEIDER | Room: 0.1 London

THE EFFECTS OF CDS TRADING INITIATION ON THE OWNERSHIP STRUCTURE OF SYNDICATED LOANS

Author: WAYNE LANDSMAN, UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL EA = Empirical Archival
Co-Author: Dan Amiram, Columbia University
Bill Beaver, Stanford University
Donny Zhao, University of North Carolina

DO SHORT SALES RESTRICTIONS BIAS THE MEASURE OF CONDITIONAL CONSERVATISM? EVIDENCE FROM HONG KONG

Author: SIMON FUNG, THE HONG KONG POLYTECHNIC UNIVERSITY EA = Empirical Archival
Co-Author: Suresh Radhakrishnan, The University of Texas at Dallas
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WHAT AFFECTS FACTOR LOADING UNCERTAINTY AND EXPECTED RETURNS? THE ROLE OF ACCOUNTING QUALITY

Author: CHARLES SHI, NATIONAL UNIVERSITY OF SINGAPORE EA = Empirical Archival
Co-Author: Chenkai Ni, Renmin University of China

FR-PS | Thursday 12th May • 14:00-15:30

FRPS15

Chair: IVANA RAONIC | Room: 0.8 Rome

CONSISTENCY IN GUIDANCE CHARACTERISTICS

Author: GIULIA REDIGOLO, UNIVERSITY OF PADUA EA = Empirical Archival
Co-Author: Saverio Bozzolan, Luiss University

TRANSIENT INSTITUTIONAL OWNERSHIP AND MANAGERS' STRATEGIC DISCLOSURES DECISIONS

Author: MARCEL TUIJN, ERASMUS UNIVERSITY ROTTERDAM / ERIM EA = Empirical Archival
Co-Author: Erik Peek, Erasmus University Rotterdam / ERIM

THE EFFECT OF MINIMUM DISCLOSURE REGULATION ON DISCLOSURE QUANTITY

Author: KATHARINA HOMBACH, MUNICH LUDWIG-MAXIMILIANS UNIVERSITY EA = Empirical Archival
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Maximilian A Müller

FR-PS | Friday 13th May • 09:00-10:30

FRPS16

Chair: GRACE POWNALL | Room: 0.8 Rome

MANDATORY IFRS ADOPTION: DATABASE COVERAGE AND POTENTIAL SELECTION EFFECTS

Author: NICO LEHMANN, GOETTINGEN UNIVERSITY EA = Empirical Archival
 Co-Author: Joerg-Markus Hitz, Goettingen University
 Sebastian Kaumanns, Goettingen University

SOCIOEMOTIONAL WEALTH THEORY AND EARNINGS MANAGEMENT BEHAVIORS: THE CASE OF IFRS ADOPTION AMONG PRIVATE COMPANIES

Author: DOMENICO CAMPA, INTERNATIONAL UNIVERSITY OF MONACO EA = Empirical Archival
 Co-Author: Mara Cameran, Bocconi University
 Angela Kate Pettinicchio, Bocconi University

1 DOES ENFORCEMENT CHANGE EARNINGS MANAGEMENT BEHAVIOR? EVIDENCE FROM THE EU AFTER MANDATORY IFRS ADOPTION

Author: JOHANNES HOTTMANN, LEIPZIG GRADUATE SCHOOL OF MANAGEMENT EA = Empirical Archival
 Co-Author: Henning Zülch, Leipzig Graduate School of Management
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 Torben Teuteberg, Leipzig Graduate School of Management

FR-PS | Thursday 12th May • 16:00-17:30

FRPS17

Chair: MARCO TROMBETTA | Room: 0.4 Brussels

EARNINGS QUALITY AND CROSS LISTING: AN EXAMINATION OF U.S. LISTED CHINESE FIRMS

Author: WEI LU, MONASH UNIVERSITY EA = Empirical Archival
 Co-Author: Vincent Lau, Monash University

FINANCIAL REPORTING QUALITY AND CORPORATE FINANCING: EVIDENCE FROM THE FINANCIAL CRISIS

Author: CLAUDIA IMPERATORE, IE BUSINESS SCHOOL EA = Empirical Archival

BUSINESS GROUP AFFILIATION AND EARNINGS QUALITY

Author: GERALD LOBO, UNIVERSITY OF HOUSTON EA = Empirical Archival
 Co-Author: Raveendra Chittoor, University of Victoria
 Sandip Dhole, The University of Melbourne

FR-PS | Thursday 12th May • 11:00-12:30

FRPS18

Chair: MARI PAANANEN | Room: 0.2 Berlin

THE ASSOCIATION BETWEEN EXPECTED SYNERGIES AND POST-ACQUISITION PERFORMANCE IN CROSS-BORDER MERGERS AND ACQUISITIONS

Author: LUC PAUGAM, ESSEC BUSINESS SCHOOL PARIS EA = Empirical Archival
 Co-Author: Thomas Jeanjean, ESSEC Business School
 Gerald Lobo, University of Houston
 Hervé Stolowy, HEC Paris

COUNTRY-LEVEL TRANSPARENCY AND COUNTRY-SPECIFIC RISKS: EVIDENCE FROM UK FTSE LISTED FIRMS

Author: HELEN KANG, UNSW AUSTRALIA EA = Empirical Archival
 Co-Author: Sidney Gray, University of Sydney Business School

CROSS-JURISDICTIONAL ENFORCEMENT DIFFICULTY AND FINANCIAL REPORTING QUALITY

Author: DAPHNE LUI, ESSEC BUSINESS SCHOOL PARIS EA = Empirical Archival
 Co-Author: Andrei Filip, ESSEC Business School
 Zhongwei Huang, Cass Business School

FR-PS | Friday 13th May • 09:00-10:30**FRPS19**

Chair: MARTIEN LUBBERINK | Room: 0.4 Brussels

ANALYSTS' STRATEGIC USE OF ACCRUAL COMPONENTS

Author: IVANA RAONIC, CASS BUSINESS SCHOOL - CITY UNIVERSITY LONDON EA = Empirical Archival
 Co-Author: Ali Sahin, Cass Business School

STRATEGIC USEFULNESS OF IGNORANCE: INCREMENTAL INCOME SMOOTHING VIA RETAINED INTEREST OF SECURITIZED LOANS

Author: THARINDRA RANASINGHE, SINGAPORE MANAGEMENT UNIVERSITY EA = Empirical Archival
 Co-Author: Emre Kilic, University of Houston
 Gerald Lobo, University of Houston
 Lin Yi, University of Houston - Clear Lake

TOURNAMENT INCENTIVES AND EARNINGS MANAGEMENT

Author: YAO ZHANG, TONGJI UNIVERSITY EA = Empirical Archival
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FR-PS | Friday 13th May • 11:00-12:30**FRPS20**

Chair: ANNE D'ARCY | Room: 0.6 Madrid

INVESTOR PERCEPTIONS OF OPTING OUT OF IFRS AND ENFORCEMENT: MARKET REACTIONS TO CHANGES IN DELISTING AND DOWNLISTING REQUIREMENTS

Author: STEPHANIE MUELLER-BLOCH, GOETTINGEN UNIVERSITY EA = Empirical Archival

INCREASES IN ACCOUNTING REGULATION: IS 'MORE' ACTUALLY 'LESS'?

Author: MARI PAANANEN, UNIVERSITY OF EXETER EA = Empirical Archival
 Co-Author: Joost Impink, Fisher School of Accounting, University of Florida
 Annelies Renders, School of Business and Economics, Maastricht University

ACCOUNTING STANDARDS AND THE ALLOCATION OF PENSION ASSETS

Author: THORSTEN SELLHORN, MUNICH LUDWIG-MAXIMILIANS UNIVERSITY EA = Empirical Archival
 Co-Author: Christian Barthelme, WHU - Otto Beisheim School of Management

FR-PS | Thursday 12th May • 16:00-17:30**FRPS21**

Chair: HELEN KANG | Room: 0.7 Lisbon

DO INVESTORS PAY SUFFICIENT ATTENTION TO OTHER COMPREHENSIVE INCOME ITEMS?

Author: ROMAIN BOULLAND, ESSEC BUSINESS SCHOOL PARIS EA = Empirical Archival
 Co-Author: Luc Paugam, ESSEC Business School

SPLIT-DAY TRADING ON SHANGHAI STOCK EXCHANGE

Author: A. RASHAD ABDEL-KHALIK, UNIVERSITY OF ILLINOIS AT URBANA-CHAMPAIGN EA = Empirical Archival

STOCK PRICE INFORMATIVENESS OF RISK-RELATED DISCLOSURE: DOES TIME ORIENTATION MATTER?

Author: TAMER ELSHANDIDY, UNIVERSITY OF BRISTOL EA = Empirical Archival

FR-PS | Friday 13th May • 14:00-15:30

FRPS22

Chair: MARTIN HOOGENDOORN | Room: 0.5 Paris

FINANCIAL REPORTING QUALITY AND PEER GROUP COMPOSITION

Author: ARNT VERRIEST, EDHEC BUSINESS SCHOOL EA = Empirical Archival
Co-Author: Bart Dierynck, Tilburg University

USING GOOGLE SEARCHES OF FIRM PRODUCTS TO NOWCAST SALES REVENUES AND

Author: YINGLEI ZHANG, THE CHINESE UNIVERSITY OF HONG KONG EA = Empirical Archival
Co-Author: Peng-Jia Chiu, Chinese University of Hong Kong
Xuan Huang, California State University, Long Beach
Siew Hong Teoh, University of California, Irvine

REAL EARNINGS MANAGEMENT IN UK PRIVATE AND PUBLIC FIRMS

Author: DENNIS SUNDVIK, HANKEN SCHOOL OF ECONOMICS EA = Empirical Archival
Co-Author: Henrik Höglund, Hanken School of Economics
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FR-PS | Wednesday 11th May • 17:00-18:30

FRPS23

Chair: ANNELIES RENDERS | Room: 2.14 Amazon

SHAREHOLDER PAYOUT AND FOREIGN CASH

Author: JIMMY DOWNES, UNIVERSITY OF NEBRASKA-LINCOLN EA = Empirical Archival
Co-Author: Brooke Beyer, Virginia Tech
Eric Rapley, University of North Texas

ACCOUNTING CONVERGENCE AND INVESTMENT HOME BIAS

Author: SEBASTIAN ANDREAS TIDEMAN, BREMEN UNIVERSITY EA = Empirical Archival
Co-Author: Jochen Zimmermann, Bremen University

REAL REGULATORY CAPITAL MANAGEMENT AND DIVIDEND PAYOUT: EVIDENCE FROM AVAILABLE-FOR-SALE SECURITIES

Author: ANTONIO PARBONETTI, UNIVERSITY OF PADUA EA = Empirical Archival
Co-Author: Michele Fabrizi, University of Padua
Elisabetta Ipino, Concordia University
Michel Magnan, Concordia University

FAFR-RF | Thursday 12th May • 11:00-12:30

FAFRRF01: Banks

Chair: PRADYOT SEN | Room: W2.4 Yen

BANK LOAN PRICING AND FUTURE LIABILITIES: A CASE OF ASSET RETIREMENT OBLIGATIONS

Author: CHIMA MBAGWU, WILFRID LAURIER UNIVERSITY EA = Empirical Archival
 Co-Author: Ling Chu, Wilfrid Laurier University
 Robert Mathieu, Wilfrid Laurier University
 Bruce McConomy, Wilfrid Laurier University

THE ROLE OF PRUDENTIAL SUPERVISORS ON INCOME SMOOTHING OF EUROPEAN BANKS

Author: ARACELI MORA, UNIVERSITY OF VALENCIA EA = Empirical Archival
 Co-Author: Luis Porcuna, University of Valencia

PUBLIC DISCLOSURE AND DEPOSITORY GOVERNANCE: EVIDENCE FROM GERMANY

Author: JAN RIEPE, TUEBINGEN UNIVERSITY EA = Empirical Archival
 Co-Author: Daniel Foos, Deutsche Bundesbank

THE INFLUENCE OF ACCOUNTING ENFORCEMENT AND BANK REGULATION ON EARNINGS QUALITY OF BANKS: EUROPEAN EVIDENCE

Author: SIMONE TERZANI, UNIVERSITY OF PERUGIA EA = Empirical Archival
 Co-Author: Kiridaran Kanagaretnam, Schulich School of Business, York University
 Gerald J. Lobo, University of Houston
 Lorenzo Dal Maso, Erasmus University Rotterdam

BANKS ACCOUNTING POLICY DECISIONS IN THE BASEL PERIOD: THE CASE OF EUROPEAN UNION DEBT CRISIS

Author: CHRISTOS TZOVAS, ATHENS UNIVERSITY OF ECONOMICS AND BUSINESS EA = Empirical Archival
 Co-Author: Konstantinos Vasilakopoulos, Athens University of Economics and Business
 Christos Tzovas, Athens University of Economics and Business
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FAFR-RF | Thursday 12th May • 16:00-17:30

FAFRRF02: Culture

Chair: SAEED ASKARY | Room: W2.4 Yen

THE IMPORTANCE OF CULTURAL FACTORS IN R&D INTENSITY

Author: PEDRO LORCA, UNIVERSIDAD DE OVIEDO EX = Experimental
 Co-Author: Javier de Andrés, Universidad de Oviedo

NATIONAL CULTURE, RELIGION AND CROSS-COUNTRY DIFFERENCES IN TRADE CREDIT OF EUROPEAN SMES

Author: MARKUS MÄTTÖ, UNIVERSITY OF EASTERN FINLAND EA = Empirical Archival
 Co-Author: Mervi Niskanen, University of Eastern Finland

THE EFFECT OF NATIONAL CULTURE ON THE APPLICATION OF IFRS - EVIDENCE FROM FAIR VALUE MEASUREMENTS

Author: TYGE KUMMER, GRIFFITH UNIVERSITY EA = Empirical Archival
 Co-Author: Martin Schmidt, ESCP - Europe Business School Berlin

CULTURE DIMENSIONS AND APPLICATION OF IFRS IN BANKING INDUSTRY: WHAT IS THE IMPACT ON LOAN LOSS PROVISIONS?

Author: ANA ISABEL LOPES, ISCTE - UNIVERSITY INSTITUTE OF LISBON EA = Empirical Archival

ARE CONTINGENCIES VS PROVISIONS IN DIFFERENT CULTURES AS EXPECTED OR NOT? EVIDENCE WITH UK AND PORTUGAL

Author: PEDRO TRABUCHO, BANCO BPI EA = Empirical Archival
 Co-Author: Ana Isabel Lopes, ISCTE - University Institute of Lisbon
 Laura Reis, ISCTE - University Institute of Lisbon

FAFR-RF | Friday 13th May • 09:00-10:30

FAFRRF03: R&D

Chair: TZU-TING CHIU | Room: W2.4 Yen

IS R&D STORYTELLING CONTINGENT ON R&D EXPENSES LEVEL? THE STUDY ON ANNUAL REPORTS OF EUROPEAN BIOTECHNOLOGICAL COMPANIES.

Author: JOANNA DYCZKOWSKA, WROCLAW UNIVERSITY OF ECONOMICS EA = Empirical Archival

RECOGNITION AND DISCLOSURE OF INTANGIBLE ASSETS - A REVIEW AND FRAMEWORK

Author: ANNE JENY-CAZAVAN, ESSEC BUSINESS SCHOOL PARIS EA = Empirical Archival
Co-Author: Rucsandra Moldovan, Concordia University

THE PREDICTIVE ABILITY OF CAPITALIZED EXPLORATION AND EVALUATION EXPENDITURE UNDER IFRS 6

Author: GABRIEL PÜNDRICH, BOCCONI UNIVERSITY EA = Empirical Archival
Co-Author: Andrew Ferguson, University of Technology, Sydney
Alexey Feigin, University of Technology, Sydney

THE VALUATION IMPLICATIONS OF STRATEGY IN R&D-INTENSIVE INDUSTRIES

Author: EFTHIMIOS DEMIRAKOS, ATHENS UNIVERSITY OF ECONOMICS AND BUSINESS EA = Empirical Archival
Co-Author: Apostolos Ballas, Athens University of Economics and Business

INNOVATION ACTIVITIES AND NON/FINANCIAL PERFORMANCE

Author: SOONCHUL HYUN, UNIVERSITY OF CALGARY AM = Analytical/Modelling

FAFR-RF | Friday 13th May • 14:00-15:30

FAFRRF04: Textual

Chair: MARIA T. TASCAN | Room: W2.4 Yen

ACCOUNTING EXPERTISE AND THE COMPLEXITY OF REPORTING STANDARDS

Author: ROMAN CHYCHYLA, UNIVERSITY OF MIAMI EA = Empirical Archival
Co-Author: Andrew Leone, University of Miami
Miguel Minutti-Meza, University of Miami

OPTIMISTIC DISCLOSURE TONE AND CEO CAREER CONCERNS

Author: CRISTINA GRANDE HERRERA, CARLOS III UNIVERSITY, MADRID AM = Analytical/Modelling
Co-Author: Beatriz Garcia Osma, Carlos III University
Encarna Guillamon-Saorin, Carlos III University

EARNINGS MANAGEMENT AND ANNUAL REPORT READABILITY: DISCUSSIONS IN THE BUSINESS, MD&A, AND NOTES SECTIONS

Author: YI JIE TSENG, FU JEN CATHOLIC UNIVERSITY EA = Empirical Archival
Co-Author: Tsung-Kang Chen, Fu Jen Catholic University

DOES THE FINANCIAL PRESS ASSUME AN INFORMATIVE ROLE WITH RESPECT TO MANAGERIAL TONE MANAGEMENT?

Author: ANN-KRISTIN GROßKOPF, GOETTINGEN UNIVERSITY EA = Empirical Archival
Co-Author: Joerg-Markus Hitz, Goettingen University

FAFR-RF | Thursday 12th May • 16:00-17:30

FAFRRF05: Analysts

Chair: FANI KALOGIROU | Room: W2.3 Dollar

ANALYST COVERAGE: DOES THE LISTING LOCATION REALLY MATTER?

Author: OMAIMA HASSAN, ABERDEEN ROBERT GORDEN UNIVERSITY / ABERDEEN BUSINESS SCHOOL EA = Empirical Archival

Co-Author: Frank Skinner, Brunel University, London

ANALYST TAX EXPERTISE

Author: WIM JANSSEN, UNIVERSITY OF AMSTERDAM EA = Empirical Archival

Co-Author: Réka Felleg, University of Amsterdam

CORPORATE ORGANIZATIONAL STRUCTURE AND ANALYST FORECAST PROPERTIES

Author: SOPHIA H.T. LIU, NATIONAL TAIWAN UNIVERSITY EA = Empirical Archival

Co-Author: Audrey W.H. Hsu

CROSS MARKETS INFORMATION SPILLOVER: SECONDARY LOAN MARKET AND FINANCIAL ANALYST FORECAST

Author: CHUNQIU ZHANG, THE CHINESE UNIVERSITY OF HONG KONG EA = Empirical Archival

Co-Author: Zhaoyang Gu, The Chinese University of Hong Kong

NONFINANCIAL DISCLOSURE AND ANALYST FORECAST ACCURACY: EVIDENCE ON CARBON EMISSION AND CORPORATE SOCIAL RESPONSIBILITY DISCLOSURES IN THE US.

Author: LORENZO DAL MASO, ERASMUS UNIVERSITY ROTTERDAM EA = Empirical Archival

Co-Author: William Rees, University of Edinburgh

FAFR-RF | Friday 13th May • 14:00-15:30

FAFRRF06: Cross Country IFRS Adoption

Chair: JACQUELINE BIRT | Room: W2.3 Dollar

EXPERTS' PERCEPTION OF THE EFFECTS OF THE IFRS ADOPTION IN CENTRAL AND EASTERN EUROPE

Author: CATALIN NICOLAE ALBU, BUCHAREST ACADEMY OF ECONOMIC STUDIES EA = Empirical Archival

Co-Author: Nadia Albu, Bucharest University of Economic Studies

INTERNATIONAL FINANCIAL REPORTING STANDARDS ADOPTION BY THE AFRICAN COUNTRIES

Author: SAEED ASKARY, ABU DHABI UNIVERSITY AM = Analytical/Modelling

Co-Author:

MANDATORY ADOPTION OF IFRS AND ACCOUNTING QUALITY OF LATIN AMERICAN FIRMS

Author: CHUN YU MAK, UNIVERSITY OF BIRMINGHAM EA = Empirical Archival

Co-Author: Carlos-Alberto Dorantes, Graduate School of Business, Instituto Tecnológico y de Estudios Superiores de Monterrey (ITESM)
Andre Moura, Department of Accounting, Birmingham Business School, University of Birmingham

THE QUALITATIVE ASPECTS OF THE ADOPTION OF INTERNATIONAL FINANCIAL REPORTING STANDARDS (IFRS): EXPERIENCE OF SINGAPORE, MALAYSIA AND INDONESIA

Author: PREM YAPA, RMIT UNIVERSITY EX = Experimental

IS THE ACCOUNTING QUALITY AFTER THE MANDATORY ADOPTION OF IFRS A RANDOM WALK?

Author: ANA MORAIS, ISEG SCHOOL OF ECONOMICS AND MANAGEMENT EA = Empirical Archival

Co-Author: Andreia Dionísio, Cefage Evora University

Ana Fialho Silva, Cefage Evora University

FAFR-RF | Friday 13th May • 11:00-12:30

FAFRRF07: The Effect of IFRS Adoption on Firm Behavior

Chair: STEPHANI MASON | Room: W2.3 Dollar

DOES IFRS ADOPTION AFFECT THE USE OF COMPARABLE METHODS?

Author: CÉDRIC PORETTI, UNIVERSITY OF LAUSANNE EA = Empirical Archival
Co-Author: Alain Schatt, University of Lausanne

DOES CHANGING ACCOUNTING STANDARDS AFFECT DIVIDEND POLICY?

Author: MOSTAFA HARAKEH, MANCHESTER BUSINESS SCHOOL EA = Empirical Archival
Co-Author: Martin Walker, University of Manchester - Alliance Manchester Business School
Edward Lee, University of Manchester - Alliance Manchester Business School

ACCOUNTING INFORMATION AND CORPORATE RISK-TAKING

Author: MARTIN PROTT, TECHNICAL UNIVERSITY MUNICH EA = Empirical Archival
Co-Author: Juergen Ernstberger, Technische Universität München

THE INFLUENCE OF AUDIT FIRM PUBLISHED GUIDANCE ON CLIENT IFRS FINANCIAL STATEMENTS

Author: SUSAN HUGHES, UNIVERSITY OF VERMONT EA = Empirical Archival
Co-Author: Bridget Vanzo, Seventh Generation
Christopher Hodgdon, Quinnipiac University

VOLUNTARY ADOPTION OF IFRS BY UK UNLISTED FIRMS AND INVESTMENT DECISIONS AT THE FIRM- AND GROUP- LEVEL

Author: FANI KALOGIROU, UNIVERSITY OF EXETER EA = Empirical Archival
Co-Author: Paul André, ESSEC Business School

FAFR-RF | Friday 13th May • 14:00-15:30

FAFRRF08: IFRS Adoption - Other Issues

Chair: DAPHNE LUI | Room: 2.10 Tigris

FIRM INCENTIVES, INSTITUTIONAL FACTORS AND ACCOUNTING QUALITY: THE IFRS ADOPTION IN BRAZIL

Author: ANA GISBERT, AUTONOMOUS UNIVERSITY OF MADRID EA = Empirical Archival
Co-Author: Bruno Salotti, University of Sao Paulo

IS ADOPTION OF IFRS GOOD FOR MNCS?

Author: HISAO KAI, NIIGATA UNIVERSITY AM = Analytical/Modelling

THE INDIRECT EFFECT OF THE IFRS ADOPTION IN REDUCING THE EARNINGS MANAGEMENT THROUGH THE INCREASE OF ANALYST COVERAGE

Author: AGUSTIN SETYA NINGRUM, UNIVERSITY OF INDONESIA EA = Empirical Archival
Co-Author: Ratna Wardhani, University of Indonesia
Aria Farah Mita, University of Indonesia

ADOPTION OF INTERNATIONAL FINANCIAL REPORTING STANDARDS (IFRS) IN A DEVELOPING COUNTRY: EVIDENCE FROM VIETNAM

Author: BRENDAN O'CONNELL, RMIT UNIVERSITY EA = Empirical Archival
Co-Author: Duc Phan, RMIT University
Mark Wheaton, RMIT University
Lan Nguyen, RMIT University
Prem Yapa, RMIT University

THE ADOPTION AND IMPLEMENTATION OF IFRS IN RWANDA: THE ROLE OF INSTITUTIONAL INFRASTRUCTURES

Author: JEAN BOSCO SHEMA, JÖNKÖPING UNIVERSITY/JÖNKÖPING INTERNATIONAL EA = Empirical Archival
BUSINESS SCHOOL
Co-Author: Gunnar Rimmel, University of Jönköping/JIBS

FAFR-RF | Thursday 12th May • 14:00-15:30

FAFRRF09: Survey Research in Financial Accounting

Chair: SANJAY BISSESSUR | Room: 2.4 Thames

DETERMINANTS OF EARNINGS MANAGEMENT ON THE HOTEL INDUSTRY: INTERNATIONAL PERSPECTIVE

Author: INNA PAIVA, LUSÓFONA UNIVERSITY EA = Empirical Archival
Co-Author: Isabel Costa Lourenço, Instituto Universitário de Lisboa (ISCTE-IUL)

THE USEFULNESS OF FVA FOR FINANCIAL INSTRUMENTS: THE PERSPECTIVE OF FINANCIAL DIRECTORS OF FINANCIAL INSTITUTIONS LISTED IN THE UK

Author: BASSAM KAZMOUZ, COVENTRY UNIVERSITY AM = Analytical/Modelling
Co-Author: John Stittle, University of Essex

THE NON-ECONOMIC CONSEQUENCE OF DISCLOSURE: EVIDENCE FROM ISLAMIC BANKS

Author: ABDULLAH AL-MAGHZOM, UNIVERSITY OF GLOUCESTERSHIRE AM = Analytical/Modelling
Co-Author: Sherif El-Halaby, Plymouth University
Khaled Hussainey, Plymouth University
Heba Abou-El-Sood, Lancaster University

WHAT HAVE WE LEARNED FROM SFAS 123R AND IFRS 2? A REVIEW OF EXTANT EVIDENCE AND FUTURE RESEARCH SUGGESTIONS

Author: ALEXANDER MERZ, GOETTINGEN UNIVERSITY EA = Empirical Archival

IFRS AND PUBLIC ENFORCEMENT, THE POWER OF REGULATIONS AND MANAGERS PERCEPTIONS - A COMPARISON OF ENFORCEMENT FROM TWO PERSPECTIVES

Author: MIRA YAMMINE, NOTRE DAME UNIVERSITY EA = Empirical Archival
Co-Author: Henri Olivier, Management School- University of Liege

FAFR-RF | Friday 13th May • 11:00-12:30

FAFRRF10: CEO and Executive Related Issues

Chair: ROBERT K. LARSON | Room: W2.1 Euro

REAL EARNINGS MANAGEMENT AROUND CEO TURNOVERS

Author: DAVID LONT, UNIVERSITY OF OTAGO EA = Empirical Archival
Co-Author: Helen Lu, University of Auckland
Paul Geertsema, University of Auckland

CEO SUCCESSION PLANNING DISCLOSURE AND STOCK MARKET REACTIONS TO CEO TURNOVER ANNOUNCEMENTS

Author: JIHUN BAE, TILBURG UNIVERSITY EA = Empirical Archival
Co-Author: Chul Park, University of Hong Kong
Jeong Hwan Joo, University of Hong Kong

EFFECTS OF CEOs' AND CFOs' COMPENSATION MECHANISMS ON REAL ACTIVITIES AND ACCOUNTING MANIPULATION

Author: FABRIZIO DI MEO, AUTONOMOUS UNIVERSITY OF BARCELONA EA = Empirical Archival
Co-Author: Juan Manuel Garcia Lara, Universidad Carlos III de Madrid
Jordi Surroca Aguilar, University of Groningen

EXECUTIVE COMPENSATION DISCLOSURES: TABLE VERSUS FORMULA FORMATS

Author: YIFEI XIA, SHANGHAI UNIVERSITY OF FINANCE AND ECONOMICS EX = Experimental
Co-Author: Jun Han, The University of Hong Kong

FAFR-RF | Thursday 12th May • 16:00-17:30

FAFRRF11: Private Firms and Family Ownership

Chair: KHRYSTYNA BOCHKAY | Room: 2.4 Thames

FAMILY OWNERSHIP AND ALIGNMENT VS ENTRENCHMENT HYPOTHESIS IN THAI FIRMS: EVIDENCE FROM ACCOUNTING BASED VALUATION MODEL

Author: PRADYOT SEN, UNIVERSITY OF WASHINGTON BOTHELL EA = Empirical Archival
Co-Author: Kriengkrai Boonlert-U-Thai, Chulalongkorn University

DO ASSET REVALUATIONS SIGNAL FUTURE PERFORMANCE IN PRIVATE FIRMS?

Author: ALESSANDRO MURA, UNIVERSITY OF CAGLIARI EA = Empirical Archival
Co-Author: Fabrizio Piras, University of Cagliari
Aljoša Valentinčič, University of Ljubljana

BETTER LATE THAN NEVER!? DISCLOSURE TIMING BEHAVIOR OF GERMAN PRIVATE COMPANIES

Author: CHRISTIAN WITTMANN, BAYREUTH UNIVERSITY EA = Empirical Archival
Co-Author: Marcus Bravidor, University of Bayreuth

HERITAGE ASSETS IN PRIVATE OWNERSHIP - RECOGNITION AND MEASUREMENT UNDER IFRS

Author: LENKA KRUPOVA, ASHCROFT INTERNATIONAL BUSINESS SCHOOL AM = Analytical/Modelling

WHY DO FIRMS GO PRIVATE? - DELISTING DETERMINANTS AND MARKET REACTIONS ON THE GERMAN CAPITAL MARKET

Author: HENNING SCHNACK, GOETTINGEN UNIVERSITY EA = Empirical Archival
Co-Author: Joerg-Markus Hitz, Goettingen University

FAFR-RF | Friday 13th May • 09:00-10:30

FAFRRF12: Fair Value Accounting and Hedging

Chair: LENKA KRUPOVA | Room: W2.1 Euro

ARE LEVEL 3 FAIR VALUES MEASURED RELIABLY? EVIDENCE FROM THE 2008-2009 FINANCIAL CRISIS

Author: PETER FIECHTER, UNIVERSITY OF NEUCHÂTEL EA = Empirical Archival
Co-Author: Conrad Meyer, University of Zurich
Zoltan Novotny-Farkas, Lancaster University
Annelies Renders, Maastricht University

FAIR VALUE MEASUREMENT, VALUE RELEVANCE AND ECONOMIC DEVELOPMENT: THE ADOPTION EVIDENCE OF CHINA'S LISTED FIRMS

Author: GUOHUA ZHANG, XIAMEN UNIVERSITY EA = Empirical Archival

ECONOMIC CONSEQUENCES OF AIRLINE HEDGING ACTIVITIES

Author: TOBIAS GLEICHMANN, ILMENAU UNIVERSITY OF TECHNOLOGY EA = Empirical Archival
Co-Author: Michael Grüning, Ilmenau University of Technology

EFFECTS OF THE ADOPTION OF HEDGE ACCOUNTING

Author: FLORIAN KIY, GOETHE UNIVERSITY EA = Empirical Archival

DOES HEDGE ACCOUNTING MATTER FOR THE EUROPEAN BANKING INDUSTRY?

Author: BARBARA SEITZ, UNIVERSITY OF ST. GALLEN EA = Empirical Archival
Co-Author: Tami Dinh, University of St. Gallen

FAFR-RF | Friday 13th May • 09:00-10:30

FAFRRF13: Crash Risk and Risk Management

Chair: ROLAND KOENIGSRUBER | Room: 2.14 Amazon

SHADOWS IN THE SUN: CRASH RISK BEHIND EARNINGS TRANSPARENCY

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

THE VALUE OF INTEGRATED CORPORATE RISK MANAGEMENT

Author: KEVIN MCMEEKING, UNIVERSITY OF EXETER EA = Empirical Archival
 Co-Author: Adnan Isin, University of Exeter
 Stanley Gyoshev, University of Exeter

ACCOUNTING DISCRETION OVER BANKS DEBIT VALUATION ADJUSTMENT OF OWN CREDIT RISK

Author: MINYUE DONG, UNIVERSITY OF LAUSANNE EA = Empirical Archival
 Co-Author: Leonidas Doukakis, HEC Lausanne

USEFULNESS OF RISK INFORMATION - AN EXPERIMENTAL STUDY

Author: SUSANNE HOMÖLLE, ROSTOCK UNIVERSITY EX = Experimental
 Co-Author: Kathrin Jordan, Rostock University

DEPOSITORS' PERCEPTION AND PROCESSING OF RISK INFORMATION - AN EXPLORATORY STUDY

Author: KATHRIN JORDAN, ROSTOCK UNIVERSITY EA = Empirical Archival

FAFR-RF | Wednesday 11th May • 17:00-18:30

FAFRRF14: Forecasts and Forecasting

Chair: GEORGIOS PAPANASTASOPOULOS | Room: W2.4 Yen

THE INFORMATIVENESS OF MICRO AND MACRO INFORMATION DURING ECONOMIC CRISIS AND NON-CRISIS PERIODS

Author: GEORGIA SIOUGLE, ATHENS UNIVERSITY OF ECONOMICS AND BUSINESS EA = Empirical Archival
 Co-Author: Leonidas Doukakis, HEC Lausanne, University of Lausanne
 Dimitrios Ghicas, Athens University of Economics and Business
 Theodore Sougiannis, University of Illinois

EARNING RESPONSE COEFFICIENT AND A NEW APPROACH TO EVALUATE EARNINGS FORECASTS

Author: RUBY CHAU TRINH, UNIVERSITY OF BRISTOL AM = Analytical/Modelling
 Co-Author: David Ashton, University of Bristol

FUNDAMENTAL RELATIONS BETWEEN MARKET AND ACCOUNTING VALUES IN A SAMPLE OF LARGE US COMPANIES

Author: VICTORIA CLOUT, THE UNIVERSITY OF NEW SOUTH WALES EA = Empirical Archival
 Co-Author: Michael Falta, University of Otago
 Roger Willett, University of Tasmania

MANAGEMENT EARNINGS FORECASTS AND THE PRICING OF EARNINGS

Author: DAVID WINDISCH, UNIVERSITY OF GRAZ EA = Empirical Archival
 Co-Author: Anna Boisits, University of Basel

FAFR-RF | Friday 13th May • 11:00-12:30

FAFRRF15: Debt Market

Chair: CLAUDIA IMPERATORE | Room: 2.4 Thames

CREDITOR RIGHTS AND ROLE OF FINANCIAL INFORMATION IN DEBT CONTRACTING

Author: YASHU DONG, THE CHINESE UNIVERSITY OF HONG KONG EA = Empirical Archival

PRO FORMA EARNINGS AND DEBT CONTRACTING

Author: ROBERT MATHIEU, WILFRID LAURIER UNIVERSITY EA = Empirical Archival

Co-Author: Ling Chu, Wilfrid Laurier University
Chima Mbagwu, Wilfrid Laurier University
Ping Zhang, University of Toronto

SHARE REPURCHASES AND CREDIT RATINGS

Author: NI-YUN CHEN, NATIONAL DONG HWA UNIVERSITY EA = Empirical Archival

ACCRUALS QUALITY AND THE COST OF DEBT: THE EUROPEAN EVIDENCE

Author: YASSER ELIWA, UNIVERSITY OF BRIGHTON EA = Empirical Archival

Co-Author: Andros Gregoriou, University of Brighton

DO FIRMS TRY TO FOOL BANKS WHEN THEY APPLY FOR NEW LOANS?

Author: PIERANGELO ROSATI, DUBLIN CITY UNIVERSITY EA = Empirical Archival

Co-Author: Riccardo Palumbo, University "G.d'Annunzio" of Chieti-Pescara

FAFR-RF | Friday 13th May • 14:00-15:30

FAFRRF16: Earnings Management

Chair: LEONIDAS DOUKAKIS | Room: 2.8 Rhine

A RECONSIDERATION OF EARNINGS MANAGEMENT IN THE YEARS LEADING UP TO SOX: A STUDY OF SEC INITIATIVES STARTING IN THE LATE 1990S

Author: ATUL RAI, WICHITA STATE UNIVERSITY EA = Empirical Archival

Co-Author: Joseph Kerstein, Yeshiva University

TEAM PLAY FOR STRETCHING IFRS IN THE EU: THE NEW INSTITUTIONAL EARNINGS MANAGEMENT

Author: COSTANZA DI FABIO, UNIVERSITY OF PISA EA = Empirical Archival

Co-Author: Alberto Quagli, University of Genoa
Francesco Avallone, University of Genoa
Paola Ramassa, University of Genoa

AN EXAMINATION OF EARNINGS MANAGEMENT THAT IS BENEFICIAL TO EXISTING SHAREHOLDERS

Author: WENJIAO CAO, FRANKFURT SCHOOL OF FINANCE & MANAGEMENT EA = Empirical Archival

Co-Author: Yuping Jia, Frankfurt School of Finance and Management
Yachang Zeng, Nanyang Technological University

EARNINGS MANAGEMENT PRIOR TO CAPITAL INVESTMENT IN FINNISH SMES

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

HIGHLY VALUED EQUITY AND EARNINGS MANAGEMENT: 'DETOXIFICATION'

Author: CHAU DUONG, UNIVERSITY OF EAST LONDON EA = Empirical Archival

Co-Author: Gioia Pescetto, University of Portsmouth

FAFR-RF | Thursday 12th May • 11:00-12:30

FAFRRF17: Earnings Management - Real Activities

Chair: PRAJAKTA DESAI | Room: 2.10 Tigris

DOWNWARD EARNINGS MANAGEMENT THROUGH REAL ACTIVITIES MANIPULATION

Author: NASER MAKAREM, UNIVERSITY OF ABERDEEN EA = Empirical Archival

THE SUBSTITUTION AMONG ALTERNATIVE REAL ACTIVITIES EARNINGS MANAGEMENT MECHANISMS-EVIDENCES FROM QUARTERLY DATA

Author: SHU-LING WU, NATIONAL TAIWAN UNIVERSITY EA = Empirical Archival

Co-Author: Yu-Tan Wang

DO EQUITY-BASED COMPENSATIONS AFFECT FIRM'S TRADING ACTIVITIES AND EARNINGS MANAGEMENT?

Author: I-CHENG LIN, NATIONAL CHANGHUA UNIVERSITY OF EDUCATION EA = Empirical Archival

Co-Author: Ming-Cheng Wu, National Changhua University of Education

THE IMPACT OF JAPANESE REGULATORY CHANGES ON ACCRUAL-BASED AND REAL EARNINGS MANAGEMENT

Author: MASAHIRO ENOMOTO, KOBE UNIVERSITY EA = Empirical Archival

Co-Author: Tomoyasu Yamaguchi, Tohoku Gakuin University

RELATED PARTY TRANSACTIONS AND EARNINGS MANAGEMENT IN A POOR INVESTOR PROTECTION CONTEXT

Author: MOATAZ ELHELALY, THE AMERICAN UNIVERSITY IN CAIRO EA = Empirical Archival

Co-Author: Ifigenia Georgiou, Cyprus International Institute of Management
Alan Lowe, Aston Business School

FAFR-RF | Wednesday 11th May • 17:00-18:30

FAFRRF18: Valuation/Fundamental Analysis

Chair: TAMI DINH | Room: W2.1 Euro

IS P/E ALWAYS MORE ACCURATE THAN EV/EBITDA?

Author: ALAIN SCHATT, LAUSANNE UNIVERSITY / HEC LAUSANNE EA = Empirical Archival

Co-Author: Jian Kang, University of Neuchâtel
Catalin Starica, University of Neuchâtel

FUNDAMENTAL ANALYSIS CONDITIONED ON PRIOR PERIOD SALES AND FIRM EFFICIENCY

Author: DONGNING YU, UNIVERSITY OF CALGARY EA = Empirical Archival

Co-Author: Mark Anderson, University of Calgary

FUNDAMENTAL VALUATION IN SIX ASIAN COUNTRIES: ROLE OF EARNINGS, BOOK VALUE, RESIDUAL INCOME, AND DIVIDEND

Author: SHAHROKH SAUDAGARAN, UNIVERSITY OF WASHINGTON TACOMA EA = Empirical Archival

Co-Author: Kriengkrai Boonlert-U-Thai, Chulalongkorn University
Pradyot Sen, University of Washington Bothell

THE THEORETICAL FOUNDATION FOR THE BALL-BROWN ANALYSIS AND VALUE RELEVANCE OF ACCRUALS

Author: PENGGUO WANG, UNIVERSITY OF EXETER AM = Analytical/Modelling

DOES THE DIRECT METHOD PROVIDE MORE VALUE RELEVANT INFORMATION TO MARKET PARTICIPANTS COMPARED TO THE INDIRECT METHOD STATEMENT OF CASH FLOWS?

Author: RICHARD KENT, THE UNIVERSITY OF QUEENSLAND EA = Empirical Archival

Co-Author: Jacqueline Birt, University of Queensland

FAFR-RF | Friday 13th May • 09:00-10:30

FAFRRF19: Earnings Quality and Accruals

Chair: KOREN JO | Room: 2.9 Euphrates

TRADING VOLUME AND EARNINGS QUALITY

Author: AHMED ABDEL-MEGUID, THE AMERICAN UNIVERSITY IN CAIRO EA = Empirical Archival
Co-Author: Guy Fernando, University at Albany - SUNY
Richard Schneible Jr., University at Albany - SUNY
SangHyun Suh, University of Massachusetts Lowell

BENFORD'S LAW AND EARNINGS QUALITY: ARE EARNINGS CHARACTERISTICS ASSOCIATED WITH DEVIATIONS FROM THE BENFORD DISTRIBUTION?

Author: ULF MOHRMANN, KONSTANZ UNIVERSITY EA = Empirical Archival
Co-Author: Sebastian Lebert, Ludwigs-Maximilians-University Munich
Ulrike Stefani, University of Konstanz

EXPLORING THE DIMENSIONS OF ABNORMAL ACCRUALS

Author: LUCIA BELLORA, HAMBURG UNIVERSITY EA = Empirical Archival
Co-Author: Frank Schiemann, Hamburg University

THE INFORMATION CONTENT OF DISCRETIONARY ACCRUALS DURING THE GLOBAL FINANCIAL CRISIS: EVIDENCE FROM ITALY

Author: PIETRO FERA, UNIVERSITY OF NAPLES II EA = Empirical Archival
Co-Author: Ettore Cinque, University of Naples II
Nicola Moscariello, University of Naples II

DIFFUSION OF EARNINGS MANAGEMENT: A NETWORK ANALYSIS APPROACH

Author: CHRISTOS NEGAKIS, MACEDONIA UNIVERSITY EA = Empirical Archival
Co-Author: Dimitrios Kousenidis, Aristotle University of Thessaloniki
Anestis Ladas, University of Macedonia

FAFR-RF | Friday 13th May • 11:00-12:30

FAFRRF20: Regulation and Institutional Environment

Chair: VEDRAN CAPKUN | Room: 2.10 Tigris

MARKET RESPONSES TO QUALITY OF NON-GAAP EARNINGS EXCLUSIONS FOLLOWING REGULATION G AND THE SEC'S COMPLIANCE AND DISCLOSURE INTERPRETATIONS

Author: ROBERT MARIUSZ J. CZERNKOWSKI, UNIVERSITY OF TECHNOLOGY SYDNEY EA = Empirical Archival
Co-Author: David Bond, University of Technology Sydney
Anna Loyeung, University of Technology Sydney
Yong-Suk Lee, University of Technology Sydney

DOES RECYCLING IMPROVE INFORMATION USEFULNESS OF COMPREHENSIVE INCOME? THE CASE OF JAPAN

Author: FRENDY FRENDY, NAGOYA UNIVERSITY EA = Empirical Archival
Co-Author: Hu Dan Semba, Nagoya University

THE REMOVAL AND REINSTATEMENT OF PRUDENCE IN ACCOUNTING: HOW POLITICS OF ACCEPTANCE DEFEATS FINANCIALISATION

Author: OMIROS GEORGIU, THE UNIVERSITY OF MANCHESTER EA = Empirical Archival

THE DRIVERS OF WEALTH DISTRIBUTION POLICIES IN THE US TECHNOLOGY SECTOR

Author: COLETTE GREY, UNIVERSITY OF LIMERICK, KEMMY BUSINESS SCHOOL EA = Empirical Archival
Co-Author: Antoinette Flynn, University of Limerick, Kemmy Business School

TOWARDS AN ASSESSMENT OF COUNTRY EFFECTS ON IFRS RECOGNITION DECISIONS AND MEASUREMENT ESTIMATIONS

Author: CHRISTIAN STADLER, LANCASTER UNIVERSITY / MANAGEMENT SCHOOL EA = Empirical Archival
Co-Author: Christopher Nobes, Royal Holloway University of London

FAFR-RF | Thursday 12th May • 16:00-17:30

FAFRRF21: Reporting Quality

Chair: MICHAEL GRÜNING | Room: W2.2 Florin

THE INFLUENCE OF M&A FEATURES ON DISCLOSURE QUALITY AND COMPLIANCE IN AN IFRS ENVIRONMENT

Author: ANDREA LIONZO, UNIVERSITÀ CATTOLICA DEL SACRO CUORE EA = Empirical Archival

Co-Author: Silvano Corbella, Università degli studi di Verona

Cristina Florio, Università degli studi di Verona

INSIDER TRADING RESTRICTIONS AND FINANCIAL REPORTING QUALITY

Author: ELVIRA SCARLAT, CARLOS III UNIVERSITY, MADRID EA = Empirical Archival

Co-Author: Beatriz Garcia-Osma, Universidad Autonoma de Madrid

Karin Shields, Birkbeck, University of London

CAN OVERSEAS INVESTMENT IMPROVE EARNINGS QUALITY?

Author: JUNJIAN GU, NAGOYA UNIVERSITY EA = Empirical Archival

Co-Author: Hu Dan Semba, Nagoya University

GHG EMISSION REPORTING WHEN FIRMS ARE LIABLE FOR ENVIRONMENTAL DAMAGE

Author: ALINE GRAHN, FREE UNIVERSITY OF BERLIN AM = Analytical/Modelling

THE ECONOMIC CONSEQUENCES ASSOCIATED WITH INTEGRATED REPORT QUALITY: EARLY EVIDENCE FROM A MANDATORY SETTING

Author: LILY CHEN, UNIVERSITY OF AUCKLAND EA = Empirical Archival

Co-Author: Mary Barth, Stanford University

Steven Cahan, University of Auckland

Elmar Venter, University of Pretoria

FAFR-RF | Friday 13th May • 14:00-15:30

FAFRRF22: Disclosure and Accounting Choice

Chair: MARCUS WITZKY | Room: 2.14 Amazon

EFFECTS OF INTELLECTUAL CAPITAL DISCLOSURE - A STRUCTURED LITERATURE REVIEW AND META-ANALYSIS

Author: ROBERT RIEG, AALEN UNIVERSITY OF APPLIED SCIENCES EA = Empirical Archival

Co-Author: Ute Vanini, Kiel University of Applied Sciences

INDIVIDUAL (CROWD) INVESTORS AND UNVERIFIABLE DISCLOSURE

Author: NADER HEMAIDAN, HUMBOLDT UNIVERSITY OF BERLIN EA = Empirical Archival

STRATEGIC DISCLOSURE BEFORE INDEX RECOMPOSITIONS

Author: ELISABETH KLAES, FRANKFURT SCHOOL OF FINANCE & MANAGEMENT EA = Empirical Archival

Co-Author: Jörg Werner, Frankfurt School of Finance & Management

Christian Wilk, Frankfurt School of Finance & Management

INTERIM MANAGEMENT STATEMENTS IN THE EU - A CONCEPT WITH(OUT) A FUTURE?

Author: HENRIK SVEN ARE SCHIRMACHER, MÜNSTER UNIVERSITY EA = Empirical Archival

Co-Author: Stephanie Eckerth, Muenster University

Martin Nienhaus, Muenster University

ACCOUNTING CHANGE AND THE BUSINESS LIFE CYCLE: A BRAZILIAN CASE STUDY ANALYSIS

Author: ADOLFO SILVA, FEDERAL UNIVERSITY OF RIO DE JANEIRO EA = Empirical Archival

Co-Author: Ariane Santos, Rio de Janeiro State University

Moacir Sancovschi, Rio de Janeiro Federal University

FAFR-RF | Thursday 12th May • 14:00-15:30

FAFRRF23: Disclosure and Standards

Chair: ARI YEZEGEL | Room: 2.5 Seine

THE OCTOBER 2008 AMENDMENT TO IFRS 7: A BLACK HOLE FOR DISCLOSURE

Author: STEPHANI MASON, DE PAUL UNIVERSITY EA = Empirical Archival
 Co-Author: Dereck Barr, University of Wisconsin

VOLUNTARY DIRECT METHOD CASH FLOW DISCLOSURE IN THE U.S.: DETERMINANTS AND INCREMENTAL USEFULNESS

Author: CHUAN YU, UNSW AUSTRALIA EA = Empirical Archival
 Co-Author: Baljit Sidhu, University of New South Wales
 Chuan Yu, University of New South Wales

BEYOND IFRS: HOW FIRMS BENEFIT FROM INDUSTRY-SPECIFIC REPORTING GUIDANCE

Author: SEVERIN WIDMER, UNIVERSITY OF NEUCHÂTEL EA = Empirical Archival
 Co-Author: Jérôme Halberkann, University of Zurich

PENSION PLANS' FUNDED STATUS VOLATILITY AND CORPORATE CREDIT RISK: SFAS NO. 158 PERSPECTIVE

Author: TSUNG-KANG CHEN, FU JEN CATHOLIC UNIVERSITY EA = Empirical Archival

PERFORMANCE FEEDBACK AND CHANGES IN FIRMS' SG&A RATIOS

Author: TOM VAN CANEGHEM, KU LEUVEN EA = Empirical Archival
 Co-Author: Walter Aerts, Universiteit Antwerpen
 Oveis Madadian, Universiteit Antwerpen

FAFR-RF | Thursday 12th May • 16:00-17:30

FAFRRF24: Financial Reporting - IFRS

Chair: MARCELA ZAROVA | Room: 2.5 Seine

EARNINGS INFORMATIVENESS UNDER IFRS VS. US GAAP: OVERALL AND FOR FIRMS IN INDUSTRIES MOST IMPACTED BY SPECIFIC ACCOUNTING AREAS

Author: PENG-CHIA CHIU, THE CHINESE UNIVERSITY OF HONG KONG EA = Empirical Archival
 Co-Author: Morton Pincus, University of California, Irvine
 Karen Zhou, PwC

DID MANDATORY ADOPTION OF IFRS INCREASE LIQUIDITY IN THE CANADIAN STOCK MARKETS?

Author: SHAHID KHAN, UNIVERSITY OF CALGARY EA = Empirical Archival
 Co-Author: Mark Anderson, University of Calgary
 Hussein Warsame, University of Calgary
 Michael Wright, University of Calgary

VISUALIZING FINANCIAL STATEMENT IFRS COMPLIANT: PRELIMINARY EXPERIMENTS ADOPTING EYE TRACKING METHODOLOGIES

Author: RACHELE BALDI, UNIVERSITY OF SIENA EX = Experimental
 Co-Author: Roberto Di Pietra, University of Siena
 Pamela Federighi, CsaVRI - Services Center for Improvement of Research and Management of University Business Incubator, University of Florence
 Alessandra Rufa, University of Siena

THE FORCED ADOPTION OF IFRS BY CZECH PRIVATE COMPANIES: ASSESSMENT OF ITS IMPACT ON INTEGRATION OF FINANCIAL AND MANAGEMENT ACCOUNTING

Author: DAVID PROCHAZKA, UNIVERSITY OF ECONOMICS IN PRAGUE EA = Empirical Archival

CONTEXTUAL FACTORS AFFECTING CONVERGENCE OF CHINESE GAAP WITH IFRS

Author: XINYUN MIAO, NAGOYA UNIVERSITY AM = Analytical/Modelling

FAFR-RF | Friday 13th May • 09:00-10:30

FAFRF25: Integrated Reporting & Financial Reporting (General)

Chair: HEIBATOLLAH SAMI | Room: 2.7 Meuse

INVESTORS' PERCEPTIONS OF INTEGRATED REPORTING

Author: CHRISTIAN OTT, EUROPEAN UNIVERSITY VIADRINA EA = Empirical Archival

IS THERE AN EARLY-MOVER MARKET VALUE EFFECT FOR SIGNALLING ADOPTION OF INTEGRATED REPORTING?

Author: WENDY GREEN, UNSW AUSTRALIA EA = Empirical Archival

Co-Author: Maria Balatbat, UNSW Australia
Mary Arguelles, UNSW Australia

CHOICES OF FINANCIAL REPORTING REGIMES AND TECHNIQUES AND UNDERLYING DECISION-MAKING PROCESSES: A CASE STUDY ANALYSIS OF A PORT AUTHORITY

Author: JULIA SMITH, UNIVERSITY OF STRATHCLYDE EA = Empirical Archival

Co-Author: Gavin Reid, University of Abertay
Yu-Lin Hsu, National Cheng Kung University

CREDIBILITY OF FINANCIAL REPORTING COMMUNICATION (FINANCIAL ANALYSTS' PERSPECTIVE)

Author: MOSTAFA HUSSIEEN, UNIVERSITY OF WESTMINSTER AM = Analytical/Modelling

Co-Author: Tantawy Moussa, University of Westminster

THE INFORMATION CONTENT IN ABNORMAL AUDIT LAG

Author: MAX MEINHOEVEL, MUENSTER UNIVERSITY EA = Empirical Archival

Co-Author: Dan Givoly, Smeal College of Business, Pennsylvania State University
Martin Nienhaus, Muenster University
Martin Thomsen, Muenster University

FAFR-RF | Friday 13th May • 11:00-12:30

FAFRF26: Institutional Environment and Enforcement

Chair: JAN RIEPE | Room: 2.5 Seine

ACCOUNTING QUALITY AND LOAN PRICING: THE EFFECT OF CROSS-COUNTRY DIFFERENCES IN LEGAL ENFORCEMENT

Author: SERAINA ANAGNOSTOPOULOU, HENLEY BUSINESS SCHOOL AT THE UNIVERSITY OF READING EA = Empirical Archival

ACCOUNTING CONSERVATISM: EXPLORING THE IMPACT OF CHANGES IN INSTITUTIONAL FRAMEWORKS IN FOUR COUNTRIES

Author: ANN TARCA, THE UNIVERSITY OF WESTERN AUSTRALIA EA = Empirical Archival

Co-Author: Melissa Moy, University of Western Australia
Richard Heaney, University of Western Australia

INSTITUTIONAL GAAP ENFORCEMENT HETEROGENEITY AND ENFORCEMENT STRATEGY

Author: SANJAY BISSESSUR, UNIVERSITY OF AMSTERDAM EA = Empirical Archival

Co-Author: Robin Litjens, Tilburg University

EXPLORING WHY FIRMS IN BANK-ORIENTED COUNTRIES ENGAGE IN OPERATING LEASES AND THE IMPACT OF INCLUDING THEM IN THE BALANCE SHEET

Author: FRANCISCA PARDO, UNIVERSITY OF VALENCIA EA = Empirical Archival

Co-Author: Begoña Giner, University of Valencia

FAFR-RF | Friday 13th May • 14:00-15:30

FAFRRF27: Real Effects

Chair: ADRIANA KORCZAK | Room: 2.5 Seine

THE REAL EFFECTS OF LIQUIDITY RISK ON TAKEOVERS

Author: HAWFENG SHYU, SUN YAT-SEN UNIVERSITY EA = Empirical Archival

CREDIT FRICTIONS AND INVESTMENT ACTIVITIES OF SMES

Author: BARBARA MÖREC, UNIVERSITY OF LJUBLJANA EA = Empirical Archival

ACCOUNTING RESTATEMENTS AND CORPORATE CASH POLICY

Author: YUAN HUANG, THE HONG KONG POLYTECHNIC UNIVERSITY EA = Empirical Archival

Co-Author: Huili Chen, City University of Hong Kong
Zhihong Chen, Hong Kong University of Science and Technology
Dan Dhaliwal, University of Arizona

FACTORS AFFECTING LEVERAGE DURING A FINANCIAL CRISIS: EVIDENCE FROM TURKEY

Author: FATIH YIGIT, ISTANBUL MEDENIYET UNIVERSITY EA = Empirical Archival

Co-Author: Johnny Jermias, Simon Fraser University

BEHIND THE RELATION BETWEEN AGGREGATE EARNINGS CHANGES AND MARKET RISK PREMIUM: EVIDENCE FROM JAPAN

Author: YUTO YOSHINAGA, HITOTSUBASHI UNIVERSITY EA = Empirical Archival

FAFR-RF | Thursday 12th May • 14:00-15:30

FAFRRF28: Relevance, Timeliness & Post-Announcement Drift

Chair: MIGUEL ARCE-GISBERT | Room: W2.1 Euro

THE VALUE RELEVANCE OF THE OPERACIONAL LEASES

Author: CLÁUDIO PAIS, ISTC BUSINESS SCHOOL EA = Empirical Archival

THE INFORMATION RELEVANCE OF PUBLISHED PROPRIETARY TRANSACTIONS - A COMPARATIVE ANALYSIS ON THE GERMAN BOND AND EQUITY MARKET

Author: JAN-HENDRIK MEIER, KIEL UNIVERSITY OF APPLIED SCIENCES EA = Empirical Archival

Co-Author: Jochen Zimmermann, University of Bremen
Christoph Meinzer, Kiel University of Applied Sciences

VALUE RELEVANCE OF ACCOUNTING INFORMATION FOR DIFFERENT CAPITAL STRUCTURES OVER TIME: MIST COUNTRIES

Author: VOLKAN DEMIR, GALATASARAY UNIVERSITY EA = Empirical Archival

Co-Author: Melik Ertuğrul, Galatasaray University

POST EARNINGS ANNOUNCEMENT DRIFT AND UNCERTAINTY AVOIDANCE: A CROSS-CULTURAL PERSPECTIVE

Author: ANNIE WONG, VU - UNIVERSITY OF AMSTERDAM EA = Empirical Archival

Co-Author: Dominic Detzen, VU - University of Amsterdam

OPERATING CASH FLOW ASYMMETRIC TIMELINESS IN AUSTRALIA

Author: SUE WRIGHT, MACQUARIE UNIVERSITY EA = Empirical Archival

Co-Author: Meiting Lu, Macquarie University
Yaowen Shan, University of Technology Sydney
Yimeng Yu, Macquarie University

GV-PSD | Wednesday 11th May • 15:00-16:30

GVPSD01

Chair: SUE WRIGHT | Room: 0.8 Rome

NOT ALL CLAWBACKS ARE THE SAME: CONSEQUENCES OF DETERRENT VS. NON-DETERRENT CLAWBACK PROVISIONS

Discussant: ANTONIO PARBONETTI
Author: MICHAEL ERKENS, ERASMUS UNIVERSITY ROTTERDAM EA = Empirical Archival
Co-Author: Ying Gan, Erasmus University Rotterdam
Burcin Yutoglu, WHU

WHEN DO GOVERNANCE MECHANISMS MATTER MOST?

Discussant: ANTONIO PARBONETTI
Author: KARA WELLS, SOUTHERN METHODIST UNIVERSITY / COX SCHOOL OF BUSINESS EA = Empirical Archival
Co-Author: Derek Horstmeyer, George Mason University

GV-PSD | Wednesday 11th May • 17:00-18:30

GVPSD02

Chair: ROGIER DEUMES | Room: 0.4 Brussels

DIRECTOR TURNOVER CONSEQUENCES OF OPPORTUNISTIC INSIDER TRADING BEHAVIOR

Discussant: SEPPO IKAHEIMO
Author: SANDER DE GROOTE, KU LEUVEN EA = Empirical Archival
Co-Author: Liesbeth Bruynseels, KU Leuven
Ann Gaeremynck, KU Leuven

ARE UNIVERSAL BANKS MORE RISKY?

Discussant: SEPPO IKAHEIMO
Author: ANYA KLEYMENOVA, UNIVERSITY OF CHICAGO EA = Empirical Archival

GV-PSD | Thursday 12th May • 09:00-10:30

GVPSD03

Chair: MARVIN WEE | Room: 0.3 Copenhagen

DETERMINANTS OF CORPORATE VOTING - EVIDENCE FROM A LARGE SURVEY OF GERMAN RETAIL INVESTORS

Discussant: LUMINITA ENACHE
Author: ANDRÉ SCHMIDT, RUHR UNIVERSITY BOCHUM EA = Empirical Archival
Co-Author: Tom Jungius

COLLUDING WITH ANCESTRY MEMBERS

Discussant: LUMINITA ENACHE
Author: CHENG ZENG, THE UNIVERSITY OF MANCHESTER EA = Empirical Archival
Co-Author: Jason Xiao, Cardiff Business School
Youchao Tan, Southwestern University of Finance and Economics

GV-PSD | Friday 13th May • 11:00-12:30

GVPSD04

Chair: KARA WELLS | Room: 2.1 Colorado

HETEROGENEOUS CREDIT CRUNCH SHOCK AND THE EFFECTIVENESS OF CORPORATE GOVERNANCE

Discussant: AMEDEO PUGLIESE

Author: YANLEI ZHANG, CARLOS III UNIVERSITY, MADRID

Co-Author: Zhao Rong, Southwestern University of Finance and Economics
Maria Gutierrez, Universidad Carlos III de Madrid

EA = Empirical Archival

CORPORATE SOCIAL RESPONSIBILITY, FAMILY FIRM, AND FIRM PERFORMANCE

Discussant: AMEDEO PUGLIESE

Author: CS AGNES CHENG, THE HONG KONG POLYTECHNIC UNIVERSITY

Co-Author: Paula Hao, University of California - Irvine
Joanna Ho, University of California - Irvine

EA = Empirical Archival



GV-PS | Wednesday 11th May • 15:00-16:30**GVPS01**

Chair: XIUYE ZHANG | Room: 0.2 Berlin

BOARD INCENTIVES AND BOARD INDEPENDENCE IN DYNAMIC AGENCY

Author: SANDRA KATARINA KUKEC, LEIBNIZ UNIVERSITY HANNOVER AM = Analytical/Modelling
 Co-Author: Svetlana Katolnik, Leibniz University Hannover
 Jens Robert Schöndube, Leibniz University Hannover

TARGET-SETTING IN CEO BONUS PLANS: EVIDENCE FROM THE COMPENSATION DISCUSSION AND ANALYSIS

Author: ORLA LENIHAN, UNIVERSITY OF LIMERICK, KEMMY BUSINESS SCHOOL EA = Empirical Archival
 Co-Author: Niamh M. Brennan, University College Dublin

ACCOUNTING AUDITS: ON FINANCING RISK IN THE PRESENCE OF AGENCY CONFLICTS

Author: BEATRIZ MARIANO, THE LONDON SCHOOL OF ECONOMICS AND POLITICAL SCIENCE AM = Analytical/Modelling

GV-PS | Thursday 12th May • 11:00-12:30**GVPS02**

Chair: SUE WRIGHT | Room: 0.9 Athens

THE EFFECT OF SIGNALING FAMILY GOVERNANCE TO NONPROFESSIONAL INVESTORS: AN EXPERIMENTAL APPROACH

Author: KEITH DUNCAN, BOND UNIVERSITY EX = Experimental
 Co-Author: Tim Hasso, Leuphana University

FAMILY FIRMS AND EARNINGS MANAGEMENT: A META-ANALYSIS

Author: MARTIN MUTSCHMANN, LEUPHANA UNIVERSITY OF LÜNEBURG EA = Empirical Archival
 Co-Author: Tim Hasso, Leuphana University of Lüneburg
 Dominik Wagner, University of Trier

ALLOWING SHAREHOLDERS TO VOTE ON EXECUTIVE REMUNERATION: LESSONS FROM THE GERMAN VOLUNTARY SAY-ON-PAY REGIME

Author: DANIEL POWELL, UNIVERSITY OF MARBURG EA = Empirical Archival
 Co-Author: Marc Steffen Rapp, Philipps-Universität

GV-PS | Thursday 12th May • 11:00-12:30**GVPS03**

Chair: MIRCEA EPURE | Room: 0.6 Madrid

ENGAGEMENT TO MITIGATE CLIMATE CHANGE: AN EXPERIMENT WITH FTSE 250

Author: TATIANA RODIONOVA, THE UNIVERSITY OF EDINBURGH EX = Experimental

DO DIRECTOR NETWORKS MATTER FOR FINANCIAL REPORTING QUALITY? EVIDENCE FROM RESTATEMENTS

Author: MARJORIE SHELLEY, UNIVERSITY OF NEBRASKA-LINCOLN EA = Empirical Archival
 Co-Author: Thomas C. Omer, University of Nebraska-Lincoln
 Frances M. Tice, University of Colorado at Boulder

CEO AND CFO GENDER, CORPORATE CULTURE AND FIRM-WIDE INSIDER TRADING

Author: KARIN ELISABETH SHIELDS, LONDON UNIVERSITY / BIRKBECK COLLEGE EA = Empirical Archival
 Co-Author: Elvira Scarlet, Carlos III University of Madrid
 Iain Clacher, Leeds University Business School

GV-PS | Thursday 12th May • 11:00-12:30

GVPS04

Chair: NIAMH M. BRENNAN | Room: 0.3 Copenhagen

VOLUNTARY DISCLOSURE PRACTICES BY FOUNDING-FAMILY FIRMS

Author: DERYA VURAL, UPPSALA UNIVERSITY EA = Empirical Archival

THE DETERMINANTS OF CASH HOLDINGS: EVIDENCE FROM META-REGRESSION ANALYSIS

Author: JAN FELIX WEIDEMANN, UNIVERSITY OF COLOGNE EA = Empirical Archival

THE IMPACT OF FAMILY OWNERSHIP ON PROFESSIONAL CEO TURNOVER DECISION. A COMPARISON OF RELATIONAL SYSTEM MODELS

Author: CLAUDIA FRIENNA, UNIVERSITY OF MESSINA EA = Empirical Archival

Co-Author: Davide Rizzotti, University of Catania
Roberta Mazzone, University of Catania

GV-PS | Wednesday 11th May • 15:00-16:30

GVPS05

Chair: YAPING MAO | Room: 2.9 Euphrates

THE BUSINESS CASE FOR CULTURAL AND GENDER DIVERSITY ON CORPORATE BOARDS

Author: SHIREENJIT JOHL, DEAKIN UNIVERSITY EA = Empirical Archival

Co-Author: Larelle (Ellie) Chapple, Queensland University of Technology

THE IMPACT OF MANAGEMENT COMPENSATION STRUCTURE ON SAY-ON-PAY VOTES IN THE GERMAN TWO-TIER SYSTEM

Author: JOERN OBERMANN, LEUPHANA UNIVERSITY OF LÜNEBURG EA = Empirical Archival

THE MULTIDIMENSIONAL NATURE OF INFORMATION EXCHANGE IN THE BOARDROOM

Author: AMEDEO PUGLIESE, UNIVERSITY OF PADUA EA = Empirical Archival

Co-Author: Gavin Nicholson, Queensland University of Technology
Pieter-Jan Bezemer, Queensland University of Technology

GV-PS | Friday 13th May • 09:00-10:30

GVPS06

Chair: AMEDEO PUGLIESE | Room: 0.1 London

CEO EXPERTISE AND THE DESIGN OF COMPENSATION CONTRACTS: EVIDENCE FROM GENERALIST VERSUS SPECIALIST CEOS

Author: WEI SHI, NHH NORWEGIAN SCHOOL OF ECONOMICS EA = Empirical Archival

Co-Author: Chunbo Liu, Norwegian School of Economics
K.C. John Wei, Hong Kong University of Science and Technology

DO FRIENDLY BOARDS HAVE AN INFLUENCE ON CORPORATE FINANCING POLICY? EVIDENCE FROM FRENCH-LISTED FIRMS

Author: SAMIR TRABELSI, BROCK UNIVERSITY EA = Empirical Archival

Co-Author: Cedric Vanappelghem, Pantheon-Assas Paris II University
Aurelie Sannajust, Université Jean Monnet, Saint Etienne

GV-PS | Thursday 12th May • 09:00-10:30

GVPS07

Chair: ANTONIO PARBONETTI | Room: 0.9 Athens

ENFORCEMENT OF ACCOUNTING STANDARDS AND CHANGES IN CORPORATE GOVERNANCE

Author: MARCUS WITZKY, THE LONDON SCHOOL OF ECONOMICS AND POLITICAL SCIENCE EA = Empirical Archival

DOES INTERNAL CONTROL LEAD TO EXCESSIVE RISK-AVERSION? - EVIDENCE FROM CASH POLICY OF CHINESE LISTED FIRMS

Author: HAIYAN (HELEN) ZHOU, UNIVERSITY OF TEXAS RIO GRANDE VALLEY

EA = Empirical Archival

Co-Author: Daoguang Yang, Xiamen University

Hanwen Chen, University of International Business and Economics



GV-RF | Thursday 12th May • 09:00-10:30

GVRF01: Institutional Environment and Impact of Regulation

Chair: MARY ELLEN CARTER | Room: W2.4 Yen

GOVERNANCE AND CORRUPTION: TAX ENFORCEMENT IN TRANSITION ECONOMIES

Author: ANNA ALON, UNIVERSITY OF AGDER EA = Empirical Archival
Co-Author: Amy Hageman, University of Kansas

BEHAVIOUR OF INFORMED AND UNINFORMED INVESTORS: EX-ANTE UNCERTAINTY VS. SIGNALLING THEORY

Author: DOMINIKA FIJALKOWSKA, WROCLAW UNIVERSITY OF ECONOMICS EA = Empirical Archival
Co-Author: Monika Mościbrodzka, University of Wrocław
Marke Pauka, Wrocław University of Economics

WHO WINS THE DIGITALIZED ECONOMY? ANALYSIS OF CROSS-ATLANTIC ACQUISITIONS

Author: YAPING MAO, AALTO UNIVERSITY SCHOOL OF BUSINESS EA = Empirical Archival
Co-Author: Seppo Ikkäheimo, Aalto University
Petri Kuoppamäki, Aalto University

MARKET REACTIONS TO STRUCTURAL REFORMS IN THE BANKING SECTOR - A CROSS-COUNTRY EVENT STUDY

Author: MARGIT MÜNZER, TOULON UNIVERSITY - IAE EA = Empirical Archival

CORPORATE GOVERNANCE REFORMS AND INTERNAL CONTROL QUALITY IN EGYPT: DO AUDIT QUALITY AND OWNERSHIP STRUCTURE MATTER?

Author: KHALED SAMAHA, THE AMERICAN UNIVERSITY IN CAIRO EA = Empirical Archival
Co-Author: Hichem Khelif, University of Mahdia

GV-RF | Wednesday 11th May • 17:00-18:30

GVRF02: Director Behavior and Turnover

Chair: JOHN BARRIOS | Room: W2.2 Florin

NON-EXECUTIVE DIRECTORS ON BOARDS OF PRIVATE FAMILY FIRMS: NAVIGATING ROLE CONFLICTS

Author: COLLETTE KIRWAN, UNIVERSITY COLLEGE DUBLIN AM = Analytical/Modelling
Co-Author: Niamh Brennan, University College Dublin

THE CONTAGION OF AGGRESSIVE EARNINGS MANAGEMENT THROUGH BOARD OF DIRECTORS INTERLOCK: THE UK EVIDENCE

Author: NGUYET NGUYEN, UNIVERSITY OF KENT EA = Empirical Archival
Co-Author: Abdullah Iqbal, University of Kent
Radha Shiwakoti, Brunel University

OUTSIDE DIRECTOR SOCIAL NETWORK CENTRALITY AND TURNOVER BEFORE PERFORMANCE CRASHES: A FRIEND IN NEED?

Author: TIANSHU QU, NANYANG TECHNOLOGICAL UNIVERSITY EA = Empirical Archival
Co-Author: Seth Li, Clemson University
Julia Yu, Nanyang Technological University

WHO JOINS A SINKING SHIP AND WHY? SOME EVIDENCE ON INDEPENDENT DIRECTORS WHO JOIN FRAUDULENT FIRMS.

Author: SAMIR GHANNAM, UNIVERSITY OF TECHNOLOGY SYDNEY EA = Empirical Archival
Co-Author: Martin Bugeja, University of Technology Sydney
Zoltan Matolcsy, University of Technology Sydney
Helen Spiropoulos, University of Technology Sydney

DIRECTOR TURNOVER SURROUNDING SECURITIES LAWS VIOLATIONS

Author: XIUYE ZHANG, HENLEY BUSINESS SCHOOL AT THE UNIVERSITY OF READING EA = Empirical Archival

GV-RF | Thursday 12th May • 14:00-15:30

GVRF03: Director Characteristics

Chair: MICHAEL ERKENS | Room: 2.9 Euphrates

FOREIGN DIRECTORS

Author: PIETRO ANDREA BIANCHI, UNIVERSITY OF MIAMI EA = Empirical Archival
 Co-Author: John Barrios, University of Chicago Booth School of Business
 Helena Isidro, ISCTE-IUL Instituto Universitario de Lisboa
 Dhananjay Nanda, University of Miami School of Business

ACCOUNTING EXPERTS, INFORMATION COST, AND ACCOUNTING CONSERVATISM

Author: KEN Y. CHEN, NATIONAL TAIWAN UNIVERSITY EA = Empirical Archival
 Co-Author: Shengmin Hung, Soochow University

INDEPENDENT DIRECTORS AND CORPORATE SOCIAL PERFORMANCE (CSP): AN INDIVIDUAL LEVEL PERSPECTIVE

Author: JÉRÔME DESCHÊNES, LAVAL UNIVERSITY EA = Empirical Archival

THE EFFECTS OF POLITICALLY CONNECTED OUTSIDE DIRECTORS ON FIRM PERFORMANCE: EVIDENCE FROM KOREAN CHAEBOL FIRMS

Author: JEONG-HOON HYUN, NEOMA BUSINESS SCHOOL EA = Empirical Archival
 Co-Author: Jae Yong Shin, Seoul National University
 Seungbin Oh, Seoul National University

BOARD DIVERSITY, CAREER CONCERNS, AND CORPORATE ENVIRONMENTAL EXPENDITURES

Author: XIAOYAN LU, SUN YAT-SEN UNIVERSITY EA = Empirical Archival
 Co-Author: Ying Zheng, Sun Yat-sen University

GV-RF | Friday 13th May • 09:00-10:30

GVRF04: External Monitors and Governance Disclosure

Chair: COLLETTE KIRWAN | Room: 2.10 Tigris

EXECUTIVE EQUITY INCENTIVES AND DIVIDEND SMOOTHING

Author: CHAO-JUNG CHEN, NATIONAL PINGTUNG UNIVERSITY EA = Empirical Archival

ANALYSTS' MONITORING INCENTIVES ACROSS THE MACRO-ECONOMIC CYCLE

Author: AN-PING LIN, SINGAPORE MANAGEMENT UNIVERSITY EA = Empirical Archival
 Co-Author: Dan Dhaliwal, University of Arizona
 Stephen Hillegeist, Arizona State University
 Laura Wellman, Northwestern University

DOES INVESTMENT MYOPIA OF BLOCKHOLDERS IMPEDE CORPORATE INNOVATIVE ACTIVITIES?

Author: STEPHANIE TSUI, CITY UNIVERSITY OF HONG KONG EA = Empirical Archival
 Co-Author: Ching-Hung Chang
 Kuei-Chao Kuo

IMPRESSION MANAGEMENT IN TRANSITION: POLAND

Author: KAROL KLIMCZAK, KOZMINSKI UNIVERSITY EA = Empirical Archival
 Co-Author: Dominika Fijałkowska, Wrocław University of Economics
 Marek Pauka, Wrocław University of Economics

DISCLOSURE BIAS IN THE TEXTUAL CHARACTERISTICS OF THE LETTERS TO SHAREHOLDERS: EMPIRICAL EVIDENCE FROM FINANCIAL AND NON-FINANCIAL FIRMS

Author: GAIA MELLONI, BOCCONI UNIVERSITY EA = Empirical Archival
 Co-Author: Cristina Florio, University of Verona

GV-RF | Thursday 12th May • 14:00-15:30

GVRF05: Insider Trading, Fraud and Contracting

Chair: SEppo IKAHEIMO | Room: 2.11 St. Lawrence

DO AN INSIDER'S WEALTH AND INCOME MATTER IN THE DECISION TO ENGAGE IN INSIDER TRADING?

Author: JENNI MIKKONEN, UNIVERSITY OF OULU AM = Analytical/Modelling
Co-Author: Juha-Pekka Kallunki, University of Oulu
Henrik Nilsson, Stockholm School of Economics
Mikko Puhakka, University of Oulu

THE ROLE OF EARNINGS MANAGEMENT IN AGENCY CONTRACTS

Author: AKIHIRO NODA, SHIGA UNIVERSITY AM = Analytical/Modelling

THE CAPITAL MARKET CONSEQUENCES OF SHAREHOLDERS WITHHOLDING VOTES FROM BOARD OF DIRECTORS' ELECTIONS

Author: PAUL TANYI, UNIVERSITY OF NORTH CAROLINA - CHARLOTTE EA = Empirical Archival
Co-Author: David Smith, University of Nebraska Lincoln

THE CONSEQUENCES OF REGULATING INSIDER TRADING IN FAMILY FIRMS-DOMINATED FINANCIAL MARKETS: EVIDENCE FROM HONG KONG

Author: ZHIHONG CHEN, THE HONG KONG UNIVERSITY OF SCIENCE AND TECHNOLOGY EA = Empirical Archival
Co-Author: Yuyan Guan, City University of Hong Kong
Bin Ke, National University of Singapore

DETERMINANTS OF ASSET MISAPPROPRIATION SCHEMES DURATION

Author: YURIY TIMOFEYEV, FRANKFURT SCHOOL OF FINANCE AND MANAGEMENT EA = Empirical Archival

GV-RF | Thursday 12th May • 16:00-17:30

GVRF06: Governance Structure and Political Governance

Chair: ANA GISBERT | Room: 2.11 St. Lawrence

THE IMPACT OF BOARD CHARACTERISTICS AND IPO'S QUALITY ON DELISTING RISK: THE FRENCH CASE

Author: ISABELLE MARTINEZ, PAUL SABATIER UNIVERSITY - TOULOUSE III EA = Empirical Archival
Co-Author: Emmanuelle Negre, Université de Montpellier
Nhu Nguyen, Université Toulouse 1

REMUNERATION COMMITTEES, SHAREHOLDER DISSENT ON CEO PAY AND THE CEO PAY-PERFORMANCE LINK

Author: PAMELA KENT, THE UNIVERSITY OF ADELAIDE EA = Empirical Archival
Co-Author: Kim Kercher, Bond University
James Routledge, Hitotsubashi University

THE MISSING ETHICAL DIMENSION: AN APPLICATION OF TCE TO THE CASE OF THE INQUIRY COMMITTEE INTO THE OIL-FOR-FOOD PROGRAMME SCANDAL

Author: MARIA VEIGA, ISCTE - UNIVERSITY INSTITUTE OF LISBON EA = Empirical Archival
Co-Author: Maria Major

THE INFLUENCE OF CORPORATE SOCIAL RESPONSIBILITY AND BOARD CHARACTERISTICS ON EARNINGS MANAGEMENT - EUROPEAN EVIDENCE

Author: DANIEL SCHAUPP, WUERZBURG UNIVERSITY EA = Empirical Archival

THE RELATIONSHIP BETWEEN CORPORATE GOVERNANCE STRUCTURES AND FINANCIAL DISTRESS. A STUDY OF THE BANK POWER IN THE SPANISH CAPITAL MARKET

Author: MONTSERRAT MANZANEQUE LIZANO, UNIVERSITY OF CASTILLA LA MANCHA EA = Empirical Archival
Co-Author: Musa Mangena, Nottingham Trent University
Alba Maria Priego, University of Castilla-La Mancha

HI-PSD | Wednesday 11th May • 17:00-18:30

HIPSD01

Chair: LISA EVANS | Room: 0.5 Paris

CONTROL, TEMPORARY ORGANISATIONS AND THE ACCOUNTING COMPLEX: EVIDENCE FROM RECORD PRODUCTION PROJECTS DURING THE 1960S

Discussant: FRANCES MILEY

Author: DARREN JUBB, HERIOT-WATT UNIVERSITY EDINBURGH

EA = Empirical Archival

Co-Author: William Jackson, Heriot-Watt University
Nick Paisey, Heriot-Watt University

THE EVOLUTION OF THE CHART OF ACCOUNTS IN FRENCH-SPEAKING AFRICAN COUNTRIES (1960-2010): A HISTORY OF INTERACTION WITH FRENCH ACCOUNTING STANDARDIZATION

Discussant: ANDREW READ

Author: PHILIPPE TOURON, TOURS UNIVERSITY / IAE MANAGEMENT SCHOOL

EA = Empirical Archival

Co-Author: Yves Levant, University of Lille 2
Jean-Guy Degos, University of Bordeaux



HI-PS | Wednesday 11th May • 17:00-18:30

HIPS01

Chair: ANNA SZYCHTA | Room: 2.7 Meuse

THE ITALIAN BOARD OF STATUTORY AUDITORS: THE HEGEMONIC SURVIVAL OF A UNIQUE ACCOUNTING GOVERNANCE INSTITUTION

Author: ANDREA MELIS, UNIVERSITY OF CAGLIARI

EA = Empirical Archival

Co-Author: Michael Jones, University of Bristol

CAPITAL MARKET EFFECTS AROUND DIVIDEND ANNOUNCEMENTS - AN ANALYSIS OF THE BERLIN STOCK EXCHANGE IN 1895

Author: JENS GÜNTHER, RUHR UNIVERSITY BOCHUM

EA = Empirical Archival

THE LIFE AND CAREER OF ROBERT WILLIAM GIBSON: ACCOUNTING RESEARCHER, EDUCATOR AND EDITOR

Author: GARRY CARNEGIE, RMIT-ROYAL MELBOURNE INSTITUTE OF TECHNOLOGY

EA = Empirical Archival



HI-RF | Thursday 12th May • 14:00-15:30

HIRF01: Historical Accounting and Auditing Practices

Chair: JEREMY CRIPPS | Room: 2.6 Danube

AUDITING PRACTICES OF BRITISH GAS COMPANIES FROM 1812 TO 1830

Author: MITSUNORI KASUKABE, HOKKAIDO UNIVERSITY EX = Experimental
Co-Author: Chie Sawanobori, Osaka Sangyo University

WHY DID THE ACCOUNTING STANDARDS BOARD OF JAPAN START TO DEVELOP J-GAAPS AT SLOW PACE FOR THE INITIAL FOUR YEARS?

Author: KENSUKE OGATA, UNIVERSITY OF NAGASAKI EA = Empirical Archival

THE PAST OF ACCOUNTING PROFESSION IN RUSSIA AS A LESSON FOR ITS FUTURE DEVELOPMENT

Author: VIATCHESLAV SOKOLOV, ST. PETERSBURG STATE UNIVERSITY OF ECONOMICS AND AM = Analytical/Modelling
FINANCE
Co-Author: Svetlana Karelskaya, Saint Petersburg State University, Russia
Ekaterina Zuga, Saint Petersburg State University, Russia

HI-RF | Wednesday 11th May • 15:00-16:30

HIRF02: Origin and Nature of Accounting

Chair: DARREN JUBB | Room: W2.4 Yen

SOME FINDINGS OF EARLY ACCOUNTING ALLOWING TO KNOW MORE ABOUT ITS HISTORY (BY THE EXAMPLE OF DATINI'S COMPANY IN AVIGNON 1363-1368)

Author: MIKHAIL KUTER, KUBAN STATE UNIVERSITY EA = Empirical Archival
Co-Author: Marina Gurskaya, Kuban State University

ACCOUNTABILITY DISCOURSES IN AN ORPHANAGE: A XIX CENTURY ACCOUNTANT'S STORYTELLING

Author: ELEONORA MASIERO, UNIVERSITY OF PADUA EA = Empirical Archival
Co-Author: Alessandro Lai, Università degli Studi di Verona
Riccardo Stacchezzini, Università degli Studi di Verona

ACCOUNTING LESSONS FROM A MEDIEVAL WOMAN: THE WRITING OF CHRISTINE DE PISAN

Author: ANDREW READ, UNIVERSITY OF CANBERRA AM = Analytical/Modelling
Co-Author: Frances Miley, University of New South Wales, Canberra

ACCOUNTING AND OTHER TALES FROM CENTRAL AND EASTERN EUROPE

Author: PETAR SUDAR, UNIVERSITY OF WESTMINSTER EA = Empirical Archival

IC-PSD | Thursday 12th May • 09:00-10:30

ICPSD01

Chair: ALENA GOLYAGINA | Room: 0.5 Paris

THE EQUITY BROKER'S DILEMMA: AN ETHNOGRAPHIC INQUIRY INTO REVERSE BROKERING

Discussant: INGRID JEACLE

Author: JOHAN GRAAF, STOCKHOLM BUSINESS SCHOOL

EA = Empirical Archival

Co-Author: Gustav Johed, Stockholm Business School

CONSTRUCTING AUDIT SOCIETY IN THE VIRTUAL WORLD: THE CASE OF THE ONLINE REVIEWER

Discussant: SANDRA VAN DER LAAN

Author: INGRID JEACLE, THE UNIVERSITY OF EDINBURGH

EA = Empirical Archival

IC-PSD | Thursday 12th May • 09:00-10:30

ICPSD02

Chair: LUKAS LOEHLEIN | Room: 0.4 Brussels

GETTING IFRS ACCEPTED: THE POWER OF COMMON SENSE

Discussant: TERHI CHAKHOVICH

Author: ELISAVET MANTZARI, UNIVERSITY OF WESTMINSTER

AM = Analytical/Modelling

Co-Author: Omiros Georgiou, University of Manchester

Lisa Jack, University of Portsmouth

'THE LIVES OF OTHERS' - GENDER AND THE AUDIT PROFESSION IN THE CONTEXT OF GERMAN REUNIFICATION

Discussant: ELISAVET MANTZARI

Author: LISA EVANS, UNIVERSITY OF STIRLING

EA = Empirical Archival

Co-Author: Dominic Detzen, Vrije Universiteit Amsterdam

Sebastian Hoffmann, University of Edinburgh

IC-PS | Thursday 12th May • 16:00-17:30**ICPS01**

Chair: TERHI CHAKHOVICH | Room: 0.3 Copenhagen

QUANTS AND QUALIA IN THE SOCIAL SECTOR: THE IMPACT OF "IMPACT"

Author: JULIA MORLEY, THE LONDON SCHOOL OF ECONOMICS AND POLITICAL SCIENCE EA = Empirical Archival

THE CONTRIBUTION OF WHISTLEBLOWERS' STORIES TO THE PERCEPTION OF FAIRNESS IN FINANCIAL MARKETS: A DISCOURSE ANALYSIS

Author: HERVE STOLOWY, HEC PARIS EA = Empirical Archival

Co-Author: Yves Gendron, Université Laval
Luc Paugam, ESSEC Business School**THE ACCOUNTANT'S STEREOTYPE: A PERSONALITY APPROACH**

Author: FERNANDA LEÃO, POLYTECHNIC INSTITUTE OF OPORTO EA = Empirical Archival

Co-Author: Delfina Gomes, University of Minho

IC-PS | Wednesday 11th May • 15:00-16:30**ICPS02**

Chair: DAVID HAY | Room: 2.7 Meuse

MAKING UP IDEAL RECRUITS: GRADUATE RECRUITMENT, SUBJECTIVITY AND CONTROL AT 'BIG FOUR' ACCOUNTANCY FIRMS

Author: FLORIAN GEBREITER, ASTON UNIVERSITY / ASTON BUSINESS SCHOOL EA = Empirical Archival

ELITE ACCOUNTANTS, CULTURAL CAPITAL AND THE DEATH OF PUBLIC MAN?

Author: CHRIS CARTER, THE UNIVERSITY OF EDINBURGH EX = Experimental

Co-Author: Crawford Spence, Warwick Business School
Javier Husillos, Strathclyde University
Pablo Archel, UPNA**FROM SMALL AUDITOR DISSATISFACTION TO ACTIVE RESISTANCE: A PRACTICE THEORETICAL PERSPECTIVE ON THE "PALACE REVOLT" IN THE GERMAN AUDITING PROFESSION.**

Author: LUKAS LOEHLEIN, THE LONDON SCHOOL OF ECONOMICS AND POLITICAL SCIENCE EA = Empirical Archival

Co-Author: Markus Grottko, University Passau
Hansrudi Lenz, University Wuerzburg**IC-PS** | Thursday 12th May • 11:00-12:30**ICPS03**

Chair: TYGE KUMMER | Room: 2.7 Meuse

STIGMA MANAGEMENT AND JUSTIFICATION OF THE SELF IN DENAZIFICATION ACCOUNTS

Author: DOMINIC DETZEN, VU - UNIVERSITY OF AMSTERDAM EA = Empirical Archival

Co-Author: Sebastian Hoffmann, University of Edinburgh

AN INTERDISCIPLINARY CONCEPTUALIZATION OF INTELLECTUAL CAPITAL

Author: ANDREEA BORDIANU, LEEDS UNIVERSITY BUSINESS SCHOOL AM = Analytical/Modelling

CONSTRUCTING THE FAIR VALUE OF NON-FINANCIAL ASSETS - A CASE STUDY

Author: JOAO PEDRO OLIVEIRA, UNIVERSITY OF PORTO EA = Empirical Archival

Co-Author: Ekaterina Chetyrkina, PwC

IC-PS | Thursday 12th May • 14:00-15:30

ICPS04

Chair: SANDRA VAN DER LAAN | Room: 2.7 Meuse

THE TOOL BECOMES THE MASTER: THE ACCOUNTING INVASION INTO PROFESSIONAL SPACES

Author: MO YAN, ABERTAY UNIVERSITY

EA = Empirical Archival

DIFFUSION OF CORPORATE RISK MANAGEMENT CHARACTERISTICS UNDER AN ENVIRONMENT OF CONFLICTING CULTURES: A MONITORING AGENT'S PERSPECTIVE

Author: JOSEPH CHRISTOPHER, RMIT UNIVERSITY

EA = Empirical Archival

CHANGING LOGICS OF RUSSIAN HIGHER EDUCATION IN ACCOUNTING

Author: ALENA GOLYAGINA, NHH NORWEGIAN SCHOOL OF ECONOMICS

EA = Empirical Archival

IC-PS | Thursday 12th May • 16:00-17:30

ICPS05

Chair: ELISAVET MANTZARI | Room: 2.7 Meuse

RETURNS ON CORPORATE LOBBYING AND POLITICAL CONTRIBUTIONS

Author: JORGE ROMERO, TOWSON UNIVERSITY

EA = Empirical Archival

DISCLOSURE, PATENTS, AND THE DELAY OF INVENTIONS

Author: ELYASHIV DAVID WIEDMAN, HEBREW UNIVERSITY OF JERUSALEM

AM = Analytical/Modelling

Co-Author: Ran Weksler, Hebrew University of Jerusalem

SIGNALING EFFECTS OF SCHOLARLY PROFILES - A LONGITUDINAL PERSPECTIVE ON THE EDITORIAL BOARDS OF THE ACCOUNTING REVIEW

Author: CHRISTOPH ENDENICH, ESSEC BUSINESS SCHOOL PARIS

EA = Empirical Archival

Co-Author: Rouven Trapp, TU Dortmund University



IC-RF | Friday 13th May • 09:00-10:30

ICRF01: Interdisciplinary - Critical

Chair: ANANT JOSHI | Room: 2.6 Danube

WHITHER ACCOUNTING RESEARCH? A EUROPEAN VIEW

Author: VERA PALEA, UNIVERSITY OF TURIN

EA = Empirical Archival

COMPETING LOGICS: CARING AND CORPORATISATION IN THE DEATH CARE INDUSTRY

Author: SANDRA VAN DER LAAN, THE UNIVERSITY OF SYDNEY

EA = Empirical Archival

Co-Author: Lee Moerman, University of Wollongong

THE COEXISTENCE AND INTERACTION OF FORMAL AND INFORMAL LENDING IN CHINA -

Author: JUNJIE WU, LEEDS BECKETT UNIVERSITY

EA = Empirical Archival

MIRROR, MIRROR ON THE WALL. WHO IS THE MOST TENURABLE OF THEM ALL?

Author: KEVIN VEENSTRA, MCMASTER UNIVERSITY

EA = Empirical Archival

Co-Author: Hai Lu, University of Toronto

Yanju Liu, Singapore Management University

GIVING TO CULTURE: LOCAL BUSINESS PHILANTHROPY AND THE VALUE OF DONATION

Author: IRIS BOSA, THE UNIVERSITY OF EDINBURGH

EA = Empirical Archival

IS-RF | Friday 13th May • 11:00-12:30

ISRF01: Information Systems

Chair: BENITA M. GULLKVIST | Room: 2.6 Danube

INVESTIGATING THE RELATION BETWEEN FORMAL AND INFORMAL MANAGEMENT CONTROL SYSTEMS WITHIN MCS PACKAGE

Author: MOHAMED ELBASHIR, QATAR UNIVERSITY

EA = Empirical Archival

Co-Author: Mohammad Wasimi, University of New South Wales

COMPARING THE ATTITUDES AND ACTIVITIES OF INTERNAL AUDITORS IN AUSTRALIA, CANADA, AND THE UNITED STATES REGARDING GREEN IT

Author: GLEN GRAY, CALIFORNIA STATE UNIVERSITY, NORTHRIDGE

AM = Analytical/Modelling

Co-Author: Kyunghee Yoon, Rutgers University

Won Gyun No, Rutgers University

Peter Roebuck, University of New South Wales

THE IMPACT OF CREATIVITY AND INFORMATION LOAD ON ESCALATION OF COMMITMENT IN IT PROJECTS

Author: PETER G. ROETZEL, ASCHAFFENBURG UNIVERSITY OF APPLIED SCIENCES

EX = Experimental

A SOCIO-TECHNICAL INTERPRETATION OF AN ACCOUNTING TECHNOLOGY ADOPTION: THE CREST CO CASE OF THE BANK OF ENGLAND

Author: CRISTIANA PARISI, COPENHAGEN BUSINESS SCHOOL

EX = Experimental

Co-Author: Hermann Rapp, Anglia Ruskin University

MA-PSD | Thursday 12th May • 14:00-15:30

MAPSD01

Chair: ALEXANDER BRUGGEN | Room: 0.4 Brussels

STATUS MOTIVES AND AGENT-TO-AGENT INFORMATION SHARING: HOW EVOLUTIONARY PSYCHOLOGY SHAPES AGENTS' RESPONSES TO CONTROL SYSTEM DESIGN

Discussant: KAREN DE MEYST
Author: JASMIJN BOL, TULANE UNIVERSITY EX = Experimental
Co-Author: Justin Leiby, University of Florida

THE SORTING EFFECT OF EX POST DISCRETIONARY ADJUSTMENT IN EMPLOYMENT CONTRACTS

Discussant: VICTOR MAAS
Author: VICTOR VAN PELT, TILBURG UNIVERSITY EX = Experimental
Co-Author: Bart Dierynck, Tilburg University

MA-PSD | Thursday 12th May • 14:00-15:30

MAPSD02

Chair: FRANK MOERS | Room: 2.1 Colorado

COMPLEXITY OF CEO COMPENSATION PACKAGES

Discussant: JONAS HEESE
Author: MARY ELLEN CARTER, BOSTON COLLEGE EA = Empirical Archival
Co-Author: Ana M. Albuquerque, Boston University
Luann Lynch, University of Virginia

TOP MANAGEMENT TEAM COMPENSATION, STRATEGIC POSITIONING, AND FIRMS' COMPETITIVE EFFECTIVENESS

Discussant: KAREN SEDATOLE
Author: YAN MA, UNIVERSITY OF CALGARY EA = Empirical Archival
Co-Author: Mark Anderson, University of Calgary
Rong Zhao, University of Calgary

MA-PSD | Thursday 12th May • 09:00-10:30

MAPSD03

Chair: KAREN SEDATOLE | Room: 2.1 Colorado

ACCOUNTING AS CATALYST: THE ROLE OF CALCULATIVE PRACTICES IN CREATING AN AUTHENTIC POPULAR CULTURE PRODUCT

Discussant: ANN JORISSEN
Author: ANETTE MIKES, LAUSANNE UNIVERSITY / HEC LAUSANNE EA = Empirical Archival
Co-Author: Felicitas Morhart, HEC Lausanne

HOW PERFORMANCE MEASUREMENT SYSTEMS HELP FIRMS ACHIEVE INTENDED AMBIDEXTERITY: THE ROLE OF COGNITIVE CONFLICT

Discussant: ERIK STRAUSS
Author: JOSEP BISBE, ESADE BUSINESS SCHOOL EA = Empirical Archival
Co-Author: David Bedford, University of Technology Sydney
Breda Sweeney, J.E. Caines School of Business & Economics, NUI Galway

MA-PSD | Wednesday 11th May • 15:00-16:30

MAPSD04

Chair: VICTOR MAAS | Room: 0.4 Brussels

THE EFFECT OF RELATIVE PERFORMANCE INFORMATION AND OTHER EMPLOYEE BEHAVIOR ON NONCOMPLIANCE

Discussant: VICTOR VAN PELT

Author: THORSTEN KNAUER, RUHR UNIVERSITY BOCHUM

EX = Experimental

Co-Author: Corinna Ewelt-Knauer, University of Gießen
David Sharp, Western University

THE SELECTION AND MOTIVATION EFFECTS OF TOURNAMENT PRIZE SPREAD

Discussant: STEPHAN KRAMER

Author: EDDY CARDINAELS, KU LEUVEN

EX = Experimental

Co-Author: Clara Xiaoling Chen, University of Illinois Urbana-Champaign
Huaxiang Yin, Nanyang Technological University



MA-PS | Wednesday 11th May • 17:00-18:30

MAPS01

Chair: NILS CRASSELT | Room: 2.1 Colorado

MANAGERIAL COMPENSATION, BONUS BANKS, AND LONG-TERM ORIENTATION

Author: MARIA ASSEL, AUGSBURG UNIVERSITY AM = Analytical/Modelling
 Co-Author: Wolfgang Schultze, Augsburg University
 Andreas Weiler, Augsburg University
 Mandy Cheng, University of New South Wales

THE PRINCIPAL INSTRUCTS INPUT OR THE AGENT SETS INPUT TARGETS: WHICH IS PREFERABLE IN ORGANIZATIONAL CONTROL?

Author: TOSHIKI WAKABAYASHI, WASEDA UNIVERSITY AM = Analytical/Modelling

MANAGERIAL EMPIRE BUILDING AND PARTICIPATION IN THE BUDGETING PROCESS

Author: KATRIN WEISKIRCHNER-MERTEN, VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS AM = Analytical/Modelling

MA-PS | Thursday 12th May • 11:00-12:30

MAPS02

Chair: MATTHIAS MAHLENDORF | Room: 2.1 Colorado

RISK BASED MANAGEMENT CONTROL MEETS GEOPOLITICS: EXTENDING INSTITUTIONAL LOGICS

Author: ABDELMONEIM BAHY ELDIN MOHAMED METWALLY, UNIVERSITY OF GLASGOW AM = Analytical/Modelling
 Co-Author: Danture Wickramasinghe, University of Glasgow
 Georgios Kominis, University of Glasgow

PERFECT MATCH? CONSTRUCTION OF MANAGEMENT ACCOUNTANT IN RECRUITMENT PROCESS

Author: LAURI LEPISTÖ, UNIVERSITY OF TAMPERE AM = Analytical/Modelling
 Co-Author: Eeva-Mari Ihantola, University of Tampere

INCENTIVE PROVISION AND OPTIMAL TEAM SIZE FOR DEVELOPMENT PROJECTS

Author: MARKUS NISCH, TUEBINGEN UNIVERSITY AM = Analytical/Modelling
 Co-Author: Oliver Duerr, Hochschule Esslingen - University of Applied Science
 Anna Rohlfing-Bastian, Tuebingen University

MA-PS | Wednesday 11th May • 15:00-16:30

MAPS03

Chair: JOHN A. CHRISTENSEN | Room: 0.7 Lisbon

SOCIALISTIC BUDGET LAPSING AND INVESTMENT DECISIONS

Author: ALEXANDER BRUGGEN, MAASTRICHT UNIVERSITY EX = Experimental
 Co-Author: Christoph Feichter, Maastricht University

HOW DOES THE VISIBLE HAND SHAPE COST BEHAVIOR? EVIDENCE FROM CHINA

Author: ZHAOYANG GU, THE CHINESE UNIVERSITY OF HONG KONG EA = Empirical Archival
 Co-Author: Song Tang, Shanghai University of Finance & Economics
 Donghui Wu, Chinese University of Hong Kong

INSTITUTIONAL ENTREPRENEURSHIP AND POWER: RESPONSIBILITY CENTRES IN PORTUGUESE HOSPITALS

Author: ANA CONCEIÇÃO, ISTC BUSINESS SCHOOL AM = Analytical/Modelling
 Co-Author: Maria Major, Nova School of Business and Economics
 Stewart Clegg, University of Technology of Sydney

MA-PS | Wednesday 11th May • 17:00-18:30

MAPS04

Chair: JONAS HEESE | Room: 2.9 Euphrates

REJECTION, REPRODUCTION AND RESHAPING - A FIELD STUDY ON GLOBAL BUDGET CONTROL PRACTICES IN MULTINATIONAL COMPANIES

Author: KATHARINA ANDER, TU DORTMUND UNIVERSITY EA = Empirical Archival

Co-Author: Julia Kornacker, TU Dortmund University

Rouven Trapp, TU Dortmund University

WHAT DRIVES DECISIONS TO DETERMINE MARKETING BUDGETS: WHAT DO WE KNOW AND WHAT DO WE STILL HAVE TO LEARN?

Author: ALEXANDER HIMME, KÜHNE LOGISTICS UNIVERSITY EA = Empirical Archival

Co-Author: Nils Wagner, KPMG

THE ROLE OF THE MANAGEMENT ACCOUNTANT IN THE FORECASTING PROCESS - DEALING WITH CONFLICTING DEMANDS

Author: ERIK STRAUSS, WITTEN/ HERDECKE UNIVERSITY EA = Empirical Archival

Co-Author: Leona Wiegmann, WHU-Otto Beisheim School of Management

Lukas Goretzki, University of Innsbruck

MA-PS | Friday 13th May • 14:00-15:30

MAPS05

Chair: CHRISTOPH FEICHTER | Room: 0.3 Copenhagen

YOUR GAIN MY PAIN? THE EFFECTS OF ACCOUNTING INFORMATION IN UNCERTAIN NEGOTIATIONS

Author: SAMY ESSA, UNIVERSITY OF TWENTE EX = Experimental

Co-Author: Henri Dekker, VU University Amsterdam

Tom Groot, VU University Amsterdam

SHOULD I STAY OR SHOULD I GO? THE IMPACT OF MARKET COMPETITION AND PRESENCE OF CONTROL SYSTEMS ON LONG TERM CONTRACTING

Author: SHARON NOPPE, KU LEUVEN EX = Experimental

Co-Author: Eddy Cardinaels, KU Leuven

Stijn Masschelein, University of Western Australia

Alexandra Van den Abbeele, KU Leuven

THE ROLE OF IMITATION IN TRUST FORMATION AND PARTNER SELECTION IN INTERFIRM RELATIONSHIPS.

Author: EVELIEN REUSEN, ERASMUS UNIVERSITY ROTTERDAM EX = Experimental

Co-Author: Kristof Stouthuysen, Vlerick Business School

MA-PS | Thursday 12th May • 09:00-10:30

MAPS06

Chair: MARK ANDERSON | Room: 0.6 Madrid

CSR IN BUYER-SELLER MARKETS: THE IMPACT OF ASSURANCE OF SUSTAINABILITY REPORTS AND MATERIAL INCENTIVES

Author: KAREN DE MEYST, KU LEUVEN EX = Experimental

Co-Author: Alexandra Van den Abbeele, KU Leuven

Eddy Cardinaels, KU Leuven

EXAMINING THE COMPLEX RELATIONSHIP BETWEEN STRATEGY, SUSTAINABILITY AND MANAGEMENT CONTROL

Author: WILLIAM DILLA, IOWA STATE UNIVERSITY EA = Empirical Archival

Co-Author: Peter Beusch, University of Gothenburg

Elisabeth Frisk, University of Gothenburg

Magnus Rosen, University of Gothenburg

INVESTIGATION THE RELATIONSHIP BETWEEN CORPORATE SOCIAL RESPONSIBILITY AND EARNINGS MANAGEMENT: EVIDENCE FROM SPAIN

Author: MERCEDES PALACIOS MANZANO, MURCIA UNIVERSITY EA = Empirical Archival

Co-Author: Joaquin Hernandez Fernandez, University of Murcia, Spain

Ester Gras Gil, University of Murcia, Spain

MA-PS | Thursday 12th May • 16:00-17:30

MAPS07

Chair: JOSEP BISBE | Room: 2.1 Colorado

EXPLORING THE ROLES OF VERNACULAR ACCOUNTING SYSTEMS IN THE DEVELOPMENT OF "ENABLING" ACCOUNTING AND CONTROL SYSTEMS

Author: LEONA WIEGMANN, WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT EA = Empirical Archival

Co-Author: Lukas Goretzki, University of Innsbruck

Erik Strauss, Witten/Herdecke University

THE INTERPLAY BETWEEN ORGANIZATIONAL SOCIAL CAPITAL AND CLAN CONTROL

Author: ALEXANDER STROBELE, ULM UNIVERSITY EA = Empirical Archival

Co-Author: Paul Wentges, Ulm University

(DE-) INSTITUTIONALISATION OF MANAGEMENT CONTROL SYSTEM PACKAGES

Author: SAMEH AMMAR, QATAR UNIVERSITY EA = Empirical Archival

MA-PS | Thursday 12th May • 09:00-10:30

MAPS08

Chair: STEPHAN KRAMER | Room: 2.14 Amazon

WHAT DOES VALUE STREAM COSTING DO? USING ACTOR NETWORK THEORY TO ANALYSE THE INTRODUCTION OF VALUE STREAM COSTING IN A LEAN ENVIRONMENT

Author: SARAH GAMAL, LOUGHBOROUGH UNIVERSITY EX = Experimental

Co-Author: Will Seal, School of Business and Economics, Loughborough University

THE EFFECT OF STRATEGY AND MANAGERIAL ABILITY ON ASYMMETRIC COST BEHAVIOR

Author: APOSTOLOS BALLAS, ATHENS UNIVERSITY OF ECONOMICS AND BUSINESS EA = Empirical Archival

Co-Author: Vassilios-Christos Naoum, Athens University of Economics and Business

Orestes Vlismas, Athens University of Economics and Business

UNDERSTANDING THE COST STRUCTURE OF A FIRM: BALANCING ACTIVITIES AND ACHIEVING ECONOMIES OF SCOPE

Author: SARA BORMANN, WASHINGTON UNIVERSITY IN ST. LOUIS EA = Empirical Archival

Co-Author: Jan Bouwens, University of Amsterdam

Christian Hofmann, LMU Munich

MA-PS | Friday 13th May • 14:00-15:30

MAPS09

Chair: UTZ SCHÄFFER | Room: 2.4 Thames

INCENTIVES AND CONTRACTIBILITY IN DELEGATED DECISION MAKING

Author: CHUNG-YU HUNG, MELBOURNE UNIVERSITY / MELBOURNE BUSINESS SCHOOL EA = Empirical Archival

HETERARCHICAL MANAGEMENT ACCOUNTING: THE CASE OF CATEGORY MANAGEMENT IN A UK SUPPLY CHAIN

Author: SAMAR EL SAYAD, UNIVERSITY OF GLASGOW EA = Empirical Archival
Co-Author: Danture Wickramasinghe, University of Glasgow
Greg Stoner, University of Glasgow

MA-PS | Friday 13th May • 14:00-15:30

MAPS10

Chair: BEREND VAN DER KOLK | Room: 0.1 London

HOW WELL DO PRINCIPALS KNOW THEIR PROJECT MANAGERS? SUFFICIENTLY WELL TO TAILOR MONITORING INTENSITY.

Author: JINGWEN ZHANG, TILBURG UNIVERSITY EA = Empirical Archival
Co-Author: Jan Bouwens, University of Amsterdam
Ferry Riksen, Arcadis

WHAT DO EMPLOYEES REALLY WANT? PREFERENCE-PERFORMANCE INCONSISTENCIES REGARDING WORK INCENTIVES

Author: SOFIA LOURENÇO, LISBON UNIVERSITY EX = Experimental
Co-Author: Cláudia Niza

DO HIGHER WAGES PAY FOR THEMSELVES? AN INTRA-FIRM TEST OF THE EFFECT OF WAGES ON EMPLOYEE PERFORMANCE

Author: NICOLAS MANGIN, UNIVERSITY OF GRONINGEN EA = Empirical Archival
Co-Author: James Hesford, Ecole hôtelière de Lausanne
Mina Pizzini, Texas State University

MA-PS | Friday 13th May • 14:00-15:30

MAPS11

Chair: RAEF LAWSON | Room: 2.1 Colorado

INTERNAL INFORMATION QUALITY AND FIRM INNOVATION

Author: GREGORY MCPHEE, FLORIDA INTERNATIONAL UNIVERSITY EA = Empirical Archival
Co-Author: Kelly Huang, Florida International University
Brent Lao, Florida International University

MANAGEMENT CONTROL OF PRODUCT INNOVATION AND PERCEIVED ENVIRONMENTAL UNCERTAINTY: EXPLORING HETEROGENEITY OF CONTROL

Author: THOMAS GÜNTHER, DRESDEN UNIVERSITY OF TECHNOLOGY EA = Empirical Archival
Co-Author: Marc Janka, Technische Universitaet Dresden

DOES CEO PAY DISPARITY ENHANCE OR IMPEDE INNOVATION PERFORMANCE?

Author: JONGHWAN KIM, BOCCONI UNIVERSITY EA = Empirical Archival
Co-Author: Kwangjoo Koo, William Paterson University

MA-PS | Friday 13th May • 14:00-15:30

MAPS12

Chair: ISABELLA GRABNER | Room: 0.9 Athens

TALKING TO INTERNAL CUSTOMERS: CONFUSING OR STIMULATING? THE IMPACT OF CUSTOMER CONTACT FREQUENCY ON MANAGEMENT ACCOUNTANT'S ROLE STRESS, INNOVATIVE BEHAVIOR AND SERVICE QUALITY

Author: RALF GEBHARDT, UNIVERSITY OF KASSEL EA = Empirical Archival
Co-Author: Pascal Nevries, University of Kassel
Christian Pfennig, Henkel KGaA

HOW MULTIPLE ACCOUNTABILITIES AND MEANS-END DECOUPLING INFLUENCE ROLE AMBIGUITY AND JOB SATISFACTION

Author: MARIUS METZL, VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS EA = Empirical Archival
Co-Author: Gerhard Speckbacher, WU Vienna

THE IMPACT OF PERSONALITY ON THE ROLE OF MANAGEMENT ACCOUNTANTS: A JOB CRAFTING PERSPECTIVE

Author: SANDRA TILLEMA, UNIVERSITY OF GRONINGEN EA = Empirical Archival
Co-Author: Paula Van Veen-Dirks, University of Groningen

MA-PS | Friday 13th May • 09:00-10:30

MAPS13

Chair: SANDER VAN TRIEST | Room: 0.5 Paris

THE IMPACT OF CONTEMPORARY PERFORMANCE MEASUREMENT SYSTEMS ON BUSINESS PERFORMANCE: A META-ANALYSIS OF EMPIRICAL EVIDENCE

Author: JAN ENDRIKAT, DRESDEN UNIVERSITY OF TECHNOLOGY EA = Empirical Archival
Co-Author: Thomas Guenther, TU Dresden
Robert Titus, TU Dresden

THE JOURNAL OF MANAGEMENT ACCOUNTING RESEARCH: A CITATION ANALYSIS OF THE FIRST 25 YEARS

Author: DARYL GUFFEY, CLEMSON UNIVERSITY EA = Empirical Archival
Co-Author: Nancy Harp, Clemson University

THE USE OF PARTIAL LEAST SQUARES STRUCTURAL EQUATION MODELLING (PLS-SEM) IN MANAGEMENT ACCOUNTING RESEARCH: DIRECTIONS FOR FUTURE THEORY DEVELOPMENT

Author: CHRISTIAN NITZL, UNIVERSITY OF THE GERMAN FEDERAL ARMED FORCES MUNICH EA = Empirical Archival

MA-PS | Friday 13th May • 11:00-12:30

MAPS14

Chair: ANN JORISSEN | Room: 2.7 Meuse

EXPENSE RECOGNITION PATTERNS AND COST STICKINESS

Author: WONSUN PAEK, SUNGKYUNKWAN UNIVERSITY EA = Empirical Archival
Co-Author: David Folsom, Lehigh University

COST BEHAVIOR IN THE FIRM LIFE CYCLE—AN EMPIRICAL ANALYSIS

Author: LISA SILGE, UNIVERSITY OF MUENSTER EA = Empirical Archival
Co-Author: Arnt Woehrmann, University of Muenster

ORGANIZATIONAL LIFE CYCLE AND STRATEGIC MANAGEMENT ACCOUNTING: A TEST OF THE ASYMMETRY OF MISFIT-THEORY

Author: TIMUR PASCH, UTRECHT UNIVERSITY EA = Empirical Archival
Co-Author: Frank H.M Verbeeten, Utrecht University School of Economics

MA-PS | Wednesday 11th May • 15:00-16:30**MAPS15**

Chair: ANJA SCHWERING | Room: 2.14 Amazon

INTEGRATING RISK INTO CONTROL SYSTEM DESIGN

Author: ARTHUR POSCH, VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS EA = Empirical Archival

BENEFITS OF FORMAL ERM IMPLEMENTATION AND THE ROLE OF RISK AWARENESS

Author: EVELYN BRAUMANN, VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS EA = Empirical Archival

Co-Author:

THE IMPACT OF SPATIAL DISTANCE AND RISK CATEGORY ON PROBABILITY JUDGMENTS

Author: MARTIN WEISNER, MONASH UNIVERSITY EX = Experimental

Co-Author: Steve Sutton, University of Central Florida

MA-PS | Thursday 12th May • 11:00-12:30**MAPS16**

Chair: THORSTEN KNAUER | Room: 2.14 Amazon

RECIPROCITY AND HONESTY IN CAPITAL BUDGETING: HOW REPORTING MITIGATES SPITEFUL SABOTAGE OF INVESTMENTS

Author: ANDREAS OSTERMAIER, MUNICH UNIVERSITY OF TECHNOLOGY EX = Experimental

Co-Author: Markus Brunner, Munich University of Technology

GREAT EFFORT, SOME CONCERN. HOW MAKING EFFORT TO ACQUIRE INFORMATION INFLUENCES MANAGERIAL REPORTING

Author: KATLIJN HAESEBROUCK, KU LEUVEN EX = Experimental

HUMAN INFORMATION PROCESSING AND BALANCED SCORECARD: THE EFFECT OF MOTIVATED REASONING AND DISSENT ON INFORMATION SEARCH AND STRATEGY EVALUATION DECISION

Author: YASHENG CHEN, XIAMEN UNIVERSITY EX = Experimental

Co-Author: Tota Panggabean, California State University Sacramento

Johnny Jermias, Simon Fraser University

MA-PS | Thursday 12th May • 14:00-15:30**MAPS17**

Chair: MARJORIE SHELLEY | Room: 0.2 Berlin

SUBJECTIVE PERFORMANCE EVALUATION: THE ROLE OF INFORMATION ACCURACY AND ACCOUNTABILITY

Author: TIM HERMANS, KU LEUVEN EX = Experimental

Co-Author: Martine Cools, KU Leuven

Alexandra Van den Abbeele, KU Leuven

IS EXPERIENCE A TREASURE? - THE EFFECT OF TENURE ON SUBJECTIVE COMPENSATION

Author: NAN JIANG, UNIVERSITY OF AMSTERDAM EA = Empirical Archival

Co-Author: Jan Bouwens, University of Amsterdam

WHAT IS A GOOD RANK? THE EFFORT AND PERFORMANCE EFFECTS OF ADDING PERFORMANCE CATEGORY LABELS TO RELATIVE PERFORMANCE INFORMATION

Author: FRIEDRICH SOMMER, MUENSTER UNIVERSITY EX = Experimental

Co-Author: Thorsten Knauer, University of Bayreuth

Arnt Wöhrmann, University of Münster

MA-PS | Thursday 12th May • 14:00-15:30

MAPS18

Chair: PAOLO PEREGO | Room: 2.14 Amazon

TRANSFORMING PROMISE INTO REALITY—PERFORMANCE IMPLICATIONS AND ANTECEDENTS OF CFO COMMITMENT TO VALUE-BASED MANAGEMENT

Author: SEBASTIAN FIRK, GEORG-AUGUST-UNIVERSITÄT GÖTTINGEN EA = Empirical Archival
Co-Author: Lars Torben Schmidt, Goettingen University
Michael Wolff, Goettingen University

THE IMPACT OF BALANCED SCORECARD EXCELLENCE ON SHAREHOLDER RETURNS

Author: IMKE KEIMER, LUCERNE UNIVERSITY OF APPLIED SCIENCES AND ARTS EA = Empirical Archival
Co-Author: Michael Früh, Lucerne University of Applied Sciences and Arts
Michael Blankenagel, Lucerne University of Applied Sciences and Arts

CUSTOMER SATISFACTION, COST BEHAVIOR AND FUTURE PERFORMANCE

Author: JIMMY YU, UNIVERSITY OF CALGARY EA = Empirical Archival
Co-Author: Mark Anderson, University of Calgary

MA-PS | Friday 13th May • 09:00-10:30

MAPS19

Chair: ULRICH SCHÄFER | Room: 2.1 Colorado

DYNAMIC INCENTIVES AND THE ADJUSTMENT OF TARGET WEIGHTS UPON TARGET ACHIEVEMENT

Author: MATTHIAS MAHLENDORF, FRANKFURT SCHOOL OF FINANCE & MANAGEMENT EA = Empirical Archival
Co-Author: Maximilian Margolin, WHU - Otto Beisheim School of Management
Utz Schäffer, WHU - Otto Beisheim School of Management

PUBLIC DISCLOSURE OF PROFESSIONAL PERFORMANCE AND THE EFFECT OF BUREAUCRATIC BENCHMARKING INFORMATION

Author: MELANIE LUCIA SCHNEIDER, WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT EA = Empirical Archival
Co-Author: Matthias D. Mahlendorf, Frankfurt School of Finance & Management
Utz Schäffer, WHU - Otto Beisheim School of Management / Institute of
Management Accounting and Control

THE IMPLICATIONS FROM IMPLEMENTING A STRATEGY ALIGNED WITH A COMPANY'S STRATEGIC SUSTAINABILITY CHOICE ON THE PREDICTIVENESS OF FUTURE PERFORMANCE

Author: SAMUEL TIRAS, INDIANA UNIVERSITY / KELLEY SCHOOL OF BUSINESS EA = Empirical Archival
Co-Author: Fabio Costa, Fucape Business School
M.H. Carol Liu, Lehigh University
Gina Rosa, University of New Orleans

MA-RF | Thursday 12th May • 09:00-10:30

MARF01: CEO compensation and CSR

Chair: SAMEH AMMAR | Room: W2.2 Florin

AN AGENCY-BASED PERSPECTIVE ON CO-CEOS ADOPTION: EVIDENCE FROM KOREA

Author: GUN LEE, KOREA UNIVERSITY EA = Empirical Archival
 Co-Author: Jinbae Kim, Korea University Business School

UNOBSERVABLE TRANSFER PRICE EXCEEDS MARGINAL COSTS UNDER THE RELATIVE PERFORMANCE EVALUATION OF THE CEO

Author: JUMPEI HAMAMURA, KOBE UNIVERSITY AM = Analytical/Modelling

THE COMPLEMENTARITY BETWEEN CSR DISCLOSURES AND THE USE OF CSR-BASED PERFORMANCE MEASURES IN CEO ANNUAL INCENTIVE CONTRACTS

Author: LU YANG, MAASTRICHT UNIVERSITY EA = Empirical Archival
 Co-Author: Isabella Grabner, Maastricht University
 Annelies Renders, Maastricht University

CORPORATE SOCIAL RESPONSIBILITY AND CEO EQUITY INCENTIVES

Author: EILEEN CHIA-LING LEE, NATIONAL CHUNG CHENG UNIVERSITY EA = Empirical Archival
 Co-Author: Wei-Chuan Kao, National Taiwan University
 Chih-Hsien Liao, National Taiwan University

LINKING ENERGY-RELATED STRATEGIC FLEXIBILITY AND ENERGY EFFICIENCY - THE MEDIATING ROLE OF MANAGEMENT CONTROL SYSTEMS CHOICE

Author: MIKE SCHULZE, EBS UNIVERSITÄT FÜR WIRTSCHAFT UND RECHT EA = Empirical Archival
 Co-Author: Sven Heidenreich, Saarland University - Faculty of Law and Economics

MA-RF | Thursday 12th May • 16:00-17:30

MARF02: Investment and Coordination Decisions and Risk Taking

Chair: DANIELA ARGENTO | Room: 2.6 Danube

THE IMPACT OF INCENTIVES ON RISK-TAKING BEHAVIOUR: EVIDENCE FROM THE UK FINANCIAL SERVICES INDUSTRY.

Author: KAREN BRICKMAN, UNIVERSITY OF GREENWICH EA = Empirical Archival
 Co-Author: David Otley, Lancaster University
 Liz Warren, University of Greenwich

MANAGEMENT ACCOUNTANTS AND MANAGERS' DECISION MAKING: THE FIGHT DECISION AGAINST BIASES BASED ON SUPPORT THEORY

Author: ANDREAS CHRISTOPH SCHERM, MUNICH UNIVERSITY OF THE FEDERAL ARMED FORCES EX = Experimental
 Co-Author: Bernhard Hirsch, Bundeswehr University Munich
 Matthias Sohn, Bundeswehr University Munich

THE CAPITAL BUDGETING PROCESS AND THE ENERGY TRILEMMA.

Author: LIZ WARREN, UNIVERSITY OF GREENWICH EA = Empirical Archival
 Co-Author: Lisa Jack, University of Portsmouth

TRANSFER PRICING OF INTANGIBLE ASSETS: BUSINESS INCENTIVES AND TAX PLANNING

Author: SAVITA SAHAY, RUTGERS UNIVERSITY AM = Analytical/Modelling

RISK-TAKING IN TOURNAMENTS—AN EXPERIMENTAL ANALYSIS

Author: IVO SCHEDLINSKY, UNIVERSITY OF MUENSTER EX = Experimental
 Co-Author: Friedrich Sommer, University of Muenster
 Arnt Wöhrmann, University of Muenster

MA-RF | Friday 13th May • 14:00-15:30

MARF03: Innovation and Creativity

Chair: ANDREEA BORDIANU | Room: 2.6 Danube

STYLE OF BUDGET CONTROL AND MOTIVATION IN RESEARCH AND DEVELOPMENT PROJECTS

Author: NINA KRUSE, VU - UNIVERSITY OF AMSTERDAM AM = Analytical/Modelling

MANAGEMENT CONTROL SYSTEM FUNCTION AND LEADERSHIP STYLE IN R&D PROJECTS

Author: SATOKA YAMANE, TOKYO UNIVERSITY OF SCIENCE EA = Empirical Archival

TRANSACTION CHARACTERISTICS, TRUST, CONTROLS AND PERFORMANCE IN INTER-FIRM INNOVATIONS

Author: MARIA CADIZ DYBALL, THE UNIVERSITY OF SYDNEY AM = Analytical/Modelling

Co-Author: Andy F Wang, Australian Catholic University

EXAMINING THE IMPACT OF PLANNING AND CONTROL SOPHISTICATION ON INNOVATION ORIENTATIONS

Author: RICARDO MALAGUENO, UNIVERSITY OF EAST ANGLIA EA = Empirical Archival

Co-Author: Ernesto Lopez-Valeiras, Universidad de Vigo
Jacobo Gomez-Conde, Universidad Autónoma de Madrid

AN ATTITUDINAL PERSPECTIVE OF LAUGHLIN COLONIZATION PATHWAY TO ORGANIZATIONAL CHANGE

Author: BERTRAND MASQUEFA, UNIVERSITY OF NICE-SOPHIA ANTIPOLIS EA = Empirical Archival

Co-Author: Sonja Gallhoffer, University of Glasgow, Adam Smith Business School
Jim Haslam, The University of Sheffield, Sheffield University Management School

MA-RF | Thursday 12th May • 11:00-12:30

MARF04: Incentives, Motivation and Honesty

Chair: EVELYN BRAUMANN | Room: W2.2 Florin

ON THE COSTS AND BENEFITS OF NON-MONOTONE INCENTIVE STRUCTURES

Author: CHRISTIAN LUKAS, JENA UNIVERSITY EX = Experimental

PEER EFFECTS IN SUBJECTIVE PERFORMANCE EVALUATION

Author: TAEHO KO, INSEAD EA = Empirical Archival

Co-Author: Gavin Cassar, INSEAD

PEER INFLUENCE ON MANAGERIAL HONESTY

Author: ANJA SCHWERING, RUHR UNIVERSITY BOCHUM EX = Experimental

THE ROLE OF AFFECT IN ECONOMIC DECISION-MAKING: HOW DO MANAGERS' MOOD STATES INFLUENCE THEIR BUDGET REPORTING HONESTY?

Author: MARTIN ALTENBURGER, VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS EX = Experimental

MA-RF | Friday 13th May • 11:00-12:30

MARF05: Cost Stickiness

Chair: MARTINE COOLS | Room: 2.14 Amazon

THE EFFECT OF INTERNATIONAL DIVERSIFICATION ON COST STICKINESS: EVIDENCE FROM KOREA

Author: GAYOUNG JI, SUNGKYUNKWAN UNIVERSITY EA = Empirical Archival
 Co-Author: Tae-Young Paik, Sungkyunkwan University

THE EFFECT OF CSR ON COST ASYMMETRIC BEHAVIOR

Author: HYUNPYO KIM, SUNGKYUNKWAN UNIVERSITY EA = Empirical Archival
 Co-Author: Wonsun Paek, Sungkyunkwan University
 Taewoo Kim, University of Massachusetts Lowell

ASYMMETRIC COST BEHAVIOR: A LIFE CYCLE ANALYSIS

Author: JOO HYUNG LEE, UNIVERSITY OF CALGARY EA = Empirical Archival
 Co-Author: Mark Anderson, University of Calgary

ARE DEPRECIATIONS FIXED COSTS? THEIR VARIABILITY AND STICKINESS IN SHORT AND LONG TERMS

Author: TAE YOUNG PAIK, SUNGKYUNKWAN UNIVERSITY EA = Empirical Archival
 Co-Author: Haewon Moon, Sungkyunkwan University
 Gayoung Ji, Sungkyunkwan University
 Hyoik Lee, Sungkyunkwan University
 Wan Suk Ko, Hankuk University of Foreign Studies

COST STICKINESS OF FAMILY FIRMS: A SOCIOEMOTIONAL WEALTH PERSPECTIVE

Author: RONNY PRABOWO, UNIVERSITY OF GRONINGEN EA = Empirical Archival
 Co-Author: Paula van Veen-Dirks, University of Groningen
 Reggy Hooghiemstra, University of Groningen

MA-RF | Wednesday 11th May • 15:00-16:30

MARF06: Health Care Management and Inter-Organizational Management

Chair: KATLIJN HAESEBROUCK | Room: W2.2 Florin

UPDATING ACCOUNTING SYSTEMS: LONG-RUN EVIDENCE FROM THE HEALTHCARE SECTOR

Author: EVA LABRO, UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL EA = Empirical Archival
 Co-Author: Lorien Stice-Lawrence, University of North Carolina at Chapel Hill

HEALTH TECHNOLOGY BALANCED ASSESSMENT: FRAMEWORK FOR A MULTIDISCIPLINARY EVALUATIVE APPROACH AIMED AT HEALTH POLICY CHOICES

Author: GABRIELE PALOZZI, ROME "TOR VERGATA" UNIVERSITY AM = Analytical/Modelling
 Co-Author: Antonio Chirico, Rome "Tor Vergata" University

COLLABORATIVE COST APPROACH: RELATIONSHIP BETWEEN INTER-ORGANIZATIONAL COST MANAGEMENT, TRANSACTION COST AND ALLIANCE RISK MANAGEMENT

Author: RODRIGO SOUZA, FIPECAFI EA = Empirical Archival
 Co-Author: Reinaldo Guerreiro, University of Sao Paulo
 Diogenes Bido, Universidade Presbiteriana Mackenzie

THE EFFECTS OF FORMAL AND INFORMAL CONTROL MECHANISMS ON OUTSOURCING PERFORMANCE

Author: BENITA M. GULLKVIST, HANKEN SCHOOL OF ECONOMICS EA = Empirical Archival

MA-RF | Thursday 12th May • 14:00-15:30

MARF07: Management Control Systems

Chair: MAURICE GOSSSELIN | Room: W2.4 Yen

THE EMPLOYMENT OF THE LEVERS OF CONTROL FRAMEWORK

Author: TIMO HYVONEN, UNIVERSITY OF TAMPERE

EA = Empirical Archival

Co-Author: Kirsi Kari, Turku School of Economics

THE DESIGN AND USE OF CONTROLS IN FAMILY SMES: A MULTI-THEORY PERSPECTIVE

Author: ANN JORISSEN, UNIVERSITY OF ANTWERP

EA = Empirical Archival

Co-Author: Parichart Maneemai, Prince Songkla University

Eddy Laveren, University of Antwerp

Wim Voordeckers, Hasselt University

A WAY TO EXPLAIN THE LEVERS OF CONTROL : USING STRUCTURATION THEORY

Author: CINDY ZAWADZKI, NEOMA BUSINESS SCHOOL

EA = Empirical Archival

Co-Author: Thierry Nobre, EM Strasbourg Business School

MANAGEMENT CONTROL AND MOTIVATION: AN EMPIRICAL ANALYSIS OF THE OBJECT-OF-CONTROL FRAMEWORK

Author: BEREND VAN DER KOLK, UNIVERSITY OF GRONINGEN

EA = Empirical Archival

Co-Author: Paula van Veen-Dirks, University of Groningen

Henk ter Bogt, University of Groningen

MA-RF | Thursday 12th May • 16:00-17:30

MARF08: Performance Management

Chair: THOMAS GÜNTHER | Room: 2.9 Euphrates

THE DRIVERS OF CHOICE FOR PERFORMANCE SYSTEMS DESIGN IN THE KINGDOM OF SAUDI ARABIA MANUFACTURING SECTOR

Author: MOHAMMED AL-OMIRI, UMM AL-QURA UNIVERSITY

EA = Empirical Archival

JUDGMENTAL EFFECTS OF PERFORMANCE MEASURES LINKED TO STRATEGY IN BALANCED SCORECARD EVALUATIONS: REPLICATION AND EXTENSION IN AN IRISH SETTING

Author: CHRISTOPH DRECHSLER, UNIVERSITY COLLEGE DUBLIN

EX = Experimental

HOW CAN FORMAL PERFORMANCE EVALUATION INFLUENCE SUBORDINATE PERFORMANCE: INSIDER-OUTSIDER PERSPECTIVES OF GUANXI

Author: YU-LIN CHEN, CHUNG YUAN CHRISTIAN UNIVERSITY

EA = Empirical Archival

OBJECTIVE V SUBJECTIVE PERFORMANCE MEASURES IN HEALTH CARE

Author: SARA TRUCCO, UNINT

EA = Empirical Archival

Co-Author: Maria Chiara Demartini, University of Pavia

ON VALIDATING EARLY-STAGE PERFORMANCE MEASUREMENT MODELS: AN INTERVENTIONIST STUDY

Author: SYRUS ISLAM, AUCKLAND UNIVERSITY OF TECHNOLOGY

EA = Empirical Archival

MA-RF | Friday 13th May • 11:00-12:30

MARF09: Design and Implementation of Management Control Systems

Chair: SINIKKA MOILANEN | Room: 2.9 Euphrates

HOW DO MANAGEMENT CONTROL SYSTEMS AFFECT THE LEGITIMACY OF MANAGEMENT ACCOUNTANTS?

Author: CÉLIA LEMAIRE-BRAUN, UNIVERSITY OF STRASBOURG EA = Empirical Archival
Co-Author: Julie Demaret, University François Rabelais of Tours

EXAMINING MIDDLE MANAGERS MEDIATING ROLE IN MCS IMPLEMENTATION

Author: ÜLLE PÄRL, ESTONIAN BUSINESS SCHOOL EA = Empirical Archival
Co-Author: Rodney Koyte, University of Sydney
Salme Näsi, University of Tampere

A LONGITUDINAL STUDY OF AN ACTIVITY-BASED COSTING SYSTEM IMPLEMENTATION IN A CHINESE MANUFACTURING FIRM

Author: LANA Y J LIU, NEWCASTLE UNIVERSITY EA = Empirical Archival
Co-Author: Fei Pan, Shanghai University of Economics and Finance
Lin Zhou, Henan University of Finance and Law

EXPLORING CALCULATIVE CULTURE IN MANAGEMENT CONTROL SYSTEMS: SCALE AND TYPOLOGY DEVELOPMENT

Author: MOJCA MARC, UNIVERSITY OF LJUBLJANA EA = Empirical Archival
Co-Author: Darja Peljhan, University of Ljubljana

MA-RF | Friday 13th May • 14:00-15:30

MARF10: Special Topics in Management Accounting

Chair: NEALE O'CONNOR | Room: 2.9 Euphrates

STRATEGIC THINKING AND ACCOUNTING: BENEFITS AND PITFALLS FROM A MANAGERIAL PERSPECTIVE

Author: PASI AALTOLA, UNIVERSITY OF JYVASKYLA AM = Analytical/Modelling

DO MANAGEMENT CONTROL SYSTEMS HELP TO COUNTERACT DEFENSIVE ROUTINES?

Author: PATRICIO ROJAS, UNIVERSIDAD DE LOS ANDES EA = Empirical Archival

CREATING VALUE FROM SOCIAL MEDIA DATA FOR MANAGEMENT ACCOUNTING PRACTICES

Author: YULIA SIDOROVA, POLYTECHNIC UNIVERSITY OF MILAN EA = Empirical Archival
Co-Author: Michela Arnaboldi, Polytechnic University of Milan

FLEXIBLE WORK ARRANGEMENTS AND OUTPUT CONTROLS

Author: SANDER VAN TRIEST, UNIVERSITY OF AMSTERDAM EA = Empirical Archival
Co-Author: Bianca Groen, University of Amsterdam
Michael Coers, University of Amsterdam
Neeke Wtenweerde, University of Amsterdam

MA-RF | Thursday 12th May • 14:00-15:30

MARF11: Valuation, Efficiency and Performance

Chair: PATRICIO ROJAS | Room: W2.3 Dollar

TERMINAL VALUE FOR FIRMS WITH MULTIPLE BUSINESS UNITS AND HETEROGENEOUS RETURN ON INVESTMENT

Author: ULRICH SCHÄFER, UNIVERSITY OF ZÜRICH

AM = Analytical/Modelling

Co-Author: Stefan Dierkes, Georg August University Goettingen

ACQUISITION VALUATION: THE ROLE OF INFORMATION AVAILABILITY AND RIVAL BIDDERS

Author: DIETER SMEULDERS, KU LEUVEN

AM = Analytical/Modelling

Co-Author: Henri C. Dekker, VU Amsterdam
Alexandra Van den Abbeele, KU Leuven

DOES LOW EFFICIENCY TURN INTO HIGH RISK? AN EMPIRICAL EXAMINATION OF COOPERATIVE BANKS

Author: MARKUS STRALLA, WUERZBURG UNIVERSITY

EA = Empirical Archival

Co-Author: Johannes Reeg, Wuerzburg University

PERSONNEL EXPENSES AND FIRM PERFORMANCE IN THE PRODUCT MARKET

Author: MARIA FLORA MUINO VAZQUEZ, UNIVERSITY OF LA CORUÑA

EA = Empirical Archival

Co-Author: America Alvarez Dominguez, University of La Coruña
Fernando Ruiz Lamas, University of La Coruña

HUMAN CAPITAL REPORTING AND DISCLOSURE IN THE NORTH-AMERICAN FINANCIAL SERVICES INDUSTRY

Author: KAOUTHAR LAJILI, UNIVERSITY OF OTTAWA

EA = Empirical Archival



PSNP-PSD | Wednesday 11th May • 17:00-18:30

PSNPPSD01

Chair: GERARDINE DOYLE | Room: 0.8 Rome

EXPLORING THE RELATIONSHIPS BETWEEN DIFFERENT TYPES OF PERFORMANCE INFORMATION USE, ORGANIZATIONAL CULTURE AND PERFORMANCE

Discussant: ANGELA GORE

Author: ILEANA STECCOLINI, BOCCONI UNIVERSITY

Co-Author: MariaFrancesca Sicilia, Bergamo University

EA = Empirical Archival

GOVERNMENTALITY AND PERFORMANCE FOR THE SMART CITY

Discussant: ILEANA STECCOLINI

Author: DANIELA ARGENTO, KRISTIANSTAD UNIVERSITY

Co-Author: Giuseppe Grossi, Kristianstad University
Aki Jääskeläinen, Tampere University of Technology
Stefania Servalli, University of Bergamo
Petri Suomala, Tampere University of Technology

EA = Empirical Archival



PSNP-PS | Wednesday 11th May • 15:00-16:30

PSNPPS01

Chair: ANDREAS BERGMANN | Room: 2.11 St. Lawrence

ADVANCING PRACTICES OF TRANSPARENCY ON SUSTAINABILITY THROUGH TECHNOLOGICAL DEVELOPMENTS IN REGIONAL GOVERNMENTS

Author: FRANCISCO JOSÉ ALCARAZ QUILES, UNIVERSITY OF GRANADA EA = Empirical Archival
Co-Author: Andrés Navarro-Galera, University of Granada
David Ortiz-Rodriguez, University of Granada

RECENT PUBLIC SECTOR ACCOUNTING REFORMS IN THE UK CENTRAL GOVERNMENT: INTENDED BENEFITS VERSUS ACTUAL OUTCOMES

Author: ELAINE EMMETT, QUEEN'S UNIVERSITY BELFAST EX = Experimental

UNDERSTANDING THE EMERGENCE OF NEW ACCOUNTING PRACTICES IN HEALTHCARE BY ANALYSING THE INSTITUTIONAL CONTEXT: A COMPARATIVE STUDY

Author: GERARDINE DOYLE, UNIVERSITY COLLEGE DUBLIN EA = Empirical Archival
Co-Author: Lino Cinquini, Instituto di Management, Scuola Superiore Sant'Anna
Cristina Campanale, Instituto di Management, Scuola Superiore Sant'Anna

PSNP-PS | Wednesday 11th May • 17:00-18:30

PSNPPS02

Chair: TORBJORN TAGESSON | Room: 2.11 St. Lawrence

WHAT DETERMINES CORRUPTION? EVIDENCE FROM LOCAL GOVERNMENT POLITICIANS

Author: BERNARDINO BENITO, UNIVERSITY OF MURCIA EA = Empirical Archival
Co-Author: Francisco Bastida, University of Murcia
María-Dolores Guillamón, University of Murcia
Ana-María Ríos, University of Murcia

AUDIT COMMITTEE ROLES AND RESPONSIBILITIES IN TWO UK PUBLIC SECTOR SETTINGS

Author: KARIM HEGAZY, EDGE HILL UNIVERSITY EA = Empirical Archival
Co-Author: Anne Stafford, Alliance Manchester Business School
Mohamed Hegazy, American University Cairo

ARE GOVERNMENTS EFFICIENT IN EXPENDITURE ALLOCATION?

Author: MARIA DEL ROCIO MORENO ENGUIX, MURCIA UNIVERSITY AM = Analytical/Modelling
Co-Author: Laura Vanessa Lorente Bayona, University of Murcia



PSNP-PS | Thursday 12th May • 11:00-12:30

PSNPPS03

Chair: ELAINE EMMETT | Room: 2.11 St. Lawrence

PUBLIC SECTOR RISK MANAGEMENT IN GERMANY: A PARTIAL LEAST SQUARES ANALYSIS OF FACTORS ASSOCIATED WITH THE EXTENT OF IMPLEMENTATION

Author: STEPHANIE BLÄTTLER, LUCERNE UNIVERSITY OF APPLIED SCIENCES

EA = Empirical Archival

Co-Author: Stefan Hunziker, Lucerne University of Applied Sciences and Arts / Institute of Financial Services Zug
Michael Torben Menk, University of Siegen

A HISTORICAL STUDY OF RISK ASSESSMENT AND MANAGEMENT BY THE BRITISH GOVERNMENT: THE CASE OF THE BURMAH OIL COMPANY 1974 OIL TANKER FLEET FINANCIAL CRISIS

Author: SHRADDHA VERMA, OPEN UNIVERSITY

EA = Empirical Archival

Co-Author: Philip Linsley, University of York
Neveen Abdelrehim, University of York

THE ROLE OF CITIZEN PARTICIPATION FOR MUNICIPAL RISK MANAGEMENT - THE CASE OF A GERMAN MUNICIPALITY

Author: ELLEN HAUSTEIN, ROSTOCK UNIVERSITY

AM = Analytical/Modelling

Co-Author: Peter Lorson, Rostock University
Christina Wigger, Rostock University



PSNP-RF | Thursday 12th May • 14:00-15:30

PSNPRF01: Public Sector

Chair: TOMASZ DYCZKOWSKI | Room: 2.3 Rhone

THE DETERMINANTS OF FISCAL TRANSPARENCY IN SPANISH LOCAL GOVERNMENTS: SPECIAL REFERENCE TO THE STRUCTURE OF INTERNAL CONTROL SYSTEM

Author: JOAQUIN HERNANDEZ, MURCIA UNIVERSITY EA = Empirical Archival
Co-Author: Maria del Rocio Moreno-Enguix, University of Murcia
Ester Gras-Gil, University of Murcia

ACCOUNTABILITY AND SOCIAL REPORTING IN ITALIAN PUBLIC SCHOOLS: AN EXPLORATORY ANALYSIS

Author: STEFANO AGOSTINONE, PESCARA "G.D'ANNUNZIO" DI CHIETI-PESCARA UNIVERSITY EA = Empirical Archival
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DEVELOPING FINANCIAL REPORTING AND ITS IMPACT ON DECISION-MAKING

Author: SANDRO FUCHS, ZURICH UNIVERSITY OF APPLIED SCIENCES EA = Empirical Archival
Co-Author: Andreas Bergmann, Zurich University of Applied Sciences
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POLITICAL DYNAMICS IN MICRO ORGANISATIONAL ACCOUNTING CHANGE: AN INSTITUTIONAL CASE STUDY

Author: LOAI ALSAID, ABERYSTWYTH UNIVERSITY MAURITIUS BRANCH CAMPUS AM = Analytical/Modelling
Co-Author: Jean Claude Mutiganda, Åbo Akademi University

IS THERE AN ASSOCIATION BETWEEN VICE CHANCELLORS' COMPENSATION AND UNIVERSITY RANKINGS?

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PSNP-RF | Thursday 12th May • 16:00-17:30

PSNPRF02: Management Control in the Public Sector

Chair: DANA FORGIONE | Room: 2.3 Rhone

THE ELECTORAL BUDGET CYCLE ON MUNICIPAL WASTE COLLECTION EXPENDITURE

Author: MARÍA-DOLORES GUILLAMÓN, MURCIA UNIVERSITY EA = Empirical Archival
Co-Author: Ana-María Ríos, Murcia University
Bernardino Benito, Murcia University
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BUDGETING PROCEDURES AND FISCAL STANCE IN OECD COUNTRIES - A COMPARATIVE ANALYSIS AFTER GLOBAL ECONOMIC CRISIS

Author: YULIA KASPERSKAYA, UNIVERSITAT DE BARCELONA EA = Empirical Archival
Co-Author: Ramon Xifre, ESCI-UPF

DETERMINANTS OF BUDGET IMPLEMENTATION: EVIDENCE FROM LOCAL GOVERNMENTS IN INDONESIA

Author: FUAD RAKHMAN, GADJAH MADA UNIVERSITY EA = Empirical Archival

BETWEEN SUBSTITUTABILITY AND COMPLEMENTARITY, TO BETTER UNDERSTAND THE CONTROL-TRUST RELATIONSHIP IN THE PUBLIC SERVICE DELEGATIONS

Author: LAURENCE SAN MARTINO, UNIVERSITY OF NICE-SOPHIA ANTIPOLIS AM = Analytical/Modelling

STRATEGIC STAKEHOLDER MANAGEMENT AND ITS EFFECTS ON NON-FINANCIAL PERFORMANCE IN NON-PROFIT ORGANIZATIONS - A STUDY ON SWEDISH GOLF CLUBS

Author: JOHANNA SYLVANDER, LINKÖPING UNIVERSITY EA = Empirical Archival
Co-Author: Timurs Umans, Kristianstad University
Rebecca Lindberg

PSNP-RF | Friday 13th May • 09:00-10:30

PSNPRF03: Reporting and Disclosure of Not-for-Profit Organizations

Chair: ELLEN HAUSTEIN | Room: 2.3 Rhone

ACCOUNTABILITY AND NOT-FOR-PROFIT ORGANISATIONS: IMPLICATIONS FOR AN INTERNATIONAL FINANCIAL REPORTING FRAMEWORK

Author: LOUISE CRAWFORD, THE ROBERT GORDON UNIVERSITY EA = Empirical Archival
Co-Author: Gareth G. Morgan, Sheffield Hallam University
Carolyn J. Cordery, Victoria University of Wellington

WHAT REALLY MATTERS? - EXAMINING DISCLOSURES OF NON-PROFIT ORGANISATIONS FROM DONORS' PERSPECTIVE

Author: TOMASZ DYCZKOWSKI, WROCLAW UNIVERSITY OF ECONOMICS EX = Experimental

SUSTAINABILITY REPORTING BY INGO ACCOUNTABILITY CHARTER MEMBERS

Author: DOROTHEA GREILING, LINZ JOHANNES KEPLER UNIVERSITY EA = Empirical Archival
Co-Author: Albert Traxler, Johannes Kepler University
Hannah Hebesberger, Johannes Kepler University

TRANSPARENCY AND OVERSEAS DONATION: EVIDENCE FROM CHINESE NOT-FOR-PROFIT FOUNDATIONS

Author: QINGMEI XUE, NANJING UNIVERSITY EA = Empirical Archival
Co-Author: Jing Lin, St Joseph's University

DETERMINANTS OF NON-PROFIT REPORTING AND MONITORING

Author: BRAD POTTER, MELBOURNE UNIVERSITY / MELBOURNE BUSINESS SCHOOL EA = Empirical Archival
Co-Author: Peter Carey, Deakin University
Gavin Cassar, INSEAD
George Tanewski, Deakin University

PSNP-RF | Thursday 12th May • 11:00-12:30

PSNPRF04: Financial Stress, Private Financing and Internal Control in the Public Sector

Chair: TOOMAS HALDMA | Room: W2.1 Euro

WHAT ARE THE CAUSES OF FINANCIAL UNSUSTAINABILITY IN REGIONAL GOVERNMENTS AND HOW IT COULD BE AVOIDED?

Author: LAURA ALCAIDE-MUÑOZ, UNIVERSITY OF GRANADA EA = Empirical Archival
Co-Author: Andrés Navarro Galera, University of Granada
Maria Deseada López Subires, University of Granada
Manuel Pedro Rodríguez Bolívar, University of Granada

A SURVIVAL ANALYSIS FOR EVALUATING THE INFLUENCE OF PASSAGE OF TIME, FINANCIAL CONDITION AND THE GREAT RECESSION IN CONTRACTING OUT PUBLIC SERVICES

Author: ANA MARÍA PLATA DÍAZ, UNIVERSITY OF GRANADA AM = Analytical/Modelling
Co-Author: José Luis Zafra-Gómez, University of Granada
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Juan Carlos Garrido-Rodríguez, University of Granada
Antonio Manuel López-Hernández, University of Granada
Gemma Pérez-López, University of Granada

THE PRIVATE FINANCE INITIATIVE IN THE NATIONAL HEALTH SERVICE - THE CASE OF A SICK HOSPITAL

Author: EKILILU SALIFU, UNIVERSITY OF ESSEX EA = Empirical Archival
Co-Author: John Stittle, University of Essex
Iqbal Khadaroo, University of Essex

DO MUNICIPAL BOND MARKUPS REFLECT ACCOUNTING QUALITY?

Author: ANGELA GORE, GEORGE WASHINGTON UNIVERSITY EA = Empirical Archival
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Yuan Ji, George Washington University

FORMAL FACTORS OF ADVERSE OPINIONS ISSUED BY THE SÃO PAULO STATE AUDIT OFFICE (TCE-SP), IN BRAZIL

Author: NATASHA BORALI, FUNDAÇÃO GETULIO VARGAS EA = Empirical Archival
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Flavia Zoboli Dalmacio, University of Sao Paulo

SEE-PSD | Friday 13th May • 11:00-12:30

SEEPSD01

Chair: BIKKI JAGGI | Room: 0.4 Brussels

THE USE OF GREENHOUSE GAS EMISSIONS REPORTING TO COMPARE ENVIRONMENTAL PERFORMANCE. GREENHOUSE GAS EMISSIONS DATA AND MEASURES REVISITED

Discussant: MATIAS LAINE

Author: LAMBERT JERMAN, HEC MONTREAL

EA = Empirical Archival

Co-Author: Matthew Wegener, University of New Brunswick, Saint John
Réal Labelle, HEC Montréal

HYBRIDIZATION OF PERFORMANCE MEASUREMENT AND SOCIAL IMPACT ASSESSMENT: A CASE STUDY OF A SOCIAL BUSINESS

Discussant: PATTY MCNICHOLAS

Author: MATIAS LAINE, UNIVERSITY OF TAMPERE

EX = Experimental

Co-Author: Kévin André, ESSEC Business School
Charles Cho, ESSEC Business School



SEE-PS | Thursday 12th May • 09:00-10:30

SEEPS01

Chair: PATTY MCNICHOLAS | Room: 2.8 Rhine

VOLUNTARY STANDARDS VERSUS MANDATORY REGULATIONS - WHAT WORKS BEST FOR CORPORATE SUSTAINABILITY DISCLOSURE?

Author: KATRIN HUMMEL, UNIVERSITY OF ZÜRICH EA = Empirical Archival
 Co-Author: Diana Festl-Pell, University of Zurich

SOCIAL COMPARISON IN CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE

Author: OVEIS MADADIAN, UNIVERSITY OF ANTWERP EA = Empirical Archival
 Co-Author: Walter Aerts, University of Antwerp/Tilburg University
 Tom Van Caneghem, KU Leuven/University of Antwerp

THE IMPACT OF COMMUNITY EXPECTATIONS ON CORPORATE COMMUNITY INVOLVEMENT DISCLOSURES IN THE ANNUAL REPORT OF UK LISTED COMPANIES

Author: KEMI YEKINI, DE MONTFORT UNIVERSITY AM = Analytical/Modelling
 Co-Author: Ismail Adelopo, University of West England

SEE-PS | Wednesday 11th May • 15:00-16:30

SEEPS02

Chair: MATIAS LAINE | Room: 0.3 Copenhagen

JUSTIFICATIONS AND RATIONALITIES WITHIN A COUNTER-STORY: THE DOMINATION OF THE ACCOUNTABILITY FOR SUSTAINABILITY OVER THE ACCOUNTABILITY FOR THE MONETARY

Author: TERHI CHAKHOVICH, UNIVERSITY OF TURKU EA = Empirical Archival
 Co-Author: Tuija Virtanen, Aalto University School of Business

PLANETARY BOUNDARIES AND SUSTAINABILITY INDICATORS: A SURVEY OF CORPORATE REPORTING BOUNDARIES

Author: CARLOS LARRINAGA, UNIVERSITY OF BURGOS EA = Empirical Archival
 Co-Author: Carla Antonini, Universidad de Barcelona

ACCOUNTING FOR CARBON: USING THE CUSUM METHOD TO UNRAVEL ACCOUNTABILITY

Author: JOHN MALAMATENIOS, UNIVERSITY OF HERTFORDSHIRE EA = Empirical Archival
 Co-Author: Peter Harris
 Colin Haslam, Queen Mary University of London

SEE-PS | Friday 13th May • 14:00-15:30

SEEPS03

Chair: JULIA MORLEY | Room: 0.2 Berlin

RISK RELEVANCE OF VOLUNTARY CARBON EMISSION DISCLOSURES

Author: RACHNA PRAKASH, UNIVERSITY OF MISSISSIPPI EA = Empirical Archival
 Co-Author: Ella Mae Matsumura, University of Wisconsin-Madison
 Sandra Vera-Muñoz, University of Notre Dame

IMPACT OF ESG FACTORS ON FIRM RISK IN EUROPE

Author: INGA HARDECK, EUROPEAN UNIVERSITY VIADRINA EA = Empirical Archival
 Co-Author: Remmer Sassen, University of Hamburg
 Anne-Kathrin Hinze, University of Hamburg

ENVIRONMENTAL AND SOCIAL DISCLOSURES AND FIRM FINANCIAL RISK

Author: AMAMA SHAUKAT, UNIVERSITY OF ESSEX EA = Empirical Archival
 Co-Author: Mohammed Benlemlih, Grenoble University
 Yan Qiu, University of Manchester

SEE-PS | Wednesday 11th May • 17:00-18:30

SEEPS04

Chair: KATRIN HUMMEL | Room: 0.7 Lisbon

THE EFFECTS OF CSR REPORTING FRAMEWORKS AND FINANCIAL CONDITIONS ON MANAGERS' WILLINGNESS TO INVEST IN CSR

Author: JOHNNY JERMIAS, SIMON FRASER UNIVERSITY EX = Experimental
Co-Author: Yasheng Chen, Xiamen University
Jamal Nazari, Simon Fraser University

SAYING MORE WITH LESS? DISCLOSURE CONCISENESS AND COMPLETENESS IN INTEGRATED REPORTS

Author: PAOLO PEREGO, ERASMUS UNIVERSITY ROTTERDAM / ERIM EA = Empirical Archival
Co-Author: Ariela Caglio, Università Bocconi
Gaia Melloni, Università Bocconi

CORPORATE SOCIAL RESPONSIBILITY, PERFORMANCE, AND DISCLOSURE: THE ROLE OF OUTSIDE DIRECTORS

Author: LUIS-ANDRÉS VAQUERO-CACHO, UNIVERSITY OF SALAMANCA EA = Empirical Archival
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SEE-PS | Wednesday 11th May • 15:00-16:30

SEEPS05

Chair: KEVIN VEENSTRA | Room: 0.6 Madrid

SUSTAINABILITY ASSURANCE AND COST OF CAPITAL

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INTEGRATED REPORTING AND ASSURANCE OF SUSTAINABILITY INFORMATION: AN EXPERIMENTAL STUDY ON PROFESSIONAL INVESTORS' INFORMATION PROCESSING

Author: DANIEL REIMSBACH, DUESSELDORF UNIVERSITY EX = Experimental
Co-Author: Ruediger Hahn, University of Hohenheim
Anil Gürtürk, University of Kassel

VOLUNTARY EXTERNAL ASSURANCE OF CORPORATE SOCIAL RESPONSIBILITY REPORTS AND THE DOW JONES SUSTAINABILITY INDEX MEMBERSHIP: INTERNATIONAL EVIDENCE

Author: GORDON RICHARDSON, UNIVERSITY OF TORONTO EA = Empirical Archival
Co-Author: Peter M. Clarkson, The University Of Queensland
Yue Li, The University of Toronto
Albert Tsang, The Chinese University of Hong Kong

SEE-PS | Thursday 12th May • 11:00-12:30

SEEPS06

Chair: ANNA LEE ROWE | Room: 2.8 Rhine

CORPORATE SOCIAL RESPONSIBILITY AND OPERATING CASH FLOWS MANAGEMENT

Author: YONG GYU LEE, SUNGKYUNKWAN UNIVERSITY EA = Empirical Archival
 Co-Author: Hyun Pyo Kim, Sungkyunkwan University
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CLIMATE RISK DISCLOSURE AND INFORMATION ASYMMETRY - DO PHYSICAL RISKS MATTER?

Author: FRANK SCHIEMANN, HAMBURG UNIVERSITY EA = Empirical Archival
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DOES SUSTAINABILITY ASSURANCE IMPROVE MANAGERIAL INVESTMENT DECISIONS?

Author: MICHAEL STICH, UNIVERSITY OF ERLANGEN NUREMBERG EA = Empirical Archival
 Co-Author: Maria Steinmeier, TUM

SEE-PS | Thursday 12th May • 14:00-15:30

SEEPS07

Chair: NIKLAS KREANDER | Room: 2.8 Rhine

THE IMPACT OF CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE ON CORPORATE REPUTATION

Author: ANASTASIA AXJONOW, DORTMUND UNIVERSITY EA = Empirical Archival
 Co-Author: Jürgen Ernstberger, Technical University of Munich
 Christiane Pott, TU Dortmund University

WHAT MAKES SOCIAL ENTREPRENEURS' CROWDFUNDING CAMPAIGNS SUCCESSFUL? AN EXPERIMENTAL INVESTIGATION OF TWO REPORTING STRATEGIES

Author: FLORIAN HOOS, HEC SCHOOL OF MANAGEMENT EX = Experimental

ASSESSING GREENWASHING THROUGH THE COMPLEXITY OF NARRATIVES IN CORPORATE SOCIAL RESPONSIBILITY REPORT

Author: JAMAL NAZARI, SIMON FRASER UNIVERSITY EA = Empirical Archival
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 Fereshteh Mahmoudian, Simon Fraser University/University of Calgary

SEE-PS | Thursday 12th May • 16:00-17:30

SEEPS08

Chair: FRANK SCHIEMANN | Room: 2.8 Rhine

WHISTLE-BLOWING: A STUDY OF AUDITORS' DECISION-MAKING

Author: SAI-CHUNG NGAN, LAWRENCE KINLIN SCHOOL OF BUSINESS, FANSHAWE COLLEGE EA = Empirical Archival
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AN EXPLORATION OF SOCIAL DISCLOSURES AND ITS ACCOUNTABILITY WITHIN THE AUSTRALIAN GAMBLING INDUSTRY

Author: CHIN MOI LOH, MONASH UNIVERSITY EA = Empirical Archival
 Co-Author: Craig Deegan, RMIT University
 Robert Inglis, RMIT University

SEE-RF | Friday 13th May • 09:00-10:30

SEERF01: Disclosure and Accountability

Chair: RÜDIGER HAHN | Room: W2.2 Florin

MOTIVATIONS OF FIRMS FOR (NON)ADDRESSING THE ISSUE OF CLIMATE CHANGE: THE CASE OF RUSSIA

Author: ROZA SAGITOVA, HERIOT-WATT UNIVERSITY EDINBURGH EA = Empirical Archival

Co-Author: Jim Haslam, Sheffield University
Audrey Paterson, Heriot-Watt University

VOLUNTARY DISCLOSURE AND INFORMATION ASYMMETRY: EVIDENCE FROM CARBON EMISSION DISCLOSURES

Author: AJAY ADHIKARI, AMERICAN UNIVERSITY EA = Empirical Archival

Co-Author: Chad Kwon, UNIVERSITY OF TEXAS RIO GRANDE VALLEY
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DO KEY STAKEHOLDERS CARE ABOUT HUMAN RIGHTS ISSUES? AN ANALYSIS OF INDONESIAN COMPANIES' DISCLOSURES

Author: FITRA ROMAN CAHAYA, UNIVERSITAS ISLAM INDONESIA EA = Empirical Archival

Co-Author: Rizka Hervina, Universitas Islam Indonesia

IS BOARD OF DIRECTORS' DIVERSITY ALWAYS BENEFICIAL? THE INFLUENCE OF AGE AND TENURE DIVERSITIES ON THE DISCLOSURE OF CSR INFORMATION

Author: NICOLÁS GARCÍA TOREA, UNIVERSITY OF VIGO EA = Empirical Archival

Co-Author: Belen Fernandez-Feijoo, University of Vigo
Marta de la Cuesta, UNED

SEE-RF | Friday 13th May • 14:00-15:30

SEERF02: Management and Effectiveness

Chair: CHIN MOI LOH | Room: W2.2 Florin

SUSTAINABILITY ACCOUNTING IN PUBLIC SECTOR ORGANIZATIONAL CHANGE PROCESSES

Author: PATTY MCNICHOLAS, MONASH UNIVERSITY EA = Empirical Archival

Co-Author: Fadzlina Mohd Fahmi, Universiti Teknologi MARA
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ENVIRONMENTAL MANAGEMENT CONTROLS, OUTCOMES AND CONTINGENCIES - A LITERATURE BASED REVIEW OF EMPIRICAL EVIDENCE

Author: DANIELA SCHRACK, LINZ JOHANNES KEPLER UNIVERSITY AM = Analytical/Modelling

Co-Author: Ramona Rieckhof, Technische Universität Dresden
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STATE INVESTMENTS AND HUMAN RIGHTS? A CASE STUDY OF THE NORWEGIAN GOVERNMENT PENSION FUND GLOBAL

Author: NIKLAS KREANDER, UNIVERSITY COLLEGE OF SOUTHEAST NORWAY EA = Empirical Archival

Co-Author: Ken McPhail, University of Manchester

THE ROLE OF STRATEGIC ALLIANCES, CORPORATE GOVERNANCE, AND CROSS-FUNCTIONAL NETWORKS IN GHG REDUCTION PERFORMANCE

Author: IRENE HERREMANS, UNIVERSITY OF CALGARY EA = Empirical Archival

Co-Author: Jamal Nazari, Simon Fraser University
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INFLUENTIAL FACTORS IN THE ACQUISITION OF ETHICAL COMPETENCE IN UNIVERSITY STUDENTS

Author: MARIA VICTORIA LÓPEZ PÉREZ, UNIVERSITY OF GRANADA EA = Empirical Archival

Co-Author: Raquel Garde Sánchez, University of Granada
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SEE-RF | Thursday 12th May • 14:00-15:30

SEERF03: Reporting and Assurance

Chair: AJAY ADHIKARI | Room: W2.2 Florin

INTEGRATED REPORTING: THE UNGREENING OF SUSTAINABILITY REPORTING?

Author: CAROLINE M BRIDGES, UNIVERSITY OF AUCKLAND AM = Analytical/Modelling

HOW DO DIFFERENT TYPES OF ENVIRONMENTAL REPORTING REGULATIONS AFFECT REPORTING PRACTICES?

Author: EVEN FALLAN, HEDMARK UNIVERSITY COLLEGE EA = Empirical Archival

ALIGNMENT AND UNIQUENESS OF INTEGRATED REPORTING: A CROSS COUNTRY ANALYSIS

Author: TOBIAS MÜLLER, UNIVERSITY OF ST. GALLEN EA = Empirical Archival

Co-Author: Mumbi Wachira, University of St. Gallen
Thomas Berndt, University of St. Gallen

ENVIRONMENTAL, SOCIAL AND GOVERNANCE (ESG) REPORTING - THROUGH THE CHINESE 'LENSES'

Author: ANNA LEE ROWE, CURTIN UNIVERSITY OF TECHNOLOGY EA = Empirical Archival

Co-Author: Shengli Yu, Curtin University

THE IMPACT OF MAGNITUDE AND LIKELIHOOD ON MATERIALITY JUDGEMENTS ABOUT ENVIRONMENTAL AND SOCIAL INFORMATION

Author: MARVIN WEE, UNIVERSITY OF WESTERN AUSTRALIA EX = Experimental

Co-Author: Ann Tarca, The University of Western Australia
Lee Krug, The University of Western Australia

SEE-RF | Wednesday 11th May • 17:00-18:30

SEERF04: Environmental Disclosure and Accounting Choices

Chair: IRENE HERREMANS | Room: W2.3 Dollar

ACCOUNTING TREATMENT FOR CARBON EMISSION RIGHTS AS SUSTAINABLE ISSUE

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Co-Author: Jennifer Martínez-Ferrero, Instituto Multidisciplinar de Empresa
Beatriz Cuadrado-Ballesteros, Instituto Multidisciplinar de Empresa

RESPONDING TO THE EU EMISSIONS TRADING SCHEME AND CLIMATE CHANGE ACT: AN EMPIRICAL ANALYSIS OF CORPORATE LONGITUDINAL CARBON DISCLOSURE STRATEGY

Author: STEPHANIE LIU, KEELE UNIVERSITY EA = Empirical Archival

Co-Author: Jessica Yang, University of Reading

THE NATIONAL ACCOUNTING EMISSIONS MULTIPLIERS OF ECONOMIC IMPACTS THE NEW EUROPEAN POLICY: AN APPLICATION FOR CATALONIA

Author: LAIA PIE, ROVIRA I VIRGILI UNIVERSITY AM = Analytical/Modelling

ACCOUNTING MEASUREMENT OF CARBON CREDITS IN BRAZIL, CHINA AND INDIA

Author: VALDIVA ROSSATO DE SOUZA, UNIVERSIDADE DO ESTADO DE MATO GROSSO - UNEMAT EA = Empirical Archival

Co-Author: Eliseu Martins, Universidade de São Paulo
Maisa De Souza Ribeiro, Universidade de São Paulo
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ANALYSIS OF GREENHOUSE GAS EMISSIONS DISCLOSURES AND CLIMATE CHANGE RELATED DISCLOSURES IN RUSSIAN CORPORATIONS

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TX-PSD | Wednesday 11th May • 15:00-16:30

TXPSD01

Chair: ANNA ALEXANDER | Room: 2.1 Colorado

CEO PERSONAL AND CORPORATE TAX BEHAVIOR CONSISTENCY

Discussant: KAY BLAUFUS
Author: JUHA-PEKKA KALLUNKI, UNIVERSITY OF OULU
Co-Author: Tomas Hjelström, Stockholm School of Economics
Henrik Nilsson, Stockholm School of Economics
Milda Tylaite, Stockholm School of Economics

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TAXES AND FIRM SIZE: POLITICAL COST OR POLITICAL POWER? - A META-REGRESSION ANALYSIS

Discussant: MARTIN FOCHMANN
Author: DOMINIK VON HAGEN, UNIVERSITY OF MANNHEIM
Co-Author: Thomas Belz, University of Mannheim
Christian Steffens, University of Mannheim

EA = Empirical Archival



TX-PS | Thursday 12th May • 11:00-12:30

TXPS01

Chair: MARKUS DILLER | Room: 0.7 Lisbon

TRANSFER PRICING AND STRATEGIC AUDIT

Author: JOHANNES LORENZ, UNIVERSITY OF PASSAU

AM = Analytical/Modelling

Co-Author: Markus Diller, University of Passau

FORMULA APPORTIONMENT OR SEPARATE ACCOUNTING? TAX-INDUCED DISTORTIONS OF MULTINATIONALS' LOCATIONAL INVESTMENT DECISIONS

Author: REGINA ORTMANN, UNIVERSITY OF PADERBORN

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Co-Author: Erich Pummerer, University of Innsbruck

MULTINATIONALS AND INCOME SHIFTING BY DEBT

Author: DIRK SCHINDLER, NHH NORWEGIAN SCHOOL OF ECONOMICS

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Co-Author: Guttorm Schjelderup, Norwegian School of Economics

TX-PS | Friday 13th May • 11:00-12:30

TXPS02

Chair: KATHLEEN ANDRIES | Room: 0.7 Lisbon

ASYMMETRIC TREATMENT OF TAX LOSSES AND CORPORATE INVESTMENT

Author: INGA BETHMANN, WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT

EA = Empirical Archival

Co-Author: Martin Jacob, WHU - Otto Beisheim School of Management

Maximilian Müller, WHU - Otto Beisheim School of Management

DO POLITICAL CONNECTIONS LIMIT ENFORCERS' ABILITY TO CONSTRAIN TAX AVOIDANCE FROM INCOME SHIFTING?

Author: FANG ZHANG, HONG KONG BAPTIST UNIVERSITY

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Co-Author: Kenny Z. Lin, Lingnan University

Lillian F. Mills, The University of Texas at Austin

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WHY DON'T FIRMS CLAIM THEIR TAX REFUNDS? EVIDENCE FROM PRIVATE DEBT CONTRACTS

Author: DANIEL SAAVEDRA, UCLA / THE ANDERSON SCHOOL

EA = Empirical Archival

TX-PS | Friday 13th May • 14:00-15:30

TXPS03

Chair: SASKIA KOHLHASE | Room: 0.7 Lisbon

THE EFFECT OF CORPORATE TAXATION ON BANK TRANSPARENCY: EVIDENCE FROM LOAN LOSS PROVISIONS

Author: KATHLEEN ANDRIES, WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT

EA = Empirical Archival

Co-Author: John Gallemler, University of Chicago

Martin Jacob, WHU - Otto Beisheim School of Management

BOOK-TAX CONFORMITY AND REPORTING BEHAVIOR - A QUASI-EXPERIMENT

Author: MARIA THERESIA EVERS, UNIVERSITY OF MANNHEIM

EA = Empirical Archival

Co-Author: Ina Meier, University of Mannheim

Katharina Nicolay, Zentrum fuer Europaeische Wirtschaftsforschung GmbH

TAX AFFAIRS - NOT WITH YOUR NEIGHBOR

Author: MARTIN THOMSEN, MUENSTER UNIVERSITY

EA = Empirical Archival

Co-Author: Christoph Watrin, University of Muenster

TX-PS | Thursday 12th May • 14:00-15:30**TXPS04**

Chair: DIRK SCHINDLER | Room: 0.7 Lisbon

THE AUDIT OF DEFERRED TAXES AS A SIGNAL FOR TAX AUDITORS

Author: STEFAN WIELENBERG, HANNOVER UNIVERSITY AM = Analytical/Modelling
 Co-Author: Kay Blaufus, Hannover University
 Jens Robert Schoendube, Hannover University

WHY DO NOT ALL FIRMS ENGAGE IN TAX AVOIDANCE?

Author: KAI SANDNER, MUNICH LUDWIG-MAXIMILIANS UNIVERSITY AM = Analytical/Modelling
 Co-Author: Martin Jacob, WHU - Otto Beisheim School of Management
 Anna Rohlfing-Bastian, University of Tuebingen

THE COMBINED IMPACT OF ASYMMETRIC TAXATION AND LIMITED LIABILITY ON OPTIMAL COMPENSATION

Author: GEORG SCHNEIDER, GRAZ KARL-FRANZENS UNIVERSITY AM = Analytical/Modelling
 Co-Author: Andreas Scholze, Osnabrueck University
 Fabian Meissner, BearingPoint

TX-PS | Friday 13th May • 09:00-10:30**TXPS05**

Chair: MARTIN FOCHMANN | Room: 0.2 Berlin

MENTAL ACCOUNTING AND THE TIMING OF TAXATION

Author: KAY BLAUFUS, LEIBNIZ UNIVERSITY HANNOVER EX = Experimental
 Co-Author: Jochen Hundsdoerfer, Freie Universität Berlin
 Matthias Sünwoldt, Freie Universität Berlin
 Nadja Wolf, Leibniz University Hannover

CORPORATE TAXES AND THE LOCATION OF TRADEMARKS

Author: MICHAEL OVERESCH, UNIVERSITY OF COLOGNE EA = Empirical Archival
 Co-Author: Jost Heckemeyer, University of Hannover
 Pia Olligs, University of Cologne

CORPORATE TAX REFORMS AND TAX-MOTIVATED PROFIT SHIFTING: EVIDENCE FROM THE EU

Author: ANNA ALEXANDER, WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT EA = Empirical Archival
 Co-Author: Antonio De Vito, WHU - Otto Beisheim School of Management
 Martin Jacob, WHU - Otto Beisheim School of Management

TX-PS | Thursday 12th May • 16:00-17:30**TXPS06**

Chair: MICHAEL OVERESCH | Room: 2.14 Amazon

CORPORATE TAX MINIMIZATION AND STOCK PRICE REACTIONS

Author: ALEXANDER SCHWÄBE, LEIBNIZ UNIVERSITY HANNOVER EA = Empirical Archival
 Co-Author: Kay Blaufus, Leibniz University Hannover
 Axel Möhlmann, Deutsche Bundesbank

ACHIEVING TAX CERTAINTY AND AVOIDING TAXES? - EVIDENCE FROM LUXEMBOURG TAX RULINGS

Author: PATRICK WITTENSTEIN, HAMBURG UNIVERSITY EA = Empirical Archival
 Co-Author: Inga Hardeck, European University Viadrina

TX-RF | Friday 13th May • 11:00-12:30

TXRF01: Tax Avoidance

Chair: OTÁVIO CABELLO | Room: 2.3 Rhone

OWNERSHIP AND TAX AVOIDANCE—THE IMPACT OF CAPITAL MARKETS AND CORPORATE FAMILY INVOLVEMENT

Author: ALEXANDER BRUNE, MÜNSTER UNIVERSITY EA = Empirical Archival

Co-Author: Martin Thomsen, Muenster University/Institute of Accounting and Taxation

Christoph Watrin, Muenster University/Institute of Accounting and Taxation

TAX AVOIDANCE THROUGH ADVANCE TAX RULINGS - EVIDENCE FROM THE LUXLEAKS FIRMS

Author: BIRGIT HÜSECKEN, UNIVERSITY OF COLOGNE EA = Empirical Archival

Co-Author: Michael Overesch, University of Cologne

ON THE INTERDEPENDENCY OF PROFIT-SHIFTING CHANNELS AND THE EFFECTIVENESS OF ANTI-AVOIDANCE LEGISLATION

Author: HANNAH NUSSER, UNIVERSITY OF MANNHEIM EA = Empirical Archival

Co-Author: Katharina Nicolay, Centre for European Economic Research

Olena Dudar, Centre for European Economic Research

THE IMPACT OF CORPORATE TAX AVOIDANCE ON ANALYST COVERAGE AND FORECASTS

Author: MENG BING REN, WARWICK UNIVERSITY BUSINESS SCHOOL EA = Empirical Archival

Co-Author: Guanming He, The University of Warwick

Richard Taffler, The University of Warwick

THE EFFECT OF MANDATORY CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE ON TAX AVOIDANCE: A NATURAL QUASI-EXPERIMENT IN CHINA

Author: JUAN WEI, HUAZHONG UNIVERSITY OF SCIENCE AND TECHNOLOGY EA = Empirical Archival

Co-Author: Phyllis Mo, City University of Hong Kong

TX-RF | Friday 13th May • 14:00-15:30

TXRF02: Tax Aggressiveness and Tax Audits

Chair: ALEXANDER SCHWÄBE | Room: 2.3 Rhone

THE EFFECT OF DIVIDEND IMPUTATION ON CORPORATE TAX AGGRESSIVENESS

Author: ROSS WILLIAM MCCLURE, UNIVERSITY OF TECHNOLOGY SYDNEY EA = Empirical Archival

Co-Author: Brett Govendir, University of Technology Sydney

Roman Lanis, University of Technology Sydney

Peter Wells, University of Technology Sydney

TAX COMPLIANCE WITH STRATEGIC AUDITORS: AN EXPERIMENTAL STUDY

Author: YUTARO MURAKAMI, KEIO UNIVERSITY EX = Experimental

Co-Author: Satoshi Taguchi, Doshisha University

ANTECEDENTS OF INTERPERSONAL TRUST IN TAX AUDITS

Author: MATTHIAS PETUTSCHNIG, VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS EX = Experimental

Co-Author: Ewald Aschauer, Johannes-Kepler-Universität Linz

DOES CAPITAL MARKET PRESSURE AND DISCLOSURE REGULATION SHAPE TAX AGGRESSIVENESS?

Author: JOCHEN PIERK, VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS EA = Empirical Archival

CORPORATE TAX AGGRESSIVENESS AND CASH DISTRIBUTIONS TO SHAREHOLDERS

Author: HARUN RASHID, UNIVERSITY OF CALGARY EA = Empirical Archival

Co-Author: Mark Anderson, University of Calgary

Hussein Warsame, University of Calgary

TX-RF | Thursday 12th May • 11:00-12:30

TXRF03: Institutional Environment and Tax

Chair: MARTIN JACOB | Room: W2.3 Dollar

TAX PAYMENT DEFAULT PREDICTION USING GENETIC ALGORITHM-BASED VARIABLE SELECTION

Author: HENRIK HÖGLUND, HANKEN SCHOOL OF ECONOMICS

EA = Empirical Archival

DO FOREIGN TAX AUTHORITIES BENEFIT FROM THE U.S. WORLDWIDE TAX SYSTEM?

Author: SASKIA KOHLHASE, VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS

EA = Empirical Archival

Co-Author: Jochen Pierk, Vienna University of Economics and Business

WHO GETS SLAMMED BY HIGH EFFECTIVE MARGINAL TAX RATES IN QUÉBEC?

Author: SUZANNE PAQUETTE, LAVAL UNIVERSITY

EA = Empirical Archival

Co-Author: Daniel Coulombe, Laval University

Jean-François Guimond, Laval University

CAPITAL INCOME TAXES AND THE EX-DAY PREMIUM - NEW EVIDENCE FROM A CROSS-COUNTRY ANALYSIS

Author: ALEXANDER TASSIUS, UNIVERSITY OF COLOGNE

EA = Empirical Archival

Co-Author: Michael Overesch, University of Cologne

THE EUROPEAN APPORTIONMENT FORMULA: THE ROLE OF INTANGIBLES FOR BELGIUM

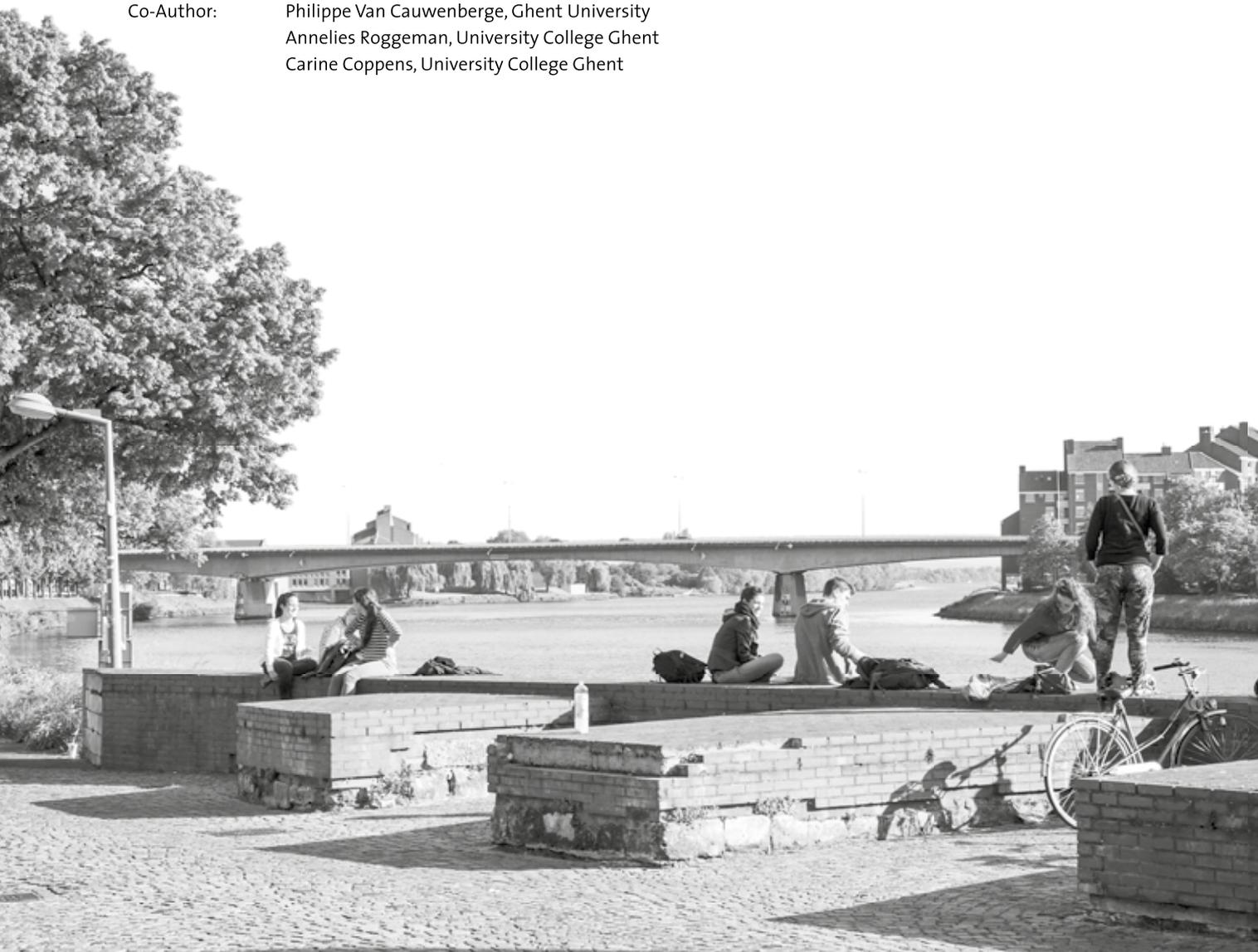
Author: ISABELLE VERLEYEN, UNIVERSITY COLLEGE GHENT

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