

# 39<sup>th</sup> European Accounting Association Annual Congress 2016

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

## PROGRAMME AND COLLECTED PAPERS



Maastricht University



Limpert Instituut



**MAASTRICHT 2016**  
39<sup>th</sup> ANNUAL CONGRESS

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ICAS is a leading professional body of Chartered Accountants (CAs) with over 23,000 members and CA student members worldwide. As the world's first professional accountancy body, ICAS has been training CAs for over 160 years, since receiving its Royal Charter in 1854. We take great pride in our proactive contributions to public and professional debate and in the impact of our independent policy-relevant research. ICAS is proud to be a Gold Sponsor of the 2016 EAA Congress.

Find out more about our research funding opportunities, current calls for research, publications and studying the CA qualification at our exhibition stand.

ICAS will be hosting a symposium on 12 May at 11.00am on 'What is performance?' and we look forward to you joining us then.

### **Win an iPad mini**

Enter our free prize draw at the ICAS exhibition stand and be in with a chance to win an iPad mini.

We hope that you enjoy the Congress.

**Visit [icas.org.uk](http://icas.org.uk)**

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## CATEGORIES OF SCIENTIFIC PROGRAMME

### Category abbreviations for parallel sessions and research fora

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

### Notice

Neither the European Accounting Association nor the EAA 2016 Organizing and Scientific Committees, not any person acting on their behalf offer any guarantee or endorsement, explicit or implicit, with respect to the information contained in this publication, nor do they assume any responsibility regarding its use or damage resulting from this information.

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

[www.eaacongress.org/r/home](http://www.eaacongress.org/r/home)

The conference program is also available via our EAA Congress app.

For more information, see Useful Information on page 15.

Collected papers are accessible online from the EAA databases at:

[www.eaacongress.org/r/home](http://www.eaacongress.org/r/home)



## ORGANISER'S WELCOME

Dear Colleagues,

It is a great pleasure to welcome you to the 39th Annual Congress of the European Accounting Association in Maastricht, The Netherlands. We hope that you will enjoy the scientific and the social programme of the congress which is held jointly by the EAA, and Maastricht University School of Business and Economics. It is a true privilege for our university to be able to host the EAA Annual Congress again after 25 years.

Compared to 25 years ago, the Association and Congress have grown substantially. We are delighted to welcome today more than 1,000 delegates from all over the world to share knowledge and ideas to advance accounting research and education. The EAA congress has developed the tradition of being the largest accounting event in Europe and a unique opportunity for young scholars to start building an international network and for more senior faculty to strengthen collaborative ties.

The EAA Congress also has the tradition to offer delegates an exciting social programme allowing to discover the host city and region. This year will not be an exception. We will start with our Early Bird reception in La Bonbonnière, a former church and theatre in Maastricht's historic city centre. The welcome reception will take place at two locations: in the Gouvernement where the Treaty on European Union was signed in 1992, and in the Bonnefanten Museum, famous for its architectural design by Aldo Rossi. We conclude the Congress in La Caverne de Geulhem, a marl quarry cave, which is typical for the region of Maastricht, and where regional products and dishes will be served.

On behalf of the local organizers, I would like to thank the European Accounting Association President, Management Committee, Board, Conference Committee and General Secretary for their decision and assistance to meet in Maastricht this year. We would further like to thank the Standing Scientific Committee and the members of the Scientific Committee for developing the programme of the parallel sessions. A sincere thank you to the invaluable support and assistance by Nicole Coopman, Executive Secretary of EIASM, and her team. We are particularly grateful to Paul Mouland, who provided much appreciated IT assistance in generating the final version of the program in both paper and online format. We are also very appreciative of the dedication of our professional conference organizers, Niels Klinkhamer and Janine Brüll, from Klinkhamer Group.

Thanks also to all symposia chairs, panel members, discussants of parallel sessions and chairs of all sessions for their contribution to make this Congress an inspiring event. Finally, we thank all sponsors for their generous contributions to the congress not only financially but also in terms of supporting the development of the symposia, allowing to bridge science and practice.

The local organizing committee wishes you to enjoy the congress and explore the city of Maastricht, a place "bons-vivants" should not miss out.



**Ann Vanstraelen**  
Congress Chair

## **PRESIDENT'S WELCOME**

### **Dear Congress Delegate,**

Please, let me welcome you to the 39th Annual Congress of the European Accounting Association, in the international city of Maastricht. This is the second time that Maastricht hosts the annual congress of the European Accounting Association, the first one being in 1991. The academic profile of the event and the beautiful location have attracted considerable interest from accounting scholars from all over the world, and this has demanded very special efforts by the Scientific Committee, chaired by Professor Aljoša Valentinčič. The Scientific Committee handled 973 papers and, after review, 707 papers have been accepted for presentation; 358 manuscripts will be discussed in parallel sessions and 349 papers in research fora. I hereby would like to thank all those who participated in the review process of submissions: chair, members of the Scientific Committee, and reviewers.

The research program comprises 13 symposia as well as parallel sessions and research fora. In conformity with the tradition of openness to methods and research paradigms that are central to the mission of the European Accounting Association, the symposia address a variety of topics and areas that will certainly fit in your any area of interest. The opening session will include a keynote speech by Mr. Hans Hoogervorst, chairman of the IASB. Furthermore, the session will host the presentation of the Anthony G. Hopwood Award, which recognizes lifetime academic achievements of distinguished faculty. In 2016, the Awards will be granted to Sten Jönsson (University of Gothenburg) and Michael Shields (Michigan State University). Sten and Mike have made fundamental contributions to the organizational and social aspects of accounting and to management accounting research, respectively. Both Sten and Mike have generously shared their scholarship with colleagues from all over the world and they are role models for future generations.

The promotion of young scholars constitutes a main goal of the European Accounting Association. According to the tradition, two important events for young academics have been held before the beginning of the Congress; the Doctoral Colloquium and the PhD Forum. The Doctoral Colloquium took place in Vaals, in the surroundings of Maastricht, and was co-chaired by Bill Rees and Keith Robson. During the Doctoral Colloquium, 36 doctoral students have presented their PhD projects and received feedback from 12 distinguished professors. The PhD Forum, co-chaired by Philip Joos and Thorsten Sellhorn, scheduled presentations of interest to young scholars: situation of the job market and accounting research trends. I would like to thank the co-chairs of these events for their generous contribution to the European Accounting Association as well as Matias Laine, chair of the Conference Committee, for his wonderful job.

As noted above, this is the second time that Maastricht hosts the EAA Congress, the first being held in 1991 under Hein Schreuder's chairmanship. Participants in the 1991 event have shared their fond memories of the event, recalling it as both intellectually challenging and socially rewarding. I am sure that, under Ann Vanstraelen's leadership, the 2016 Congress will also be a most successful event, academically and otherwise. I would like to warmly thank Ann and the Local Organizing Committee for their great job.



**Salvador Carmona**  
EAA President

## EAA COMMITTEES

### EAA Management Committee 2015-2016

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President	Salvador Carmona
Past President	Ann Jorissen
Treasurer	Saverio Bozzolan
Congress Chair 2016	Ann Vanstraelen
Congress Chair 2017	Begoña Giner
Members:	Beatriz Garcia Osma
	Thorsten Sellhorn
	Hanna Silvola
	Aljoša Valentinčič

### EAA Board 2015-2016

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#### OFFICERS

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Past President	Ann Jorissen	University of Antwerp
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Congress Chair 2016	Ann Vanstraelen	Maastricht University
Congress Secretary-General 2016	Roger Meuwissen	Maastricht University
Congress Treasurer 2016	Caren Schelleman	Maastricht University
Congress Chair 2017	Begoña Giner	University of Valencia

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Romania	Dumitru Matis	Babes-Bolyai University
Russia	Vyacheslav Sokolov	St Petersburg University of Economics and Finance
Slovenia	Aljoša Valentinčič	University of Ljubljana
Spain	Beatriz Garcia Osma	Autonomous University of Madrid
Sweden	Thomas Carrington	Stockholm University
Switzerland	Daniel Oyon	HEC Lausanne
Turkey	Recep Pekdemir	University of Istanbul
United Kingdom	Martin Walker	University of Manchester

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Chair Conference Committee	Matias Laine	University of Tampere
Chair Scientific Committee	Aljoša Valentinčič	University of Ljubljana
Chair Financial Reporting Standards Committee (FRSC)	Niclas Hellman	Stockholm School of Economics
Doctoral Colloquium Co-Chairs	William P. Rees Keith Robson	University of Edinburgh HEC Paris
European Accounting Review (EAR) Editor	Laurence Van Lent	Tilburg University
Accounting in Europe (AinE) Editor	Paul Andre	ESSEC Business School
<b>EX OFFICIO</b>		
Executive Secretary	Nicole Coopman	European Institute for Advanced Studies in Management (EIASM)

**EAA Presidents 1978-2016**

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Anthony G. Hopwood (†)	1978 - 1979
Walter Busse Von Colbe	1979 - 1980
Johannes Bouma	1980 - 1981
F. Ferreira	1981 - 1982
Bengt Provstgaard	1982 - 1983
David Flint	1983 - 1984
André Zünd	1984 - 1985
Jean-Pierre Gillet	1985 - 1986
Sven Erik Johansson	1986 - 1987
Anthony G. Hopwood (†)	1987 - 1988
Robert Teller	1988 - 1989
Peter Horvath	1989 - 1990
Lagos Faluvégi	1990 - 1991
Hein Schreuder	1991 - 1992
Leandro Cañibano	1992 - 1993
Reino Majala	1993 - 1994
Giuseppe Galassi	1994 - 1995
John Samuels	1995 - 1996
Arne Kinserdal	1996 - 1997
Alfred Wagenhofer	1997 - 1998
Carl Reyns	1998 - 1999
Serge Evraert	1999 - 2000
Wolfgang Ballwieser	2000 - 2001
George Venieris	2001 - 2002
Jens Elling	2002 - 2003
José Antonio Gonzalo	2003 - 2004
Bohumil Král	2004 - 2005
Olov Olson	2005 - 2006
John Christensen	2006 - 2009
Aileen Pierce	2009 - 2011
Begoña Giner	2011 - 2013
Ann Jorissen	2013 - 2015
Salvador Carmona	2016 - 2018



## Locations of EAA Congresses 1978-2016

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

## EAA Congress 2016 | Local Organising Committee

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Chair	Ann Vanstraelen
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Members	Laury Bollen
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	Sacha Bruinen
	Rogier Deumes
	Olga Devive
	Christoph Feichter
	Sabine Galama
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	Anant Joshi
	Tanja Kicken
	Marjo Van Kol
	Judith Künneke
	Frank Moers
	Annelies Renders
	Lars Rieser
	Peter Sampers
	Miranda Schoep
	Juliette Smedts
	Britt Smeets
	Elize Teeuwen
	Ulrike Thürheimer
	Mark Vluggen
	Patrick Vorst
	Lu Yang
	Lei Zou

## EAA Congress 2016 | Scientific Committee

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Chair	Aljoša Valentinčič	University of Ljubljana
Standing Scientific Committee Members	Ariela Caglio	Bocconi University
	Ralf Ewert	University of Graz
	Helena Isidro	ISCTE - Lisbon University Institute
	Martin Jacob	WHU - Otto Beisheim School of Management
	Carlos Larrinaga	University of Burgos
	Garen Markarian	WHU - Otto Beisheim School of Management
	Ann Vanstraelen	University of Maastricht

**EAA Congress 2016 | Scientific Committee Members**

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Basilio Acerete	Universidad de Zaragoza
Paulo Alves	Universidade Catolica do Porto
Nicolas Antheaume	Université de Nantes
José Luis Arquero	University of Seville
Vasilili Athanasakou	The London School of Economics and Political Science
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Elena Beccalli	Catholic University of the Sacred Heart
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Wendy Beekes	Lancaster University
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Saverio Bozzolan	LUISS Business School
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Jörg Budde	University of Bonn
Ariela Caglio	SDA Bocconi
Mara Cameran	Bocconi University
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Andreas Charitou	University of Cyprus
Peter M. Clarkson	University of Queensland
Daniel Cohen	University of Texas At Dallas
Martine Cools	KU Leuven
Maria Correia	London Business School
Ericka Costa	University of Trento
Steven Crawford	University of Houston
Jo Danbolt	University of Edinburgh
Holger Daske	University of Mannheim
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Ignace de Beelde	Ghent University
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Lisa Evans	University of Stirling
Ralf Ewert	University of Graz
Robert Faff	The University of Queensland
John Ferguson	University of St. Andrews
Martin Fochmann	University of Hannover
Joana Fontes	Universidade Catolica Lisboa
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Pascal Frantz	the London School of Economics and Political Sciences
Hans Frimor	Copenhagen Business School
Ann Gaeremynck	KU Leuven
Susana Gago	University Carlos III of Madrid
Zhan Gao	Lancaster University
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Emma Garcia-Meca	Universidad Politecnica de Cartagena
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Anna Gold	VU University of Amsterdam
Igor Goncharov	Lancaster University Management School
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Markus Granlund	University of Turku
Aleksandra Gregoric	Copenhagen Business School
Ulfert Gronewold	Postdam University
James Hansen	Weber State University
Harold Hassink	Maastricht University
Jost Heckemeyer	University of Hannover
Joerg-Markus Hitz	Göttingen University
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Sophie Hoozee	Ghent University
Jochen Hundsdoerfer	Freie Universität Berlin
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Martin Jacob	WHU - Otto Beisheim School of Management
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Bjorn Jorgensen	London School of Economics
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Claire-France Picard	Université Laval
Charles Piot	Grenoble II University
Petya Platikanova	ESADE
Annalisa Prencipe	Bocconi University
Richard Price	Utah State University
Reiner Quick	Darmstadt Technical University
Santhosh Ramalingegowda	The University of Georgia
Ivana Raonic	CASS Business School
Silvana Revellino	Copenhagen Business School
Chrystelle Richard	ESSEC Business School
Lucia Lima Rodrigues	University of Minho
Manuel Pedro Rodriguez Bolivar	University of Granada
Reed Roig	Queens University of Charlotte
Brian Rountree	Rice University
Rita Samiolo	London School of Economics
Gerrit Sarens	Université Catholique de Louvain la Neuve
Utz Schäffer	WHU-Otto Beisheim School of Management
Alain Schatt	HEC Lausanne (UNIL)
Caren Schelleman	Maastricht University
Dirk Schindler	Norwegian School of Economics
Georg Schneider	Graz Karl-Franzens University
Jens-Robert Schoendube	Leibniz University Hannover
Anisa Shyti	IE Business School
Soenke Sievers	University of Paderborn
Dirk Simons	University of Mannheim
Sergeja Slapnicar	University of Ljubljana
Kazbi Soonawalla	University of Oxford, Said Business School
Christian Stadler	Lancaster University
Ileana Steccolini	Bocconi University
Stephen Stubben	University of Utah
Stuart Turley	Manchester University
Aljoša Valentinčič	University of Ljubljana
Joost Van Buuren	Nijenrode University
Tom Van Caneghem	KU Leuven
Alexandra Van den Abbeele	KU Leuven
Heidi Vander Bauwhede	Ghent University
Ann Vanstraelen	Maastricht University
David Veenman	Erasmus University Rotterdam
Eija Vinnari	Turku School of Economics
Georgios Voulgaris	Warwick Business School
Pengguo Wang	Exeter Business School
Christoph Watrin	Muenster University
Eric Weisbrod	University of Miami
Stefan Wielenberg	University of Hannover
Marleen Willekens	KU Leuven
Betty Wu	University of Glasgow

## LOCAL HOST

### Maastricht University School of Business and Economics

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#### Maastricht University

##### Maastricht University Executive Board

*Prof. Dr. Luc Soete, Rector Magnificus*

*Prof. Dr. Martin Paul, President*

*Dr. Nick Bos, Vice-President*

Founded in 1976 as a response to a shortage of medical doctors in the Netherlands, Maastricht University (UM) quickly grew to become one of the Netherlands most successful universities. With almost 45% of students and more than 30% of teaching staff coming from abroad it is also the most international university of the Netherlands. Despite its youth, UM has been able to constantly improve its international standing and now features regularly in the world's most prestigious university rankings. Applying a Problem-Based Learning approach which uses small and independent student groups and Europe-focused and international-oriented programmes, the university was able to carve out an academic profile that attracts students from all over world. Researchers at UM work in multidisciplinary teams and in close cooperation with international institutes, business and industry and have attracted international attention by taking the lead in several large European research projects.

#### Maastricht University School of Business and Economics

##### Board School of Business and Economics

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*Prof. Dr. Peter Schotman, Associate Dean of Research and Valorisation*

*Dr. Huub Meijers, Associate Dean of Education*

*Prof. Dr. Mariëlle Heijltjes, Associate Dean of Strategic Development and Internationalisation*

*Drs. Edward Peters RC, Managing director*

*Rendy Jansen, Student adviser*

*Nathalie Dirks, Secretary*

The co-organizer of the congress is the Maastricht University School of Business and Economics (SBE). Founded in 1984, SBE is currently the largest faculty of Maastricht University in student numbers. Housed in a former Jesuit monastery, the school currently provides education to around 4,200 students, of which 60% are international. As a business school, SBE is accredited by EQUIS, AACSB and the Association of MBAs. This triple accreditation has only been achieved by 1% of business schools worldwide. SBE's approach revolves around small-scale teaching methods supported by an electronic learning environment, a portfolio of international study programmes, and strong incentives for top-quality research. The focus lies on educational innovation. All degree programmes make use of the Problem-Based approach, with an emphasis on skills development - problem solving, group work, and self-directed learning - to prepare students optimally for the European and international knowledge society.

## USEFUL INFORMATION

### Coffee breaks

Coffee, tea and refreshments will be available in the Expo Foyer, accessible via both the 0-level and the 1-level, and the Trajectum on the 1-level of the MECC as per the programme.

### Lunches

Lunch will be served on Thursday 12 and Friday 13 May in the MECC Expo Foyer accessible via both the 0-level and the 1-level, as per the programme.

### Congress secretariat/Registration desk

The Congress Secretariat and Registration Desk is located at the Trajectum on the 1-level of the MECC.

### Certificate of attendance

Certificates of attendance will be provided at the Registration Desk at the Trajectum on the 1-level of the MECC.

### Wireless network

Free wifi is available throughout the MECC:

SSID: MECC\_Congrescentre

Password: meccmaastricht (all lowercase)

### Congress App

The EAA Congress app is available for download from the App Store (iOS) and Play Store (Android). Users of BlackBerry devices, Windows Phone, and desktop computers can access the web-based version.

Prior to the Congress you have received an invitation email for the app. Please follow the instructions in the email to download the app and/or access the web-based version of the app, and log into the app (or web-based version of the app) to make full use of its features. This log in is automated so you do not need to enter a separate password.

### Smoking

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

### In case of emergencies

In the case of any emergency please inform our staff at the Registration Desk at the Trajectum on the 1-level.

The European Emergency Number is 112, which can be dialled free of charge from any mobile phone.

### Public transport and Taxi

As the MECC is located outside the city centre, congress delegates are provided with a complimentary bus pass for the duration of the congress. Delegates can simply show their congress badge to the bus driver to ride Veolia city busses. Bus services 1, 4, 5 and 8 will take delegates from the city centre to the MECC bus stop (bus stop: Forum). A travel planner can be found here: [www.g292.nl/en](http://www.g292.nl/en)

Taxi stands are located throughout the city of Maastricht. Taxi's dropping off guests at the MECC should do so at either the Forum entrance (on the side of the NH hotel), and the main entrance (near parking P4). During the congress, please contact the reception at the MECC or our Registration Desk to arrange for a taxi pickup from the MECC.

Further useful information about Maastricht can be found at:

[www.gemeentemaastricht.nl/english](http://www.gemeentemaastricht.nl/english) and [www.vvvmaastricht.nl/en/home.html](http://www.vvvmaastricht.nl/en/home.html)

## CONGRESS VENUE



### MECC

The 39<sup>th</sup> European Accounting Association Annual Congress takes place in the MECC, the Maastricht Exhibition and Congress Centre, located at Forum 1000, 6229 GV Maastricht. The website for the venue is [www.mecc.nl/en](http://www.mecc.nl/en)

#### Service rooms and areas Floor

Registration desk	Trajectum, 1-level
Coffee breaks	Expo Foyer (accessible via 0-level and 1-level) and Trajectum, 1-level
Lunches	Expo Foyer (accessible via 0-level and 1-level)
Publisher Exhibition	Expo Foyer (accessible via 0-level and 1-level)
Luggage and Cloakroom	Trajectum, 1-level

#### Meeting rooms Floor

Auditorium 1	Accessible via 1-level and 2-level
Auditorium 2	1-level
0.1 London	0-level
0.2 Berlin	0-level
0.3 Copenhagen	0-level
0.4 Brussels	0-level
0.5 Paris	0-level
0.6 Madrid	0-level
0.7 Lisbon	0-level
0.8 Rome	0-level
0.9 Athens	0-level
0.11 Pressroom	0-level
2.1 Colorado	2-level
2.3 Rhone	2-level
2.4 Thames	2-level
2.5 Seine	2-level
2.6 Danube	2-level
2.7 Meuse	2-level
2.8 Rhine	2-level
2.9 Euphrates	2-level
2.10 Tigris	2-level
2.11 St. Lawrence	2-level
2.14 Amazon	2-level
W2.1 Euro	€uro Centre
W2.2 Florin	€uro Centre
W2.3 Dollar	€uro Centre
W2.4 Yen	€uro Centre



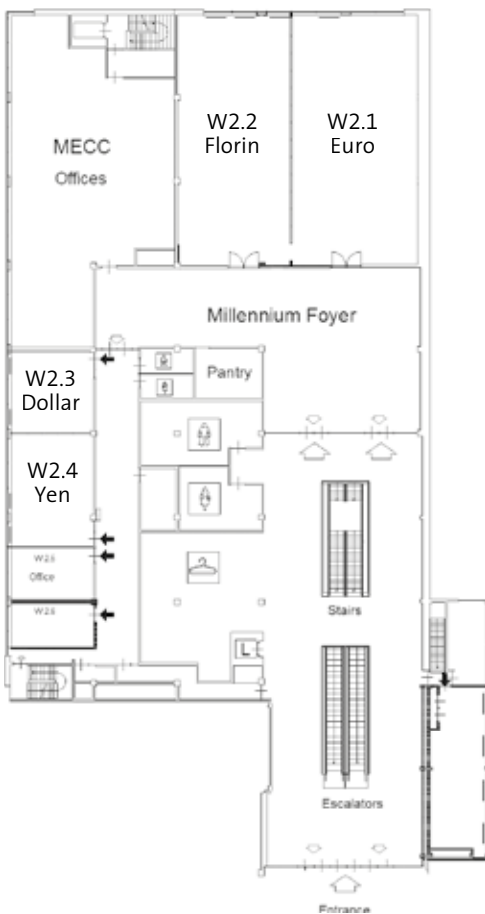




### MECC 2-level



### MECC €uro Centre



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# Limperg Instituut

## Limperg Institute

The Limperg Institute (LI) was founded in 1978 as an inter-university institute in Auditing by the following six partners:

- University of Amsterdam
- Vrije Universiteit Amsterdam
- Erasmus University Rotterdam
- Tilburg University
- Nyenrode Business University
- The Dutch association of Auditors (NBA, former NIVRA)

The Limperg Institute is named after professor Théodore Limperg Jr. (1879-1961), a former professor at the University of Amsterdam, who has played an important role in business economics and auditing theory, as well as in the development of auditing practice in The Netherlands.

In the period 1978-2001, the Limperg Institute was a separate academic institution. Its academic staff was actively engaged in research in Auditing and Accounting Information Systems. In this period, LI contributed significantly to research in accounting and auditing by writing research articles in mainly Dutch scientific journals and by publishing a large number of mostly professional monographs. The most widely known series is perhaps the series of eight textbooks on auditing (Leerboek Accountantscontrole) about audit theory and audit practice. These books have been widely used as teaching material in almost all postgraduate auditing programs in the Netherlands.

In the year 2001 the Limperg Institute radically changed its strategy. It appeared that auditing research was increasingly being conducted by universities. As a result, the Limperg Institute closed down as an independent research center and transferred its academic staff to university departments. The Limperg Institute continued as an independent institution within the Vrije Universiteit Amsterdam and changed its strategy from conducting research to offering a PhD program in Accounting and Auditing Research that is open to all PhD students of Dutch and foreign academic institutions. The main responsibility of LI is to define, develop and organize high-quality courses for young scholars in the fields of accounting, controlling and auditing. Senior academic staff of all Dutch universities and international top academics participate in the LI PhD program, while almost all Dutch PhD students in Accounting and Auditing have followed this program, or at least parts of it.

Next to offering a PhD program, the Limperg Institute also has a second mission, which is to support a productive interaction and collaboration between scientists and practitioners. The idea behind this task is that a good connection between practice and theory will lead to academic research being more relevant to practice, and stimulate practitioners to use new scientific insights. LI aims at fulfilling this task by organizing workshops, seminars and symposia and to function as an intermediary between practice and the academia. A notorious example of a LI-platform on which academics and practitioners meet on a regular basis is the workgroup Statistical Auditing. More information about the Limperg Institute can be found at our website [www.limperginstituut.nl](http://www.limperginstituut.nl)

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Audit Analytics is an independent research provider of audit, regulatory and disclosure intelligence. Through an easy-to-use online interface, Audit Analytics enables the academic communities and over 230 universities around the world to track, analyze and understand public company disclosure issues and trends. Our database includes the universe of US SEC registrants including foreign filers. Our coverage includes fiscal year 2000 to the present. For more information visit [www.auditanalytics.com](http://www.auditanalytics.com), or to schedule a personalized online demonstration, please e-mail Tom Hardy - [thardy@ivesinc.com](mailto:thardy@ivesinc.com)



#### Institute of Chartered Accountants of Scotland (ICAS)

ICAS is a leading professional body of Chartered Accountants (CAs) with over 20,000 members worldwide. We are an educator, examiner, regulator and thought leader. We take great pride in our proactive contributions to public and professional debate and in the impact of our independent policy-relevant research. For further details consult [www.icas.com](http://www.icas.com) or contact [research@icas.com](mailto:research@icas.com).



The Association of  
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in Business

#### Institute of Management Accountants (IMA)

IMA®, the association of accountants and financial professionals in business, is one of the largest and most respected associations focused exclusively on advancing the management accounting profession. Globally, IMA supports the profession through research, the CMA® (Certified Management Accountant) program, continuing education, networking and advocacy of the highest ethical business practices. IMA has a global network of more than 80,000 members in 140 countries and 300 professional and student chapters. Headquartered in Montvale, N.J., USA, IMA provides localized services through its four global regions: The Americas, Asia/Pacific, Europe, and Middle East/Africa. For more information about IMA, please visit [www.imanet.org](http://www.imanet.org)



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### Association of Chartered Certified Accountants (ACCA)

Founded in 1904, ACCA (the Association of Chartered Certified Accountants) is the global body for professional accountants. We offer business-relevant, first-choice qualifications to people of application, ability and ambition around the world who seek a rewarding career in accountancy, finance and management. For more information please go to [www.accaglobal.com/gb/en.html](http://www.accaglobal.com/gb/en.html)



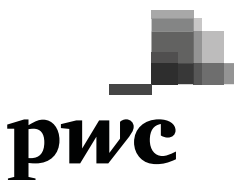
### Chartered Institute of Management Accountants (CIMA)

The Chartered Institute of Management Accountants (CIMA), is the world's leading and largest professional body of management accountants, with over 227,000 members and students operating in 179 countries, working at the heart of business. CIMA members and students work in industry, commerce, the public sector and not-for-profit organisations. CIMA works closely with employers and sponsors leading-edge research, constantly updating its qualification, professional experience requirements and continuing professional development to ensure it remains the employers' choice when recruiting financially-trained business leaders. CIMA has formed a joint venture with the American Institute of CPAs (AICPA) to establish the Chartered Global Management Accountant (CGMA) designation. CGMA is the global quality standard that further elevates the profession of management accounting. For more information visit [www.cimaglobal.com](http://www.cimaglobal.com)



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### PricewaterhouseCoopers (PwC)

At PwC in the Netherlands, about 4,200 people work together from twelve offices. PwC Netherlands helps organizations and individuals create the value they're looking for. We're a member of the PwC network of firms in 157 countries with more than 195,000 people. We're committed to delivering quality in assurance, tax and advisory services. Please visit [www.pwc.nl/en](http://www.pwc.nl/en) for more information.

## Other Sponsors

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*Gemeente Maastricht*

### City of Maastricht

The oldest city in the Netherlands has great appeal, not only for day trippers and tourists, but also for new residents. This can be seen in the city's wonderful nicknames, such as the "Culinary capital of the Netherlands" and "Europe's smallest metropolis." We owe this popularity to impressive monuments, a wide variety of shops, attractive pavement cafés, theatres and museums, restaurants and cafés, lovely squares and parks, and last but not least - our hospitality. Life in Maastricht is simply more easy-going and characterised by what the French call "joie de vivre." It's also what makes Maastricht unique. Please visit [www.gemeentemaastricht.nl/english](http://www.gemeentemaastricht.nl/english) and [www.vvvmaastricht.nl](http://www.vvvmaastricht.nl) for more information.



### Federation of European Accountants (FEE)

FEE is an international non-profit organisation based in Brussels that represents 50 institutes of professional accountants and auditors from 37 European countries, including all of the 28 EU Member States. FEE has a combined membership over 875,000 professional accountants, working in different capacities in public practice, small and large accountancy firms, businesses of all sizes, government and education - all of whom contribute to a more efficient, transparent and sustainable European economy. More information is available via [www.fee.be](http://www.fee.be)



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

ICAEW is a world leading professional membership organisation that promotes, develops and supports over 145,000 chartered accountants worldwide. We provide qualifications and professional development, share our knowledge, insight and technical expertise, and protect the quality and integrity of the accountancy and finance profession. As leaders in accountancy, finance and business our members have the knowledge, skills and commitment to maintain the highest professional standards and integrity. Together we contribute to the success of individuals, organisations, communities and economies around the world. For more information, please visit [www.icaew.com](http://www.icaew.com)



KONINKLIJKE NEDERLANDSE  
AKADEMIE VAN WETENSCHAPPEN

### The Royal Netherlands Academy of Arts and Sciences (Koninklijke Nederlandse Academie van Wetenschappen - KNAW)

As the forum, conscience, and voice of the arts and sciences in the Netherlands, the Royal Netherlands Academy of Arts and Sciences, founded in 1808, promotes quality in science and scholarship and strives to ensure that Dutch scholars and scientists contribute to cultural, social and economic progress. As a research organisation, the Academy is responsible for a group of outstanding national research institutes. It promotes innovation and knowledge valorisation within these institutes and encourages them to cooperate with one another and with university research groups. More information is available via [www.knaw.nl/en](http://www.knaw.nl/en)



**Maastricht University**

## **School of Business and Economics**

### **Maastricht University School of Business and Economics (SBE)**

Founded in 1984, The Maastricht University School of Business and Economics provides high-quality education to students and conducts excellent research, offering an international perspective in the fields of economics and international business administration. SBE's approach revolves around small-scale teaching methods supported by an electronic learning environment, a portfolio of international study programmes, and strong incentives for top-quality research. The focus lies on educational innovation. All degree programmes make use of Problem-Based Learning, with an emphasis on skills development - problem solving, group work, and self-directed learning - to prepare students optimally for the European and international knowledge society. Please visit our website for more information: [www.maastrichtuniversity.nl/web/faculties/sbe.htm](http://www.maastrichtuniversity.nl/web/faculties/sbe.htm)

### **Maastricht University Graduate School of Business and Economics (GSBE)**

Maastricht University's Graduate School of Business and Economics is the central authority on scientific research at Maastricht University's School of Business and Economics and administers School's PhD programme and research master's programmes, stimulates research in various ways, provides incentives for new research initiatives, and oversees quality and productivity. GSBE views the company or firm both as an agent in a complex and changing environment as well as an organisation of agents shaping market conditions and adapting to environmental developments. This has led to the foundation of six research programmes, whose scopes closely follow the thematic links between the various departments and institutes of the School of Business and Economics. In many cases, this collaboration exists in both research and teaching. As a result of their early development from a strong business economics orientation, many research programmes cannot be characterised as exclusively covering either business or economics. They all cross the boundaries of both business and economics. More information can be found on [www.maastrichtuniversity.nl/web/faculties/sbe/targetgroup/research/aboutgsbe.htm](http://www.maastrichtuniversity.nl/web/faculties/sbe/targetgroup/research/aboutgsbe.htm)



**Universiteitsfonds Limburg**

| SWOL |

### **Limburg University Fund (Universiteitsfonds Limburg)/SWOL**

The Limburg University Fund concentrates on raising funds for challenging projects that can enhance the university's social significance and contribute to an enterprising knowledge economy - regionally, nationally and internationally. For this reason, the fund invests in strengthening contacts between Maastricht University and its alumni, the business sector and other institutions. More information is available via [www.ufl-swol.nl/index.php/en](http://www.ufl-swol.nl/index.php/en)



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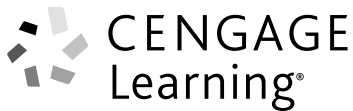
### **Association of Registered Controllers (De Vereniging van Registercontrollers - VRC)**

The Association of Registered Controllers (De Vereniging van Registercontrollers (VRC) unites graduates of various post-master registered controller programs and promotes the interests of the registered controller (RC) certification. The VRC aims to advance responsible controlling practices and promote the development of the controller profession. VRC stimulates knowledge transmission, to serve both its members and the post-master programs. It does so by networking with acknowledged educational programs and organizations and institutes with common interests, and by exchange of information about theory and practice. More information about VRC is available via [www.vrc.nl](http://www.vrc.nl)



## Exhibitors

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### Cengage Learning

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## CONGRESS PROGRAMME

### Tuesday, 10 May 2016

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- 14:30-18:00 Registration at the MECC (Trajectum)  
18:00-20:00 Early Bird Reception at La Bonbonnière

### Wednesday, 11 May 2016

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- 08:30-18:00 Registration at the MECC (Trajectum)  
08:00-13:00 PhD Forum (0.4 Brussels)  
09:00-12:00 IFRS Teaching Session (0.5 Paris)  
13:00-14:30 Opening Session (Auditorium 1)  
14:30-15:00 Coffee Break (Expo Foyer and Trajectum)  
15:00-16:30 Parallel Sessions, Research Fora, Symposium 1  
16:30-17:00 Coffee Break (Expo Foyer and Trajectum)  
17:00-18:30 Parallel Sessions, Research Fora, Symposium 2  
19:00-21:00 Welcome Reception at Ipanema Café/Bonnefanten Museum & Gouvernement

### Thursday, 12 May 2016

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- 08:30-18:00 Registration at the MECC  
09:00-10:30 Parallel Sessions, Research Fora, Symposium 3 & 4  
10:30-11:00 Coffee Break (Expo Foyer and Trajectum)  
11:00-12:30 Parallel Sessions, Research Fora, Symposium 5 & 6  
12:30-14:00 Lunch (Expo Foyer)  
14:00-15:30 Parallel Sessions, Research Fora, Symposium 7 & 8  
15:30-16:00 Coffee Break (Expo Foyer and Trajectum)  
16:00-17:30 Parallel Sessions, Research Fora, Symposium 9 & 10

### Friday, 13 May 2016

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- 08:30-18:00 Registration at the MECC (Trajectum)  
09:00-10:30 Parallel Sessions, Research Fora, Symposium 11  
10:30-11:00 Coffee Break (Expo Foyer and Trajectum)  
11:00-12:30 Parallel Sessions, Research Fora, Symposium 12  
12:30-14:00 Lunch (Expo Foyer)  
14:00-15:30 Parallel Sessions, Research Fora, Symposium 13  
15:30-16:00 Coffee Break (Expo Foyer and Trajectum)  
16:00-17:30 EAA General Assembly (Auditorium 1)  
19:00-19:30 Bus transfer to La Caverne de Geulhem  
19:30-00:30 Gala Dinner at La Caverne de Geulhem  
22:30-01:00 Bus transfer back to the hotels

## SOCIAL EVENTS

### Early Bird Reception: Tuesday 10 May, 18.00-20.00

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#### **La Bonbonnière, Achter de Comedie 1, 6211 GZ Maastricht**

The location for our Early Bird Reception on Tuesday 10 May is La Bonbonnière. La Bonbonnière is located in Maastricht's historic city centre. It was originally a church, built by the Jesuits in 1614. In 1789 the church was remodelled into a theatre, and the building functioned as such for more than two centuries, until, in 1996, it became a location for parties and events. The entire building was completely renovated in 2015. More information is available via [www.bonbonniere.nl/site/bonbonniere](http://www.bonbonniere.nl/site/bonbonniere)

### Welcome Reception: Wednesday 11 May, 19.00-21.00

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#### **Ipanema Café/Bonnefanten Museum, Avenue Céramique 250, 6221 KX Maastricht Gouvernement, Limburglaan 10, 6229 GA Maastricht**

Our Welcome Reception takes place at two locations, the Ipanema Café/Bonnefanten Museum and the Limburg Gouvernement. The ticket in your registration pack which you will receive upon registration will indicate which is your location for the welcome reception.

*The Bonnefanten Museum* is a museum for old and contemporary fine art. The museum was founded in 1884 and its name Bonnefanten is derived from the French "bons enfants" ("good children"), the popular name of former convent in which the museum was housed between 1951 and 1978. Since 1995 the museum is housed in the distinctive building designed by Aldo Rossi. Due to the shape of the museum's cupola, the building is nicknamed "The Rocket". The reception takes place in the museum itself, and its adjoining *Ipanema Café*. More information about the museum can be found on [www.bonnefanten.nl/en](http://www.bonnefanten.nl/en)  
More information about Ipanema Café is available via [www.ipanema.nl](http://www.ipanema.nl)

Located nearby, *the Gouvernement* is the official seat of the government of the Province of Limburg, of which Maastricht is the capital. The building is located on the river Maas, and it is where the Treaty on European Union, better known as the Maastricht Treaty, was signed on 7 February 1992 in the presence of representatives from the (then) twelve member states of the European Communities. The Treaty entered into force on 1 November 1993, creating the European Union and initiating the creation of the Euro. Both locations are halfway between the MECC and Maastricht's city centre, and can be reached on foot, along the river Maas, from the city center within 15 minutes. More information about the Gouvernement and the Province of Limburg is available via [www.limburg.nl/organisatie/gouvernement](http://www.limburg.nl/organisatie/gouvernement)

**Note** that if your location for the welcome reception is the Gouvernement, you will receive a complimentary entrance ticket to visit the Bonnefanten Museum at another time during your stay.

### Gala Dinner: Friday 13 May, 19.30-00.30

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#### **La Caverne de Geulhem, Wolfsdriesweg 8a, 6325 PM Berg en Terblijt**

The location for our dinner on Friday 13 May is La Caverne de Geulhem. La Caverne is situated in a marl quarry cave, located some 10 km from Maastricht city centre. La Caverne's history dates back to the beginning of the previous century, when out of fear for the French occupation inhabitants of Geulhem took refuge in an underground marlstone chapel. Marlstone is typical for the region of Maastricht, Valkenburg and Margraten, is over 120 million years old, and was formed from the calcium-rich remains of plants and animals after shallow tropical seas on this location dried up. Marlstone was first extracted here in Roman times, over 2,000 years ago, and 400 years ago so-called blocksmashers literally smashed the marlstone out of the caves. These smashers lived in small holes in the mountainsides. The first underground stage performances in what is now La Caverne were held around 1925. Over the years the various inhabitants have decorated the cave walls with beautiful paintings. More information about La Caverne can be found on [www.lacaverne.nl](http://www.lacaverne.nl)

**Note** that bus transfers to and from La Caverne will be provided for on the night of the Gala Dinner. Busses will pick up from (and drop off at) various locations in Maastricht. The exact locations and detailed schedules will be available at the Congress Registration Desk and via the Congress app.

## OPENING PLENARY SESSION

### Welcoming Addresses

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**Professor Ann Vanstraelen**

Chair of the EAA 2016 Congress, Professor of Accounting and Assurance Services, Maastricht University, The Netherlands

**Professor Philip Vergauwen**

Dean of the School of Business and Economics at Maastricht University, The Netherlands

### Anthony Hopwood Award

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**Professor Salvador Carmona**

EAA President, Professor of Accounting and Management Control, IE Business School, Spain

### Keynote Speech: “The Future Agenda of IASB”

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**Hans Hoogervorst**

Chairman International Accounting Standards Board (IASB)



## **SYMPOSIA PROGRAMMES**

### **Symposium 1**

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#### **FEE - The Future of Corporate Reporting**

**Wednesday 11 May: 15.00-16.30 | Room: Auditorium 1**

*This symposium is sponsored by FEE.*

Corporate reporting is an essential means by which companies communicate with stakeholders as part of their accountability and stewardship obligations. Corporate Reporting, as other business activities, should keep pace with the developing economic reality and address the needs of a wider stakeholder audience. Rapid changes in the broader business environment have amplified concerns over whether Corporate Reporting is continuing to fulfil its objectives. The momentum for change towards better communication and improved accountability is obvious from the increasing public debate in and interest for Corporate Reporting. However, a common view has yet to emerge even on what the problems are, let alone how to adapt Corporate Reporting to fix them in order to achieve a better depiction of the economic position and performance of entities.

The Federation of European Accountants issued in October 2015 a discussion paper titled: “*The Future of Corporate Reporting*” in which the key issues for the corporate reporting in the future are being discussed. The paper includes views on the impact of technology on reporting, its audience, its content, a potential new approach to corporate reporting as well as the impact on innovation and policy making. The Federation welcomes comments from constituents by 30 June 2016. From their diverse experiences and backgrounds, the symposium’s panellists will discuss the challenges that Corporate Reporting currently faces in order to achieve the innovation needed so that Corporate Reporting maintains its relevance in the future.

Chair: Mark Vaessen, Chairman of FEE Corporate Reporting Policy Group and global IFRS Leader at KPMG

Panellists:

Anthony Appleton, Director of Accounting and Reporting, Financial Reporting Council (FRC), UK

Joachim Gassen, Humboldt University Berlin, Germany

Claudia Kruse, Managing Director Sustainability & Governance, APG Asset Management, The Netherlands

Hugh Shields, Executive Technical Director, International Accounting Standards Board (IASB)

### **Symposium 2**

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#### **LIMPERG - Doctoral Education around the Globe**

**Wednesday 11 May: 17.00-18.30 | Room: Auditorium 1**

*This symposium is sponsored by the Limperg Institute.*

Accounting research quality and productivity is greatly determined by the quality of accounting scholars. The quality of scholars depends on the quality of PhD training and PhD educational programs. Although research activities, researchers and research output are increasingly crossing international borders, most PhD programs are still organized locally, building on different historical traditions, using different theoretical orientations and quality standards. In this symposium, we try to get a deeper understanding of the characteristics of PhD training programs in different parts of the world, like in the US, Europe and the Far East. We will also address the question whether we should try to harmonize our PhD training programs, how to make research more attractive for prospective students and how we should relate to the professional world in accounting, auditing, and control. Recent initiatives taken by the EAA to strengthen doctoral education will be presented. Local experiences, combined with recent outcomes of improvement programs will enable participants in this symposium to value current programs and develop ideas for improving PhD training in the future.

Chair: Tom Groot, VU Amsterdam, The Netherlands, and Chair of the Limperg Institute

Panellists:

Mary Barth, Stanford University, USA

John Christensen, University of Southern Denmark, Denmark

Thorsten Sellhorn, Ludwig-Maximilians-Universität München, Germany

Ken Trotman, The University of New South Wales, Australia

## Symposium 3

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### **Big Data Analysis in Accounting & Auditing**

**Thursday 12 May: 9.00-10.30 | Room: Auditorium 1**

Data analysis obviously has always been one of the core activities in accounting and auditing. The amount of data to be considered in the process has exploded over the past few years. Not only data within the organization that is subject to accounting and auditing, but also data in its environment. This poses new challenges in various dimensions. How to collect, combine and process these vast amounts of data? What about reliability of external data? This also requires new approaches towards accounting and auditing.

In the symposium we will discuss new techniques and approaches for accounting and auditing involving big data (for instance the application of process mining techniques: where spreadsheets work with numbers, process mining starts from event data with the aim to analyze underlying processes). We will discuss their impact and mechanisms to adopt such techniques in the accounting and auditing world.

Chair: Peter Verkoulen, CEO Brightlands Smart Services Campus and Professor Integrated Information Systems & Business Interaction Design, Maastricht University

Panellists:

Wil van der Aalst, Eindhoven University of Technology, The Netherlands

Peter Eimers, member IAASB data analytics working group, auditing professor at Vrije Universiteit Amsterdam, chairman Dutch Ethics & Assurance Standards Board at Royal NBA, and partner, PricewaterhouseCoopers (PwC)

Eva Labro, University of North Carolina, USA

Narayanan Vaidyanathan, Association of Chartered Certified Accountants (ACCA), UK

## Symposium 4

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### **Accounting in Europe and EAA Financial Reporting Standards Committee (FRSC) - Does the Accounting for Goodwill and Other Intangibles Really Matter?**

**Thursday 12 May: 9.00-10.30 | Room: Auditorium 2**

The debate on the valuation and accounting for goodwill and other intangibles is far from new. The post-implementation review of IFRS 3 opens up another opportunity to revisit this debate. A recent report by ASBJ, EFRAG, and OIC (July 2014) suggests a return to amortization of goodwill. This follows the common observation (including ESMA, January 2013) that goodwill impairments may not be timely and that disclosure practices are not consistent across firms. *Accounting in Europe* will have a special issue on the topic later in 2016. In the end, does how we account for goodwill and other intangibles really matter? Are changes likely?

Chair: Paul André, HEC Lausanne & Editor Accounting in Europe

Panellists:

Philippe Danjou, member International Accounting Standards Board (IASB)

Niclas Hellman, Stockholm School of Economics, Sweden, and Chairman of the FRSC of the EAA

Filippo Poli, Research Director European Financial Reporting Advisory Board (EFRAG)

Alain Schatt, HEC Lausanne, Switzerland

## Symposium 5

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### ICAS - What is Performance?

Thursday 12 May: 11.00-12.30 | Room: Auditorium 2

*This symposium is sponsored by the Institute of Chartered Accountants of Scotland (ICAS).*

The purpose of financial reporting is to depict an entity's financial performance and position in order to support decision-making and the operation of the capital markets. Yet currently, there is no generally agreed definition of performance. If we do not know what performance means how can we report it? At ICAS we believe that it is important that a concept of financial performance is established and that a more holistic view of performance is also taken. A panel of experts will debate the issues around performance, including:

- What does 'performance' mean?
- Should performance be defined in the IASB's conceptual framework?
- How should performance be reported in the financial statements?
- Can financial performance be conveyed in a single sub-total and with a single purpose in mind?
- How should this interact with wider corporate reporting initiatives and a more holistic view of performance?
- What measures of performance would meet the needs of investors? And would this information also meet the needs of other users?
- Are alternative performance measures (non-GAAP and non-financial) useful and to what extent should they be regulated?
- How do companies assess and measure performance internally and how does this relate to externally reported performance figures?
- What research is needed in this area?

A new thought piece by ICAS on performance, including areas for research, will be launched at the symposium.

Chair: Stefano Zambon, University of Ferrara, Italy, and member of the ICAS Research Committee

Panellists:

Richard Barker, Saïd Business School, University of Oxford, UK.

Hilary Eastman, Director, Head of Global Investor Engagement, PricewaterhouseCoopers (PwC), and member of the ICAS Research Committee

Peter Malmqvist, Chairman, The Swedish Society of Financial Analysts, Sweden

Deepa Raval, Project Director, Accounting and Reporting Policy Team, Financial Reporting Council (FRC), UK

Hugh Shields, Executive Technical Director, International Accounting Standards Board (IASB)

## Symposium 6

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### Audit Analytics - New EU Audit Requirements: Lessons from early adoptions and research opportunities for the future

Thursday 12 May: 11.00-12.30 | Room: Auditorium 1

*This symposium is sponsored by Audit Analytics.*

EU legislation to reform the statutory audit market was adopted in April 2014 and is expected to generally apply from mid-June 2016. Some key issues included in the new EU audit reform legislation include new requirements regarding reporting by the statutory auditor, and this both to users as well as the audit committee. In this symposium the speakers will mainly zoom in on the extended audit report (EAR), but other facets of the EU audit reform will also be discussed.

The speakers will present their views about a number of themes, including:

- The IAASB's New and revised Auditor Reporting Standards, in particular the innovation with Key audit Matters;
- Experiences and lessons learned from two years of more informative auditor reporting in the UK and Netherlands;
- Recent research results related to early adopters of the extended audit reports; and
- Research opportunities following the EU audit reforms in general.

Chair: Marleen Willekens, KU Leuven, Belgium and BI Norwegian Business School, Norway

Panellists:

Jean Bédard, Université Laval, Canada

Mark Cheffers, CEO Audit Analytics, USA

Tim Copnell, Associate Partner KPMG UK and Chairman of KPMG's UK Audit Committee Institute, UK

Peter Eimers, member IAASB data analytics working group, auditing professor at Vrije Universiteit Amsterdam, chairman Dutch Ethics & Assurance Standards Board at Royal NBA, and partner, PricewaterhouseCoopers (PwC).

Arnold Schilder, chairman of the International Auditing and Assurance Standards Board (IAASB)

## Symposium 7

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### **ICAEW - How Does Financial Reporting Contribute to Economic Growth and Development?**

**Thursday 12 May: 14.00-15.30 | Room: Auditorium 1**

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

Although much accounting research focuses on issues that are clearly relevant to economic growth - such as the cost of capital, international capital flows and investment efficiency - researchers do not usually look directly at how financial reporting contributes to economic growth and development. Yet to the outside world these are often the questions that matter the most.

The symposium will discuss:

- How financial reporting can promote economic growth and development in both developing and advanced economies;
- What research tells us about financial reporting's contribution to these matters; and
- Where more research is needed.

Chair:

Robert Hodgkinson, Executive Director, Technical, Institute of Chartered Accountants in England and Wales, UK

Panellists:

Mary Barth, Stanford University, USA

Alfred Borgonovo, Senior Financial Management Specialist, World Bank

Kees Camfferman, VU Amsterdam, The Netherlands

Martin Hoogendoorn, Erasmus University Rotterdam, The Netherlands

## Symposium 8

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### **EAR - Special Issue: New Directions in Earnings Management and Financial Statement Fraud Research**

**Thursday 12 May: 14.00-15.30 | Room: Auditorium 2**

This symposium aims to discuss ways to advance our collective understanding of earnings management and financial statement fraud. The symposium will present the views of five speakers on issues relating to research on incentives, opportunities and rationalizations that result in financial statement fraud. The presentations will primarily look at actual fraud cases and discuss the role of auditors, networks and social connections, cybersecurity and control environments and their impact on the occurrence of financial statement fraud. As well, actual fraud cases will be used to ex-post validate the appropriateness of estimates of management discretion.

The symposium is related to the *Special Issue on 'New directions in earnings management and financial statement fraud research'* of the European Accounting Review. The special issue proposes to do so by studying actual cases of fraud: these are firms that have either been indicted or admitted to having manipulated earnings.

Chairs: Ignace de Beelde, Ghent University, Belgium and Messod Beneish, Indiana University, USA

Panellists:

Lawrence Gordon, University of Maryland, USA

Maria Krambia-Kapardis, Cyprus University of Technology, Cyprus

Cédric Lesage, HEC Paris, France



## Symposium 9

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### Conduct and Culture

Thursday 12 May: 16.00-17.30 | Room: Auditorium 2

National culture, and company culture, may influence accounting outcomes (e.g., conservatism, income smoothing). Very little, however, is known about this relationship. Future academic research could try to provide answers to many questions. For example, how does culture affect accounting outcomes in practice? How can managers affect the culture of their company and, therefore, accounting outcomes? Should auditors gauge company culture? The symposium's panelists will tackle such questions.

Chair:

Alain Schatt, HEC Lausanne, Switzerland

Panellists:

Jan Bouwens, University of Amsterdam, The Netherlands

Arjan Brouwer, PricewaterhouseCoopers (PwC) and member of the taskforce on the future of the accounting profession in the Netherlands

Jo Iwasaki, Head Corporate Governance, Association of Chartered Certified Accountants (ACCA), UK

Karla Johnstone, University of Wisconsin - Madison, USA

## Symposium 10

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### DSM - Innovation and Control: How to Make Innovation Work?

Thursday 12 May: 16.00-17.30 | Room: Auditorium 1

*This symposium is sponsored by DSM.*

Innovation has become the key source of competitive advantage in order to compete in the global arena. Yet, many companies are not reaching the level of innovation that they are aiming for. This is not surprising given that investing in innovation is a highly uncertain endeavour. Successful innovation efforts require that different phases in the innovation process are all managed well, ranging from the selection of innovation projects and its funding to the creation of a culture that fosters innovation. A key question in that respect is the role of accounting and control in managing the innovation process. While control has traditionally been perceived as a hindrance to innovation, more recent evidence shows that management control systems can actually assist and even promote innovation. This symposium will provide an insightful dialogue between academia and practice on how to make innovation work. Topics that will be addressed:

- How to select innovation projects in order to create a portfolio of innovation projects, including the challenges this creates for capital budgeting
- Which (combination of) controls facilitate rather than hinder innovation
- How to manage and drive a culture of continuous improvement

Chair: Frank Moers, Maastricht University, The Netherlands

Panellists:

Alexander Brügger, Maastricht University, The Netherlands

Antonio Davila, IESE Business School, Spain

Philip Vergauwen, Dean of the School of Business and Economics, Maastricht University, The Netherlands

Hans Vossen, Vice President Finance of DSM Innovation Center, DSM, The Netherlands

## Symposium 11

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### Editor's Panel: Research Integrity and Research Ethics

Friday 13 May: 9.00-10.30 | Room: Auditorium 1

A group of editors from leading journals publishing a broad cross-section of accounting research will discuss and interact with the audience on a range of issues relating to research integrity and research ethics, including the roles of researchers, editors and reviewers, and publishers. Topics for discussion may include:

- Are incentives to engage in research fraud and unethical research increasing?
- Is the number of retractions in accounting too low?
- What are the main threats to research integrity perceived by editors? What do they worry most about?
- What are the responsibilities of authors, academic peer groups, university management in assuring research integrity?
- What should journals do when a problem is detected?
- Do we place too little weight on the replicability of results?
- Are we open enough to papers that challenge results in prior publications?
- Are the challenges in ensuring the reliability of research different for empirical archival and qualitative research paradigms?
- Are research integrity and ethics issues viewed differently internationally?
- What penalties should errant researchers bear?
- Do we need a new model for research quality assurance?
- Do we need a new model for research submission, dissemination and publication?

There will be opportunities for audience input and participation. Please bring a web-enabled device. Free wifi connection is available throughout the venue (SSID: MECC\_Congrescentre; Password: meccmaastricht (all lowercase)).

Chair: Peter Pope, London School of Economics, UK, Joint-Editor of *Journal of Business Finance and Accounting*

#### Panellists:

Mark DeFond, University of Southern California, USA, Editor of *The Accounting Review*

Juan Manuel García Lara, Universidad Carlos III de Madrid, Spain, Joint Editor of *Accounting and Business Research*

Patricia O'Brien, University of Waterloo, Canada, Editor of *Contemporary Accounting Research*

Keith Robson, HEC Paris, France, Editor of *Accounting Organizations and Society*

Hervé Stolowy, HEC Paris, France, Editor of *European Accounting Review*



## Symposium 12

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### **IMA - Partnering between Research and Professional Education Institutions**

**Friday 13 May: 11.00-12.30 | Room: Auditorium 1**

*This symposium is sponsored by IMA.*

Since decades an increasing trend can be observed to acquire certificates not only from universities but also from other professional education institutions or professional bodies. Especially in the field of accounting and auditing the CPA title (Certified Public Accountant) is a crucial requirement for a professional career. Students nowadays not only strive for general management after-degree certifications (Executive MBA), but more and more also towards professional service organizations that offer specialized knowledge like the Institute of Management Accountant (IMA) with its CMA (Certified Management Accountant). These institutions offer a wide range of services from education, certification, networking up to research. Even during Master Programs it is possible to obtain these qualifications and enter a professional network, as the experiences from University of St. Gallen and RSM Erasmus University Rotterdam show. In the symposium we will shed light on the question, whether and how it makes sense from the perspective of a researcher or a research driven organization to partner with professional education institutions. We see considerable opportunities not only in teaching and educating students but also for research purposes. Partnering with these organisations allows the researcher a unique access towards a great network of practitioners which are dedicated to the profession and to support research driven activities. Especially for case studies, experiments or surveys this is a valuable and professional resource that can considerably enhance the potential of a researcher.

This symposium brings together experts from different universities, Business Schools and professional education institutions to give a balanced and insightful view on partnering possibilities and experiences.

Chair: Klaus Möller, Director of the Institute of Accounting, Control and Auditing, University of St. Gallen.

#### Panellists:

Tom Groot, VU Amsterdam, The Netherlands

Raef Lawson, Vice President Research & Policy, Professor in Residence, Institute of Management Accountants (IMA)

Hélène Löning, HEC School of Management, Paris, France

Paolo Perego, RSM Erasmus University Rotterdam, The Netherlands

## Symposium 13

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### **Perspectives on Integrated Reporting**

**Friday 13 May: 14.00-15.30 | Room: Auditorium 1**

Integrated Reporting has gathered significant momentum in the past three years. It is now practiced worldwide by numerous leading multinational corporations and is underpinned by a conceptual framework. It has been hailed by the EU Commission and several international accounting and investment bodies as an innovation that is central to the future development of corporate reporting. By incorporating *Integrated Thinking*, Integrated Reporting is seen to be enhancing the way organizations think, plan and report the story of their business. Integrated Thinking focuses on how executives make business decisions that best utilise all their available resources and relationships (not just financial) to implement a strategy for long term value creation. Integrated Reporting concentrates on how they communicate (both internally and to the capital markets) their unique 'value creation' story. This session will provide an update on the latest developments in Integrated Reporting and consider the reporting concept from a preparer, user and academic perspective.

Chair: Brendan O'Dwyer, University of Amsterdam Business School, The Netherlands

#### Panellists:

Rients Abma, Executive Director, Eumedion, The Netherlands

Simon Braaksma, Senior Director, Group Sustainability, Philips Electronics, The Netherlands

Michael Nugent, Technical Director, International Integrated Reporting Council (IIRC)

Roger Simnett, The University of New South Wales Business School, Australia

## SCIENTIFIC COMMITTEE REPORT

### Dear Colleagues,

This is my third and final report as the Chair of the Standing Scientific Committee (SSC) on the scientific process of the 39th Annual Congress of the EAA 2016 to be held in Maastricht, The Netherlands. It is my pleasure, honour and duty to inform you of the most important aspects of the scientific process behind this year's congress. The aim of the SSC and the EAA is to continue to increase the quality of the annual congresses, generate and stimulate debates of interest and relevance to the academic (and broader) accounting community. For this year's conference we received a total of 973 submissions. Of these, 922 (94.6%) were accepted for presentation at the conference. Ultimately, the presenting authors of 758 papers have registered for the conference and 758 (77.9% of total submissions) are due to be presented at the conference. Some of the less developed papers and papers in initial stages of development will appear in the Research Forum (RF) sessions. There are 349 such papers. Other, more developed papers that might be closer to publication will be presented in Parallel Sessions (PS). There are 358 such papers. Of these, a selection of higher-quality papers will be presented and then discussed by researchers that are experts in the appropriate areas (PSD sessions). A total of 50 papers have been selected to be presented and discussed at PSD session, an increase from last year's congress due to both an increase in the quality of papers and changes in paper classification by subject category and research method (see below for details).

Let me first present some background information regarding the aims, processes, outcomes and issues related to paper acceptance/presentation. The EAA Congress Guidelines (2011; updated 2014) requires that the review process and the paper selection process "...acknowledges the diversity within the European accounting research community and encourages both established and emerging accounting scholars to present papers. The selection of papers therefore is non-prejudicial ... with respect to paradigms, methodologies and research styles." (p.1). The SSC and the larger Scientific Committee thus operate, express their views and communicate the decisions taken under this stated requirement. At each annual congress the EAA SSC meets and reviews the outcomes of the scientific process and the process itself. Based on the inputs we receive - detailed statistics by category, by reviewer, by subject category, comments and opinions from participants, our own experiences during the intensive phases of the process, and careful monitoring of the developments in our broad field of research, the SSC considers potential changes to the process. As a result, the EAA SSC has adopted a number of changes after the Glasgow congress to the process (I presented the changes in detail in the May 2015 issue of the EAA Newsletter). The main changes were that we now have more subject categories and less research method groups. However, we have also preserved the finer information by allowing the submitters to provide detailed specifications/sub-categorizations of their papers by research method so that paper can be better allocated to reviewers. The EAA SSC has also proposed to the EAA Management Committee to expand the number of SSC members by two as a reflection of changes in research interest for various subject categories. We now have a separate SSC member for the areas of accounting & governance and taxation. The SSC now consists of 8 members, including the Chair, and the broader committee of an additional 153 members (significantly more than in previous years) for a total of 161 reviewers. Each paper is reviewed by two reviewers. The process follows the double-blind peer-review. This year, each reviewer had to review on average "only" slightly above 6 papers (a reduction from last year's average of 17.5 per person). The reviewers were required to assess the paper with a fixed score from 1 to 6, "anchored" to "being ready for submission to a journal like European Accounting Review (EAR) or Accounting in Europe (AiE)", i.e. the two journals of the association. The details of anchoring are published every year on the congress web page. The average score a paper must achieve to be presented at the PS session is 4.0 and for the average of the two reviews must be 2.5 or higher. These thresholds have also been applied at several past congresses, although viewed historically they represent stricter criteria than were applied in the not so distant past. The authors were not asked about their preferences for the presentation format. The decision to accept a paper is formally a decision of the Chair of the SSC. The Standing Scientific Committee has an advisory role on the remainder of the scientific programme, although in practice the SSC decides upon the PSD sessions and suggests PS groupings (the RF groupings are done by the Local Organising Committee - LOC).

The format of parallel sessions with discussants (PSD) remains on a small scale. A total of 25 sessions (50) papers will have discussants. The decision about PSD allocation is made on the basis of the number of papers accepted for parallel sessions in each area. We will thus have the following distribution: 10 in Financial reporting, 8 papers in Accounting and governance and Management accounting, 6 in Auditing, 4 in Financial analysis and Interdisciplinary/Critical, and 2 papers in each of the following categories: Accounting education; History; Public sector & not-for profit; Social, environmental & ethical; and Taxation. Papers by research method (EA, AM, EX) are included in the programme, but are subsumed within subject categories. I would like to remind you that the submission procedure was changed six years ago. We have since followed a "mixed" system of reviewing and allocating papers for presentations. Although the criteria used for most of the sessions correspond to the subject of research, we have also taken into account the research method to allocate papers to the different sessions. The SSC has chosen the papers for PSD considering quality and diversity as our main criteria. While we took as a starting point the papers with the highest scores, we also tried to provide for various research methods. The SSC also views the PSD papers as "role-models" rather than mere steps towards the ultimate goal - publication. This is consistent with the stated requirement of the EAA Congress Guidelines and is also consistent with the EAA encouraging PhD students to attend EAA conferences. Papers submitted by the SSC members are excluded from PSD sessions in principle. The discussants have been selected by the SSC taking into account their availability, preferences and specialist knowledge. On behalf of the SSC, I thank all discussants who have agreed to discuss papers at the congress.

The EAA review process does not aim to provide a full review of the papers submitted in a way that is expected when we submit papers to scientific journals with all the consequences this decision brings (see EAA Newsletter, No. 3, 2014, for more information). One of the consequences of the process is that the comments the authors receive are not intended to be full reviews of papers, but rather expert, unbiased opinions based on their experience. I should stress that each of the 161 reviewers has at least one publication in a high-quality international accounting journal (and many have many more). They are thus not new to the processes by which papers get accepted to journals and conferences. The reviewers do their work on a voluntary basis and are not compensated in any way from doing this work. Requiring each to write on average 6 full reviews on the papers submitted in such a short period of time would be unrealistic. The SSC thus encourages the view that the comments the authors receive are unbiased but consistent opinions. The SSC is clearly aware of the fact that some of these consequences might occasionally be unfavourable to author(s). However, it is my firm belief that the process is beneficial for the large majority of authors and papers. Let us continue to keep it that way and improve it if necessary. The EAA SSC will be happy to receive any views, suggestions, comments, and critiques in this respect.

I should also comment upon the co-called “blanks” in the review process. These do not by any means imply that the paper has been in any way overlooked by the reviewer - the anchoring system itself provides a clear summary of the reviewer’s opinion. For example, to get a 4 (the threshold for PS), a paper should be described as “The paper could reasonably be submitted to a journal like EAR or AinE.” Also, blank reviews are carefully monitored by the SSC. I am pleased to report that this year the percentage of blank reviews has been reduced drastically, hopefully in part due to efforts by the SSC members to promote the importance of comments for authors as well as the increased number of reviewers. In a massive majority of 734 papers reviewed, representing 75.3% of papers submitted, the difference in score between the two reviewers of each paper was 1 or 0. This is exactly in line with several previous years. The number of larger disagreements between the two reviewers’ opinions was once again minimal. All this is a good indication of the consistency of SC members, particularly given the large numbers and enlargements of the SC in the previous year(s). Let me also use this opportunity to encourage the members of the European accounting research community to participate in the role of the Scientific Committee member when asked to do so by the SSC as part of service to the European accounting community. I am also appealing on senior researchers to encourage their junior colleagues to be prepared for such an effort in the future. Without this, the quality of the conference might not develop in a way that would benefit our society.

Having provided the information that summarizes the review process in detail, I must also note a few worrying developments. I have stressed above that the way the scientific process is defined and organised has consequences, not all of them favourable to all authors at all times. This year we have received requests to circumvent the outcome of the review process in one way or another. At one end, these were requests for submissions long after the deadline has passed. On the other end, the requests were made based on the “importance” of authors, occasionally supported by quoting the number of Google Scholar hits and/or implying that the reviewers and the SSC member responsible for the area were not competent. I am re-emphasizing that all reviewers have at least one publication in a high-quality international accounting journal. I also might disagree with the reviewers, but I would never interfere with the acceptance/reject decision the referees have made and I am not aware that other members of the EAA SSC have done so. The tone used in these communications occasionally exceeded normal levels of academic disagreement and involved personal threats to future career developments, implying legal action, etc. This is - in my view at least - plainly unacceptable and plainly sad. I hope that this experience will not repeat itself in future years.

The deadline for paper submission was December 1<sup>st</sup> 2015. All submissions were reviewed on time and all notifications of acceptance/rejection were sent out on the 8th of February, two days before the deadline. The authors were then required to register by the 28<sup>th</sup> of February. All accepted papers will be made publicly-available for a limited period of time to conference participants. The EAA requires full-paper submission. It also requires that the authors make their papers publicly available. Equal deadlines are foreseen to be applied for future congresses, too, so authors should remember to have their papers ready before the December 1st deadline. Overall, I am very pleased with this year’s submission, review and acceptance process. I sincerely thank the Scientific Committee members for their effort for the 2016 congress. I thank the authors of the papers, who have put substantial amount of effort in their papers. I thank Nicole Coopman and her team at the EIASM for handling the submissions and other technical issues seamlessly. There was not a single unsolved issue in this process. I thank the LOC (particularly the Chair, Ann Vanstraelen) for their effort in organizing the sessions. Finally, but by no means less important, I thank the President of the EAA Salvador Carmona and the Management Committee for their firm and continuous support of the activities of the Scientific Committee. As this is my last year as the EAA SSC Chair, I also wish to thank all the EAA community for all the interactions we have had in the past. It has been an enormously enriching experience for me. As always, I personally and the SSC are firmly committed to the EAA and to resolving any challenges that our research community might encounter in the future.

I am looking forward to meeting you in Maastricht. Enjoy the 2016 EAA Annual Congress!

Aljoša Valentinčič, Faculty of Economics, University of Ljubljana  
Chair of the EAA Standing Scientific Committee

## STATISTICS

### Papers to be presented at EAA 2016 - Analysis by Topic Stream and Country of Researcher Origin

Statistics by Country - Papers accepted and presented

	AU	ED	FA	FR	GV	HI	IC	IS	MA	PSNP	SEE	TX	Total
Australia	4	6	4	11	4	2	2		3	2	4	1	43
Austria	3		1						5	1	1	4	15
Belgium	6			1	1		1		7		1	1	18
Brazil		3		2					1	1	1		8
Canada	4		3	5	1				4		7	2	26
Chile									1				1
China	4		1		1				1	1	1	1	10
Cyprus													0
Czech Republic			1					1					2
Denmark	1						2						3
Egypt	1			2	1				1				5
Estonia									1				1
Finland	1	1	2	1	2				4		2	2	15
France	2		1	4	4	1	3		4	1	1		21
Germany	9	1	12	29	6	1	1	1	25	1	5	18	109
Greece	1		4	1					1				7
Hong Kong			1	10	3				1			1	16
Iceland													0
India				1									1
Indonesia				1						1	1		3
Iran													0
Ireland			1	1	2				1	1			6
Israel			1				1						2
Italy	2	1	2	8	2	2	1		4	1	1		24
Japan	2		3	5	1	2	1		3			1	18
Jordan													0
Korea		1	2	1					4		1		9
Lebanon				1									1
Lithuania	1												1
Luxembourg													0
Macedonia													0
Malaysia			1										1
Malta													0
Mauritius									1				1
Monaco				1									1
Netherlands	2		7	5	1		1		13		1		30
New Zealand	2		2	1					1		1		7
Norway	2		1		2		1				2	1	9
Poland				2	2					1			5
Portugal	3			6			2		2				13
Qatar								1	1				2
Romania				1									1
Russia		1				2							3
Saudi Arabia	1								1				2
Singapore	1		2	5	2								10
Slovenia		1	1	1					1				4
South Africa													0
South Korea	3								1				4
Spain	4	2	4	11	2				2	8	8		41
Sweden	5			2	1		1			2			11
Switzerland	1		4	6					3	2	2		18
Taiwan	4		5	7	2				2				20
Turkey			1	1									2
U.K.	3	3	13	22	7	2	11		6	5	6	1	79
U.S.A.	13	4	10	21	6		1	1	9	1	2	1	69
U.A.E.	1			1									2
<b>Total</b>	<b>86</b>	<b>24</b>	<b>90</b>	<b>177</b>	<b>53</b>	<b>12</b>	<b>29</b>	<b>4</b>	<b>114</b>	<b>29</b>	<b>48</b>	<b>34</b>	<b>700</b>

**Topics EAA 2016, Maastricht, The Netherlands**

Submissions received Submissions accepted and presented

			Total	PSD	PS	RF
<b>AU</b>	Auditing	116	86	6	43	37
<b>ED</b>	Accounting Education	33	24	2	8	14
<b>FA</b>	Financial Analysis	116	90	4	47	39
<b>FR</b>	Financial Reporting	236	177	10	68	99
<b>GV</b>	Accounting and Governance	96	53	8	19	26
<b>HI</b>	Accounting History	17	12	2	3	7
<b>IC</b>	Interdisciplinary/Critical	48	29	4	15	10
<b>IS</b>	Accounting and Information Systems	6	4	0	0	4
<b>MA</b>	Management Accounting	145	114	8	56	50
<b>PSNP</b>	Public Sector and Not-for-Profit	44	29	2	9	18
<b>SEE</b>	Social, Environmental, and Ethical	71	48	2	23	23
<b>TX</b>	Taxation	45	34	2	17	15
<b>Total</b>		<b>973</b>	<b>700</b>	<b>50</b>	<b>308</b>	<b>342</b>

**Topics EAA 2015, Glasgow, United Kingdom**

Submissions received Submissions accepted and presented

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

**Topics EAA 2014, Tallin, Estonia**

Submissions received Submissions accepted and presented

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

## DISCUSSANTS

Last Name	First Name	Session	Room	Day	Time
Abdel-Khalik	A. Rashad	FRPSD03	0.8 Rome	Friday	11:00 - 12:30
Aharoni	Gil	FAPSD02	0.2 Berlin	Thursday	09:00 - 10:30
Alles	Michael	AUPSD03	0.5 Paris	Thursday	14:00 - 15:30
Baloria	Vishal	FRPSD03	0.8 Rome	Friday	11:00 - 12:30
Barth	Mary	FRPSD05	0.1 London	Thursday	11:00 - 12:30
Blaufus	Kay	TXPSD01	2.1 Colorado	Wednesday	15:00 - 16:30
Cameran	Mara	AUPSD01	0.1 London	Wednesday	15:00 - 16:30
Chakhovich	Terhi	ICPSD02	0.4 Brussels	Thursday	09:00 - 10:30
Clout	Victoria	FAPSD01	0.5 Paris	Thursday	11:00 - 12:30
De Lange	Paul	EDPSD01	0.5 Paris	Wednesday	15:00 - 16:30
De Meyst	Karen	MAPSD01	0.4 Brussels	Thursday	14:00 - 15:30
Enache	Luminita	GVPSD03	0.3 Copenhagen	Thursday	09:00 - 10:30
Fochmann	Martin	TXPSD01	2.1 Colorado	Wednesday	15:00 - 16:30
Garcia Lara	Juan Manuel	FRPSD02	0.4 Brussels	Friday	14:00 - 15:30
Gerakos	Joseph John	AUPSD02	0.5 Paris	Friday	11:00 - 12:30
Gore	Angela	PSNPPSD01	0.8 Rome	Wednesday	17:00 - 18:30
Hardies	Kris	AUPSD01	0.1 London	Wednesday	15:00 - 16:30
Hay	David	AUPSD03	0.5 Paris	Thursday	14:00 - 15:30
Heese	Jonas	MAPSD02	2.1 Colorado	Thursday	14:00 - 15:30
Hopkins	Patrick	FRPSD02	0.4 Brussels	Friday	14:00 - 15:30
Ikaheimo	Seppo	GVPSD02	0.4 Brussels	Wednesday	17:00 - 18:30
Jeacle	Ingrid	ICPSD01	0.5 Paris	Thursday	09:00 - 10:30
Jorissen	Ann	MAPSD03	2.1 Colorado	Thursday	09:00 - 10:30
Kramer	Stephan	MAPSD04	0.4 Brussels	Wednesday	15:00 - 16:30
Laine	Matias	SEEPSD01	0.4 Brussels	Friday	11:00 - 12:30
Lubberink	Martien	FAPSD02	0.2 Berlin	Thursday	09:00 - 10:30
Luo	Shuqing	FRPSD04	0.5 Paris	Thursday	16:00 - 17:30
Maas	Victor	MAPSD01	0.4 Brussels	Thursday	14:00 - 15:30
Mantzari	Elisavet	ICPSD02	0.4 Brussels	Thursday	09:00 - 10:30
McNicholas	Patty	SEEPSD01	0.4 Brussels	Friday	11:00 - 12:30
Miley	Frances	HIPSD01	0.5 Paris	Wednesday	17:00 - 18:30
Parbonetti	Antonio	GVPSD01	0.8 Rome	Wednesday	15:00 - 16:30
Pugliese	Amedeo	GVPSD04	2.1 Colorado	Friday	11:00 - 12:30
Raonic	Ivana	FRPSD01	0.4 Brussels	Thursday	11:00 - 12:30
Read	Andrew	HIPSD01	0.5 Paris	Wednesday	17:00 - 18:30
Sedatole	Karen	MAPSD02	2.1 Colorado	Thursday	14:00 - 15:30
Simpson	Ana	FRPSD05	0.1 London	Thursday	11:00 - 12:30
Singer	Zvi	FRPSD04	0.5 Paris	Thursday	16:00 - 17:30
Steccolini	Ileana	PSNPPSD01	0.8 Rome	Wednesday	17:00 - 18:30
Strauss	Erik	MAPSD03	2.1 Colorado	Thursday	09:00 - 10:30
Trombetta	Marco	FRPSD01	0.4 Brussels	Thursday	11:00 - 12:30
Tyler	Jonathan	EDPSD01	0.5 Paris	Wednesday	15:00 - 16:30
Van Der Laan	Sandra	ICPSD01	0.5 Paris	Thursday	09:00 - 10:30
Van Pelt	Victor	MAPSD04	0.4 Brussels	Wednesday	15:00 - 16:30
Vander Bauwhede	Heidi	AUPSD02	0.5 Paris	Friday	11:00 - 12:30
Yohn	Teri	FAPSD01	0.5 Paris	Thursday	11:00 - 12:30



## CHAIRS

Last Name	First Name	Session	Room	Day	Time
Abdel-Khalik	A. Rashad	FRPSD01	0.4 Brussels	Thursday	11:00 - 12:30
Adhikari	Ajay	SEERF03	W2.2 Florin	Thursday	14:00 - 15:30
Alexander	Anna	TXPSD01	2.1 Colorado	Wednesday	15:00 - 16:30
Ammar	Sameh	MARF01	W2.2 Florin	Thursday	09:00 - 10:30
Anderson	Mark	MAPS06	0.6 Madrid	Thursday	09:00 - 10:30
Andries	Kathleen	TXPS02	0.7 Lisbon	Friday	11:00 - 12:30
Arce-Gisbert	Miguel	FAFRRF28	W2.1 Euro	Thursday	14:00 - 15:30
Argento	Daniela	MARF02	2.6 Danube	Thursday	16:00 - 17:30
Aschauer	Ewald	AUPS01	0.1 London	Thursday	14:00 - 15:30
Askary	Saeed	FAFRRF02	W2.4 Yen	Thursday	16:00 - 17:30
Azizkhani	Masoud	AURF01	W2.1 Euro	Thursday	16:00 - 17:30
Baloria	Vishal	FAPS02	0.9 Athens	Wednesday	17:00 - 18:30
Barrios	John	GVRF02	W2.2 Florin	Wednesday	17:00 - 18:30
Bergmann	Andreas	PSNPPS01	2.11 St. Lawrence	Wednesday	15:00 - 16:30
Bierey	Martin	FAPS10	0.11 Pressroom	Thursday	11:00 - 12:30
Bik	Olof	AUPS02	0.3 Copenhagen	Wednesday	17:00 - 18:30
Birt	Jacqueline	FAFRRF06	W2.3 Dollar	Friday	14:00 - 15:30
Bisbe	Josep	MAPS07	2.1 Colorado	Thursday	16:00 - 17:30
Bissessur	Sanjay	FAFRRF09	2.4 Thames	Thursday	14:00 - 15:30
Bochkay	Khrystyna	FAFRRF11	2.4 Thames	Thursday	16:00 - 17:30
Bordianu	Andreea	MARF03	2.6 Danube	Friday	14:00 - 15:30
Braumann	Evelyn	MARF04	W2.2 Florin	Thursday	11:00 - 12:30
Brennan	Niamh M.	GVPS04	0.3 Copenhagen	Thursday	11:00 - 12:30
Brousseau	Carl	FRPSD03	0.8 Rome	Friday	11:00 - 12:30
Brüggen	Alexander	MAPSD01	0.4 Brussels	Thursday	14:00 - 15:30
Bruynseels	Liesbeth	AUPS03	0.2 Berlin	Friday	11:00 - 12:30
Cabello	Otávio	TXRF01	2.3 Rhone	Friday	11:00 - 12:30
Cadez	Simon	EDRF02	W2.1 Euro	Thursday	09:00 - 10:30
Cameran	Mara	AUPS04	0.7 Lisbon	Thursday	09:00 - 10:30
Campa	Domenico	AURF02	W2.1 Euro	Friday	14:00 - 15:30
Capkun	Vedran	FAFRRF20	2.10 Tigris	Friday	11:00 - 12:30
Carter	Mary Ellen	GVRF01	W2.4 Yen	Thursday	09:00 - 10:30
Chakhovich	Terhi	ICPS01	0.3 Copenhagen	Thursday	16:00 - 17:30
Charitou	Andreas	FAPS08	0.6 Madrid	Wednesday	17:00 - 18:30
Che	Limei	AURF09	W2.3 Dollar	Wednesday	15:00 - 16:30
Chiu	Tzu-Ting	FAFRRF03	W2.4 Yen	Friday	09:00 - 10:30
Christensen	John A.	MAPS03	0.7 Lisbon	Wednesday	15:00 - 16:30
Cools	Martine	MARF05	2.14 Amazon	Friday	11:00 - 12:30
Crasselt	Nils	MAPS01	2.1 Colorado	Wednesday	17:00 - 18:30
Cripps	Jeremy	HIRF01	2.6 Danube	Thursday	14:00 - 15:30
D'Arcy	Anne	FRPS20	0.6 Madrid	Friday	11:00 - 12:30
Das	Somnath	FRPS06	0.11 Pressroom	Thursday	16:00 - 17:30
De Lange	Paul	EDPSD01	0.5 Paris	Wednesday	15:00 - 16:30
DeFond	Mark	AUPSD02	0.5 Paris	Friday	11:00 - 12:30
Desai	Prajakta	FAFRRF17	2.10 Tigris	Thursday	11:00 - 12:30
Deumes	Roger	GVPSD02	0.4 Brussels	Wednesday	17:00 - 18:30
Dilla	William	AUPS06	0.3 Copenhagen	Friday	09:00 - 10:30
Diller	Markus	TXPS01	0.7 Lisbon	Thursday	11:00 - 12:30
Dinh	Tami	FAFRRF18	W2.1 Euro	Wednesday	17:00 - 18:30
Doukakis	Leonidas	FAFRRF16	2.8 Rhine	Friday	14:00 - 15:30
Downing	Jeff	AUPS05	2.10 Tigris	Thursday	09:00 - 10:30
Doyle	Gerardine	PSNPPSD01	0.8 Rome	Wednesday	17:00 - 18:30
Dyczkowski	Tomasz	PSNPRF01	2.3 Rhone	Thursday	14:00 - 15:30
Eames	Michael	EDPS03	2.11 St. Lawrence	Thursday	09:00 - 10:30

Last Name	First Name	Session	Room	Day	Time
Eliwa	Yasser	FAPS07	0.9 Athens	Thursday	14:00 - 15:30
Emmett	Elaine	PSNPPS03	2.11 St. Lawrence	Thursday	11:00 - 12:30
Epure	Mircea	GVPS03	0.6 Madrid	Thursday	11:00 - 12:30
Erkens	Michael	GVRF03	2.9 Euphrates	Thursday	14:00 - 15:30
Ernstberger	Juergen	AUPS10	2.10 Tigris	Wednesday	15:00 - 16:30
Evans	Lisa	HIPSD01	0.5 Paris	Wednesday	17:00 - 18:30
Feichter	Christoph	MAPS05	0.3 Copenhagen	Friday	14:00 - 15:30
Fochmann	Martin	TXPS05	0.2 Berlin	Friday	09:00 - 10:30
Forgione	Dana	PSNPRF02	2.3 Rhone	Thursday	16:00 - 17:30
Francis	Jere	AUPSD03	0.5 Paris	Thursday	14:00 - 15:30
Gao	Zhan	FAPS13	0.1 London	Thursday	16:00 - 17:30
Garcia Lara	Juan Manuel	FRPSD05	0.1 London	Thursday	11:00 - 12:30
Giner	Begoña	FRPS10	0.11 Pressroom	Friday	14:00 - 15:30
Gisbert	Ana	GVRF06	2.11 St. Lawrence	Thursday	16:00 - 17:30
Gold	Anna	AUPS15	0.8 Rome	Friday	14:00 - 15:30
Golyagina	Alena	ICPSD01	0.5 Paris	Thursday	09:00 - 10:30
Gosselin	Maurice	MARF07	W2.4 Yen	Thursday	14:00 - 15:30
Graaf	Johan	FAPS01	0.9 Athens	Thursday	16:00 - 17:30
Grabner	Isabella	MAPS12	0.9 Athens	Friday	14:00 - 15:30
Grüning	Michael	FAFRRF21	W2.2 Florin	Thursday	16:00 - 17:30
Gullkvist	Benita M.	ISRF01	2.6 Danube	Friday	11:00 - 12:30
Günther	Thomas	MARF08	2.9 Euphrates	Thursday	16:00 - 17:30
Haesebrouck	Katlijn	MARF06	W2.2 Florin	Wednesday	15:00 - 16:30
Hahn	Rüdiger	SEERF01	W2.2 Florin	Friday	09:00 - 10:30
Haldma	Toomas	PSNPRF04	W2.1 Euro	Thursday	11:00 - 12:30
Haustein	Ellen	PSNPRF03	2.3 Rhone	Friday	09:00 - 10:30
Hay	David	ICPS02	2.7 Meuse	Wednesday	15:00 - 16:30
Heese	Jonas	MAPS04	2.9 Euphrates	Wednesday	17:00 - 18:30
Hegazy	Mohamed	AUPS13	2.10 Tigris	Thursday	16:00 - 17:30
Hellman	Niclas	FRPS07	0.11 Pressroom	Friday	09:00 - 10:30
Herremans	Irene	SEERF04	W2.3 Dollar	Wednesday	17:00 - 18:30
Hodder	Leslie	FAPSD02	0.2 Berlin	Thursday	09:00 - 10:30
Hoogendoorn	Martin	FRPS22	0.5 Paris	Friday	14:00 - 15:30
Hope	Ole-Kristian	FRPSD02	0.4 Brussels	Friday	14:00 - 15:30
Hummel	Katrin	SEEPS04	0.7 Lisbon	Wednesday	17:00 - 18:30
Ikaheimo	Seppo	GVRF05	2.11 St. Lawrence	Thursday	14:00 - 15:30
Imperatore	Claudia	FAFRRF15	2.4 Thames	Friday	11:00 - 12:30
Jacob	Martin	TXRF03	W2.3 Dollar	Thursday	11:00 - 12:30
Jaggi	Bikki	SEEPSD01	0.4 Brussels	Friday	11:00 - 12:30
Janssen	Wim	FRPS08	0.11 Pressroom	Friday	11:00 - 12:30
Jo	Koren	FAFRRF19	2.9 Euphrates	Friday	09:00 - 10:30
Joos	Peter	FAPS14	0.2 Berlin	Wednesday	17:00 - 18:30
Jorissen	Ann	MAPS14	2.7 Meuse	Friday	11:00 - 12:30
Joshi	Anant	ICRF01	2.6 Danube	Friday	09:00 - 10:30
Jubb	Darren	HIRF02	W2.4 Yen	Wednesday	15:00 - 16:30
Kallunki	Juha-Pekka	FAPSD01	0.5 Paris	Thursday	11:00 - 12:30
Kalogirou	Fani	FAFRRF05	W2.3 Dollar	Thursday	16:00 - 17:30
Kang	Helen	FRPS21	0.7 Lisbon	Thursday	16:00 - 17:30
Kirwan	Collette	GVRF04	2.10 Tigris	Friday	09:00 - 10:30
Klymenova	Anya	FRPS03	0.11 Pressroom	Thursday	09:00 - 10:30
Knauer	Thorsten	MAPS16	2.14 Amazon	Thursday	11:00 - 12:30
Knechel	W. Robert	AUPSD01	0.1 London	Wednesday	15:00 - 16:30
Koenigsgruber	Roland	FAFRRF13	2.14 Amazon	Friday	09:00 - 10:30
Kohlhase	Saskia	TXPS03	0.7 Lisbon	Friday	14:00 - 15:30

Last Name	First Name	Session	Room	Day	Time
Kopita	Anastasia	FAPS06	0.1 London	Friday	11:00 - 12:30
Korczak	Adriana	FAFRRF27	2.5 Seine	Friday	14:00 - 15:30
Kramer	Stephan	MAPS08	2.14 Amazon	Thursday	09:00 - 10:30
Kreander	Niklas	SEEPS07	2.8 Rhine	Thursday	14:00 - 15:30
Krupova	Lenka	FAFRRF12	W2.1 Euro	Friday	09:00 - 10:30
Kummer	Tyge	ICPS03	2.7 Meuse	Thursday	11:00 - 12:30
Kwon	Chad	EDRF01	W2.2 Florin	Friday	11:00 - 12:30
Laine	Matias	SEEPS02	0.3 Copenhagen	Wednesday	15:00 - 16:30
Lajili	Kaouthar	FAPS05	0.9 Athens	Friday	11:00 - 12:30
Larson	Robert K.	FAFRRF10	W2.1 Euro	Friday	11:00 - 12:30
Lawson	Raef	MAPS11	2.1 Colorado	Friday	14:00 - 15:30
Lenz	Hansrudi	AUPS14	0.6 Madrid	Friday	09:00 - 10:30
Lobo	Gerald	FRPS11	0.3 Copenhagen	Thursday	14:00 - 15:30
Loehlein	Lukas	ICPSD02	0.4 Brussels	Thursday	09:00 - 10:30
Loh	Chin Moi	SEERF02	W2.2 Florin	Friday	14:00 - 15:30
Loy	Thomas	AURF03	W2.3 Dollar	Friday	09:00 - 10:30
Lubberink	Martien	FRPS19	0.4 Brussels	Friday	09:00 - 10:30
Lui	Daphne	FAFRRF08	2.10 Tigris	Friday	14:00 - 15:30
Maas	Victor	MAPSD04	0.4 Brussels	Wednesday	15:00 - 16:30
Mahlendorf	Matthias	MAPS02	2.1 Colorado	Thursday	11:00 - 12:30
Mak	Chun Yu	FAPS04	0.2 Berlin	Thursday	16:00 - 17:30
Mantzari	Elisavet	ICPS05	2.7 Meuse	Thursday	16:00 - 17:30
Mao	Yaping	GVPS05	2.9 Euphrates	Wednesday	15:00 - 16:30
Mariano	Beatriz	AURF05	W2.3 Dollar	Thursday	09:00 - 10:30
Markarian	Garen	FAPS12	0.1 London	Wednesday	17:00 - 18:30
Martinov-Bennie	Nonna	AUPS12	2.10 Tigris	Thursday	14:00 - 15:30
Mason	Stephani	FAFRRF07	W2.3 Dollar	Friday	11:00 - 12:30
McNicholas	Patty	SEEPS01	2.8 Rhine	Thursday	09:00 - 10:30
Moers	Frank	MAPSD02	2.1 Colorado	Thursday	14:00 - 15:30
Moilanen	Sinikka	MARF09	2.9 Euphrates	Friday	11:00 - 12:30
Morley	Julia	SEEPS03	0.2 Berlin	Friday	14:00 - 15:30
Myers	Linda	FRPS05	0.11 Pressroom	Thursday	14:00 - 15:30
O'Connor	Neale	MARF10	2.9 Euphrates	Friday	14:00 - 15:30
Overesch	Michael	TXPS06	2.14 Amazon	Thursday	16:00 - 17:30
Paananen	Mari	FRPS18	0.2 Berlin	Thursday	11:00 - 12:30
Papanastasopoulos	Georgios	FAFRRF14	W2.4 Yen	Wednesday	17:00 - 18:30
Parbonetti	Antonio	GVPS07	0.9 Athens	Thursday	09:00 - 10:30
Perego	Paolo	MAPS18	2.14 Amazon	Thursday	14:00 - 15:30
Pierk	Jochen	FRPS01	0.11 Pressroom	Wednesday	15:00 - 16:30
Pott	Christiane	AURF04	W2.4 Yen	Friday	11:00 - 12:30
Potter	Brad	FRPS12	0.6 Madrid	Thursday	14:00 - 15:30
Pownall	Grace	FRPS16	0.8 Rome	Friday	09:00 - 10:30
Pugliese	Amedeo	GVPS06	0.1 London	Friday	09:00 - 10:30
Raonic	Ivana	FRPS15	0.8 Rome	Thursday	14:00 - 15:30
Renders	Annelies	FRPS23	2.14 Amazon	Wednesday	17:00 - 18:30
Richardson	Gordon	FRPS04	0.6 Madrid	Thursday	16:00 - 17:30
Riepe	Jan	FAFRRF26	2.5 Seine	Friday	11:00 - 12:30
Rojas	Patricio	MARF11	W2.3 Dollar	Thursday	14:00 - 15:30
Rowe	Anna Lee	SEEPS06	2.8 Rhine	Thursday	11:00 - 12:30
Sami	Heibatollah	FAFRRF25	2.7 Meuse	Friday	09:00 - 10:30
Sarens	Gerrit	AUPS07	0.6 Madrid	Friday	14:00 - 15:30
Schäfer	Ulrich	MAPS19	2.1 Colorado	Friday	09:00 - 10:30
Schäffer	Utz	MAPS09	2.4 Thames	Friday	14:00 - 15:30
Schiemann	Frank	SEEPS08	2.8 Rhine	Thursday	16:00 - 17:30

Last Name	First Name	Session	Room	Day	Time
Schindler	Dirk	TXPS04	0.7 Lisbon	Thursday	14:00 - 15:30
Schneider	Georg	FRPS14	0.1 London	Thursday	09:00 - 10:30
Schwäbe	Alexander	TXRF02	2.3 Rhone	Friday	14:00 - 15:30
Schwering	Anja	MAPS15	2.14 Amazon	Wednesday	15:00 - 16:30
Seavey	Scott	AURF07	2.8 Rhine	Friday	09:00 - 10:30
Sedatole	Karen	MAPSD03	2.1 Colorado	Thursday	09:00 - 10:30
Sellhorn	Thorsten	FRPS09	0.8 Rome	Thursday	09:00 - 10:30
Sen	Pradyot	FAFRRF01	W2.4 Yen	Thursday	11:00 - 12:30
Shelley	Marjorie	MAPS17	0.2 Berlin	Thursday	14:00 - 15:30
Simpson	Ana	FRPS02	0.11 Pressroom	Wednesday	17:00 - 18:30
Singer	Zvi	AURF08	2.8 Rhine	Friday	11:00 - 12:30
Smeets	Britt	EDPS01	2.8 Rhine	Wednesday	15:00 - 16:30
Sokolov	Viatcheslav	AUPS09	0.3 Copenhagen	Friday	11:00 - 12:30
Stecher	Jack	FRPSD04	0.5 Paris	Thursday	16:00 - 17:30
Sundgren	Stefan	AUPS08	0.8 Rome	Thursday	16:00 - 17:30
Svanström	Tobias	AUPS11	2.10 Tigris	Wednesday	17:00 - 18:30
Szychta	Anna	HIPS01	2.7 Meuse	Wednesday	17:00 - 18:30
Tagesson	Torbjorn	PSNPPS02	2.11 St. Lawrence	Wednesday	17:00 - 18:30
Tanski	Joachim	FAPS09	2.9 Euphrates	Thursday	09:00 - 10:30
Tascon	Maria T.	FAFRRF04	W2.4 Yen	Friday	14:00 - 15:30
Tiras	Samuel	FRPS13	0.8 Rome	Thursday	11:00 - 12:30
Trinh	Ruby Chau	FAPS11	0.9 Athens	Friday	09:00 - 10:30
Trombetta	Marco	FRPS17	0.4 Brussels	Thursday	16:00 - 17:30
Tyler	Jonathan	EDPS02	2.8 Rhine	Wednesday	17:00 - 18:30
Van Caneghem	Tom	AURF06	2.9 Euphrates	Thursday	11:00 - 12:30
Van Der Kolk	Berend	MAPS10	0.1 London	Friday	14:00 - 15:30
Van Der Laan	Sandra	ICPS04	2.7 Meuse	Thursday	14:00 - 15:30
Van Triest	Sander	MAPS13	0.5 Paris	Friday	09:00 - 10:30
Veenstra	Kevin	SEEPS05	0.6 Madrid	Wednesday	15:00 - 16:30
Vysotskaya	Anna	EDRF03	W2.1 Euro	Wednesday	15:00 - 16:30
Wang	Pengguo	FAPS15	0.7 Lisbon	Friday	09:00 - 10:30
Wee	Marvin	GVPSD03	0.3 Copenhagen	Thursday	09:00 - 10:30
Wells	Kara	GVPSD04	2.1 Colorado	Friday	11:00 - 12:30
Willett	Roger	FAPS03	0.9 Athens	Wednesday	15:00 - 16:30
Witzky	Marcus	FAFRRF22	2.14 Amazon	Friday	14:00 - 15:30
Wright	Sue	GVPSD01	0.8 Rome	Wednesday	15:00 - 16:30
Wright	Sue	GVPS02	0.9 Athens	Thursday	11:00 - 12:30
Yezegele	Ari	FAFRRF23	2.5 Seine	Thursday	14:00 - 15:30
Zarova	Marcela	FAFRRF24	2.5 Seine	Thursday	16:00 - 17:30
Zhang	Xiuye	GVPS01	0.2 Berlin	Wednesday	15:00 - 16:30

Think Ahead

ACCA

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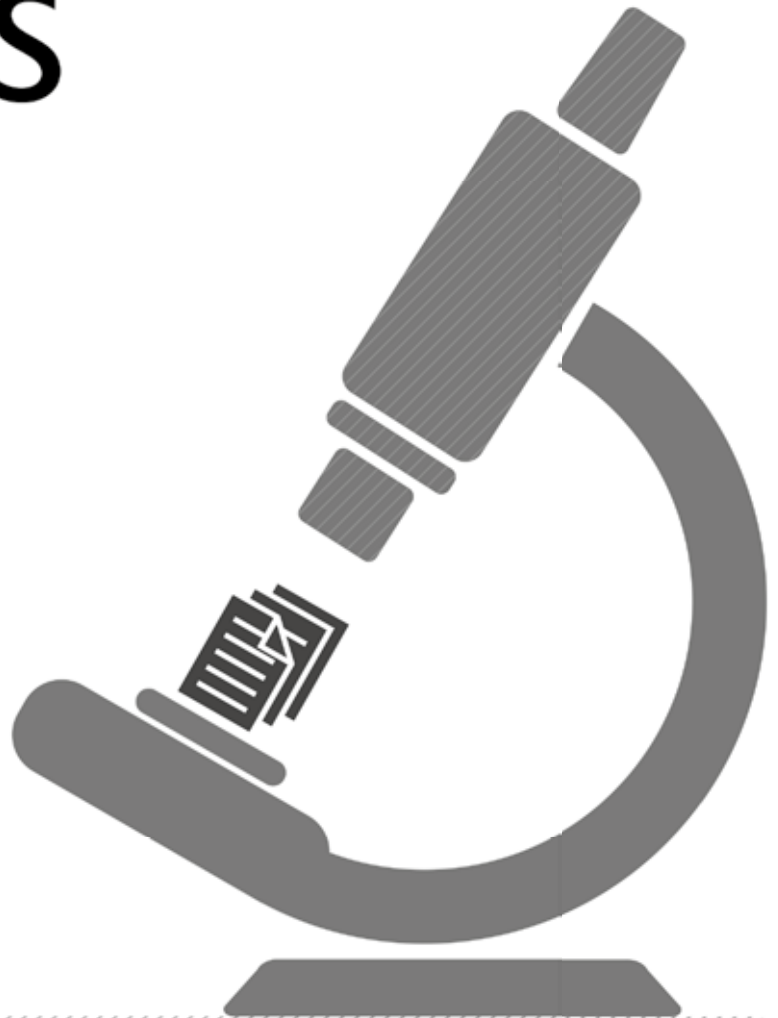
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# RESEARCH INSIGHTS

*Redefining how  
business is done*

As the world's largest body of management accountants, CIMA is committed to advancing the science of management accountancy through rigorous research into issues that are important for business. This includes thought leadership from CIMA's technical specialists and commissioned academic research.

CIMA's research emphasises rigour and relevance in order to provide outputs that are of practical value to business. Recent research publications include the Global Management Accounting Principles and a flagship report on integrated thinking called 'Joining the Dots'.



## TOPIC SPECIFIC RESEARCH INITIATIVE:

CIMA is inviting submissions from both academics and practitioners to explore management accounting in one of the following three categories: Stewardship & Trust, Costing and Analytics.

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## COLLECTED PAPERS BY CATEGORIES

### AU-PSD | Wednesday 11<sup>th</sup> 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 13<sup>th</sup> 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 12<sup>th</sup> 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 12<sup>th</sup> May • 14:00-15:30

### AUPS01

Chair: EWALD ASCHAUER | Room: 0.1 London

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#### 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 11<sup>th</sup> May • 17:00-18:30

### AUPS02

Chair: OLOF BIK | Room: 0.3 Copenhagen

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#### 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 13<sup>th</sup> 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 12<sup>th</sup> 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 12<sup>th</sup> 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 13<sup>th</sup> 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 13<sup>th</sup> 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  
 Co-Author: Li-Chun Kuo, National Taipei University  
 Jia-Ciou Yan, Department of Accounting, Judicial Yuan

## AU-PS | Thursday 12<sup>th</sup> 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  
 Jieying Zhang, University of Texas - Dallas

#### 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 13<sup>th</sup> 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 11<sup>th</sup> 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  
 Nadja Suca, University of Split

## AU-PS | Wednesday 11<sup>th</sup> 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 12<sup>th</sup> May • 14:00-15:30

### AUPS12

Chair: NONNA MARTINOV-BENNIE | Room: 2.10 Tigris

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#### 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  
Jae Eun Lee, Hongik University  
Joon Hwa Rho, Chungnam National University

#### KNOWLEDGE SPILLOVER AND AUDITING LONG-TERM PLANS

Author: MICHAEL BRADBURY, MASSEY UNIVERSITY EA = Empirical Archival  
Co-Author: Adrian Raftery, Deakin University  
Tom Scott, University of Auckland

#### 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 12<sup>th</sup> May • 16:00-17:30

### AUPS13

Chair: MOHAMED HEGAZY | Room: 2.10 Tigris

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

Author: JUKKA KARJALAINEN, UNIVERSITY OF EASTERN FINLAND EA = Empirical Archival  
Co-Author: Amin S. Sofla, Umeå University  
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  
Pernilla Broberg, Kristianstad University / Linköping University  
Josefine Friberg

#### THE INFLUENCE OF THE CEO'S PERCEPTION TOWARDS AUDITING ON AUDIT DEMAND

Author: MAARTEN CORTEN, HASSELT UNIVERSITY EA = Empirical Archival  
Co-Author: Tensie Steijvers, Hasselt University (KIZOK Research Centre)  
Nadine Lybaert, Hasselt University (KIZOK Research Centre)

## **AU-PS** | Friday 13<sup>th</sup> May • 09:00-10:30

### **AUPS14**

Chair: HANSRUDI LENZ | Room: 0.6 Madrid

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#### **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  
HsiHui Chang, Drexel University

#### **THE INFLUENCE OF CONSTRUAL OF SELF ON THE ACCEPTANCE AND LIKELIHOOD OF ENGAGING IN WHISTLE-BLOWING IN CHINA**

Author: ZHUORU (BELLA) ZHENG, MACQUARIE UNIVERSITY EX = Experimental

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

## **AU-PS** | Friday 13<sup>th</sup> May • 14:00-15:30

### **AUPS15**

Chair: ANNA GOLD | Room: 0.8 Rome

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#### **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  
Myung Park, Virginia Commonwealth University  
Yoonsek Zang, Singapore Management University

#### **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  
Stephen Perreault, Providence College

#### **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 12<sup>th</sup> May • 16:00-17:30

### **AURF01: Auditor Interaction with the Internal Audit Function and Clients**

Chair: MASOUD AZIZKHANI | Room: W2.1 Euro

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#### **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

Co-Author: Nathanaël Betti, Louvain School of Management  
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  
Carine Coppens, University College Ghent  
Patricia Everaert, University Ghent  
Gerrit Sarens, UC Louvain

## **AU-RF** | Friday 13<sup>th</sup> May • 14:00-15:30

### **AURF02: Audit Firm Organization, Auditors’ Careers and Reporting**

Chair: DOMENICO CAMPA | Room: W2.1 Euro

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#### **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 13<sup>th</sup> 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  
Jianping Zhang, Guangdong University of Finance and Economics

#### 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 13<sup>th</sup> 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

Author: ANTONIO CARLOS OLIVEIRA SAMAGAIO, ISEG SCHOOL OF ECONOMICS AND MANAGEMENT EA = Empirical Archival  
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

Author: PANAYIOTIS TAHINAKIS, UNIVERSITY OF MACEDONIA EA = Empirical Archival  
Co-Author: Dimitrios Kousenidis, Aristotle University of Thessaloniki  
Michalis Samarinas, University of Macedonia/The University of Sheffield

## AU-RF | Thursday 12<sup>th</sup> 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  
Alicia Jiang, ANU

#### 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  
Seung Weon Yoo, Korea University

#### 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 12<sup>th</sup> 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 13<sup>th</sup> May • 09:00-10:30

### **AURF07: Audit Quality and Credibility**

Chair: SCOTT SEAVEY | Room: 2.8 Rhine

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#### **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 13<sup>th</sup> May • 11:00-12:30

### **AURF08: Audit Market Development**

Chair: ZVI SINGER | Room: 2.8 Rhine

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#### **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 11<sup>th</sup> May • 15:00-16:30

### **AURF09: Impact of IS, the Audit Process and Judgment**

Chair: LIMEI CHE | Room: W2.3 Dollar

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#### **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 11<sup>th</sup> May • 15:00-16:30

### **EDPSD01**

Chair: PAUL DE LANGE | Room: 0.5 Paris

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#### **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 11<sup>th</sup> May • 15:00-16:30

### EDPS01

Chair: BRITT SMEETS | Room: 2.8 Rhine

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#### 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 11<sup>th</sup> May • 17:00-18:30

### EDPS02

Chair: JONATHAN TYLER | Room: 2.8 Rhine

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#### 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 12<sup>th</sup> May • 09:00-10:30

### EDPS03

Chair: MICHAEL EAMES | Room: 2.11 St. Lawrence

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#### 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 13<sup>th</sup> May • 11:00-12:30

### **EDRF01: Education Delivery Methods in Accounting**

Chair: CHAD KWON | Room: W2.2 Florin

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#### **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 12<sup>th</sup> May • 09:00-10:30

### **EDRF02: Games and Digital Technologies in Accounting Education**

Chair: SIMON CADEZ | Room: W2.1 Euro

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#### **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 11<sup>th</sup> May • 15:00-16:30

### **EDRF03: Research/Learning Productivity and Critical Thinking**

Chair: ANNA VYSOTSKAYA | Room: W2.1 Euro

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#### **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

Romualdo Douglas Colauto, Universidad Federal de Paraná

Jacqueline Veneroso Alves da Cunha, Universidade Federal de Minas Gerais - UFMG

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

## FA-PSD | Thursday 12<sup>th</sup> May • 11:00-12:30

### FAPSD01

Chair: JUHA-PEKKA KALLUNKI | Room: 0.5 Paris

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#### 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 12<sup>th</sup> May • 09:00-10:30

### FAPSD02

Chair: LESLIE HODDER | Room: 0.2 Berlin

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#### 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 12<sup>th</sup> May • 16:00-17:30

### **FAPS01**

Chair: JOHAN GRAAF | Room: 0.9 Athens

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#### **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 11<sup>th</sup> May • 17:00-18:30

### **FAPS02**

Chair: VISHAL BALORIA | Room: 0.9 Athens

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#### **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 11<sup>th</sup> 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 12<sup>th</sup> 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  
Julia Nasev, University of Cologne

#### 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  
Diandian Ma, Graduate School of Management, University of Auckland  
Mark Tippett, Business School, University of Sydney

## FA-PS | Friday 13<sup>th</sup> 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 13<sup>th</sup> 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 12<sup>th</sup> 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  
 Yee Boon Foo, Monash University Malaysia

#### 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 11<sup>th</sup> 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 12<sup>th</sup> 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 12<sup>th</sup> 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 13<sup>th</sup> 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

EA = Empirical Archival

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 11<sup>th</sup> 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 12<sup>th</sup> 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 11<sup>th</sup> 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 13<sup>th</sup> May • 09:00-10:30

### **FAPS15**

Chair: PENGGUO WANG | Room: 0.7 Lisbon

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#### **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 12<sup>th</sup> May • 11:00-12:30

### FRPSD01

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

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#### 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 13<sup>th</sup> May • 14:00-15:30

### FRPSD02

Chair: OLE-KRISTIAN HOPE | Room: 0.4 Brussels

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#### 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 13<sup>th</sup> May • 11:00-12:30

### FRPSD03

Chair: CARL BROUSSEAU | Room: 0.8 Rome

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#### 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 12<sup>th</sup> May • 16:00-17:30

### FRPSD04

Chair: JACK STECHER | Room: 0.5 Paris

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#### 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 12<sup>th</sup> May • 11:00-12:30

### FRPSD05

Chair: JUAN MANUEL GARCIA LARA | Room: 0.1 London

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#### 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 11<sup>th</sup> 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 11<sup>th</sup> 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 12<sup>th</sup> 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 12<sup>th</sup> 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 12<sup>th</sup> 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 12<sup>th</sup> 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 13<sup>th</sup> May • 09:00-10:30

### FRPS07

Chair: NICLAS HELLMAN | Room: 0.11 Pressroom

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#### 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 13<sup>th</sup> May • 11:00-12:30

### FRPS08

Chair: WIM JANSSEN | Room: 0.11 Pressroom

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#### 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 12<sup>th</sup> May • 09:00-10:30

### **FRPS09**

Chair: THORSTEN SELLHORN | Room: 0.8 Rome

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#### **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  
Mary Barth, Graduate School of Business Stanford University  
Gaizka Ormazabal, IESE Business School & C.E.P.R.

#### **CULTURE OF WEAK COMPLIANCE AND FINANCIAL REPORTING RISK**

Author: SHUQING LUO, NATIONAL UNIVERSITY OF SINGAPORE EA = Empirical Archival  
Co-Author: Simi Kedia, Rutgers University  
Shivaram Rajgopal, Columbia University

#### **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 13<sup>th</sup> May • 14:00-15:30

### **FRPS10**

Chair: BEGOÑA GINER | Room: 0.11 Pressroom

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#### **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  
Iain Clacher, University of Leeds  
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 12<sup>th</sup> 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 12<sup>th</sup> 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 12<sup>th</sup> 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 12<sup>th</sup> May • 09:00-10:30

### **FRPS14**

Chair: GEORG SCHNEIDER | Room: 0.1 London

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#### **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  
Jun Yao, The Hong Kong Polytechnic University

#### **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 12<sup>th</sup> May • 14:00-15:30

### **FRPS15**

Chair: IVANA RAONIC | Room: 0.8 Rome

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#### **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  
Co-Author: Matthias Breuer, University of Chicago Booth School of Business  
Maximilian A Müller

## FR-PS | Friday 13<sup>th</sup> 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  
Germar Ebner, Leipzig Graduate School of Management  
Torben Teuteberg, Leipzig Graduate School of Management

## FR-PS | Thursday 12<sup>th</sup> 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 12<sup>th</sup> 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 13<sup>th</sup> 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  
 Co-Author: Zhihong Chen, Hong Kong University of Science and Technology  
 Kaiwai Hui, Hong Kong University of Science and Technology  
 Haifeng You, Hong Kong University of Science and Technology

**FR-PS** | Friday 13<sup>th</sup> 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 12<sup>th</sup> 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 13<sup>th</sup> May • 14:00-15:30

### FRPS22

Chair: MARTIN HOOGENDOORN | Room: 0.5 Paris

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#### 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  
Jesper Per Alexander Haga, Hanken School of Economics

## FR-PS | Wednesday 11<sup>th</sup> May • 17:00-18:30

### FRPS23

Chair: ANNELIES RENDERS | Room: 2.14 Amazon

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#### 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 12<sup>th</sup> 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  
 Apostollos Ballas, Athens University of Economics and Business

## FAFR-RF | Thursday 12<sup>th</sup> 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 13<sup>th</sup> May • 09:00-10:30

### **FAFRRF03: R&D**

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

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

Author: JOANNA DYCKOWSKA, 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 13<sup>th</sup> May • 14:00-15:30

### **FAFRRF04: Textual**

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

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#### **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 12<sup>th</sup> 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 13<sup>th</sup> 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 13<sup>th</sup> 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 13<sup>th</sup> 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 12<sup>th</sup> May • 14:00-15:30

### **FAFRRF09: Survey Research in Financial Accounting**

Chair: SANJAY BISSESSUR | Room: 2.4 Thames

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#### **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 13<sup>th</sup> May • 11:00-12:30

### **FAFRRF10: CEO and Executive Related Issues**

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

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#### **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 12<sup>th</sup> May • 16:00-17:30

### **FAFRRF11: Private Firms and Family Ownership**

Chair: KHRYSTYNA BOCHKAY | Room: 2.4 Thames

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#### **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 13<sup>th</sup> May • 09:00-10:30

### **FAFRRF12: Fair Value Accounting and Hedging**

Chair: LENKA KRUPOVA | Room: W2.1 Euro

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#### **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 13<sup>th</sup> May • 09:00-10:30

### **FAFRRF13: Crash Risk and Risk Management**

Chair: ROLAND KOENIGSRUBER | Room: 2.14 Amazon

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#### **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 11<sup>th</sup> May • 17:00-18:30

### **FAFRRF14: Forecasts and Forecasting**

Chair: GEORGIOS PAPANASTASOPOULOS | Room: W2.4 Yen

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#### **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 13<sup>th</sup> May • 11:00-12:30

### **FAFRRF15: Debt Market**

Chair: CLAUDIA IMPERATORE | Room: 2.4 Thames

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#### **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 13<sup>th</sup> May • 14:00-15:30

### **FAFRRF16: Earnings Management**

Chair: LEONIDAS DOUKAKIS | Room: 2.8 Rhine

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#### **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 12<sup>th</sup> 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 11<sup>th</sup> 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 13<sup>th</sup> May • 09:00-10:30

### **FAFRRF19: Earnings Quality and Accruals**

Chair: KOREN JO | Room: 2.9 Euphrates

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#### **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 13<sup>th</sup> May • 11:00-12:30

### **FAFRRF20: Regulation and Institutional Environment**

Chair: VEDRAN CAPKUN | Room: 2.10 Tigris

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#### **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 12<sup>th</sup> 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 13<sup>th</sup> 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, MUESTER 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 12<sup>th</sup> 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 12<sup>th</sup> 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 13<sup>th</sup> May • 09:00-10:30

### **FAFRRF25: Integrated Reporting & Financial Reporting (General)**

Chair: HEIBATOLLAH SAMI | Room: 2.7 Meuse

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#### **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 13<sup>th</sup> May • 11:00-12:30

### **FAFRRF26: Institutional Environment and Enforcement**

Chair: JAN RIEPE | Room: 2.5 Seine

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#### **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 13<sup>th</sup> May • 14:00-15:30

### **FAFRRF27: Real Effects**

Chair: ADRIANA KORCZAK | Room: 2.5 Seine

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#### **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 12<sup>th</sup> May • 14:00-15:30

### **FAFRRF28: Relevance, Timeliness & Post-Announcement Drift**

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

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#### **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 11<sup>th</sup> May • 15:00-16:30

### **GVPSD01**

Chair: SUE WRIGHT | Room: 0.8 Rome

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#### **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 11<sup>th</sup> May • 17:00-18:30

### **GVPSD02**

Chair: ROGIER DEUMES | Room: 0.4 Brussels

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#### **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 12<sup>th</sup> May • 09:00-10:30

### **GVPSD03**

Chair: MARVIN WEE | Room: 0.3 Copenhagen

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#### **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 13<sup>th</sup> May • 11:00-12:30

### **GVPSD04**

Chair: KARA WELLS | Room: 2.1 Colorado

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#### **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 11<sup>th</sup> 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 12<sup>th</sup> 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 12<sup>th</sup> 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 12<sup>th</sup> May • 11:00-12:30

### **GVPS04**

Chair: NIAMH M. BRENNAN | Room: 0.3 Copenhagen

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#### **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 11<sup>th</sup> May • 15:00-16:30

### **GVPS05**

Chair: YAPING MAO | Room: 2.9 Euphrates

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#### **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 13<sup>th</sup> May • 09:00-10:30

### **GVPS06**

Chair: AMEDEO PUGLIESE | Room: 0.1 London

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#### **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 12<sup>th</sup> May • 09:00-10:30

### **GVPS07**

Chair: ANTONIO PARBONETTI | Room: 0.9 Athens

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#### **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 12<sup>th</sup> May • 09:00-10:30

### **GVRF01: Institutional Environment and Impact of Regulation**

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

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#### **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 Ikäheimo, 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 11<sup>th</sup> May • 17:00-18:30

### **GVRF02: Director Behavior and Turnover**

Chair: JOHN BARRIOS | Room: W2.2 Florin

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#### **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 12<sup>th</sup> 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 13<sup>th</sup> 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 12<sup>th</sup> 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 12<sup>th</sup> 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 11<sup>th</sup> May • 17:00-18:30

### **HIPSD01**

Chair: LISA EVANS | Room: 0.5 Paris

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#### **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 11<sup>th</sup> May • 17:00-18:30

### HIPS01

Chair: ANNA SZYCHTA | Room: 2.7 Meuse

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#### 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 12<sup>th</sup> May • 14:00-15:30

### HIRF01: Historical Accounting and Auditing Practices

Chair: JEREMY CRIPPS | Room: 2.6 Danube

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#### 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 FINANCE AM = Analytical/Modelling  
Co-Author: Svetlana Karelskaya, Saint Petersburg State University, Russia  
Ekaterina Zuga, Saint Petersburg State University, Russia

## HI-RF | Wednesday 11<sup>th</sup> May • 15:00-16:30

### HIRF02: Origin and Nature of Accounting

Chair: DARREN JUBB | Room: W2.4 Yen

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#### 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 12<sup>th</sup> May • 09:00-10:30

### ICPSD01

Chair: ALENA GOLYAGINA | Room: 0.5 Paris

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#### 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 12<sup>th</sup> May • 09:00-10:30

### ICPSD02

Chair: LUKAS LOEHLEIN | Room: 0.4 Brussels

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#### 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 12<sup>th</sup> 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 11<sup>th</sup> 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 12<sup>th</sup> 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 12<sup>th</sup> 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 12<sup>th</sup> 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 13<sup>th</sup> 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 13<sup>th</sup> 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 12<sup>th</sup> May • 14:00-15:30

### MAPSD01

Chair: ALEXANDER BRUGGEN | Room: 0.4 Brussels

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#### 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 12<sup>th</sup> May • 14:00-15:30

### MAPSD02

Chair: FRANK MOERS | Room: 2.1 Colorado

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#### 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 12<sup>th</sup> May • 09:00-10:30

### MAPSD03

Chair: KAREN SEDATOLE | Room: 2.1 Colorado

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#### 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 11<sup>th</sup> May • 15:00-16:30

### **MAPSD04**

Chair: VICTOR MAAS | Room: 0.4 Brussels

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#### **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 11<sup>th</sup> 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: TOSHIAKI 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 12<sup>th</sup> 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 EL DIN 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 11<sup>th</sup> 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 11<sup>th</sup> May • 17:00-18:30

### **MAPS04**

Chair: JONAS HEESE | Room: 2.9 Euphrates

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#### **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 13<sup>th</sup> May • 14:00-15:30

### **MAPS05**

Chair: CHRISTOPH FEICHTER | Room: 0.3 Copenhagen

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#### **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 12<sup>th</sup> 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 12<sup>th</sup> 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 12<sup>th</sup> 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 13<sup>th</sup> May • 14:00-15:30

### **MAPS09**

Chair: UTZ SCHÄFFER | Room: 2.4 Thames

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#### **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 13<sup>th</sup> May • 14:00-15:30

### **MAPS10**

Chair: BEREND VAN DER KOLK | Room: 0.1 London

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#### **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 13<sup>th</sup> May • 14:00-15:30

### **MAPS11**

Chair: RAEF LAWSON | Room: 2.1 Colorado

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#### **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 13<sup>th</sup> 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 13<sup>th</sup> 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 13<sup>th</sup> 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 11<sup>th</sup> 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 12<sup>th</sup> 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 12<sup>th</sup> 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 12<sup>th</sup> May • 14:00-15:30

### **MAPS18**

Chair: PAOLO PEREGO | Room: 2.14 Amazon

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#### **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 13<sup>th</sup> May • 09:00-10:30

### **MAPS19**

Chair: ULRICH SCHÄFER | Room: 2.1 Colorado

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#### **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 12<sup>th</sup> 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 12<sup>th</sup> 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 13<sup>th</sup> 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 12<sup>th</sup> 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 13<sup>th</sup> 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 11<sup>th</sup> 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 12<sup>th</sup> May • 14:00-15:30

### **MARF07: Management Control Systems**

Chair: MAURICE GOSSELIN | Room: W2.4 Yen

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#### **THE EMPLOYMENT OF THE LEVERS OF CONTROL FRAMEWORK**

Author: TIMO HYVONEN, UNIVERSITY OF TAMPERE  
Co-Author: Kirsi Kari, Turku School of Economics

EA = Empirical Archival

#### **THE DESIGN AND USE OF CONTROLS IN FAMILY SMES: A MULTI-THEORY PERSPECTIVE**

Author: ANN JORISSEN, UNIVERSITY OF ANTWERP  
Co-Author: Parichart Maneemai, Prince Songkla University  
Eddy Laveren, University of Antwerp  
Wim Voordeckers, Hasselt University

EA = Empirical Archival

#### **A WAY TO EXPLAIN THE LEVERS OF CONTROL : USING STRUCTURATION THEORY**

Author: CINDY ZAWADZKI, NEOMA BUSINESS SCHOOL  
Co-Author: Thierry Nobre, EM Strasbourg Business School

EA = Empirical Archival

#### **MANAGEMENT CONTROL AND MOTIVATION: AN EMPIRICAL ANALYSIS OF THE OBJECT-OF-CONTROL FRAMEWORK**

Author: BEREND VAN DER KOLK, UNIVERSITY OF GRONINGEN  
Co-Author: Paula van Veen-Dirks, University of Groningen  
Henk ter Bogt, University of Groningen

EA = Empirical Archival

## **MA-RF** | Thursday 12<sup>th</sup> May • 16:00-17:30

### **MARF08: Performance Management**

Chair: THOMAS GÜNTHER | Room: 2.9 Euphrates

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#### **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  
Co-Author: Maria Chiara Demartini, University of Pavia

EA = Empirical Archival

#### **ON VALIDATING EARLY-STAGE PERFORMANCE MEASUREMENT MODELS: AN INTERVENTIONIST STUDY**

Author: SYRUS ISLAM, AUCKLAND UNIVERSITY OF TECHNOLOGY

EA = Empirical Archival

## **MA-RF** | Friday 13<sup>th</sup> May • 11:00-12:30

### **MARF09: Design and Implementation of Management Control Systems**

Chair: SINIKKA MOILANEN | Room: 2.9 Euphrates

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#### **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 13<sup>th</sup> May • 14:00-15:30

### **MARF10: Special Topics in Management Accounting**

Chair: NEALE O'CONNOR | Room: 2.9 Euphrates

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#### **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 12<sup>th</sup> May • 14:00-15:30

### **MARF11: Valuation, Efficiency and Performance**

Chair: PATRICIO ROJAS | Room: W2.3 Dollar

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#### **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 11<sup>th</sup> May • 17:00-18:30

### PSNPPSD01

Chair: GERARDINE DOYLE | Room: 0.8 Rome

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#### 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 11<sup>th</sup> 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 11<sup>th</sup> 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 12<sup>th</sup> May • 11:00-12:30

### **PSNPPS03**

Chair: ELAINE EMMETT | Room: 2.11 St. Lawrence

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#### **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 12<sup>th</sup> May • 14:00-15:30

### PSNPRF01: Public Sector

Chair: TOMASZ DYCZKOWSKI | Room: 2.3 Rhone

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#### 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  
Co-Author: Domenico Raucci, "G. D'Annunzio" University Chieti Pescara  
Lara Tarquinio, "G. D'Annunzio" University Chieti Pescara

#### 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  
Brusca Isabel, University of Zaragoza

#### 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?

Author: BRETT GOVENDIR, UNIVERSITY OF TECHNOLOGY SYDNEY EA = Empirical Archival  
Co-Author: Martin Bugeja, University of Technology Sydney  
Gregory Pazmandy, University of Technology Sydney  
Zoltan Matolcsy, University of Technology Sydney

## PSNP-RF | Thursday 12<sup>th</sup> May • 16:00-17:30

### PSNPRF02: Management Control in the Public Sector

Chair: DANA FORGIONE | Room: 2.3 Rhone

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#### 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  
Francisco Bastida, Murcia University

#### 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 13<sup>th</sup> May • 09:00-10:30

### **PSNPRF03: Reporting and Disclosure of Not-for-Profit Organizations**

Chair: ELLEN HAUSTEIN | Room: 2.3 Rhone

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#### **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 12<sup>th</sup> May • 11:00-12:30

### **PSNPRF04: Financial Stress, Private Financing and Internal Control in the Public Sector**

Chair: TOOMAS HALDMA | Room: W2.1 Euro

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#### **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  
Emilio De La Higuera-Molina, University of Granada  
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  
Co-Author: Brian Henderson, George Washington University  
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  
Co-Author: Amaury Rezende, University of Sao Paulo  
Flavia Zoboli Dalmacio, University of Sao Paulo



## SEE-PSD | Friday 13<sup>th</sup> May • 11:00-12:30

### SEEPSD01

Chair: BIKKI JAGGI | Room: 0.4 Brussels

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#### 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 12<sup>th</sup> 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 11<sup>th</sup> 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 13<sup>th</sup> 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 11<sup>th</sup> May • 17:00-18:30

### **SEEPS04**

Chair: KATRIN HUMMEL | Room: 0.7 Lisbon

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#### **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  
Co-Author: Isabel-María García-Sánchez, University of Salamanca/Instituto Multidisciplinar de Empresa  
José-Manuel Prado-Lorenzo, University of Salamanca  
Jennifer Martínez-Ferrero, University of Salamanca/Instituto Multidisciplinar de Empresa

## **SEE-PS** | Wednesday 11<sup>th</sup> May • 15:00-16:30

### **SEEPS05**

Chair: KEVIN VEENSTRA | Room: 0.6 Madrid

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#### **SUSTAINABILITY ASSURANCE AND COST OF CAPITAL**

Author: BEATRIZ CUADRADO-BALLESTEROS, UNIVERSITY OF SALAMANCA EA = Empirical Archival  
Co-Author: Isabel María García-Sánchez, University of Salamanca  
Jennifer Martínez-Ferrero, University of Salamanca

#### **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 12<sup>th</sup> 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

Jeong-Bon Kim, University of Waterloo

#### CLIMATE RISK DISCLOSURE AND INFORMATION ASYMMETRY - DO PHYSICAL RISKS MATTER?

Author: FRANK SCHIEMANN, HAMBURG UNIVERSITY EA = Empirical Archival

Co-Author: Alice Sakhel, University Hamburg

#### 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 12<sup>th</sup> 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

Co-Author: Karel Hrazdil, Simon Fraser University

Fereshteh Mahmoudian, Simon Fraser University/University of Calgary

## SEE-PS | Thursday 12<sup>th</sup> 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

Co-Author: Hsinyu Chen, Providence University

#### 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 13<sup>th</sup> May • 09:00-10:30

### SEERF01: Disclosure and Accountability

Chair: RÜDIGER HAHN | Room: W2.2 Florin

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#### 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  
Haiyan Zhou, UNIVERSITY OF TEXAS RIO GRANDE VALLEY

#### 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 13<sup>th</sup> May • 14:00-15:30

### SEERF02: Management and Effectiveness

Chair: CHIN MOI LOH | Room: W2.2 Florin

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#### SUSTAINABILITY ACCOUNTING IN PUBLIC SECTOR ORGANIZATIONAL CHANGE PROCESSES

Author: PATTY MCNICHOLAS, MONASH UNIVERSITY EA = Empirical Archival

Co-Author: Fadzlina Mohd Fahmi, Universiti Teknologi MARA  
Carol Adams, Durham University

#### 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  
Edeltraud Guenther, Technische Universität Dresden

#### 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  
Jing Lu, University of Guelph  
Fereshteh Mahmoudian, Simon Fraser University

#### 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  
Sara Rodríguez Gómez, University of Granada

## SEE-RF | Thursday 12<sup>th</sup> 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 11<sup>th</sup> 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

Author: ISABEL GALLEGO ALVAREZ, UNIVERSITY OF SALAMANCA EA = Empirical Archival

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  
Janilson Antonio Da Silva Suzart, Secretaria Do Tesouro Nacional - STN

#### ANALYSIS OF GREENHOUSE GAS EMISSIONS DISCLOSURES AND CLIMATE CHANGE RELATED DISCLOSURES IN RUSSIAN CORPORATIONS

Author: AUDREY PATERSON, HERIOT-WATT UNIVERSITY EDINBURGH AM = Analytical/Modelling

Co-Author: Audrey Paterson, Heriot-Watt University  
Roza Sagitova, Heriot-Watt University  
Jim Haslam, The University of Sheffield  
Akira Yonekura, Heriot-Watt University



## **TX-PSD** | Wednesday 11<sup>th</sup> May • 15:00-16:30

### **TXPSD01**

Chair: ANNA ALEXANDER | Room: 2.1 Colorado

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#### **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

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## **TX-PS** | Thursday 12<sup>th</sup> 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

AM = Analytical/Modelling

Co-Author: Guttorm Schjelderup, Norwegian School of Economics

## **TX-PS** | Friday 13<sup>th</sup> 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

EA = Empirical Archival

Co-Author: Kenny Z. Lin, Lingnan University

Lillian F. Mills, The University of Texas at Austin

Yongbo Li, Hong Kong University of Science and Technology

#### **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 13<sup>th</sup> 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, MUESTER UNIVERSITY

EA = Empirical Archival

Co-Author: Christoph Watrin, University of Muenster

**TX-PS** | Thursday 12<sup>th</sup> 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 13<sup>th</sup> 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 12<sup>th</sup> 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 13<sup>th</sup> 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 13<sup>th</sup> 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

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#### **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 12<sup>th</sup> May • 11:00-12:30

### **TXRF03: Institutional Environment and Tax**

Chair: MARTIN JACOB | Room: W2.3 Dollar

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#### **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**

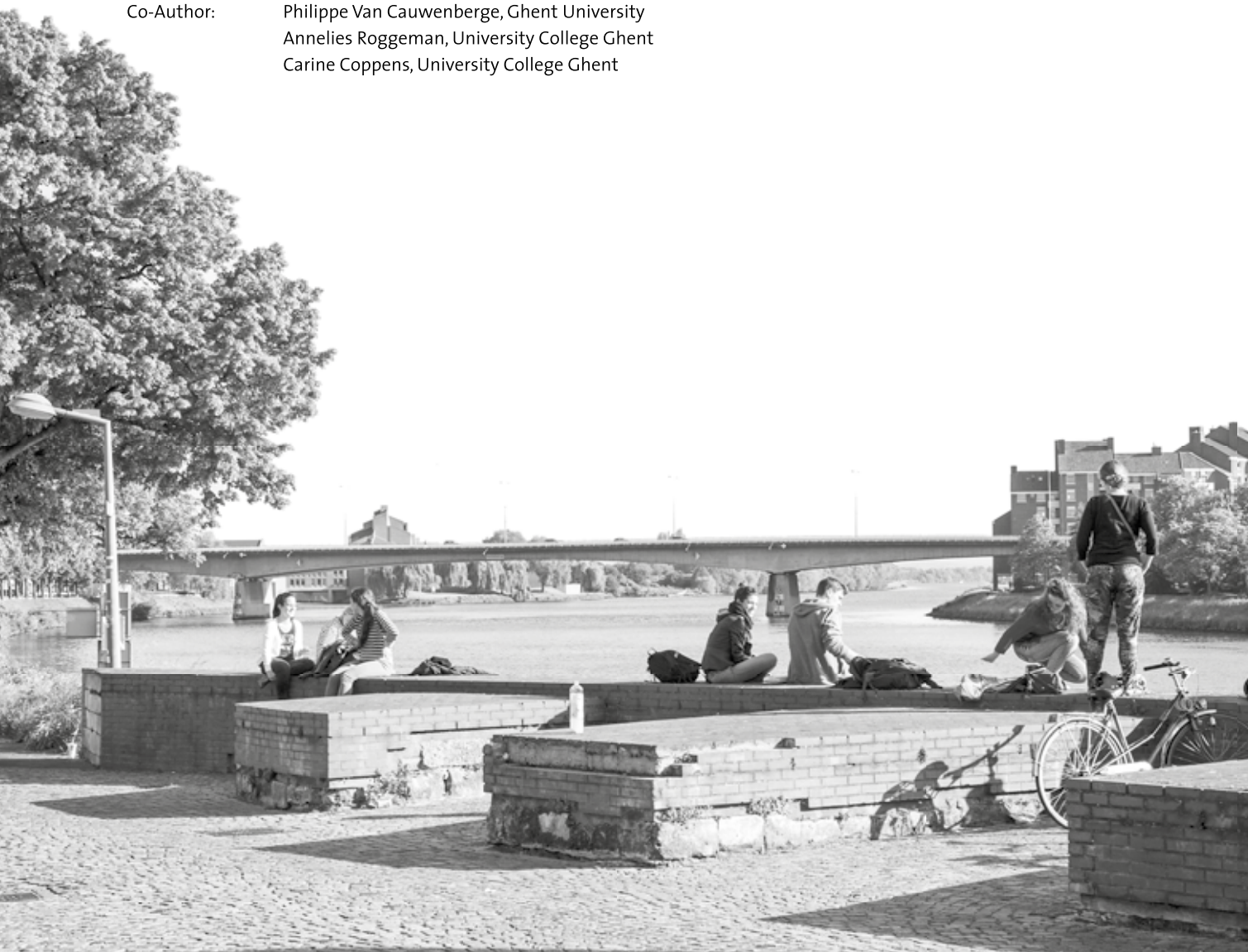
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Bogt	Henk ter	MARF07
Boisits	Anna	FAFRRF14
Boissel	Charles	FRPS11
Bol	Jasmijn	MAPSD01
Bolívar	Manuel Pedro Rodríguez	PSNPRF04
Bond	David	FAFRRF20
Boonlert-U-Thai	Kriengkrai	FAFRRF11, FAFRRF18
Borali	Natasha	PSNPRF04
Bordianu	Andreea	ICPS03
Borinelli	Márcio	EDRF01
Bormann	Sara	MAPS08
Bosa	Iris	ICRF01
Boulland	Romain	FRPS21
Bourveau	Thomas	FAPS15, FRPS11
Bouwens	Jan	MAPS08, MAPS10, MAPS17
Bozzolan	Saverio	FRPS15
Bradbury	Michael	AUPS12
Bradshaw	Mark	FAPS05
Braumann	Evelyn	MAPS15
Bravidor	Marcus	EDPSD01, FAFRRF11
Brennan	Niamh M.	GVP01, GVRF02
Breuer	Matthias	FRPSD02, FRPS15
Brickman	Karen	MARF02
Bridges	Caroline M	SEERF03
Broberg	Pernilla	AUPS13
Brocard	Marcus	AUPS06
Brooks	Lily	AUPS11
Brousseau	Carl	AUPS01
Brüggen	Alexander	MAPS03
Brune	Alexander	TXRF01
Brunner	Markus	MAPS16
Bruynseels	Liesbeth	AUPSD03, GVP02
Bugeja	Martin	GVRF02, PSNPRF01
Burgstahler	David	FRPS13

## C

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Cadez	Simon	EDPS02
Caglio	Ariela	SEEPS04
Cahan	Steven	FAFRRF21
Cahaya	Fitra Roman	SEERF01
Calabor	Marisol	EDRF02
Cameran	Mara	FRPS16
Campa	Domenico	FRPS16
Campanale	Cristina	PSNPPS01

Caneghem	Tom Van	AUPS03, SEEPS01
Cao	Wenjiao	FAFRRF16
Cao	Ying	FAPS11
Capkun	Vedran	AUPS10
Cardinaels	Eddy	MAPSD04, MAPS05, MAPS06
Carey	Peter	PSNPRF03
Carnegie	Garry	HIPS01
Carter	Chris	ICPS02
Carter	Mary Ellen	MAPSD02
Carvalho	Hugo	AURF04
Cascino	Stefano	FAPS01, FRPSD05
Cassar	Gavin	MARF04, PSNPRF03
Cassell	Cory	FAPS11
Castaño	Francisco J.	FAPS01
Cauwenberge	Philippe Van	TXRF03
Chakhovich	Terhi	SEEPS02
Chamaa	Marwan El	FRPS03
Chand	Parmod	AURF02
Chang	Ching-Hung	GVRF04
Chang	HsiHui	AUPS14
Chang	Ruey-Dang	AURF06
Chapple	Larelle (Ellie)	GVPS05
Charitou	Andreas	FAPSD01
Chava	Sudheer	FRPS08
Che	Limei	AUPS06, AURF06
Chen	Chao-Jung	GVRF04
Chen	Clara Xiaoling	MAPSD04
Chen	Deqiu	AURF03
Chen	Hanwen	GVPS07
Chen	Hsinyu	SEEPS08
Chen	Huili	FAFRRF27
Chen	Ken Y.	GVRF03
Chen	Lily	FAFRRF21
Chen	Mei-Hui	FAPS06
Chen	Ni-Yun	FAFRRF15
Chen	Tsung-Kang	FAFRRF23, FRPS10
Chen	Xia	FAPSD02
Chen	Yasheng	MAPS16, SEEPS04
Chen	Yu-Lin	MARF08
Chen	Zhihong	FAFRRF27, FRPS19, GVRF05
Cheng	Cs Agnes	GVPSD04
Cheng	Mandy	MAPS01
Chetyrkina	Ekaterina	ICPS03
Chin	Chen-Lung	FAPS06
Chircop	Justin	FRPS05
Chirico	Antonio	MARF06
Chittoor	Raveendra	FRPS17
Chiu	Peng-Chia	FAFRRF24
Chiu	Peng-jia	FRPS22
Chiu	Tzu-Ting	FAPS10
Cho	Charles	SEEPSD01
Cho	Hyungjin	FRPS07
Cho	Young Jun	FRPSD05
Choi	Jong-Hag	AUPS01
Choi	Kwan	FAPS09
Choi	Sera	FRPS07

Choi	Seung Uk	AUPS12
Chou	Ling-Yi	AURF09:
Christdoulou	Demetris	FAPS02
Christopher	Joseph	ICPS04
Chu	Ling	FAFRRF01, FAFRRF15
Chung	Heesun	AUPS01
Chychyla	Roman	FAFRRF04
Cinque	Ettore	FAFRRF19
Cinquini	Lino	PSNPPS01
Clacher	Iain	FRPS10, GVPS03
Clarkson	Peter M.	SEEPS05
Clatworthy	Mark	FRPSD05
Clegg	Stewart	MAPS03
Clout	Victoria	FAFRRF14
Clubb	Colin	FAPS02
Coers	Michael	MARF10
Colauro	Romualdo Douglas	EDRF03
Conceição	Ana	MAPS03
Cools	Martine	MAPS17
Coppens	Carine	AURF01, TXRF03
Corbella	Silvano	FAFRRF21
Cordery	Carolyn J.	PSNPRF03
Correia	Maria	FAPS01, FRPS05
Corten	Maarten	AUPS13
Costa	Fabio	FRPS04, MAPS19
Coulombe	Daniel	TXRF03
Crawford	Louise	PSNPRF03
Cripps	Jeremy	EDRF01
Cristobal	Elena de las Heras	AUPS06
Cuadrado-Ballesteros	Beatriz	SEEPS05, SEERF04
Cuesta	Marta de la	SEERF01
Cunha	Jacqueline da	EDRF03
Czernkowski	Robert Mariusz J.	FAFRRF20

**D**


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Dagiliene	Lina	AURF09
Dai	Daisy	FAPS10
Dal Maso	Lorenzo	FAFRRF05
Dalla Via	Nicola	AUPS04
Dalmacio	Flavia Zoboli	PSNPRF04
Das	Somnath	FAPS05
De Bruyckere	Stefanie	AURF01
De Groote	Sander	GVPSD02
De Lange	Paul	EDPS03
De Meyst	Karen	MAPS06
Deegan	Craig	SEEPS08
DeFond	Mark	AUPS08
Degos	Jean-Guy	HIPSD01
Dekker	Henri C.	MAPS05, MARF11
Dellaportas	Steven	EDPS03
Demaret	Julie	MARF09
Demartini	Maria Chiara	MARF08
Demir	Volkan	FAFRRF28
Demirakos	Efthimios	FAFRRF03
Dennis	Sean	AUPS09

Deno	Snjezana	FAPS04
Desai	Prajakta	FAPS11
Deschênes	Jérôme	GVRF03
Detzen	Dominic	FAFRRF28, ICPSD02, ICPS03
Dhaliwal	Dan	FAFRRF27, GVRF04, AURF03
Dhole	Sandip	FRPS17
Di Fabio	Costanza	FAFRRF16
Di Meo	Fabrizio	FAFRRF10
Dierkes	Stefan	MARF11
Dierynck	Bart	FRPS22, MAPSD01
Dilla	William	MAPS06
Diller	Markus	TXPS01
Dinh	Tami	FAFRRF12
Dionísio	Andreia	FAFRRF06
Dominguez	America Alvarez	MARF11
Dong	Minyue	FAFRRF13
Dong	Yashu	FAFRRF15
Dong	Yizhe	FAPS04
D'Onza	Giuseppe	AURF01
Dorantes	Carlos-Alberto	FAFRRF06
Doukakis	Leonidas	FAFRRF13, FAFRRF14
Downes	Jimmy	FRPS23
Downey	Denise	AUPSD01
Downing	Jeff	AUPS08
Doyle	Gerardine	PSNPPS01
Drechsler	Christoph	MARF08
Dudar	Olena	TXRF01
Duerr	Oliver	MAPS02
Duh	Rong-Ruey	AUPS07, AUPS15
Duncan	Keith	GVPS02
Duong	Chau	FAFRRF16
Duro	Miguel	FRPS09
Dyball	Maria Cadiz	MARF03
Dyczkowska	Joanna	FAFRRF03, PSNPRF03
Dyson	Laurel	EDPSD01

**E**


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Eames	Michael	EDPS01
Ebner	Germar	FRPS16
Eckerth	Stephanie	FAFRRF22
Ege	Matt	AUPSD03
El Diri	Malek	FRPS10
El Sayad	Samar	MAPS09
Elbashir	Mohamed	ISRF01
Eldaly	Mohamed Khaled	AURF08
Elfers	Ferdinand	FRPS03
El-Halaby	Sherif	FAFRRF09
Elhelaly	Moataz	FAFRRF17
Eliwa	Yasser	FAFRRF15
Elshandidy	Tamer	FRPS21
Emmett	Elaine	PSNPPS01
Enache	Luminita	FRPS12
Endenich	Christoph	ICPS05
Endrikat	Jan	MAPS13
Enomoto	Masahiro	FAFRRF17

Epure	Mircea	FAPS12
Erkens	David	AUPS08
Erkens	Michael	GVPSD01
Ernstberger	Juergen	FAFRRF07, SEEPS07
Ertuğrul	Melik	FAFRRF28
Espejo	Márcia	EDRF01
Espenlaub	Susanne	FAPS11
Essa	Samy	MAPS05
Eulerich	Marc	AUPS02
Evans	Elaine	AUPS14
Evans	Lisa	ICPSD02
Everaert	Patricia	AURF01
Evers	Maria Theresia	TXPS03
Ewelt-Knauer	Corinna	MAPSD04

**F**


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Fabrizi	Michele	FRPS05, FRPS23
Fahmi	Fadzlina Mohd	SEERF02
Fallan	Even	SEERF03
Falta	Michael	FAFRRF14
Fang	Junxiong	AUPS07
Federighi	Pamela	FAFRRF24
Feichter	Christoph	MAPS03
Feigin	Alexey	FAFRRF03
Felleg	Réka	FAFRRF05
Fera	Pietro	FAFRRF19
Ferguson	Andrew	FAFRRF03
Fernandez	Joaquin Hernandez	MAPS06
Fernandez-Feijoo	Belen	AURF08, SEERF01
Fernando	Guy	FAFRRF19
Festl-Pell	Diana	SEEPS01
Fiechter	Peter	FAFRRF12
Fijalkowska	Dominika	GVRF01, GVRF04
Filip	Andrei	FRPS18
Firk	Sebastian	MAPS18
Florio	Cristina	FAFRRF21, GVRF04
Flynn	Antoinette	FAFRRF20
Fochmann	Martin	AUPS12
Folsom	David	MAPS14
Foo	Yee Boon	FAPS07
Foos	Daniel	FAFRRF01
Forgione	Dana	FRPS03
Francis	Jere	AUPSD02
Franke	Benedikt	AUPS06
Frawley	Jessica	EDPSD01
Frendy	Frendy	FAFRRF20
Frey	Lisa	AUPS10
Frezatti	Fábio	EDPS01, EDRF01
Friberg	Josefine	AUPS13
Frisenna	Claudia	GVPS04
Frisk	Elisabeth	MAPS06
Früh	Michael	MAPS18
Fuchs	Sandro	PSNPRF01
Fuentes	Cristina De	AURF05
Fung	Simon	FRPS14

**G**


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Gaeremynck	Ann	GVPSD02
Galera	Andrés Navarro	PSNPRF04
Gallego Alvarez	Isabel	SEERF04
Gallemore	John	TXPS03
Gallhoffer	Sonja	MARF03
Gallimberti	Carlo Maria	FAPS06
Gamal	Sarah	MAPS08
Gan	Ying	GVPSD01
Gandía	Juan L.	AURF07
Gao	Zhan	FAPS02
García Lara	Juan Manuel	FRPS04, FAFRRF10
García Torea	Nicolás	SEERF01
García-Osma	Beatriz	AUPS06, FAFRRF04, FAFRRF21, FRPSD05, FRPS04, FRPS07, FRPS08
García-Sánchez	Isabel María	SEEPS04, SEEPS05
Garrido-Rodríguez	Juan Carlos	PSNPRF04
Gassen	Joachim	FAPS12, FRPSD05
Gebhardt	Ralf	MAPS12
Gebreiter	Florian	ICPS02
Geertsema	Paul	FAFRRF10
Geiger	Marshall	AUPS03, AUPS05
Gendron	Yves	ICPS01
Georgescu	Irène	AURF08
Georgiou	Ifigenia	FAFRRF17
Georgiou	Nadine	FRPS06
Georgiou	Omiros	FAFRRF20, ICPSD02
Gerakos	Joseph John	AUPS01
Gertsson	Nellie	AUPS13
Ghannam	Samir	GVRF02
Ghicas	Dimitrios	FAFRRF14
Gierusz	Jerzy	FRPS13
Gil	Ester Gras	MAPS06
Gill De Albornoz Noguera	Belen	AUPS06
Giner	Begoña	FAFRRF26
Gipper	Brandon	FRPS01
Gisbert	Ana	FAFRRF08
Givoly	Dan	FAFRRF25
Gleason	Cristi	FRPSD03
Gleichmann	Tobias	FAFRRF12
Gloger	Mario Albert	FAPS03
Gold	Anna	AUPSD01
Goldbach	Stefan	FAPS04
Golyagina	Alena	ICPS04
Gomes	Delfina	ICPS01
Gómez	Sara Rodríguez	SEERF02
Gomez-Conde	Jacobo	MARF03
Gong	Guojin	FAPSD02
Gore	Angela	PSNPRF04
Goretzki	Lukas	MAPS04, MAPS07
Gounopoulos	Dimitrios	FAPS11
Govendir	Brett	PSNPRF01, TXRF02
Graaf	Johan	ICPSD01
Grabner	Isabella	MARF01
Grahn	Aline	FAFRRF21
Grande Herrera	Cristina	FAFRRF04

Gras-Gil	Ester	PSNPRF01
Gray	Glen	ISRF01
Gray	Sidney	FRPS18
Green	Wendy	FAFRRF25
Gregoriou	Andros	FAFRRF15
Greiling	Dorothea	PSNPRF03
Grey	Colette	FAFRRF20
Griffin	Jeremy	AUPS09
Groen	Bianca	MARF10
Groot	Tom	MAPS05
Grossi	Giuseppe	PSNPPSD01
Großkopf	Ann-Kristin	FAFRRF04
Grottke	Markus	ICPS02
Grüning	Michael	FAFRRF12
Gu	Junjian	FAFRRF21
Gu	Zhaoyang	FAFRRF05, MAPS03
Guan	Yuyan	GVRF05
Guasch	Martí	FAPS12
Guedes	Maria Joao	AURF04
Guenther	Edeltraud	SEERF02
Guenther	Thomas	MAPS13
Guerreiro	Reinaldo	MARF06
Guffey	Daryl	MAPS13
Guillamón	María-Dolores	PSNPPS02, PSNPRF02
Guillamon Saorin	Encarna	FAFRRF04, FRPS08
Guimond	Jean-François	TXRF03
Gul	Ferdinand Akhtar	FAPS07
Gullkvist	Benita M.	MARF06
Günther	Jens	HIPS01
Günther	Thomas	MAPS11
Guo	Qiang	AURF07
Gurskaya	Marina	HIRF02
Gürtürk	Anil	SEEPS05
Gutierrez	Maria	GVPSD04
Gyoshev	Stanley	FAFRRF13

## H

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Haak	Marcel	AUPS12
Haesebrouck	Katlijn	MAPS16
Haga	Jesper Per Alexander	FRPS22
Hageman	Amy	GVRF01
Hahn	P. Richard	AUPS01
Hahn	Ruediger	SEEPS05
Halberkann	Jérôme	FAFRRF23
Halbouni	Sawsan	AURF03
Hales	Jeffrey	FRPS08
Ham	Charles	FAPS14
Hamamura	Jumpei	MARF01
Hamdy	Rasha	AURF07
Hamers	Lars	FAPS09
Han	Jun	FAFRRF10
Hao	Paula	GVPSD04
Harakeh	Mostafa	FAFRRF07
Hardeck	Inga	SEEPS03, TXPS06
Harp	Nancy	MAPS13



Harris	Peter	SEEPS02
Haslam	Colin	SEEPS02
Haslam	Jim	MARF03, SEERF01, SEERF04
Hassan	Omaima	FAFRRF05
Hasso	Tim	GVPS02
Haustein	Ellen	PSNPPS03
Hay	David	AUPS05
Hazelton	James	EDPS02
He	Guanming	FAPS10, TXRF01
He	Wen	AUPS09
Heaney	Richard	FAFRRF26
Hebesberger	Hannah	PSNPRF03
Heckemeyer	Jost	TXPS05
Hegazy	Mohamed	AURF07, PSNPPS02
Hegazy	Karim	PSNPPS02
Heidenreich	Sven	MARF01
Hemaidan	Nader	FAFRRF22
Henderson	Brian	PSNPRF04
Henrizi	Philipp	AURF01
Hermans	Tim	MAPS17
Hernandez	Joaquin	PSNPRF01
Herremans	Irene	SEERF02
Hervina	Rizka	SEERF01
Hesford	James	MAPS10
Higuera-Molina	Emilio de	PSNPRF04
Hill	Paula	FRPS05
Hillebrand	Christa	FRPS10
Hillegeist	Stephen	GVRF04
Himme	Alexander	MAPS04
Hinze	Anne-Kathrin	SEEPS03
Hirsch	Bernhard	MARF02
Hitz	Joerg-Markus	FAFRRF04, FAFRRF11, FRPS16
Hjelström	Tomas	TXPSD01
Ho	Joanna	GVPSD04
Hodgdon	Christopher	FAFRRF07
Hoelscher	Jamie	AUPS08
Hoffmann	Sebastian	ICPSD02, ICPS03
Hofmann	Christian	MAPS08
Höglund	Henrik	FRPS22, TXRF03
Hombach	Katharina	FRPSD02, FRPS15
Homburg	Carsten	FAPS04
Homölle	Susanne	FAFRRF13
Hooghiemstra	Reggy	MARF05
Hoos	Florian	SEEPS07
Hope	Ole-Kristian	AUPS06, FRPSD04
Hörner	Sven	AUPS11
Horstmeyer	Derek	GVPSD01
Hossain	Sarowar	AURF06
Hottmann	Johannes	FRPS16
Hrazdil	Karel	SEEPS07
Hsieh	Yu-Ting	AUPS14
Hsu	Audrey W.H.	FAFRRF05
Hsu	Yu-Lin	FAFRRF25
Hu	Danqi	FRPSD04
Hu	Fang	AURF02
Huang	Kelly	MAPS11

Huang	Shi-Ming	AURF09
Huang	Xuan	FRPS22
Huang	Yuan	FAFRRF27
Huang	Zhongwei	FRPS18
Hughes	Susan	FAFRRF07
Huguet	David	AURF07
Hui	Kaiwai	FRPS19
Hummel	Katrin	SEEPS01
Hundsdoerfer	Jochen	TXPS05
Hung	Chung-Yu	MAPS09
Hung	Shengmin	FAFRRF13, GVRF03
Hung	Yu-Shun	AURF07
Hunziker	Stefan	PSNPPS03
Hüsecken	Birgit	TXRF01
Husillos	Javier	ICPS02
Hussien	Mostafa	FAFRRF25
Hyun	Jeong-Hoon	GVRF03
Hyun	Soonchul	FAFRRF03
Hyvonen	Timo	MARF07

**I**


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Ihantola	Eeva-Mari	MAPS02
Ikäheimo	Seppo	GVRF01
Imam	Shahed	FRPSD05
Imperatore	Claudia	FRPS17
Impink	Joost	FRPS20
Inglis	Robert	SEEPS08
Ipino	Elisabetta	FRPS23
Iqbal	Abdullah	GVRF02
Isabel	Brusca	PSNPRF01
Isidro	Helena	FRPS07, GVRF03
Isin	Adnan	FAFRRF13
Islam	Syrus	MARF08

**J**


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Jääskeläinen	Aki	PSNPPSD01
Jack	Lisa	ICPSD02, MARF02
Jackson	William	HIPSD01
Jacob	Martin	TXPS02, TXPS03, TXPS04, TXPS05
Jaeschke	Reemda	FAPS03
Jaggi	Bikki	FRPS09
Janka	Marc	MAPS11
Jans	Mieke	AURF09
Janssen	Wim	FAFRRF05
Jeacle	Ingrid	ICPSD01
Jeanjean	Thomas	FRPSD05, FRPS18
Jensen	Tyler	FRPS11
Jeny-Cazavan	Anne	FAFRRF03
Jeong	Seok Woo	FAPS06
Jerman	Lambert	AURF02, SEEPSD01
Jermias	Johnny	FAFRRF27, MAPS16, SEEPS04
Ji	Gayoung	MARF05
Ji	Yuan	PSNPRF04
Jia	Yuping	FAFRRF16

Jiang	Alicia	AURF05
Jiang	Nan	MAPS17
Jin	Justin	FRPS03
Jo	Eun Hye	FAPS09
Johed	Gustav	ICPSD01
Johl	Shireenjit	GVPS05
Johnstone	Karla	AUPS09
Jones	Michael	HIPS01
Jonnergård	Karin	AURF06
Joo	Jeong Hwan	FAFRRF10
Joos	Peter	FAPS10
Jordan	Kathrin	FAFRRF13
Jorissen	Ann	MARF07
Jubb	Darren	HIPSD01
Jung	Michael	FAPS14
Jungius	Tom	GVPSD03

**K**


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Kai	Hisao	FAFRRF08
Kallunki	Juha-Pekka	GVRF05, TXPSD01
Kalogirou	Fani	FAFRRF07
Kanagaretnam	Kiridaran	FAFRRF01, FRPS03
Kang	Helen	FRPS18
Kang	Jian	FAFRRF18
Kao	Wei-Chuan	MARF01
Kaplan	Zachary	FAPS14
Karamanou	Irene	FAPSD01
Karelskaya	Svetlana	HIRF01
Kari	Kirsi	MARF07
Karjalainen	Jukka	AUPS13
Kasperskaya	Yulia	PSNPRF02
Kasukabe	Mitsunori	HIRF01
Katolnik	Svetlana	GVPS01
Kaumanns	Sebastian	FRPS16
Kaya	Devrimi	FRPS13
Kazmouz	Bassam	FAFRRF09
Ke	Bin	GVRF05
Keasey	Kevin	FRPS10
Kedia	Simi	FRPS09
Keimer	Imke	MAPS18
Kent	Pamela	GVRF06
Kent	Richard	FAFRRF18
Kercher	Kim	GVRF06
Kerstein	Joseph	FAFRRF16
Kettunen	Jukka	FAFRRF16
Khadaroo	Iqbal	PSNPRF04
Khan	Shahid	FAFRRF24
Kharuddin	Khairul Ayuni	EDRF01
Khlif	Hichem	GVRF01
Khurana	Inder	FRPSD01
Khurshed	Arif	FAPS11
Kilic	Emre	FRPS19
Kim	Hyun Pyo	MARF05, SEEPS06
Kim	Jeong-Bon	FAPS10, SEEPS06
Kim	Jinbae	MARF01

Kim	Jonghwan	MAPS11
Kim	Seon Mi	AURF05
Kim	Sook Min	AURF05
Kim	Taewoo	MARF05
Kirwan	Collette	GVRF02
Kiy	Florian	FAFRRF12
Klaes	Elisabeth	FAFRRF22
Kleymenova	Anya	GVPSD02
Klimczak	Karol	GVRF04
Klobucnik	Jan	FAPS01
Kloviene	Lina	AURF09
Knauer	Thorsten	MAPSD04, MAPS17
Knechel	W. Robert	AUPSD03
Ko	Chun-You	FAPS07
Ko	Taeho	MARF04
Ko	Wan Suk	MARF05
Koehler	Annette	AURF02
Koenigsgruber	Roland	FRPS01
Kohlhase	Saskia	TXRF03
Kolesnik	Katarzyna	FRPS13
Kolk	Ans	AUPS04
Kolvakh	Oleg	EDRF01
Kominis	Georgios	MAPS02
Koo	Jeongho	EDRF02
Koo	Kwangjoo	MAPS11
Kopita	Anastasia	FAPSD01
Kopp	Lori	AURF06
Korczak	Adriana	FRPS05
Kornacker	Julia	MAPS04
Kousenidis	Dimitrios	AURF04, FAFRRF19
Kovrijnykh	Andrei	AUPS01
Koyte	Rodney	MARF09
Kreander	Niklas	SEERF02
Krishnamoorthy	Ganesh	AUPSD03
Kristensen	Rikke Holmslykke	AURF09
Kronenberger	Sebastian	AURF04
Krug	Lee	SEERF03
Krüger	Jan	EDPSD01
Krupova	Lenka	FAFRRF11
Kruse	Nina	MARF03
Kuang	Yu	FAPS03
Kukec	Sandra Katarina	GVPS01
Kumas	Abdullah	AUPS05
Kummer	Tyge	FAFRRF02
Kunz	Alexis H.	FRPS06
Kuo	Kuei-Chao	GVRF04
Kuo	Li-Chun	AUPS07
Kuoppamäki	Petri	GVRF01
Kuter	Mikhail	HIRF02
Kwak	Byungjin	AUPS15, FRPS11
Kwon	Chad	EDRF03, SEERF01

**L**


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Labelle	Réal	SEEPSD01
Labro	Eva	MARF06

Ladas	Anestis	FAFRRF19
Lai	Alessandro	HIRF02
Laine	Matias	SEEPSD01
Lajili	Kaouthar	MARF11
Lamas	Fernando Ruiz	MARF11
Lamoreaux	Phil	AUPSD03
Landsman	Wayne	FRPS14
Lange	Paul de	EDRF02
Langli	John Christian	AUPS06
Lanis	Roman	TXRF02
Lao	Brent	MAPS11
Larrinaga	Carlos	SEEPS02
Lassila	Dennis	AUPS03
Lau	Vincent	FRPS17
Laveren	Eddy	MARF07
Leão	Fernanda	ICPS01
Lebert	Sebastian	FAFRRF19
Lee	Dong Heun	AURF05
Lee	Edward	FAFRRF07
Lee	Eileen Chia-Ling	MARF01
Lee	Gun	MARF01
Lee	Hyoik	MARF05
Lee	Jae Eun	AUPS12
Lee	Jaywon	FRPS11
Lee	Joo Hyung	MARF05
Lee	Wong Gang	EDRF02
Lee	Woo Jae	FAPS06
Lee	Woo-Jong	FRPS07
Lee	Yong Gyu	SEEPS06
Lee	Yong-Suk	FAFRRF20
Lehmann	Nico	FRPS16
Leiby	Justin	MAPSD01
Leidner	Jacob Justus	AUPS11
Lemaire-Braun	Célia	MARF09
Lenihan	Orla	GVPS01
Lenz	Hansrudi	ICPS02
Leone	Andrew	FAFRRF04
Leoni	Giulia	AURF08
Lepistö	Lauri	MAPS02
Leung	Edith	FRPSD03
Leuz	Christian	FRPS01
Lev	Baruch	FRPSD01
Levant	Yves	HIPSD01
Levi	Shai	FAPS02
Li	Chihua	FRPS10
Li	Li	AURF03
Li	Seth	GVRF02
Li	Yongbo	TXPS02
Li	Yue	SEEPS05
Liao	Chih-Hsien	MARF01
Liempd	Dennis van	AURF09
Lima	Gerlando Augusto Sampaio Franco De	EDRF03
Lin	An-Ping	GVRF04
Lin	Chan-Jane	AUPS14
Lin	I-Cheng	FAFRRF17
Lin	Jing	PSNPRF03

Lin	Kenny Z.	TXPS02
Lindberg	Rebecca	PSNPRF02
Ling	Zhejia	FRPSD03
Linsley	Philip	PSNPPS03
Lionzo	Andrea	FAFRRF21
Litjens	Robin	FAFRRF26
Liu	Chunbo	GVPS06
Liu	Lana Y J	MARF09
Liu	M.H. Carol	MAPS19
Liu	Qiliang	AURF02, AURF03
Liu	Siwen	FRPS08
Liu	Sophia H.T.	FAFRRF05
Liu	Stephanie	SEERF04
Liu	Xiaotao	FAPS03
Liu	Xuejiao	AURF03
Liu	Yanju	ICRF01
Lobo	Gerald	AURF03, FAFRRF01, FRPS03, FRPS17, FRPS18, FRPS19
Loehlein	Lukas	ICPS02
Loh	Chin Moi	SEEPS08
Lont	David	FAFRRF10
Lopatta	Kerstin	FAPS03
Lopes	Ana Isabel	FAFRRF02
López Pérez	Maria Victoria	SEERF02
López-Hernandez	Antonio Manuel	PSNPRF04
Lopez-Valeiras	Ernesto	MARF03
Lorca	Pedro	FAFRRF02
Lorenz	Johannes	TXPS01
Lorson	Peter	PSNPPS03
Lou	Yun	FAPS15
Lourenço	Isabel Costa	FAFRRF09
Lourenço	Sofia	MAPS10
Low	Yik Pui	FAPS07
Lowe	Alan	FAFRRF17
Lowry	Michelle	AUPS02
Loy	Thomas R.	EDPSD01, FAPS08
Loyeung	Anna	FAFRRF20
Lu	Hai	ICRF01
Lu	Helen	FAFRRF10
Lu	Jing	SEERF02
Lu	Meiting	FAFRRF28
Lu	Wei	FRPS17
Lu	Xiaoyan	GVRF03
Lubberink	Martien	FAPS04
Luca	Márcia Martins Mendes De	EDRF03
Lui	Daphne	FRPS18
Luippold	Benjamin	AUPS15
Lukas	Christian	MARF04
Luo	Shuqing	FAPSD02, FRPS09
Luttman	Suzanne	EDPS01
Lybaert	Nadine	AUPS13
Lynch	Luann	MAPSD02

**M**


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Ma	Diandian	FAPS04
Ma	Yan	MAPSD02

Macchioni	Riccardo	FRPS09
Madadian	Oveis	FAFRRF23, SEEPS01
Maffett	Mark	FRPS01
Magnan	Michel	FRPS23
Mahlendorf	Matthias	MAPS19
Mahmoudian	Fereshteh	SEEPS07, SEERF02
Major	Maria	GVRF06, MAPS03
Mak	Chun Yu	FAFRRF06
Makarem	Naser	FAFRRF17
Malagueno	Ricardo	MARF03
Malamatenios	John	SEEPS02
Mamo	Kaleab	FAPS13
Maneemai	Parichart	MARF07
Mangena	Musa	GVRF06
Mangin	Nicolas	MAPS10
Manthei-Geh	Christina	FAPS05
Mantzari	Elisavet	ICPSD02
Manzaneque Lizano	Montserrat	GVRF06
Mao	Yaping	GVRF01
Marc	Mojca	MARF09
Marginson	David	FAPS10
Margolin	Maximilian	MAPS19
Mariano	Beatriz	GVPS01
Marques	Ana	FRPS05
Martinez	Isabelle	GVRF06
Martínez-Ferrero	Jennifer	SEEPS04, SEEPS05, SEERF04
Martinov-Bennie	Nonna	AUPS04
Martins	Daiana	EDPS01, EDRF01
Martins	Eliseu	SEERF04
Masiero	Eleonora	HIRF02
Maso	Lorenzo Dal	FAFRRF01, FAPS07
Mason	Stephani	FAFRRF23
Masquefa	Bertrand	MARF03
Masschelein	Stijn	MAPS05
Mathieu	Robert	FAFRRF01, FAFRRF15
Matolcsy	Zoltan	GVRF02, PSNPRF01
Matray	Adrian	FRPS11
Matsui	Kenji	FRPS02
Matsumura	Ella Mae	SEEPS03
Mättö	Markus	FAFRRF02
Mazza	Tatiana	AUPS02, AUPS11
Mazzi	Francesco	FAPS07
Mazzone	Roberta	GVPS04
Mbagwu	Chima	FAFRRF01, FAFRRF15
McClure	Ross William	TXRF02
McConomy	Bruce	FAFRRF01
McCormack	Bernadette	EDRF02
McLeay	Stuart J.	FAPS02
McMeeking	Kevin	FAFRRF13
McNicholas	Patty	SEERF02
McNichols	Maureen	FAPS01
McPhail	Ken	SEERF02
McPhee	Gregory	MAPS11
Meeks	Geoff	FRPSD01
Meier	Ina	TXPS03
Meier	Jan-Hendrik	FAFRRF28

Meinhoewel	Max	FAFRRF25
Meinzer	Christoph	FAFRRF28
Meissner	Fabian	TXPS04
Mejia-Likosova	Margarita	AURF04, AURF09
Melis	Andrea	HIPS01
Melloni	Gaia	GVRF04, SEEPS04
Menk	Michael Torben	PSNPPS03
Meo	Fabrizio Di	FAFRRF10
Merz	Alexander	FAFRRF09
Metzl	Marius	MAPS12
Meyer	Conrad	FAFRRF12
Miao	Xinyun	FAFRRF24
Miersch	David	FAPS01
Mikes	Anette	MAPSD03
Mikkonen	Jenni	GVRF05
Miley	Frances	HIRF02
Millan-Tapia	Ana	AURF02
Mills	Lillian F.	TXPS02
Minutti-Meza	Miguel	FAFRRF04
Mita	Aria Farah	FAFRRF08
Mo	Phyllis	TXRF01
Moerman	Lee	ICRF01
Mohamed Metwally	Abdelmoneim B.E.	MAPS02
Möhlmann	Axel	TXPS06
Mohrmann	Ulf	FAFRRF19
Moilanen	Sinikka	EDPS01
Moldovan	Rucsandra	FAFRRF03
Monroe	Gary	AURF06
Moon	Haewon	FAPS09, MARF05
Mora	Araceli	FAFRRF01
Morais	Ana	FAFRRF06
Mörec	Barbara	FAFRRF27
Moreno Enguix	Maria Del Rocio	PSNPPS02, PSNPRF01
Morgan	Gareth G.	PSNPRF03
Morhart	Felicitas	MAPSD03
Morley	Julia	ICPS01
Moscariello	Nicola	FAFRRF19
Mościbrodzka	Monika	GVRF01
Moser	Henrik	AUPS11
Moura	Andre	FAFRRF06
Moussa	Tantawy	FAFRRF25
Moy	Melissa	FAFRRF26
Moya	Soledad	EDRF02
Mucci	Daniel	EDPS01
Mueller-Bloch	Stephanie	FRPS20
Muino Vazquez	Maria Flora	MARF11
Müller	Maximilian	FRPSD02, FRPS15, TXPS02
Müller	Tobias	SEERF03
Münzer	Margit	GVRF01
Mura	Alessandro	FAFRRF11
Murakami	Yutaro	TXRF02
Mutiganda	Jean Claude	PSNPRF01
Mutschmann	Martin	GVPS02
Myers	James	FAPS02
Myers	Linda	AUPS05, FAPS02, FAPS11



**N**


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Nakano	Makoto	FRPS06
Nanda	Dhananjay	FRPS07, GVRF03
Naoum	Vassilios-Christos	MAPS08
Nasev	Julia	FAPS04
Näsi	Salme	MARF09
Nasution	Damai	AURF06
Navarro-Galera	Andrés	PSNPPS01
Nazari	Jamal	SEEPS04, SEEPS07, SEERF02
Negakis	Christos	FAFRRF19
Negre	Emmanuelle	GVRF06
Nevries	Pascal	MAPS12
Ngan	Sai-Chung	SEEPS08
Nguyen	Lan	FAFRRF08
Nguyen	Nguyet	GVRF02
Nguyen	Nhu	GVRF06
Ni	Chenkaï	FRPS14
Nicholson	Gavin	GVPS05
Nicolay	Katharina	TXPS03, TXRF01
Nienhaus	Martin	FAFRRF22, FAFRRF25
Nilsson	Henrik	GVRF05, TXPSD01
Ningrum	Agustin Setya	FAFRRF08
Nisch	Markus	MAPS02
Niskanen	Mervi	FAFRRF02
Nitzl	Christian	MAPS13
Niza	Cláudia	MAPS10
No	Won Gyun	ISRF01
Nobes	Christopher	FAFRRF20
Nobre	Thierry	MARF07
Noda	Akihiro	GVRF05
Noppe	Sharon	MAPS05
Novak	Jiri	FAPS12
Novotny-Farkas	Zoltan	FAFRRF12
Nusser	Hannah	TXRF01

**O**


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Obermann	Joern	GVPS05
O'Connell	Brendan	EDPS03, FAFRRF08
O'Connor	Neale	AUPS02
Oedekoven	Olin	EDRF01
Ogata	Kensuke	HIRF01
Oh	Kwangwuk	FAPS06
Oh	Seungbin	GVRF03
O'Leary	Conor	EDRF01
Oliveira	Joao Pedro	ICPS03
Oliveira Samagaio	Antonio Carlos	AURF04
Olivier	Henri	FAFRRF09
Olligs	Pia	TXPS05
Omer	Thomas C.	AUPS03, FAPS11, GVPS03
Ormazabal	Gaizka	FRPS09
Ortín-Ángel	Pedro	AURF02
Ortiz-Rodriguez	David	PSNPPS01
Ortmann	Regina	TXPS01
Ostermaier	Andreas	MAPS16

Oswald	Dennis	FRPS12
Otley	David	MARF02
Ott	Christian	FAFRRF25
Ott	Ernani	EDRF03
Overesch	Michael	TXPS05, TXRF01, TXRF03

## P

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Paananen	Mari	FRPS20
Paek	Wonsun	MAPS14, MARF05
Paik	Tae Young	EDRF02, MARF05
Pais	Cláudio	FAFRRF28
Paisey	Catriona	EDPS03
Paisey	Nick	EDPS03, HIPSD01
Paiva	Inna	FAFRRF09
Palacios Manzano	Mercedes	MAPS06
Palea	Vera	ICRF01
Palozzi	Gabriele	MARF06
Palumbo	Riccardo	FAFRRF15
Pan	Fei	MARF09
Panggabean	Tota	MAPS16
Papanastasopoulos	Georgios	FAPS04
Paquette	Suzanne	TXRF03
Parbonetti	Antonio	FRPS05, FRPS23
Pardo	Francisca	FAFRRF26
Parisi	Cristiana	ISRF01
Park	Chul	FAFRRF10
Park	Jongwon	FRPS11
Park	Myung	AUPS15
Park	Yeon-Hee	EDRF02
Parker	Susan	EDPS01
Pärl	Ülle	MARF09
Pasch	Timur	MAPS14
Patel	Chris	AUPS14
Paterson	Audrey	SEERF01, SEERF04
Paugam	Luc	FAPS07, FRPS18, FRPS21, ICPS01
Pauka	Marek	GVRF01, GVRF04
Pazmandy	Gregory	PSNPRF01
Peek	Erik	FRPS15
Peljhan	Darja	MARF09
Penalva	Fernando	FRPS04
Penno	Mark	FRPS02
Perego	Paolo	AUPS04, SEEPS04
Pérez-López	Gemma	PSNPRF04
Perreault	Stephen	AUPS15
Pescetto	Gioia	FAFRRF16
Pettinicchio	Angela Kate	FRPS16
Petutschnig	Matthias	TXRF02
Pfennig	Christian	MAPS12
Pham	Hang	FAPS11
Phan	Duc	FAFRRF08
Pie	Laia	SEERF04
Pierk	Jochen	TXRF02, TXRF03
Pietra	Roberto Di	FAFRRF24
Pincus	Morton	FAFRRF24
Piras	Fabrizio	FAFRRF11

Pizzini	Mina	MAPS10
Plata Díaz	Ana Maria	PSNPRF04
Plumlee	David	AUPS15
Plumlee	Marlene	FRPS11
Porcuna	Luis	FAFRRF01
Porcuna	Rubén	AURF05
Poretti	Cédric	FAFRRF07
Posch	Arthur	MAPS15
Pott	Christiane	SEEPS07
Potter	Brad	PSNPRF03
Powell	Daniel	GVPS02
Prabowo	Ronny	MARF05
Prado-Lorenzo	José-Manuel	SEEPS04
Prakash	Rachna	SEEPS03
Priego	Alba Maria	GVRF06
Prochazka	David	FAFRRF24
Prott	Martin	FAFRRF07
Pugliese	Amedeo	GVPS05
Puhakka	Mikko	GVRF05
Pummerer	Erich	TXPS01
Pündrich	Gabriel	FAFRRF03

## Q

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Qiao	Zheng	FAFRRF13
Qin	Bo	FAPS03
Qiu	Yan	SEEPS03
Qu	Tianshu	GVRF02
Quagli	Alberto	FAFRRF16
Quick	Reiner	AURF01

## R

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Radhakrishnan	Suresh	FRPS14
Rafferty	Adrian	AUPS12
Rai	Atul	FAFRRF16
Rajgopal	Shivaram	FRPS09
Rakhman	Fuad	PSNPRF02
Ramassa	Paola	FAFRRF16
Ranasinghe	Tharindra	FRPS19
Raonic	Ivana	FRPS19
Rapley	Eric	FRPS23
Rapp	Hermann	ISRF01
Rapp	Marc Steffen	GVPS02
Rashid	Harun	TXRF02
Ratzinger-Sakel	Nicole	AUPS02, AURF02
Raucci	Domenico	PSNPRF01
Read	Andrew	HIRF02
Redigolo	Giulia	FRPS15
Reeg	Johannes	MARF11
Rees	William	FAFRRF05
Reid	Gavin	FAFRRF25
Reimsbach	Daniel	SEEPS05
Reis	Laura	FAFRRF02
Ren	Mengbing	TXRF01
Renders	Annelies	FAPS09, FAFRRF12, FRPS20, MARF01

Reusen	Evelien	MAPS05
Rezende	Amaury	PSNPRF04
Rho	Joon Hwa	AUPS12
Ribeiro	Maisa de Souza	SEERF04
Richardson	Gordon	SEEPS05
Rieckhof	Ramona	SEERF02
Rieg	Robert	FAFRRF22
Riepe	Jan	FAFRRF01
Riksen	Ferry	MAPS10
Rimmel	Gunnar	FAFRRF08
Ríos	Ana-María	PSNPPS02, PSNPRF02
Rizzotti	Davide	GVPS04
Rodgers	Waymond	AURF03
Rodionova	Tatiana	GVPS03
Roebuck	Peter	ISRF01
Roetzel	Peter G.	ISRF01
Roggeman	Annelies	TXRF03
Rohlfing-Bastian	Anna	MAPS02, TXPS04
Rojas	Patricio	MARF10
Romero	Jorge	ICPS05
Romero	Silvia	AURF08
Rong	Zhao	GVPSD04
Rosa	Gina	FRPS04, MAPS19
Rosati	Pierangelo	FAFRRF15
Rosen	Magnus	MAPS06
Rossato De Souza	Valdiva	SEERF04
Routledge	James	GVRF06
Rowe	Anna Lee	SEERF03
Rubin	Amir	FAPS14
Rufa	Alessandra	FAFRRF24
Ruffing-Straube	Patricia	FRPS01
Rupertus	Hendrik	FAPS08

## S

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Saavedra	Daniel	TXPS02
Sagitova	Roza	SEERF01, SEERF04
Sahay	Savita	MARF02
Sahin	Ali	FRPS19
Sakai	Ayami	AURF07
Sakhel	Alice	SEEPS06
Salifu	Ekililu	PSNPRF04
Salotti	Bruno	FAFRRF08
Samaha	Khaled	GVRF01
Samarinas	Michalis	AURF04
Sami	Heibatollah	AUPS07
San Martino	Laurence	PSNPRF02
Sánchez	Raquel Garde	SEERF02
Sancovschi	Moacir	FAFRRF22
Sandner	Kai	TXPS04
Sannajust	Aurelie	GVPS06
Santos	Ariane	FAFRRF22
Sarens	Gerrit	AURF01
Sassen	Remmer	SEEPS03
Saudagaran	Shahrokh	FAFRRF18
Sawanobori	Chie	HIRF01

Scapin	Mariano Pablo	FRPS07
Scarlat	Elvira	FAFRRF21, GVPS03
Schaberl	Philipp	FAPS05, FAPS08
Schäfer	Ulrich	MARF11
Schäffer	Utz	MAPS19
Scharf	Christina	EDPSD01
Schatt	Alain	FAFRRF07, FAFRRF18
Schaupp	Daniel	GVRF06
Schedlinsky	Ivo	MARF02
Scherm	Andreas Christoph	MARF02
Schiemann	Frank	FAFRRF19, SEEPS06
Schiller	Ulf	FAPSD02
Schindler	Dirk	TXPS01
Schirmacher	Henrik Sven Are	FAFRRF22
Schjelderup	Guttorm	TXPS01
Schmidt	André	GVPSD03
Schmidt	Lars Torben	MAPS18
Schmidt	Martin	FAFRRF02, FAPS03
Schnack	Henning	FAFRRF11
Schneible Jr.	Richard	FAFRRF19
Schneider	Georg	TXPS04
Schneider	Melanie Lucia	MAPS19
Schoendube	Jens Robert	TXPS04
Scholze	Andreas	TXPS04
Schöndube	Jens Robert	GVPS01
Schrack	Daniela	SEERF02
Schrank	Reinhard	AUPS14
Schuett	Harm	FRPS13
Schultze	Wolfgang	FAPS05, MAPS01
Schulze	Mike	MARF01
Schwäbe	Alexander	TXPS06
Schwering	Anja	MARF04
Scott	Tom	AUPS12
Seal	Will	MAPS08
Seavey	Scott	AUPS08
Segal	Benjamin	FAPS14
Segal	Dan	FAPS14
Seitz	Barbara	FAFRRF12
Sellhorn	Thorsten	FRPS20
Semba	Hu Dan	FAFRRF20, FAFRRF21
Sen	Pradyot	FAFRRF11, FAFRRF18, FAPS05
Servalli	Stefania	PSNPPSD01
Shan	Yaowen	FAFRRF28
Sharp	David	MAPSD04
Shaukat	Amama	SEEPS03
Shelley	Marjorie	GVPS03
Shema	Jean Bosco	FAFRRF08
Shemesh	Joshua	FAPS13
Shi	Charles	FRPS14
Shi	Wei	GVPS06
Shields	Karin	FAFRRF21, GVPS03
Shin	Jae Yong	GVRF03
Shipman	Jonathan	AUPS05
Shiwakoti	Radha	GVRF02
Shyu	Hawfeng	FAFRRF27
Sicilia	Maria Francesca	PSNPPSD01

Sidhu	Baljit	AUPS09, FAFRRF23
Sidorova	Yulia	MARF10
Sievers	Soenke	FAPS01
Silge	Lisa	MAPS14
Silaska-Gembka	Sylwia	FRPS13
Silva	Adolfo	FAFRRF22
Silva	Ana Fialho	FAFRRF06
Simpson	Ana	FRPS12
Simunic	Dan	AUPS07
Singer	Zvi	AURF05
Siougle	Georgia	FAFRRF14
Skinner	Frank	FAFRRF05
Smeulders	Dieter	MARF11
Smith	David	GVRF05
Smith	Julia	FAFRRF25
Sofla	Amin S.	AUPS13
Soh	Dominic	AUPS04
Sohn	Matthias	MARF02
Sokolov	Viatcheslav	HIRF01
Sommer	Friedrich	MAPS17, MARF02
Sonu	Catherine	AUPS01
Sougiannis	Theodore	FAFRRF14
Souza	Rodrigo	MARF06
Speckbacher	Gerhard	MAPS12
Spence	Crawford	ICPS02
Spiropoulos	Helen	GVRF02
Srivastava	Anup	FRPS12
Stacchezzini	Riccardo	HIRF02
Stadler	Christian	FAFRRF20
Stähle	Martin	FRPS04, FRPS06
Stafford	Dr. Anne	PSNPPS02
Starica	Catalin	FAFRRF18
Steccolini	Ileana	PSNPPSD01
Stecher	Jack	FRPS02
Stefani	Ulrike	FAFRRF19
Steffens	Christian	TXPSD01
Steijvers	Tensie	AUPS13
Steinmeier	Maria	SEEPS06
Stice-Lawrence	Lorien	MARF06
Stich	Michael	SEEPS06
Stittle	John	FAFRRF09, PSNPRF04
Stolowy	Hervé	FRPS18, ICPS01
Stolz	Alexander	FAPS15
Stoner	Greg	EDRF01, MAPS09
Stouthuysen	Kristof	MAPS05
Stralla	Markus	MARF11
Strauss	Erik	MAPS04, MAPS07
Strauss	Jack	FAPS08
Strickett	Matthew	AUPS05
Strobele	Alexander	MAPS07
Su	Xijia	AURF05
Subhi	Sheikha Al	AURF03
Subires	Maria Deseada López	PSNPRF04
Suca	Nadja	AUPS10
Sudar	Petar	HIRF02
Sugahara	Satoshi	AURF02

Suh	SangHyun	FAFRRF19
Sundgren	Stefan	AURF02
Sundvik	Dennis	FRPS22
Sünwoldt	Matthias	TXPS05
Suomala	Petri	PSNPPSD01
Sutton	Steve	MAPS15
Suzart	Janilson Antonio	SEERF04
Svanström	Tobias	AURF04, AURF06
Swanquist	Quinn	AUPS05
Sweeney	Breda	MAPSD03
Sylvander	Johanna	AUPS13, PSNPRF02

## T

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Taffler	Richard	TXRF01
Taguchi	Satoshi	TXRF02
Tahinakis	Panayiotis	AURF04
Takasu	Yusuke	FRPS06
Tan	Youchao	GVPSD03
Tanewski	George	PSNPRF03
Tang	Song	MAPS03
Tanyi	Paul	GVRF05
Tarca	Ann	FAFRRF26, SEERF03
Tarquinio	Lara	PSNPRF01
Tascon	Maria T.	FAPS01
Tassius	Alexander	TXRF03
Teoh	Siew Hong	FRPS22
Terzani	Simone	FAFRRF01
Teuteberg	Torben	FRPS16
Tharapos	Meredith	EDPS03
Theis	Jochen	AURF02
Thomsen	Martin	FAFRRF25, TXPS03, TXRF01
Tice	Frances M.	GVPS03
Tideman	Sebastian Andreas	FRPS23
Tillema	Sandra	MAPS12
Timofeyev	Yuriy	GVRF05
Timoshenko	Lev	AUPS09
Tippett	Mark	FAPS04
Tiras	Samuel	FRPS04, MAPS19
Titus	Robert	MAPS13
Touron	Philippe	HIPSD01
Trabelsi	Samir	GVPS06
Trabucho	Pedro	FAFRRF02
Trapp	Rouven	ICPS05, MAPS04
Traxler	Albert	PSNPRF03
Treptow	Ina	AURF07
Trinh	Ruby Chau	FAFRRF14
Trombetta	Marco	EDRF03
Trucco	Sara	MARF08
Tsang	Albert	SEEPS05
Tseng	Yi Jie	FAFRRF04, FRPS10
Tseng	Yee-Chy	AURF06
Tsuang-kang	Chen	FAFRRF04
Tsui	David	FAPS06, FRPSD05
Tsui	Stephanie	GVRF04
Tsunogaya	Noriyuki	AURF02

Tuijn	Marcel	FRPS15
Tylaite	Milda	TXPSD01
Tyler	Jonathan	EDPSD01
Tzovas	Christos	FAFRRF01

**U**


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Umans	Timurs	PSNPRF02
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**V**


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Valentinčič	Aljoša	FAFRRF11, FRPS12
Van Caneghem	Tom	FAFRRF23
Van Der Heijden	Hans	EDRF02
Van Der Kolk	Berend	MARF07
Van Der Laan	Sandra	ICRF01
Van Der Laan Smith	Joyce	AUPS03
Van Mourik	Greg	EDRF03
Van Pelt	Victor	MAPSD01
Van Triest	Sander	MARF10
Vanappelghem	Cedric	GVPS06
Vanini	Ute	FAFRRF22
Vanstraelen	Ann	AUPS01
Vanzo	Bridget	FAFRRF07
Vaquero-Cacho	Luis-Andrés	SEEPS04
Vasilakopoulos	Konstantinos	FAFRRF01
Veen-Dirks	Paula van	MARF05, MARF07, MAPS12
Veenman	David	FAPSD01, FRPSD03
Veenstra	Kevin	ICRF01
Veiga	Maria	GVRF06
Venter	Elmar	FAFRRF21
Vera-Muñoz	Sandra	SEEPS03
Verbeeten	Frank H.M.	MAPS14
Verleyen	Isabelle	TXRF03
Verma	Shraddha	PSNPPS03
Verplancke	Frederik	AURF01
Verriest	Arnt	FRPS22
Verwijmeren	Patrick	FAPSD01
Virtanen	Tuija	SEEPS02
Vito	Antonio De	TXPS05
Vlismas	Orestes	MAPS08
Voeller	Dennis	AUPS06
Von Hagen	Dominik	TXPSD01
Voordeckers	Wim	MARF07
Vorst	Patrick	FAPS09, FAPS13
Vural	Derya	GVPS04
Vysotskaya	Anna	EDRF01

**W**


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Wachira	Mumbi	SEERF03
Wagner	Dominik	GVPS02
Wagner	Nils	MAPS04
Wakabayashi	Toshiaki	MAPS01
Wakefield	James	EDPSD01
Walker	Martin	FAFRRF07



Wallage	Philip	AUPSD01
Wang	Andy F	MARF03
Wang	Hsuan	FAPS07
Wang	Pengguo	FAFRRF18
Wang	Rencheng	FAPS15
Wang	Shuo	FRPS05
Wang	Wei	AUPSD02, FRPSD01
Wang	Yu-Tan	FAFRRF17
Wang	Zheng	FAPS10
Wardhani	Ratna	FAFRRF08
Warren	Liz	MARF02
Warsame	Hussein	FAFRRF24, TXRF02
Wasimi	Mohammad	ISRF01
Watrin	Christoph	TXPS03, TXRF01
Wee	Marvin	SEERF03
Wegener	Matthew	SEEPSD01
Wei	Juan	TXRF01
Wei	K.C. John	GVPS06
Weidemann	Jan Felix	GVPS04
Weiler	Andreas	MAPS01
Weiskirchner-Merten	Katrin	MAPS01
Weisner	Martin	MAPS15
Weiss	Dan	FAPS02
Weksler	Ran	ICPS05
Wellman	Laura	GVRF04
Wells	Kara	GVPSD01
Wells	Peter	TXRF02
Wentges	Paul	MAPS07
Werner	Jörg	FAFRRF22
Wheaton	Mark	FAFRRF08
Whited	Robert	AUPS05
Wickramasinghe	Danture	MAPS02, MAPS09
Widmer	Severin	FAFRRF23
Wiedman	Elyashiv David	ICPS05
Wiegmann	Leona	MAPS04, MAPS07
Wielenberg	Stefan	TXPS04
Wigger	Christina	PSNPPS03
Wilk	Christian	FAFRRF22
Willekens	Marleen	AUPS03
Willett	Roger	FAFRRF14, FAPS15
Windisch	David	FAFRRF14
Wines	Graeme	EDPS03
Wittenstein	Patrick	TXPS06
Wittmann	Christian	FAFRRF11
Witzky	Marcus	FAPS12, GVPS07
Wöhrmann	Arnt	MAPS14, MAPS17, MARF02
Wolf	Nadja	TXPS05
Wolff	Michael	MAPS18
Wong	Annie	FAFRRF28
Wong	M.H. Franco	FAPS14
Wright	Arnold	AUPSD03
Wright	Michael	FAFRRF24
Wright	Sue	FAFRRF28
Wtenweerde	Neeke	MARF10
Wu	Donghui	MAPS03
Wu	Junjie	ICRF01

Wu	Ming-Cheng	FAFRRF17
Wu	Shu-Ling	FAFRRF17
Wu	Wan-Ting	FAPS02
Wu	Xi	AURF05
Wysocki	Peter	FRPS07

**X**


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Xia	Yifei	FAFRRF10
Xiao	Jason	GVPSD03
Xie	Hong	AURF03
Xifre	Ramon	PSNPRF02
Xue	Qingmei	PSNPRF03

**Y**


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Yamaguchi	Tomoyasu	FAFRRF17
Yamane	Satoka	MARF03
Yammine	Mira	FAFRRF09
Yan	Jia-Ciou	AUPS07
Yan	Mo	ICPS04
Yang	Daoguang	GVPS07
Yang	Jessica H.	FRPS08
Yang	Holly	FRPSD05
Yang	Jessica	SEERF04
Yang	Lu	MARF01
Yang	Seunghhee	FRPS07
Yao	Jun	FRPS14
Yap	Wen Jing	AURF05
Yapa	Prem	FAFRRF06, FAFRRF08
Yazawa	Kenichi	AURF06
Ye	Chunlai	AUPS15
Ye	Minlei	AUPS07
Yeh	Shu	FAPS07
Yekini	Kemi	SEEPS01
Yezege	Ari	FAPS08
Yi	Lin	FRPS19
Yigit	Fatih	FAFRRF27
Yim	Andrew	AUPSD02
Yin	Huaxiang	MAPSD04
Yohn	Teri	FRPS11
Yonekura	Akira	SEERF04
Yoo	Seung Weon	AURF05
Yoon	Kyunghee	ISRF01
Yoshinaga	Yuto	FAFRRF27
You	Haifeng	FRPS19
Young	Danqing	FRPS02
Yu	Chuan	FAFRRF23
Yu	Dongning	FAFRRF18
Yu	Jaeyoon	AUPS15
Yu	Jimmy	MAPS18
Yu	Julia	GVRF02
Yu	Lin-Hui	AUPS15
Yu	Shengli	SEERF03
Yu	Yimeng	FAFRRF28
Yutoglu	Burcin	GVPSD01

**Z**

Zafra-Gómez	José Luis	PSNPRF04
Zagaría	Claudia	FRPS09
Zang	Yoonsek	AUPS15
Zang	Yoonseok	AUPS01
Zapatero	Fernando	FAPS13
Zarowin	Paul	FRPS12
Zawadzki	Cindy	MARF07
Zeff	Stephen	EDRF03
Zeng	Cheng	GVPSD03
Zeng	Yachang	FAFRRF16
Zerni	Mikko	AUPS13
Zhang	Chunqiu	FAFRRF05
Zhang	Fang	TXPS02
Zhang	Frank	FAPS14
Zhang	Guohua	FAFRRF12
Zhang	Huai	FRPS11
Zhang	Jianping	AURF03
Zhang	Jieying	AUPS08
Zhang	Jing	AURF05
Zhang	Jingwen	MAPS10
Zhang	Ping	FAFRRF15
Zhang	Xiuye	GVRF02
Zhang	Yanlei	GVPSD04
Zhang	Yao	FRPS19
Zhang	Yinglei	FRPS22
Zhang	Zhaoguo	AURF02
Zhao	Donny	FRPS14
Zhao	Qihong	FRPS03
Zhao	Rong	FRPSD03, MAPSD02
Zhao	Wuyang	FRPSD04
Zheng	Ying	GVRF03
Zheng	Zhuoru (Bella)	AUPS14
Zhou	Haiyan (Helen)	AUPS07, EDRF03, GVPS07, SEERF01
Zhou	Karen	FAFRRF24
Zhou	Lin	MARF09
Zhour	Frank	AUPS01
Zimmermann	Jochen	FAFRRF28, FRPS23
Zou	Huan	FRPS02
Zuga	Ekaterina	HIRF01
Zülch	Henning	FRPS16



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