39th European Accounting Association
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COLLECTED PAPERS BY CATEGORIES
**AU-PSD** | Wednesday 11th May • 15:00-16:30

**AUPSD01**
Chair: W. ROBERT KNECHEL | Room: 0.1 London

**COORDINATION AND COMMUNICATION CHALLENGES IN GLOBAL GROUP AUDITS**
Discussant: MARA CAMERAN  
Author: DENISE DOWNEY, VILLANOVA UNIVERSITY  
Co-Author: Jean C. Bedard, Bentley University

**EX = Experimental**

**LEARNING FROM ERRORS: AN EXPLORATORY STUDY AMONG DUTCH AUDITORS**
Discussant: KRIS HARDIES  
Author: ANNA GOLD, VU - UNIVERSITY OF AMSTERDAM  
Co-Author: Philip Wallage, Vrije Universiteit Amsterdam

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

**AUPSD02**
Chair: MARK DEFOND | Room: 0.5 Paris

**HOW ACCOUNTING FIRMS COMPETE FOR FINANCIAL ADVISORY ROLES IN THE M&A MARKET**
Discussant: JOSEPH JOHN GERAKOS  
Author: PAWEL BILINSKI, CASS BUSINESS SCHOOL - CITY UNIVERSITY LONDON  
Co-Author: Andrew Yim, Cass Business School-City University London

**EA = Empirical Archival**

**COMMON AUDITORS AND PRIVATE LENDING BY BANKS**
Discussant: HEIDI VANDER BAUWHEDE  
Author: JERE FRANCIS, UNIVERSITY OF MISSOURI-COLUMBIA  
Co-Author: Wei Wang, University of Missouri

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

**AUPSD03**
Chair: JERE FRANCIS | Room: 0.5 Paris

**THE ASSOCIATION BETWEEN AUDIT COMMITTEE CHAIR CHARACTERISTICS AND EARNINGS MANAGEMENT**
Discussant: DAVID HAY  
Author: LISEBTH BRUYNSEELS, KU LEUVEN  
Co-Author: Ganesh Krishnamoorthy, Northeastern University  
Arnold Wright, Northeastern University

**EA = Empirical Archival**

**REGULATORY CAPTURE, NEUTRALITY, OR SELF-INTEREST? THE CASE OF PCAOB INSPECTION FINDINGS**
Discussant: MICHAEL ALLES  
Author: W. ROBERT KNECHEL, UNIVERSITY OF FLORIDA  
Co-Author: Matt Ege, Texas A&M University  
Phil Lamoreaux, Arizona State University
AU-PS | Thursday 12th May • 14:00-15:30

**AUPS01**
Chair: EWALD ASCHAUER | Room: 0.1 London

**OPINION SHOPPING TO AVOID GOING CONCERN AUDIT OPINIONS AND SUBSEQUENT AUDIT QUALITY**
Author: YOONSEOK ZANG, SINGAPORE MANAGEMENT UNIVERSITY
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
Co-Author: Carl Brousseau, Laval University
Ann Vanstraalen, Maastricht University

**THE EFFECT OF GOING CONCERN OPINIONS: PREDICTION VERSUS INDUCEMENT**
Author: JOSEPH JOHN GERAKOS, UNIVERSITY OF CHICAGO
Co-Author: P. Richard Hahn, University of Chicago
Andrei Kovrijnykh, Arizona State University
Frank Zhour, University of Chicago

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

**AUPS02**
Chair: OLOF BIK | Room: 0.3 Copenhagen

**LINES OF DEFENSE COORDINATION FOR INTERNAL AUDIT QUALITY**
Author: STEFANO AZZALI, UNIVERSITY OF PARMA
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
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
Co-Author: Nicole Ratzinger-Sakel, University of Ulm
THE IMPACT OF MANDATORY (NON-)AUDIT FEE DISCLOSURE ON AUDIT QUALITY
Author: LIESBETH AVERHALS, KU LEUVEN CAMPUS BRUSSELS
Co-Author: Tom Van Caneghem, KU Leuven - Campus Brussel
Marleen Willekens, KU Leuven
EA = Empirical Archival

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
Co-Author: Erik Beardsley, Texas A&M University
Dennis Lassila, Texas A&M University
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AUDIT QUALITY IN THE PRIVATE MARKET SECTOR: EVIDENCE FROM THE U.K.
Author: JOYCE VAN DER LAAN SMITH, UNIVERSITY OF RICHMOND
Co-Author: Marshall Geiger, University of Richmond
EA = Empirical Archival

WHAT DRIVES SUSTAINABILITY ASSURANCE QUALITY? THE RELATIVE IMPORTANCE OF FIRM INCENTIVES VERSUS COUNTRY FACTORS
Author: NICOLA DALLA VIA, ERASMUS UNIVERSITY ROTTERDAM / ERIM
Co-Author: Paolo Perego, Rotterdam School of Management, Erasmus University
Ans Kolk, University of Amsterdam Business School
EA = Empirical Archival

FACTORS ASSOCIATED WITH INTERNAL AUDIT’S INVOLVEMENT IN ENVIRONMENTAL AND SOCIAL ASSURANCE AND CONSULTING
Author: DOMINIC SOH, MACQUARIE UNIVERSITY
Co-Author: Nonna Martinov-Bennie, Macquarie University
EA = Empirical Archival

INSTITUTIONAL INVESTOR TRADING SURROUNDING AUDITOR GOING CONCERN OPINIONS
Author: MARSHALL GEIGER, UNIVERSITY OF RICHMOND
Co-Author: Abdullah Kumas, University of Richmond
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DISCLOSURE TIMING AND THE MARKET RESPONSE TO FIRST-TIME GOING CONCERN MODIFICATIONS
Author: JONATHAN SHIPMAN, UNIVERSITY OF ARKANSAS
Co-Author: Linda Myers, University of Arkansas
Quinn Swanquist, Georgia State University
Robert Whited, University of Massachusetts - Amherst
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THE GOING CONCERN OPINION AND THE ADVERSE CREDIT RATING: AN ANALYSIS OF THEIR RELATIONSHIP
Author: DAVID HAY, UNIVERSITY OF AUCKLAND
Co-Author: Matthew Strickett, University of Auckland
EA = Empirical Archival
AU-PS | Friday 13th May • 09:00-10:30

AUP506
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
Co-Author: Ole-Kristian Hope, Rotman School of Management - University of Toronto
John Christian Langli, BI Norwegian Business School
EA = Empirical Archival

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

AUDITOR SWITCHING AND OPINION SHOPPING: FIRM VERSUS PARTNER EFFECTS
Author: BELEN GILL DE ALBORNIZ NOGUER, JAMES I UNIVERSITY
Co-Author: Beatriz Garcia Osma, Universidad Carlos III
Elena de las Heras Cristobal, Universidad Autonoma de Madrid
EA = Empirical Archival

AU-PS | Friday 13th May • 14:00-15:30

AUP507
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
Co-Author: Dan Simunic, University of British Columbia
AM = Analytical/Modelling

DO AUDITORS STRIVE TO IMPROVE AUDIT QUALITY AFTER SANCTIONS? EVIDENCE FROM AN EMERGING MARKET
Author: HEIBATOLLAH SAMI, LEHIGH UNIVERSITY
Co-Author: Junxiong Fang, Fudan University
Haiyan Zhou, The University of Texas - Rio Grande Valley
EA = Empirical Archival

THE EFFECTS OF REVIEW FORM AND TASK COMPLEXITY ON AUDITOR PERFORMANCE
Author: RONG-RUEY DUH, NATIONAL TAIWAN UNIVERSITY
Co-Author: Li-Chun Kuo, National Taipei University
Jia-Ciou Yan, Department of Accounting, Judicial Yuan
EX = Experimental

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

AUP508
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
Co-Author: David Erkens, University of Southern California
Jieying Zhang, University of Texas - Dallas
EA = Empirical Archival

AUDIT QUALITY CONVERGENCE: A TIME SERIES ANALYSIS
Author: SCOTT SEAVEY, UNIVERSITY OF NEBRASKA-LINCOLN
Co-Author: Jamie Hoelscher, Southern Illinois University Edwardsville
EA = Empirical Archival
**AU-PS** | Friday 13th May • 11:00-12:30

**AUPS09**
Chair: VIATCHESLAV SOKOLOV | Room: 0.3 Copenhagen

**HOW DOES THE COMMUNICATION OF MEASUREMENT UNCERTAINTY BY AUDITORS AND MANAGERS INFLUENCE NONPROFESSIONAL INVESTORS' JUDGMENTS?**
Author: KARLA JOHNSTONE, UNIVERSITY OF WISCONSIN-MADISON  
Co-Author: Sean Dennis, University of Kentucky  
Jeremy Griffin, University of Mississippi  
EX = Experimental

**HOW ARE FAIR VALUE IMPAIRMENTS AUDITED? A STUDY OF AUDITORS AND VALUATION SPECIALISTS**
Author: LEV TIMOSHENKO, UNIVERSITY OF WATERLOO  
EX = Experimental

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

**AUPS10**
Chair: JUERGEN ERNSTBERGER | Room: 2.10 Tigris

**INDIVIDUAL AUDITOR TAX EXPERTISE AND CORPORATE TAX AVOIDANCE**
Author: LISA FREY, UNIVERSITY OF PASSAU  
EA = Empirical Archival

**TASK SPECIFIC EXPERIENCE AND AUDITOR EFFORT**
Author: VEDRAN CAPKUN, HEC PARIS  
Co-Author: Walid Alissa, HEC Paris  
Nadja Suca, University of Split  
EA = Empirical Archival

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

**AUPS11**
Chair: TOBIAS SVANSTROM | 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  
Co-Author: Sven Hörner, University of Würzburg  
EA = Empirical Archival

**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  
Co-Author: Lily Brooks, Washington State University  
Stefano Azzali, Università degli studi di Parma  
EA = Empirical Archival
**AU-PS | Thursday 12th May • 14:00-15:30**

**AUPS12**
Chair: NONNA MARTINOV-BENNIE | Room: 2.10 Tigris

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

Author: SEUNG UK CHOI, KWANGWOON UNIVERSITY
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
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
Co-Author: Martin Fochmann, Universität Köln

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

**AUPS13**
Chair: MOHAMED HEGAZY | Room: 2.10 Tigris

**DOES THE LEAD AUDITOR’S TRAIT SELF-CONTROL MATTER?**

Author: JUKKA KARJALAINEN, UNIVERSITY OF EASTERN FINLAND
Co-Author: Amin S. Sofla, Umeå University
Mikko Zerni, University of Jyväskyla

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

Author: NELLIE GERTSSON, KRISTIANSTAD UNIVERSITY COLLEGE
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
Co-Author: Tensie Steijvers, Hasselt University (KIZOK Research Centre)
Nadine Lybaert, Hasselt University (KIZOK Research Centre)
AU-PS | Friday 13th May • 09:00-10:30

AUPS14
Chair: HANSRUDI Lenz | Room: 0.6 Madrid

THE IMPACT OF DAMAGE APPORTIONMENT ON ICS EFFECTIVENESS AND FINANCIAL REPORTING ACCURACY
Author: REINHARD SCHRANK, GRAZ KARL-FRANZENS UNIVERSITY AM = Analytical/Modelling

AUDIT FIRM OFFICE SIZE AND CLIENT PORTFOLIO MANAGEMENT: THE EFFECT OF SOX 404 AND ASS
Author: YU-TING HSIEH, NATIONAL CHENG KUNG UNIVERSITY Co-Author: Chan-Jane Lin, National Taiwan University, HsiHui Chang, Drexel University EA = Empirical Archival

THE INFLUENCE OF CONSTRUAL OF SELF ON THE ACCEPTANCE AND LIKELIHOOD OF ENGAGING IN WHISTLE-BLOWING IN CHINA
Author: ZHUORU (BELLA) ZHENG, MACQUARIE UNIVERSITY Co-Author: Chris Patel, Macquarie University, Elaine Evans, Macquarie University EX = Experimental

AU-PS | Friday 13th May • 14:00-15:30

AUPS15
Chair: ANNA GOLD | Room: 0.8 Rome

THE DOWNSIDE OF THE NETWORK TIES BETWEEN CEO/CFOS AND AUDITORS THROUGH EXTERNAL DIRECTORSHIPS: EVIDENCE FROM AUDITOR SELECTION AND SUBSEQUENT AUDIT QUALITY
Author: JAEYOON YU, ERASMUS UNIVERSITY ROTTERDAM Co-Author: Byungjin Kwak, Korea Advanced Institute of Science & Technology, Myung Park, Virginia Commonwealth University, Yoonseok Zang, Singapore Management University EA = Empirical Archival

THE RELATIVE IMPACT OF PROFESSIONAL IDENTITY AND CYNICISM ON AUDITORS’ RESPONSES TO ETHICAL DILEMMAS
Author: DAVID PLUMLEE, UNIVERSITY OF UTAH Co-Author: Benjamin Luippold, Babson College, Stephen Perreault, Providence College EX = Experimental

CORRUPTION AND AUDITOR CHOICE: AN INTERNATIONAL INVESTIGATION
Author: LIN-HUI YU, NATIONAL TAIWAN UNIVERSITY Co-Author: Rong-Ruey Duh, National Taiwan University, Chunlai Ye, Texas A&M International University EA = Empirical Archival
### AU-RF | Thursday 12th May • 16:00-17:30

**AURF01: Auditor Interaction with the Internal Audit Function and Clients**  
Chair: MASOUD AZIZKHANI  |  Room: W2.1 Euro

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| **EXPERIMENTAL EVIDENCE ON EXTERNAL AUDITORS’ RELIANCE ON THE WORK OF INTERNAL AUDIT** | PHILIPP HENRIZI, LUCERNE UNIVERSITY OF APPLIED SCIENCES  
Co-Author: Reiner Quick, Technical University of Darmstadt | EX = Experimental |
| **FACTORS ENHANCING THE INTERNAL AUDITING FUNCTION’S ABILITY TO ADD VALUE FOR THE AUDITEES. EVIDENCES FROM ITALIAN COMPANIES** | GERRIT SARENS, CATHOLIC UNIVERSITY OF LOUVAIN  
Co-Author: Nathanael Betti, Louvain School of Management  
Giuseppe D’Onza, University of Pisa | AM = Analytical/Modelling |

### AU-RF | Friday 13th 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** | ZHAOGUO ZHANG, HUAZHONG UNIVERSITY OF SCIENCE AND TECHNOLOGY  
Co-Author: Fang Hu, Griffith University  
Qiliang Liu, Huazhong University of Science and Technology | EA = Empirical Archival |
| **AUDITOR IDENTITY WORK: A DYNAMIC OF PROCESS AT THE HEART OF INSTITUTIONALIZATION** | PAULINE BEAU, PARIS DAUPHINE UNIVERSITY  
Co-Author: Lambert Jerman, HEC Montreal | AM = Analytical/Modelling |
| **THE IMPACT OF SOCIAL INFLUENCE PRESSURES, COMMITMENTS, AND CULTURAL VALUES ON JUDGMENTS OF AUDITORS: EVIDENCE FROM JAPAN** | NORIYUKI TSUNOGAYA, NAGOYA UNIVERSITY  
Co-Author: Satoshi Sugahara, Hiroshima Shudo University  
Parmod Chand, Macquarie University | EX = Experimental |
| **ARE THE MOST CAPABLE AUDITORS IN THE BIG 4 FIRMS?** | STEFAN SUNDGREN, UMEA UNIVERSITY/UMEA SCHOOL OF BUSINESS AND ECONOMICS | EA = Empirical Archival |
| **DOES THE REPORTING OF KEY AUDIT MATTERS AFFECT THE AUDITOR’S REPORT’S COMMUNICATIVE VALUE? EXPERIMENTAL EVIDENCE FROM INVESTMENT PROFESSIONALS** | JOCHEN THEIS, DUISBURG & ESSEN UNIVERSITY, DUISBURG CAMPUS  
Co-Author: Annette Koehler, University of Duisburg-Essen  
Nicole Ratzinger-Sakel, Ulm University | EX = Experimental |
AU-RF | Friday 13th May • 09:00-10:30

AURF03: Auditing and Society
Chair: THOMAS LOY | Room: W2.3 Dollar

VALORIZATION OF THE AUDIT ROLE IN TODAY’S SOCIETY: AN EMPIRICAL INVESTIGATION OF FINANCIAL STATEMENTS USERS VIEWS
Author: BRUNO ALMEIDA, POLYTECHNIC INSTITUTE OF COIMBRA
Co-Author: José Almeida
EA = Empirical Archival

PERFORMANCE AUDIT: DO AUDITORS DESIRE THE BALANCE BETWEEN BEING RESPONSIVE AND INDEPENDENT?
Author: SHEIKHA SAID AL SUBHI, THE UNIVERSITY OF HULL
Co-Author: Waymond Rodgers, University of Hull
AM = Analytical/Modelling

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

NEGATIVE PRESS COVERAGE, LITIGATION RISK, AND AUDIT OPINIONS IN CHINA
Author: QILIANG LIU, HUAZHONG UNIVERSITY OF SCIENCE AND TECHNOLOGY
Co-Author: Dan S. Dhaliwal, University of Arizona
Hong Xie, University of Kentucky
Jianping Zhang, Guangdong University of Finance and Economics
EA = Empirical Archival

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

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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
Co-Author: Tobias Svanström, Umea University/Umea School of Business and Economics
EA = Empirical Archival

OPINION-SHOPPING IN PORTUGUESE COMPANIES
Author: ANTONIO CARLOS OLIVEIRA SAMAGAIO, ISEG SCHOOL OF ECONOMICS AND MANAGEMENT
Co-Author: Hugo Carvalho, ISEG School of Economics and Management
Maria Joao Guedes, ISEG School of Economics and Management
EA = Empirical Archival

AUDITOR EXPERTISE AND THE EFFECT OF BANKS’ STRESS TEST RESULTS ON AUDIT QUALITY
Author: PANAYIOTIS TAHINAKIS, UNIVERSITY OF MACEDONIA
Co-Author: Dimitrios Kousenidis, Aristotle University of Thessaloniki
Michalis Samarinas, University of Macedonia/The University of Sheffield
EA = Empirical Archival
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AU-RF: 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
Co-Author: Wen Jing Yap, ANU

HOW DOES INVESTORS PERCEIVE ‘FRESH LOOK’ VS ‘POOR KNOWLEDGE’? -MANDATORY AUDIT FIRM ROTATION FROM SOUTH KOREA-
Author: DONGHEUN LEE, KOREA UNIVERSITY
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
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: RUJÉN PORCUNA, UNIVERSITY OF VALENCIA
Co-Author: Cristina De Fuentes, University of Valencia

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

AU-RF: 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
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: RUJEY-DANG CHANG, NATIONAL CHUNG HSING UNIVERSITY
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
Co-Author: Karin Jonnergård, Linnaeus University

EDUCATION, EXPERIENCE AND AUDIT EFFORT
Author: TOBIAS SVANSTRÖM, UMEA UNIVERSITY / UMEA SCHOOL OF BUSINESS AND ECONOMICS
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: KENNICHI YAZAWA, AOYAMA GAKUIN UNIVERSITY
Co-Author: Sarowar Hossain, University of New South Wales
Gary Monroe, University of New South Wales
AU-RF | Friday 13th May • 09:00-10:30

AURF07: Audit Quality and Credibility
Chair: SCOTT SEAVEY | Room: 2.8 Rhine

EARNINGS MANAGEMENT AND AUDIT QUALITY UNDER THE SPECIAL TREATMENT OF CAPITAL MARKET IN CHINA
Author: QIANG GUO, UNIVERSITY OF SOUTHERN DENMARK
Co-Author: Yu-Shun Hung, Fu Jen Catholic University
EA = Empirical Archival

THE EFFECT OF AUDIT FIRM INDUSTRY SPECIALIZATION ON EARNINGS, AUDIT QUALITY AND REPORTING: A PRACTICAL INVESTIGATION
Author: MOHAMED HEGAZY, THE AMERICAN UNIVERSITY IN CAIRO
Co-Author: Rasha Hamdy, Cairo University
EX = Experimental

DOES AUDIT IMPROVE THE CREDIBILITY OF ACCOUNTING QUALITY
Author: DAVID HUGUET, UNIVERSITY OF VALENCIA
Co-Author: Juan L. Gandía, University of Valencia
EA = Empirical Archival

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

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AURF08: Audit Market Development
Chair: ZVI SINGER | Room: 2.8 Rhine

EFFECTS OF FDI ON THE EGYPTIAN AUDIT MARKET: WHAT DO BIG 4 PARTNERS’ PERCEPTIONS TELL US?
Author: MOHAMED KHALED ELDALY, UNIVERSITY OF BRADFORD
Co-Author: Magdy Abdel-kader, Anglia Ruskin University
EA = Empirical Archival

FINANCIAL AUDITOR AND SUSTAINABILITY REPORTING: AN EXPLORATORY STUDY AMONG COMPANIES FOLLOWING THE GRI GUIDELINES
Author: BELEN FERNANDEZ-FEIJOO, UNIVERSITY OF VIGO
Co-Author: Silvia Romero, Montclair State University
Silvia Ruiz Blanco, University of Vigo
EA = Empirical Archival

ORGANIZATIONAL EFFECTS OF FINANCIAL STATEMENTS CERTIFICATION IN PUBLIC SECTOR: THE CASE OF FRENCH PUBLIC HOSPITALS
Author: MARLÈNE BARREDA, MONTPELLIER 1 UNIVERSITY/MONTPELLIER UNIVERSITY SCHOOL OF MANAGEMENT
Co-Author: Irène Georgescu, Montpellier 1 University -Isem
EA = Empirical Archival

DO AUDITS AND LEVERAGE AFFECT SMEs’ FINANCIAL REPORTING QUALITY? EVIDENCE FROM ITALY
Author: GIULIA LEONI, RMIT-ROYAL MELBOURNE INSTITUTE OF TECHNOLOGY
EA = Empirical Archival
AU-RF | Wednesday 11th May • 15:00-16:30

AU-RF09: Impact of IS, the Audit Process and Judgment
Chair: LIMEI CHE | Room: W2.3 Dollar

THE IMPACT OF FAIR VALUE MEASUREMENT ON AUDIT FEES: EVIDENCE FROM THE BANKING INDUSTRY IN 24 EUROPEAN COUNTRIES
Author: IRINA ALEXEYEVA, UMEA UNIVERSITY / UMEA SCHOOL OF BUSINESS AND ECONOMICS
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
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
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

BIG DATA ANALYTICS INFLUENCE ON EXTERNAL AUDITING: CONTINGENCY THEORY BASED APPROACH
Author: LINA KLOVIENE, KAUNAS UNIVERSITY OF TECHNOLOGY
Co-Author: Lina Dagiliene, Kaunas University of Technology
ED-PSD | Wednesday 11th May • 15:00-16:30

EDPSD01
Chair: PAUL DE LANGE | Room: 0.5 Paris

WHO WANTS TO BE AN ACCOUNTANT? – EARLY EVIDENCE ON CAREER DECISIONS AND PERSONALITY TRAITS OF GERMAN STUDENTS
Discussant: JONATHAN TYLER
Author: MARCUS BRAVIDOR, BAYREUTH UNIVERSITY
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
Co-Author: James Wakefield, UTS
Jessica Frawley, UTS
Laurel Dyson, UTS
ED-PS | Wednesday 11th May • 15:00-16:30

EDPS01
Chair: BRITT SMEETS | Room: 2.8 Rhine

STUDENTS’ CHARACTERISTICS, PERFORMANCE AND THE CONTEXT-SPECIFIC CONCEPTIONS OF LEARNING IN CASE-BASED ACCOUNTING HOME ASSIGNMENTS
Author: SINIKKA MOILANEN, UNIVERSITY OF OULU
AM = Analytical/Modelling

WIDENING THE BENEFITS OF PBL: HOW TO IDENTIFY A “GOOD” PROBLEM CREATED BY STUDENTS IN APPLICATION IN MANAGEMENT ACCOUNTING?
Author: FABIO FREZATTI, UNIVERSITY OF SAO PAULO
Co-Author: Daiana Martins, University of Sao Paulo
Daniel Mucci, University of Sao Paulo
EX = Experimental

ACCELERATED VS. TRADITIONAL ACCOUNTING EDUCATION AND CPA EXAM PERFORMANCE
Author: MICHAEL EAMES, SANTA CLARA UNIVERSITY
Co-Author: Suzanne Luttman, Santa Clara University
Susan Parker, Santa Clara University
EA = Empirical Archival

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

EDPS02
Chair: JONATHAN TYLER | Room: 2.8 Rhine

EXTERNAL FORCES AND STRATEGIC RESPONSES OF BUSINESS EDUCATION PROVIDERS IN EASTERN EUROPE
Author: SIMON CADEZ, UNIVERSITY OF LJUBLJANA
EA = Empirical Archival

IMPROVING ACCOUNTING ETHICS VIA SELF-COMMAND AND SELF-REGULATION: INSIGHTS FROM MORAL PHILOSOPHY AND BEHAVIOURAL SCIENCE
Author: JAMES HAZELTON, MACQUARIE UNIVERSITY
EA = Empirical Archival

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

EDPS03
Chair: MICHAEL EAMES | Room: 2.11 St. Lawrence

EMPLOYMENT OF GRADUATE ACCOUNTANTS BY PUBLIC ACCOUNTING FIRMS: PERSPECTIVES ON THE SKILLS SHORTAGE, INTERNATIONAL GRADUATES AND COMMUNICATIONS SKILLS
Author: PAUL DE LANGE, CURTIN UNIVERSITY OF TECHNOLOGY
Co-Author: Graeme Wines, Deakin University
EA = Empirical Archival

HOW DOES INTERNATIONAL EXPERIENCE LEAD TO HIGHER LEVELS OF CULTURAL INTELLIGENCE? A QUALITATIVE STUDY USING ACCOUNTING ACADEMICS TEACHING TRANSCULTURALLY
Author: MEREDITH THARAPOS, RMIT UNIVERSITY
Co-Author: Brendan O’Connell, RMIT University
Steven Dellaportas, RMIT University
EX = Experimental

DEFINING THE PROFESSIONAL ACCOUNTANT - REFLECTING ON CONTINUING PROFESSIONAL DEVELOPMENT AND THE REDEFINITION OF PROFESSIONALISM
Author: CATRiona PAISEY, GLASGOW UNIVERSITY / BUSINESS SCHOOL
Co-Author: Nick Paisley, Heriot-Watt University
EA = Empirical Archival
ED-RF | Friday 13th May • 11:00-12:30

EDRF01: Education Delivery Methods in Accounting
Chair: CHAD KWON | Room: W2.2 Florin

ASSESSING THE IMPACT OF TEACHING BUSINESS ETHICS ON ACCOUNTING STUDENTS’ ETHICAL DECISION MAKING
Author: ILIAS BASIOUDIS, ASTON UNIVERSITY / ASTON BUSINESS SCHOOL
Co-Author: Khairul Ayuni Kharuddin, Loughborough University
Conor O’Leary, Griffith University
EA = Empirical Archival

PARTNERING BUSINESS FOR STUDENT SUCCESS: ONLINE LESSONS LEARNED
Author: JEREMY CRIPPS, THE UNIVERSITY OF FINDLAY
Co-Author: Olin Oedekoven, Peregrine Academic Services
EA = Empirical Archival

ASSESSMENT OF SKILLS AND ATTITUDES IN TEACHING MANAGEMENT CONTROL WITH PROBLEM-BASED LEARNING
Author: DAIANA MARTINS, UNIVERSITY OF SAO PAULO
Co-Author: Márcia Espejo, Federal University of Paraná
Fábio Frezatti, University of São Paulo
Márcio Borinelli, University of São Paulo
AM = Analytical/Modelling

MUTUAL CALCULATIONS IN CREATING ACCOUNTING MODELS: A DEMONSTRATION OF THE POWER OF MATRIX MATHEMATICS IN ACCOUNTING EDUCATION
Author: ANNA VYSOTSKAYA, SOUTHERN FEDERAL UNIVERSITY
Co-Author: Oleg Kolvakh, SFeDU
Greg Stoner, University of Glasgow
EX = Experimental

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

EDRF02: Games and Digital Technologies in Accounting Education
Chair: SIMON CADEZ | Room: W2.1 Euro

STUDENTS’ PERCEPTIONS OF A BLENDED LEARNING APPROACH USED TO TEACH FRAUD DETECTION
Author: BERNADETTE MCCORMACK, CURTIN UNIVERSITY OF TECHNOLOGY
Co-Author: Glenn Anderson, Curtin University Sydney
Paul de Lange, Curtin University
EX = Experimental

ACCOUNTING PRINCIPLES EDUCATION USING A BOARD GAME
Author: JEONGHO KOO, KUMOH NATIONAL INSTITUTE OF TECHNOLOGY
Co-Author: Wong Gang Lee, Honam University
Yeon-Hee Park, Kongju National University
Tae-Young Paik, Sungkyunkwan University
EA = Empirical Archival

DEVELOPING AN ONLINE SOCIAL GAME FOR THE FIRST INTRODUCTORY ACCOUNTING COURSE
Author: HANS VAN DER HEJDEN, 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
Co-Author: Marisol Calabor, University of Valencia
Mora Araceli, University of Valencia
EX = Experimental
ED-RF | Wednesday 11th May • 15:00-16:30

EDRF03: Research/Learning Productivity and Critical Thinking
Chair: ANNA VYSOTSKAYA | Room: W2.1 Euro

AACSB’S ACCREDITATION ELIGIBILITY AMENDMENT AND RESEARCH PRODUCTIVITY OF ACCOUNTING FACULTY: A STUDY ON THE PAST DECADE
Author: CHAD KWON, UNIVERSITY OF TEXAS RIO GRANDE VALLEY
Co-Author: Haiyan Zhou, UNIVERSITY OF TEXAS RIO GRANDE VALLEY
EA = Empirical Archival

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
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
Marcia Martins Mendes De Luca, Universidade Federal do Ceará - UFC
EA = Empirical Archival
COVERAGE TERMINATION DUE TO RESOURCES CONSTRAINTS: CHEAP TALK OR EUPHEMISM FOR BLEAK BUSINESS PROSPECTS?
Discussant: VICTORIA CLOUT
Author: ANASTASIA KOPITA, UNIVERSITY OF ESSEX
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
Co-Author: Patrick Verwijmeren, Erasmus School of Economics

SHORT INTEREST AND CORPORATE INVESTMENTS: EVIDENCE FROM BUSINESS PARTNERS
Discussant: GIL AHARONI
Author: XIA CHEN, SINGAPORE MANAGEMENT UNIVERSITY
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
Co-Author: Sabine Böckem, University of Basel
FA-PS | Thursday 12th May • 16:00-17:30

FAPS01
Chair: JOHAN GRAAF | Room: 0.9 Athens

BANKRUPTCY IN GROUPS
Author: MARIA CORREIA, LONDON UNIVERSITY / LONDON BUSINESS SCHOOL
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
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. TASCON, UNIVERSITY OF LEÓN
Co-Author: Francisco J. Castaño, University of León

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

FAPS02
Chair: VISHAL BALORIA | Room: 0.9 Athens

A STRUCTURAL ACCOUNTING FRAMEWORK FOR ESTIMATING THE EXPECTED RATE OF RETURN ON EQUITY
Author: STUART J. MCLEAY, THE UNIVERSITY OF SYDNEY
Co-Author: Demetris Christdoulou, The University Of Sydney
Colin Clubb, King’s College London

Author: ZHAN GAO, LANCASTER UNIVERSITY / MANAGEMENT SCHOOL
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
Co-Author: David Aboody, UCLA
Shai Levi, Tel Aviv University
**FA-PS | Wednesday 11th May • 15:00-16:30**

**FAPS03**  
Chair: ROGER WILLETT | Room: 0.9 Athens

**WHAT DRIVES THE CONSEQUENCES OF INTENTIONAL MISSTATEMENTS? EVIDENCE FROM RATING ANALYSTS’ REACTIONS**  
Author: MARTIN BIEREY, ESCP - EUROPE BUSINESS SCHOOL BERLIN  
Co-Author: Martin Schmidt, ESCP - Europe Business School Berlin  

**CFO SOCIAL TIES AND FINANCIAL RESTATMENTS**  
Author: XIAOTAO LIU, NORTHEASTERN UNIVERSITY  
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 CLOGER, OLDENBURG UNIVERSITY  
Co-Author: Kerstin Lopatta, Oldenburg University  
Reemda Jaeschke, Oldenburg University

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

**FAPS04**  
Chair: CHUN YU MAK | Room: 0.2 Berlin

**THE RELATIONSHIP OF PERCENT ACCRUALS WITH FUTURE PROFITABILITY AND STOCK RETURNS**  
Author: GEORGIOS PAPANASTASOPoulos, UNIVERSITY OF PIRAEUS  
Co-Author: Panagiotis Artikis, University of Piraeus

**THE ROLE OF ACCRUALS QUALITY AND RELATIONSHIP LENDING FOR GERMAN PRIVATE FIRMS’ COST OF DEBT**  
Author: SNIEZANA DENO, UNIVERSITY OF COLOGNE  
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  
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

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**FA-PS | Friday 13th May • 11:00-12:30**

**FAPS05**  
Chair: KAOUTHAR LAJILI | Room: 0.9 Athens

**DO ANALYSTS’ EARNINGS FORECASTS INCORPORATE INFORMATION IN PRIOR DIVIDENDS**  
Author: SOMNATH DAS, UNIVERSITY OF ILLINOIS AT CHICAGO  
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  
Co-Author: Wolfgang Schultze, Augsburg University

**ANALYST DIVIDEND FORECASTS AND THEIR USEFULNESS TO INVESTORS: INTERNATIONAL EVIDENCE**  
Author: MARK BRADSHAW, BOSTON COLLEGE  
Co-Author: Pawel Bilinski, Cass Business School
PARALLEL SESSIONS

39th European Accounting Association | Annual Congress 2016 | 11 -13 May Maastricht, The Netherlands

FA-PS  | Friday 13th May • 11:00-12:30

FAPS06
Chair: ANASTASIA KOPITA  |  Room: 0.1 London

LITIGATION THREAT AND SECONDARY LOAN MARKET: LEAD ARRANGERS’ REPUTATION
Author: MEI-HUI CHEN, NATIONAL DEFENSE UNIVERSITY
Co-Author: Chen-Lung Chin, National Chengchi University
EA = Empirical Archival

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

PROPERTIES OF ANALYST FORECASTS AND BOND UNDERWRITING RELATIONSHIP: EVIDENCE FROM KOREA
Author: NA YOUNG AN, KYUNGPOOK NATIONAL UNIVERSITY BUSINESS SCHOOL
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
EA = Empirical Archival

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

FAPS07
Chair: YASSER ELIUWA  |  Room: 0.9 Athens

CORPORATE LOBBYING, RELIGIOSITY AND FIRM RISK-TAKING
Author: YIK PUI LOW, MONASH UNIVERSITY MALAYSIA
Co-Author: Ferdinand Akhtar Gul, Monash University Malaysia
Yee Boon Foo, Monash University Malaysia
EA = Empirical Archival

THE INFLUENCE OF TRUST ON ANALYSTS’ PERCEPTION OF CORPORATE SOCIAL RESPONSIBILITY REPORTS
Author: FRANCESCO MAZZI, UNIVERSITY OF FLORENCE
Co-Author: Lorenzo Dal Maso, Erasmus University
Luc Paugam, ESSEC Business School
EA = Empirical Archival

THE ASSOCIATION BETWEEN CHANGES IN CORPORATE SOCIAL RESPONSIBILITY PERFORMANCE AND STOCK RETURNS: AN EMPIRICAL EXAMINATION
Author: SHU YEH, NATIONAL TAIWAN UNIVERSITY
Co-Author: Hsuan Wang, College of Management, Yuan Ze University
Chun-You Ko, Soochow University
EA = Empirical Archival

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

FAPS08
Chair: ANDREAS CHARITOU  |  Room: 0.6 Madrid

THE USEFULNESS OF PROFITS FOR INDUSTRY PORTFOLIO ALLOCATION
Author: PHILIPP SCHABERL, UNIVERSITY OF DENVER
Co-Author: Jack Strauss, University of Denver
EA = Empirical Archival

DOES GENDER DIVERSITY ENHANCE CAPITAL MARKET PERFORMANCE?
Author: HENDRIK RUPERTUS, BAYREUTH UNIVERSITY
Co-Author: Thomas R. Loy, Bayreuth University
EA = Empirical Archival

AGGREGATE ANALYST RECOMMENDATION RATINGS AND INTERNATIONAL STOCK MARKET RETURNS
Author: ARI YEZEGEL, BENTLEY COLLEGE
EA = Empirical Archival
### FA-PS | Thursday 12th May • 09:00-10:30

**FAPS09**  
Chair: JOACHIM TANSKI  |  Room: 2.9 Euphrates

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| **ANALYST FORECAST BEHAVIOR OVER THE FIRM LIFE CYCLE** | LARS HAMERS, MAASTRICHT UNIVERSITY  
EA = Empirical Archival  
Co-Author: Annelies Renders, Maastricht University  
Patrick Vorst, Maastricht University |
| **FIRM LIFE CYCLE AND FINANCIAL REPORTING COMPARABILITY** | 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** | ANNELIES RENDERS, MAASTRICHT UNIVERSITY  
EA = Empirical Archival  
Co-Author: Lars Hamers, Maastricht University  
Patrick Vorst, Maastricht University |

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**FAPS10**  
Chair: MARTIN BIEREY  |  Room: 0.11 Pressroom

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| **EFFECT OF CUSTOMERS’ RISK FACTOR DISCLOSURES ON SUPPLIERS’ INVESTMENT EFFICIENCY** | 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?** | 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** | Peter Joos, INSEAD  
EA = Empirical Archival  
Co-Author: |

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**FAPS11**  
Chair: RUBY CHAU TRINH  |  Room: 0.9 Athens

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| **THE REAL CONSEQUENCE OF REAL EARNINGS MANAGEMENT** | 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** | 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** | Hang Pham, UNIVERSITY OF SUSSEX  
EA = Empirical Archival  
Co-Author: Dimitrios Gounopoulos, University of Sussex |
FA-PS | Wednesday 11th May • 17:00-18:30

FAPS12
Chair: GAREN MARKARIAN | Room: 0.1 London

COMPETITIVE THREATS, INFORMATION ASYMMETRY AND INSIDER TRADING
Author: JIRI NOVAK, CHARLES UNIVERSITY IN PRAGUE
Co-Author: Marcus Witzky, London School of Economics
EA = Empirical Archival

MONITORING BY INDIVIDUAL INVESTORS
Author: JOACHIM GASSEN, HUMBOLDT UNIVERSITY OF BERLIN
Co-Author: Kaleab Mamo, University of Waterloo
EA = Empirical Archival

ATTRACTING EARLY-STAGE INVESTORS: IS DEBT A DETERRENT OR AN INCENTIVE?
Author: MIRCEA EPURE, POMPEU FABRA UNIVERSITY
Co-Author: Marti Guasch, Pompeu Fabra University
EA = Empirical Archival

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

FAPS13
Chair: ZHAN GAO | Room: 0.1 London

POLICY UNCERTAINTY AND ANALYST PERFORMANCE
Author: VISHAL BALORIA, BOSTON COLLEGE / THE WALLACE E. CARROLL SCHOOL OF MANAGEMENT
Co-Author: Kaleab Mamo, University of Waterloo
EA = Empirical Archival

THE REAL EFFECTS OF ANALYST FOLLOWING: ANALYST CROSS-COVERAGE AND MERGERS AND ACQUISITIONS
Author: PATRICK VORST, MAASTRICH UNIVERSITY
Co-Author: Joshua Shemesh, The University of Melbourne
Fernando Zapatero, University of Southern California
EA = Empirical Archival

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

FAPS14
Chair: PETER JOOS | Room: 0.2 Berlin

DO ANALYSTS SAY ANYTHING ABOUT EARNINGS WITHOUT REVISIONING THEIR EARNINGS FORECASTS?
Author: CHARLES HAM, WASHINGTON UNIVERSITY IN ST. LOUIS
Co-Author: Zachary Kaplan, Washington University in St. Louis
EA = Empirical Archival

BUY-SIDE ANALYSTS AND EARNINGS CONFERENCE CALLS
Author: M.H. FRANCO WONG, UNIVERSITY OF TORONTO
Co-Author: Michael Jung, New York University
Frank Zhang, Yale University
EA = Empirical Archival

THE INTERPRETATION OF UNANTICIPATED NEWS ARRIVAL AND ANALYSTS’ SKILL
Author: BENJAMIN SEGAL, FORDHAM UNIVERSITY
Co-Author: Dan Segal, IDC
EA = Empirical Archival
MANAGER-SPECIFIC LITIGATION RISK AND CORPORATE DISCLOSURE:
Author: YUN LOU, GROUPE HEC, GRADUATE BUSINESS SCHOOL
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

MULTIPLICATIVE CROSS SECTION REGRESSION MODELS OF THE RELATION BETWEEN MARKET AND ACCOUNTING VALUES
Author: ROGER WILLETT, UNIVERSITY OF TASMANIA
FR-PSD | Thursday 12th May • 11:00-12:30

FRPSD01
Chair: A. RASHAD ABDEL-KHALIK | Room: 0.4 Brussels

INTERNATIONAL M&A LAWS, MARKET FOR CORPORATE CONTROL, AND ACCOUNTING CONSERVATISM
Discussant: MARCO TROMBETTA
Author: INDER KHURANA, UNIVERSITY OF MISSOURI-COLUMBIA
Co-Author: Wei Wang, University of Missouri-Columbia

BIDDER EARNINGS FORECASTS IN MERGERS AND ACQUISITIONS
Discussant: MARCO TROMBETTA
Author: INDER KHURANA, UNIVERSITY OF MISSOURI-COLUMBIA
Co-Author: Wei Wang, University of Missouri-Columbia

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

FRPSD02
Chair: OLE-KRISTIAN HOPE | Room: 0.4 Brussels

THE ASYMMETRIC EFFECT OF REPORTING FLEXIBILITY ON PRICED RISK
Discussant: PATRICK HOPKINS
Author: MATTHEW BLOOMFIELD, CHICAGO UNIVERSITY

INFORMATION AND FINANCIAL INTERMEDIATION: EVIDENCE FROM PUBLIC DISCLOSURE REGULATION
Discussant: JUAN MANUEL GARCIA LARA
Author: MATTHIAS BREUER, UNIVERSITY OF CHICAGO
Co-Author: Katharina Hombach, LMU Munich
Maximilian Andre Müller, WHU - Otto Beisheim School of Management

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

FRPSD03
Chair: CARL BROUSSEAU | Room: 0.8 Rome

NON-GAAP EARNINGS DISCLOSURE IN LOSS FIRMS
Discussant: A. RASHAD ABDEL-KHALIK
Author: EDITH LEUNG, ERASMUS UNIVERSITY ROTTERDAM
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
Co-Author: Cristi Gleason, University of Iowa
Rong Zhao, University of Calgary
39th European Accounting Association | Annual Congress 2016 | 11-13 May Maastricht, The Netherlands

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

FR-PSD04
Chair: JACK STECHER | Room: 0.5 Paris

OCCUPATIONAL LICENSING AND ACCOUNTANT QUALITY: EVIDENCE FROM LINKEDIN
Discussant: ZVI SINGER
Author: JOHN BARRIOS, UNIVERSITY OF CHICAGO

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

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

FR-PSD05
Chair: JUAN MANUEL GARCIA LARA | Room: 0.1 London

THE ROLE OF CONVEX EQUITY INCENTIVES IN MANAGERS’ FORECASTING DECISIONS
Discussant: ANA SIMPSON
Author: HOLLY YANG, SINGAPORE MANAGEMENT UNIVERSITY
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
Co-Author: Mark Clatworthy, University of Bristol
Beatriz Garcia Osma, Universidad Autónoma de Madrid
Thomas Jeanjean, ESSEC Business School
Joachim Gassen, Humboldt-Universität zu Berlin
Shahed Imam, University of Warwick
FR-PS | Wednesday 11th May • 15:00-16:30

FRPS01
Chair: JOCHEN PIERK | Room: 0.11 Pressroom

PUBLIC AUDIT OVERSIGHT AND REPORTING CREDIBILITY: EVIDENCE FROM THE PCAOB INSPECTION REGIME
Author: BRANDON GIPPER, UNIVERSITY OF CHICAGO
Co-Author: Christian Leuz, Chicago Booth
Mark Maffett, Chicago Booth
EA = Empirical Archival

ENFORCEMENT AND INFORMATION RISK: THE ROLE OF THE INSTITUTIONAL ENVIRONMENT
Author: PATRICIA RUFFING-STRAUBE, UNIVERSITY OF ZÜRICH
Co-Author:
AM = Analytical/Modelling

A THEORY OF POLITICAL CONNECTIONS, CORPORATE GOVERNANCE, AND FINANCIAL REPORTING
Author: ROLAND KOENIGSGRUBER, VU - UNIVERSITY OF AMSTERDAM
Co-Author:
AM = Analytical/Modelling

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

FRPS02
Chair: ANA SIMPSON | Room: 0.11 Pressroom

EQUILIBRIUM PARTIAL DISCLOSURE IN A STRATEGIC ENTRY MODEL
Author: KENJI MATSUI, KOBE UNIVERSITY
AM = Analytical/Modelling

PRODUCT MARKET COMPETITION AND FINANCIAL REPORTING QUALITY: INTERNATIONAL EVIDENCE
Author: DANQING YOUNG, THE CHINESE UNIVERSITY OF HONG KONG
Co-Author: Huan Zou, Shanghai University of Finance and Economics
EA = Empirical Archival

CLASSIFICATION SHIFTING WITH LIMITED DISCRETION AND INHERENT ORDERING
Author: JACK STECHER, CARNEGIE MELLON UNIVERSITY
Co-Author: Mark Penno, University of Iowa
AM = Analytical/Modelling

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

FRPS03
Chair: ANYA KLEYMENOVA | Room: 0.11 Pressroom

SFAS 166/167 AND THE COST OF EQUITY CAPITAL: EVIDENCE FROM BANKS
Author: DANA FORGIONE, THE UNIVERSITY OF TEXAS AT SAN ANTONIO
Co-Author: Qiuhong Zhao, Texas A&M University - Corpus Christi
EA = Empirical Archival

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
Co-Author: Marwan El Chamaa, University of Mannheim
EA = Empirical Archival

SOCIAL CAPITAL AND BANK ACCOUNTING TRANSPARENCY
Author: KIRIDARAN KANAGARETNAM, YORK UNIVERSITY
Co-Author: Justin Jin, McMaster University
Gerald Lobo, University of Houston
EA = Empirical Archival
**FR-PS | Thursday 12th May • 16:00-17:30**

**FRPS04**
Chair: GORDON RICHARDSON | Room: 0.6 Madrid

**EARNINGS MANAGEMENT AND CONDITIONAL CONSERVATISM**
Author: JUAN MANUEL GARCIA LARA, CARLOS III UNIVERSITY, MADRID
Co-Author: Beatriz Garcia Osma, Universidad Carlos III de Madrid
Fernando Penalva, IESE Business School

**AMBIGUITY AND INVESTOR DEMAND FOR ACCOUNTING CONSERVATISM**
Author: MARTIN STAEBLE, BERN UNIVERSITY

**THE IMPLICATIONS OF ASSET REVALUATIONS ON MATCHING, MAPPING OF ACCRUALS, AND RELATIVE CONSERVATISM**
Author: FABIO COSTA, FUCAPE BUSINESS SCHOOL
Co-Author: Gina Rosa, University of New Orleans
Samuel Tiras, Indiana University

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

**FRPS05**
Chair: LINDA MYERS | Room: 0.11 Pressroom

**HOW COSTLY IS THE BANKRUPTCY ADMINISTRATION PROCEDURE IN THE UNITED KINGDOM?**
Author: ANA MARQUES, INDIAN INSTITUTE OF MANAGEMENT BANGALORE & NOVA 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
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
Co-Author: Paula Hill, University of Bristol
Shuo Wang, University of Bristol

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

**FRPS06**
Chair: SOMNATH DAS | Room: 0.11 Pressroom

**CONDITIONAL CONSERVATISM IN THE EUROPEAN BANKING SECTOR**
Author: NADINE GEORGIOU, FREE UNIVERSITY OF BERLIN

**DOES EXPECTED LOAN LOSS PROVISIONING IMPROVE INVESTORS’ EVALUATIONS OF BANKS’ LOAN PORTFOLIOS?**
Author: ALEXIS H. KUNZ, UNIVERSITY OF BERN
Co-Author: Martin Stähle, University of Bern

**CONSERVATIVE LOAN LOSS ALLOWANCE AND BANK LENDING**
Author: YUSUKE TAKASU, YOKOHAMA NATIONAL UNIVERSITY
Co-Author: Makoto Nakano, Hitotsubashi University
COLONIALISM, INSTITUTIONS, AND ACCOUNTING QUALITY AROUND THE WORLD
Author: MARIANO PABLO SCAPIN, UNIVERSITY OF BRISTOL
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 (I5CTE)
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: HYUNGJIN CHO, CARLOS III UNIVERSITY, MADRID
Co-Author: Sera Choi, Seoul National University
Woo-Jong Lee, Seoul National University
Seunghee Yang, Seoul National University

IS EXTREME TONE EMOTIONAL OR INFORMATIONAL? INVESTOR RESPONSE TO EXTREME LANGUAGE IN EARNINGS CONFERENCE CALLS
Author: KHRYSTYNA BOCHKAY, UNIVERSITY OF MIAMI
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
Co-Author: Jessica H. Yang, Henley Business School, University of Reading

EARNINGS MANAGEMENT AND IMPRESSION MANAGEMENT
Author: ENCARNA GUILLAMON SAORIN, CARLOS III UNIVERSITY, MADRID
Co-Author: Beatriz Garcia Osma, Universidad Carlos III de Madrid
Walter Aerts, Antwerp Management School
FR-PS | Thursday 12th May • 09:00-10:30

FRPS09
Chair: THORSTEN SELLHORN | Room: 0.8 Rome

FIRM RISK AND DISCLOSURES ABOUT DISPERSION IN ASSET VALUES: EVIDENCE FROM OIL AND GAS RESERVES
Author: MIGUEL DURO, IESE BUSINESS SCHOOL, UNIVERSITY OF NAVARRA
Co-Author: Marc Badia, IESE Business School
          Mary Barth, Graduate School of Business Stanford University
          Gaizka Ormazabal, IESE Business School & C.E.P.R.
          EA = Empirical Archival

CULTURE OF WEAK COMPLIANCE AND FINANCIAL REPORTING RISK
Author: SHUQING LUO, NATIONAL UNIVERSITY OF SINGAPORE
Co-Author: Simi Kedia, Rutgers University
          Shivaram Rajgopal, Columbia University
          EA = Empirical Archival

WHAT MOTIVATES EU FIRMS TO DISCLOSE GREENHOUSE GAS EMISSIONS: EVIDENCE FROM ITALIAN COMPANIES
Author: BIKKI JAGGI, RUTGERS UNIVERSITY
Co-Author: Alessandra Allini, University Of Naples Federico II - Italy
          Claudia Zagaria, Second University of Naples - Italy
          Riccardo Macchioni, Second University of Naples - Italy
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FR-PS | Friday 13th May • 14:00-15:30

FRPS10
Chair: BEGOÑA GINER | Room: 0.11 Pressroom

MANAGEMENT COMPENSATION: THE IMPACT OF EARNINGS MANAGEMENT AND MANAGERIAL ABILITY
Author: MALEK EL DIRI, LEEDS UNIVERSITY BUSINESS SCHOOL
Co-Author: Mohammad Alhadab, Al al-Bayt University
          Iain Clacher, University of Leeds
          Kevin Keasey, University of Leeds
          EA = Empirical Archival

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
Co-Author: Yijei Tseng, Fu Jen Catholic University
            Tsung-Kang Chen, Fu Jen Catholic University
            EA = Empirical Archival
**FR-PS** | Thursday 12th May • 14:00-15:30

**FRPS11**
Chair: GERALD LOBO | Room: 0.3 Copenhagen

**MANAGEMENT EARNINGS FORECASTS: FIRM INCENTIVES AND USER REACTIONS TO LOCATION VERSUS WIDTH NEWS FORECASTS**
Author: TERI YOHN, INDIANA UNIVERSITY / KELLEY SCHOOL OF BUSINESS  
Co-Author: Marlene Plumlee, University of Utah  
Tyler Jensen, Iowa State University  
EA = Empirical Archival

**THE TRANSMISSION OF CORPORATE RISK CULTURE: EVIDENCE FROM BANK ACQUISITIONS**
Author: THOMAS BOURVEAL, THE HONG KONG UNIVERSITY OF SCIENCE AND TECHNOLOGY  
Co-Author: Charles Boissel, HEC Paris  
Adrien Matray, Princeton University  
EA = Empirical Archival

**THE IMPACT OF POLICY UNCERTAINTY ON THE ISSUANCE OF MANAGEMENT FORECASTS**
Author: JONGWON PARK, Korea Advanced Institute of Science and Technology  
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  
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**FR-PS** | Thursday 12th May • 14:00-15:30

**FRPS12**
Chair: BRAD POTTER | Room: 0.6 Madrid

**AN INVESTIGATION INTO THE AMOUNTS AND THE PROPERTIES OF INTANGIBLE INVESTMENTS REPORTED IN SG&A**
Author: LUMINITA ENACHE, DARTMOUTH COLLEGE  
Co-Author: Anup Srivastava, Dartmouth College, Tuck School of Business  
EA = Empirical Archival

**CAPITALIZATION VS EXPENSING AND THE BEHAVIOR OF R&D EXPENDITURES**
Author: ANA SIMPSON, THE LONDON SCHOOL OF ECONOMICS AND POLITICAL SCIENCE  
Co-Author: Dennis Oswald, University of Michigan  
Paul Zarowin, New York University  
EA = Empirical Archival

**DEVELOPMENT COST CAPITALIZATION IN PRIVATE FIRMS - AN EARNINGS MANAGEMENT TOOL OR REPORTING TRUE FINANCIAL PERFORMANCE?**
Author: ALJOŠA VALENTINČIČ, UNIVERSITY OF LJUBLJANA  
EA = Empirical Archival

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

**FRPS13**
Chair: SAMUEL TIRAS | Room: 0.8 Rome

**DISCLOSURE INCENTIVES AND DATA AVAILABILITY FOR PRIVATE FIRMS: IMPLICATIONS FOR COMPARISONS OF PUBLIC AND PRIVATE FIRM FINANCIAL REPORTING QUALITY**
Author: DEVRIMI KAYA, UNIVERSITY OF ERLANGEN NUREMBERG  
Co-Author: Darren Bernard, University of Washington  
David Burgstahler, University of Washington  
EA = Empirical Archival

**THE INTERPRETATION OF “IN CONTEXT” VERBAL PROBABILITY EXPRESSIONS USED IN IFRS - RESULTS OF EMPIRICAL RESEARCH FROM POLAND**
Author: KATARZyna KOLESNIK, GDANSK UNIVERSITY  
Co-Author: Jerzy Gierusz, Gdansk University  
Sylwia Silska-Gembka, Gdansk University  
EA = Empirical Archival

**DOES GOING PRIVATE ADD VALUE THROUGH OPERATING IMPROVEMENTS?**
Author: HARM SCHUETT, MUNICH LUDWIG-MAXIMILIANS UNIVERSITY  
Co-Author: Brian Ayash, California Polytechnic State University  
EA = Empirical Archival
FR-PS | Thursday 12th May • 09:00-10:30

FRPS14
Chair: GEORG SCHNEIDER | Room: 0.1 London

THE EFFECTS OF CDS TRADING INITIATION ON THE OWNERSHIP STRUCTURE OF SYNDICATED LOANS
Author: WAYNE LANDSMAN, UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL
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
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
Co-Author: Chenkai Ni, Renmin University of China

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

FRPS15
Chair: IVANA RAONIC | Room: 0.8 Rome

CONSISTENCY IN GUIDANCE CHARACTERISTICS
Author: GIULIA REDIGOLO, UNIVERSITY OF PADUA
Co-Author: Saverio Bozzolan, Luiss University

TRANSIENT INSTITUTIONAL OWNERSHIP AND MANAGERS’ STRATEGIC DISCLOSURES DECISIONS
Author: MARCEL TUIJN, ERASMUS UNIVERSITY ROTTERDAM / ERIM
Co-Author: Erik Peek, Erasmus University Rotterdam / ERIM

THE EFFECT OF MINIMUM DISCLOSURE REGULATION ON DISCLOSURE QUANTITY
Author: KATHARINA HOMBACH, MUNICH LUDWIG-MAXIMILIAN UNIVERSITY
Co-Author: Matthias Breuer, University of Chicago Booth School of Business
Maximilian A Müller
**FR-PS | Friday 13th May • 09:00-10:30**

**FRPS16**  
Chair: GRACE POWNALL | Room: 0.8 Rome

**MANDATORY IFRS ADOPTION: DATABASE COVERAGE AND POTENTIAL SELECTION EFFECTS**  
Author: NICO LEHMANN, GOETTINGEN UNIVERSITY  
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  
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  
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 12th May • 16:00-17:30**

**FRPS17**  
Chair: MARCO TROMBETTA | Room: 0.4 Brussels

**EARNINGS QUALITY AND CROSS LISTING: AN EXAMINATION OF U.S. LISTED CHINESE FIRMS**  
Author: WEI LU, MONASH UNIVERSITY  
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  
Co-Author: Raveendra Chittoor, University of Victoria  
Sandip Dhole, The University of Melbourne

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

**FRPS18**  
Chair: MARI PAANANEN | Room: 0.2 Berlin

**THE ASSOCIATION BETWEEN EXPECTED SYNERGIES AND POST-ACQUISITION PERFORMANCE IN CROSS-BORDER MERGERS AND ACQUISITIONS**  
Author: LUC PAUGAM, ESSEC BUSINESS SCHOOL PARIS  
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  
Co-Author: Sidney Gray, University of Sydney Business School

**CROSS-JURISDICTIONAL ENFORCEMENT DIFFICULTY AND FINANCIAL REPORTING QUALITY**  
Author: DAPHNE LUI, ESSEC BUSINESS SCHOOL PARIS  
Co-Author: Andrei Filip, ESSEC Business School  
Zhongwei Huang, Cass Business School
FR-PS | Friday 13th May • 09:00-10:30

FRPS19
Chair: MARTIEN LUBBERINK | Room: 0.4 Brussels

ANALYSTS’ STRATEGIC USE OF ACCRUAL COMPONENTS
Author: IVANA RAONIC, CASS BUSINESS SCHOOL - CITY UNIVERSITY LONDON
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
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
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 13th May • 11:00-12:30

FRPS20
Chair: ANNE D’ARCY | Room: 0.6 Madrid

INVESTOR PERCEPTIONS OF OPTING OUT OF IFRS AND ENFORCEMENT: MARKET REACTIONS TO CHANGES IN DELISTING AND DOWNLISTING REQUIREMENTS
Author: STEPHANIE MUELLER-BLOCH, GOETTINGEN UNIVERSITY

INCREASES IN ACCOUNTING REGULATION: IS ‘MORE’ ACTUALLY ‘LESS’?
Author: MARI PAANANEN, UNIVERSITY OF EXETER
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
Co-Author: Christian Barthelme, WHU - Otto Beisheim School of Management

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

FRPS21
Chair: HELEN KANG | Room: 0.7 Lisbon

DO INVESTORS PAY SUFFICIENT ATTENTION TO OTHER COMPREHENSIVE INCOME ITEMS?
Author: ROMAIN BOULLAND, ESSEC BUSINESS SCHOOL PARIS
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

STOCK PRICE INFORMATIVENESS OF RISK-RELATED DISCLOSURE: DOES TIME ORIENTATION MATTER?
Author: TAMER ELSHANDIDY, UNIVERSITY OF BRISTOL
**FR-PS | Friday 13th May • 14:00-15:30**

**FRPS22**  
Chair: MARTIN HOOGENDOORN | Room: 0.5 Paris

**FINANCIAL REPORTING QUALITY AND PEER GROUP COMPOSITION**  
Author: ARNT VERRIEST, EDHEC BUSINESS SCHOOL  
Co-Author: Bart Dierynck, Tilburg University  
EA = Empirical Archival

**USING GOOGLE SEARCHES OF FIRM PRODUCTS TO NOWCAST SALES REVENUES AND**  
Author: YINGLEI ZHANG, THE CHINESE UNIVERSITY OF HONG KONG  
Co-Author: Peng-Jia Chiu, Chinese University of Hong Kong  
Xuan Huang, California State University, Long Beach  
Siew Hong Teoh, University of California, Irvine  
EA = Empirical Archival

**REAL EARNINGS MANAGEMENT IN UK PRIVATE AND PUBLIC FIRMS**  
Author: DENNIS SUNDVIK, HANKEN SCHOOL OF ECONOMICS  
Co-Author: Henrik Hoglund, Hanken School of Economics  
Jesper Per Alexander Haga, Hanken School of Economics  
EA = Empirical Archival

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

**FRPS23**  
Chair: ANNELIES RENDERS | Room: 2.14 Amazon

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

**ACCOUNTING CONVERGENCE AND INVESTMENT HOME BIAS**  
Author: SEBASTIAN ANDREAS TIDEMAN, BREMEN UNIVERSITY  
Co-Author: Jochen Zimmermann, Bremen University  
EA = Empirical Archival

**REAL REGULATORY CAPITAL MANAGEMENT AND DIVIDEND PAYOUT: EVIDENCE FROM AVAILABLE-FOR-SALE SECURITIES**  
Author: ANTONIO PARBONETTI, UNIVERSITY OF PADUA  
Co-Author: Michele Fabrizi, University of Padua  
Elisabetta Ipino, Concordia University  
Michel Magnan, Concordia University  
EA = Empirical Archival
FAFR-RF | Thursday 12th May • 11:00-12:30

FAFRF01: 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  
Co-Authors: Ling Chu, Wilfrid Laurier University  
Robert Mathieu, Wilfrid Laurier University  
Bruce McConomy, Wilfrid Laurier University  
EA = Empirical Archival

**THE ROLE OF PRUDENTIAL SUPERVISORS ON INCOME SMOOTHING OF EUROPEAN BANKS**
Author: ARACELI MORA, UNIVERSITY OF VALENCIA  
Co-Author: Luis Porcuna, University of Valencia  
EA = Empirical Archival

**PUBLIC DISCLOSURE AND DEPOSITORY GOVERNANCE: EVIDENCE FROM GERMANY**
Author: JAN RIEPE, TUEBINGEN UNIVERSITY  
Co-Author: Daniel Foos, Deutsche Bundesbank  
EA = Empirical Archival

**THE INFLUENCE OF ACCOUNTING ENFORCEMENT AND BANK REGULATION ON EARNINGS QUALITY OF BANKS: EUROPEAN EVIDENCE**
Author: SIMONE TERZANI, UNIVERSITY OF PERUGIA  
Co-Authos: Kiridaran Kanagaretnam, Schulich School of Business, York University  
Gerald J. Lobo, University of Houston  
Lorenzo Dal Maso, Erasmus University Rotterdam  
EA = Empirical Archival

**BANKS ACCOUNTING POLICY DECISIONS IN THE BASEL PERIOD: THE CASE OF EUROPEAN UNION DEBT CRISIS**
Author: CHRISTOS TZOVAS, ATHENS UNIVERSITY OF ECONOMICS AND BUSINESS  
Co-Authors: Konstantinos Vasilakopoulos, Athens University of Economics and Business  
Christos Tzovas, Athens University of Economics and Business  
Apostollos Ballas, Athens University of Economics and Business  
EA = Empirical Archival

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

FAFRF02: Culture
Chair: SAEED ASKARY | Room: W2.4 Yen

**THE IMPORTANCE OF CULTURAL FACTORS IN R&D INTENSITY**
Author: PEDRO LORCA, UNIVERSIDAD DE OVIEDO  
Co-Author: Javier de Andrés, Universidad de Oviedo  
EX = Experimental

**NATIONAL CULTURE, RELIGION AND CROSS-COUNTRY DIFFERENCES IN TRADE CREDIT OF EUROPEAN SMES**
Author: MARKUS MÄTTÖ, UNIVERSITY OF EASTERN FINLAND  
Co-Authors: Mervi Niskanen, University of Eastern Finland  
EA = Empirical Archival

**THE EFFECT OF NATIONAL CULTURE ON THE APPLICATION OF IFRS - EVIDENCE FROM FAIR VALUE MEASUREMENTS**
Author: TYGE KUMMER, GRIFFITH UNIVERSITY  
Co-Authors: Martin Schmidt, ESCP - Europe Business School Berlin  
EA = Empirical Archival

**CULTURE DIMENSIONS AND APPLICATION OF IFRSS 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  
Co-Authors: Ana Isabel Lopes, ISCTE - University Institute of Lisbon  
Laura Reis, ISCTE - University Institute of Lisbon  
EA = Empirical Archival
F A F R - R F  |  Friday 13th May • 09:00-10:30

F A F R R F 0 3 : R & D
Chair: T Z U - T I N G C H I U  |  Room: W 2 . 4 Y e n

Author:  J O A N N A D Y C Z K O W S K A , W R O C L A W U N I V E R S I T Y O F E C O N O M I C S  EA = E m p i r i c a l A r c h i v a l

Author:  A N N E J E N Y - C A Z A V A N , E S S E C B U S I N E S S S C H O O L P A R I S  EA = E m p i r i c a l A r c h i v a l
Co-Author:  R u c s a n d r a M o l d o v a n , C o n c o r d i a U n i v e r s i t y

Author:  G A B R I E L P Ü N D R I C H , B O C C O N I U N I V E R S I T Y  EA = E m p i r i c a l A r c h i v a l
Co-Author:  A n d r e w F e r g u s o n , U n i v e r s i t y o f T e c h n o l o g y , S y d n e y
A l e x e y F e i g i n , U n i v e r s i t y o f T e c h n o l o g y , S y d n e y

Author:  E F T H I M I O S D E M I R A K O S , A T H E N S U N I V E R S I T Y O F E C O N O M I C S A N D B U S I N E S S  EA = E m p i r i c a l A r c h i v a l
Co-Author:  A p o s t o l o s B a l l a s , A t h e n s U n i v e r s i t y o f E c o n o m i c s a n d B u s i n e s s

I N N O V A T I O N A C T I V I T I E S A N D N O N / F I N A N C I A L P E R F O R M A N C E
Author:  S O O N C H U L H Y U N , U N I V E R S I T Y O F C A L G A R Y  AM = A n a l y t i c a l / M o d e l l i n g

F A F R - R F  |  Friday 13th May • 14:00-15:30

F A F R R F 0 4 : T e x t u a l
Chair: M A R I A T . T A S C O N  |  Room: W 2 . 4 Y e n

Author:  R O M A N C H Y C H Y L A , U N I V E R S I T Y O F M I A M I  EA = E m p i r i c a l A r c h i v a l
Co-Author:  A n d r e w L e o n e , U n i v e r s i t y o f M i a m i
M i g u e l M i n u t t i - M e z a , U n i v e r s i t y o f M i a m i

Author:  C R I S T I N A G R A N D E H E R R E R A , C A R L O S I I I U N I V E R S I T Y , M A D R I D  AM = A n a l y t i c a l / M o d e l l i n g
Co-Author:  B e a t r i z G a r c í a O s m a , C a r l o s I I I U n i v e r s i t y
E n c a r n a G u i l l a u m e - S a o r i n , C a r l o s I I I U n i v e r s i t y

Author:  Y I J I E T S E N G , F U J E N C A T H O L I C U N I V E R S I T Y  EA = E m p i r i c a l A r c h i v a l
Co-Author:  T s u n g - K a n g C h e n , F u J e n C a t h o l i c U n i v e r s i t y

Author:  A N N - K R I S T I N G R O ß K O P F , G O E T T I N G E N U N I V E R S I T Y  EA = E m p i r i c a l A r c h i v a l
Co-Author:  J o e r g - M a r k u s H i t z , G o e t t i n g e n U n i v e r s i t y
### FAFR-RF | Thursday 12th May • 16:00-17:30

**FAFFRF05: Analysts**  
**Chair:** FANI KALOGIROU  
**Room:** W2.3 Dollar

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<td><strong>ANALYST COVERAGE: DOES THE LISTING LOCATION REALLY MATTER?</strong></td>
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<td>Frank Skinner, Brunel University, London</td>
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<td>Réka Felleg, University of Amsterdam</td>
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<td>Audrey W.H. Hsu</td>
<td>EA = Empirical Archival</td>
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<td><strong>CROSS MARKETS INFORMATION SPILLOVER: SECONDARY LOAN MARKET AND FINANCIAL ANALYST FORECAST</strong></td>
<td>CHUNQIU ZHANG, THE CHINESE UNIVERSITY OF HONG KONG</td>
<td>Zhaoyang Gu, The Chinese University of Hong Kong</td>
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<td><strong>NONFINANCIAL DISCLOSURE AND ANALYST FORECAST ACCURACY: EVIDENCE ON CARBON EMISSION AND CORPORATE SOCIAL RESPONSIBILITY DISCLOSURES IN THE US.</strong></td>
<td>LORENZO DAL MASO, ERASMUS UNIVERSITY ROTTERDAM</td>
<td>William Rees, University of Edinburgh</td>
<td>EA = Empirical Archival</td>
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### FAFR-RF | Friday 13th May • 14:00-15:30

**FAFRRF06: Cross Country IFRS Adoption**  
**Chair:** JACQUELINE BIRT  
**Room:** W2.3 Dollar

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<td><strong>EXPERTS’ PERCEPTION OF THE EFFECTS OF THE IFRS ADOPTION IN CENTRAL AND EASTERN EUROPE</strong></td>
<td>CATALIN NICOLAE ALBU, BUCHAREST ACADEMY OF ECONOMIC STUDIES</td>
<td>Nadia Albu, Bucharest University of Economic Studies</td>
<td>EA = Empirical Archival</td>
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<td>SAEED ASKARY, ABU DHABI UNIVERSITY</td>
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<td>AM = Analytical/Modelling</td>
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| **MANDATORY ADOPTION OF IFRS AND ACCOUNTING QUALITY OF LATIN AMERICAN FIRMS** | CHUN YU MAK, UNIVERSITY OF BIRMINGHAM                                                      | Carlos-Alberto Dorantes, Graduate School of Business, Instituto Tecnologico y de Estudios Superiores de Monterrey (ITESM)  
André Moura, Department of Accounting, Birmingham Business School, University of Birmingham | EA = Empirical Archival |
| **THE QUALITATIVE ASPECTS OF THE ADOPTION OF INTERNATIONAL FINANCIAL REPORTING STANDARDS (IFRS): EXPERIENCE OF SINGAPORE, MALAYSIA AND INDONESIA** | PREM YAPA, RMIT UNIVERSITY                                                                 |                                                                                               | EX = Experimental       |
| **IS THE ACCOUNTING QUALITY AFTER THE MANDATORY ADOPTION OF IFRS A RANDOM WALK?** | ANA MORAIS, ISEG SCHOOL OF ECONOMICS AND MANAGEMENT                                         | Andreia Dionisio, Cefage Evora University  
Ana Fialho Silva, Cefage Evora University                                                    | EA = Empirical Archival |

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**Research Forum Sessions**

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

FAFRRF07: The Effect of IFRS Adoption on Firm Behavior
Chair: STEPHANI MASON | Room: W2.3 Dollar

DOES IFRS ADOPTION AFFECT THE USE OF COMPARABLE METHODS?
Author: CÉDRIC PORETTI, UNIVERSITY OF LAUSANNE
Co-Author: Alain Schatt, University of Lausanne
EA = Empirical Archival

DOES CHANGING ACCOUNTING STANDARDS AFFECT DIVIDEND POLICY?
Author: MOSTAFA HARAKEH, MANCHESTER BUSINESS SCHOOL
Co-Author: Martin Walker, University of Manchester - Alliance Manchester Business School
Edward Lee, University of Manchester - Alliance Manchester Business School
EA = Empirical Archival

ACCOUNTING INFORMATION AND CORPORATE RISK-TAKING
Author: MARTIN PROTT, TECHNICAL UNIVERSITY MUNICH
Co-Author: Juergen Ernstberger, Technische Universität München
EA = Empirical Archival

THE INFLUENCE OF AUDIT FIRM PUBLISHED GUIDANCE ON CLIENT IFRS FINANCIAL STATEMENTS
Author: SUSAN HUGHES, UNIVERSITY OF VERMONT
Co-Author: Bridget Vanzo, Seventh Generation
Christopher Hodgdon, Quinnipiac University
EA = Empirical Archival

VOLUNTARY ADOPTION OF IFRS BY UK UNLISTED FIRMS AND INVESTMENT DECISIONS AT THE FIRM- AND GROUP- LEVEL
Author: FANI KALOGIROU, UNIVERSITY OF EXETER
Co-Author: Paul André, ESSEC Business School
EA = Empirical Archival

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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
Co-Author: Bruno Salotti, University of Sao Paulo
EA = Empirical Archival

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
Co-Author: Ratna Wardhani, University of Indonesia
Aria Farah Mita, University of Indonesia
EA = Empirical Archival

ADOPTION OF INTERNATIONAL FINANCIAL REPORTING STANDARDS (IFRS) IN A DEVELOPING COUNTRY: EVIDENCE FROM VIETNAM
Author: BRENDAN O’CONNELL, RMIT UNIVERSITY
Co-Author: Duc Phan, RMIT University
Mark Wheaton, RMIT University
Lan Nguyen, RMIT University
Prem Yapa, RMIT University
EA = Empirical Archival

THE ADOPTION AND IMPLEMENTATION OF IFRS IN RWANDA: THE ROLE OF INSTITUTIONAL INFRASTRUCTURES
Author: JEAN BOSCO SHEMA, JÖNKÖPING UNIVERSITY/JÖNKÖPING INTERNATIONAL BUSINESS SCHOOL
Co-Author: Gunnar Rimmel, University of Jönköping/JIBS
EA = Empirical Archival
FAFR-RF | Thursday 12th May • 14:00-15:30

FAFRRF09: Survey Research in Financial Accounting
Chair: SANJAY BISSESSUR | Room: 2.4 Thames

DETERMINANTS OF EARNINGS MANAGEMENT ON THE HOTEL INDUSTRY: INTERNATIONAL PERSPECTIVE
Author: INNA PAIVA, LUSÓFONA UNIVERSITY
Co-Author: Isabel Costa Lourenço, Instituto Universitário de Lisboa (ISCTE-IUL)
EA = Empirical Archival

THE USEFULNESS OF FVA FOR FINANCIAL INSTRUMENTS: THE PERSPECTIVE OF FINANCIAL DIRECTORS OF FINANCIAL INSTITUTIONS LISTED IN THE UK
Author: BASSAM KAZMOUZ, COVENTRY UNIVERSITY
Co-Author: John Stittle, University of Essex
AM = Analytical/Modelling

THE NON-ECONOMIC CONSEQUENCE OF DISCLOSURE: EVIDENCE FROM ISLAMIC BANKS
Author: ABDULLAH AL-MAGHZOM, UNIVERSITY OF GLOUCESTERSHIRE
Co-Author: Sherif El-Halaby, Plymouth University
Khaled Hussainey, Plymouth University
Heba Abou-El-Sood, Lancaster University
AM = Analytical/Modelling

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
Co-Author: Henri Olivier, Management School- University of Liege
EA = Empirical Archival

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FAFRRF10: CEO and Executive Related Issues
Chair: ROBERT K. LARSON | Room: W2.1 Euro

REAL EARNINGS MANAGEMENT AROUND CEO TURNOVERS
Author: DAVID LONT, UNIVERSITY OF OTAGO
Co-Author: Helen Lu, University of Auckland
Paul Geertsema, University of Auckland
EA = Empirical Archival

CEO SUCCESSION PLANNING DISCLOSURE AND STOCK MARKET REACTIONS TO CEO TURNOVER ANNOUNCEMENTS
Author: JIHUN BAE, TILBURG UNIVERSITY
Co-Author: Chul Park, University of Hong Kong
Jeong Hwan Joo, University of Hong Kong
EA = Empirical Archival

EFFECTS OF CEO’S AND CFO’S COMPENSATION MECHANISMS ON REAL ACTIVITIES AND ACCOUNTING MANIPULATION
Author: FABRIZIO DI MEO, AUTONOMOUS UNIVERSITY OF BARCELONA
Co-Author: Juan Manuel Garcia Lara, Universidad Carlos III de Madrid
Jordi Surroca Aguilar, University of Groningen
EA = Empirical Archival

EXECUTIVE COMPENSATION DISCLOSURES: TABLE VERSUS FORMULA FORMATS
Author: YIFEI XIA, SHANGHAI UNIVERSITY OF FINANCE AND ECONOMICS
Co-Author: Jun Han, The University of Hong Kong
EX = Experimental
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FAFRRF11: Private Firms and Family Ownership
Chair: KHRYSTYNA BOCHKAY | Room: 2.4 Thames

FAMILY OWNERSHIP AND ALIGNMENT VS ENTRENCHMENT HYPOTHESIS IN THAI FIRMS: EVIDENCE FROM ACCOUNTING BASED VALUATION MODEL
Author: PRADYOT SEN, UNIVERSITY OF WASHINGTON BOTHELL
Co-Author: Kriengkrai Boonler-U-Thai, Chulalongkorn University

DO ASSET REVALUATIONS SIGNAL FUTURE PERFORMANCE IN PRIVATE FIRMS?
Author: ALESSANDRO MURA, UNIVERSITY OF CAGLIARI
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
Co-Author: Marcus Bravidor, University of Bayreuth

HERITAGE ASSETS IN PRIVATE OWNERSHIP - RECOGNITION AND MEASUREMENT UNDER IFRS
Author: LENKA KRUPOVA, ASHCROFT INTERNATIONAL BUSINESS SCHOOL

WHY DO FIRMS GO PRIVATE? - DELISTING DETERMINANTS AND MARKET REACTIONS ON THE GERMAN CAPITAL MARKET
Author: HENNING SCHNACK, GOETTINGEN UNIVERSITY
Co-Author: Joerg-Markus Hitz, Goettingen University

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FAFRRF12: Fair Value Accounting and Hedging
Chair: LENKA KRUPOVA | Room: W2.1 Euro

ARE LEVEL 3 FAIR VALUES MEASURED RELIABLY? EVIDENCE FROM THE 2008-2009 FINANCIAL CRISIS
Author: PETER FIECHTER, UNIVERSITY OF NEUCHÂTEL
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

ECONOMIC CONSEQUENCES OF AIRLINE HEDGING ACTIVITIES
Author: TOBIAS GLEICHMANN, ILMENAU UNIVERSITY OF TECHNOLOGY
Co-Author: Michael Grüning, Ilmenau University of Technology

EFFECTS OF THE ADOPTION OF HEDGE ACCOUNTING
Author: FLORIAN KIY, GOETHE UNIVERSITY

DOES HEDGE ACCOUNTING MATTER FOR THE EUROPEAN BANKING INDUSTRY?
Author: BARBARA SEITZ, UNIVERSITY OF ST. GALLEN
Co-Author: Tami Dinh, University of St. Gallen
**FAFR-RF** | Friday 13th May • 09:00-10:30

**FAFRRF13: Crash Risk and Risk Management**
Chair: ROLAND KOENIGSGRUBER | Room: 2.14 Amazon

**SHADOWS IN THE SUN: CRASH RISK BEHIND EARNINGS TRANSPARENCY**
Author: SHENGMIN HUNG, SOOCHOW UNIVERSITY  
Co-Author: Zheng Qiao, Xiamen University  
EA = Empirical Archival

**THE VALUE OF INTEGRATED CORPORATE RISK MANAGEMENT**
Author: KEVIN MCMEEKING, UNIVERSITY OF EXETER  
Co-Author: Adnan Isin, University of Exeter; Stanley Gyoshev, University of Exeter  
EA = Empirical Archival

**ACCOUNTING DISCRETION OVER BANKS DEBIT VALUATION ADJUSTMENT OF OWN CREDIT RISK**
Author: MINYUE DONG, UNIVERSITY OF LAUSANNE  
Co-Author: Leonidas Doukakis, HEC Lausanne  
EA = Empirical Archival

**USEFULNESS OF RISK INFORMATION - AN EXPERIMENTAL STUDY**
Author: SUSANNE HOMÖLLE, ROSTOCK UNIVERSITY  
Co-Author: Kathrin Jordan, Rostock University  
EX = Experimental

**DEPOSITORS’ PERCEPTION AND PROCESSING OF RISK INFORMATION - AN EXPLORATORY STUDY**
Author: KATHRIN JORDAN, ROSTOCK UNIVERSITY  
EA = Empirical Archival

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

**FAFRRF14: Forecasts and Forecasting**
Chair: GEORGIOS PAPANASTASOPOULOS | Room: W2.4 Yen

**THE INFORMATIVENESS OF MICRO AND MACRO INFORMATION DURING ECONOMIC CRISIS AND NON-CRISIS PERIODS**
Author: GEORGIA SIOUGLE, ATHENS UNIVERSITY OF ECONOMICS AND BUSINESS  
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  
Co-Author: David Ashton, University of Bristol  
AM = Analytical/Modelling

**FUNDAMENTAL RELATIONS BETWEEN MARKET AND ACCOUNTING VALUES IN A SAMPLE OF LARGE US COMPANIES**
Author: VICTORIA CLOUT, THE UNIVERSITY OF NEW SOUTH WALES  
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  
Co-Author: Anna Boisits, University of Basel

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

FAFRRF15: Debt Market
Chair: CLAUDIA IMPERATORE | Room: 2.4 Thames

CREDITOR RIGHTS AND ROLE OF FINANCIAL INFORMATION IN DEBT CONTRACTING
Author: YASHU DONG, THE CHINESE UNIVERSITY OF HONG KONG
EA = Empirical Archival

PRO FORMA EARNINGS AND DEBT CONTRACTING
Author: ROBERT MATHIEU, WILFRID LAURIER UNIVERSITY
Co-Author: Ling Chu, Wilfrid Laurier University
Chima Mbagwu, Wilfrid Laurier University
Ping Zhang, University of Toronto
EA = Empirical Archival

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
Co-Author: Andros Gregoriou, University of Brighton
EA = Empirical Archival

DO FIRMS TRY TO FOOL BANKS WHEN THEY APPLY FOR NEW LOANS?
Author: PIERANGELO ROSATI, DUBLIN CITY UNIVERSITY
Co-Author: Riccardo Palumbo, University "G.d'Annunzio" of Chieti-Pescara
EA = Empirical Archival

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

FAFRRF16: Earnings Management
Chair: LEONIDAS DOUKAKIS | Room: 2.8 Rhine

A RECONSIDERATION OF EARNINGS MANAGEMENT IN THE YEARS LEADING UP TO SOX: A STUDY OF SEC INITIATIVES STARTING IN THE LATE 1990S
Author: ATUL RAI, WICHITA STATE UNIVERSITY
Co-Author: Joseph Kerstein, Yeshiva University
EA = Empirical Archival

TEAM PLAY FOR STRETCHING IFRS IN THE EU: THE NEW INSTITUTIONAL EARNINGS MANAGEMENT
Author: COSTANZA DI FABIO, UNIVERSITY OF PISA
Co-Author: Alberto Quagli, University of Genoa
Francesco Avallone, University of Genoa
Paola Ramassa, University of Genoa
EA = Empirical Archival

AN EXAMINATION OF EARNINGS MANAGEMENT THAT IS BENEFICIAL TO EXISTING SHAREHOLDERS
Author: WENJIAO CAO, FRANKFURT SCHOOL OF FINANCE & MANAGEMENT
Co-Author: Yuping Jia, Frankfurt School of Finance and Management
Yachang Zeng, Nanyang Technological University
EA = Empirical Archival

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
Co-Author: Gioia Pescetto, University of Portsmouth
EA = Empirical Archival
**FAFR-RF | Thursday 12th May • 11:00-12:30**

**FAFRRF17: Earnings Management - Real Activities**
Chair: PRAJAKTA DESAI | Room: 2.10 Tigris

**DOWNWARD EARNINGS MANAGEMENT THROUGH REAL ACTIVITIES MANIPULATION**
Author: NASER MAKAREM, UNIVERSITY OF ABERDEEN  
EA = Empirical Archival

**THE SUBSTITUTION AMONG ALTERNATIVE REAL ACTIVITIES EARNINGS MANAGEMENT MECHANISMS—EVIDENCES FROM QUARTERLY DATA**
Author: SHU-LING WU, NATIONAL TAIWAN UNIVERSITY  
Co-Author: Yu-Tan Wang  
EA = Empirical Archival

**DO EQUITY-BASED COMPENSATIONS AFFECT FIRM’S TRADING ACTIVITIES AND EARNINGS MANAGEMENT?**
Author: I-CHENG LIN, NATIONAL CHANGHUA UNIVERSITY OF EDUCATION  
Co-Author: Ming-Cheng Wu, National Changhua University of Education  
EA = Empirical Archival

**THE IMPACT OF JAPANESE REGULATORY CHANGES ON ACCRUAL-BASED AND REAL EARNINGS MANAGEMENT**
Author: MASAHIRO ENOMOTO, KOBE UNIVERSITY  
Co-Author: Tomoyasu Yamaguchi, Tohoku Gakuin University  
EA = Empirical Archival

**RELATED PARTY TRANSACTIONS AND EARNINGS MANAGEMENT IN A POOR INVESTOR PROTECTION CONTEXT**
Author: MOATAZ ELHELALY, THE AMERICAN UNIVERSITY IN CAIRO  
Co-Author: Ifigenia Georgiou, Cyprus International Institute of Management  
Alan Lowe, Aston Business School

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

**FAFRRF18: Valuation/Fundamental Analysis**
Chair: TAMI DINH | Room: W2.1 Euro

**IS P/E ALWAYS MORE ACCURATE THAN EV/EBITDA?**
Author: ALAIN SCHATT, LAUSANNE UNIVERSITY / HEC LAUSANNE  
Co-Author: Jian Kang, University of Neuchâtel  
Catalin Starica, University of Neuchâtel  
EA = Empirical Archival

**FUNDAMENTAL ANALYSIS CONDITIONED ON PRIOR PERIOD SALES AND FIRM EFFICIENCY**
Author: DONGNING YU, UNIVERSITY OF CALGARY  
Co-Author: Mark Anderson, University of Calgary  
EA = Empirical Archival

**FUNDAMENTAL VALUATION IN SIX ASIAN COUNTRIES: ROLE OF EARNINGS, BOOK VALUE, RESIDUAL INCOME, AND DIVIDEND**
Author: SHAHROKH SAUDAGARAN, UNIVERSITY OF WASHINGTON TACOMA  
Co-Author: Kriengkrai Boonler-U-Thai, Chulalongkorn University  
Pradyot Sen, University of Washington Bothell  
EA = Empirical Archival

**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  
Co-Author: Jacqueline Birt, University of Queensland  
EA = Empirical Archival
FAFRRF | Friday 13th May • 09:00-10:30

FAFRRF19: Earnings Quality and Accruals
Chair: KOREN JO | Room: 2.9 Euphrates

TRADING VOLUME AND EARNINGS QUALITY
Author: AHMED ABDEL-MEGUID, THE AMERICAN UNIVERSITY IN CAIRO
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
Co-Author: Sebastian Lebert, Ludwigs-Maximilians-University Munich
Ulrike Stefani, University of Konstanz

EXPLORING THE DIMENSIONS OF ABNORMAL ACCRUALS
Author: LUCIA BELLORA, HAMBURG UNIVERSITY
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
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
Co-Author: Dimitrios Kousenidis, Aristotle University of Thessalonoki
Anestis Ladas, University of Macedonia

FAFRRF19: Earnings Quality and Accruals
Chair: KOREN JO | Room: 2.9 Euphrates

TRADING VOLUME AND EARNINGS QUALITY
Author: AHMED ABDEL-MEGUID, THE AMERICAN UNIVERSITY IN CAIRO
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
Co-Author: Sebastian Lebert, Ludwigs-Maximilians-University Munich
Ulrike Stefani, University of Konstanz

EXPLORING THE DIMENSIONS OF ABNORMAL ACCRUALS
Author: LUCIA BELLORA, HAMBURG UNIVERSITY
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
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
Co-Author: Dimitrios Kousenidis, Aristotle University of Thessalonoki
Anestis Ladas, University of Macedonia

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

FAFRRF20: Regulation and Institutional Environment
Chair: VEDRAN CAPKUN | Room: 2.10 Tigris

MARKET RESPONSES TO QUALITY OF NON-GAAP EARNINGS EXCLUSIONS FOLLOWING REGULATION G AND THE SEC’S COMPLIANCE AND DISCLOSURE INTERPRETATIONS
Author: ROBERT MARIUSZ J. CZERNKOWSKI, UNIVERSITY OF TECHNOLOGY SYDNEY
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
Co-Author: Hu Dan Semba, Nagoya University

THE REMOVAL AND REINSTATEMENT OF PRUDENCE IN ACCOUNTING: HOW POLITICS OF ACCEPTANCE DEFEATS FINANCIALISATION
Author: OMIRORS GEORGIOUL, THE UNIVERSITY OF MANCHESTER

THE DRIVERS OF WEALTH DISTRIBUTION POLICIES IN THE US TECHNOLOGY SECTOR
Author: COLETTE GREY, UNIVERSITY OF LIMERICK, KEMMY BUSINESS SCHOOL
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
Co-Author: Christopher Nobes, Royal Holloway University of London
FAFR-RF | Thursday 12th May • 16:00-17:30

**FAFRRF21: Reporting Quality**
Chair: MICHAEL GRUNING | Room: W2.2 Florin

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

Author: ANDREA LIONZO, UNIVERSITÀ CATTOLICA DEL SACRO CUORE
Co-Author: Silvano Corbella, Università degli studi di Verona
Cristina Florio, Università degli studi di Verona

EA = Empirical Archival

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**INSIDER TRADING RESTRICTIONS AND FINANCIAL REPORTING QUALITY**

Author: ELVIRA SCARLAT, CARLOS III UNIVERSITY, MADRID
Co-Author: Beatriz Garcia-Osma, Universidad Autonoma de Madrid
Karin Shields, Birkbeck, University of London

EA = Empirical Archival

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**CAN OVERSEAS INVESTMENT IMPROVE EARNINGS QUALITY?**

Author: JUNJIAN GU, NAGOYA UNIVERSITY
Co-Author: Hu Dan Semba, Nagoya University

EA = Empirical Archival

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**GHG EMISSION REPORTING WHEN FIRMS ARE LIABLE FOR ENVIRONMENTAL DAMAGE**

Author: ALINE GRAHN, FREE UNIVERSITY OF BERLIN

AM = Analytical/Modelling

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

Author: LILY CHEN, UNIVERSITY OF AUCKLAND
Co-Author: Mary Barth, Stanford University
Steven Cahan, University of Auckland
Elmar Venter, University of Pretoria

EA = Empirical Archival

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

**FAFRRF22: Disclosure and Accounting Choice**
Chair: MARCUS WITZKY | Room: 2.14 Amazon

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

Author: ROBERT RIEG, AALEN UNIVERSITY OF APPLIED SCIENCES
Co-Author: Ute Vanini, Kiel University of Applied Sciences

EA = Empirical Archival

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**INDIVIDUAL (CROWD)INVESTORS AND UNVERIFIABLE DISCLOSURE**

Author: NADER HEMAIDAN, HUMBOLDT UNIVERSITY OF BERLIN

EA = Empirical Archival

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**STRATEGIC DISCLOSURE BEFORE INDEX RECOMPOSITIONS**

Author: ELISABETH KLAES, FRANKFURT SCHOOL OF FINANCE & MANAGEMENT
Co-Author: Jörg Werner, Frankfurt School of Finance & Management
Christian Wilk, Frankfurt School of Finance & Management

EA = Empirical Archival

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

Author: HENRIK SVEN ARE SCHIRMACHER, MUENSTER UNIVERSITY
Co-Author: Stephanie Eckerth, Muenster University
Martin Nienhaus, Muenster University

EA = Empirical Archival

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

Author: ADOLFO SILVA, FEDERAL UNIVERSITY OF RIO DE JANEIRO
Co-Author: Ariane Santos, Rio de Janeiro State University
Moacir Sancovschi, Rio de Janeiro Federal University

EA = Empirical Archival
FAFR-RF | Thursday 12th May • 14:00-15:30

FAFRFF23: 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
Co-Author: Dereck Barr, University of Wisconsin
EA = Empirical Archival

**VOLUNTARY DIRECT METHOD CASH FLOW DISCLOSURE IN THE U.S.: DETERMINANTS AND INCREMENTAL USEFULNESS**
Author: CHUAN YU, UNSW AUSTRALIA
Co-Author: Baljit Sidhu, University of New South Wales
Chuan Yu, University of New South Wales
EA = Empirical Archival

**BEYOND IFRS: HOW FIRMS BENEFIT FROM INDUSTRY-SPECIFIC REPORTING GUIDANCE**
Author: SEVERIN WIDMER, UNIVERSITY OF NEUCHÂTEL
Co-Author: Jérôme Halberkann, University of Zurich
EA = Empirical Archival

**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
Co-Author: Walter Aerts, Universiteit Antwerpen
Oveis Madadian, Universiteit Antwerpen
EA = Empirical Archival

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

FAFRFF24: 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
Co-Author: Morton Pincus, University of California, Irvine
Karen Zhou, PwC
EA = Empirical Archival

**DID MANDATORY ADOPTION OF IFRS INCREASE LIQUIDITY IN THE CANADIAN STOCK MARKETS?**
Author: SHAHID KHAN, UNIVERSITY OF CALGARY
Co-Author: Mark Anderson, University of Calgary
Hussein Warsame, University of Calgary
Michael Wright, University of Calgary
EA = Empirical Archival

**VISUALIZING FINANCIAL STATEMENT IFRS COMPLIANT: PRELIMINARY EXPERIMENTS ADOPTING EYE TRACKING METHODOLOGIES**
Author: RACHELE BALDI, UNIVERSITY OF SIENA
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
EX = Experimental

**THE FORCED ADOPTION OF IFRS BY CZECH PRIVATE COMPANIES: ASSESSMENT OF ITS IMPACT ON INTEGRATION OF FINANCIAL AND MANAGEMENT ACCOUNTING**
Author: DAVID PROCHAZKA, UNIVERSITY OF ECONOMICS IN PRAGUE
EA = Empirical Archival

**CONTEXTUAL FACTORS AFFECTING CONVERGENCE OF CHINESE GAAP WITH IFRS**
Author: XINYUN MIAO, NAGOYA UNIVERSITY
AM = Analytical/Modelling
FAFR-RF | Friday 13th May • 09:00-10:30

**FAFRRF25: Integrated Reporting & Financial Reporting (General)**
Chair: HEIBATOLLAH SAMI | Room: 2.7 Meuse

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

**FAFRRF26: Institutional Environment and Enforcement**
Chair: JAN RIEPE | Room: 2.5 Seine

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FAFRRF27: Real Effects
Chair: ADRIANA KORCZAK | Room: 2.5 Seine

THE REAL EFFECTS OF LIQUIDITY RISK ON TAKEOVERS
Author: HAWFENG SHYU, SUN YAT-SEN UNIVERSITY
EA = Empirical Archival

CREDIT FRICTIONS AND INVESTMENT ACTIVITIES OF SMES
Author: BARBARA MOREC, UNIVERSITY OF LJUBLJANA
EA = Empirical Archival

ACCOUNTING RESTATEMENTS AND CORPORATE CASH POLICY
Author: YUAN HUANG, THE HONG KONG POLYTECHNIC UNIVERSITY
Co-Author: Huili Chen, City University of Hong Kong
Zhihong Chen, Hong Kong University of Science and Technology
Dan Dhaliwal, University of Arizona
EA = Empirical Archival

FACTORS AFFECTING LEVERAGE DURING A FINANCIAL CRISIS: EVIDENCE FROM TURKEY
Author: FATIH YIGIT, ISTANBUL MEDENIYET UNIVERSITY
Co-Author: Johnny Jermias, Simon Fraser University
EA = Empirical Archival

BEHIND THE RELATION BETWEEN AGGREGATE EARNINGS CHANGES AND MARKET RISK PREMIUM: EVIDENCE FROM JAPAN
Author: YUTO YOSHINAGA, HITOTSUBASHI UNIVERSITY
EA = Empirical Archival

FAFRRF28: Relevance, Timeliness & Post-Announcement Drift
Chair: MIGUEL ARCE-GISBERT | Room: W2.1 Euro

THE VALUE RELEVANCE OF THE OPERACIONAL LEASES
Author: CLÁUDIO PAIS, ISTC BUSINESS SCHOOL
EA = Empirical Archival

THE INFORMATION RELEVANCE OF PUBLISHED PROPRIETARY TRANSACTIONS - A COMPARATIVE ANALYSIS ON THE GERMAN BOND AND EQUITY MARKET
Author: JAN-HENDRIK MEIER, KIEL UNIVERSITY OF APPLIED SCIENCES
Co-Author: Jochen Zimmermann, University of Bremen
Christoph Meinzer, Kiel University of Applied Sciences
EA = Empirical Archival

VALUE RELEVANCE OF ACCOUNTING INFORMATION FOR DIFFERENT CAPITAL STRUCTURES OVER TIME: MIST COUNTRIES
Author: VOLKAN DEMIR, GALATASARAY UNIVERSITY
Co-Author: Melik Ertuğrul, Galatasaray University
EA = Empirical Archival

POST EARNINGS ANNOUNCEMENT DRIFT AND UNCERTAINTY AVOIDANCE: A CROSS-CULTURAL PERSPECTIVE
Author: ANNIE WONG, VU - UNIVERSITY OF AMSTERDAM
Co-Author: Dominic Detzen, VU - University of Amsterdam
EA = Empirical Archival

OPERATING CASH FLOW ASYMMETRIC TIMELINESS IN AUSTRALIA
Author: SUE WRIGHT, MACQUARIE UNIVERSITY
Co-Author: Meiting Lu, Macquarie University
Yaowen Shan, University of Technology Sydney
Yimeng Yu, Macquarie University
EA = Empirical Archival
**NOT ALL CLAWBACKS ARE THE SAME: CONSEQUENCES OF DETERRENT VS. NON-DETERRENT CLAWBACK PROVISIONS**
Discussant: ANTONIO PARBONETTI
Author: MICHAEL ERKENS, ERASMUS UNIVERSITY ROTTERDAM  
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  
Co-Author: Derek Horstmeyer, George Mason University

**DIRECTOR TURNOVER CONSEQUENCES OF OPPORTUNISTIC INSIDER TRADING BEHAVIOR**
Discussant: SEPPO IKAHEIMO
Author: SANDER DE GROOTE, KU LEUVEN  
Co-Author: Liesbeth Bruynseels, KU Leuven  
Ann Gaeremynck, KU Leuven

**ARE UNIVERSAL BANKS MORE RISKY?**
Discussant: SEPPO IKAHEIMO
Author: ANYA KLEYMENOVA, UNIVERSITY OF CHICAGO

**DETERMINANTS OF CORPORATE VOTING - EVIDENCE FROM A LARGE SURVEY OF GERMAN RETAIL INVESTORS**
Discussant: LUMINITA ENACHE
Author: ANDRÉ SCHMIDT, RUHR UNIVERSITY BOCHUM
Co-Author: Tom Jungius

**COLLUDING WITH ANCESTRY MEMBERS**
Discussant: LUMINITA ENACHE
Author: CHENG ZENG, THE UNIVERSITY OF MANCHESTER
Co-Author: Jason Xiao, Cardiff Business School  
Youchao Tan, Southwestern University of Finance and Economics
GV-PSD | Friday 13th May • 11:00-12:30

GVPSD04
Chair: KARA WELLS | Room: 2.1 Colorado

HETEROGENEOUS CREDIT CRUNCH SHOCK AND THE EFFECTIVENESS OF CORPORATE GOVERNANCE
Discussant: AMEDEO PUGLIESE
Author: YANLEI ZHANG, CARLOS III UNIVERSITY, MADRID
Co-Author: Zhao Rong, Southwestern University of Finance and Economics
Maria Gutierrez, Universidad Carlos III de Madrid

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

**GVPS01**
Chair: XIUYE ZHANG | Room: 0.2 Berlin

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

**GVPS02**
Chair: SUE WRIGHT | Room: 0.9 Athens

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<td>DANIEL POWELL, UNIVERSITY OF MARBURG</td>
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**GVPS03**
Chair: MIRCEA EPURE | Room: 0.6 Madrid

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GVPS04
Chair: NIAMH M. BRENNAN  |  Room: 0.3 Copenhagen

VOLUNTARY DISCLOSURE PRACTICES BY FOUNDING-FAMILY FIRMS
Author: DERYA VURAL, UPPSALA UNIVERSITY  
EA = Empirical Archival

THE DETERMINANTS OF CASH HOLDINGS: EVIDENCE FROM META-REGRESSION ANALYSIS
Author: JAN FELIX WEIDEMANN, UNIVERSITY OF COLOGNE  
EA = Empirical Archival

THE IMPACT OF FAMILY OWNERSHIP ON PROFESSIONAL CEO TURNOVER DECISION. A COMPARISON OF RELATIONAL SYSTEM MODELS
Author: CLAUDIA FRISENNNA, UNIVERSITY OF MESSINA  
Co-Author: Davide Rizzotti, University of Catania 
Roberta Mazzone, University of Catania  
EA = Empirical Archival

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

GVPS05
Chair: YAPING MAO  |  Room: 2.9 Euphrates

THE BUSINESS CASE FOR CULTURAL AND GENDER DIVERSITY ON CORPORATE BOARDS
Author: SHIREENJIT JOHL, DEAKIN UNIVERSITY  
Co-Author: Larelle (Ellie) Chapple, Queensland University of Technology  
EA = Empirical Archival

THE IMPACT OF MANAGEMENT COMPENSATION STRUCTURE ON SAY-ON-PAY VOTES IN THE GERMAN TWO-TIER SYSTEM
Author: JOERN OBERMANN, LEUPHANA UNIVERSITY OF LUNEBURG  
EA = Empirical Archival

THE MULTIDIMENSIONAL NATURE OF INFORMATION EXCHANGE IN THE BOARDROOM
Author: AMEDEO PUGLIESE, UNIVERSITY OF PADUA  
Co-Author: Gavin Nicholson, Queensland University of Technology 
Pieter-Jan Bezemer, Queensland University of Technology  
EA = Empirical Archival

GV-PS | Friday 13th May • 09:00-10:30

GVPS06
Chair: AMEDEO PUGLIESE  |  Room: 0.1 London

CEO EXPERTISE AND THE DESIGN OF COMPENSATION CONTRACTS: EVIDENCE FROM GENERALIST VERSUS SPECIALIST CEOS
Author: WEI SHI, NHH NORWEGIAN SCHOOL OF ECONOMICS  
Co-Author: Chunbo Liu, Norwegian School of Economics 
K.C. John Wei, Hong Kong University of Science and Technology  
EA = Empirical Archival

DO FRIENDLY BOARDS HAVE AN INFLUENCE ON CORPORATE FINANCING POLICY? EVIDENCE FROM FRENCH-LISTED FIRMS
Author: SAMIR TRABELSI, BROCK UNIVERSITY  
Co-Author: Cedric Vanappelghem, Pantheon-Assas Paris II University 
Aurelie Sannajust, Université Jean Monnet, Saint Etienne  
EA = Empirical Archival
GV-PS | Thursday 12th May • 09:00-10:30

GVPS07
Chair: ANTONIO PARBONETTI | Room: 0.9 Athens

ENFORCEMENT OF ACCOUNTING STANDARDS AND CHANGES IN CORPORATE GOVERNANCE
Author: MARCUS WITZKY, THE LONDON SCHOOL OF ECONOMICS AND POLITICAL SCIENCE  EA = Empirical Archival

DOES INTERNAL CONTROL LEAD TO EXCESSIVE RISK-AVERSION? - EVIDENCE FROM CASH POLICY OF CHINESE LISTED FIRMS
Author: HAIYAN (HELEN) ZHOU, UNIVERSITY OF TEXAS RIO GRANDE VALLEY  EA = Empirical Archival
Co-Author: Daoguang Yang, Xiamen University
Hanwen Chen, University of International Business and Economics
GV-RF | Thursday 12th May • 09:00-10:30

GVRF01: Institutional Environment and Impact of Regulation  
Chair: MARY ELLEN CARTER | Room: W2.4 Yen

GOVERNANCE AND CORRUPTION: TAX ENFORCEMENT IN TRANSITION ECONOMIES  
Author: ANNA ALON, UNIVERSITY OF AGDER  
Co-Author: Amy Hageman, University of Kansas  
EA = Empirical Archival

BEHAVIOUR OF INFORMED AND UNINFORMED INVESTORS: EX-ANTE UNCERTAINTY VS. SIGNALLING THEORY  
Author: DOMINIKA FIJALKOWSKA, WROCLAW UNIVERSITY OF ECONOMICS  
Co-Author: Monika Mościbrodzka, University of Wroclaw  
Marke Pauka, Wroclaw University of Economics  
EA = Empirical Archival

WHO WINS THE DIGITALIZED ECONOMY? ANALYSIS OF CROSS-ATLANTIC ACQUISITIONS  
Author: YAPING MAO, AALTO UNIVERSITY SCHOOL OF BUSINESS  
Co-Author: Seppo Ikäheimo, Aalto University  
Petri Kuoppamäki, Aalto University  
EA = Empirical Archival

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  
Co-Author: Hichem Khlif, University of Mahdia  
EA = Empirical Archival

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

GVRF02: Director Behavior and Turnover  
Chair: JOHN BARRIOS | Room: W2.2 Florin

NON-EXECUTIVE DIRECTORS ON BOARDS OF PRIVATE FAMILY FIRMS: NAVIGATING ROLE CONFLICTS  
Author: COLLETTE KIRWAN, UNIVERSITY COLLEGE DUBLIN  
Co-Author: Niamh Brennan, University College Dublin  
AM = Analytical/Modelling

THE CONTAGION OF AGGRESSIVE EARNINGS MANAGEMENT THROUGH BOARD OF DIRECTORS INTERLOCK: THE UK EVIDENCE  
Author: NGUYET NGUYEN, UNIVERSITY OF KENT  
Co-Author: Abdullah Iqbal, University of Kent  
Radha Shiwallakoti, Brunel University  
EA = Empirical Archival

OUTSIDE DIRECTOR SOCIAL NETWORK CENTRALITY AND TURNOVER BEFORE PERFORMANCE CRASHES: A FRIEND IN NEED?  
Author: TIANSHU QU, NANYANG TECHNOLOGICAL UNIVERSITY  
Co-Author: Seth Li, Clemson University  
Julia Yu, Nanyang Technological University  
EA = Empirical Archival

WHO JOINS A SINKING SHIP AND WHY? SOME EVIDENCE ON INDEPENDENT DIRECTORS WHO JOIN FRAUDULENT FIRMS.  
Author: SAMIR GHANNAM, UNIVERSITY OF TECHNOLOGY SYDNEY  
Co-Author: Martin Bugeja, University of Technology Sydney  
Zoltan Matolcsy, University of Technology Sydney  
Helen Spiropoulos, University of Technology Sydney  
EA = Empirical Archival

DIRECTOR TURNOVER SURROUNDING SECURITIES LAWS VIOLATIONS  
Author: XIUYE ZHANG, HENLEY BUSINESS SCHOOL AT THE UNIVERSITY OF READING  
EA = Empirical Archival
**GV-RF** | Thursday 12th May • 14:00-15:30

**GVRF03: Director Characteristics**  
Chair: MICHAEL ERKENS | Room: 2.9 Euphrates

**FOREIGN DIRECTORS**  
Author: PIETRO ANDREA BIANCHI, UNIVERSITY OF MIAMI  
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  
Co-Author: Shengmin Hung, Soochow University

**INDEPENDENT DIRECTORS AND CORPORATE SOCIAL PERFORMANCE (CSP): AN INDIVIDUAL LEVEL PERSPECTIVE**  
Author: JÉRÔME DESCHÊNES, LAVAL UNIVERSITY  
Co-Author: John Barrios, University of Chicago Booth School of Business

**THE EFFECTS OF POLITICALLY CONNECTED OUTSIDE DIRECTORS ON FIRM PERFORMANCE: EVIDENCE FROM KOREAN CHAEBOL FIRMS**  
Author: JEONG-HOON HYUN, NEOMA BUSINESS SCHOOL  
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  
Co-Author: Ying Zheng, Sun Yat-sen University

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**GVRF04: External Monitors and Governance Disclosure**  
Chair: COLLETTE KIRWAN | Room: 2.10 Tigris

**EXECUTIVE EQUITY INCENTIVES AND DIVIDEND SMOOTHING**  
Author: CHAO-JUNGH CHEN, NATIONAL PINGTUNG UNIVERSITY  
Co-Author: Dan Dhaliwal, University of Arizona  
Stephen Hillegeist, Arizona State University  
Laura Wellman, Northwestern University

**ANALYSTS’ MONITORING INCENTIVES ACROSS THE MACRO-ECONOMIC CYCLE**  
Author: AN-PING LIN, SINGAPORE MANAGEMENT UNIVERSITY  
Co-Author: Karol Klimczak, Kozminski University  
Dominika Fijałkowska, Wroclaw University of Economics  
Marek Pauka, Wroclaw University of Economics

**DOES INVESTMENT MYOPIA OF BLOCKHOLDERS IMPEDE CORPORATE INNOVATIVE ACTIVITIES?**  
Author: STEPHANIE TSUI, CITY UNIVERSITY OF HONG KONG  
Co-Author: Ching-Hung Chang  
Kuei-Chao Kuo

**IMPRESSION MANAGEMENT IN TRANSITION: POLAND**  
Author: GAIA MELLONI, BOCCONI UNIVERSITY  
Co-Author: Cristina Florio, University of Verona
GV-RF | Thursday 12th May • 14:00-15:30

GVRF05: Insider Trading, Fraud and Contracting
Chair: SEppo Ikaheimo | Room: 2.11 St. Lawrence

DO AN INSIDER’S WEALTH AND INCOME MATTER IN THE DECISION TO ENGAGE IN INSIDER TRADING?
Author: JENNI MIKKONEN, UNIVERSITY OF OULU Co-Author: Juha-Pekka Kallunki, University of Oulu Henrik Nilsson, Stockholm School of Economics Mikko Puhakkka, University of Oulu AM = Analytical/Modelling

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 Co-Author: David Smith, University of Nebraska Lincoln EA = Empirical Archival

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 Co-Author: Yuyan Guan, City University of Hong Kong Bin Ke, National University of Singapore EA = Empirical Archival

DETERMINANTS OF ASSET MISAPPROPRIATION SCHEMES DURATION
Author: YURIY TIMOFEYEV, FRANKFURT SCHOOL OF FINANCE AND MANAGEMENT EA = Empirical Archival

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

GVRF06: Governance Structure and Political Governance
Chair: ANA GISBERT | Room: 2.11 St. Lawrence

THE IMPACT OF BOARD CHARACTERISTICS AND IPO’S QUALITY ON DELISTING RISK: THE FRENCH CASE
Author: ISABELLE MARTINEZ, PAUL SABATIER UNIVERSITY - TOULOUSE III Co-Author: Emmanuelle Negre, Université de Montpellier Nhu Nguyen, Université Toulouse EA = Empirical Archival

REMUNERATION COMMITTEES, SHAREHOLDER DISSENT ON CEO PAY AND THE CEO PAY-PERFORMANCE LINK
Author: PAMELA KENT, THE UNIVERSITY OF ADELAIDE Co-Author: Kim Kercher, Bond University James Routledge, Hitotsubashi University EA = Empirical Archival

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 Co-Author: Maria Major EA = Empirical Archival

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 Co-Author: Musa Mangena, Nottingham Trent University Alba Maria Priego, University of Castilla-La Mancha EA = Empirical Archival
HI-PSD | Wednesday 11th May • 17:00-18:30

HIPSD01
Chair: LISA EVANS | Room: 0.5 Paris

CONTROL, TEMPORARY ORGANISATIONS AND THE ACCOUNTING COMPLEX: EVIDENCE FROM RECORD PRODUCTION PROJECTS DURING THE 1960S
Discussant: FRANCES MILEY
Author: DARREN JUBB, HERIOT-WATT UNIVERSITY EDINBURGH
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
Co-Author: Yves Levant, University of Lille 2
Jean-Guy Degos, University of Bordeaux
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HIPS01
Chair: ANNA SZYCHTA | Room: 2.7 Meuse

THE ITALIAN BOARD OF STATUTORY AUDITORS: THE HEGEMONIC SURVIVAL OF A UNIQUE ACCOUNTING GOVERNANCE INSTITUTION
Author: ANDREA MELIS, UNIVERSITY OF CAGLIARI
Co-Author: Michael Jones, University of Bristol
EA = Empirical Archival

CAPITAL MARKET EFFECTS AROUND DIVIDEND ANNOUNCEMENTS - AN ANALYSIS OF THE BERLIN STOCK EXCHANGE IN 1895
Author: JENS GUNTHER, RUHR UNIVERSITY BOCHUM
EA = Empirical Archival

THE LIFE AND CAREER OF ROBERT WILLIAM GIBSON: ACCOUNTING RESEARCHER, EDUCATOR AND EDITOR
Author: GARRY CARNEGIE, RMIT-ROYAL MELBOURNE INSTITUTE OF TECHNOLOGY
EA = Empirical Archival
HI-RF | Thursday 12th May • 14:00-15:30

HIRF01: Historical Accounting and Auditing Practices
Chair: JEREMY CRIPPS | Room: 2.6 Danube

AUDITING PRACTICES OF BRITISH GAS COMPANIES FROM 1812 TO 1830
Author: MITSUNORI KASUKABE, HOKKAIDO UNIVERSITY
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: KEN SUKE OGATA, UNIVERSITY OF NAGASAKI

THE PAST OF ACCOUNTING PROFESSION IN RUSSIA AS A LESSON FOR ITS FUTURE DEVELOPMENT
Author: VIACHESLAV SOKOLOV, ST. PETERSBURG STATE UNIVERSITY OF ECONOMICS AND FINANCE
Co-Author: Svetlana Karelskaya, Saint Petersburg State University, Russia
Ekaterina Zuga, Saint Petersburg State University, Russia

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

HIRF02: Origin and Nature of Accounting
Chair: DARREN JUBB | Room: W2.4 Yen

SOME FINDINGS OF EARLY ACCOUNTING ALLOWING TO KNOW MORE ABOUT ITS HISTORY (BY THE EXAMPLE OF DATINI’S COMPANY IN AVIGNON 1363-1368)
Author: MIKHAIL KUTER, KUBAN STATE UNIVERSITY
Co-Author: Marina Gurskaya, Kuban State University

ACCOUNTABILITY DISCOURSES IN AN ORPHANAGE: A XIX CENTURY ACCOUNTANT’S STORYTELLING
Author: ELEONORA MASIERO, UNIVERSITY OF PADUA
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
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
IC-PSD | Thursday 12th May • 09:00-10:30

ICPSD01
Chair: ALENA GOLYAGINA | Room: 0.5 Paris

THE EQUITY BROKER’S DILEMMA: AN ETHNOGRAPHIC INQUIRY INTO REVERSE BROKERING
Discussant: INGRID JEACLE
Author: JOHAN GRAAF, STOCKHOLM BUSINESS SCHOOL
Co-Author: Gustav Johed, Stockholm Business School
EA = Empirical Archival

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

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ICPSD02
Chair: LUKAS LOEHLEIN | Room: 0.4 Brussels

GETTING IFRS ACCEPTED: THE POWER OF COMMON SENSE
Discussant: TERHI CHAKHOVICH
Author: ELISAVET MANTZARI, UNIVERSITY OF WESTMINSTER
Co-Author: Omiros Georgiou, University of Manchester
Lisa Jack, University of Portsmouth
AM = Analytical/Modelling

‘THE LIVES OF OTHERS’: GENDER AND THE AUDIT PROFESSION IN THE CONTEXT OF GERMAN REUNIFICATION
Discussant: ELISAVET MANTZARI
Author: LISA EVANS, UNIVERSITY OF STIRLING
Co-Author: Dominic Detzen, Vrije Universiteit Amsterdam
Sebastian Hoffmann, University of Edinburgh
EA = Empirical Archival
IC-PS | Thursday 12th May • 16:00-17:30

ICPS01
Chair: TERHI CHAKHOVICH | Room: 0.3 Copenhagen

QUANTS AND QUALIA IN THE SOCIAL SECTOR: THE IMPACT OF “IMPACT”
Author: JULIA MORLEY, THE LONDON SCHOOL OF ECONOMICS AND POLITICAL SCIENCE
EA = Empirical Archival

THE CONTRIBUTION OF WHISTLEBLOWERS’ STORIES TO THE PERCEPTION OF FAIRNESS IN FINANCIAL MARKETS: A DISCOURSE ANALYSIS
Author: HERVE STOLOWY, HEC PARIS
EA = Empirical Archival
Co-Author: Yves Gendron, Université Laval
Luc Paugam, ESSEC Business School

THE ACCOUNTANT’S STEREOTYPE: A PERSONALITY APPROACH
Author: FERNANDA LEÃO, POLYTECHNIC INSTITUTE OF OPORTO
EA = Empirical Archival
Co-Author: Delfina Gomes, University of Minho

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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 Grottke, University Passau
Hansrudi Lenz, University Wuerzburg

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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
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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

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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
Co-Author: Ran Weksler, Hebrew University of Jerusalem
AM = Analytical/Modelling

SIGNALING EFFECTS OF SCHOLARLY PROFILES - A LONGITUDINAL PERSPECTIVE ON THE EDITORIAL BOARDS OF THE ACCOUNTING REVIEW
Author: CHRISTOPH ENDENICH, ESSEC BUSINESS SCHOOL PARIS
Co-Author: Rouven Trapp, TU Dortmund University
EA = Empirical Archival
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**ICRF01: Interdisciplinary - Critical**  
Chair: ANANT JOSHI  |  Room: 2.6 Danube

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<td>VERA PALEA, UNIVERSITY OF TURIN</td>
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<td>COMPETING LOGICS: CARING AND CORPORATISATION IN THE DEATH CARE INDUSTRY</td>
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<td>Lee Moerman, University of Wollongong</td>
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<td>THE COEXISTENCE AND INTERACTION OF FORMAL AND INFORMAL LENDING IN CHINA</td>
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<td>MIRROR, MIRROR ON THE WALL. WHO IS THE MOST TENURABLE OF THEM ALL?</td>
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<td>Hai Lu, University of Toronto</td>
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<td>Yanju Liu, Singapore Management University</td>
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### IS-RF | Friday 13th May • 11:00-12:30

**ISRF01: Information Systems**  
Chair: BENITA M. GULLKVIST  |  Room: 2.6 Danube

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MAPSD01
Chair: ALEXANDER BRUGGEN | Room: 0.4 Brussels

STATUS MOTIVES AND AGENT-TO-AGENT INFORMATION SHARING: HOW EVOLUTIONARY PSYCHOLOGY SHAPES AGENTS’ RESPONSES TO CONTROL SYSTEM DESIGN
Discussant: KAREN DE MEYST
Author: JASMIJN BOL, TULANE UNIVERSITY
Co-Author: Justin Leiby, University of Florida
EX = Experimental

THE SORTING EFFECT OF EX POST DISCRETIONARY ADJUSTMENT IN EMPLOYMENT CONTRACTS
Discussant: VICTOR MAAS
Author: VICTOR VAN PELT, TILBURG UNIVERSITY
Co-Author: Bart Dierynck, Tilburg University
EX = Experimental

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MAPSD02
Chair: FRANK MOERS | Room: 2.1 Colorado

COMPLEXITY OF CEO COMPENSATION PACKAGES
Discussant: JONAS HEESE
Author: MARY ELLEN CARTER, BOSTON COLLEGE
Co-Author: Ana M. Albuquerque, Boston University
Luann Lynch, University of Virginia
EA = Empirical Archival

TOP MANAGEMENT TEAM COMPENSATION, STRATEGIC POSITIONING, AND FIRMS’ COMPETITIVE EFFECTIVENESS
Discussant: KAREN SEDATOLE
Author: YAN MA, UNIVERSITY OF CALGARY
Co-Author: Mark Anderson, University of Calgary
Rong Zhao, University of Calgary
EA = Empirical Archival

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MAPSD03
Chair: KAREN SEDATOLE | Room: 2.1 Colorado

ACCOUNTING AS CATALYST: THE ROLE OF CALCULATIVE PRACTICES IN CREATING AN AUTHENTIC POPULAR CULTURE PRODUCT
Discussant: ANN JORISSEN
Author: ANETTE MIKES, LAUSANNE UNIVERSITY / HEC LAUSANNE
Co-Author: Felicitas Morhart, HEC Lausanne
EA = Empirical Archival

HOW PERFORMANCE MEASUREMENT SYSTEMS HELP FIRMS ACHIEVE INTENDED AMBIDEXTERITY: THE ROLE OF COGNITIVE CONFLICT
Discussant: ERIK STRAUSS
Author: JOSEP BISBE, ESADE BUSINESS SCHOOL
Co-Author: David Bedford, University of Technology Sydney
Breda Sweeney, J.E. Caines School of Business & Economics, NUI Galway
EA = Empirical Archival
MA-PSD | Wednesday 11th May • 15:00-16:30

MAPSD04
Chair: VICTOR MAAS  |  Room: 0.4 Brussels

THE EFFECT OF RELATIVE PERFORMANCE INFORMATION AND OTHER EMPLOYEE BEHAVIOR ON NONCOMPLIANCE
Discussant: VICTOR VAN PELT
Author: THORSTEN KNAUER, RUHR UNIVERSITY BOCHUM
Co-Author: Corinna Ewelt-Knauer, University of Gießen
David Sharp, Western University

EX = Experimental

THE SELECTION AND MOTIVATION EFFECTS OF TOURNAMENT PRIZE SPREAD
Discussant: STEPHAN KRAMER
Author: EDDY CARDINAELS, KU LEUVEN
Co-Author: Clara Xiaoling Chen, University of Illinois Urbana-Champaign
Huaxiang Yin, Nanyang Technological University

EX = Experimental
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**MAPS01**  
Chair: NILS CRASSELT | Room: 2.1 Colorado

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Chair: MATTHIAS MAHLENDORF | Room: 2.1 Colorado

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**MAPS03**  
Chair: JOHN A. CHRISTENSEN | Room: 0.7 Lisbon

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<td><strong>SOCIALISTIC BUDGET LAPSING AND INVESTMENT DECISIONS</strong></td>
<td>Alexander Bruggen, Maastricht University&lt;br&gt;Christoph Feichter, Maastricht University</td>
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<tr>
<td><strong>HOW DOES THE VISIBLE HAND SHAPE COST BEHAVIOR? EVIDENCE FROM CHINA</strong></td>
<td>Zhaoyang Gu, The Chinese University of Hong Kong&lt;br&gt;Song Tang, Shanghai University of Finance &amp; Economics&lt;br&gt;Donghui Wu, Chinese University of Hong Kong</td>
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<td><strong>INSTITUTIONAL ENTREPRENEURSHIP AND POWER: RESPONSIBILITY CENTRES IN PORTUGUESE HOSPITALS</strong></td>
<td>Ana Conceição, ISTC Business School&lt;br&gt;Maria Major, Nova School of Business and Economics&lt;br&gt;Stewart Clegg, University of Technology of Sydney</td>
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MA-PS | Wednesday 11th May • 17:00-18:30

MAPS04
Chair: JONAS HEESE | Room: 2.9 Euphrates

REJECTION, REPRODUCTION AND RESHAPING - A FIELD STUDY ON GLOBAL BUDGET CONTROL PRACTICES IN MULTINATIONAL COMPANIES
Author: KATHARINA ANDER, TU DORTMUND UNIVERSITY
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
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
Co-Author: Leona Wiegmann, WHU-Otto Beisheim School of Management
Lukas Goretzki, University of Innsbruck

MA-PS | Friday 13th May • 14:00-15:30

MAPS05
Chair: CHRISTOPH FEICHTER | Room: 0.3 Copenhagen

YOUR GAIN MY PAIN? THE EFFECTS OF ACCOUNTING INFORMATION IN UNCERTAIN NEGOTIATIONS
Author: SAMY ESSA, UNIVERSITY OF TWENTE
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
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
Co-Author: Kristof Stouthuysen, Vlerick Business School
MA-PS | Thursday 12th May • 09:00-10:30

MAPS06
Chair: MARK ANDERSON | Room: 0.6 Madrid

CSR IN BUYER-SELLER MARKETS: THE IMPACT OF ASSURANCE OF SUSTAINABILITY REPORTS AND MATERIAL INCENTIVES
Author: KAREN DE MEYST, KU LEUVEN
Co-Author: Alexandra Van den Abbeele, KU Leuven
Eddy Cardinaels, KU Leuven
EX = Experimental

EXAMINING THE COMPLEX RELATIONSHIP BETWEEN STRATEGY, SUSTAINABILITY AND MANAGEMENT CONTROL
Author: WILLIAM DILLA, IOWA STATE UNIVERSITY
Co-Author: Peter Beusch, University of Gothenburg
Elisabeth Frisk, University of Gothenburg
Magnus Rosen, University of Gothenburg
EA = Empirical Archival

INVESTIGATION THE RELATIONSHIP BETWEEN CORPORATE SOCIAL RESPONSIBILITY AND EARNINGS MANAGEMENT: EVIDENCE FROM SPAIN
Author: MERCEDES PALACIOS MANZANO, MURCIA UNIVERSITY
Co-Author: Joaquin Hernandez Fernandez, University of Murcia, Spain
Ester Gras Gil, University of Murcia, Spain
EA = Empirical Archival

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

MAPS07
Chair: JOSEP BISBE | Room: 2.1 Colorado

EXPLORING THE ROLES OF VERNACULAR ACCOUNTING SYSTEMS IN THE DEVELOPMENT OF “ENABLING” ACCOUNTING AND CONTROL SYSTEMS
Author: LEONA WIEGMANN, WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT
Co-Author: Lukas Goretzki, University of Innsbruck
Erik Strauss, Witten/Herdecke University
EA = Empirical Archival

THE INTERPLAY BETWEEN ORGANIZATIONAL SOCIAL CAPITAL AND CLAN CONTROL
Author: ALEXANDER STROBELE, ULM UNIVERSITY
Co-Author: Paul Wentges, Ulm University
EA = Empirical Archival

(De-) INSTITUTIONALISATION OF MANAGEMENT CONTROL SYSTEM PACKAGES
Author: SAMEH AMMAR, QATAR UNIVERSITY
EA = Empirical Archival

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

MAPS08
Chair: STEPHAN KRAMER | Room: 2.14 Amazon

WHAT DOES VALUE STREAM COSTING DO? USING ACTOR NETWORK THEORY TO ANALYSE THE INTRODUCTION OF VALUE STREAM COSTING IN A LEAN ENVIRONMENT
Author: SARAH GAMAL, LOUGHBOROUGH UNIVERSITY
Co-Author: Will Seal, School of Business and Economics, Loughborough University
EX = Experimental

THE EFFECT OF STRATEGY AND MANAGERIAL ABILITY ON ASYMMETRIC COST BEHAVIOR
Author: APOSTOLOS BALLAS, ATHENS UNIVERSITY OF ECONOMICS AND BUSINESS
Co-Author: Vassilios–Christos Naoum, Athens University of Economics and Business
Orestes Vlismas, Athens University of Economics and Business
EA = Empirical Archival

UNDERSTANDING THE COST STRUCTURE OF A FIRM: BALANCING ACTIVITIES AND ACHIEVING ECONOMIES OF SCOPE
Author: SARA BORMANN, WASHINGTON UNIVERSITY IN ST. LOUIS
Co-Author: Jan Bouwens, University of Amsterdam
Christian Hofmann, LMU Munich
EA = Empirical Archival
MA-PS | Friday 13th May • 14:00-15:30

MAPS09
Chair: UTZ SCHÄFFER | Room: 2.4 Thames

INCENTIVES AND CONTRACTIBILITY IN DELEGATED DECISION MAKING
Author: CHUNG-YU HUNG, MELBOURNE UNIVERSITY / MELBOURNE BUSINESS SCHOOL EA = Empirical Archival

HETERARCHICAL MANAGEMENT ACCOUNTING: THE CASE OF CATEGORY MANAGEMENT IN A UK SUPPLY CHAIN
Author: SAMAR EL SAYAD, UNIVERSITY OF GLASGOW EA = Empirical Archival
Co-Author: Danture Wickramasinghe, University of Glasgow
Greg Stoner, University of Glasgow

MA-PS | Friday 13th May • 14:00-15:30

MAPS10
Chair: BEREND VAN DER KOLK | Room: 0.1 London

HOW WELL DO PRINCIPALS KNOW THEIR PROJECT MANAGERS? SUFFICIENTLY WELL TO TAILOR MONITORING INTENSITY.
Author: JINGWEN ZHANG, TILBURG UNIVERSITY EA = Empirical Archival
Co-Author: Jan Bouwens, University of Amsterdam
Ferry Riksen, Arcadis

WHAT DO EMPLOYEES REALLY WANT? PREFERENCE-PERFORMANCE INCONSISTENCIES REGARDING WORK INCENTIVES
Author: SOFIA LOURENÇO, LISBON UNIVERSITY EX = Experimental
Co-Author: Cláudia Niza

DO HIGHER WAGES PAY FOR THEMSELVES? AN INTRA-FIRM TEST OF THE EFFECT OF WAGES ON EMPLOYEE PERFORMANCE
Author: NICOLAS MANGIN, UNIVERSITY OF GRONINGEN EA = Empirical Archival
Co-Author: James Hesford, Ecole hôtelière de Lausanne
Mina Pizzini, Texas State University

MA-PS | Friday 13th May • 14:00-15:30

MAPS11
Chair: RAEF LAWSON | Room: 2.1 Colorado

INTERNAL INFORMATION QUALITY AND FIRM INNOVATION
Author: GREGORY MCPHEE, FLORIDA INTERNATIONAL UNIVERSITY EA = Empirical Archival
Co-Author: Kelly Huang, Florida International University
Brent Lao, Florida International University

MANAGEMENT CONTROL OF PRODUCT INNOVATION AND PERCEIVED ENVIRONMENTAL UNCERTAINTY: EXPLORING HETEROGENEITY OF CONTROL
Author: THOMAS GÜNTHER, DRESDEN UNIVERSITY OF TECHNOLOGY EA = Empirical Archival
Co-Author: Marc Janka, Technische Universitaet Dresden

DOES CEO PAY DISPARITY ENHANCE OR IMPEDE INNOVATION PERFORMANCE?
Author: JONGHWAN KIM, BOCCONI UNIVERSITY EA = Empirical Archival
Co-Author: Kwangjoo Koo, William Paterson University
MA-PS | Friday 13th May • 14:00-15:30

MAPS12
Chair: ISABELLA GRABNER | Room: 0.9 Athens

TALKING TO INTERNAL CUSTOMERS: CONFUSING OR STIMULATING? THE IMPACT OF CUSTOMER CONTACT FREQUENCY ON MANAGEMENT ACCOUNTANT’S ROLE STRESS, INNOVATIVE BEHAVIOR AND SERVICE QUALITY
Author: RALF GEBHARDT, UNIVERSITY OF KASSEL
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
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
Co-Author: Paula Van Veen-Dirks, University of Groningen

MA-PS | Friday 13th May • 09:00-10:30

MAPS13
Chair: SANDER VAN TRIEST | Room: 0.5 Paris

THE IMPACT OF CONTEMPORARY PERFORMANCE MEASUREMENT SYSTEMS ON BUSINESS PERFORMANCE: A META-ANALYSIS OF EMPirical EVIDENCE
Author: JAN ENDRIKAT, DRESDEN UNIVERSITY OF TECHNOLOGY
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
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

MA-PS | Friday 13th May • 11:00-12:30

MAPS14
Chair: ANN JORISSEN | Room: 2.7 Meuse

EXPENSE RECOGNITION PATTERNS AND COST STICKINESS
Author: WONSUN PAEK, SUNGKYUNKWAN UNIVERSITY
Co-Author: David Folsom, Lehigh University

COST BEHAVIOR IN THE FIRM LIFE CYCLE—AN EMPIRICAL ANALYSIS
Author: LISA SILGE, UNIVERSITY OF MUENSTER
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
Co-Author: Frank H.M Verbeeten, Utrecht University School of Economics
MA-PS | Wednesday 11th May • 15:00-16:30

MAPS15
Chair: ANJA SCHWERING | Room: 2.14 Amazon

INTEGRATING RISK INTO CONTROL SYSTEM DESIGN
Author: ARTHUR POSCH, VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS
EA = Empirical Archival

BENEFITS OF FORMAL ERM IMPLEMENTATION AND THE ROLE OF RISK AWARENESS
Author: EVELYN BRAUMANN, VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS
EA = Empirical Archival

THE IMPACT OF SPATIAL DISTANCE AND RISK CATEGORY ON PROBABILITY JUDGMENTS
Author: MARTIN WEISNER, MONASH UNIVERSITY
Co-Author: Steve Sutton, University of Central Florida
EX = Experimental

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

MAPS16
Chair: THORSTEN KNAUER | Room: 2.14 Amazon

RECIROCITY AND HONESTY IN CAPITAL BUDGETING: HOW REPORTING MITIGATES SPITEFUL SABOTAGE OF INVESTMENTS
Author: ANDREAS OSTERMAIER, MUNICH UNIVERSITY OF TECHNOLOGY
Co-Author: Markus Brunner, Munich University of Technology
EX = Experimental

GREAT EFFORT, SOME CONCERN. HOW MAKING EFFORT TO ACQUIRE INFORMATION INFLUENCES MANAGERIAL REPORTING
Author: KATLIN 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
Co-Author: Tota Panggabean, California State University Sacramento
Johnny Jermias, Simon Fraser University
EX = Experimental

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

MAPS17
Chair: MARJORIE SHELLEY | Room: 0.2 Berlin

SUBJECTIVE PERFORMANCE EVALUATION: THE ROLE OF INFORMATION ACCURACY AND ACCOUNTABILITY
Author: TIM HERMANS, KU LEUVEN
Co-Author: Martine Cools, KU Leuven
Alexandra Van den Abbeele, KU Leuven
EX = Experimental

IS EXPERIENCE A TREASURE? - THE EFFECT OF TENURE ON SUBJECTIVE COMPENSATION
Author: NAN JIANG, UNIVERSITY OF AMSTERDAM
Co-Author: Jan Bouwens, University of Amsterdam
EA = Empirical Archival

WHAT IS A GOOD RANK? THE EFFORT AND PERFORMANCE EFFECTS OF ADDING PERFORMANCE CATEGORY LABELS TO RELATIVE PERFORMANCE INFORMATION
Author: FRIEDRICH SOMMER, Muenster University
Co-Author: Thorsten Knauer, University of Bayreuth
Arnt Wöhrmann, University of Münster
EX = Experimental
MA-PS | Thursday 12th May • 14:00-15:30

MAPS18
Chair: PAOLO PEREGO | Room: 2.14 Amazon

TRANSFORMING PROMISE INTO REALITY—PERFORMANCE IMPLICATIONS AND ANTECEDENTS OF CFO COMMITMENT TO VALUE-BASED MANAGEMENT
Author: SEBASTIAN FIRK, GEORG-AUGUST-UNIVERSITAT GOTTINGEN
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
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
Co-Author: Mark Anderson, University of Calgary

MA-PS | Friday 13th May • 09:00-10:30

MAPS19
Chair: ULRICH SCHÄFER | Room: 2.1 Colorado

DYNAMIC INCENTIVES AND THE ADJUSTMENT OF TARGET WEIGHTS UPON TARGET ACHIEVEMENT
Author: MATTHIAS MAHLENDRORF, FRANKFURT SCHOOL OF FINANCE & MANAGEMENT
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
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
Co-Author: Fabio Costa, Fucape Business School
M.H. Carol Liu, Lehigh University
Gina Rosa, University of New Orleans
MA-RF | Thursday 12th May • 09:00-10:30

MARF01: CEO compensation and CSR
Chair: SAMEH AMMAR | Room: W2.2 Florin

AN AGENCY-BASED PERSPECTIVE ON CO-CEOS ADOPTION: EVIDENCE FROM KOREA
Author: GUN LEE, KOREA UNIVERSITY
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

THE COMPLEMENTARITY BETWEEN CSR DISCLOSURES AND THE USE OF CSR-BASED PERFORMANCE MEASURES IN CEO ANNUAL INCENTIVE CONTRACTS
Author: LU YANG, MAASTRICHT UNIVERSITY
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
Co-Author: Wei-Chuan Kao, National Taiwan University
Chih-Hsien Liao, National Taiwan University

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

MARF02: Investment and Coordination Decisions and Risk Taking
Chair: DANIELA ARGENTO | Room: 2.6 Danube

THE IMPACT OF INCENTIVES ON RISK-TAKING BEHAVIOUR: EVIDENCE FROM THE UK FINANCIAL SERVICES INDUSTRY.
Author: KAREN BRICKMAN, UNIVERSITY OF GREENWICH
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
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
Co-Author: Lisa Jack, University of Portsmouth

TRANSFER PRICING OF INTANGIBLE ASSETS: BUSINESS INCENTIVES AND TAX PLANNING
Author: SAVITA SAHAY, RUTGERS UNIVERSITY

RISK-TAKING IN TOURNAMENTS—AN EXPERIMENTAL ANALYSIS
Author: IVO SCHEDLINSKY, UNIVERSITY OF MUENSTERS
Co-Author: Friedrich Sommer, University of Muenster
Arnt Wöhrmann, University of Muenster
**MA-RF | Friday 13th May • 14:00-15:30**

**MARF03: Innovation and Creativity**
Chair: ANDREEA BORDIANU  |  Room: 2.6 Danube

**STYLE OF BUDGET CONTROL AND MOTIVATION IN RESEARCH AND DEVELOPMENT PROJECTS**
Author: NINA KRUSE, VU - UNIVERSITY OF AMSTERDAM  
AM = Analytical/Modelling

**MANAGEMENT CONTROL SYSTEM FUNCTION AND LEADERSHIP STYLE IN R&D PROJECTS**
Author: SATOKA YAMANE, TOKYO UNIVERSITY OF SCIENCE  
EA = Empirical Archival

**TRANSACTION CHARACTERISTICS, TRUST, CONTROLS AND PERFORMANCE IN INTER-FIRM INNOVATIONS**
Author: MARIA CADIZ DYBALL, THE UNIVERSITY OF SYDNEY  
Co-Author: Andy F Wang, Australian Catholic University
AM = Analytical/Modelling

**EXAMINING THE IMPACT OF PLANNING AND CONTROL SOPHISTICATION ON INNOVATION ORIENTATIONS**
Author: RICARDO MALAGUENO, UNIVERSITY OF EAST ANGLIA  
Co-Authors: Ernesto Lopez-Valeiras, Universidad de Vigo  
Jacobo Gomez-Conde, Universidad Autónoma de Madrid
EA = Empirical Archival

**AN ATTITUDINAL PERSPECTIVE OF LAUGHLIN COLONIZATION PATHWAY TO ORGANIZATIONAL CHANGE**
Author: BERTRAND MASQUEFA, UNIVERSITY OF NICE-SOPHIA ANTIPOLIS  
Co-Author: Sonja Gallhoff er, University of Glasgow, Adam Smith Business School  
Jim Haslam, The University of Sheffield, Sheffield University Management School
EA = Empirical Archival

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

**MARF04: Incentives, Motivation and Honesty**
Chair: EVELYN BRAUMANN  |  Room: W2.2 Florin

**ON THE COSTS AND BENEFITS OF NON-MONOTONE INCENTIVE STRUCTURES**
Author: CHRISTIAN LUKAS, JENA UNIVERSITY  
EX = Experimental

**PEER EFFECTS IN SUBJECTIVE PERFORMANCE EVALUATION**
Author: TAEHO KO, INSEAD  
Co-Author: Gavin Cassar, INSEAD
EA = Empirical Archival

**PEER INFLUENCE ON MANAGERIAL HONESTY**
Author: ANJA SCHWERING, RUHR UNIVERSITY BOCHUM  
EX = Experimental

**THE ROLE OF AFFECT IN ECONOMIC DECISION-MAKING: HOW DO MANAGERS’ MOOD STATES INFLUENCE THEIR BUDGET REPORTING HONESTY?**
Author: MARTIN ALTENBURGER, VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS  
EX = Experimental
### MA-RF | Friday 13th May • 11:00-12:30

**MARF05: Cost Stickiness**  
Chair: MARTINE COOLS | Room: 2.14 Amazon

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<td>Tae-Young Paik, Sungkyunkwan University</td>
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<td><strong>THE EFFECT OF CSR ON COST ASYMMETRIC BEHAVIOR</strong></td>
<td><strong>HYUNPYO KIM, SUNGKYUNKWAN UNIVERSITY</strong></td>
<td>Wonsun Paek, Sungkyunkwan University</td>
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<td>Taewoo Kim, University of Massachusetts Lowell</td>
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<td><strong>ASYMMETRIC COST BEHAVIOR: A LIFE CYCLE ANALYSIS</strong></td>
<td><strong>JOO HYUNG LEE, UNIVERSITY OF CALGARY</strong></td>
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<td><strong>ARE DEPRECIATIONS FIXED COSTS? THEIR VARIABILITY AND STICKINESS IN</strong></td>
<td><strong>SHORT AND LONG TERMS</strong></td>
<td>Haewon Moon, Sungkyunkwan University</td>
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<td>TAE YOUNG PAIK, SUNGKYUNKWAN UNIVERSITY</td>
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<td>Hyoik Lee, Sungkyunkwan University</td>
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<td>Wan Suk Ko, Hankuk University of Foreign Studies</td>
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<td><strong>COST STICKINESS OF FAMILY FIRMS: A SOCIOEMOTIONAL WEALTH PERSPECTIVE</strong></td>
<td><strong>RONNY PRABOWO, UNIVERSITY OF GRONINGEN</strong></td>
<td>Paula van Veen-Dirks, University of Groningen</td>
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<td>Author</td>
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<td>Reggy Hooghiemstra, University of Groningen</td>
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### MA-RF | Wednesday 11th May • 15:00-16:30

**MARF06: Health Care Management and Inter-Organizational Management**  
Chair: KATLIJN HAESEBROUCK | Room: W2.2 Florin

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<td><strong>UPDATING ACCOUNTING SYSTEMS: LONG-RUN EVIDENCE FROM THE HEALTHCARE SECTOR</strong></td>
<td><strong>EVA LABRO, UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL</strong></td>
<td>Lorien Stice-Lawrence, University of North Carolina at Chapel Hill</td>
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<td><strong>HEALTH TECHNOLOGY BALANCED ASSESSMENT: FRAMEWORK FOR A MULTIDISCIPLINARY EVALUATIVE APPROACH AIMED AT HEALTH POLICY CHOICES</strong></td>
<td><strong>GABRIELE PALOZZI, ROME “TOR VERCATA” UNIVERSITY</strong></td>
<td>Antonio Chirico, Rome “Tor Vergata” University</td>
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<td><strong>COLLABORATIVE COST APPROACH: RELATIONSHIP BETWEEN INTER-ORGANIZATIONAL COST MANAGEMENT, TRANSACTION COST AND ALLIANCE RISK MANAGEMENT</strong></td>
<td><strong>RODRIGO SOUZA, FIPECAFI</strong></td>
<td>Reinaldo Guerreiro, University of Sao Paulo</td>
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<td>Diogenes Bido, Universidade Presbiteriana Mackenzie</td>
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<td><strong>THE EFFECTS OF FORMAL AND INFORMAL CONTROL MECHANISMS ON OUTSOURCING PERFORMANCE</strong></td>
<td><strong>BENITA M. GULLKVIST, HANKEN SCHOOL OF ECONOMICS</strong></td>
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| **AM = Analytical/Modelling**                                        | **EA = Empirical Archival**                                           |                                                                          |              |                        |
MA-RF | Thursday 12th May • 14:00-15:30

MARF07: Management Control Systems
Chair: MAURICE GOSSELIN | Room: W2.4 Yen

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 Voordeekers, 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 12th May • 16:00-17:30

MARF08: Performance Management
Chair: THOMAS GÜNTHER | Room: 2.9 Euphrates

THE DRIVERS OF CHOICE FOR PERFORMANCE SYSTEMS DESIGN IN THE KINGDOM OF SAUDI ARABIA MANUFACTURING SECTOR
Author: MOHAMMED AL-OMIRI, UMM AL-QURA UNIVERSITY
EA = Empirical Archival

JUDGMENTAL EFFECTS OF PERFORMANCE MEASURES LINKED TO STRATEGY IN BALANCED SCORECARD EVALUATIONS: REPPLICATION 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 HEALTHCARE
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 13th May • 11:00-12:30

MARF09: Design and Implementation of Management Control Systems
Chair: SINIKKA MOILANEN | Room: 2.9 Euphrates

**HOW DO MANAGEMENT CONTROL SYSTEMS AFFECT THE LEGITIMACY OF MANAGEMENT ACCOUNTANTS?**
Author: CÉLIA LEMAIRE-BRAUN, UNIVERSITY OF STRASBOURG
Co-Author: Julie Demaret, University François Rabelais of Tours
EA = Empirical Archival

**EXAMINING MIDDLE MANAGERS MEDIATING ROLE IN MCS IMPLEMENTATION**
Author: ULLE PÄRL, ESTONIAN BUSINESS SCHOOL
Co-Author: Rodney Koyte, University of Sydney
Salme Näsi, University of Tampere
EA = Empirical Archival

**A LONGITUDINAL STUDY OF AN ACTIVITY-BASED COSTING SYSTEM IMPLEMENTATION IN A CHINESE MANUFACTURING FIRM**
Author: LANA Y J LIU, NEWCASTLE UNIVERSITY
Co-Author: Fei Pan, Shanghai University of Economics and Finance
Lin Zhou, Henan University of Finance and Law
EA = Empirical Archival

**EXPLORING CALCULATIVE CULTURE IN MANAGEMENT CONTROL SYSTEMS: SCALE AND TYPOLOGY DEVELOPMENT**
Author: MOJCA MARC, UNIVERSITY OF LJUBLJANA
Co-Author: Darja Peljhan, University of Ljubljana
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MA-RF | Friday 13th May • 14:00-15:30

MARF10: Special Topics in Management Accounting
Chair: NEALE O’CONNOR | Room: 2.9 Euphrates

**STRATEGIC THINKING AND ACCOUNTING: BENEFITS AND PITFALLS FROM A MANAGERIAL PERSPECTIVE**
Author: PASI AALTOLA, UNIVERSITY OF JYVASKYLA
AM = Analytical/Modelling

**DO MANAGEMENT CONTROL SYSTEMS HELP TO COUNTERACT DEFENSIVE ROUTINES?**
Author: PATRICIO ROJAS, UNIVERSIDAD DE LOS ANDES
EA = Empirical Archival

**CREATING VALUE FROM SOCIAL MEDIA DATA FOR MANAGEMENT ACCOUNTING PRACTICES**
Author: YULIA SIDOROVA, POLYTECHNIC UNIVERSITY OF MILAN
Co-Author: Michela Arnaboldi, Polytechnic University of Milan
EA = Empirical Archival

**FLEXIBLE WORK ARRANGEMENTS AND OUTPUT CONTROLS**
Author: SANDER VAN TRIEST, UNIVERSITY OF AMSTERDAM
Co-Author: Bianca Groen, University of Amsterdam
Michael Coers, University of Amsterdam
Neeke Wtenweerde, University of Amsterdam
EA = Empirical Archival
MA-RF | Thursday 12th May • 14:00-15:30

MARF11: Valuation, Efficiency and Performance
Chair: PATRICIO ROJAS | Room: W2.3 Dollar

TERMINAL VALUE FOR FIRMS WITH MULTIPLE BUSINESS UNITS AND HETEROGENEOUS RETURN ON INVESTMENT
Author: ULRICH SCHÄFER, UNIVERSITY OF ZÜRICH
Co-Author: Stefan Dierkes, Georg August University Goettingen

ACQUISITION VALUATION: THE ROLE OF INFORMATION AVAILABILITY AND RIVAL BIDDERS
Author: DIETER SMEULDERS, KU LEUVEN
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
Co-Author: Johannes Reeg, Wuerzburg University

PERSONNEL EXPENSES AND FIRM PERFORMANCE IN THE PRODUCT MARKET
Author: MARIA FLORA MUINO VAZQUEZ, UNIVERSITY OF LA CORUÑA
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
**PSNP-PSD** | Wednesday 11th May • 17:00-18:30

**PSNPSSD01**

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  

**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  

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

PSNPPS01
Chair: ANDREAS BERGMANN | Room: 2.11 St. Lawrence

ADVANCING PRACTICES OF TRANSPARENCY ON SUSTAINABILITY THROUGH TECHNOLOGICAL DEVELOPMENTS IN REGIONAL GOVERNMENTS
Author: FRANCISCO JOSÉ ALCARAZ QUILES, UNIVERSITY OF GRANADA
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

UNDERSTANDING THE EMERGENCE OF NEW ACCOUNTING PRACTICES IN HEALTHCARE BY ANALYSING THE INSTITUTIONAL CONTEXT: A COMPARATIVE STUDY
Author: GERARDINE DOYLE, UNIVERSITY COLLEGE DUBLIN
Co-Author: Lino Cinquini, Instituto di Management, Scuola Superiore Sant’Anna
Cristina Campanale, Instituto di Management, Scuola Superiore Sant’Anna

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

PSNPPS02
Chair: TORBJORN TAGESSON | Room: 2.11 St. Lawrence

WHAT DETERMINES CORRUPTION? EVIDENCE FROM LOCAL GOVERNMENT POLITICIANS
Author: BERNARDINO BENITO, UNIVERSITY OF MURCIA
Co-Author: Francisco Bastida, University of Murcia
María-Dolores Guillamón, University of Murcia
Ana-Maria Ríos, University of Murcia

AUDIT COMMITTEE ROLES AND RESPONSIBILITIES IN TWO UK PUBLIC SECTOR SETTINGS
Author: KARIM HEGAZY, EDGE HILL UNIVERSITY
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
Co-Author: Laura Vanessa Lorente Bayona, University of Murcia

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

PSNPPS03
Chair: ELAINE EMMETT | Room: 2.11 St. Lawrence

PUBLIC SECTOR RISK MANAGEMENT IN GERMANY: A PARTIAL LEAST SQUARES ANALYSIS OF FACTORS ASSOCIATED WITH THE EXTENT OF IMPLEMENTATION
Author: STEPHANIE BLATTLER, LUCERNE UNIVERSITY OF APPLIED SCIENCES
Co-Author: Stefan Hunziker, Lucerne University of Applied Sciences and Arts / Institute of Financial Services Zug
Michael Torben Menk, University of Siegen

EA = Empirical Archival

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
Co-Author: Philip Linsley, University of York
Neveen Abdelrehim, University of York

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THE ROLE OF CITIZEN PARTICIPATION FOR MUNICIPAL RISK MANAGEMENT - THE CASE OF A GERMAN MUNICIPALITY
Author: ELLEN HAUSTEIN, ROSTOCK UNIVERSITY
Co-Author: Peter Lorson, Rostock University
Christina Wigger, Rostock University

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

PSNPRF01: Public Sector
Chair: TOMASZ DYCZKOWSKI | Room: 2.3 Rhone

THE DETERMINANTS OF FISCAL TRANSPARENCY IN SPANISH LOCAL GOVERNMENTS: SPECIAL REFERENCE TO THE STRUCTURE OF INTERNAL CONTROL SYSTEM
Author: JOAQUIN HERNANDEZ, MURCIA UNIVERSITY
Co-Author: Maria del Rocío 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
Co-Author: Domenico Raучci, “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
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
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
Co-Author: Martin Bugjea, University of Technology Sydney
Gregory Pazmandy, University of Technology Sydney
Zoltan Matolcsy, University of Technology Sydney

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PSNPRF02: Management Control in the Public Sector
Chair: DANA FORGIONE | Room: 2.3 Rhone

THE ELECTORAL BUDGET CYCLE ON MUNICIPAL WASTE COLLECTION EXPENDITURE
Author: MARÍA-DOLORES GUILLAMÓN, MURCIA UNIVERSITY
Co-Author: Ana-Maria Rios, 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
Co-Author: Ramon Xifre, ESCI-UPF

DETERMINANTS OF BUDGET IMPLEMENTATION: EVIDENCE FROM LOCAL GOVERNMENTS IN INDONESIA
Author: FUAD RAKHMAN, GADJAH MADA UNIVERSITY

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

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
Co-Author: Timurs Umans, Kristianstad University
Rebecca Lindberg
PSNP-RF | Friday 13th May • 09:00-10:30

PSNPRF03: Reporting and Disclosure of Not-for-Profit Organizations
Chair: ELLEN HAUSTEIN | Room: 2.3 Rhone

ACCOUNTABILITY AND NOT-FOR-PROFIT ORGANISATIONS: IMPLICATIONS FOR AN INTERNATIONAL FINANCIAL REPORTING FRAMEWORK
Author: LOUISE CRAWFORD, THE ROBERT GORDON UNIVERSITY
Co-Author: Gareth G. Morgan, Sheffield Hallam University
Carolyn J. Cordery, Victoria University of Wellington
EA = Empirical Archival

WHAT REALLY MATTERS? - EXAMINING DISCLOSURES OF NON-PROFILE 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
Co-Author: Albert Traxler, Johannes Kepler University
Hannah Hebesberger, Johannes Kepler University
EA = Empirical Archival

TRANSPARENCY AND OVERSEAS DONATION: EVIDENCE FROM CHINESE NOT-FOR-PROFIT FOUNDATIONS
Author: QINGMEI XUE, NANJING UNIVERSITY
Co-Author: Jing Lin, St Joseph’s University
EA = Empirical Archival

DETERMINANTS OF NON-PROFILE REPORTING AND MONITORING
Author: BRAD POTTER, MELBOURNE UNIVERSITY / MELBOURNE BUSINESS SCHOOL
Co-Author: Peter Carey, Deakin University
Gavin Cassar, INSEAD
George Tanewski, Deakin University
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PSNP-RF | Thursday 12th May • 11:00-12:30

PSNPRF04: Financial Stress, Private Financing and Internal Control in the Public Sector
Chair: TOOMAS HALDMA | Room: W2.1 Euro

WHAT ARE THE CAUSES OF FINANCIAL UNSUSTAINABILITY IN REGIONAL GOVERNMENTS AND HOW IT COULD BE AVOIDED?
Author: LAURA ALCAIDE-MUÑOZ, UNIVERSITY OF GRANADA EA = Empirical Archival
Co-Author: Andrés Navarro Galera, University of Granada
Maria Deseada López Subires, University of Granada
Manuel Pedro Rodríguez Bolivar, 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 Manual 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
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SEEPSD01
Chair: BIKKI JAGGI | Room: 0.4 Brussels

THE USE OF GREENHOUSE GAS EMISSIONS REPORTING TO COMPARE ENVIRONMENTAL PERFORMANCE. GREENHOUSE GAS EMISSIONS DATA AND MEASURES REVISITED
Discussant: MATIAS LAINE
Author: LAMBERT JERMAN, HEC MONTREAL
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
Co-Author: Kevin André, ESSEC Business School
Charles Cho, ESSEC Business School

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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 ZURICH
Co-Author: Diana Festl-Pell, University of Zurich

SOCIAL COMPARISON IN CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE
Author: OVEIS MADADIAN, UNIVERSITY OF ANTWERP
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
Co-Author: Ismail Adelopo, University of West England

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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
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
Co-Author: Carla Antonini, Universidad de Barcelona

ACCOUNTING FOR CARBON: USING THE CUSUM METHOD TO UNRAVEL ACCOUNTABILITY
Author: JOHN MALAMATENIOS, UNIVERSITY OF HERTFORDSHIRE
Co-Author: Peter Harris
Colin Haslam, Queen Mary University of London

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SEEPS03
Chair: JULIA MORLEY | Room: 0.2 Berlin

RISK RELEVANCE OF VOLUNTARY CARBON EMISSION DISCLOSURES
Author: RACHNA PRAKASH, UNIVERSITY OF MISSISSIPPI
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
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
Co-Author: Mohammed Benlemlih, Grenoble University
Yan Qiu, University of Manchester
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**SEEPS04**  
Chair: KATRIN HUMMEL | Room: 0.7 Lisbon

**THE EFFECTS OF CSR REPORTING FRAMEWORKS AND FINANCIAL CONDITIONS ON MANAGERS’ WILLINGNESS TO INVEST IN CSR**  
Author: JOHNNY JERMIAS, SIMON FRASER UNIVERSITY  
Co-Author: Yasheng Chen, Xiamen University  
Jamal Nazari, Simon Fraser University

**SAVING MORE WITH LESS? DISCLOSURE CONCISENESS AND COMPLETENESS IN INTEGRATED REPORTS**  
Author: PAOLO PERECO, ERASMUS UNIVERSITY ROTTERDAM / ERIM  
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  
Co-Author: Isabel-Maria Garcia-Sánchez, University of Salamanca/Instituto Multidisciplinar de Empresa  
José-Manuel Prado-Lorenzo, University of Salamanca  
Jennifer Martinez-Ferrero, University of Salamanca/Instituto Multidisciplinar de Empresa

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**SEEPS05**  
Chair: KEVIN VEEENSTRA | Room: 0.6 Madrid

**SUSTAINABILITY ASSURANCE AND COST OF CAPITAL**  
Author: BEATRIZ CUADRADO-BALLESTEROS, UNIVERSITY OF SALAMANCA  
Co-Author: Isabel María García-Sánche, University of Salamanca  
Jennifer Martinez-Ferrero, University of Salamanca

**INTEGRATED REPORTING AND ASSURANCE OF SUSTAINABILITY INFORMATION: AN EXPERIMENTAL STUDY ON PROFESSIONAL INVESTORS’ INFORMATION PROCESSING**  
Author: DANIEL REIMSBACH, DUESSELDORF UNIVERSITY  
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  
Co-Author: Peter M. Clarkson, The University Of Queensland  
Yue Li, The University of Toronto  
Albert Tsang, The Chinese University of Hong Kong


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**SEEPS06**
Chair: ANNA LEE ROWE | Room: 2.8 Rhine

**CORPORATE SOCIAL RESPONSIBILITY AND OPERATING CASH FLOWS MANAGEMENT**
Author: YONG GYU LEE, SANGKYUNKwan UNIVERSITY  
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  
Co-Author: Alice Sakhel, University Hamburg

**DOES SUSTAINABILITY ASSURANCE IMPROVE MANAGERIAL INVESTMENT DECISIONS?**
Author: MICHAEL STICH, UNIVERSITY OF ERLANGEN NUREMBERG  
Co-Author: Maria Steinmeier, TUM

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Chair: NIKLAS KREANDER | Room: 2.8 Rhine

**THE IMPACT OF CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE ON CORPORATE REPUTATION**
Author: ANASTASIA AXJONOW, DORTMUND UNIVERSITY  
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

**ASSESSING GREENWASHING THROUGH THE COMPLEXITY OF NARRATIVES IN CORPORATE SOCIAL RESPONSIBILITY REPORT**
Author: JAMAL NAZARI, SIMON FRASER UNIVERSITY  
Co-Author: Karel Hrazdil, Simon Fraser University  
Fereshteh Mahmoudian, Simon Fraser University/University of Calgary

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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  
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
Co-Author: Craig Deegan, RMIT University  
Robert Inglis, RMIT University

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**CORPORATE SOCIAL RESPONSIBILITY AND OPERATING CASH FLOWS MANAGEMENT**
Author: YONG GYU LEE, SANGKYUNKwan UNIVERSITY  
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  
Co-Author: Alice Sakhel, University Hamburg

**DOES SUSTAINABILITY ASSURANCE IMPROVE MANAGERIAL INVESTMENT DECISIONS?**
Author: MICHAEL STICH, UNIVERSITY OF ERLANGEN NUREMBERG  
Co-Author: Maria Steinmeier, TUM

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

**SEEPS07**
Chair: NIKLAS KREANDER | Room: 2.8 Rhine

**THE IMPACT OF CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE ON CORPORATE REPUTATION**
Author: ANASTASIA AXJONOW, DORTMUND UNIVERSITY  
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

**ASSESSING GREENWASHING THROUGH THE COMPLEXITY OF NARRATIVES IN CORPORATE SOCIAL RESPONSIBILITY REPORT**
Author: JAMAL NAZARI, SIMON FRASER UNIVERSITY  
Co-Author: Karel Hrazdil, Simon Fraser University  
Fereshteh Mahmoudian, Simon Fraser University/University of Calgary

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

**SEEPS08**
Chair: FRANK SCHIEMANN | Room: 2.8 Rhine

**WHISTLE-BLOWING: A STUDY OF AUDITORS’ DECISION-MAKING**
Author: SAI-CHUNG NGAN, LAWRENCE KINLIN SCHOOL OF BUSINESS, FANSHAWE COLLEGE  
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
Co-Author: Craig Deegan, RMIT University  
Robert Inglis, RMIT University
**SEE-RF | Friday 13th May • 09:00-10:30**

**SEERF01: Disclosure and Accountability**  
Chair: RUDIGER HAHN | Room: W.2.2 Florin

**MOTIVATIONS OF FIRMS FOR (NON)ADDRESSING THE ISSUE OF CLIMATE CHANGE: THE CASE OF RUSSIA**  
Author: ROZA SAGITOVA, HERIOT-WATT UNIVERSITY EDINBURGH  
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  
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  
Co-Author: Riza 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  
Co-Author: Belen Fernandez-Feijoo, University of Vigo  
Marta de la Cuesta, UNED

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

**SEERF02: Management and Effectiveness**  
Chair: CHIN MOI LOH | Room: W.2.2 Florin

**SUSTAINABILITY ACCOUNTING IN PUBLIC SECTOR ORGANIZATIONAL CHANGE PROCESSES**  
Author: PATTY MCNICHOLAS, MONASH UNIVERSITY  
Co-Author: Fadzli 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  
Co-Author: Ramona Rieckhof, Technische Universitaet Dresden  
Edeltraud Guenther, Technische Universitaet Dresden

**STATE INVESTMENTS AND HUMAN RIGHTS? A CASE STUDY OF THE NORWEGIAN GOVERNMENT PENSION FUND GLOBAL**  
Author: NIKLAS KREANDER, UNIVERSITY COLLEGE OF SOUTHEAST NORWAY  
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  
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  
Co-Author: Raquel Garde Sánchez, University of Granada  
Sara Rodriguez Gómez, University of Granada
SEE-RF | Thursday 12th May • 14:00-15:30

SEERF03: Reporting and Assurance
Chair: AJAY ADHIKARI | Room: W2.2 Florin

INTEGRATED REPORTING: THE UNGREENING OF SUSTAINABILITY REPORTING?
Author: CAROLINE M BRIDGES, UNIVERSITY OF AUCKLAND
AM = Analytical/Modelling

HOW DO DIFFERENT TYPES OF ENVIRONMENTAL REPORTING REGULATIONS AFFECT REPORTING PRACTICES?
Author: EVEN FALLAN, HEDMARK UNIVERSITY COLLEGE
EA = Empirical Archival

ALIGNMENT AND UNIQUENESS OF INTEGRATED REPORTING: A CROSS COUNTRY ANALYSIS
Author: TOBIAS MULLER, UNIVERSITY OF ST. GALLEN
Co-Author: Mumbi Wachira, University of St. Gallen
Thomas Berndt, University of St. Gallen
EA = Empirical Archival

ENVIRONMENTAL, SOCIAL AND GOVERNANCE (ESG) REPORTING - THROUGH THE CHINESE ‘LENSES’
Author: ANNA LEE ROWE, CURTIN UNIVERSITY OF TECHNOLOGY
Co-Author: Shengli Yu, Curtin University
EA = Empirical Archival

THE IMPACT OF MAGNITUDE AND LIKELIHOOD ON MATERIALITY JUDGEMENTS ABOUT ENVIRONMENTAL AND SOCIAL INFORMATION
Author: MARVIN WEE, UNIVERSITY OF WESTERN AUSTRALIA
Co-Author: Ann Tarca, The University of Western Australia
Lee Krug, The University of Western Australia
EX = Experimental

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

SEERF04: Environmental Disclosure and Accounting Choices
Chair: IRENE HERREMANS | Room: W2.3 Dollar

ACCOUNTING TREATMENT FOR CARBON EMISSION RIGHTS AS SUSTAINABLE ISSUE
Author: ISABEL GALLEGO ALVAREZ, UNIVERSITY OF SALAMANCA
Co-Author: Jennifer Martinez-Ferrero, Instituto Multidisciplinar de Empresa
Beatriz Cuadrado-Ballesteros, Instituto Multidisciplinar de Empresa
EA = Empirical Archival

RESPONDING TO THE EU EMISSIONS TRADING SCHEME AND CLIMATE CHANGE ACT: AN EMPIRICAL ANALYSIS OF CORPORATE LONGITUDINAL CARBON DISCLOSURE STRATEGY
Author: STEPHANIE LIU, KEELLE UNIVERSITY
Co-Author: Jessica Yang, University of Reading
EA = Empirical Archival

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
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
EA = Empirical Archival

ANALYSIS OF GREENHOUSE GAS EMISSIONS DISCLOSURES AND CLIMATE CHANGE RELATED DISCLOSURES IN RUSSIAN CORPORATIONS
Author: AUDREY PATERSON, HERIOT-WATT UNIVERSITY EDINBURGH
Co-Author: Audrey Paterson, Heriot-Watt University
Roza Sagitova, Heriot-Watt University
Jim Haslam, The University of Sheffield
Akira Yonekura, Heriot-Watt University
AM = Analytical/Modelling
TX-PSD | Wednesday 11th May • 15:00-16:30

TXPSD01
Chair: ANNA ALEXANDER | Room: 2.1 Colorado

CEO PERSONAL AND CORPORATE TAX BEHAVIOR CONSISTENCY
Discussant: KAY BLAUFUS
Author: JUHA-PEKKA KALLINKI, UNIVERSITY OF OULU
Co-Author: Tomas Hjelström, Stockholm School of Economics
Henrik Nilsson, Stockholm School of Economics
Milda Tylaite, Stockholm School of Economics

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

**TXPS01**
Chair: MARKUS DILLER | Room: 0.7 Lisbon

**TRANSFER PRICING AND STRATEGIC AUDIT**
Author: JOHANNES LORENZ, UNIVERSITY OF PASSAU
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
Co-Author: Erich Pummerer, University of Innsbruck

**MULTINATIONALS AND INCOME SHIFTING BY DEBT**
Author: DIRK SCHINDLER, NHH NORWEGIAN SCHOOL OF ECONOMICS
Co-Author: Guttorm Schjelderup, Norwegian School of Economics

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**TX-PS | Friday 13th May • 11:00-12:30**

**TXPS02**
Chair: KATHLEEN ANDRIES | Room: 0.7 Lisbon

**ASYMMETRIC TREATMENT OF TAX LOSSES AND CORPORATE INVESTMENT**
Author: INGA BETHMANN, WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT
Co-Author: Martin Jacob, 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
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

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**TX-PS | Friday 13th May • 14:00-15:30**

**TXPS03**
Chair: SASKIA KOHLHASE | Room: 0.7 Lisbon

**THE EFFECT OF CORPORATE TAXATION ON BANK TRANSPARENCY: EVIDENCE FROM LOAN LOSS PROVISIONS**
Author: KATHLEEN ANDRIES, WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT
Co-Author: John Gallemore, 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
Co-Author: Ina Meier, University of Mannheim
Katharina Nicolay, Zentrum fuer Europaeische Wirtschaftsforschung GmbH

**TAX AFFAIRS - NOT WITH YOUR NEIGHBOR**
Author: MARTIN THOMSEN, MUENSTER UNIVERSITY
Co-Author: Christoph Watrin, University of Muenster
**TX-PS** | Thursday 12th May • 14:00-15:30

**TXPS04**
Chair: DIRK SCHINDLER | Room: 0.7 Lisbon

**THE AUDIT OF DEFERRED TAXES AS A SIGNAL FOR TAX AUDITORS**
Author: STEFAN WIelenberg, Hannover University
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
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 SCHNIEDER, GRAZ KARL-FRANZENS UNIVERSITY
Co-Author: Andreas Scholze, Osnabrueck University
Fabian Meissner, BearingPoint

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

**TXPS05**
Chair: MARTIN FOCHMANN | Room: 0.2 Berlin

**MENTAL ACCOUNTING AND THE TIMING OF TAXATION**
Author: KAY BLAUFUS, LEIBNIZ UNIVERSITY HANNOVER
Co-Author: Jochen Hundsdorfer, 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
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 BEISEHIM SCHOOL OF MANAGEMENT
Co-Author: Antonio De Vito, WHU - Otto Beisheim School of Management
Martin Jacob, WHU - Otto Beisheim School of Management

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

**TXPS06**
Chair: MICHAEL OVERESCH | Room: 2.14 Amazon

**CORPORATE TAX MINIMIZATION AND STOCK PRICE REACTIONS**
Author: ALEXANDER SCHWABE, LEIBNIZ UNIVERSITY HANNOVER
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
Co-Author: Inga Hardeck, European University Viadrina
## TX-RF | Friday 13th May • 11:00-12:30

### TXRF01: Tax Avoidance
Chair: OTÁVIO CABELLO | Room: 2.3 Rhone

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<td>Ownership and Tax Avoidance—The Impact of Capital Markets and Corporate Family Involvement</td>
<td>Alexander Brune, Muenster University; Martin Thomsen, Muenster University/I Institute of Accounting and Taxation; Christoph Watrin, Muenster University/Institute of Accounting and Taxation</td>
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<td>Tax Avoidance Through Advance Tax Rulings - Evidence from the LuxLeaks Firms</td>
<td>Birgit Husecken, University of Cologne; Michael Overesch, University of Cologne</td>
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<td>On the Interdependency of Profit-Shifting Channels and the Effectiveness of Anti-Avoidance Legislation</td>
<td>Hannah Nusser, University of Mannheim; Katharina Nicolay, Centre for European Economic Research; Olena Dudar, Centre for European Economic Research</td>
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<td>The Impact of Corporate Tax Avoidance on Analyst Coverage and Forecasts</td>
<td>Mengbing Ren, Warwick University Business School; Guanming He, The University of Warwick; Richard Taffler, The University of Warwick</td>
<td>EA = Empirical Archival</td>
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<td>The Effect of Mandatory Corporate Social Responsibility Disclosure on Tax Avoidance: A Natural Quasi-Experiment in China</td>
<td>Juan Wei, Huazhong University of Science and Technology; Phyllis Mo, City University of Hong Kong</td>
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## TX-RF | Friday 13th May • 14:00-15:30

### TXRF02: Tax Aggressiveness and Tax Audits
Chair: ALEXANDER SCHWÄBE | Room: 2.3 Rhone

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<td>The Effect of Dividend Imputation on Corporate Tax Aggressiveness</td>
<td>Ross William McClure, University of Technology Sydney; Brett Govendir, University of Technology Sydney; Roman Lanis, University of Technology Sydney; Peter Wells, University of Technology Sydney</td>
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<td>Tax Compliance with Strategic Auditors: An Experimental Study</td>
<td>Yutaro Murakami, Keio University; Satoshi Taguchi, Doshisha University</td>
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<td>Antecedents of Interpersonal Trust in Tax Audits</td>
<td>Matthias Petutschnig, Vienna University of Economics and Business; Ewald Aschauer, Johannes-Kepler-Universität Linz</td>
<td>EX = Experimental</td>
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<td>Corporate Tax Aggressiveness and Cash Distributions to Shareholders</td>
<td>Harun Rashid, University of Calgary; Mark Anderson, University of Calgary; Hussein Warsame, University of Calgary</td>
<td>EA = Empirical Archival</td>
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TXRF03: Institutional Environment and Tax
Chair: MARTIN JACOB | Room: W2.3 Dollar

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<td>TAX PAYMENT DEFAULT PREDICTION USING GENETIC ALGORITHM-BASED VARIABLE SELECTION</td>
<td>HENRIK HÖGLUND, HANKEN SCHOOL OF ECONOMICS</td>
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<td>DO FOREIGN TAX AUTHORITIES BENEFIT FROM THE U.S. WORLDWIDE TAX SYSTEM?</td>
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<td>Jochen Pierk, Vienna University of Economics and Business</td>
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<td>Michael Overesch, University of Cologne</td>
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<td>THE EUROPEAN APPORTIONMENT FORMULA: THE ROLE OF INTANGIBLES FOR BELGIUM</td>
<td>ISABELLE VERLEYEN, UNIVERSITY COLLEGE GHENT</td>
<td>Philippe Van Cauwenberge, Ghent University, Annelies Roggeman, University College Ghent, Carine Coppens, University College Ghent</td>
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