

SESSION: AU-PSD Day and Time: Wednesday 10th May • 15:00-16:30

AUPSD01

Chair: JACKIE HAMMERSLEY

Room: VCC
Auditorium 3B

THE EFFECTS OF CROWDING AND CLIENT IMPORTANCE ON AUDITOR CONSERVATISM

Discussant: ADAM VITALIS

Author: MARCEL VAN RINSUM, ERASMUS UNIVERSITY
ROTTERDAM

EX = Experimental

Co-Author: Jorien Pruijssers, McGill University

FRAMING AND PROFESSIONAL SKEPTICISM: THE COMBINED EFFECT OF TONE AND CONTEXT

Discussant: KATHRYN KADOUS

Author: JOHN WEBSTER, MONASH UNIVERSITY

EX =
Experimental

Co-Author: Robyn Moroney, Monash University
Edward Stevens, Monash University

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AUPSD02

Chair: LINDA MYERS

Room: VCC
Auditorium 3B

GOING CONCERN OPINIONS AND MANAGEMENT'S FORWARD LOOKING DISCLOSURES: EVIDENCE FROM THE MD&A

Discussant: CL AUS HOLM

Author: MARIA ENEV, VU - UNIVERSITY OF AMSTERDAM,
FACULTY OF ECONOMICS AND BUSINESS
ADMINISTRATION

EA = Empirical Archival

Co-Author: Marshall Geiger, University of Richmond
Anna Gold, Vrije Universiteit Amsterdam
Philip Wallage, Vrije Universiteit Amsterdam

MD&A TEXTUAL SIMILARITY AND AUDITORS

Discussant: KENNETH REICHEL T

Author: HEATHER LI, NANYANG TECHNOLOGICAL UNIVERSITY

EA = Empirical
Archival

Co-Author: Gus De Franco, Tulane University
Hila Fogel-Yaari, Tulane University

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AUPSD03

Chair: GOPAL KRISHNAN

Room: VCC
Auditorium 3B

AUDIT QUALITY AND PARTNER WEALTH

Discussant: PIETRO ANDREA BIANCHI

Author: LIMEI CHE, UNIVERSITY COLLEGE OF SOUTHEAST
NORWAY

EA = Empirical Archival

Co-Author: John Christian Langli, BI Norwegian Business School

CORPORATE CORRUPTION CULTURE AND AUDIT PRICING IN THE U.S.

Discussant: JERE FRANCIS

Author: TRACY GU, THE UNIVERSITY OF HONG KONG

EA = Empirical
Archival

Co-Author: Xiaoding Liu, University of Oregon
Dan Simunic, University of British Columbia

SESSION: AU-PSD Day and Time: Friday 12th May • 11:00-12:30

AUPSD04

Chair: JERE FRANCIS

Room: VCC
Auditorium 3B

THE LONG ARM OF THE MEDIA: MEDIA'S EFFECT ON AUDITORS AND FINANCIAL REPORTING QUALITY

Discussant: DAN A. SIMUNIC

Author: STEVEN CAHAN, UNIVERSITY OF AUCKLAND

EA = Empirical Archival

Co-Author: Chen Chen, Monash University
Rencheng Wang, University of Queensland

DOES ACCOUNTING EDUCATION ADD VALUE IN AUDITING? EVIDENCE FROM THE UK

Discussant: DAVID HAY

Author: JENNY CHU, UNIVERSITY OF CAMBRIDGE / JUDGE
BUSINESS SCHOOL

EA = Empirical
Archival

Co-Author: Annita Florou, King's College London
Peter Pope, The London School of Economics and Political Science

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AUPS01

Chair: ANNITA FLOROU

Room: VCC S4

THE INTERPLAY BETWEEN FINANCIAL REPORTING BIASES AND AUDIT QUALITY

Author: SEBASTIAN KRONENBERGER, HANNOVER UNIVERSITY

AM =
Analytical/Modelling

Co-Author: Volker Laux, University of Texas at Austin

AUDIT QUALITY, LEGAL LIABILITY AND THE AUDIT MARKET UNDER RISK-AVERSION

Author: REINHARD SCHRANK, GRAZ KARL-FRANZENS
UNIVERSITY

AM =
Analytical/Modelling

Co-Author:

FIXED COSTS, AUDIT PRODUCTION, AND AUDIT MARKETS: THEORY AND EVIDENCE

Author: DAN A. SIMUNIC, THE UNIVERSITY OF BRITISH
COLUMBIA

AM =
Analytical/Modelling

Co-Author: Tracy Gu, University of Hong Kong
Michael Stein, Old Dominion University

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AUPS02

Chair: NIEVES CARRERA

Room: HMV
Meeting 1

A STUDY OF AUDITOR INDEPENDENCE, NAS FEES AND REPORTING DECISIONS: EVIDENCE FROM U.K. PUBLIC AND PRIVATE MARKETS

Author: MARSHALL GEIGER, UNIVERSITY OF RICHMOND

EA = Empirical Archival

Co-Author: Joyce van der Laan Smith, University of Richmond

CONFLICTS OF INTEREST IN AUDITING

Author: LUCAS MAHIEUX, TOULOUSE I UNIVERSITY OF
SOCIAL SCIENCES

AM =
Analytical/Modelling

Co-Author:

THE AUDITOR'S REPUTATION AND ITS EFFECT ON AUDIT QUALITY AND AUDIT PREMIA

Author: ELISABETH PLIETZSCH, GRAZ KARL-FRANZENS UNIVERSITY AM = Analytical/Modelling
Co-Author: Sebastian Kronenberger, Leibniz University Hanover

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AUPS03

Chair: ANNE JENY-CAZAVAN

Room: **HMV Meeting 2**

THE TRIGGERS AND CONSEQUENCES OF STRESS IN AN AUDIT TEAM

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

Co-Author: Tobias Svanström, Umeå University / USBE

THE TIES THAT BIND: KNOWLEDGE-SHARING NETWORKS AND AUDITOR PERFORMANCE

Author: MONIKA CAUSHOLLI, UNIVERSITY OF KENTUCKY SU = Survey

Co-Author: Theresa Floyd, University of Montana

Nicole Jenkins, University of Kentucky

Scott Soltis, University of Kentucky

THE INFLUENCE OF AUDIT TEAM LEADER MODELING FALLIBILITY ON AUDIT TEAM MEMBER LEARNING FROM ERRORS

Author: CRAIG EMBY, SIMON FRASER UNIVERSITY SU = Survey

Co-Author: Bin Zhao, Simon Fraser University

Jost Sieweke, Vrije Universiteit Amsterdam

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AUPS04

Chair: MARA CAMERAN

Room: **HMV Meeting 2**

THE MULTIDISCIPLINARY AUDIT TEAM

Author: ANGELA HECIMOVIC, THE UNIVERSITY OF SYDNEY CF = Case/Field Study

Co-Author: Nonna Martinov-Bennie, Macquarie University

AUDITORS' PERCEPTION OF THE ASSURANCE FOR MANAGEMENT REPORTS

Author: MATTHIAS NIENABER, MUENSTER UNIVERSITY SU = Survey

Co-Author: Peter Kajüter, University of Münster / Chair of International Accounting

Martin Nienhaus, University of Münster / Chair of International Accounting

THE DECLINE IN AN AUDITOR'S REPUTATION AND THE MARKET RESPONSE TO ITS AUDITEES

Author: SANG HO LEE, KOREA UNIVERSITY BUSINESS SCHOOL CF = Case/Field Study

Co-Author: Seok Woo Jeong, Korea University Business School

Nam Chul Jung, Korea University Business School

Yong Keun Yoo, Korea University Business School

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AUPS05

Chair: TOBIAS SVANSTRÖM

Room: **HMV Meeting 3**

IMPROVING MULTIDISCIPLINARY ASSURANCE TEAM PERFORMANCE THROUGH TRAINING INTERVENTIONS

Author: WENDY GREEN, UNSW AUSTRALIA EX = Experimental
Co-Author: Tri Ramaraya Koroy,

USING AUDIT PROGRAMS TO IMPROVE AUDITS OF COMPLEX ESTIMATES

Author: JACKIE HAMMERSLEY, UNIVERSITY OF GEORGIA EX = Experimental
Co-Author: Michael Ricci, University of Georgia

PROFESSIONAL LOAN OFFICERS' INFORMATION SEARCH BEHAVIOR AND THE IMPACT OF THE AUDIT REPORT: EVIDENCE FROM EYE-TRACKING

Author: TUUKKA JARVINEN, UNIVERSITY OF VAASA EX = Experimental
Co-Author: Emma-Riikka Myllymäki, Aalto University School of Business
Nina Sormunen, Copenhagen Business School
Laura Winther Balling, Copenhagen Business School

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AUPS06 Chair: PING ZHANG Room: HMV Meeting 3

THE EFFECT OF ELIMINATING THE FORM 20-F RECONCILIATION FOR FIRMS FOLLOWING IFRS ON ACCOUNTING RESTATEMENTS: THE ROLE OF AUDITOR INDUSTRY SPECIALISTS

Author: YI-HUNG LIN, MONASH UNIVERSITY EA = Empirical Archival
Co-Author: Mai Dao, University of Toledo
Hua-Wei Huang, National Cheng Kung University
Ting-Chiao Huang, Monash University

THE EFFECTS OF PREFERENCE FOR QUANTITATIVE INFORMATION AND UTILISATION OF QUANTITATIVE VERSUS QUALITATIVE INFORMATION ON AUDITORS' MATERIALITY JUDGEMENTS

Author: PRANIL PRASAD, MACQUARIE UNIVERSITY EX = Experimental
Co-Author: Pranil Prasad, Macquarie University
Parmod Chand, Macquarie University

MANDATORY DISCLOSURE OF AUDIT ENGAGEMENT PARTNERS: EFFECTS ON AUDIT QUALITY

Author: ADAM VITALIS, GEORGIA INSTITUTE OF TECHNOLOGY EX = Experimental
Co-Author: Veena Brown, University of Wisconsin-Milwaukee
Jodi Gissel, Marquette University

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AUPS07 Chair: ILIAS BASIOUDIS Room: HMV Meeting 4

PERSONAL CONSEQUENCES OF AUDIT FAILURES

Author: MARCIN BARTKOWIAK, TECHNICAL UNIVERSITY OF MUNICH EA = Empirical Archival
Co-Author: Benedikt Downar, Technical University of Munich
Jürgen Ernstberger, Technical University of Munich
Christopher Koch, Johannes Gutenberg University of Mainz

THE DETERMINANTS OF INDIVIDUAL AUDITOR COMPENSATION: EVIDENCE FROM THE SMALL AUDIT FIRM MARKET FOR PRIVATE FIRMS

Author: PIETRO ANDREA BIANCHI, UNIVERSITY OF MIAMI EA = Empirical Archival
Co-Author: Nieves Carrera, IE Business School - IE University

Marco Trombetta, IE Business School - IE University

**ARE PARTNERS WORKING MORE ON NON-AUDIT SERVICES MORE COMPENSATED?
EVIDENCE AT THE PARTNER LEVEL**

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

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AUPS08 Chair: MONIKA CAUSHOLLI Room: VCC S4

LOAN LOSS PROVISIONS IN PUBLICLY QUOTED EUROPEAN BANKS AND AUDITOR INDEPENDENCE

Author: **DOMENICO CAMPA, INTERNATIONAL UNIVERSITY OF MONACO** EA = Empirical Archival
Co-Author: Ray Donnelly, University College Cork

**DOES BANKS' REAL ACTIVITIES MANAGEMENT AFFECT AUDIT RISK ASSESSMENTS?
EVIDENCE FROM REPURCHASE AGREEMENTS**

Author: **JOHN ZHANG, DURHAM UNIVERSITY** EA = Empirical Archival
Co-Author: Neil Fargher, Australian National University
Wenxuan Hou, Edinburgh University

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AUPS09 Chair: JUERGEN ERNSTBERGER Room: HMV Meeting 2

AN INTERNATIONAL STUDY OF DETERMINANTS OF VOLUNTARY CARBON ASSURANCE

Author: **RINA DATT, UNIVERSITY OF WESTERN SYDNEY** EA = Empirical Archival
Co-Author: Qingliang Tang, WESTERN SYDNEY UNIVERSITY
Girijansankar Mallik, WESTERN SYDNEY UNIVERSITY
Le Luo, University of Newcastle

DO AUDITORS AFFECT M&A COMPLETION TIME?

Author: **MOHAMAD MAZBOUDI, AMERICAN UNIVERSITY OF BEIRUT** EA = Empirical Archival
Co-Author: Salim Chahine, American University of Beirut
Iftekhhar Hasan, Fordham University

CORPORATE GOVERNANCE MOSAIC AND SUSTAINABILITY REPORTING ASSURANCE

Author: **MAHBUB ZAMAN, QUEENSLAND UNIVERSITY OF TECHNOLOGY** EA = Empirical Archival
Co-Author: Habiba Al-Shaer, Newcastle University

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AUPS10 Chair: TUUKKA JARVINEN Room: HMV Meeting 4

THE VALUE OF EXTERNAL AUDITS: EVIDENCE FROM VOLUNTARY AUDITS OF HEDGE FUNDS

Author: **DICHU BAO, THE HONG KONG POLYTECHNIC UNIVERSITY** EA = Empirical Archival
Co-Author: Jong-Hag Choi, Seoul National University

Byoung Uk Kang, The Hong Kong Polytechnic University

Woo-Jong Lee, Seoul National University

THE HIDDEN COSTS OF AUDIT EXEMPTION

Author: ELISABETH DEDMAN, THE UNIVERSITY OF NOTTINGHAM EA = Empirical Archival

*Co-Author: Elisabeth Dedman, University of Nottingham
Ja Kim, University of Nottingham*

SPEND MONEY TO MAKE MONEY? VOLUNTARY AUDIT REVIEWS AND FIRMS' COST OF DEBT

*Author: VLAD ANDREI PORUMB, UNIVERSITY OF GRONINGEN/
FACULTY OF ECONOMICS AND BUSINESS* EA = Empirical Archival

Co-Author: Yasemin Karaibrahimoglu, University of Groningen

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AUPS11 Chair: MARCO TROMBETTA Room: VCC S4

DOES THE BOUNDARY SPAN INFLUENCE THE ETHICAL PATHWAYS OF THE CHIEF AUDIT EXECUTIVE DEALING WITH IT RISK AND CYBERSECURITY ISSUES?

Author: SALEM MESFER AL FAYI, THE UNIVERSITY OF HULL EA = Empirical Archival

Co-Author: Waymond Rodgers, University of Hull/ University of Texas, El Paso

DO AUDITORS RECOGNIZE MANAGERIAL RISK-TAKING INCENTIVES?

Author: WEI CHERN KOH, SINGAPORE UNIVERSITY OF SOCIAL SCIENCES EA = Empirical Archival

Co-Author: Kin Wai Lee, Nanyang Technological University

THE ROLE OF AUDIT FIRMS AND PARTNERS IN A QUASI-VOLUNTARY RISK DISCLOSURE SETTING

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

Co-Author: Saverio Bozzolan, LUISS University

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AUPS12 Chair: CHAN-JANE LIN Room: HMV Meeting 4

IS EXPOSURE TO COMPLEX TAX ISSUES ASSOCIATED WITH BETTER AUDIT QUALITY OF INCOME TAX ACCOUNTS?

Author: NATHAN GOLDMAN, UNIVERSITY OF TEXAS AT DALLAS EA = Empirical Archival

*Co-Author: Kathleen Harris, Washington State University
Thomas Omer, University of Nebraska at Lincoln*

EVIDENCE FROM AUDIT PARTNER SWITCHES ON THE EFFECTS OF AUDIT PARTNER CHARACTERISTICS ON AUDIT QUALITY

Author: KRIS HARDIES, UNIVERSITY OF ANTWERP EA = Empirical Archival

*Co-Author: Ellie Chapple, Queensland University of Technology
Sarowar Hossain, UNSW*

AUDITOR-PROVIDED NON-AUDIT SERVICES AND EARNINGS QUALITY: EVIDENCE FROM MULTI-LEVEL ANALYSIS

Author: PAMELA KENT, THE UNIVERSITY OF ADELAIDE EA = Empirical Archival

*Co-Author: James Routledge, Hitotsubashi University, Japan
Divesh Sharma, Kennesaw State University, United States
Grant Richardson, The University of Adelaide, Australia*

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AUPS13

Chair: JOHN CHRISTIAN LANGLI

Room: HSP Las Arenas

AUDIT REGULATION, AUDITOR INDUSTRY EXPERTISE AND EFFECTS ON AUDIT PRICING IN EUROPE

Author: IMEN BENSLIMENE, GRENOBLE II UNIVERSITY / ESA / CERAG EA = Empirical Archival

Co-Author:

THE EFFECT OF EARNINGS MANAGEMENT AND LEGAL REGIMES ON AUDIT FEE DECISIONS: INTERNATIONAL EVIDENCE

Author: AHRUM CHOI, HONG KONG BAPTIST UNIVERSITY EA = Empirical Archival

Co-Author: Jong-Hag Choi, Seoul National University

Byungcherl Charlie Sohn, University of Macau

DO PCAOB INSPECTIONS HAVE AN EFFECT ON ANNUALLY INSPECTED FIRMS' AUDIT FEES AND AUDIT QUALITY?

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

Co-Author: Elizabeth Johnson, Florida Gulf Coast University

Jared Soileau, Louisiana State University

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AUPS14

Chair: PAMELA KENT

Room: HMV Meeting 3

EFFECTS OF HIGHER ACADEMIC QUALIFICATIONS AND TRAINING ON PERFORMANCE: EVIDENCE FROM AUDITING INDUSTRY

Author: YAHN-SHIR CHEN, NATIONAL YUNLIN UNIVERSITY OF SCIENCE AND TECHNOLOGY EA = Empirical Archival

Co-Author: LI-CHUN HUANG, National Yunlin University of Science and Technology

YI-FANG YANG,

AUDIT EXEMPTIONS AND COMPLIANCE WITH TAX AND ACCOUNTING REGULATIONS

Author: JOHN CHRISTIAN LANGLI, BI NORWEGIAN BUSINESS SCHOOL EA = Empirical Archival

Co-Author: John Christian Langli, BI Norwegian Business School

Jeff Downing, BI Norwegian Business School

ENTRANCE REQUIREMENTS TO THE AUDIT PROFESSION WITHIN THE EU

Author: CHRISTOPHE VAN LINDEN, BELMONT UNIVERSITY EA = Empirical Archival

Co-Author: Kris Hardies, University of Antwerp

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AUPS15

Chair: CHRYSTELLE RICHARD

Room: VCC S2

ON THE CAUSAL EFFECT OF INFORMATION ASYMMETRY ON AUDITOR CHOICE: EVIDENCE FROM A NATURAL EXPERIMENT

Author: SIMON FUNG, DEAKIN UNIVERSITY EA = Empirical Archival

Co-Author: Zheng Wang, City University of Hong Kong

Liandong Zhang, City University of Hong Kong

Xindong Zhu, City University of Hong Kong

THE RELATION BETWEEN EXCESS AUDIT FEES AND CREDIT RATINGS

Author: **GOPAL KRISHNAN, BENTLEY UNIVERSITY** EA = Empirical Archival
Co-Author: *Valentina Bruno, American University*
Kimberly Cornaggia, Pennsylvania State University

CHANGES IN VOLUNTARY AUDIT, CREDIT SCORES AND AGENCY COSTS

Author: **DAVID LONT, UNIVERSITY OF OTAGO** EA = Empirical Archival
Co-Author: *Tom Scott, Auckland*

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AUPS16 *Chair:* **CAREN SCHELLEMAN** *Room:* **VCC S2**

AUDITORS' FEE PREMIUMS AND LOW QUALITY INTERNAL CONTROLS

Author: **SEUNG UK CHOI, KWANGWOON UNIVERSITY** EA = Empirical Archival
Co-Author: *Gil S. Bae, School of Business Korea University*
Phillip T. Lamoreaux, Department of Accounting Arizona State University
Jae Eun Lee, School of Business Hongik University

HOW DO AUDITORS CHARGE AUDIT FEES BASED ON CLIENTS' FDI CHARACTERISTICS?

Author: **JUNJIAN GU, NAGOYA UNIVERSITY** EA = Empirical Archival
Co-Author: *HU Dan Semba, Nagoya University*

INTEGRATION OF INTERNAL CONTROL AND FINANCIAL STATEMENT AUDITS: ARE TWO AUDITS BETTER THAN ONE?

Author: **JOE SCHROEDER, INDIANA UNIVERSITY** EA = Empirical Archival
Co-Author: *Lori Bhaskar, Indiana University*
Marcy Shepardson, Indiana University

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AUPS17 *Chair:* **IRIS STUART** *Room:* **HMV Meeting 3**

ONCE BITTEN ONCE SHY: LEARNING OR CONSERVATISM AFTER AUDIT FAILURE?

Author: **SAIPRIYA KAMATH, THE LONDON SCHOOL OF ECONOMICS AND POLITICAL SCIENCE** EA = Empirical Archival
Co-Author:

AUDITORS IN UNHAPPY CITIES: DO SPATIAL DIFFERENCES IN SUBJECTIVE WELL-BEING HAVE AN IMPACT ON AUDIT GOING CONCERN OPINIONS?

Author: **YUSIYU WANG, TILBURG UNIVERSITY** EA = Empirical Archival
Co-Author:

GENERAL COUNSEL IN TOP MANAGEMENT AND AUDITORS' GOING-CONCERN AUDIT OPINION

Author: **JAEOON YU, ERASMUS UNIVERSITY ROTTERDAM / ERIM** EA = Empirical Archival
Co-Author: *Byungjin Kwak, KAIST*
Inho Suk, University at Buffalo

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AUPS18 *Chair:* **PAUL TANYI** *Room:* **HMV Meeting 4**

CONFLICTING INSTITUTIONAL LOGICS: A SMALL AND MEDIUM-SIZED AUDIT FIRM PERSPECTIVE

Author: **CARLA COETZEE, UNIVERSITY OF PRETORIA** CF = Case/Field Study

Co-Author: *KARIN BARAC, UNIVERSITY OF PRETORIA*
JOANNE SELIGMANN, UNIVERSITY OF PRETORIA

AUDITOR SIZE AND AUDIT QUALITY IN PRIVATE FIRMS

Author: *ANASTASIOS ELEMES, ESSEC BUSINESS SCHOOL* EA = Empirical Archival
PARIS

Co-Author: *Gerald Lobo, University of Houston - C.T. Bauer College of Business*

DOES CLIENT IMPORTANCE INFLUENCE ACCRUAL AND REAL ACTIVITIES EARNINGS MANAGEMENT IN THE SMALL AND MIDSIZED AUDIT MARKET FOR LISTED CLIENTS?

Author: *DANIEL SCHAUPP, WUERZBURG UNIVERSITY* EA = Empirical Archival

Co-Author: *Hansrudi Lenz, WUERZBURG UNIVERSITY*

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AUPS19

Chair: *HAIYAN (HELEN) ZHOU*

Room: **HMV Meeting 3**

JOINT-AUDIT, POLITICAL CONNECTIONS AND COST OF DEBT CAPITAL

Author: *AHSAN HABIB, MASSEY UNIVERSITY* EA = Empirical Archival

Co-Author: *Ahmed Al-Hadi, Curtin University*
Khamis Al-Yahyaee, Sultan Qaboos University
Baban Eulaiwi, Curtin University

THE EFFECTS OF FINANCIAL STATEMENT DISAGGREGATION ON AUDIT PRICING

Author: *YEN TONG, NANYANG TECHNOLOGICAL UNIVERSITY* EA = Empirical Archival

Co-Author: *Kevin Koh, Nanyang Technological University*
Zinan Zhu, National University of Singapore

BUNDLED AUDIT SERVICES AND NON-AUDIT SERVICES AS A BARRIER TO ENTRY.

Author: *JEROEN VANDER CRUYSSSEN, KU LEUVEN* EA = Empirical Archival

Co-Author: *Ann Gaeremynck, KU LEUVEN*
Marleen Willekens, KU LEUVEN

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AUPS20

Chair: *MARCEL STELLER*

Room: **VCC S2**

DO CLIENTS GET WHAT THEY PAY FOR? EVIDENCE FROM AUDITOR AND ENGAGEMENT FEE PREMIUMS

Author: *JONATHAN SHIPMAN, UNIVERSITY OF ARKANSAS* EA = Empirical Archival

Co-Author: *Quinn Swanquist, Georgia State University*
Robert Whited, University of Massachusetts – Amherst

ORGANIZED LABOR UNIONS AND AUDIT FEES

Author: *HAKJOON SONG, CALIFORNIA STATE UNIVERSITY* EA = Empirical Archival

Co-Author: *Lin Cheng, University of Arizona*
Santanu Mitra, Wayne State University

AUDIT FEES AND CORRUPTION

Author: *TONY VAN ZIJL, VICTORIA UNIVERSITY OF WELLINGTON* EA = Empirical Archival

Co-Author: *Muhammad Nurul Houqe, Victoria University of Wellington*
Wares Karim, Victoria University of Wellington
Andrew Mahoney, Victoria University of Wellington

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AUPS21

Chair: *JEROEN VAN RAAK*

Room: **HMV**

Meeting 4

HOW IMPORTANT IS PARTNER VARIATION IN EXPLAINING AUDIT QUALITY?

Author: JERE FRANCIS, UNIVERSITY OF MISSOURI-COLUMBIA EA = Empirical Archival
Co-Author: Mara Cameran, Bocconi University
Domenico Campa, International University of Monaco

ENGAGEMENT PARTNER VISIBILITY, FEE PRESSURE, AND THE EFFECT ON AUDIT QUALITY

Author: TIMOTHY SEIDEL, BRIGHAM YOUNG UNIVERSITY EA = Empirical Archival
Co-Author: Wuchun Chi, National Chengchi University
Ling Lisic, George Mason University
Linda Myers, The University of Tennessee, Knoxville
Mikhail Pevzner, University of Baltimore

NETWORK ANALYSIS OF PARTNER ROTATION

Author: LIN WANG, THE CHINESE UNIVERSITY OF HONG KONG EA = Empirical Archival
Co-Author: Jeffrey Pittman, Memorial University of Newfoundland
Donghui WU, The Chinese University of HK

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AUPS22

Chair: BELEN GILL DE ALBORNOZ NOGUER

Room: **HMV Meeting 1**

INDUSTRY SPECIFIC VS. TASK SPECIFIC AUDITING EXPERTISE: THE CASE OF GOODWILL IMPAIRMENT

Author: SILVIA FERRAMOSCA, UNIVERSITY OF PISA EA = Empirical Archival
Co-Author: Giulio Greco, University of Pisa
Monika Causholli, Von Allmen School of Accountancy
Giuseppe D'Onza, University of Pisa

AUDITOR INDUSTRY EXPERTISE IN ITALY, AND EFFECTS ON PRICING, EFFORT, AND ORGANIZATION

Author: TATIANA MAZZA, FREE UNIVERSITY OF BOZEN EA = Empirical Archival
Co-Author: Kenneth J. Reichelt, Louisiana State University
Stefano Azzali, University of Parma
Andrey Simonov, Washington State University

RELEVANCE VERSUS RELIABILITY: INDUSTRY SPECIALIST AUDITORS AND ACCRUAL INFORMATIVENESS

Author: BRITT SMEETS, MAASTRICHT UNIVERSITY EA = Empirical Archival
Co-Author: Annelies Renders, Maastricht University
Ann Vanstraelen, Maastricht University
Patrick Vorst, Maastricht University

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Chair: ANGELA PETTINICCHIO

Room: **HSP El Faro**

AUDIT COMMITTEE MEMBERS' PROXIMITY TO CORPORATE HEADQUARTERS AND AUDIT FEES

Author: MARYAM FIROOZI, CONCORDIA UNIVERSITY EA = Empirical Archival
Co-Author: Michel Magnan, Concordia University

REPUTATION CAPITAL OF DIRECTORSHIPS AND AUDIT QUALITY. EVIDENCE FROM THE ANALYSIS OF BOARD CENTRALITY AND AUDIT FEES

Author: ANILA KIRAN, AALTO UNIVERSITY SCHOOL OF EA = Empirical Archival

BUSINESS

Co-Author: Antti Fredriksson, University of Turku
Anila Kiran, Aalto University School of Business
Lasse Niemi, Aalto University School of Business

THE EFFECTS OF BOARD INTERLOCKS WITH AN ALLEGEDLY FRAUDULENT COMPANY ON AUDIT FEES

Author: ANNALISA PRENCIPE, BOCCONI UNIVERSITY EA = Empirical Archival
Co-Author: Mariya Ivanova, Università Bocconi

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AURF01:

**INTERNAL
AUDIT (I)**

Chair: PALOMA MERELLO

Room: VCC S5

SIGNALING THEORY EMBEDDED IN THE THROUGHPUT MODEL TO EXAMINE THE MECHANISM OF HOW EXTERNAL AUDITORS RELY ON INTERNAL AUDIT FUNCTION

Author: IBRAHIM ALBAWWAT, HULL UNIVERSITY / HULL UNIVERSITY BUSINESS SCHOOL CD = Conceptual Development

Co-Author: Waymond Rodgers, University of Texas, El Paso/ University of Hull

INTERNAL AUDIT DISCLOSURES AND EXTERNAL AUDITORS' OPINION: EVIDENCE FROM GREECE

Author: GEORGIA BOSKOU, TECHNOLOGICAL EDUCATION INSTITUTE OF THESSALONIKI EA = Empirical Archival

Co-Author: MARIA TSIPOURIDOU, UNIVERSITY OF EXETER
CHARALAMBOS SPATHIS, ARISTOTLE UNIVERSITY OF THESSALONIKI

CORRELATES OF INTERNAL AUDIT FUNCTION MATURITY

Author: GIUSEPPE D'ONZA, UNIVERSITY OF PISA EA = Empirical Archival

Co-Author: Mohammad Abdolmohammadi, Bentley University
Gerrit Sarens, Catholic University of Louvain

MANAGEMENT VERSUS AUDIT COMMITTEE'S VIEW OF INTERNAL AUDIT EFFECTIVENESS: ENHANCING PUBLIC SECTOR ACCOUNTABILITY

Author: LOURENS ERASMUS, TSHWANE UNIVERSITY OF TECHNOLOGY SU = Survey

Co-Author: Philna Coetzee, University of South Africa

THE RELATIONSHIP BETWEEN EXTERNAL AND INTERNAL AUDIT EFFORTS

Author: KENICHI YAZAWA, AOYAMA GAKUIN UNIVERSITY EA = Empirical Archival

Co-Author:

SESSION: AU-RF Day and Time: Wednesday 10th May • 15:00-16:30

AURF02:

**INTERNAL
AUDIT (II)**

Chair: NAZIA ADEEL

Room: HSP Pinedo

INTERNAL AUDIT AND AUDITOR SPECIALISATION AND REPORTING IN THE PRESENCE OF NON-AUDIT SERVICES

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

Co-Author: Khairul Ayuni Mohd Kharuddin, Loughborough University

INTERNAL AUDIT FUNCTION CHARACTERISTICS AND AUDIT FEES IN DIFFERENT INSTITUTIONAL CONTEXTS

Author: FABRIZIO DI MEO, UNIVERSITY OF ALCALÁ SU = Survey

Co-Author: Annukka Jokipii, University of Vaasa

HOW INTERNAL AUDIT IS MAKING RISKS “AUDITABLE”?

Author: COSKUN CAKAR, PARIS I SORBONNE UNIVERSITY / IAE
GRADUATE MANAGEMENT SCHOOL CF = Case/Field Study

Co-Author: Frederic Gautier, IAE Paris Sorbonne

AN EXAMINATION OF THE ASSOCIATION BETWEEN INTERNAL CONTROL QUALITY AND AUDIT FEES: EVIDENCE FROM CHINA

Author: WEI LU, MONASH UNIVERSITY

EA =
Empirical
Archival

Co-Author: Xudong Ji, International Business School Suzhou, Xi'an Jiaotong-Liverpool University
Wen Qu, Deakin Business School, Deakin University

THE DYNAMICS OF INTERNAL AUDIT'S INVOLVEMENT IN NON-FINANCIAL ASSURANCE AND CONSULTING

Author: DOMINIC SOH, MACQUARIE UNIVERSITY CF = Case/Field Study

Co-Author: Nonna Martinov-Bennie, Macquarie University

SESSION: AU-RF Day and Time: Wednesday 10th May • 17:00-18:30

AURF03: OVERSIGHT SYSTEMS AND AUDITING ENFORCEMENT ACTIONS

Chair: JOHN WEBSTER

Room: HSP Pinedo

INTERACTIONS OF PUBLIC OVERSIGHT AND AUDIT FIRM TRANSPARENCY

Author: CLAUD HOLM, AARHUS UNIVERSITY EA = Empirical Archival

Co-Author: Mahbub Zaman, QUT Business School

IMPLICATIONS OF PRIOR JOINT WORK EXPERIENCE BETWEEN ENGAGEMENT AND REVIEW PARTNERS FOR AUDIT QUALITY

Author: MARK (SHUAI) MA, AMERICAN UNIVERSITY EA = Empirical Archival

Co-Author: Guanmin Liao, Central University of Finance and Economics
Gopal Krishnan, Bentley University
Ling Lisic, George Mason University

THE IMPACTS OF PENALTIES FOR EARNINGS MANIPULATION IN STRATEGIC AUDITING WITH SIGNALING

Author: FELIX NIGGEMANN, GRAZ KARL-FRANZENS UNIVERSITY AM = Analytical/Modelling

Co-Author:

MARKET REACTION TO ETHICAL DEFAULT IN THE AUDIT PROFESSION

Author: RUBÉN PORCUNA, UNIVERSITY OF VALENCIA EA = Empirical Archival

Co-Author:

WHAT HAVE WE LEARNT FROM 12 YEARS OF PCAOB INSPECTION OUTCOMES?

Author: ASHNA PRASAD, MONASH UNIVERSITY EA = Empirical Archival

Co-Author: Ru Gao, University of Queensland

SESSION: AU-RF Day and Time: Friday 12th May • 11:00-12:30

AURF04: AUDIT QUALITY (I)

Chair: PIETRO BIANCHI

Room: HSP Pinedo

AUDIT QUALITY AND RISK PREFERENCES: EMPIRICAL EVIDENCE OF THE AUDITOR'S AND INVESTOR'S PERSPECTIVES

Author: SABINE GRASCHITZ, UNIVERSITY OF INNSBRUCK EX = Experimental
Co-Author: Marcel Steller, University of Innsbruck
Rudolf Steckel, University of Innsbruck

AUDIT FIRM RANKS AND AUDIT QUALITY: EVIDENCE FROM CHINA

Author: TING-CHIAO HUANG, MONASH UNIVERSITY EA = Empirical Archival
Co-Author: Yi-Hung Lin, Monash University

THE IMPACT OF FAIR VALUE ACCOUNTING ON AUDIT QUALITY: EVIDENCE FROM THE GERMAN MARKET

Author: CHAN-JANE LIN, NATIONAL TAIWAN UNIVERSITY EA = Empirical Archival
Co-Author: Yu-Ting Hsieh, National Chen Kung University

EVALUATING THE EFFECT OF INDUSTRY SPECIALIST DURATION ON AUDIT QUALITY

Author: JOSE VEGA, CLARKSON UNIVERSITY EA = Empirical Archival
Co-Author: Dennis López, University of Texas at San Antonio

ESTIMATION AND INTERPRETATION OF INDIVIDUAL AUDITOR'S EFFECTS ON AUDIT QUALITY MEASURES: EVIDENCE FROM CHINA

Author: PING ZHANG, UNIVERSITY OF TORONTO EA = Empirical Archival
Co-Author: Baolei Qi,

SESSION: AU-RF Day and Time: Thursday 11th May • 11:00-12:30

AURF05: AUDIT QUALITY (II) *Chair:* LIMEI CHE *Room:* HSP Almardà

THE ASSOCIATION BETWEEN AUDIT FIRM CHARACTERISTICS AND AUDIT QUALITY: A META-ANALYSIS

Author: BAHAAEDDIN ALAREENI, AHLIA UNIVERSITY EA = Empirical Archival
Co-Author:

AUDIT QUALITY AND ACCESS TO DEBT CAPITAL: A GLOBAL SURVEY OF THE MICROFINANCE INDUSTRY

Author: LEIF ATLE BEISLAND, UNIVERSITY OF AGDER EA = Empirical Archival
Co-Author: Roy Mersland, University of Agder
Øystein Strøm, Oslo and Akershus University College of Applied Sciences

PASSIVE INSTITUTIONAL INVESTORS AND AUDIT QUALITY: EMPIRICAL EVIDENCE FROM THE RUSSELL INDEX RECONSTITUTION

Author: TING DONG, STOCKHOLM SCHOOL OF ECONOMICS EA = Empirical Archival
Co-Author: Florian Eugster, Stockholm School of Economics

THE EFFECT OF CLIENT SIZE ON AUDIT QUALITY TURNING POINT

Author: YEON HEE PARK, KONGJU NATIONAL UNIVERSITY EA = Empirical Archival
Co-Author: Inman Song, Sungkyunkwan University
Wansuk Ko, Hankook University of Foreign Study
Kwon Il Choi, Sungkyunkwan University

HOW DO INDUSTRY SPECIALIST AUDITORS IMPROVE AUDIT QUALITY? EVIDENCE FROM NEW AUDIT HOUR BREAKDOWN DISCLOSURE FROM KOREA

Author: YONGSUK YUN, KOREA UNIVERSITY EA = Empirical Archival
Co-Author: Soo Young Kwon, Korea University Business School
Han Yi, Korea University Business School
Kyoungchul Jung, Korea University Business School

SESSION: AU-RF Day and Time: Wednesday 10th May • 15:00-16:30

AURF06: AUDIT REPORT, *Chair:* ANGIE ABDEL ZAHER *Room:* VCC S5

JUDGEMENT AND OPINION

THE ASSOCIATION BETWEEN THE EXPANDED AUDIT REPORT AND INVESTOR UNCERTAINTY

Author: DANIEL BENS, INSEAD EA = Empirical Archival
Co-Author: Woo-Jin Chang, HEC
Sterling Huang, Singapore Management University

GOING CONCERN OPINION COMPULSORINESS: DOES IT REALLY ENHANCE THE AUDIT REPORT VALUE RELEVANCE? EVIDENCE FROM ITALY.

Author: SANDRO BRUNELLI, ROME "TOR VERGATA"
UNIVERSITY EA = Empirical Archival
Co-Author: Rosella Castellano, University of Rome Unitelma Sapienza
Chiara Carlino, University of Rome Tor Vergata
Alessandro Giosi, University of Rome - Lumsa

WHAT EXPLAINS BANKRUPTCY BETTER, INTERNAL OR EXTERNAL REASONS? EVIDENCE FROM AUDITORS' REPORTS

Author: MARIA DEL MAR CAMACHO-MIÑANO, COLEGIO
UNIVERSITARIO DE ESTUDIOS FINANCIEROS EA = Empirical Archival
Co-Author: Nora Muñoz-Izquierdo, CUNEF
Maria-Jesus Segovia-Vargas, UCM
David Pascual-Ezama, UCM

ANCHORING AND ADJUSTMENT EFFECTS ON AUDIT JUDGMENTS: EXPERIMENTAL EVIDENCE FROM SWITZERLAND

Author: PHILIPP HENRIZI, LUCERNE UNIVERSITY OF APPLIED
SCIENCES EX = Experimental
Co-Author: Stefan Hunziker, LUCERNE UNIVERSITY OF APPLIED SCIENCES
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THE ABILITY OF AUDIT REPORTS TO EXPLAIN INSOLVENCY: EVIDENCE PRE-IAASB'S NEW REPORTING REGIME

Author: NORA MUNOZ-IZQUIERDO, COLEGIO UNIVERSITARIO DE
ESTUDIOS FINANCIEROS EA =
Empirical
Archival
Co-Author: María-Jesús Segovia-Vargas, Complutense University of Madrid
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(CUNEF)
David Pascual-Ezama, Complutense University of Madrid

SESSION: AU-RF Day and Time: Thursday 11th May • 09:00-10:30

AURF07: AUDIT FEES

Chair: MUKESH GARG

Room: HSP Pinedo

COMPETENCE TRUST, GOODWILL TRUST AND THE NEGOTIATION POWER IN AUDITING

Author: EWALD ASCHAUER, LINZ JOHANNES KEPLER
UNIVERSITY EX = Experimental
Co-Author: Matthias Fink, Johannes Kepler University Linz
Daniela Maresch, Johannes Kepler University Linz

DO MARKET STRUCTURE MATTER ON AUDIT FEES? A TEST TO DISTINGUISH BETWEEN MARKET POWER AND DIFFERENTIATION

Author: ESTIBALIZ BIEDMA LOPEZ, UNIVERSITY OF CÁDIZ EA = Empirical Archival
Co-Author: EMILIANO RUIZ BARBADILLO, UNIVERSITY OF CÁDIZ
PAULA I. RODRÍGUEZ CASTRO, UNIVERSITY OF EXTREMADURA

AUDIT FEE AT IPO: THE EFFECTS OF CORPORATE GOVERNANCE CHARACTERISTICS

Author: YU-HSUAN WU, HULL UNIVERSITY / HULL UNIVERSITY BUSINESS SCHOOL EA = Empirical Archival

Co-Author: Hwa-Hsien Hsu, Durham University Business School

FINANCIAL STATEMENT CONFORMANCE TO BENFORD'S LAW AND AUDIT PRICING

Author: NOLEEN YIN, THE AUSTRALIAN NATIONAL UNIVERSITY EA = Empirical Archival

Co-Author: Sue Wright, Macquarie University
Xiaomeng Chen, Macquarie University

BIG AUDITING FIRMS, AUDIT-NON AUDIT FEES AND CORPORATE SOCIAL RESPONSIBILITY REPORTING

Author: MARIA CONSUELO PUCHETA-MARTINEZ, UNIVERSITY JAUME I EA = Empirical Archival

Co-Author: Inmaculada Bel-Oms, University Jaume I
Lucia Lima Rodrigues, University of Minho

SESSION: AU-RF Day and Time: Thursday 11th May • 16:00-17:30

AURF08: INFLUENTIAL FACTORS ON AUDITING

Chair: DAVID HUGUET

Room: VCC S5

INFLUENCE OF RELIGIOSITY AND GENDER OF THE INFORMATION SOURCE ON AUDITORS' JUDGMENTS

Author: NAZIA ADEEL, MACQUARIE UNIVERSITY EX = Experimental

Co-Author: Chris Patel, Macquarie University
Nonna Martinov-Bennie, Macquarie University

DIVERSITY IN PROFESSIONAL TEAMS: STRUCTURING A DIVERSE AUDIT TEAM

Author: KARIN BARAC, UNIVERSITY OF PRETORIA CF = Case/Field Study

Co-Author: Elizabeth Gammie, Robert Gordon University
Bryan Howieson, University of Adelaide
Marianne Van Staden, University of South Africa

AUDITING AS AN AFFECTIVE WORK SYSTEM: THE MEDIUM IS THE MESSAGE

Author: GLEN GRAY, CALIFORNIA STATE UNIVERSITY, NORTHRIDGE CD = Conceptual Development

Co-Author: Michael Alles, Rutgers Business School
Junko Takagi, ESSEC Business School

A BALANCED SCORECARD FOR AUDITING FIRMS: A PROPOSED FRAMEWORK AND RELATED MEASURES

Author: MOHAMED HEGAZY, THE AMERICAN UNIVERSITY IN CAIRO CF = Case/Field Study

Co-Author: Karim Hegazy, Edge Hill University, U.K
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THE INFLUENCE OF NATIVE VERSUS FOREIGN LANGUAGE ON INTERNAL AUDITORS' JUDGMENTS ON WHISTLE-BLOWING: EVIDENCE FROM CHINA

Author: PEIPEI PAN, MACQUARIE UNIVERSITY EX = Experimental

Co-Author: Chris Patel, Macquarie University
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SESSION: AU-RF Day and Time: Thursday 11th May • 16:00-17:30

AURF09: *Chair:* SABINE GRASCHITZ

Room: HSP El Racó

IMPLICATIONS OF AUDIT

CYBER-SECURITY INCIDENTS AND THE PROBABILITY OF FINANCIAL RESTATEMENTS

EA =
Empirical
Archival

Author: FABIAN GOGOLIN, QUEEN'S UNIVERSITY BELFAST

*Co-Author: Theodore Lynn, Dublin City University Business School, Irish Centre for Cloud Computing
and Commerce
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DOES VOLUNTARY AUDIT INCREASE SMALL FIRM GROWTH? EVIDENCE FROM A NATURAL EXPERIMENT

Author: ASIF HUQ, DALARNA UNIVERSITY COLLEGE

EX = Experimental

*Co-Author: Sven-Olov Daunfeldt, Dalarna University and HUI Research AB
Fredrik Hartwig, Dalarna University
Niklas Rudholm, Dalarna University and HUI Research AB*

AUDITOR NAME BRAND AND LOAN PRICING

EA =
Empirical
Archival

Author: CHIMA MBAGWU, WILFRID LAURIER UNIVERSITY

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THE IMPACT OF AUDITOR-PROVIDED NON-AUDIT SERVICES ON PERCEIVED AUDITOR INDEPENDENCE: POST EU-REGULATION EVIDENCE FROM DENMARK

*Author: REINER QUICK, DARMSTADT UNIVERSITY OF
TECHNOLOGY*

SU = Survey

*Co-Author: Bent Warming Rasmussen, University of Southern Denmark
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A CRITICAL EXAMINATION OF AUDITORS' PUBLIC INTEREST RESPONSIBILITIES FROM STAKEHOLDER PERSPECTIVE: THEORETICAL CONCEPTS, STANDARDS AND LIMITS

*Author: BAHRAM SOLTANI, UNIVERSITY OF PARIS 1
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SESSION: AU-RF Day and Time: Friday 12th May • 09:00-10:30

AURF10: AUDITORS AND CORPORATE GOVERNANCE

Chair: DAVID HAY

Room: HSP El Racó

AUDITOR'S RISK? HAVE AUDITOR'S FAILED TO CONSIDER THE CORPORATE SOCIAL PERFORMANCE?

*Author: ANGIE ABDEL ZAHER, THE AMERICAN UNIVERSITY IN
CAIRO*

EA = Empirical Archival

*Co-Author: Angie Abdel-Zaher, American University In Cairo
Dina Abdel-Zaher, University of Houston-Clear Lake*

JOINT DETERMINATION OF CEO COMPENSATION AND AUDIT FEES -THE ROLE OF CLAWBACK PROVISIONS

Author: YU-CHUN LIN, SHIH HSIN UNIVERSITY EA = Empirical Archival

Co-Author:

THE ASSOCIATION BETWEEN ACCRUALS QUALITY AND THE AUDIT COMMITTEE MEMBER'S EXTERNAL AUDIT EXPERIENCE: EVIDENCE FROM JAPAN

Author: TAKETOSHI MIHARA, HITOTSUBASHI UNIVERSITY EA = Empirical Archival

Co-Author:

THE ROLE OF THE AUDIT COMMITTEE TO DETER FRAUDULENT ACCOUNTING: A CASE STUDY OF OLYMPUS JAPAN

Author: RYOKO SHINOTO, REITAKU UNIVERSITY CF = Case/Field Study

Co-Author: Mitsunori Kasukabe, Hokkaido University
Chie Sawanobori, Osaka Sangyo University

RECIPROCAL RELATION AND CLIENT-AUDITOR JOINT SWITCHES: PARTNER-LEVEL EVIDENCE

Author: XIJIA SU, CHINA EUROPE INTERNATIONAL BUSINESS SCHOOL EA = Empirical Archival

Co-Author: Xijia Su, China Europe International Business School
Xi Wu, Central University of Finance and Economics

SESSION: AU-RF Day and Time: Friday 12th May • 14:00-15:30

AURF11: PUBLIC SECTOR Chair: TRACY GU

Room: HSP
Almardà

STAKEHOLDER PREFERENCES REGARDING PUBLIC AUDITS IN FRENCH REGIONAL AUTHORITIES: A SURVEY STUDY

Author: MARIE CAUSSIMONT, TOULOUSE I UNIVERSITY OF SOCIAL SCIENCES EX = Experimental

Co-Author:

AUDITOR SELECTION STRATEGIES, MANDATORY AUDIT PARTNER ROTATION AND AUDIT QUALITY

Author: HSIANGTSAI CHIANG, FENG CHIA UNIVERSITY EA = Empirical Archival

Co-Author: Li-Jen He, Asia University, TAIWAN

EVIDENCE ABOUT THE VALUE OF PUBLIC SECTOR AUDIT TO STAKEHOLDERS

Author: DAVID HAY, UNIVERSITY OF AUCKLAND CD = Conceptual Development

Co-Author: Carolyn Cordery, Victoria University of Wellington

GOVERNMENTAL AUDIT REGULATORY REFORMATION AND AUDIT QUALITY IN INDONESIA: A HABERMASIAN ANALYSIS

Author: ASRARUL RAHMAN, UNIVERSITY OF GLASGOW CF = Case/Field Study

Co-Author: Mohammad Hudaib, University of Glasgow
Greg Stoner, University of Glasgow

AUDIT COORDINATION AND CORRELATED AUDIT RISKS

Author: MARCEL STELLER, UNIVERSITY OF INNSBRUCK AM = Analytical/Modelling

Co-Author: Erich Pummerer, University of Innsbruck

SESSION: AU-RF Day and Time: Thursday 11th May • 14:00-15:30

AURF12: MISCELLANIOUS Chair: CLAUD HOLM

Room: HSP E1
Racó

JOINT AUDIT – A MEANS TO REDUCE BIAS AND ENHANCE SCEPTICISM IN FINANCIAL STATEMENT AUDITS

Author: ELISABETTA BARONE, BRUNEL UNIVERSITY CD = Conceptual

Development

Co-Author: *Oliver Marnet, Southampton Management School, University of Southampton*
David Gwilliam, In memoriam

CAN AUDITORS BECOME OVER-CONSERVATIVE? EVIDENCE FROM MARKET REACTIONS TO AUDITOR CHANGES

Author: *ULF MOHRMANN, KONSTANZ UNIVERSITY* EA = Empirical Archival

Co-Author:

FIRM SIZE AND AUDIT PROPOSAL READABILITY: DO READABLE PROPOSALS WIN AUDIT ENGAGEMENTS?

Author: *DAN STONE, UNIVERSITY OF KENTUCKY* EA = Empirical Archival

Co-Author: *Yu-Tzu Chang, National Chengchi University*

ABNORMAL AUDIT FEES' ANNOUNCEMENT AND THE CASE OF ALTERNATIVE FILING SOURCES

Author: *PANAYIOTIS TAHINAKIS, UNIVERSITY OF MACEDONIA*

EA =
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Co-Author: *DIMITRIOS KOUSENIDIS, ARISTOTLE UNIVERSITY OF THESSALONIKI*
MICHALIS SAMARINAS, UNIVERSITY OF MACEDONIA / THE UNIVERSITY OF SHEFFIELD

DO THE BIG-4 USE TRANSPARENCY REPORTS AS A COMMUNICATION STRATEGY?

Author: *ANA ZORIO, UNIVERSITY OF VALENCIA* EA = Empirical Archival

Co-Author: *Pedro Carmona, Universidad de Valencia*

SESSION: ED-PS Day and Time: Wednesday 10th May • 15:00-16:30

EDPS01

Chair: JOSE ANTONIO GONZALO

Room: **HMV Meeting 12**

THE MISALIGNMENT BETWEEN ACCOUNTING FACULTY PERCEPTIONS OF SUCCESS AND ORGANIZATIONAL IMAGE DURING A PROCESS OF INSTITUTIONAL CHANGE

Author: *ISABEL LOURENCO, LISBON UNIVERSITY INSTITUTE (ISCTE)* CF = Case/Field Study

Co-Author: *Renato Ferreira Leitão Azevedo, ISCTE - Instituto Universitario de Lisboa*
Silvia Pereira de Castro Casa Nova, University of Sao Paulo

VARIATION THEORY AS TEACHING METHOD IN INTRODUCTORY ACCOUNTING COURSES - EFFECTS ON STUDENT LEARNING

Author: *JAN MARTON, THE UNIVERSITY OF GOTHENBURG* EX = Experimental

Co-Author: *Helén Holmgren, University West*
Kristina Jonäll, University of Gothenburg

FROM NOVICE TO EXPERT: AN EXPERIENTIAL JOURNEY

Author: *BRID MURPHY, DUBLIN CITY UNIVERSITY* CF = Case/Field Study

Co-Author: *Brid Murphy, Dublin City University*
Trevor Hassall, Sheffield Hallam University

SESSION: ED-PS Day and Time: Thursday 11th May • 09:00-10:30

EDPS02

Chair: PATRICIA EVERAERT

Room: **VCC S4**

COMMUNITIES OF PRACTICE IN A TRANSNATIONAL TEACHING ENVIRONMENT

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

Co-Author: *Brendan O'Connell, RMIT University*

AUTHORSHIP AND SUBAUTHORSHIP JOURNALS IN ACCOUNTING RESEARCH

Author: *STELLA ZOUNTA, UNIVERSITY OF THE AEGEAN* EA = Empirical Archival

Co-Author: *Andreas Andrikopoulos, University of The Aegean*
Konstantinos Kostaris, Queen Mary University of London

SESSION: ED-RF Day and Time: Thursday 11th May • 14:00-15:30

**EDRF01: NEW
TECHNOLOGIES
IN
ACCOUNTING
EDUCATION**

Chair: NATALIE CHURYK

**Room: HMV
Meeting 11**

**EMBEDDING E-LEARNING IN ACCOUNTING EDUCATION MODULES. THE EDUCATORS
PERSPECTIVE**

*Author: MARCIN KEDZIOR, CRACOW UNIVERSITY OF
ECONOMICS* SU = Survey

Co-Author: Konrad Grabiński, Cracow University of Economics
Agnieszka Herdan, University of Greenwich
Joanna Krasodomska, Cracow University of Economics

**ACCOUNTING DIGITAL GAMES' EFFECTIVENESS: A STRUCTURAL EQUATION
MODELLING APPROACH**

Author: SOLEDAD MOYA, ESADE BUSINESS SCHOOL EX = Experimental

Co-Author: Jordi Carenys, Eada Business School
Jordi Perramon, Pompeu Fabra University

E-PORTFOLIO: IN SEARCH OF AN ALTERNATIVE ASSESSMENT

Author: EVELIEN OPDECAM, GHENT UNIVERSITY SU = Survey

Co-Author: Fanny Buysschaert, Ghent University
Ignace De Beelde, Ghent University

**USING STUDENT-GENERATED VIDEOS TO LEARN INTERNAL CONTROL IN
ACCOUNTING INFORMATION SYSTEMS COURSES**

Author: POH-SUN SEOW, SINGAPORE MANAGEMENT UNIVERSITY SU =
Survey

Co-Author: Gary Pan, Singapore Management University

SESSION: ED-RF Day and Time: Friday 12th May • 09:00-10:30

**EDRF02:
ACCOUNTING
LEARNING
PRACTICES IN
DIFFERENT
CONTEXTS**

Chair: JOSEP BISBE

**Room: HMV
Meeting 11**

**25 YEARS OF CHANGE IN MANAGEMENT CONTROL SYSTEMS AND BUSINESS
EDUCATION IN ESTONIA**

Author: ÜLLE PÄRL, ESTONIAN BUSINESS SCHOOL CD = Conceptual
Development

Co-Author:

**MANAGEMENT ACCOUNTING AND CONTROLLING IN POLAND IN 1990-2016 FROM THE
ACADEMIC PERSPECTIVE**

Author: ANNA SZYCHTA, LODZ UNIVERSITY EA = Empirical Archival

Co-Author: Justyna Dobroszek, Lodz University

**THE VALUE OF GAMES IN THE INTRODUCTORY ACCOUNTING COURSE: SOME
PRELIMINARY EVIDENCE**

Author: HANS VAN DER HEIJDEN, UNIVERSITY OF SUSSEX CF = Case/Field Study

Co-Author:

DOCTORAL ACCOUNTING EDUCATION. EVIDENCE FROM RUSSIA

Author: ANNA VYSOTSKAYA, ENDICOTT COLLEGE OF
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EX = Experimental

Co-Author: J.R. Reagan, Endicott College of International Studies

SESSION: ED-RF Day and Time: Thursday 11th May • 11:00-12:30

EDRF03: CONCEPTS AND DIFFERENT APPROACHES IN ACCOUNTING EDUCATION

Chair: HANS VAN DER HEIJDEN

Room: HSP El Racó

ANALYZING PEDAGOGICAL APPROACHES USED IN SECOND AUDITING COURSES

Author: NATALIE CHURYK, NORTHERN ILLINOIS UNIVERSITY SU = Survey

Co-Author: Alan Reinstein, Wayne State University

EFFECT OF STUDENT ACTIVITY PARTICIPATION ON ACCOUNTING LEARNING - MEDIATION THROUGH POSITIVE PERCEPTION

Author: JEONGHO KOO, KUMOH NATIONAL INSTITUTE OF
TECHNOLOGY SU = Survey

Co-Author: Hyoik Lee, SungKyunKwan University

Yeon-Hee Park, Kongju National University

Tae-Young Paik, Sungkyunkwan University

Dong-Hoon Yang, Dongguk Business School, Dongguk University

RE-DESIGNING LEARNING ACTIVITIES IN ACCOUNTING - TOWARDS BLENDED LEARNING

Author: SVETLANA SABELFELD, THE UNIVERSITY OF
GOTHENBURG CF = Case/Field Study

Co-Author: Josefin Andersson Sols, University of Gothenburg

Kristina Jonäll, University of Gothenburg

THE USE OF CONCEPT TESTS IN A SECOND YEAR ACCOUNTING COURSE: AN EXPLORATORY STUDY

Author: LESLEY JUNE STAINBANK, UNIVERSITY OF KWAZULU-
NATAL SU = Survey

Co-Author: Aarathi Algu, University of KwaZulu-Natal

INTRODUCTORY ACCOUNTING: ACCOUNTING CONCEPTS AND CONCEPTIONS OF ACCOUNTING

Author: CLÁUDIA TEIXEIRA, ISCAP - INSTITUTO SUPERIOR DE
CONTABILIDADE DO PORTO EX =
Experimental

Co-Author: Delfina Gomes, University of Minho

Alan Sangster, University of Sussex

Maria Major, Nova School of Business and Economics, Universidade Nova de
Lisboa

SESSION: ED-RF Day and Time: Friday 12th May • 14:00-15:30

EDRF04: ACCOUNTING EDUCATION AND ACADEMICS: MISCELLANEOUS

Chair: ANNA VYSOTSKAYA

Room: HMV
Meeting 10

THE ROLE OF OPEN REPOSITORIES IN SCHOLARLY ACCOUNTING COMMUNICATION: THE CASE OF SSRN

Author: SIMON CADEZ, UNIVERSITY OF LJUBLJANA EA = Empirical Archival
Co-Author: Yulia Kasperskaya, Universitat de Barcelona

FACTORS AFFECTING PLAGIARISM: THE CASE OF ACCOUNTING LECTURERS

Author: FITRA ROMAN CAHAYA, UNIVERSITAS ISLAM INDONESIA EA = Empirical Archival
Co-Author: Ari Santoso, Universitas Islam Indonesia

EUROPEAN SECURITIES AND MARKETS AUTHORITY REPORTS AS THE BASIS FOR STUDENT-AUTHORED IFRS TEACHING CASES: EXPERIENCES FROM CASE WRITING AND CLASSROOM USE

Author: SUSAN HUGHES, UNIVERSITY OF VERMONT EA = Empirical Archival
Co-Author:

PROFESSIONAL SKILLS LEVELS OF FIRST YEAR TRAINEE ACCOUNTANTS: WHAT EXACTLY DOES THE ACCOUNTING PROFESSION EXPECT?

Author: ROLIEN KUNZ, UNIVERSITY OF PRETORIA SU = Survey
Co-Author: Herman de Jager, University of Pretoria

NARCISSISM IN THE ACADEMIC ENVIRONMENT

Author: GERLANDO AUGUSTO SAMPAIO FRANCO DE LIMA, UNIVERSITY OF SAO PAULO EA = Empirical Archival
Co-Author: Bruna Camargos Avelino, Federal University of Minas Gerais
Jacqueline Veneroso Alves da Cunha, Federal University of Minas Gerais

SESSION: FA-PSD Day and Time: Wednesday 10th May • 17:00-18:30

FAPSD01 Chair: IGOR GONCHAROV Room: VCC S1

CLASSIFYING RESTATEMENTS: AN APPLICATION OF MACHINE LEARNING AND TEXTUAL ANALYTICS

Discussant: JOE SCHROEDER
Author: J. EFRIM BORITZ, UNIVERSITY OF WATERLOO EA = Empirical Archival
Co-Author: Louise Hayes, University of Guelph

FINANCIAL STATEMENT-BASED FORECASTS AND ANALYST FORECASTS OF PROFITABILITY: THE EFFECT OF MANDATORY IFRS ADOPTION

Discussant: ANDREEA MORARU-ARFIRE
Author: PAUL PRONOBIS, FREIE UNIVERSITÄT BERLIN EA = Empirical Archival
Co-Author: Matthias Demmer, Freie Universität Berlin
Teri Lombardi, Indiana University

SESSION: FA-PSD Day and Time: Thursday 11th May • 11:00-12:30

FAPSD02 Chair: PETER JOOS Room: VCC Auditorium 3A

SOCIAL MEDIA AND STOCK PRICE SYNCHRONICITY: EVIDENCE FROM SEEKING ALPHA COVERAGE

Discussant: JOACHIM GASSEN
Author: RONG DING, WARWICK UNIVERSITY BUSINESS SCHOOL EA = Empirical Archival
Co-Author: Hang Zhou, University of Edinburgh Business School

THE MODERATING ROLE OF THE FINANCIAL PRESS TO THE TONE AND INFLUENCE OF CORPORATE ANNOUNCEMENTS

Discussant: **BRADY TWEDT**

Author: **NIKOLAOS TSILEPONIS, THE UNIVERSITY OF MANCHESTER** EA = Empirical Archival

Co-Author: **KONSTANTINOS STATHOPOULOS, THE UNIVERSITY OF MANCHESTER**
MARTIN WALKER, THE UNIVERSITY OF MANCHESTER

SESSION: FA-PSD Day and Time: Thursday 11th May • 16:00-17:30

FAPSD03 *Chair:* ELIZABETH DEMERS *Room:* **VCC Auditorium 3A**

EARNINGS ANNOUNCEMENT CLUSTERING AND ANALYST FORECAST BEHAVIOR

Discussant: **DAVID VEENMAN**

Author: **MARCUS KIRK, UNIVERSITY OF FLORIDA** EA = Empirical Archival

Co-Author: **Matthew Driskill, California State University at Fullerton**
Jennifer Tucker, University of Florida

GLOBAL EXPERTISE OF FINANCIAL ANALYSTS

Discussant: **DANIEL WANGERIN**

Author: **GUANG MA, NATIONAL UNIVERSITY OF SINGAPORE** EA = Empirical Archival

Co-Author: **Stanimir Markov, Cox School of Business, Southern Methodist University**
Joanna Shuang Wu, Simon Business School, University of Rochester

SESSION: FA-PSD Day and Time: Friday 12th May • 11:00-12:30

FAPSD04 *Chair:* MARTIEN LUBBERINK *Room:* **VCC Auditorium 3A**

WHY DO FIRMS ISSUE HYBRID BONDS?

Discussant: **AMIR AMEL-ZADEH**

Author: **MARTIN BIEREY, HUMBOLDT UNIVERSITY OF BERLIN** EA = Empirical Archival

Co-Author: **Maximilian Muhn, Humboldt University of Berlin**
Martin Schmidt, ESCP Europe

NON-GAAP EARNINGS DISCLOSURE AND IPO PRICING

Discussant: **MARCUS KIRK**

Author: **ANDREA MENINI, UNIVERSITY OF PADUA** EA = Empirical Archival

Co-Author: **Nerissa C. Brown, Alfred Lerner College of Business & Economics - University of Delaware**
Theodore E. Christensen, Terry College of Business - University of Georgia
Thomas D. Steffen, Yale School of Management - Yale University

SESSION: FA-PS Day and Time: Friday 12th May • 11:00-12:30

FAPS01 *Chair:* CARMELO REVERTE *Room:* **VCC S3**

INFORMATION RISK AND CDS MARKETS

Author: **PRAJAKTA DESAI, LSE - LONDON SCHOOL OF ECONOMICS** EA = Empirical Archival

Co-Author:

THE FIRM'S ACCOUNTING CHOICE AND PERFORMANCE SENSITIVE DEBT CONTRACTS

Author: **SANDRA KATARINA KRONENBERGER, LEIBNIZ UNIVERSITY HANNOVER** AM = Analytical/Modelling

Co-Author:

EARNINGS GROWTH, EQUITY VALUATION AND DIVIDEND POLICY

Author: *PENGGUO WANG, UNIVERSITY OF EXETER*

AM =
Analytical/Modelling

Co-Author: *Peter Pope, London School of Economics*

SESSION: FA-PS Day and Time: Wednesday 10th May • 15:00-16:30

FAPS02

Chair: JOB MANGELMANS

Room: HMV
Meeting 2

EARNINGS QUALITY OF PRIVATE AND PUBLIC FIRMS: BUSINESS GROUPS VERSUS STAND-ALONE FIRMS

Author: *MASSIMILIANO BONACCHI, FREE UNIVERSITY OF BOZEN*

EA = Empirical Archival

Co-Author: *Antonio Marra, Bocconi University*
Paul Zarowin, Stern School of Business New York University

FOR BETTER OR FOR WORSE? THE ECONOMIC CONSEQUENCES OF FREQUENT ACCOUNTING STANDARD CHANGES

Author: *MELANIE DEMIRTAS, FRANKFURT UNIVERSITY*

EA = Empirical Archival

Co-Author: *Jörg R. Werner, Frankfurt School of Finance and Management*

PROFESSIONAL SCEPTICISM THROUGH AUDIT PRAXIS: AN ARISTOTELIAN THEORY OF CULTIVATING TRAIT SCEPTICISM

Author: *MARIA CADIZ DYBALL, THE UNIVERSITY OF SYDNEY*

SU =
Survey

Co-Author: *Nonna Martinov-Bennie, Macquarie University*
Dale Tweedie, Macquarie University

SESSION: FA-PS Day and Time: Wednesday 10th May • 15:00-16:30

FAPS03

Chair: ANDREA MENINI

Room: HMV
Meeting 3

DOES EXPLORATION INTENSITY AFFECT ANALYST FORECAST BIAS?

Author: *XIAOMENG CHEN, MACQUARIE UNIVERSITY*

EA = Empirical Archival

Co-Author: *Hai Wu, Australian National University*

INFORMATION PROVISION IN CONFERENCE CALLS AND THE COST OF CAPITAL: AN ANALYST-BASED PERSPECTIVE

Author: *JAN CHRISTOPH HENNIG, GOETTINGEN UNIVERSITY*

EA = Empirical Archival

Co-Author: *Sebastian Firk, Goettingen University*

THE INFORMATIVENESS OF TARGET PRICE FORECASTS: EVIDENCE FROM MERGERS AND ACQUISITIONS

Author: *TUAN QUOC HO, UNIVERSITY OF BRISTOL*

EA = Empirical
Archival

Co-Author: *RUBY TRINH, UNIVERSITY OF BRISTOL*
FANGMING XU, UNIVERSITY OF BRISTOL

SESSION: FA-PS Day and Time: Wednesday 10th May • 17:00-18:30

FAPS04

Chair: AXEL MOEHLMANN

Room: HMV
Meeting 3

AN ANALYST BY ANY OTHER LAST NAME: COUNTRY FAVORABILITY AND MARKET REACTION TO ANALYST FORECASTS

Author: *JAY HEON JUNG, CASS BUSINESS SCHOOL - CITY, UNIVERSITY OF LONDON*

EA = Empirical Archival

Co-Author: Alok Kumar, University of Miami
Sonya Lim, DePaul University
Choong-Yuel Yoo, KAIST College of Business

THE CONVERGENCE OF PRICE AND INTRINSIC VALUE IN INTERNATIONAL EQUITY MARKETS

Author: MARCO MARIA MATTEI, UNIVERSITY OF BOLOGNA EA = Empirical Archival
Co-Author: Erik Peek, Rotterdam School of Management, Erasmus University

LOCAL VERSUS FOREIGN ANALYSTS' FORECAST ACCURACY: DOES HERDING MATTER?

Author: SVETLANA MIRA, CARDIFF UNIVERSITY BUSINESS SCHOOL EA = Empirical Archival
Co-Author: Young-Soo Choi, Sungkyunkwan University
Nicholas Taylor, University of Bristol

SESSION: FA-PS Day and Time: Thursday 11th May • 09:00-10:30

FAPS05

Chair: CASPAR DAVID PETER

Room: HSP EI
Brosquil

CLOSING THE GAP OF ANALYSTS' INFORMATIVENESS: AN EMPIRICAL ANALYSIS OF SHORT-RUN STOCK TIPS

Author: ANASTASIA KOPITA, UNIVERSITY OF ESSEX EA = Empirical Archival
Co-Author: Andreas Charitou, University of Cyprus
Irene Karamanou, University of Cyprus

FINANCIAL STATEMENT COMPARABILITY AND ANALYSTS' OVER-OPTIMISM FOR ACCRUALS

Author: BRYAN BYUNG-HEE LEE, NEOMA BUSINESS SCHOOL EA = Empirical Archival
Co-Author: Yongtae Kim, Santa Clara University
Jay Junghun Lee, University of Massachusetts, Boston

FINANCIAL ANALYST COVERAGE FOR U.S. FIRMS FACING FOREIGN COMPETITION: EVIDENCE FROM TRADE LIBERALIZATION

Author: DONGYOUNG LEE, MCGILL UNIVERSITY EA = Empirical Archival
Co-Author: He Wen, University of Missouri – St. Louis

SESSION: FA-PS Day and Time: Thursday 11th May • 09:00-10:30

FAPS06

Chair: PAUL PRONOBIS

Room: HSP Les
Palmeretes

ANALYZING THE ANALYSTS: THE EFFECT OF TECHNICAL AND SOCIAL SKILLS ON ANALYST CAREER

Author: CONGCONG LI, SINGAPORE MANAGEMENT UNIVERSITY EA = Empirical Archival
Co-Author: Congcong Li, Singapore Management University
An-Ping Lin, Singapore Management University
Hai Lu, Singapore Management University and University of Toronto

DO EQUITY ANALYSTS BENEFIT FROM ACCESS TO HIGH QUALITY DEBT RESEARCH?

Author: AN-PING LIN, SINGAPORE MANAGEMENT UNIVERSITY EA = Empirical Archival
Co-Author: Artur Hugon, Arizona State University
Stanimir Markov, Southern Methodist University

THE INFLUENCE OF TRUST ON ANALYSTS' PERCEPTION OF CORPORATE SOCIAL RESPONSIBILITY REPORTS

Author: FRANCESCO MAZZI, UNIVERSITY OF FLORENCE EA = Empirical

Co-Author: *Lorenzo Dal Maso, Erasmus University Rotterdam*
Gerald Lobo, University of Houston – Bauer College of Business
Luc Paugam, HEC Paris

SESSION: FA-PS Day and Time: Friday 12th May • 14:00-15:30

FAPS07

Chair: ZHAN GAO

Room: HSP El
Brosquil

IMPLIED GROWTH HORIZONS AND THE COST OF EQUITY

Author: *JOB MANGELMANS, VU - UNIVERSITY OF
AMSTERDAM, FACULTY OF ECONOMICS AND
BUSINESS ADMINISTRATION*

EA = Empirical Archival

Co-Author: *Herbert Rijken, VU University Amsterdam*

THE PERFORMANCE OF MECHANICAL EARNINGS FORECASTS

Author: *MARTIN MEUTER, UNIVERSITY OF COLOGNE*

EA = Empirical Archival

Co-Author: *Dieter Hess, University of Cologne*

Ashok Kaul,

**OPERATING AND GROSS PROFITABILITY: FORECASTING AND CROSS-SECTIONAL
STOCK RETURN PREDICTABILITY**

Author: *HUI TIAN, UNIVERSITY OF BATH*

EA = Empirical Archival

Co-Author: *Andrew Yim, Cass Business School, City, University of London*

Newton David, School of Management, University of Bath

SESSION: FA-PS Day and Time: Thursday 11th May • 16:00-17:30

FAPS08

Chair: GAVIN REID

Room: VCC S3

**THE IMPACT OF THE TYPE OF AGENCY RELATIONSHIP ON INVESTORS'
INFORMATION NEEDS**

Author: *FATEM-ZAHRA EL FASSI, UNIVERSITY OF TOULOUSE*

EX = Experimental

Co-Author:

**DO FOREIGN CASH HOLDINGS GENERATE UNCERTAINTY FOR MARKET
PARTICIPANTS?**

Author: *MICHELE FABRIZI, UNIVERSITY OF PADUA*

EA = Empirical Archival

Co-Author: *Elisabetta Ipino, Concordia University*

Michel Magnan, Concordia University

Antonio Parbonetti, University of Padua

SPECIALIST CEOS AND IPO SURVIVAL

Author: *DIMITRIOS GOUNOPOULOS, NEWCASTLE UNIVERSITY*

EA = Empirical
Archival

Co-Author: *Dimitrios Gounopoulos, Newcastle University*

Hang Pham, University of Sussex

SESSION: FA-PS Day and Time: Thursday 11th May • 14:00-15:30

FAPS09

Chair: THOMAS HARTMAN

Room: HMV
Meeting 3

**CROWDINVESTORS' INFORMATION ACQUISITION - AN ANALYSIS OF INVESTOR-
LEVEL GOOGLE ANALYTICS DATA**

Author: *NADER HEMAIDAN, HUMBOLDT UNIVERSITY OF
BERLIN*

EA = Empirical Archival

Co-Author:

GOT INFORMATION? THE EFFICIENCY OF PRICE DISCOVERY OF QUANTITATIVE CORPORATE DISCLOSURES

Author: **KAREL HRAZDIL, SIMON FRASER UNIVERSITY** EA = Empirical Archival
Co-Author: *Dennis Chung, Simon Fraser University*
Jiri Novak, Charles University in Prague
Nattavut Suwanyangyuan, Simon Fraser University

POLICY UNCERTAINTY EXPOSURE OF INDIVIDUAL COMPANIES: THE CASE OF THE BREXIT REFERENDUM

Author: **ADRIANA KORCZAK, UNIVERSITY OF BRISTOL** EA = Empirical Archival
Co-Author: *Paula Hill, University of Bristol*
Piotr Korczak, University of Bristol

SESSION: FA-PS Day and Time: Thursday 11th May • 14:00-15:30

FAPS10

Chair: FERDINAND ELFERS

**Room: HMV
Meeting 2**

THE TIMING OF RATING-CHANGE ANNOUNCEMENTS

Author: **PEPA KRAFT, NEW YORK UNIVERSITY / LEONARD N. STERN SCHOOL OF BUSINESS** EA = Empirical Archival
Co-Author: *Yuan Xie, Fordham University*
Ling Zhou, University of New Mexico

UNDERSTANDING DEPOSITOR DISCIPLINE IN CREDIT UNIONS

Author: **ANDRES MESA TORO, UNIVERSITY OF NAVARRA** EA = Empirical Archival
Co-Author: *Javier Gomez-Biscarri, Department of Economics and Business – Universitat Pompeu Fabra
Barcelona Graduate School of Economics*
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MANDATORY FINANCIAL STATEMENT DISCLOSURE AND CREDIT RATINGS

Author: **STEVEN VANHAVERBEKE, KU LEUVEN** EA = Empirical Archival
Co-Author: *Benjamin Balsmeier, ETH Zurich, Swiss Economic Institute*
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Economics and International Management*

SESSION: FA-PS Day and Time: Friday 12th May • 09:00-10:30

FAPS11

Chair: DAVID PLUMLEE

**Room: HMV
Meeting 5**

DO FOREIGN BANKS PREFER ACCOUNTING RATIOS OR CREDIT RATINGS IN THE PERFORMANCE PRICING PROVISIONS OF SYNDICATED LOANS?

Author: **ALICE-LIANG XU, UNIVERSITY OF MANCHESTER** EA = Empirical Archival
Co-Author: *Edward Lee, University of Manchester*
Kostas Pappas, University of Southampton

THE IMPACT OF DEBT COVENANT VIOLATION ON CREDIT DEFAULT SWAP SPREADS

Author: **CHUNMEI ZHU, UNIVERSITY OF WATERLOO** EA = Empirical Archival
Co-Author: *Changling Chen, University of Waterloo*
Jeong-bon Kim, University of Waterloo

COST BEHAVIOR AND BOND YIELD SPREADS

Author: **ZILI ZHUANG, THE CHINESE UNIVERSITY OF HONG KONG** EA = Empirical Archival

Co-Author: *Ting-Kai Chou, National Cheng Kung University*
Henock Louis, Penn State University

SESSION: FA-PS Day and Time: Friday 12th May • 09:00-10:30

FAPS12

Chair: MICHAEL EAMES

*Room: HMV
Meeting 6*

DECOMPOSING ANALYSTS' EARNINGS FORECAST ERROR: WHAT ARE THE KEY FACTORS?

Author: MICHEL DUBOIS, UNIVERSITY OF NEUCHÂTEL EA = Empirical Archival
Co-Author: Zana Grigaliuniene, ISM University of Management and Economics
Andreea Moraru-Arfire, Pennsylvania University / The Wharton School

EQUITY ANALYSTS' STRATEGIC USE OF VIVID LANGUAGE IN RESPONSE TO QUARTERLY EARNINGS SURPRISES

Author: CATHERINE SALZEDO, LANCASTER UNIVERSITY / EA = Empirical Archival
MANAGEMENT SCHOOL
Co-Author: Steven Young, Lancaster University Management School

TRACKING ANALYSTS ALONG TECHNOLOGICAL LINKS

Author: LI YAO, CONCORDIA UNIVERSITY EA = Empirical Archival
Co-Author: Hongping Tan, York University
Jin Wang, Wilfrid Laurier University

SESSION: FA-PS Day and Time: Friday 12th May • 14:00-15:30

FAPS13

Chair: CHRISTINA MANTHEI-GEH

*Room: HSP Les
Palmeretes*

COMPETITIVE THREATS, INFORMATION ASYMMETRY, AND INSIDER TRADING

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

MUTUAL FUND HERDING, INFORMATION ENVIRONMENT, AND STOCK PRICE CRASH

Author: ZHENG QIAO, XIAMEN UNIVERSITY EA = Empirical Archival
Co-Author: Shengmin Hung, Soochow University

A CONSISTENT RESEARCH DESIGN FOR VALUE RELEVANCE STUDIES

Author: CATALIN STARICA, UNIVERSITY OF NEUCHÂTEL EA = Empirical Archival
Co-Author: Jian Kang, Tianjin University of Finance & Economics, Tianjin, China
Catalin Starica, University of Neuchâtel, Faculty of Economics and Business, Switzerland

SESSION: FA-PS Day and Time: Thursday 11th May • 11:00-12:30

FAPS14

Chair: KEVIN SUN

Room: VCC S3

HEDGE ACCOUNTING DURING TIMES OF CRISES: EVIDENCE FROM THE EUROPEAN BANKING INDUSTRY

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

INTEREST RATE DERIVATIVES USE IN BANKING: MARKET PRICING IMPLICATIONS OF CASH FLOW HEDGES

Author: LI WANG, UNIVERSITY OF AKRON EA = Empirical Archival
Co-Author: Stephen Makar, University of Wisconsin Oshkosh
Aigbe Akhigbe, University of Akron

Ann Marie Whyte, University of Centual Florida

WHICH FIRMS ARE AFFECTED BY REGULATION? A NEW TEXT-BASED MEASURE FROM CORPORATE DISCLOSURES

Author: PETER WYSOCKI, UNIVERSITY OF MIAMI

EA = Empirical
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Co-Author: Taylor Wiesen, George Mason University

SESSION: FR-PSD Day and Time: Wednesday 10th May • 17:00-18:30

FRPSD01 *Chair: ALJOSA VALENTINCIC*

**Room: VCC
Auditorium 3B**

PEER DYNAMICS AND DISCRETIONARY DISCLOSURE

Discussant: HOLLY YANG

Author: YUEN-KIT CHAU, THE CHINESE UNIVERSITY OF HONG KONG

EA = Empirical Archival

Co-Author:

VOLUNTARY SENSITIVITY RISK DISCLOSURE

Discussant: MAXIMILIAN A. MÜLLER

Author: DAPHNE LUI, ESSEC BUSINESS SCHOOL PARIS

EA = Empirical
Archival

*Co-Author: Yanling Guan, Hong Kong Baptist University
Yong Li, King's College London*

SESSION: FR-PSD Day and Time: Thursday 11th May • 09:00-10:30

FRPSD02 *Chair: ANN TARCA*

**Room: VCC
Auditorium 3B**

MOVING THE CONCEPTUAL FRAMEWORK FORWARD: ACCOUNTING FOR UNCERTAINTY

Discussant: MARY BARTH

Author: RICHARD BARKER, UNIVERSITY OF OXFORD

CD = Conceptual
Development

Co-Author: Stephen Penman, Columbia Business School

COMPLIANCE COSTS AND COMPARABILITY BENEFITS OF CROSS-LISTING: EVIDENCE FROM ACCOUNTING STANDARD DIFFERENCES AND IFRS ADOPTION

Discussant: ANNITA FLOROU

Author: SHIHENG WANG, THE HONG KONG UNIVERSITY OF SCIENCE AND TECHNOLOGY

EA = Empirical
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*Co-Author: Michael Welker, Queen's University
Serena Wu, Queen's University*

SESSION: FR-PSD Day and Time: Thursday 11th May • 16:00-17:30

FRPSD03 *Chair: HOLGER DASKE*

**Room: VCC
Auditorium 3B**

EARNINGS MANAGEMENT IN INNOVATIVE SMALL AND MEDIUM ENTITIES: STRATEGIES AND CONSEQUENCES

Discussant: MARTIN GLAUM

Author: ALESSANDRO GHIO, ESSEC BUSINESS SCHOOL PARIS

EA = Empirical Archival

*Co-Author: Andrei Filip, ESSEC Business School
Luc Paugam, HEC Paris*

CUSTOMERS AND FINANCIAL REPORTING QUALITY

Discussant: PEPA KRAFT
Author: BRADY TWEDT, INDIANA UNIVERSITY
Co-Author: Michael Drake, Brigham Young University
Timothy Seidel, Brigham Young University
David Wood, Brigham Young University

EA = Empirical
Archival

SESSION: FR-PSD Day and Time: Friday 12th May • 09:00-10:30

FRPSD04 *Chair:* THORSTEN SELLHORN

Room: VCC
Auditorium 3B

MARKET-WIDE EFFECTS OF OFF-BALANCE SHEET DISCLOSURES:

Discussant: PATRICK HOPKINS
Author: MIGUEL DURO, IESE BUSINESS SCHOOL, UNIVERSITY OF NAVARRA
Co-Author: Marc Badia, IESE Business School
Bjorn Jorgensen, London School of Economics
Gaizka Ormazabal, IESE Business School

EA = Empirical Archival

DYNAMIC INVESTMENT AND EARNINGS-RETURN PROPERTIES: A STRUCTURAL APPROACH

Discussant: HOLGER DASKE
Author: DAVID WINDISCH, UNIVERSITY OF GRAZ
Co-Author: Matthias Breuer, The University of Chicago Booth School of Business

EA = Empirical
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SESSION: FR-PSD Day and Time: Friday 12th May • 14:00-15:30

FRPSD05 *Chair:* MARIA DEL MAR CAMACHO

Room: VCC
Auditorium 3B

HETEROGENEOUS NARRATIVE CONTENT IN ANNUAL REPORTS PUBLISHED AS PDF FILES: EXTRACTION, CLASSIFICATION AND INCREMENTAL PREDICTIVE ABILITY

Discussant: BHARAT SARATH
Author: PAULO ALVES, UNIVERSIDADE CATÓLICA PORTUGUESA (PORTO)
Co-Author: Paulo Alves, Católica Porto Business School
Mahmoud El-Haj, Lancaster University - School of Computing and Communications
Paul Rayson, Lancaster University - School of Computing and Communications
Martin Walker, University of Manchester - Manchester Business School
Steven Young, Lancaster University - Department of Accounting and Finance

EA = Empirical
Archival

WHEN DO EXECUTIVE CLAWBACK PROVISIONS HAVE REAL CLAWS IN ACTION? EVIDENCE FROM CONSERVATIVE ACCOUNTING

Discussant: JUAN MANUEL GARCIA LARA
Author: SAM LEE, IOWA STATE UNIVERSITY
Co-Author: Ahrum Choi, Hong Kong Baptist University
Peter Oh, University of Southern California
Patrick Ryu, University of Georgia

EA = Empirical
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SESSION: FR-PS Day and Time: Wednesday 10th May • 15:00-16:30

FRPS01 *Chair:* STEPHEN TAYLOR

Room: HMV
Meeting 4

INSIDER TRADING, COMPETITION, AND REAL ACTIVITIES MANIPULATION

Author: **HUI CHEN, UNIVERSITY OF ZÜRICH** AM = Analytical/Modelling
Co-Author: Hui Chen, University of Zurich
Bjorn Jorgensen, LSE

EFFECTS OF RULES-BASED VERSUS PRINCIPLES-BASED ACCOUNTING STANDARDS ON ACCOUNTING QUALITY

Author: **BAOCHUN PENG, THE HONG KONG POLYTECHNIC UNIVERSITY** AM = Analytical/Modelling
Co-Author: C.S. Agnes Cheng, Hong Kong Polytechnic University
Xiao (Amanda) Li, Hong Kong Polytechnic University

VOLUNTARY DISCLOSURE AND INFORMED TRADING

Author: **EVGENY PETROV, LAUSANNE POLYTECHNIC UNIVERSITY** AM = Analytical/Modelling
Co-Author:

SESSION: FR-PS Day and Time: Wednesday 10th May • 15:00-16:30

FRPS02

Chair: JOERG R. WERNER

Room: **HMV Meeting 5**

DIFFERENCES IN THE LIKLIHOOD AND MAGNITUDE OF IMPAIRMENTS AND UNREALIZED LOSSES: EVIDENCE FROM THE REAL ESTATE INDUSTRY

Author: **SANJAY BISSESSUR, UNIVERSITY OF AMSTERDAM** EA = Empirical Archival
Co-Author: Igor Goncharov, Lancaster University Management School
Sander van Triest, University of Amsterdam
Dieter Wirtz, Independent

REVIEWING GOODWILL ACCOUNTING RESEARCH: WHAT DO WE REALLY KNOW ABOUT IFRS 3 AND IAS 36 IMPLEMENTATION EFFECTS?

Author: **ANNE D'ARCY, VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS** EA = Empirical Archival
Co-Author: Ann Tarca, The University of Western Australia

A COMMENT ON THE 'PRE-ACQUISITION HEADROOM APPROACH' FOR GOODWILL IMPAIRMENT TESTS

Author: **TOMAS HJELSTROM, STOCKHOLM SCHOOL OF ECONOMICS** AM = Analytical/Modelling
Co-Author: Niclas Hellman, Stockholm School of Economics

SESSION: FR-PS Day and Time: Wednesday 10th May • 17:00-18:30

FRPS03

Chair: A. RASHAD ABDEL-KHALIK

Room: **VCC S3**

CEO STOCK OWNERSHIP, OPTION VALUE AND ACCOUNTING FRAUD: AN ANALYSIS OF THE SEC ACCOUNTING AND AUDITING ENFORCEMENT RELEASES

Author: **JAE HWAN AHN, WARWICK UNIVERSITY BUSINESS SCHOOL** EA = Empirical Archival
Co-Author: Zulfiqar Shah, University of Warwick

FINANCIAL STATEMENT COMPARABILITY, READABILITY AND ACCOUNTING FRAUD

Author: **BELEN BLANCO, THE UNIVERSITY OF ADELAIDE** EA = Empirical Archival
Co-Author: Belen Blanco, The University of Adelaide
Sandip Dhole, The University of Melbourne

MARKET REACTION TO THE ELIMINATION OF THE FORM 20-F RECONCILIATION FROM IFRS TO US GAAP: DOES COMPARABILITY MATTER?

Author: **EUNG GIL KIM, KOREA UNIVERSITY BUSINESS SCHOOL** EA = Empirical

Co-Author:

SESSION: **FR-PS** Day and Time: **Wednesday 10th May • 17:00-18:30**

FRPS04

Chair: ELISABETTA BARONE

Room: **HMV
Meeting 5**

THE INFORMATION CONTENT OF 10-K NARRATIVES: COMPARING MD&A AND FOOTNOTE DISCLOSURES

Author: *AMIR AMEL-ZADEH, UNIVERSITY OF OXFORD / SAID BUSINESS SCHOOL* EA = Empirical Archival

Co-Author: *Jonathan Faasse, University of Cambridge*

DOES GREATER R&D QUALITATIVE DISCLOSURE PROVIDE INFORMATION ABOUT FIRM PROFITABILITY?

Author: *PRATIK GOEL, IESEG SCHOOL OF MANAGEMENT* EA = Empirical Archival

Co-Author: *Sanjay Kallapur, Indian School of Business
Ankit Jain, Indian School of Business*

CAPITAL MARKET OUTCOMES TO HIGH-QUALITY ANNUAL REPORT NARRATIVES: EVIDENCE FROM UK ANNUAL REPORT AWARDS

Author: *JACQUI MUNRO, UNIVERSITY OF REGINA* EA = Empirical Archival

Co-Author: *Steve Young, Lancaster University
Justin Chircop, Lancaster University*

SESSION: **FR-PS** Day and Time: **Friday 12th May • 14:00-15:30**

FRPS05

Chair: ANNE D'ARCY

Room: **VCC S3**

EXECUTIVE CHARACTERISTICS AND ACCOUNTING CHOICES OF BANKS

Author: *NICOLAS BOOB, UNIVERSITY OF MANNHEIM* EA = Empirical Archival

Co-Author: *Jannis Bischof, University of Mannheim*

BANKS' DISCRETION OVER THE DEBT VALUATION ADJUSTMENT FOR OWN CREDIT RISK

Author: *LEONIDAS DOUKAKIS, LAUSANNE UNIVERSITY / HEC LAUSANNE* EA = Empirical Archival

Co-Author: *Minyue Dong, HEC, University of Lausanne
Stephen Ryan, Stern School of Business, New York University*

BANK COMPETITION, LOAN LOSS PROVISIONING AND PRO-CYCLICALITY: HOW DOES COMPETITION INFLUENCE THE EXTENT TO WHICH DISCRETIONARY LOAN PROVISIONING PRACTICES REFLECT A FORWARD-LOOKING ORIENTATION?

Author: *MONICA LÓPEZ-PUERTAS LAMY, CARLOS III UNIVERSITY, MADRID* EA = Empirical Archival

Co-Author: *Juana Aledo, Universidad Carlos III, Madrid
Kurt Desender, Universidad Carlos III, Madrid*

SESSION: **FR-PS** Day and Time: **Thursday 11th May • 09:00-10:30**

FRPS06

Chair: LEONIDAS DOUKAKIS

Room: **HMV
Meeting 1**

BANK STRESS TESTS: AN ACTIVE TREATMENT OR A PLACEBO?

Author: *JOHANNES HÖBELT, UNIVERSITY OF SUSSEX* EA = Empirical Archival

Co-Author: *Dimitrios Gounopoulos, Newcastle University
Nikolaos Papanikolaou, University of Sussex*

COMPONENTS IN BANKS' INCOME STATEMENTS AND THEIR RELEVANCE FOR EQUITY AND BOND INVESTORS

Author: SAVVAS PAPAIOPOULOS, THE UNIVERSITY OF GOTHENBURG EA = Empirical Archival

Co-Author: Jan Marton, University of Gothenburg

OPERATIONAL RISK DISCLOSURE QUALITY AND NATIONAL CULTURE: EVIDENCE FROM THE EU BANKING INDUSTRY

Author: FLORENCE PINTO BASTO, ISEG, UNIVERSIDADE DE LISBOA EA = Empirical Archival

Co-Author: Ana Marques, NOVA SBE

SESSION: FR-PS Day and Time: Thursday 11th May • 09:00-10:30

FRPS07

Chair: ALESSANDRO GHIO

Room: HMV Meeting 4

HOW MULTI BUSINESS SEGMENTATION AFFECTS THE PROBABILITY OF MEETING ANALYSTS' EARNINGS FORECASTS AND ECONOMIC CONSEQUENCES ASSOCIATED WITH IT

Author: IVANA RAONIC, CASS BUSINESS SCHOOL - CITY, UNIVERSITY OF LONDON EA = Empirical Archival

Co-Author: Ali Sahin, Cass Business School, City, University of London

THE EFFECT OF ACCOUNTING REPORTING COMPLEXITY ON FINANCIAL ANALYSTS

Author: ARI YEZEGEL, BENTLEY UNIVERSITY EA = Empirical Archival

Co-Author: Rani Hoitash, Bentley University
Udi Hoitash, Northeastern University

SESSION: FR-PS Day and Time: Thursday 11th May • 14:00-15:30

FRPS08

Chair: MARTIN GLAUM

Room: VCC S2

INDUSTRY EXPERTISE AND THE INFORMATIONAL ADVANTAGES OF MANAGERS AND ANALYSTS

Author: DAN AMIRAM, COLUMBIA UNIVERSITY EA = Empirical Archival

Co-Author: Ashiq Ali, University of Texas at Dallas
Alon Kalay, Columbia Business School
Gil Sadka, University of Texas at Dallas

HOW DO ANALYSTS PROCESS MANAGERIAL EARNINGS FORECASTS? AN EYE-TRACKING STUDY

Author: SAVERIO BOZZOLAN, LUISS UNIVERSITY EX = Experimental

Co-Author: Philip Joos, Department of Accountancy Tilburg University
Enrico Rubaltelli, Department of Developmental and Socialization Psychology Cognitive Neuroscience Centre University of Padova

DOES MANDATORY ADOPTION OF IFRS IMPROVE ANALYSTS' INFORMATION ENVIRONMENT IN LATIN AMERICAN COUNTRIES?

Author: ANDRE AROLDI FREITAS DE MOURA, UNIVERSITY OF BIRMINGHAM EA = Empirical Archival

Co-Author: Chun Yu Mak, University of Birmingham
Jairaj Gupta, University of Birmingham

SESSION: FR-PS Day and Time: Thursday 11th May • 14:00-15:30

FRPS09

Chair: HENRY JARVA

Room: VCC S3

DO ANALYSTS' CASH FLOW FORECASTS IMPROVE THE ACCURACY OF THEIR TARGET PRICES?

Author: **NOOR HASHIM, LANCASTER UNIVERSITY /
MANAGEMENT SCHOOL** EA = Empirical Archival

Co-Author: *Norman Strong, University of Manchester*

DOES ANALYST'S FACE MATTER?

Author: **RAY WANG, HONG KONG BAPTIST UNIVERSITY** EA = Empirical Archival

Co-Author: *K. Hung Chan, Lingnan University
Tony Kang, McMaster University and University of Nebraska - Lincoln
Ruixin Wang, Hong Kong Baptist University*

PROFESSIONAL BACKGROUNDS OF ACCOUNTING STANDARD SETTERS AND CHANGES IN THE CURRENT VALUE ORIENTATION OF IFRS

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

Co-Author:

SESSION: FR-PS Day and Time: Thursday 11th May • 14:00-15:30

FRPS10

Chair: IRENE KARAMANOU

Room: **HMV
Meeting 1**

NON-GAAP EARNINGS DISCLOSURES ON THE FACE OF THE INCOME STATEMENT BY UK FIRMS: THE EFFECT ON MARKET LIQUIDITY

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

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

THE ECONOMIC CONSEQUENCES OF SEC INTERPRETIVE GUIDANCE AND THE EFFECTS ON FIRM BEHAVIOR: EVIDENCE OF NON-GAAP EARNINGS DISCLOSURE

Author: **HANGSOO KYUNG, THE CHINESE UNIVERSITY OF
HONG KONG** EA = Empirical Archival

Co-Author: *Joseph Weintrop, City University of New York- Baruch College*

CONSECUTIVE EARNINGS INCREASES: MANAGERIAL DISCRETION OR MANAGERIAL PERFORMANCE?

Author: **GILAD LIVNE, UNIVERSITY OF EXETER** EA = Empirical Archival

Co-Author: *Joanne Horton, University of Exeter
GILAD LIVNE, University of Exeter
Sarayut Rueangsuwan, Kasetsart University*

SESSION: FR-PS Day and Time: Wednesday 10th May • 15:00-16:30

FRPS11

Chair: MARIANO PABLO SCAPIN

Room: **VCC S3**

FACEBOOK POSTING ACTIVITY AND THE SELECTIVE AMPLIFICATION OF EARNINGS DISCLOSURES

Author: **WILLIAM CREADY, THE UNIVERSITY OF TEXAS AT
DALLAS** EA = Empirical Archival

Co-Author: *Rajib Hasan, University of Houston-Clear Lake*

DO FIRMS UNDERREPORT INFORMATION ON CYBER-ATTACKS? EVIDENCE FROM CAPITAL MARKETS

Author: **SHAI LEVI, TEL AVIV UNIVERSITY** EA = Empirical Archival

Co-Author: *Eli Amir, Tel Aviv University and City University of London
Tsafrir Livne, University of North Carolina*

CYBER-RISK DISCLOSURE: WHO CARES?

Author: *BENJAMIN SEGAL, FORDHAM UNIVERSITY*

EA = Empirical
Archival

Co-Author: *Gilles Hilary, Georgetown University*
May Zhang, Fordham

SESSION: **FR-PS** Day and Time: **Thursday 11th May • 14:00-15:30**

FRPS12

Chair: **DANIEL SCHAUPP**

Room: **HMV**
Meeting 5

THE GOODWILL IMPAIRMENT TEST DATE CHOICE

Author: *YING QUAN, THE UNIVERSITY OF TEXAS AT DALLAS*

EA = Empirical Archival

Co-Author: *William Cready, The University of Texas at Dallas*
Ying Quan, The University of Texas at Dallas

THE ROLE OF CASH-GENERATING UNITS IN ACCOUNTING FOR GOODWILL IMPAIRMENTS

Author: *TONNY STENHEIM, BI NORWEGIAN BUSINESS SCHOOL*

EA = Empirical Archival

Co-Author: *Erlend Kvaal, BI Norwegian Business School*

THE IMPLICATIONS OF COUNTRY LEVEL AUDIT QUALITY AND ENFORCEMENT OF ACCOUNTING STANDARDS FOR THE TIMELINESS OF GOODWILL IMPAIRMENT RECOGNITION

Author: *ANDREI FILIP, ESSEC BUSINESS SCHOOL PARIS*

EA = Empirical Archival

Co-Author: *Gerald Lobo, University of Houston*
Luc Paugam, HEC Paris

SESSION: **FR-PS** Day and Time: **Thursday 11th May • 09:00-10:30**

FRPS13

Chair: **MARVIN WEE**

Room: **VCC S3**

FAIR VALUE MEASUREMENT DISCLOSURE BY U.S. CLOSED-END FUNDS

Author: *RUCSANDRA MOLDOVAN, CONCORDIA UNIVERSITY*

EA = Empirical Archival

Co-Author: *Ahmad Hammami, John Molson School of Business, Concordia University*

DOES UNCONDITIONAL ACCOUNTING CONSERVATISM THROUGH HIDDEN RESERVES PROVIDE A RATIONAL EXPLANATION TO B/P EFFECT (VALUE EFFECT) IN STOCK RETURNS?

Author: *ALI SAHIN, UNIVERSITY OF WESTMINSTER*

EA = Empirical
Archival

Co-Author: *Ivana Raonic, Cass Business School*

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

FRPS14

Chair: **MARTIN HOOGENDOORN**

Room: **HMV**
Meeting 4

IS THERE AN ENFORCEMENT PREMIUM IN AUDIT FEES?

Author: *SERENA MORRICONE, LAUSANNE UNIVERSITY / HEC LAUSANNE*

EA = Empirical Archival

Co-Author: *Annita Florou, King's College London*
Peter Pope, London School of Economics and Political Sciences

EXTENDED AUDITOR REPORTING AND PRIVATE INFORMATION DISCLOSURE

Author: *JOERG R. WERNER, FRANKFURT SCHOOL OF FINANCE & MANAGEMENT*

EA = Empirical Archival

Co-Author: *Joerg Werner,*
Elisabeth Klaes,

THE IMPACT OF IFRS VERSUS U.S. GAAP ON AUDIT FEES AND GOING CONCERN OPINIONS: EVIDENCE FROM U.S.-LISTED FOREIGN FIRMS

Author: *INDER KHURANA, UNIVERSITY OF MISSOURI-COLUMBIA* EA = Empirical Archival
Co-Author: *Lucy Chen, Villinova University*

SESSION: FR-PS Day and Time: Wednesday 10th May • 17:00-18:30

FRPS15

Chair: CHRISTOF BEUSELINCK

Room: HMV
Meeting 1

ELECTION CYCLES AND CORPORATE ANNOUNCEMENTS OF EMPLOYEE DISMISSALS

Author: *TZU-TING CHIU, NHH NORWEGIAN SCHOOL OF ECONOMICS* EA = Empirical Archival
Co-Author: *Varouj Aivazian, University of Toronto*
Miguel Minutti-Meza, University of Miami
Dushyantkumar Vyas, University of Toronto

WHY DID POLITICIANS BLAME FAIR VALUE ACCOUNTING DURING THE FINANCIAL CRISIS? THE ROLE OF CONSERVATIVE IDEOLOGY AND SPECIAL INTERESTS

Author: *HOLGER DASKE, UNIVERSITY OF MANNHEIM* EA = Empirical Archival
Co-Author: *Jannis Bischof, University of Mannheim*
Christoph Sextroh, Tilburg University

THE IMPACT OF IFRS 13 ON THE COMPARABILITY OF FAIR VALUES IN FINANCIAL REPORTING

Author: *CATHY SHAKESPEARE, UNIVERSITY OF MICHIGAN* EA = Empirical Archival
Co-Author: *Marlene Plumlee, University of Utah*
Teri Yohn, Indiana University

SESSION: FR-PS Day and Time: Thursday 11th May • 11:00-12:30

FRPS16

Chair: JAP EFENDI

Room: HMV
Meeting 5

ENFORCING AN ENFORCEMENT SYSTEM AND THE CLASH OF CULTURES IN ROMANIA

Author: *NADIA ALBU, BUCHAREST UNIVERSITY OF ECONOMIC STUDIES* CF = Case/Field Study
Co-Author: *Catalin Nicolae Albu, BUCHAREST ACADEMY OF ECONOMIC STUDIES*
Sebastian Hoffmann, UNIVERSITY OF EDINBURGH

THE INFLUENCE OF CHINA'S INSTITUTIONAL ENVIRONMENT ON IFRS CONVERGENCE AND EARNINGS QUALITY WITH CONDITIONAL HETEROSCEDASTICITY

Author: *JUNE CAO, MACQUARIE UNIVERSITY* EA = Empirical Archival
Co-Author: *Ken Siu, Macquarie University*
Chris Patel, Macquarie University

EARNINGS QUALITY AND THE HETEROGENEOUS RELATION BETWEEN EARNINGS AND STOCK RETURNS

Author: *HELENA ISIDRO, LISBON UNIVERSITY INSTITUTE (ISCTE)* EA = Empirical Archival
Co-Author: *Helena Isidro, ISCTE-IUL Instituto Universitario Lisboa*
José Dias, ISCTE-IUL Instituto Universitario Lisboa

SESSION: FR-PS Day and Time: Thursday 11th May • 16:00-17:30

FRPS17

Chair: ROBERTO DI PIETRA

Room: **HMV**
Meeting 1

THE INFLUENCE OF NGOS IN THE ACCOUNTING STANDARD SETTING PROCESS : THE CASE OF EXTRACTIVE ACTIVITIES

Author: **VERONIQUE BLUM, GRENOBLE II PIERRE MENDES FRANCE UNIVERSITY** CF = Case/Field Study

Co-Author:

IS THE IFRS FOR SMES WORKING? AN EXPLORATORY INTERVIEW STUDY

Author: **JOACHIM GASSEN, HUMBOLDT UNIVERSITY OF BERLIN** CF = Case/Field Study

Co-Author:

READING BETWEEN THE LINES: THE COMPLEMENTARITY OF QUALITATIVE AND QUANTITATIVE METHODOLOGIES FOR RESEARCH ON THE LOBBYING OF STANDARD SETTERS.

Author: **JULIA MORLEY, THE LONDON SCHOOL OF ECONOMICS AND POLITICAL SCIENCE** CF = Case/Field Study

Co-Author:

SESSION: FR-PS Day and Time: Thursday 11th May • 16:00-17:30

FRPS18

Chair: GERALD LOBO

Room: **HMV**
Meeting 2

PRIVATE DEBT AND TIMELY LOSS RECOGNITION

Author: **SONJA MÜLLER, UNIVERSITY OF MANNHEIM** EA = Empirical Archival

Co-Author: *Benedikt Franke, University of Mannheim*

WHAT CAN WE LEARN ABOUT CREDIT RISK FROM DEBT VALUATION ADJUSTMENTS?

Author: **ARGYRO PANARETOU, LANCASTER UNIVERSITY / MANAGEMENT SCHOOL** EA = Empirical Archival

Co-Author: *Grzegorz Pawlina, Lancaster University Management School*

Wen Lin, Lancaster University Management School

DEBT COVENANT CONDITION AND THE RELATIVE USE OF OPERATING LEASES

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

Co-Author: *Daniel Gyung Paik, University of richmond*

Brandon Byunghwan Lee, Indiana University Northwest

Sung Wook Yoon, California State University, Northridge

SESSION: FR-PS Day and Time: Thursday 11th May • 11:00-12:30

FRPS19

Chair: IVANA RAONIC

Room: **VCC S4**

ACCRUALS QUALITY: COMPREHENSIVE INCOME AND NET INCOME PERSPECTIVE

Author: **FERNANDO CAIO GALDI, FUCAPE BUSINESS SCHOOL** EA = Empirical Archival

Co-Author: *Rafaela Pinho, Fucape Business School*

Fabio Motoki, Fucape Business School

EARNINGS MANAGEMENT THROUGH REAL ACTIVITIES IN MUNICIPAL SUBSIDIARIES: IMPLICATIONS FOR THE IMPLEMENTATION OF THE BUDGETARY STABILITY POLICY

Author: **MARTA DE VICENTE, UNIVERSIDAD LOYOLA ANDALUCÍA** EA = Empirical Archival

Co-Author: *Christina Dargenidou, University of Exeter*

ACCOUNTING STANDARDS ENFORCEMENT AND EARNINGS MANAGEMENT: AN INTERNATIONAL COMPARISON

Author: **MOATAZ ELHELALY, THE AMERICAN UNIVERSITY IN CAIRO** EA = Empirical Archival
Co-Author: Collins Ntim, University of Southampton

SESSION: FR-PS Day and Time: Thursday 11th May • 16:00-17:30

FRPS20 Chair: MARCELA ZAROVA Room: **HMV Meeting 3**

EFRAG'S ROLE IN THE INTERNATIONAL STANDARD SETTING PROCESS

Author: **KATHARINA WEISS, POTSDAM UNIVERSITY** SU = Survey
Co-Author: Ulfert Gronewold, Potsdam University

IFRS CONVERGENCE WITH MANY LOCAL AMENDMENTS: THE FRS 102 IN THE UK

Author: **KJELL OVE RØSOK, NHH NORWEGIAN SCHOOL OF ECONOMICS** CF = Case/Field Study
Co-Author:

SESSION: FR-PS Day and Time: Friday 12th May • 09:00-10:30

FRPS21 Chair: NIAMH M. BRENNAN Room: **VCC S4**

TRADING ON RESIDUAL TONE

Author: **ELIZABETH DEMERS, UNIVERSITY OF VIRGINIA / THE DARDEN SCHOOL OF BUSINESS ADMINISTRATION** EA = Empirical Archival
Co-Author: Stephen Baginski, University of Georgia
Asad Kausar, Nanyang
Julia Yu, University of Virginia/McIntire

OMISSION BIAS WITHIN CORPORATE REPORTING: EVIDENCE FROM A VISUAL ACCOUNTING EXPERIMENT

Author: **ANDREA MELIS, UNIVERSITY OF CAGLIARI** EX = Experimental
Co-Author: Michael John Jones, university of Bristol
Simone Aresu, University of Cagliari

EARNINGS GUIDANCE CHARACTERISTICS, IMPRESSION MANAGEMENT AND THE PROBABILITY OF MISSING THE EARNINGS TARGET

Author: **GIULIA REDIGOLO, EMORY UNIVERSITY / GOIZUETA BUSINESS SCHOOL** EA = Empirical Archival
Co-Author: Saverio Bozzolan, Luiss University

SESSION: FR-PS Day and Time: Friday 12th May • 09:00-10:30

FRPS22 Chair: JAN MARTON Room: **HMV Meeting 1**

DOES IFRS CONVERGENCE AFFECT THE LEVEL OF ACCRUALS-BASED EARNINGS MANAGEMENT AND REAL ACTIVITIES-BASED EARNINGS MANAGEMENT OF EUROPEAN INDUSTRIAL FIRMS?

Author: **CHUN YU MAK, UNIVERSITY OF BIRMINGHAM** EA = Empirical Archival
Co-Author: Samur Mustafayev Mubariz, RsA Asia, China.
Chun Yu Mak, University of Birmingham

VIEWING DISCRETIONARY AND NON-DISCRETIONARY ACCRUALS THROUGH THE UNIVARIATE LENS: A CONDITIONAL HETEROSCEDASTIC MEAN-VARIANCE APPROACH

Author: ALBERT KWAME MENSAH, CITY UNIVERSITY OF HONG KONG EA = Empirical Archival

Co-Author:

DO GOVERNMENT SUBSIDIES AFFECT INCOME SMOOTHING?

Author: CHENG ZENG, THE UNIVERSITY OF MANCHESTER EA = Empirical Archival

Co-Author: Kostas Pappas, University of Southampton
Martin Walker, University of Manchester
Liang Xu, University of Manchester

SESSION: FR-PS Day and Time: Friday 12th May • 09:00-10:30

FRPS23

Chair: SANJAY BISSESSUR

Room: HMV
Meeting 2

HOW DO FIRMS RESPOND TO PEER DISCLOSURES? EVIDENCE FROM CLINICAL TRIAL DISCLOSURES

Author: VEDRAN CAPKUN, HEC PARIS EA = Empirical Archival

Co-Author: Yun Lou, HEC Paris
Yin Wang, HEC Paris

PROPRIETARY COSTS AND NONFINANCIAL DISCLOSURES

Author: JOHANN COMPRIX, SYRACUSE UNIVERSITY EA = Empirical Archival

Co-Author: Craig Nichols, Syracuse University

STRATEGIC RESPONSES TO INCREASES IN OWNERSHIP DISCLOSURE

Author: SARAH KROECHERT, HUMBOLDT UNIVERSITY OF BERLIN EA = Empirical Archival

Co-Author:

SESSION: FR-PS Day and Time: Friday 12th May • 11:00-12:30

FRPS24

Chair: JUNE CAO

Room: HMV
Meeting 1

CORPORATE IN-HOUSE HUMAN CAPITAL INVESTMENT IN ACCOUNTING AND FINANCIAL REPORTING QUALITY

Author: YANJU LIU, SINGAPORE MANAGEMENT UNIVERSITY EA = Empirical Archival

Co-Author: Xia Chen, Singapore Management University
Qiang Cheng, Singapore Management University
Travis Chow, Singapore Management University

HOW CORPORATE SOCIAL RESPONSIBILITY INFLUENCES MANAGERS' ETHICAL BEHAVIOR: AN EXPERIMENTAL INVESTIGATION OF SPILLOVER EFFECTS

Author: PATRICK MARTIN, INDIANA UNIVERSITY EX = Experimental

Co-Author: Joseph Johnson, University of Central Florida
Bryan Stikeleather, University of South Carolina
Donald Young, Georgia Institute of Technology

DISCLOSURES ABOUT INTANGIBLE RESOURCES IN M&A PRESS RELEASES AND QUALITY OF THE DEAL

Author: HERVE STOLOWY, HEC PARIS EA = Empirical Archival

Co-Author: Andrei Filip, ESSEC Business School
Gerald Lobo, University of Houston
Luc Paugam, HEC Paris

SESSION: FR-PS Day and Time: Wednesday 10th May • 15:00-16:30

FRPS25 *Chair:* GEORG SCHNEIDER *Room:* **VCC S2**
EVOLUTION IN VALUE RELEVANCE OF ACCOUNTING INFORMATION
Author: *MARY BARTH, STANFORD UNIVERSITY* EA = Empirical Archival
Co-Author: *Ken Li, Stanford University*
 Charles McClure, Stanford University

DISCLOSURE ENFORCEMENT CONSEQUENCES – EVIDENCE FROM GERMAN FIRMS
Author: *JULIA NASEV, UNIVERSITY OF COLOGNE* EA = Empirical Archival
Co-Author: *Christian Laschewski, Bundeswehr University Munich*

MEASURING REPORTING QUALITY: RECOGNITION VERSUS DISCLOSURE
Author: *SHAIENDRA PANDIT, UNIVERSITY OF ILLINOIS AT CHICAGO* EA = Empirical Archival
Co-Author: *Ryan Casey, University of Denver*
 Feng Gao, Rutgers University
 Michael Kirschenheiter, University of Illinois at Chicago
 Siyi Li, University of Illinois at Chicago

SESSION: FR-PS Day and Time: Friday 12th May • 11:00-12:30

FRPS26 *Chair:* SUE WRIGHT *Room:* **HMV Meeting 2**
INVESTORS' PERCEPTION OF FINANCIAL DISCLOSURE REGULATION TO ACHIEVE PUBLIC POLICY OBJECTIVES: EVIDENCE FROM EXTRACTIVE ISSUERS
Author: *KATHARINA HOMBACH, FRANKFURT SCHOOL OF FINANCE & MANAGEMENT* EA = Empirical Archival
Co-Author:

SEC COMMENT LETTER DISCLOSURES AND SHORT SELLING
Author: *ZHEJIA LING, IOWA STATE UNIVERSITY* EA = Empirical Archival
Co-Author: *Sam (Sunghan) Lee, Iowa State University*
 Zabihollah Rezaee, The University of Memphis

INCREASED MANDATED DISCLOSURE FREQUENCY AND PRICE FORMATION: EVIDENCE FROM THE 8-K EXPANSION REGULATION
Author: *BRIAN MILLER, INDIANA UNIVERSITY* EA = Empirical Archival
Co-Author: *Jeff McMullin, Indiana University*
 Brady Twedt, Indiana University

SESSION: FR-PS Day and Time: Friday 12th May • 11:00-12:30

FRPS27 *Chair:* ERLEND KVAAL *Room:* **HMV Meeting 5**
VOLATILITY AND THE TIMING OF EARNINGS ANNOUNCEMENTS
Author: *MATTHEW LYLE, NORTHWESTERN UNIVERSITY / KELLOGG SCHOOL OF MANAGEMENT* EA = Empirical Archival
Co-Author: *Christopher Rigsby, Northwestern University*
 Andy Stephan, Northwestern University
 Teri Yohn, Indiana University

TRADING BEHAVIOR AROUND EARNINGS ANNOUNCEMENTS DAYS
Author: *CHEN-HUI WU, NATIONAL CHUNG CHENG UNIVERSITY* EA = Empirical Archival
Co-Author:

DOES THE MARKET PUNISH THE MANY FOR THE SINS OF THE FEW? THE CONTAGION EFFECT OF ACCOUNTING RESTATEMENTS FOR FOREIGN FIRMS LISTED IN THE UNITED STATES

Author: JINGRAN ZHAO, THE HONG KONG POLYTECHNIC UNIVERSITY

EA = Empirical Archival

Co-Author: Weishi Jia, Emory University

SESSION: FR-PS Day and Time: Friday 12th May • 14:00-15:30

FRPS28

Chair: KEVIN MCMEEKING

Room: HMV Meeting 5

THE SHARPEST TOOL IN THE SHED: AN EXAMINATION OF FINANCIAL STATEMENT MANAGEMENT TOOLS DURING IPOS

Author: TATIANA FEDYK, UNIVERSITY OF SAN FRANCISCO

EA = Empirical Archival

Co-Author: Zvi Singer, HEC Montreal

Mark Soliman, University of South California

THE POWER OF NUMBERS: BASE-TEN THRESHOLD EFFECTS IN REPORTED REVENUE

Author: JOSEPH HAN STICE, THE CHINESE UNIVERSITY OF HONG KONG

EA = Empirical Archival

Co-Author: Derrald Stice, Hong Kong University of Science and Technology

Earl Stice, Brigham Young University

Lorien Stice-Lawrence, University of North Carolina at Chapel Hill

DAMAGE CONTROL: EARNINGS MANAGEMENT IN THE FACE OF PRODUCT HARM CRISES

Author: SHAFU ZHANG, CONCORDIA UNIVERSITY

EA = Empirical Archival

Co-Author: Like Jiang, The University of Melbourne

Michel Magnan, Concordia University

Lixin Su, Lingnan University

SESSION: FR-PS Day and Time: Friday 12th May • 14:00-15:30

FRPS29

Chair: CHRISTIAN LASCHEWSKI

Room: HMV Meeting 6

INSTITUTIONAL RESTRICTIONS ON STOCK ISSUANCE AND BUYBACK AND THE ASSET GROWTH EFFECT

Author: KEVIN SUN, ST. JOHN'S UNIVERSITY

EA = Empirical Archival

Co-Author: Alan Huang, University of Waterloo

INSTITUTIONAL HOLDINGS AND VOLUNTARY DISCLOSURE: EVIDENCE FROM MUTUAL FUND FAMILY MERGERS

Author: HOLLY YANG, SINGAPORE MANAGEMENT UNIVERSITY EA = Empirical Archival

Co-Author: Young Jun Cho, Singapore Management University

Hai Lu, Singapore Management University and University of Toronto

INEVITABLE DISCLOSURE DOCTRINE AND VOLUNTARY DISCLOSURE

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

Co-Author: ZHAOYANG GU, The Chinese University of Hong Kong

SESSION: FR-PS Day and Time: Thursday 11th May • 11:00-12:30

FRPS30

Chair: MARCUS WITZKY

Room: HMV Meeting 1

BOARD INTERLOCKS AND REPUTATION SPILLOVER EFFECTS: AN EMPIRICAL ANALYSIS OF FINANCIAL REPORTING POLICIES FOLLOWING MATERIAL ADVERSE EVENTS AT CONNECTED FIRMS

Author: *MARIYA NIKOLOVA IVANOVA, BOCCONI UNIVERSITY* EA = Empirical Archival

Co-Author:

CAN MANAGERS BE WRONG AND STILL BE RIGHT? AN EXAMINATION OF THE PREDICTIVE INFORMATION IN MANAGEMENT FORECAST ERRORS

Author: *HANNA LEE, ROBERT H. SMITH SCHOOL OF BUSINESS* EA = Empirical Archival

Co-Author: *Michael Kimbrough, University of Maryland*

Yue Zheng, University of Maryland

BUSINESS PRESS COVERAGE AND MANAGEMENT EARNINGS GUIDANCE

Author: *YACHANG ZENG, NANYANG TECHNOLOGICAL UNIVERSITY* EA = Empirical Archival

Co-Author: *Jihun Bae, Tilburg University*

Robin Litjens, Tilburg University

Chul Park, University of Hong Kong

SESSION: FR-PS Day and Time: Friday 12th May • 11:00-12:30

FRPS31

Chair: PATRICK HOPKINS

Room: VCC S2

WITHIN-COUNTRY INFORMATION TRANSFER: EVIDENCE FROM U.S.-LISTED NON-U.S. FIRMS

Author: *YASHU DONG, SHANGHAI UNIVERSITY OF FINANCE AND ECONOMICS* EA = Empirical Archival

Co-Author: *Danqing Young, The Chinese University of Hong Kong*

THE EFFECT OF SFAS 158 ON THE MISPRICING OF PENSION PLAN FUNDING

Author: *JONATHAN NAM, THE HONG KONG POLYTECHNIC UNIVERSITY* EA = Empirical Archival

Co-Author: *Jae B. Kim, Singapore Management University*

TRUST, FAMILY FIRMS, MERGER AND ACQUISITION QUALITY

Author: *GIANFRANCO SICILIANO, BOCCONI UNIVERSITY* EA = Empirical Archival

Co-Author: *Suresh Radhakrishnan, University of Texas at Dallas*

Annalisa Prencipe, Bocconi University

SESSION: FAFR-RF Day and Time: Wednesday 10th May • 15:00-16:30

FAFRRF01:

VALUE

RELEVANCE

RELATED

ISSUES

Chair: MARTIN BIERYEY

Room: VCC S7

ARE DIVIDENDS MORE VALUE RELEVANT THAN BOOK VALUE AND EARNINGS IN LARGE US COMPANIES?

Author: *VICTORIA CLOUT, THE UNIVERSITY OF NEW SOUTH WALES* EA = Empirical Archival

Co-Author: *Victoria Clout, UNSW Sydney*

Michael Falta, University of Canterbury, New Zealand

Roger Willett, University of Tasmania

VALUE RELEVANCE OF PEER-BASED BENCHMARKING IN COST BEHAVIOUR

Author: *OVEIS MADADIAN, IÉSEG SCHOOL OF MANAGEMENT* EA = Empirical Archival

Co-Author: *Walter Aerts, University of Antwerp/Tilburg University*
Tom Van Caneghem, KU Leuven/University of Antwerp

THE VALUATION RELEVANCE OF CREDIT RATINGS: EMPIRICAL EVIDENCE FROM FINANCIAL INSTITUTIONS AROUND THE WORLD

Author: *JORGE KATSUMI NIYAMA, UNIVERSIDADE DE BRASÍLIA* EA = Empirical Archival

Co-Author: *Manuel Castelo Branco, University of Porto*
José Curto, UNIDE, Lisbon University Institute (ISCTE-IUL)
Isabel Lourenço, UNIDE, Lisbon University Institute (ISCTE-IUL)

THE VALUE RELEVANCE OF BRAND VALUATION

Author: *ANDREA PERRONE, UNIVERSITY OF BARI ALDO MORO* EA = Empirical Archival

Co-Author: *Emanuel Bagna, University of Pavia*
Vittorio Dell'Atti, University of Bari Aldo Moro
Grazia Dicuonzo, University of Bari Aldo Moro

DISENTANGLING RELIABILITY FROM RELEVANCE IN VALUE-RELEVANCE TESTS

Author: *DAN WEISS, TEL AVIV UNIVERSITY* EA = Empirical Archival

Co-Author: *Efrat Shust, Hebrew University of Jerusalem*

SESSION: FAFR-RF Day and Time: Wednesday 10th May • 15:00-16:30

**FAFRRF02:
CONSERVATISM
AND
INFORMATION
ASYMMETRIES**

Chair: BIANCA BEYER

Room: VCC S9

CONSERVATISM AND ENDOGENOUS PREFERENCES

Author: *CHRISTINA MANTHEI-GEH, AUGSBURG UNIVERSITY* EX = Experimental

Co-Author: *Wolfgang Schultze, Augsburg University*

ASYMMETRIES IN THE PERSISTENCE AND PRICING OF CASH FLOWS

Author: *GEORGIOS PAPANASTASOPOULOS, UNIVERSITY OF PIRAEUS* EA = Empirical Archival

Co-Author:

ACCOUNTING CONSERVATISM AND TRADE CREDIT

Author: *YANLEI ZHANG, CARLOS III UNIVERSITY, MADRID* EA = Empirical Archival

Co-Author:

THE EFFECT OF DUAL HOLDINGS ON THE LEVEL OF ACCOUNTING CONSERVATISM

Author: *THOMAS KASPEREIT, UNIVERSITY OF LUXEMBOURG* EA = Empirical Archival

Co-Author: *Mario Albert Gloger, University of Oldenburg*
Kerstin Lopatta, University of Oldenburg

DOES ACCOUNTING CONSERVATISM REALLY MATTER TO EQUITY MISPRICING?– A TEST OF CORPORATE LIFE CYCLE

Author: *YI-MIEN LIN, NATIONAL CHUNG HSING UNIVERSITY* EA = Empirical Archival

Co-Author: *Chia-Hua Chang, National Chung Hsing University*
Yuh-Jiuan Parng, Asia University

SESSION: FAFR-RF Day and Time: Wednesday 10th May • 17:00-18:30

**FAFRRF03: CEO
AND EXECUTIVE
COMPENSATIONS**

Chair: SANDRO BRUNELLI

*Room: HMV
Meeting 9*

MARKET VALUATION OF SHARE-BASED COMPENSATION EXPENSES: FINANCIAL CRISIS AND LARGE SHAREHOLDERS

Author: ALAA ALHAJ ISMAIL, COVENTRY UNIVERSITY EA = Empirical Archival
Co-Author: Sami Adwan, University of Sussex
John Stittle, University of Essex

DEBT-EQUITY CONFLICT, ACCOUNTING CONSERVATISM, AND EXECUTIVE COMPENSATION

Author: ZHAOYANG GU, THE CHINESE UNIVERSITY OF HONG KONG EA = Empirical Archival
Co-Author: Xiaoxia (Sasha) Peng, University of Utah

INFORMATION HOARDING, CEO TURNOVER AND SUBSEQUENT FIRM PERFORMANCE: EVIDENCE FROM STOCK PRICE CRASH RISK

Author: MEI YEE LEE, MONASH UNIVERSITY MALAYSIA EA = Empirical Archival
Co-Author: Ferdinand A Gul, Deakin University
Karen MY Lai, Deakin University
Michael Wu, The Hong Kong Polytechnic University

THE IMPACT OF A REMUNERATION GUIDELINE IN THE AUSTRALIAN BANKING INDUSTRY

Author: SUE WRIGHT, THE UNIVERSITY OF NEWCASTLE EA = Empirical Archival
Co-Author: Cheok Man Ng, Macquarie University
Shane Magee, Macquarie University

FAMILY OWNERSHIP AND EXECUTIVE COMPENSATIONS: THE EFFECT OF EXPENSE RECOGNITION ON SHARE-BASED COMPENSATIONS

Author: I-CHENG LIN, NATIONAL CHANGHUA UNIVERSITY OF EDUCATION EA = Empirical Archival
Co-Author: MING-CHENG WU, Department of Finance, National Changhua University of Education

SESSION: FAFR-RF Day and Time: Wednesday 10th May • 17:00-18:30

FAFRRF04: EARNINGS QUALITY (I)

Chair: VICTORIA CLOUT

Room: HMV
Meeting 10

EARNINGS MANAGEMENT USING OCI RECYCLING: AUSTRALIAN EVIDENCE

Author: NEAL ARTHUR, THE UNIVERSITY OF SYDNEY EA = Empirical Archival
Co-Author: Victoria Clout, The University of New South Wales
Ava Wu, The University of Sydney
Xiao Zhou,

EARNINGS MANAGEMENT USING CLASSIFICATION SHIFTING: EVIDENCE FROM JAPAN

Author: RYOSUKE FUJITANI, HITOTSUBASHI UNIVERSITY EA = Empirical Archival
Co-Author:

EARNINGS PROPERTIES WITH UNLIMITED LIABILITY FIRMS: EUROPEAN EVIDENCE

Author: NADINE GEORGIU, DORTMUND UNIVERSITY EA = Empirical Archival
Co-Author: Jochen Bigus, Freie Universität Berlin

THE USE OF FINANCIAL DERIVATIVES IN TAX AVOIDANCE AND EARNINGS MANAGEMENT: EMPIRICAL EVIDENCE FROM ASEAN

Author: SYLVIA VERONICA SIREGAR, UNIVERSITAS INDONESIA EA = Empirical Archival
Co-Author: Oktavia, Universitas Kristen Krida Wacana
Ratna Wardhani, Universitas Indonesia
Ning Rahayu, Universitas Indonesia

AGAINST TIME: COMPANIES' BEHAVIOUR AROUND A TAX VS. AN ACCOUNTING REFORM

Author: CINTHIA VALLE RUIZ, BOCCONI UNIVERSITY

EA = Empirical
Archival

Co-Author: Domenico Campa, International University of Monaco
María del Mar Camacho Miñano, CUNEF- University College of Financial Studies

SESSION: FAFR-RF Day and Time: Thursday 11th May • 09:00-10:30

FAFRRF05: EARNINGS QUALITY (II)

Chair: MICHEL DUBOIS

Room: VCC S6

EARNINGS QUALITY AND CASH DIVIDENDS

Author: NI-YUN CHEN, NATIONAL SUN YAT-SEN UNIVERSITY EA = Empirical Archival

Co-Author: Chi-Chun Liu, National Taiwan University

DO PRIVATE FIRMS ENGAGE IN EARNINGS MANAGEMENT PRACTICES TO GET CAPITAL SUBSIDIES?

Author: ALESSANDRO MURA, UNIVERSITY OF CAGLIARI EA = Empirical Archival

Co-Author: Marco Piano, University of Cagliari
Aljosa Valentincic, Faculty of Economics, University of Ljubljana

THE QUALITY OF NON-GAAP EARNINGS

Author: STEPHEN TAYLOR, UNIVERSITY OF TECHNOLOGY SYDNEY EA = Empirical Archival

Co-Author: Andrea Ribeiro, University of Technology Sydney
Yaowen Shan, University of Technology Sydney

A REVIEW ON THE MULTIDIMENSIONAL ANALYSIS OF EARNINGS QUALITY

Author: ANA LICERÁN GUTIÉRREZ, UNIVERSITY OF JAÉN CD = Conceptual
Development

Co-Author: MANUEL CANO RODRÍGUEZ, UNIVERSITY OF JAÉN

STUDYING UNMANAGED EARNINGS DISTRIBUTIONS

Author: OLIVIER VIDAL, CNAM - NATIONAL SCHOOL OF THE ARTS AND PROFESSIONS EX =
Experimental

Co-Author:

SESSION: FAFR-RF Day and Time: Thursday 11th May • 09:00-10:30

FAFRRF06: RISK RELATED ISSUES

Chair: FABIAN GOGOLIN

Room: HMV
Meeting 9

INTEREST RATE RISK OF LIFE INSURERS - EVIDENCE FROM ACCOUNTING DATA

Author: AXEL MOEHLMANN, EA = Empirical Archival

Co-Author:

MACROECONOMIC ACTIVITY INFLATION AND AGGREGATE DOWNSIDE RISK IN EARNINGS

Author: CHRISTOS NEGAKIS, MACEDONIA UNIVERSITY EA = Empirical
Archival

Co-Author: DIMITRIOS KOUSENIDIS, ARISTOTLE UNIVERSITY OF THESSALONIKI
ANESTIS LADAS, MACEDONIA UNIVERSITY

LIQUIDITY RISK AND TAKEOVERS

Author: HAWFENG SHYU, SUN YAT-SEN UNIVERSITY AM =
Analytical/Modelling

Co-Author:

DO INVESTORS CARE ABOUT FINANCIAL INSTRUMENTS RISK DISCLOSURE? A PANEL ANALYSIS ACROSS THE EUROPEAN BANKS

Author: ANNAMARIA ZAMPELLA, FEDERICO II UNIVERSITY OF NAPLES EA = Empirical Archival

Co-Author: Alessandra Allini, University of Naples Federico II
Begoña Giner Inchausti, University of Valencia
Riccardo Macchioni, Second University of Naples
Annamaria Zampella, University of Naples Federico II

THE ROLE OF ACCOUNTING COMPARABILITY IN MITIGATING CULTURE EFFECTS ON CORPORATE CREDIT RATINGS

Author: VINCENT CHEN, NATIONAL CHENGCHI UNIVERSITY EA = Empirical Archival

Co-Author: Heeick Choi, University of Massachusetts at Lowell
Myungsun Kim, University at Buffalo-SUNY

SESSION: FAFR-RF Day and Time: Thursday 11th May • 11:00-12:30

FAFRRF07: FAIR VALUE DISCLOSURE

Chair: DIMITRIOS GOUNOPOULOS

Room: VCC S8

CRITICAL DISCUSSION ON ACCOUNTING VALUATION OF THE MOST RELEVANT ASSETS OF SOCCER CLUBS: PLAYERS' TRANSFER FEES

Author: AMALIA CARRASCO GALLEGO, UNIVERSITY OF SEVILLE SU = Survey

Co-Author: F. Javier Martín-Lozano, University of Seville
Amalia Carrasco, University of Seville

DISCLOSURE MATERIALITY: AN ANALYSIS OF STAKEHOLDERS' PERCEPTION

Author: LEIF CHRISTENSEN, COPENHAGEN BUSINESS SCHOOL CF = Case/Field Study

Co-Author: Leif Christensen, Copenhagen Business School
Thomas Ryttersgaard, Copenhagen Business School

THE PERCEPTIONS OF FAIR VALUE REVISITED: A COGNITIVE LOAD APPLICATION

Author: ANNE MARIE GARVEY, UNIVERSITY OF ALCALÁ SU = Survey

Co-Author: José Antonio Gonzalo Angulo, Universidad de Alcalá (UAH)
Laura Parte, Universidad Nacional de Educación a Distancia (UNED)

THE DECISION USEFULNESS OF ADDITIONAL DISCLOSURES ON FAIR VALUE ESTIMATES FOR NONPROFESSIONAL INVESTORS: ONE DISCLOSURE TYPE DOES NOT FIT ALL

Author: THERESA HERRMANN, TECHNICAL UNIVERSITY OF BERLIN EX = Experimental

Co-Author: Maik Lachmann, Technical University of Berlin

TRUST IN FAIR VALUE ACCOUNTING: EVIDENCE FROM THE FIELD

Author: KEVIN OW YONG, SINGAPORE MANAGEMENT UNIVERSITY CF = Case/Field Study

Co-Author: Chu Yeong Lim, Singapore Institute of Technology
Jeffrey Ng, The Hong Kong Polytechnic University
Gary Pan, Singapore Management University

SESSION: FAFR-RF Day and Time: Thursday 11th May • 11:00-12:30

FAFRRF08: VOLUNTARY DISCLOSURE

Chair: JOHAN GRAAF

Room: VCC S9

FAMILY MATTERS: THE CAPITAL-MARKET EFFECTS OF VOLUNTARY DISCLOSURES BY FOUNDING-FAMILY FIRMS

Author: *DERYA VURAL, UPPSALA UNIVERSITY* EA = Empirical Archival
Co-Author:

DO INVESTORS FIND CARBON INFORMATION VALUE RELEVANT: EVIDENCE FROM ITALIAN FIRMS

Author: *BIKKI JAGGI, RUTGERS UNIVERSITY* EA = Empirical Archival
Co-Author: *Alessandra Allini, University Naples Federico II*
Riccardo Macchioni, Second University of Naples
Annamaria Zampella, University Naples Federico II

VOLUNTARY DISCLOSURE OF BUSINESS CORE ACTIVITIES AND ITS ASSOCIATION WITH EARNINGS QUALITY

Author: *JANA NEULAND, ILMENAU UNIVERSITY OF TECHNOLOGY* EA = Empirical Archival
Co-Author: *Jana Neuland, ILMENAU UNIVERSITY OF TECHNOLOGY*
Michael Grüning, ILMENAU UNIVERSITY OF TECHNOLOGY

THE RIGHT TO REMAIN SILENT: FIRM DISCLOSURES ON CONCURRENT AND PAST ENFORCEMENT REVIEWS

Author: *HENNING SCHNACK, MACQUARIE UNIVERSITY* EA = Empirical Archival
Co-Author: *Joerg-Markus Hitz, Georg-August-University Goettingen*

IS THERE MORE VOLUNTARY DISCLOSURE IF INVESTORS ARE BETTER INFORMED?

Author: *GEORG SCHNEIDER, GRAZ KARL-FRANZENS UNIVERSITY* AM = Analytical/Modelling
Co-Author: *Michael Ebert, University of Paderborn*

SESSION: FAFR-RF Day and Time: Thursday 11th May • 11:00-12:30

**FAFRRF09:
DISCLOSURE
RELATED
ISSUES**

Chair: TUAN QUOC HO

Room: VCC S5

THE CONCEPT OF RATIO ANALYSIS OF CONSOLIDATED FINANCIAL STATEMENTS

Author: *ANNA KARMAŃSKA, WARSAW SCHOOL OF ECONOMICS* CD = Conceptual Development
Co-Author: *Dorota Wiśniewska, Warsaw School of Economics*

EFFECTS OF THE INFORMATIVENESS OF CORPORATE DISCLOSURES ON PRICE DISCOVERY

Author: *MILLICENT CHANG, THE UNIVERSITY OF WESTERN AUSTRALIA* EA = Empirical Archival
Co-Author: *Marvin Wee, The University of Western Australia*
Felix Lim, The University of Western Australia

DETERMINANTS OF CONSISTENT KEY PERFORMANCE INDICATORS' DISCLOSURE: EVIDENCE FROM GERMANY

Author: *STEPHANIE JANA, ESCP - EUROPE BUSINESS SCHOOL BERLIN* EA = Empirical Archival
Co-Author: *Daniel Voll, HHL Leipzig Graduate School of Management*
Henning Zülch, HHL Leipzig Graduate School of Management

USEFULNESS OF ADDITIONAL-GAAP VERSUS NON-GAAP MEASURES

Author: *ISABELLE MARTINEZ, PAUL SABATIER UNIVERSITY - TOULOUSE III* EA = Empirical Archival
Co-Author: *Thomas Jeanjean, ESSEC Business School*

**GRAPHICAL BUSINESS MODEL DISCLOSURE. EMPIRICAL ANALYSIS OF UK
COMPANIES' STRATEGIC REPORTS**

Author: *JAN MICHALAK, LODZ UNIVERSITY*

EA = Empirical Archival

Co-Author: *Joanna Krasodomska, Cracow University of Economics*

SESSION: FAFR-RF Day and Time: Thursday 11th May • 16:00-17:30

**FAFRRF10:
DISCLOSURE
ANALYSIS**

Chair: SUMAN LODH

Room: VCC S6

**THE ANNUAL REPORT ALGORITHM: RETRIEVAL OF FINANCIAL STATEMENTS AND
EXTRACTION OF TEXTUAL INFORMATION**

Author: *JÖRG HERING, UNIVERSITY OF ERLANGEN
NUREMBERG*

EX = Experimental

Co-Author:

**THE EFFECT OF DISCLOSURE QUALITY ON ANALYST DISAGREEMENT, RETURN
VOLATILITY AND SYSTEMATIC RISK: THE CASE OF GOODWILL IMPAIRMENT**

Author: *ANNE JENY-CAZAVAN, ESSEC BUSINESS SCHOOL
PARIS*

EA = Empirical Archival

Co-Author: *Ionela Andreicovici, Essec Business School
Daphne Lui, Essec Business School*

DEMAND FOR, AND BARRIERS TO, <IR> DISCLOSURES

Author: *KEVIN MCMEEKING, UNIVERSITY OF EXETER*

CF = Case/Field Study

Co-Author: *Chiara DeMartini, University of Pavia
Sara Trucco, Rome University of International Studies
Matt Bamber, University of Toronto*

**A LONGITUDINAL STUDY OF THE TEXTUAL CHARACTERISTICS IN THE CHAIRMAN'S
STATEMENT OF GUINNESS (1948–1996) - AN IMPRESSION MANAGEMENT
PERSPECTIVE**

Author: *ALONSO MORENO, UNIVERSITY OF JAÉN*

EA = Empirical Archival

Co-Author: *Michael John Jones, University of Bristol
Martin Quinn, Dublin City University*

**PRESENTATION AND DISCLOSURE OF IFRS EARNINGS, ADJUSTED EARNINGS AND
SUBTOTALS: RELEVANCE TO MARKET PARTICIPANTS AND IMPLICATIONS FOR
STANDARD SETTERS**

Author: *ANN TARCA, THE UNIVERSITY OF WESTERN AUSTRALIA*

EA = Empirical
Archival

Co-Author: *Greg Clinch, University of Melbourne
Marvin Wee, University of Western Australia*

SESSION: FAFR-RF Day and Time: Thursday 11th May • 16:00-17:30

**FAFRRF11: IMPACT OF
RECOGNIZED/DISCLOSED
ITEMS**

Chair: RUBY CHAU TRINH

Room:
VCC
S7

**ANNUAL REPORT DISCLOSURES AND THE COST OF EQUITY CAPITAL: NON-LINEAR
EVIDENCE FOR THE UK**

Author: *FLORIAN EUGSTER, STOCKHOLM SCHOOL OF ECONOMICS*

EA =
Empirical
Archival

Co-Author: *Vasiliki Athanasakou, London School of Economics, Department of Accounting*

*Thomas Schleicher, Manchester Accounting & Finance Group, Manchester Business School,
University of Manchester, Manchester, UK*

*Martin Walker Walker, Manchester Accounting & Finance Group, Manchester Business School,
University of Manchester, Manchester, UK*

CAPITALIZED RESEARCH AND DEVELOPMENT EXPENDITURES AS A LEADING INDICATOR FOR FUTURE INNOVATION PERFORMANCE

Author: WOLFGANG HERB, AUGSBURG UNIVERSITY EA = Empirical Archival

Co-Author: Philipp Sander, Frankfurt School of Finance and Management

Wolfgang Schultze, Augsburg University

THE INFORMATION CONTENT OF TAX LOSS CARRYFORWARDS – IAS 12 VS. VALUATION ALLOWANCE

Author: VANESSA FLAGMEIER, UNIVERSITY OF PADERBORN EA = Empirical Archival

Co-Author:

TESTING THE DEBT COVENANT HYPOTHESIS USING EBITDA-BASED COVENANTS

Author: KAMRAN MALIKOV, UNIVERSITY OF ESSEX EA = Empirical Archival

Co-Author: Jerry Coakley, University of Essex

Stuart Manson, University of Essex

ROLE OF EARNINGS ANNOUNCEMENT IN UNCERTAINTY REDUCTION AND ITS MARKET IMPLICATION

Author: YUSHI WANG, RUTGERS UNIVERSITY EA = Empirical Archival

Co-Author: Bharat Sarah, Rutgers University

SESSION: FAFR-RF Day and Time: Friday 12th May • 09:00-10:30

FAFRRF12: STANDARD- SETTING PROCESS

Chair: DANIEL WANGERIN

Room: VCC S7

THE INFLUENCE OF ISLAMIC RELIGIOSITY ON PROFESSIONAL ACCOUNTANTS' JUDGEMENTS ON GLOBAL CONVERGENCE OF FINANCIAL REPORTING: EVIDENCE FROM BANGLADESH

Author: A F M MAINUL AHSAN, MACQUARIE UNIVERSITY SU = Survey

Co-Author: Chris Patel, Macquarie University

CHANGES IN INTERNATIONAL ACCOUNTING STANDARDS: PRINCIPLES-BASED STANDARDS VERSUS RULES-BASED STANDARDS

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

Co-Author:

ACCOUNTING FOR FINANCIAL INSTRUMENTS WITH CHARACTERISTICS OF DEBT AND EQUITY: FINDING A WAY FORWARD

Author: WARRICK VAN ZYL, UNIVERSITY OF WESTERN AUSTRALIA CD = Conceptual Development

Co-Author: Neil Fargher, Australian National University

Baljit Sidhu, University of New South Wales

Ann Tarca, University of Western Australia

COMPANIES WITH PSYCHOPATHIC TRAITS AND THEIR FUTURE RETURNS

Author: SINA YEKINI, COVENTRY UNIVERSITY / BUSINESS SCHOOL EA = Empirical Archival

Co-Author: Tomasz Wisniewski, University of Leicester

Ayman Omar, University of Leicester

MOTIVATIONS BEHIND USERS' INVOLVEMENT IN THE STANDARD-SETTING PROCESS

Author: CLAUDIA ZAGARIA, SECONDA UNIVERSITÀ DI NAPOLI SU = Survey

Co-Author: *Alessandra Allini, University of Naples Federico II*
Massimo Aria, University of Naples Federico II
Riccardo Macchioni, Second University of Naples

SESSION: FAFR-RF Day and Time: Friday 12th May • 09:00-10:30

**FAFRRF13: IFRS
AND SMES**

Chair: ARI YEZEGEL

Room: VCC S8

**IFRS AND THE PREDICTIVE POWER OF EARNINGS: AN EMPIRICAL EXAMINATION OF
PUBLIC AND PRIVATE GERMAN FIRMS**

Author: *TILL FOERSTEMANN, DEUTSCHE BUNDESBANK* EA = Empirical Archival

Co-Author: *Stephan Gossner, UniCredit Bank AG*

HOW SUITABLE IS IFRS FOR SMES FOR SMALLER FIRMS? EVIDENCE FROM TAIWAN

Author: *YU-LIN HSU, NATIONAL CHENG KUNG UNIVERSITY* CF = Case/Field Study

Co-Author: *Gavin Reid, University of Abertay and University of St Andrews*

**THE EXPERIENCE OF USING IFRS BY UNLISTED COMPANIES: A SOUTH AFRICAN
CASE STUDY**

Author: *THANDO LOLIWE, UNIVERSITY OF LIMPOPO* CF = Case/Field Study

Co-Author: *Nelson Waweru, York University*

Enrico Uliana, University of Cape Town

**THE MACROECONOMICS DETERMINANTS ON THE ADOPTION OF THE IFRS FOR
SMES**

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

Co-Author: *Ana Bonito,*

**NON-ADOPTION OF THE IFRS FOR SMES IN AUSTRALIA: A CASE STUDY OF THE
INFLUENCE OF PRIVATE VERSUS PUBLIC INTERESTS**

Author: *RONITA RAM, HENLEY BUSINESS SCHOOL AT THE
UNIVERSITY OF READING* CF = Case/Field Study

Co-Author: *Sidney Gray, University of Sydney*

SESSION: FAFR-RF Day and Time: Friday 12th May • 09:00-10:30

**FAFRRF14:
REPORTING
RELATED
ISSUES**

Chair: ATTILA BALOGH

Room: VCC S9

**PENSION PLAN REPORTING READABILITY, TONE AMBIGUITY, AND CORPORATE
CREDIT RISK**

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

Co-Author: *Ruey-Ching Lin, Fu Jen Catholic University*

Yijie Tseng, Fu Jen Catholic University

**SUPPLY-SIDE EVIDENCE ON THE ROLE OF THE FINANCIAL PRESS AS AN
INTERMEDIARY OF ACCOUNTING INFORMATION**

Author: *ANN-KRISTIN GROßKOPF, GOETTINGEN UNIVERSITY* EA = Empirical Archival

Co-Author: *Jörg-Markus Hitz, GOETTINGEN UNIVERSITY*

DOES CHANGING ACCOUNTING STANDARDS AFFECT EQUITY FINANCING?

Author: *MOSTAFA HARAKEH, MANCHESTER BUSINESS
SCHOOL* EA = Empirical Archival

Co-Author: *Edward Lee, University of Manchester*

Martin Walker, University of Manchester

THE IMPLICATIONS OF FILING DEADLINES FOR QUARTERLY REPORTING

Author: *FLORIAN KLASSMANN, MUENSTER UNIVERSITY* EA = Empirical Archival

Co-Author:

DOES ACCOUNTING STANDARDS CHANGE ON EQUITY-LIABILITY CLASSIFICATION MATTER? EVIDENCE FROM COOPERATIVE ENTITIES.

Author: *FERNANDO POLO-GARRIDO, POLYTECHNIC UNIVERSITY OF VALENCIA* EA = Empirical Archival

Co-Author: *Sergio Mari-Vidal, POLYTECHNIC UNIVERSITY OF VALENCIA*

SESSION: FAFR-RF Day and Time: Thursday 11th May • 14:00-15:30

FAFRRF15:

EFFECTS OF IFRS (I)

Chair: NI-YUN CHEN

Room: VCC S5

THE PREDICTIVE ABILITY OF DISCONTINUED OPERATIONS UNDER IFRS 5

Author: *MICHAEL BRADBURY, MASSEY UNIVERSITY* EA = Empirical Archival

Co-Author: *Oyuntsend Chagnaadorj, Massey University*

DISENTANGLING THE EFFECTS OF THE SHIFT TOWARDS PRINCIPLES-BASED STANDARDS AND THE REDUCTION IN BOOK-TAX CONFORMITY FROM THE ADOPTION OF IFRS

Author: *FABIO COSTA, FUCAPE BUSINESS SCHOOL* EA = Empirical Archival

Co-Author: *Samuel Tiras, Indiana University - Indianapolis*
Regina Rosa, University of New Orleans

DOES IFRS ADOPTION REDUCE INFORMATION ASYMMETRY: AN M&A BASED APPROACH

Author: *VOLKAN DEMIR, GALATASARAY UNIVERSITY* EA = Empirical Archival

Co-Author: *Melik Ertuğrul, Galatasaray University*
Ece Gür, Galatasaray University

THE INTERPRETATION OF IN CONTEXT VERBAL PROBABILITY EXPRESSIONS USED IN IFRS – EVIDENCE FROM POLAND AND THE UNITED KINGDOM

Author: *KATARZYNA KOLESNIK, GDANSK UNIVERSITY* SU = Survey

Co-Author: *Jerzy Gierusz, Gdansk University*
Sylwia Silska-Gembka, Gdansk University

PREPARERS' PERCEIVED BENEFITS OF IFRS: WHAT FACTORS DETERMINE FINANCIAL STATEMENTS PREPARERS' ATTITUDE TOWARDS IFRS?

Author: *MIHO NAKAMURA, OITA UNIVERSITY* EA = Empirical Archival

Co-Author: *Kyoko Nagata, Tokyo Institute of Technology*
Chikako Ozu, Kyushu University

SESSION: FAFR-RF Day and Time: Thursday 11th May • 14:00-15:30

FAFRRF16:

EFFECTS OF IFRS (II)

Chair: ROBERT MARIUSZ J. CZERNKOWSKI

Room: VCC S7

IFRS EFFECTS ON EUROPEAN FIRMS' ASSET WRITE-OFFS

Author: *ALESSANDRO ALA, QUEEN'S UNIVERSITY BELFAST* EA = Empirical Archival

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

DOES MANDATORY IFRS ADOPTION AFFECT ACCRUALS MISPRICING? EVIDENCE FROM CROSS-LISTED FIRMS

Author: *ANN LING-CHING CHAN, NATIONAL CHENGCHI UNIVERSITY* EA = Empirical Archival

Co-Author: *Pei-Shan Wu, PWC*

FINANCIAL STATEMENT EFFECTS OF ADOPTING IFRS: THE CANADIAN EXPERIENCE

Author: **EVA JERMAKOWICZ, TENNESSEE STATE UNIVERSITY** EA = Empirical Archival

Co-Author: **Chun-Da Chen, Lamar University**
Han Donker, University of Alaska Anchorage

THE IMPAIRMENT TEST AND MANAGERS' COST OF CAPITAL ESTIMATES DISCLOSED IN COMPLIANCE WITH IAS 36 AND IFRS 13

Author: **CHRISTIAN LASCHEWSKI, MUNICH UNIVERSITY OF THE FEDERAL ARMED FORCES** EA = Empirical Archival

Co-Author:

THE EFFECT OF VOLUNTARY ADOPTION OF IFRS ON EARNINGS QUALITY: EVIDENCE FROM JAPAN

Author: **CHIH-HSIEN LIAO, NATIONAL TAIWAN UNIVERSITY** EA = Empirical Archival

Co-Author: **Rong-Ruey Duh, National Taiwan University**
Chien-Min Kevin Pan, National Chengchi University
Atsuko Takinishi, National Taiwan University

SESSION: FAFR-RF Day and Time: Friday 12th May • 14:00-15:30

FAFRRF17: COST OF CAPITAL

Chair: **GEORGIOS PAPANASTASOPOULOS**

Room: **HMV
Meeting 9**

DO INVESTORS REWARD EARNINGS SMOOTHNESS? EVIDENCE FROM THE UK

Author: **YASSER ELIWA, LOUGHBOROUGH UNIVERSITY** EA = Empirical Archival

Co-Author:

RESOLVING THE RELIANCE ON FIXED ESTIMATION DATES IN THE IMPLIED COST OF EQUITY CAPITAL APPROACH

Author: **JAN KEMPKE, DUISBURG-ESSEN UNIVERSITY** AM = Analytical/Modelling

Co-Author: **Andreas Wömpener, University of Duisburg-Essen**

NON-GAAP REPORTING AND COST OF DEBT: EVIDENCE FROM REGULATION G

Author: **FELIX THIELEMANN, UNIVERSITY OF ST. GALLEN** EA = Empirical Archival

Co-Author: **Tami Dinh, St. Gallen University**
Helen Kang, University of New South Wales

A DIVIDEND-BASED MODEL TO EXPLAIN THE CROSS SECTION OF EQUITY RETURNS FOR BOTH FINANCIAL AND NON-FINANCIAL STOCKS

Author: **JAMES FOYE, UNIVERSITY OF LJUBLJANA** EA = Empirical Archival

Co-Author: **Aljosa Valentincic, University of Ljubljana**

FINANCIAL REPORTING QUALITY AND THE COST OF DEBT: EVIDENCE FROM INDONESIA

Author: **HENY KURNIAWATI, GHENT UNIVERSITY** EA = Empirical Archival

Co-Author: **Philippe Van Cauwenberge, Ghent University**
Heidi Vander Bauwhede, Ghent University

SESSION: FAFR-RF Day and Time: Friday 12th May • 11:00-12:30

FAFRRF18: FINANCIAL ANALYSTS (I)

Chair: **YONG LI**

Room: **VCC S8**

DO FINANCIAL ANALYSTS CARE ABOUT FCPA VIOLATIONS?

Author: **EFTHIMIOS DEMIRAKOS, ATHENS UNIVERSITY OF ECONOMICS AND BUSINESS** EA = Empirical Archival

Co-Author: *Apostolos Ballas, Athens University of Economics and Business*

ON THE ROLE OF MEDIA IN CORPORATE REPORTING: NEW EVIDENCES FROM THE SPANISH MARKET

Author: *ANDREA BAFUNDI, CARLOS III UNIVERSITY, MADRID* EA = Empirical Archival

Co-Author: *Marco Trombetta, IE Business School*

EVALUATION MARKERS IN ANALYST REPORTS AND MARKET RESPONSE TO STOCK RECOMMENDATIONS

Author: *KAROL KLIMCZAK, UNIVERSITY OF NAVARRA* EA = Empirical Archival

Co-Author: *Marta Dynel, University of Lodz*

XBRL MANDATE AND ANALYST FORECAST PROPERTIES: EXAMINING THE ROLE OF ANALYST ABILITY AND RESOURCES

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

Co-Author: *Ava Wu, The University of Sydney*

WHICH ANALYSTS TO BELIEVE? ANALYSTS' CONFLICTS OF INTEREST AND SOCIETAL TRUST

Author: *KIRIDARAN KANAGARETNAM, YORK UNIVERSITY* EA = Empirical Archival

Co-Author: *Kee-Hong Bae, York University*

Hongping Tan, York University

SESSION: FAFR-RF Day and Time: Friday 12th May • 11:00-12:30

**FAFRRF19:
FINANCIAL
ANALYSTS (II)**

Chair: *JIRI NOVAK*

Room: **HSP
Almardà**

VALUATION MODELING IN PERIODS OF ABNORMAL INTEREST RATES

Author: *MAGNUS AXEN, UPPSALA UNIVERSITY*

AM =
Analytical/Modelling

Co-Author: *Mattias Hamberg, Uppsala University*

THE MODERATING EFFECT OF EMOTIONAL INTELLIGENCE ON LOAN OFFICERS' JUDGMENTS AND DECISIONS

Author: *BRUCE LAGRANGE, UNIVERSITY OF QUÉBEC IN RIMOUSKI*

EX = Experimental

Co-Author: *Chantal Viger, Université du Québec à Montréal*

Asokan Anandarajan, New Jersey Institute of Technology

NONDISCLOSURE – A GOOD NEWS SIGNAL?

Author: *KYUNGRAN LEE, THE UNIVERSITY OF HONG KONG*

EA = Empirical Archival

Co-Author:

THE IMPACT OF LEAHY-SMITH AMERICA INVENTS ACT ON FIRM'S INFORMATION ENVIRONMENT

Author: *HAI WU, THE AUSTRALIAN NATIONAL UNIVERSITY*

EA = Empirical Archival

Co-Author: *Rui Huang, Australian National University*

Louise Lu, Australian National University

Hai Wu, Australian National University

CUSTOMIZED EXPECTATIONS: NON-GAAP MANAGEMENT FORECASTS

Author: *SHUO YANG, THE HONG KONG POLYTECHNIC UNIVERSITY*

EA = Empirical Archival

Co-Author: *Shuo Yang, Hong Kong Polytechnic University*

SESSION: FAFR-RF Day and Time: Friday 12th May • 14:00-15:30

**FAFRRF20:
BANKS (I)**

Chair: *EFTHIMIOS DEMIRAKOS*

Room: **VCC S5**

DEPOSITOR DISCIPLINE AND EARNINGS MANAGEMENT IN PRIVATE BANKS

Author: **GERMAN LOPEZ-ESPINOSA, UNIVERSITY OF NAVARRA** EA = Empirical Archival

Co-Author: **Javier Gómez-Biscarri, UPF**
Florencio López-de-Silanes, Edhec Business School

THE IMPACT OF SFAS166/167 ON BANK LIQUIDITY AND LENDING

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

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

EFFECTS OF DECLINING BANK HEALTH ON BORROWERS' LEVEL OF EARNINGS MANAGEMENT: EVIDENCE FROM THE EUROPEAN SOVEREIGN DEBT CRISIS

Author: **FLORIAN KIY, GOETHE UNIVERSITY FRANKFURT** EA = Empirical Archival

Co-Author: **Theresa Zick, Goethe University**

HOW DO BANKS ACCOUNT FOR SHORT-TERM EFFECTS OF IFRS 9?

Author: **CHRISTOPHE LEJARD, TOULOUSE 1 CAPITOLE UNIVERSITY** EA = Empirical Archival

Co-Author:

THE IMPACT OF THE MOST RECENT FINANCIAL CRISIS ON EUROPEAN BANKS' PROCYCLICAL BEHAVIOR: A TURNING POINT

Author: **LUIS PORCUNA, UNIVERSITY OF VALENCIA** EA = Empirical Archival

Co-Author:

SESSION: FAFR-RF Day and Time: Friday 12th May • 11:00-12:30

FAFRRF21: BANKS (II)

Chair: **SERAINA ANAGNOSTOPOULOU**

Room: **VCC S9**

CAPITAL REQUIREMENTS AND BALANCE-SHEET MANAGEMENT BY LARGE BANKS

Author: **JEFF DOWNING, BI NORWEGIAN BUSINESS SCHOOL** EA = Empirical Archival

Co-Author:

SOCIAL CAPITAL AND BANK STABILITY

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

Co-Author: **Justin Yiqiang JIN, McMaster University**
Kiridaran Kanagaretnam, York University
Gerald J. Lobo, University of Houston

ACCOUNTING FOR INVESTMENT SECURITIES IN BANKS, RISK-BASED REGULATION, AND INFORMATION ASYMMETRY

Author: **ROMAIN OBERSON, UNIVERSITY OF LAUSANNE** EA = Empirical Archival

Co-Author: **Minyue Dong, University of Lausanne**

EARNINGS MANAGEMENT MODELLING IN THE BANKING INDUSTRY – EVALUATING VALUABLE APPROACHES

Author: **MARKUS STRALLA, WUERZBURG UNIVERSITY** EA = Empirical Archival

Co-Author: **Daniel Schaupp, Wuerzburg University**

SESSION: FAFR-RF Day and Time: Friday 12th May • 11:00-12:30

FAFRRF22: CORPORATE GOVERNANCE (I)

Chair: **FANIS TSOLIGKAS**

Room: **VCC S7**

THE RELEVANCE OF CUSTOMER SATISFACTION-RELATED INFORMATION FOR CORPORATE FINANCIAL PERFORMANCE

Author: **KHALED ALBLOWI, THE UNIVERSITY OF HULL** CD = Conceptual Development

Co-Author: *Waymond Rodgers, The University of Hull*

PENSION PLANS ASSUMPTIONS: THE CASE OF DISCOUNT RATE

Author: *INES PINTO, LISBON TECHNICAL UNIVERSITY / ISEG - INSTITUTE OF ECONOMICS AND MANAGEMENT* EA = Empirical Archival

Co-Author: *Ana Isabel Morais, ISEG – Lisbon School of Economics & Management/Universidade de Lisboa*

THE IMPACT OF INTERNAL CONTROL WEAKNESSES ON PENSION ASSUMPTIONS MANIPULATION

Author: *BHARAT SARATH, RUTGERS UNIVERSITY* EA = Empirical Archival

Co-Author: *Seokyoum Hwang, CUNY- Staten Island*

MARKET SENTIMENT, POLICY UNCERTAINTY, AND CORPORATE INVESTMENT: EVIDENCE FROM OBAMA'S AFFORDABLE CARE ACT

Author: *HAIYAN (HELEN) ZHOU, UNIVERSITY OF TEXAS RIO GRANDE VALLEY* EA = Empirical Archival

Co-Author: *Guiru Hua, East China University of Science and Technology
Chad Kwon, University of Texas Rio Grande Valley*

SESSION: FAFR-RF Day and Time: Wednesday 10th May • 15:00-16:30

FAFRRF23:

CORPORATE GOVERNANCE (II)

Chair: SHAFU ZHANG

Room: **HMV Meeting 10**

THE ROLE OF SENTIMENT AND STOCK CHARACTERISTICS IN THE TRANSLATION OF ANALYSTS' FORECASTS INTO RECOMMENDATIONS

Author: *ELENA FERRER, PUBLIC UNIVERSITY OF NAVARRE* EA = Empirical Archival

Co-Author: *PILAR CORREDOR, PUBLIC UNIVERSITY OF NAVARRE
RAFAEL SANTAMARIA, PUBLIC UNIVERSITY OF NAVARRE*

PRIVATE CORPORATE REPORTING IN POLAND AND THE BANK LENDING IMPACT ON THE BOOK-TAX CONFORMITY

Author: *ANNA BIAŁEK-JAWORSKA, UNIVERSITY OF WARSAW* EA = Empirical Archival

Co-Author: *Michał Ziemiński, University of Warsaw (PhD student)*

STRATEGIC DECISION MAKING AND KNOWLEDGE SHARING IN INNOVATION:

Author: *MARITA BLOMKVIST, THE UNIVERSITY OF GOTHENBURG* SU = Survey

Co-Author: *Jeaneth Johansson, Luleå University of Technology
Waymond Rodgers, University of Texas, El Paso / University of Hull, UK*

ROUND AND STEADY: AN INVESTIGATION OF GAAP ETR MANAGEMENT

Author: *ADRIAN KUBATA, MUENSTER UNIVERSITY* EA = Empirical Archival

Co-Author: *Jeffrey L. Hoopes, University of North Carolina at Chapel Hill
Adrian Kubata, University of Münster
Tim Wagener, University of Münster
Christoph Watrin, University of Münster*

COUNTRY LEVEL CORRUPTION AND ACCOUNTING CHOICE: RESEARCH & DEVELOPMENT CAPITALISATION

Author: *FANIS TSOLIGKAS, UNIVERSITY OF BATH* EA = Empirical Archival

Co-Author: *Francesco Mazzi, University of Florence
Richard Slack, Durham University
Ioannis Tsalavoutas, University of Glasgow*

SESSION: FAFR-RF Day and Time: Wednesday 10th May • 17:00-18:30

**FAFRRF24:
CORPORATE
GOVERNANCE
(III)**

Chair: KAROL KLIMCZAK

**Room: HMV
Meeting 11**

SHARE REPURCHASING MOTIVATIONS OF UK FTSE350 COMPANIES

*Author: COLETTE GREY, UNIVERSITY OF LIMERICK, KEMMY
BUSINESS SCHOOL* EA = Empirical Archival

*Co-Author: Craig Berry, University of Limerick
Antoinette Flynn, University of Limerick*

**FINANCIAL PATHS OF REORGANIZING FIRMS AFTER REORGANIZATION PLAN
CONFIRMATION**

Author: EIJA KÄRKINEN, UNIVERSITY OF VAASA EA = Empirical Archival

Co-Author:

**THE GOOD, THE BAD, AND THE ASSETS: THE EFFECT OF MANAGERIAL ABILITY ON
THE QUALITY OF NET OPERATING ASSETS**

Author: PHILIPP SCHABERL, UNIVERSITY OF DENVER EA = Empirical Archival

*Co-Author: Davit Adut, Seattle University
Marc Picconi, The College of William & Mary*

**DETERMINING FACTORS OF PROFITABILITY OF OUTSOURCING SERVICE
ENTERPRISES, RESEARCH RESULTS FROM POLAND**

*Author: RAFAL SZMAJSER, CRACOW UNIVERSITY OF
ECONOMICS* SU = Survey

*Co-Author: Mariusz Andrzejewski, Cracow University of Economics
Marcin Kedzior, Cracow University of Economics*

**DO MANAGERS LEARN FROM ANALYSTS? EVIDENCE FROM EXOGENOUS SHOCKS TO
FIRM INFORMATION ENVIRONMENTS**

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

*Co-Author: K.C. John Wei, Hong Kong Polytechnic University
Haifeng You, Hong Kong University of Science and Technology*

SESSION: FAFR-RF Day and Time: Thursday 11th May • 09:00-10:30

**FAFRRF25:
DIVIDENDS AND
CASH POLICY**

Chair: GUANG MA

**Room: HMV
Meeting 11**

**DETERMINANTS OF CASH HOLDINGS IN PRIVATE FIRMS: THE CASE OF SLOVENIAN
SMES**

Author: MARIJA ANGELOVSKA, UNIVERSITY OF LJUBLJANA EA = Empirical Archival

Co-Author: Aljoša Valentinčič, Faculty of Economics, University of Ljubljana

PAYOUT RATIO AND STOCK RETURN PREDICTABILITY

*Author: EUNYOUNG LEE, KOREA UNIVERSITY BUSINESS
SCHOOL* EA = Empirical Archival

Co-Author:

**WHY THE LONG-RUN MARKET VALUE IS A MULTIPLICATIVE POWER LAW OF
ACCOUNTING VARIABLES AND THE IMPLICATIONS FOR FUNDAMENTAL ANALYSIS**

*Author: MARTIEN LUBBERINK, VICTORIA UNIVERSITY OF
WELLINGTON* EA = Empirical Archival

Co-Author: Roger Willett, University of Tasmania

**RESTRUCTURING FOR GLOBAL SUCCESS? POST-RESTRUCTURING PERFORMANCE
OF LOCAL VERSUS GEOGRAPHICALLY-DISPersed COMPANIES**

Author: **KOREN JO, THE HONG KONG POLYTECHNIC UNIVERSITY** EA = Empirical Archival

Co-Author: *Guang Ma, National University of Singapore*

DO CHANGES IN CONSOLIDATED ACCOUNTING SYSTEM AFFECT EARNINGS ATTRIBUTES AND DIVIDEND POLICY ?

Author: **TETSUYUKI KAGAYA, HITOTSUBASHI UNIVERSITY** EA = Empirical Archival

Co-Author: *Kenji Kometani, Tohoku University*

SESSION: FAFR-RF Day and Time: Wednesday 10th May • 15:00-16:30

FAFRRF26: SMEs AND PRIVATE FIRMS

Chair: CHUN YU MAK

Room: HMV Meeting 11

PERFORMANCES IN NETWORKED SMES. RESULTS FROM A LARGE SCALE EMPIRICAL INVESTIGATION

Author: **MAURIZIO CISI, UNIVERSITY OF TURIN** EA = Empirical Archival

EA = Empirical Archival

Co-Author: *Francesco Devicienti, University of Turin - Collegio Carlo Alberto*

Alessandro Manello, University of Turin & IRCrES-CNR

Davide Vannoni, University of Turin, Collegio Carlo Alberto & IRCrES-CNR

TRADE CREDIT RELATIONSHIPS OF EUROPEAN SMES DURING FINANCIAL DISTRESS

Author: **MARKUS MÄTTÖ, UNIVERSITY OF EASTERN FINLAND** EA = Empirical Archival

Co-Author:

DIFFERENTIAL EFFECT OF TRADE CREDIT AS OPPOSED TO BANK LOAN ON INTERNATIONALISATION OF SMES

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

EA = Empirical Archival

Co-Author:

PARTICIPATIVE LOANS AS AN ALTERNATIVE POLICY INSTRUMENT FOR PROMOTING SMES' GROWTH

Author: **CARMELO REVERTE, POLYTECHNIC UNIVERSITY OF CARTAGENA** EA = Empirical Archival

EA = Empirical Archival

Co-Author: *FABIO BERTONI, EM Lyon (Ecole de Management de Lyon) (France)*

JOSE MARTI, Complutense University of Madrid

DOES THE CHOICE OF A VALUATION METHOD MATTER IN THE JUDICIAL VALUATION OF PRIVATE FIRMS?

Author: **JANI SAASTAMOINEN, UNIVERSITY OF EASTERN FINLAND** EA = Empirical Archival

EA = Empirical Archival

Co-Author: *Hanna Savolainen, University of Eastern Finland*

SESSION: FAFR-RF Day and Time: Thursday 11th May • 16:00-17:30

FAFRRF27: FORECASTING RELATED ISSUES

Chair: HUI TIAN

Room: HMV Meeting 11

DOES INTELLECTUAL CAPITAL HELP PREDICT BANKRUPTCY?

Author: **VELIA GABRIELLA CENCIARELLI, UNIVERSITY OF PISA** EA = Empirical Archival

EA = Empirical Archival

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

Marco Allegrini, University of Pisa

FINANCIAL FORECAST REFORM AND STOCK PRICE INFORMATIVENESS

Author: **YU-HSUAN CHUNG, TUNG HAI UNIVERSITY**

EA = Empirical

Co-Author: *Shaio Yan Huang, National Chung Cheng University/Department of Accounting and Information Technology*
Yu-Hsuan Chung, Department of Accounting/Tunghai University
An-An Chiu, Department of International Trade/Feng Chia University

INCORPORATING QUARTERLY EARNINGS INFORMATION INTO CROSS-SECTIONAL EARNINGS FORECASTS MODELS

Author: *TOBIAS LORSBACH, UNIVERSITY OF COLOGNE* EA = Empirical Archival

Co-Author: *Dieter Hess, University of Cologne*

MANAGEMENT SALES FORECASTS AND INCREMENTAL ACCRUALS

Author: *GEORGIA SIOUGLE, ATHENS UNIVERSITY OF ECONOMICS AND BUSINESS* EA = Empirical Archival

Co-Author: *Panagiotis Chronopoulos, Athens University of Economics and Business*

EARNINGS MANAGEMENT BEFORE M&A: THE CASE OF SWISS ACQUIRERS

Author: *FRANCK MISSONIER-PIERA, UNIVERSITY OF FRIBOURG* EA = Empirical Archival

Co-Author: *Sophie Hostettler, University of Fribourg*
Stéphane Parisod, University of Fribourg

SESSION: FAFR-RF Day and Time: Friday 12th May • 14:00-15:30

FAFRRF28:

STOCK MARKET RETURNS (I)

Chair: AMIR AMEL-ZADEH

Room: HMV
 Meeting 11

DIFFERENTIAL TIMING IN STOCK PRICE INCORPORATION OF INDUSTRY AND FIRM-SPECIFIC EARNINGS INFORMATION: REVENUE AND EXPENSE ANALYSIS

Author: *PENG-CHIA CHIU, THE CHINESE UNIVERSITY OF HONG KONG* EA = Empirical Archival

Co-Author:

DOES REAL ACTIVITIES MANAGEMENT INFLUENCE EARNINGS QUALITY?: ANALYSIS ON THE PERSISTENCE OF EARNINGS AND CASH FLOWS AND FUTURE EARNINGS NEWS REFLECTED IN THE STOCK RETURN

Author: *KWANG HWA JEONG, KANGWON NATIONAL UNIVERSITY* EA = Empirical Archival

Co-Author: *SEUNG UK CHOI, KWANGWOON UNIVERSITY*

INFORMATION ASYMMETRY AND LEAD UNDERWRITERS' ROLE IN THE IPO AFTERMARKET: EMPIRICAL EVIDENCE FOR THE U.S. BEFORE AND AFTER THE LOCK-UP PERIOD

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

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

PORTFOLIO RETURNS TO THE ANALYSIS OF STRATEGIC ADVANTAGE

Author: *WILLIAM P. REES, THE UNIVERSITY OF EDINBURGH* EA = Empirical Archival

Co-Author: *Alistair Haig, Edinburgh*
Ronan Gallagher, Edinburgh
Bill Rees, Edinburgh

THE ASSOCIATION OF FUTURE REPORTED EARNINGS CHANGES AND SECURITY RETURNS WITH ACTIVITY-BASED SUSTAINABLE EARNINGS

Author: *SHU YEH, NATIONAL TAIWAN UNIVERSITY* EA = Empirical Archival

Co-Author: *Hsuan Wang, Yuan Ze University*

SESSION: FAFR-RF Day and Time: Friday 12th May • 14:00-15:30

FAFRRF29:**STOCK
MARKET
RETURNS (II)***Chair: HAWFENG SHYU**Room: HSP Pinedo***A SIMPLE PROBABILITY MODEL OF THE EARNINGS RESPONSE COEFFICIENT***Author: RUBY CHAU TRINH, UNIVERSITY OF BRISTOL*

EA = Empirical Archival

*Co-Author: David Ashton, University of Bristol***THE EFFECT OF EXPENSE RECOGNITION ON FUTURE STOCK PRICE CRASH RISK***Author: WONSUN PAEK, SUNGKYUNKWAN UNIVERSITY*

EA = Empirical Archival

*Co-Author:***THE PERSISTENCE AND MARKET RESPONSIVENESS TO CHANGES IN EFFECTIVE TAX RATES – EVIDENCE FROM GERMANY***Author: FABIAN SCHMAL, MUENSTER UNIVERSITY*

EA = Empirical Archival

*Co-Author: Adrian Kubata, University of Muenster**Fabian Schmal, University of Muenster**Christoph Watrin, University of Muenster***STOCK PRICE CRASHES ALONG THE SUPPLY CHAIN***Author: FANGMING XU, UNIVERSITY OF BRISTOL*

EA = Empirical Archival

*Co-Author: Buhui Qiu, University of Sydney Business School**Cheng Zeng, University of Manchester***DOES FIRM-SPECIFIC STOCK PRICE CRASH RISK LEAD TO A STIMULATION OR DISTORTION OF MARKET INFORMATION EFFICIENCY?***Author: ZHENMEI ZHU, FUDAN UNIVERSITY*

EA = Empirical Archival

*Co-Author: Jeong-Bon Kim, University of Waterloo**Edward Lee, Manchester Business School***SESSION: FAFR-RF Day and Time: Thursday 11th May • 09:00-10:30****FAFRRF30:****SOCIAL
RESPONSABILITY***Chair: IONELA-IRINA ANDREICOVICI**Room: VCC S5***A THEORETICAL FRAMEWORK OF EXTERNAL ACCOUNTING COMMUNICATION: RESEARCH PERSPECTIVES, TRADITIONS, AND THEORIES***Author: NIAMH M. BRENNAN, UNIVERSITY COLLEGE DUBLIN*CD = Conceptual
Development*Co-Author: Doris M Merkl-Davies, Bangor University**Niamh M. Brennan, University College Dublin***CORPORATE SOCIAL RESPONSIBILITY AND EARNINGS QUALITY IN THE CONTEXT OF CHANGING REGULATORY REGIMES***Author: ZHANGFAN CAO, THE UNIVERSITY OF EDINBURGH*

EA = Empirical Archival

*Co-Author: William Rees, University of Edinburgh**Tatiana Rodionova, University of Edinburgh***THE REPUTATION-RECOVERY EFFECT OF INDEPENDENT CORPORATE SOCIAL RESPONSIBILITY REPORTS***Author: KUNCHIH CHEN, NATIONAL TAIWAN UNIVERSITY*

EA = Empirical Archival

*Co-Author: Wei-Chuan Kuo,***INTEGRATED REPORTING AND ITS COMPONENT: AN EMPIRICAL APPROXIMATION TO SOCIAL AND INTELLECTUAL PROPERTY CAPITALS RELATIONSHIPS***Author: MARIA VICTORIA LÓPEZ PÉREZ, UNIVERSITY OF GRANADA*

EA = Empirical Archival

Co-Author: Lopez-Perez Maria Victoria, Universidad de Granada

Perez-Lopez Maria Carmen, Universidad de Granada

Rodriguez-Ariza Lazaro, Universidad de Granada

Garde-Sanchez Raquel, Universidad de Granada

DOES GREATER DISCLOSURE OF INFORMATION ON CSR PERFORMANCE REDUCE ANALYSTS' FORECAST ERRORS?

Author: JAN-FREDERIC SCHULZ, UNIVERSITY OF ST. GALLEN

EA =
Empirical
Archival

Co-Author:

SESSION: GV-PSD Day and Time: Thursday 11th May • 09:00-10:30

GVPSD01

Chair: CLAUDE FRANCOEUR

**Room: VCC
Auditorium 3A**

RESTRICTIONS ON MANAGERS' OUTSIDE EMPLOYMENT OPPORTUNITIES AND ASYMMETRIC DISCLOSURE OF BAD VERSUS GOOD NEWS

Discussant: ANTONIO PARBONETTI

Author: ASHIQ ALI, THE UNIVERSITY OF TEXAS AT DALLAS

EA = Empirical Archival

Co-Author: Ningzhong Li, University of Texas at Dallas

Weining Zhang, Cheung Kong Graduate School of Business

LIFE AFTER A SHAREHOLDER PAY "STRIKE": CONSEQUENCES FOR ASX-LISTED FIRMS

Discussant: ANTONIO PARBONETTI

Author: MARTIN BUGEJA, UNIVERSITY OF TECHNOLOGY SYDNEY

EA = Empirical
Archival

Co-Author: Raymond Da Silva Rosa, University of Western Australia

Yaowen Shan, University of Technology Sydney

Terry Walter, University of Sydney

David Yermack, New York University

SESSION: GV-PSD Day and Time: Thursday 11th May • 14:00-15:30

GVPSD02

Chair: ANDREAS CHARITOU

**Room: VCC
Auditorium 3A**

DOES DISTANCE IMPEDE REGULATORY MONITORING? EVIDENCE FROM THE BANKING INDUSTRY

Discussant: SEPPO IKAHEIMO

Author: IVAN LIM, THE UNIVERSITY OF EDINBURGH

EA = Empirical Archival

Co-Author: Jens Hagendorff, Cardiff Business School

Seth Armitage, University of Edinburgh Business School

ARE ALL INSIDER SALES CREATED EQUAL? NEW EVIDENCE FROM FORM 4 FOOTNOTE DISCLOSURES

Discussant: SEPPO IKAHEIMO

Author: JULIANE LOTZ, UNIVERSITY OF MANNHEIM

EA = Empirical
Archival

Co-Author: Amir Amel-Zadeh, Said Business School, University of Oxford

Jonathan Faasse, Judge Business School, University of Cambridge

SESSION: GV-PS Day and Time: Friday 12th May • 11:00-12:30

GVPS01

Chair: SILVIA GAIA

Room: VCC S4

BOARD COMPOSITION AND ACCOUNTING CONSERVATISM: THE ROLE OF PROFESSIONAL EXPERTISE ON BOARD

Author: **EMMA GARCÍA-MECA, POLYTECHNIC UNIVERSITY OF CARTAGENA** EA = Empirical Archival

Co-Author: **LUMINITA ENACHE, TUCK SCHOOL OF BUSINESS, DARMOUTH, USA**

THE ROLE OF INDEPENDENT DIRECTORS ON EARNINGS MANAGEMENT: EVIDENCE FROM INDIVIDUAL INCENTIVES

Author: **CRISTINA GRANDE HERRERA, CARLOS III UNIVERSITY, MADRID** EA = Empirical Archival

Co-Author: **Beatriz Garcia Osmá, Universidad Carlos III de Madrid**
Antonio B. Vazquez, Universidad Carlos III de Madrid

BIASED BOARD

Author: **XIAOJING MENG, NEW YORK UNIVERSITY** AM = Analytical/Modelling

Co-Author: **Tim Baldenius, New York University**
Lin Qiu, New York University

SESSION: GV-PS Day and Time: Wednesday 10th May • 15:00-16:30

GVPS02

Chair: **JOERG-MARKUS HITZ**

Room: **HMV Meeting 6**

DO ACCOUNTING MISSTATEMENTS DAMAGE FIRMS' REPUTATION AMONG NON-PROFESSIONAL STAKEHOLDERS?

Author: **ANASTASIA AXJONOW, DORTMUND UNIVERSITY** EA = Empirical Archival

Co-Author: **Benedikt Downar, Technical University of Munich**
Jürgen Ernstberger, Technical University of Munich
Christiane Pott, Dortmund University

THE MODERATING EFFECT OF SMALL SIGNIFICANT SHAREHOLDERS ON SHAREHOLDER PROTECTION

Author: **RAUL BARROSO CASADO, IESEG SCHOOL OF MANAGEMENT** EA = Empirical Archival

Co-Author: **Chiraz Ben Ali, IPAG**
Cedric LESAGE, Concordia University
Daniel Oyon, HEC Lausanne

THE ECONOMIC EFFECTS OF MANDATED ICFR DISCLOSURE IN CHINA: AN INSIDER PERSPECTIVE

Author: **JIAN CAO, SUN YAT-SEN UNIVERSITY** EA = Empirical Archival

Co-Author: **Gennaro Bernile, Singapore Management University**
Bin Lin, Sun Yat-sen University
Wei Shu, Sun Yat-sen University

SESSION: GV-PS Day and Time: Friday 12th May • 09:00-10:30

GVPS03

Chair: **NICO LEHMANN**

Room: **VCC S3**

TARGET AND ACQUIRER BOARD DYNAMICS AS DETERMINANTS OF M&A PERFORMANCE: A SOCIAL IDENTITY PERSPECTIVE

Author: **EDDY CARDINAELS, KU LEUVEN** EA = Empirical Archival

Co-Author: **Liesbeth Bruynseels, KU Leuven**
Ann Gaeremynck, KU Leuven
Mathijs Van Peteghem, Maastricht University

CEO CONTRACTUAL PROTECTION AND DEBT CONTRACTING

Author: **XIA CHEN, SINGAPORE MANAGEMENT UNIVERSITY** EA = Empirical Archival

Co-Author: **Qiang Cheng, Singapore Management University**
Alvis Lo, Boston College

Xin Wang , University of Hong Kong

TRUSTING THE FAMILY FIRM? FAMILY CONTROL AND CULTURAL VALUES DURING FINANCIAL CRISES

Author: MIRCEA EPURE, POMPEU FABRA UNIVERSITY

EA = Empirical
Archival

Co-Author: Mario Daniele Amore, Bocconi University

SESSION: GV-PS Day and Time: Wednesday 10th May • 17:00-18:30

GVPS04

Chair: IVAN LIM

Room: **HMV
Meeting 6**

EMPOWERING WOMEN: THE ROLE OF EMANCIPATIVE FORCES IN BOARD GENDER DIVERSITY

Author: CLAUDE FRANCOEUR, HEC MONTREAL

EA = Empirical Archival

Co-Author: Christian Welzel, Leuphana University of Lüneburg
Steven A Brieger, Leuphana University of Lüneburg
Walid Ben Amar, University of Ottawa

THE EFFECT OF INTERNAL CONTROL CERTIFICATION REGULATORY CHANGES ON REAL AND ACCRUAL-BASED EARNINGS MANAGEMENT

Author: MUKESH GARG, MONASH UNIVERSITY

EA = Empirical Archival

Co-Author:

THE ROLE OF POWERFUL NON-EXECUTIVE CHAIRMAN IN MERGERS AND ACQUISITIONS

Author: SAMIR GHANNAM, UNIVERSITY OF TECHNOLOGY SYDNEY

EA = Empirical
Archival

Co-Author: Zoltan Matolcsy, University of Technology Sydney
Helen Spiropoulos, University of Technology Sydney
Nathan Thai, University of Technology Sydney

SESSION: GV-PS Day and Time: Thursday 11th May • 09:00-10:30

GVPS05

Chair: CRISTINA ABAD

Room: **HMV
Meeting 6**

EARNINGS QUALITY AND SHAREHOLDERS' SATISFACTION WITH THE MANAGEMENT AND SUPERVISORY BOARD - EVIDENCE FROM GERMAN ANNUAL GENERAL MEETINGS

Author: SVEN HÖRNER, UNIVERSITY OF WÜRZBURG

EA = Empirical Archival

Co-Author:

THE MONITORING EFFECT OF FINANCIAL ANALYSTS ON EXECUTIVE COMPENSATION

Author: ZHONGWEI HUANG, CASS BUSINESS SCHOOL - CITY, UNIVERSITY OF LONDON

EA = Empirical Archival

Co-Author:

LANGUAGE FTR AND EARNINGS MANAGEMENT: INTERNATIONAL EVIDENCE

Author: TONY KANG, MCMASTER UNIVERSITY

EA = Empirical
Archival

Co-Author: Giorgio Gotti, University of Texas - El Paso
Marco Fasan, Ca'Foscari University of Venice
Yi Liu, McMaster University

SESSION: GV-PS Day and Time: Thursday 11th May • 11:00-12:30

GVPS06

Chair: SEPPO IKAHEIMO

Room: **HMV**

Meeting 6

ARE MANAGERS PUNISHED FOR CRASH RISK? EVIDENCE FROM CHINA

Author: JEONG-BON KIM, UNIVERSITY OF WATERLOO EA = Empirical Archival
Co-Author: Junxiong Fang, Fudan University
Chuanrong Yu, Fudan University
Yi Zhou, Fudan University

CEO'S GEOGRAPHIC ORIGIN AND CORPORATE MYOPIC BEHAVIORS

Author: SHUFANG LAI, SOUTHERN UNIVERSITY OF SCIENCE AND TECHNOLOGY EA = Empirical Archival
Co-Author: Zengquan Li, Shanghai University of Finance and Economics
Yong Yang, The Chinese University of Hong Kong

BEHIND THE SCENES: INTERNATIONAL EVIDENCE ON THE MONITORING ROLE OF THE NORWEGIAN GOVERNMENT PENSION FUND GLOBAL

Author: NICO LEHMANN, GOETTINGEN UNIVERSITY EA = Empirical Archival
Co-Author: Almasa Sarabi, Georg-August University of Goettingen

SESSION: GV-PS Day and Time: Thursday 11th May • 14:00-15:30

GVPS07

Chair: LJILJANA KUKEC

Room: HMV
Meeting 6

SECRECYPOLICY, REGULATION ARBITRAGE AND STOCK PRICE CRASH RISK

Author: TIEMEI (SARAH) LI, UNIVERSITY OF OTTAWA EA = Empirical Archival
Co-Author: Jeong-Bon Kim, University of Waterloo
Tiemei Li, University of Ottawa
Liangdong Zhang, City University of Hong Kong

CAREER CONCERNS AND "UNPAID" EXECUTIVES

Author: WEI LUO, PEKING UNIVERSITY EA = Empirical Archival
Co-Author: Hui Chen, University of Zurich
Naomi Soderstrom, University of Melbourne

USING THE PROFILE OF CEOs TO DETECT EARNINGS MANAGEMENT

Author: TRI TRI NGUYEN, UNIVERSITY OF EAST LONDON EA = Empirical Archival
Co-Author: Chau Duong, University of East London
Sunitha Narendran, University of East London

SESSION: GV-PS Day and Time: Thursday 11th May • 16:00-17:30

GVPS08

Chair: JULIANE LOTZ

Room: HMV
Meeting 6

AUDIT COMMITTEES' INDEPENDENCE AND THE INFORMATION CONTENT OF EARNINGS ANNOUNCEMENTS IN WESTERN EUROPE

Author: CÉDRIC PORETTI, ECOLE HÔTELIÈRE DE LAUSANNE, HES-SO // UNIVERSITY OF APPLIED SCIENCES WESTERN SWITZERLAND EA = Empirical Archival
Co-Author: Alain Schatt, University of Lausanne - HEC
Liesbeth Bruynseels, KU Leuven - Accounting department

THE EFFECT OF PERFORMANCE-BASED TOURNAMENT INCENTIVES ON ACCOUNTING CONSERVATISM

Author: MARIANO PABLO SCAPIN, UNIVERSITY OF BRISTOL EA = Empirical Archival
Co-Author: Mahmoud Gad, Tilburg University

DOES THE MEDIA SPOTLIGHT BURN OR SPUR INNOVATION?

Author: RUI SHEN, NANYANG TECHNOLOGICAL UNIVERSITY EA = Empirical Archival
Co-Author: Lili Dai, The Australian National University
Bohui Zhang, University of New South Wales

SESSION: GV-PS Day and Time: Friday 12th May • 14:00-15:30

GVPS09 Chair: ELISABETH DEDMAN Room: VCC S2

TAKEOVER DEFENSES IN THE ERA OF SHAREHOLDER ACTIVISM

Author: SA-PYUNG SEAN SHIN, SINGAPORE MANAGEMENT UNIVERSITY EA = Empirical Archival

Co-Author:

DO WOMEN COOK IN BOARDROOMS? EVIDENCE FROM EQUITY OFFERING

Author: TIFFANY THNG, HENLEY BUSINESS SCHOOL AT THE UNIVERSITY OF READING EA = Empirical Archival

Co-Author:

Carol Padgett, ICMA Centre, University of Reading
Michael Clements, ICMA Centre, University of Reading

EXAMINING THE D&O INSURANCE EFFECTS ON EARNINGS MANAGEMENT STRATEGIES : THE MODERATING ROLE OF RESTATEMENT ANNOUNCEMENT

Author: TENG-SHIH WANG, NATIONAL TAIPEI UNIVERSITY OF TECHNOLOGY EA = Empirical Archival

Co-Author:

Shen-Ho Chang, Feng Chia University/Professor, Department of Accounting
Shaio-Yan Huang, National Chung Cheng University/Professor, Department of Accounting and Information Technology
Feng-Yi Lin, National Taipei University of Technology/Professor, Department of Business Management
Teng-Shih Wang, National Taipei University of Technology/Postdoctoral Fellow, Department of Business Management

SESSION: GV-PS Day and Time: Friday 12th May • 14:00-15:30

GVPS10 Chair: EMMA GARCÍA-MECA Room: HMV Meeting 2

FEMALE DIRECTORS AND EARNINGS QUALITY: EVIDENCE FROM FEMALES WITH FINANCIAL EXPERTISE

Author: ALAA ZALATA, UNIVERSITY OF SOUTHAMPTON EA = Empirical Archival

Co-Author:

Collins Ntim, The University of Southampton
Mona Bakr,

POLITICAL BIAS OF CORPORATE NEWS: ROLE OF CONGLOMERATION REFORM IN CHINA

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

Co-Author:

T J Wong, University of South California
Joseph Piotroski,

SESSION: GV-RF Day and Time: Wednesday 10th May • 17:00-18:30

GVRF01: BOARD COMPOSITION AND PERFORMANCE Chair: MAHBUB ZAMAN Room: HMV Meeting 7

IMPROVING INFORMATION TRANSPARENCY: DOES BOARD DIVERSITY MATTER?

Author: **CRISTINA ABAD, UNIVERSITY OF SEVILLE** EA = Empirical Archival
Co-Author: Nuria Reguera-Alvarado, University of Seville
Francisco Bravo, University of Seville

BOARD DYNAMICS AND FIRM LIFE CYCLE

Author: **ATTILA BALOGH, THE UNIVERSITY OF SYDNEY** EA = Empirical Archival
Co-Author:

BOARDS AND PERFORMANCE: EFFECT OF DIRECTOR TENURE

Author: **LAURA GRASSI, POLYTECHNIC UNIVERSITY OF MILAN** EA = Empirical Archival
Co-Author: Mahbub Zaman, Queensland University of Technology
Marco Giorgino, POLYTECHNIC UNIVERSITY OF MILAN

GENDER COMPOSITION OF CORPORATE BOARDS AND FIRM PERFORMANCE: EVIDENCE FROM RUSSIA

Author: **ALEXANDER MURAVYEV, NATIONAL RESEARCH UNIVERSITY HIGHER SCHOOL OF ECONOMICS** EA = Empirical Archival
Co-Author: Tatiana Garanina, St Petersburg State University

DO RELIGION AND POLITICS IMPACT CORPORATE WORKFORCE DIVERSITY POLICY?

Author: **HEIBATOLLAH SAMI, LEHIGH UNIVERSITY** EA = Empirical Archival
Co-Author: Parveen Gupta, Lehigh University
Kevin C K Lam, Hang Seng Management College and the Chinese University of Hong Kong
Haiyan Zhou, The University of Texas – Rio Grande Valley

SESSION: GV-RF Day and Time: Thursday 11th May • 09:00-10:30

GVRF02: DETERMINANTS OF EXECUTIVE COMPENSATIONS

Chair: MILLICENT CHANG

**Room: HMV
Meeting 7**

CEO COMPENSATION AND SUSTAINABILITY ASSURANCE

Author: **HABIBA AL-SHAER, NEWCASTLE UNIVERSITY** EA = Empirical Archival
Co-Author: Habiba Al-Shaer, Newcastle University
Mahbub Zaman, Queensland University of Technology

ON THE RELATIONSHIP OF STEWARDSHIP AND VALUATION-EMPIRICAL EVIDENCE FROM GERMAN FIRMS

Author: **VIKTORIA AUST, UNIVERSITY OF INNSBRUCK** EA = Empirical Archival
Co-Author: Christoph Pelger, University of Innsbruck
Christian Drefahl, University of Cologne

CEO CHARACTERISTICS AND PAY: DO CEOS WITH ADVERSE PERSONAL TRAITS NEGOTIATE A HIGHER COMPENSATION?

Author: **BIANCA BEYER, UNIVERSITY OF OULU** EA = Empirical Archival
Co-Author: Juha-Pekka Kallunki, University of Oulu
Anna Elsilä, University of Oulu
Henrik Nilsson, Stockholm School of Economics

FOREIGN VERSUS LOCAL INSTITUTIONAL INVESTORS AND CEO PAY-PERFORMANCE IN MALAYSIAN FIRMS

Author: **YEE-BOON FOO, MONASH UNIVERSITY MALAYSIA** EA = Empirical Archival
Co-Author: Chwee Ming Tee, Monash University Malaysia
Ferdinand A Gul, Deakin University
Abdul Majid, Monash University Malaysia

GENDER DIVERSITY ON THE COMPENSATION COMMITTEE AND CEO PAY-PERFORMANCE SENSITIVITY

Author: **MARION HUTCHINSON, QUEENSLAND UNIVERSITY OF TECHNOLOGY** EA = Empirical Archival
Co-Author: Janet Mack, Queensland University of Technology
Peter Verhoeven, Queensland University of Technology

SESSION: GV-RF Day and Time: Thursday 11th May • 11:00-12:30

GVRF03:

EXECUTIVE COMPENSATION

Chair: KEITH DUNCAN

Room: **HMV Meeting 7**

DOES SAY ON PAY HAVE A DETERRENT EFFECT ON EXECUTIVE COMPENSATION? A CANADIAN STUDY

Author: **SYLVIE BERTHELOT, UNIVERSITY OF SHERBROOKE** EA = Empirical Archival
Co-Author: Michel Coulmont, University of Sherbrooke
Vanessa Serret, Université de Bretagne-Sud

CEO EQUITY COMPENSATION AND FINANCIAL MISREPORTING: EVIDENCE FROM THE MOTIVE OF MISREPORTING

Author: **YUPING JIA, FRANKFURT SCHOOL OF FINANCE & MANAGEMENT** EA = Empirical Archival
Co-Author: Wenjiao Cao, Frankfurt School of Finance and Management
Yachang Zeng, Nanyang Business School, Nanyang Technological University

ARE OPTIMAL CONTRACTING AND MANAGERIAL POWER COMPETING OR COMPLEMENTARY VIEWS? EVIDENCE FROM THE COMPENSATION OF STATUTORY AUDITORS IN ITALY

Author: **LUIGI ROMBI, UNIVERSITY OF CAGLIARI** EA = Empirical Archival
Co-Author: Andrea Melis, University of Cagliari

THE ECONOMIC CONSEQUENCES OF COMPENSATION REGULATION AND ITS CONTAGION EFFECT: EVIDENCE FROM CHINA

Author: **JUN SHAO, SHANGHAI LIXIN UNIVERSITY OF ACCOUNTING AND FINANCE** EA = Empirical Archival
Co-Author: Haiyan Zhou, University of Texas Rio Grande Valley
JUN SHAO, Shanghai Lixin University of Accounting and Finance
Na Gong, Shanghai Lixin University of Accounting and Finance
junzi zhang, Michigan State University

RELATIONSHIP BETWEEN FEATURES OF INSOLVENCY AND EXECUTIVE COMPENSATION IN BRAZILIAN COMPANIES LISTED ON BM&FBOVESPA

Author: **VIVIANE THEISS, FEDERAL UNIVERSITY OF SANTA CATARINA** EA = Empirical Archival
Co-Author: Fernanda Kreuzberg, Federal University of Santa Catarina
Pedro Alberto Barbetta, Federal University of Santa Catarina
Ilse Maria Beuren, Federal University of Santa Catarina
Ernesto Fernando Rodrigues Vicente, Federal University of Santa Catarina

SESSION: GV-RF Day and Time: Thursday 11th May • 11:00-12:30

GVRF04:

CORPORATE SOCIAL RESPONSABILITY

Chair: MIRCEA EPURE

Room: **HSP Pinedo**

EXPLORING THE RELATIONSHIP BETWEEN CORPORATE SOCIAL RESPONSIBILITY AND EARNINGS MANAGEMENT IN A EUROPEAN CONTEXT

Author: **APOSTOLOS BALLAS, ATHENS UNIVERSITY OF ECONOMICS AND BUSINESS** EA = Empirical Archival

Co-Author: *Anastasia Filiou, Athens University of Economics and Business*

PROTESTANT SOCIAL NORMS, WORK ETHIC, AND MONITORING

Author: **NINA KÜHNE, MUNICH LUDWIG-MAXIMILIANS UNIVERSITY** EA = Empirical Archival

Co-Author: *Christian Hofmann, LMU Munich
Laurence van Lent, Tilburg University*

THE RELATIONSHIP AMONG CORPORATE SOCIAL PERFORMANCE, SOCIAL RESPONSIBILITY DISCLOSURE, AND FINANCIAL PERFORMANCE

Author: **TSUILIN KUO, FU JEN CATHOLIC UNIVERSITY** EA = Empirical Archival

Co-Author: *Jie Jiang,*

THE EFFECTS OF LGBT EXECUTIVES ON FINANCIAL PERFORMANCE AND FIRM VALUE

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

Co-Author: *Isabel Lourenço, ISCTE - UNIVERSITY INSTITUTE OF LISBON
Manuel Branco, Faculdade de Economia - Universidade do Porto
Raquel Sarquis, Universidade de São Paulo*

CAN FIRM WITH DISCLOSURE OF CSR REPORTS ATTRACT MORE FOREIGN INVESTORS IN AN EMERGING MARKET

Author: **YING ZHENG, SUN YAT-SEN UNIVERSITY** EA = Empirical Archival

Co-Author: *wei yu, Shanghai University of International Business and Economics*

SESSION: GV-RF Day and Time: Wednesday 10th May • 15:00-16:30

GVRF05:

GOVERNANCE MECHANISMS, OWNERSHIP AND FAMILY

Chair: **MARYAM FIROOZI**

Room: **HSP El Racó**

THE IMPACT OF CORPORATE GOVERNANCE MECHANISMS ON EARNINGS MANAGEMENT PRACTICES: EVIDENCE FROM JORDAN

Author: **LARA AL-HADDAD, UNIVERSITY OF ABERDEEN** EA = Empirical Archival

Co-Author: *Mark Whittington, University of Aberdeen*

DO FAMILY SUCCESSORS PREFER TO BUILD THEIR EMPIRE? EVIDENCE FROM CHINA

Author: **HSIN YI CHI, NATIONAL CHUNNG HSING UNIVERSITY** EA = Empirical Archival

Co-Author: *Tzu-Ching Weng, Feng Chia University*

FAMILY GOVERNANCE AND HETEROGENEITY IN INVESTMENT DECISIONS

Author: **KEITH DUNCAN, BOND UNIVERSITY** EX = Experimental

Co-Author: *Tim Hasso, Bond Business School*

THE PURCHASE PRICE ALLOCATION

Author: **PETER FRII, NHH NORWEGIAN SCHOOL OF ECONOMICS** EA = Empirical Archival

Co-Author: *Mattias Hamberg, Uppsala University*

MARKET CONSEQUENCES OF VOLUNTARY DISCLOSURE AND THE EFFECT OF FAMILY OWNERSHIP AND AGENCY CONFLICT IN EAST ASIA FIRMS

Author: **RATNA WARDHANI, UNIVERSITAS INDONESIA** EA = Empirical Archival

Co-Author:

SESSION: GV-RF Day and Time: Thursday 11th May • 16:00-17:30

GVRF06:

INSTITUTIONAL ENVIRONMENT AND FUNDS

Chair: DANIEL HSIAO

Room: HSP Pinedo

RE-FORMING HEALTHCARE: THE ROLE OF ACCOUNTING ARTIFACTS

Author: JEFF EVERETT, YORK UNIVERSITY

CF = Case/Field Study

Co-Author: Abu Shiraz Rahaman, University of Calgary
Dean Neu, York University

THE ROLE OF INSTITUTIONAL ENVIRONMENT AND GOVERNANCE TO ADOPTION OF INTERNATIONAL AUDITING STANDARDS.

Author: ELINA HAAPAMÄKI, UNIVERSITY OF VAASA

EA = Empirical Archival

Co-Author:

DO MUTUAL FUNDS TAKE SIDES? EVIDENCE FROM CHINA

Author: WEI JIANG, THE UNIVERSITY OF MANCHESTER

EA = Empirical Archival

Co-Author: Thomas Kuo, Birmingham University
Xiaoqi Song,

BRAZILIAN PRIVATE PENSION FUNDS: A CALL FOR IMPROVED GOVERNANCE

Author: DAVI SOUZA SIMON, UNIVERSITY OF THE RIO DOS SINOS VALLEY

EA = Empirical Archival

Co-Author: Bruno de Medeiros Teixeira, Faculdade Fisul
Clea Beatriz Macagnan, Universidade do Vale do Rio dos Sinos
Davi Souza Simon, Universidade do Vale do Rio dos Sinos

POLITICAL CONNECTIONS OF NEWLY PUBLIC FIRMS: THE NURTURING AND CERTIFICATION ROLES OF VENTURE CAPITALIST INVESTORS

Author: WAN WONGSUNWAI, THE CHINESE UNIVERSITY OF HONG KONG

EA = Empirical Archival

Co-Author:

SESSION: GV-RF Day and Time: Thursday 11th May • 14:00-15:30

GVRF07:

REGULATORY REFORMS AND BEHAVIOUR

Chair: MARION HUTCHINSON

Room: VCC S6

IMPRESSION MANAGEMENT IN POLISH LETTERS TO SHAREHOLDERS

Author: DOMINIKA FIJALKOWSKA, WROCLAW UNIVERSITY OF ECONOMICS

EA = Empirical Archival

Co-Author: Karol Klimczak, University of Navarra
Marek Pauka, Wroclaw University of Economics

FORMAL PARTICIPATION IN THE EFRAG'S CONSULTATION PROCESS: THE ROLE OF EUROPEAN NATIONAL STANDARD-SETTERS

Author: MARTIN GÄUMANN, DRESDEN UNIVERSITY OF TECHNOLOGY

EA = Empirical Archival

Co-Author:

DOES SOX AFFECT TAX AGGRESSIVENESS

Author: YIWEI LI, UNIVERSITY OF READING

EA = Empirical Archival

Co-Author: Xiuye Zhang, THE AUSTRALIAN NATIONAL UNIVERSITY

**PARENT-SUBSIDIARY COMMON MANAGERS AND CORPORATE TAX PLANNING:
EVIDENCE FROM CHINA**

Author: XIN WANG, THE UNIVERSITY OF HONG KONG EA = Empirical Archival
Co-Author: Liandong Zhang, City University of Hong Kong
Gaoping Zheng, Southwestern University of Finance and Economics
Yongxin Xu, Southwestern University of Finance and Economics

**CORPORATE GOVERNANCE AND TAX AVOIDANCE: EVIDENCE FROM GOVERNANCE
REFORM**

Author: RICHARD PRICE, THE UNIVERSITY OF OKLAHOMA EA = Empirical Archival
Co-Author: John Kerr, Baruch College, City University of New York
Francisco Roman, George Mason University

SESSION: GV-RF Day and Time: Friday 12th May • 09:00-10:30

**GVRF08:
ACQUISITIONS,
MANAGEMENT
TEAMS AND
EARNINGS
MANAGEMENT**

Chair: COLLETTE KIRWAN

Room: VCC S5

TOP MANAGEMENT TEAM CONNECTIONS AND EARNINGS INFORMATIVENESS

Author: SO YEAN KWACK, CITY UNIVERSITY OF HONG KONG EA = Empirical Archival
Co-Author: Steven Balsam, Temple University

**IMPACT OF MERGERS AND ACQUISITIONS ON TYPES OF EARNINGS MANAGEMENT
DURING CRISIS: A STUDY ON CHINESE LISTED FIRMS**

Author: SUMAN LODH, MIDDLESEX UNIVERSITY EA = Empirical Archival
Co-Author: Monomita Nandy, Brunel University

**EMPIRE BUILDING IN CROSS-BORDER M&AS: THE ROLE OF THE ACQUIRER'S
ACCOUNTING STANDARDS**

Author: FRANCESCO MOMENTE', BOCCONI UNIVERSITY EA = Empirical Archival
Co-Author: Cristina Clemenza, Bocconi University
Mascia Ferrari, Università di Modena e Reggio Emilia
Mariya Nikolova Ivanova, Bocconi University

THE EFFECT OF CHIEF OPERATING OFFICERS ON REAL EARNINGS MANAGEMENT

Author: LINDA MYERS, UNIVERSITY OF TENNESSEE AT KNOXVILLE EA = Empirical Archival
Co-Author: Cory Cassell, University of Arkansas
Andrew Doucet, University of Tennessee, Knoxville
E. Scott Johnson, Virginia Tech University

**EFFECTS OF DIRECTOR NETWORKS ON ACQUIRING FIRMS' EARNINGS
MANAGEMENT PRIOR TO MA: TIME IS IMPORTANT**

Author: THAI QUOC NGUYEN, UNIVERSITY OF EAST LONDON EA = Empirical Archival
Co-Author: Chau Duong, University of East London

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**GVRF09:
GOVERNANCE
BEHAVIOUR,
RISKS AND
COSTS**

Chair: FRANZ MAYBUECHEN

Room: VCC S6

AUDIT COMMITTEE DIRECTORS' ACCOUNTING EXPERTISE, INFORMATION COST, AND STOCK PRICE CRASH RISK

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

ACCOUNTING CONSERVATISM AND LONG-TERM DEBT CONTRACTS: INTERIM LIQUIDATION DECISIONS

Author: **AIKATERINI FERENTINO, GRAZ KARL-FRANZENS UNIVERSITY** AM = Analytical/Modelling
Co-Author:

AUDIT COMMITTEE CHAIR AND FINANCIAL REPORTING TIMELINESS: A FOCUS ON FINANCIAL, EXPERIENTIAL AND MONITORING EXPERTISE

Author: **CHAUDHRY GHAFRAN, SHEFFIELD UNIVERSITY MANAGEMENT SCHOOL** EA = Empirical Archival
Co-Author: Sofia Yasmin, University of Manchester

HOW DO ACCOUNTING CONSERVATISM AND CORPORATE GOVERNANCE INTERACT IN REDUCING AGENCY COSTS?

Author: **MOHAMED KHALIL, HULL UNIVERSITY / HULL UNIVERSITY BUSINESS SCHOOL** EA = Empirical Archival
Co-Author: Aydin Ozkan, Bradford University School of Management, Bradford, UK.
Agnieszka Trzeciakiewicz, Hull University Business School, Hull University, Hull, UK

BANK INTERNAL CONTROLS AND CREDIT RISK IN EUROPE: A QUANTITATIVE APPROACH

Author: **ELLIS KOFI AKWAA-SEKYI, UNIVERSITY OF LLEIDA** EA = Empirical Archival
Co-Author: José Luis Gallizo, University of Lleida
Jordi Moreno, University of Lleida

SESSION: GV-RF Day and Time: Friday 12th May • 11:00-12:30

GVRF10: GOVERNANCE STRUCTURE, STOCK MARKET AND INVESTORS

Chair: SVETLANA MIRA

Room: VCC S5

DO INVESTORS TAKE DIRECTORS' AGE AND TENURE INTO ACCOUNT?

Author: **ANNE MARIE GOSSELIN, UNIVERSITY OF SHERBROOKE** EA = Empirical Archival
Co-Author: Sylvie Berthelot, University of Sherbrooke
Michel Coulmont, University of Sherbrooke

DO FAVORABLE DOMESTIC CREDIT RATINGS AFFECT PEER FIRMS' INVESTMENT?

Author: **HYUN AH KIM, KOREA UNIVERSITY BUSINESS SCHOOL** EA = Empirical Archival
Co-Author: Kwang Wuk Oh, College of Business and Economics Korea University (Sejong Campus)

CORPORATE GOVERNANCE AND THE VOL-OF-VOL

Author: **ALEXANDER MERZ, GOETTINGEN UNIVERSITY** EA = Empirical Archival
Co-Author: Sebastian Trabert, Goettingen University

THE EFFECT OF STOCK OPTION PAY ON ANALYST TARGET BEATING – EVIDENCE FROM A QUASI-NATURAL EXPERIMENT

Author: **MARTIN NIENHAUS, MUENSTER UNIVERSITY** EA = Empirical Archival
Co-Author:

HOW TO INDUCE PERSISTENT, VALUE-INCREASING, CASH HOLDING POLICIES: THE EFFECT OF LONG-TERM INCENTIVES

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

Co-Author:

SESSION: GV-RF Day and Time: Friday 12th May • 11:00-12:30

GVRF11: EMPLOYMENT, DIRECTORS' BEHAVIOUR AND COMPLIANCE

Chair: *MONOMITA NANDY*

Room: **VCC S6**

TRADING ALIGNMENT AND CORPORATE GOVERNANCE

Author: *MESSOD DANIEL BENEISH, INDIANA UNIVERSITY /
KELLEY SCHOOL OF BUSINESS* EA = Empirical Archival

Co-Author: *Cassandra Marshall, University of Richmond*

COMPLIANCE WITH THE GERMAN CORPORATE GOVERNANCE CODE: CAN THE HETEROGENEOUS IMPLEMENTATION BE EXPLAINED?

Author: *KARSTEN EISENSCHMIDT, KIEL UNIVERSITY OF
APPLIED SCIENCES* EA = Empirical Archival

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

UNEMPLOYMENT GOVERNANCE, LABOR COST AND EARNINGS MANAGEMENT: EVIDENCE FROM CHINA

Author: *WENLIN FAN, HUAZHONG UNIVERSITY OF SCIENCE AND
TECHNOLOGY* EA = Empirical Archival

Co-Author: *Jianguo Yuan, HUAZHONG UNIVERSITY OF SCIENCE AND TECHNOLOGY
Chen Cheng, ZHENGZHOU UNIVERSITY
Qingsong Hou, HUAZHONG UNIVERSITY OF SCIENCE AND TECHNOLOGY
Mingsheng Hu, HUAZHONG UNIVERSITY OF SCIENCE AND TECHNOLOGY*

INTANGIBLE ASSETS AND DETERMINANTS OF FIRM GROWTH IN CHINA

Author: *JULIA SMITH, UNIVERSITY OF STRATHCLYDE* CF = Case/Field Study

Co-Author: *Gavin Reid, Abertay University
Zhibin Xu, University of St Andrews*

EFFECTS OF CORPORATE GOVERNANCE MECHANISMS ON CEO EMPLOYMENT RISK

Author: *KEMI YEKINI, DE MONTFORT UNIVERSITY* EA = Empirical Archival

Co-Author: *Aruoriwo Marian Chijoke-Mgbame, De Montfort University
Emmanuel Adegbite, De Montfort University
Chijoke Oscar Mgbame, University of Benin*

SESSION: GV-RF Day and Time: Friday 12th May • 14:00-15:30

GVRF12: GOVERNANCE AND INSTITUTIONAL OWNERSHIP

Chair: *TRI TRI NGUYEN*

Room: **VCC S6**

THE FIRM-LEVEL CORPORATE GOVERNANCE IMPACT ON THE COMPANY'S INFORMATION ENVIRONMENT

Author: *MICAEL JÖNSSON, LINNAEUS UNIVERSITY* EA = Empirical Archival

Co-Author: *Christopher von Koch, LINNAEUS UNIVERSITY
Ola Nilsson, LINNAEUS UNIVERSITY*

POLICY UNCERTAINTY AND CORPORATE INNOVATION IN A TRANSITIONAL ECONOMY --EVIDENCE FROM CHINA

Author: XIAOYAN LU, SUN YAT-SEN UNIVERSITY EA = Empirical Archival
Co-Author: Wenjing Li, Jinan University
Manni Zheng, Jinan University

STANDING OUT OF THE CROWD – A CONTINGENCY MODEL OF STRATEGY UNIQUENESS AND INSTITUTIONAL INVESTORS

Author: FRANZ MAYBUECHEN, GOETTINGEN UNIVERSITY EA = Empirical Archival
Co-Author: Jana Oehmichen, GOETTINGEN UNIVERSITY

CORPORATE GOVERNANCE AND DISTRIBUTION OF ACCOUNTING ADDED VALUE TO STAKEHOLDERS IN AN ECONOMIC CRISIS CONTEXT

Author: ELENA MERINO MADRID, UNIVERSITY OF CASTILLA LA MANCHA EX = Experimental
Co-Author: MONTSERRAT MANZANEQUE, UNIVERSITY OF CASTILLA-LA MANCHA

DIVIDEND POLICY & GOVERNANCE IN EMERGING MARKETS DURING FINANCIAL CRISES

Author: JEAN-MICHEL SAHUT, IDRAC INTERNATIONAL SCHOOL OF MANAGEMENT (LYON) EA = Empirical Archival
Co-Author: Mili Medhi, College of Business Administration, University of Bahrain

SESSION: HI-PSD Day and Time: Thursday 11th May • 11:00-12:30

HIPSD01 Chair: IGNACE DE BEELDE Room: VCC S2

INSTITUTIONAL WORK AND THE ACCOUNTING PROFESSION: THE CASE OF THE PROFESSIONALIZATION PROJECT OF ACCOUNTANCY IN LEBANON (1963-1994)

Discussant: MARIA CADIZ DYBALL
Author: GREG STONER, UNIVERSITY OF GLASGOW CF = Case/Field Study
Co-Author: Sami Sadaka, UNIVERSITY OF GLASGOW
John McKernan, UNIVERSITY OF GLASGOW

A HISTORICAL STUDY OF THE FIRST 30 YEARS OF ACCOUNTING HORIZONS

Discussant: CHARLES RICHARD BAKER
Author: STEPHEN ZEFF, RICE UNIVERSITY SU = Survey
Co-Author: Thomas Dyckman, Cornell University

SESSION: HI-PS Day and Time: Wednesday 10th May • 15:00-16:30

HIPS01 Chair: FRANCES MILEY Room: HMV Meeting 8

ACCOUNTING AND BANKING PRACTICES IN THE FIFTEENTH AND EARLY SIXTEENTH CENTURIES AS ILLUSTRATED BY THE CAREER OF JACOB FUGGER THE RICH

Author: CHARLES RICHARD BAKER, ADELPHI UNIVERSITY EA = Empirical Archival
Co-Author: Bertrand Quere, University of Grenoble Alps

THE HISTORICAL ORIGINS OF ACCOUNTING OF CHANGING DEPRECIATION AND IMPAIRMENT OF ASSETS

Author: MIKHAIL KUTER, KUBAN STATE UNIVERSITY EA = Empirical Archival
Co-Author: Marina Gurskaya, Kuban State University
Angelina Andreenkova, Kuban State University
Ripsime Bagdasarian, Kuban State University

LUCA PACIOLI: MYTHS, MISUNDERSTANDINGS, AND FALSE FACTS, AND THEIR DESTRUCTIVE IMPACT ON UNDERSTANDING, MEANING, AND MOTIVATION

Author: ALAN SANGSTER, UNIVERSITY OF SUSSEX EA = Empirical

Co-Author:

SESSION: HI-PS Day and Time: Wednesday 10th May • 17:00-18:30

HIPS02

Chair: MARIA CADIZ DYBALL

Room: **HMV**
Meeting **12**

'FORGING ACCOUNTING PRINCIPLES IN FOUR COUNTRIES': A COMPARATIVE REVIEW OF FINANCIAL REPORTING REGULATION IN FRANCE, GERMANY, JAPAN AND CHINA

Author: *DOMINIC DETZEN, VU - UNIVERSITY OF AMSTERDAM, FACULTY OF ECONOMICS AND BUSINESS ADMINISTRATION* CD = Conceptual Development

Co-Author: *Kees Camfferman, Vrije Universiteit Amsterdam*

ACCOUNTING QUALITY IN RAILWAY COMPANIES DURING THE 19TH AND 20TH CENTURIES: THE CASE OF SPANISH NORTE AND MZA

Author: *BEATRIZ SANTOS-CABALGANTE, AUTONOMOUS UNIVERSITY OF MADRID* CF = Case/Field Study

Co-Author: *BEATRIZ GARCÍA OSMA, UNIVERSIDAD CARLOS III DE MADRID*
DOMI ROMERO FÚNEZ, UNIVERSIDAD AUTÓNOMA DE MADRID

DEVELOPMENT OF PROFESSIONAL ACCOUNTING REGULATION IN THE KINGDOM OF THAILAND

Author: *PREM YAPA, RMIT UNIVERSITY* CF = Case/Field Study

Co-Author: *Chaimongkon Pholkeo, Faculty of Business Administration, Rajamangala University of Technology Thanyaburi, Pathum Thani, Thailand*

SESSION: HI-PS Day and Time: Thursday 11th May • 14:00-15:30

HIPS03

Chair: CHARLES RICHARD BAKER

Room: **HMV**
Meeting **12**

THE RELATIONSHIP BETWEEN ACCOUNTING AND SHELL SHOCK IN BRITISH ARMY MEDICAL UNITS 1914-18

Author: *FRANCES MILEY, UNIVERSITY OF SUSSEX* CD = Conceptual Development

Co-Author: *Andrew Read, University of Canberra*

THE EVOLUTION OF MANAGEMENT CONTROL IN A TRANSITION CONTEXT. A MOLDOVAN CASE STUDY

Author: *IRINA PALADI, PARIS X NANTERRE UNIVERSITY* CF = Case/Field Study

Co-Author: *Pierre FENIES, CEROS/ PARIS 10*

SESSION: HI-RF Day and Time: Friday 12th May • 09:00-10:30

**HIRF01:
ACCOUNTING
SYSTEMS AND
N-ENTRY
BOOKKEEPING**

Chair: DELFINA ROSA DA ROCHA GOMES

Room: **HMV**
Meeting **7**

THE STUDY OF THE DOUBLE ACCOUNT SYSTEM AT THE GAS LIGHT AND COKE COMPANY

Author: *MITSUNORI KASUKABE, HOKKAIDO UNIVERSITY* CF = Case/Field Study

Co-Author: *Chie Sawanobori, Osaka Sangyo University*

FINDING ACCOUNTING HISTORY RESEARCH TOPICS – AN ANALYSIS OF LEADING JOURNALS 2006-2015

Author: *MARTIN QUINN, DUBLIN CITY UNIVERSITY*

EA = Empirical Archival

Co-Author: *Gary Spraakman, York University*

HISTORY OF THE SOLE RUSSIAN PROFESSIONAL SOCIETY TO IMPLEMENT TRIPLE ACCOUNTING SYSTEM

Author: *VIATCHESLAV SOKOLOV, ST. PETERSBURG STATE UNIVERSITY OF ECONOMICS AND FINANCE*

EA = Empirical Archival

Co-Author: *Svetlana Karelskaia, Saint-Petersburg State University of Economics
Ekaterina Zuga, Saint-Petersburg State University*

REEVALUATION OF SORTER'S EVENTS APPROACH AFTER 50 YEARS

Author: *SADAHARU TAKESHIMA, KANAZAWA UNIVERSITY*

CD = Conceptual
Development

Co-Author:

SESSION: HI-RF Day and Time: Friday 12th May • 11:00-12:30

**HIRF02:
ACCOUNTING
HISTORY:
DRIVERS AND
CONSEQUENCIES**

Chair: *ALAN SANGSTER*

Room: **HMV
Meeting 11**

THE POPULAR PURSUIT OF DIY: EXPLORING THE ROLE OF CALCULATIVE TECHNOLOGIES IN AN ACTOR NETWORK

Author: *INGRID JEACLE, THE UNIVERSITY OF EDINBURGH*

CF = Case/Field Study

Co-Author:

THE ROLE OF AN HEGEMONIC ELITE IN A BANKING CRISIS: LESSONS FROM THE CASE OF BANCO AMBROSIANO

Author: *ANDREA LIONZO, UNIVERSITÀ CATTOLICA DEL SACRO CUORE*

CF = Case/Field Study

Co-Author: *Carlo Bellavite Pellegrini, Università Cattolica del Sacro Cuore*

THEIR NAME LIVETH FOR EVERMORE: ACCOUNTING FOR THE HUMAN COST OF WAR

Author: *ANDREW READ, UNIVERSITY OF CANBERRA*

CD = Conceptual
Development

Co-Author: *Frances Miley, University of Sussex, UK*

GLOBAL IMPACT ON LOCAL ACCOUNTING PROFESSION: POST-INDEPENDENCE JURISDICTION OF THE ACCOUNTING PROFESSION IN SRI LANKA, 1978 – 2015

Author: *SARATH UKWATTE, RMIT UNIVERSITY*

CF = Case/Field
Study

Co-Author: *Prem Yapa, RMIT University*

SESSION: IC-PSD Day and Time: Friday 12th May • 14:00-15:30

ICPSD01

Chair: *LISA EVANS*

Room: **VCC S1**

FRAME CONTESTS ON ACCOUNTING RULES: EVIDENCE FROM THE PUBLIC MEDIA DEBATE ON FAIR VALUE ACCOUNTING

Discussant: *THOMAS CARRINGTON*

Author: *KIRSTIN BECKER, UNIVERSITY OF MANNHEIM*

EA = Empirical Archival

Co-Author: *Holger Daske, University of Mannheim
Christoph Sextroh, Tilburg University*

THE PROXEMICS OF ACCOUNTS

Discussant: YVES GENDRON
Author: BINO CATASUS, STOCKHOLM BUSINESS SCHOOL CF = Case/Field Study
Co-Author: Andreas Sundström, SBS, Stockholm University

SESSION: IC-PSD Day and Time: Friday 12th May • 09:00-10:30

ICPSD02 *Chair:* CARLOS RAMIREZ *Room:* VCC S1

INTERVIEW-BASED RESEARCH IN ACCOUNTING 2000-2014: A REVIEW

Discussant: CARLA EDGLEY

Author: YVES GENDRON, LAVAL UNIVERSITY

CF =
Case/Field
Study

Co-Author: Narisa Tianjing Dai, University of International Business and Economics
Clinton Free, University of New South Wales

SESSION: IC-PS Day and Time: Wednesday 10th May • 15:00-16:30

ICPS01 *Chair:* THOMAS CARRINGTON *Room:* HSP E1
Brosquil

**DISCONTINUOUS SURVEILLANCE: AN ETHNOGRAPHIC STUDY OF ACCOUNT
PREPARATION**

Author: LAMBERT JERMAN, HEC MONTREAL

CF = Case/Field Study

Co-Author:

REFRAMING MATERIALITY IN SUSTAINABILITY DISCLOSURE

Author: HANNELE MAKELA, UNIVERSITY OF TAMPERE

CD = Conceptual
Development

Co-Author: Jenni Puroila, University of Tampere
Johanna Kujala, University of Tampere

**HOW ACCOUNTING INFORMS RISK DISCOURSES IN PUBLIC INTEREST DECISIONS: A
CASE STUDY**

Author: SILVIA PANFILO, CA' FOSCARI UNIVERSITY OF VENICE

CF = Case/Field
Study

Co-Author: alessandro lai, University of Verona
riccardo stacchezzini, University of Verona

SESSION: IC-PS Day and Time: Wednesday 10th May • 17:00-18:30

ICPS02 *Chair:* SIMON DERMARKAR *Room:* HSP E1
Brosquil

**PROFESSIONALS WITH BORDERS: THE RELATIONSHIP BETWEEN MOBILITY AND
TRANSNATIONALISM IN GLOBAL PROFESSIONAL SERVICE FIRMS**

Author: CHRIS CARTER, THE UNIVERSITY OF EDINBURGH

CF = Case/Field Study

Co-Author: Crawford Spence, Warwick Business School
Andrew Sturdy, Bristol University

THE STEREOTYPE OF ACCOUNTANTS: A STRUCTURAL APPROACH

Author: FERNANDA LEÃO, POLYTECHNIC INSTITUTE OF
OPORTO

SU = Survey

Co-Author: Delfina Gomes, University of Minho

**THE COLONIZATION OF PUBLIC ACCOUNTING FIRMS BY MARKETING EXPERTISE:
PROCESSES AND CONSEQUENCES**

Author: CLAIRE-FRANCE PICARD, LAVAL UNIVERSITY

CF = Case/Field
Study

Co-Author: Sylvain Durocher, Telfer School of Management, University of Ottawa

SESSION: IC-PS Day and Time: Thursday 11th May • 11:00-12:30

ICPS03

Chair: SHAUL HAYOUN

Room: HMV
Meeting 8

ACCOUNTING AND THE TRANSFORMATION OF SOCIAL WORK PRACTICES: THE PERSONAL BUDGETS PROGRAMME IN ENGLAND

Author: DANNY CHOW, DURHAM UNIVERSITY

CF = Case/Field Study

Co-Author: Enrico Bracci, University of Ferrara

THE RISE AND IMPLICATION OF HYBRID CONTROL PROCESSES WITHIN THE PUBLIC UNIVERSITY SECTOR

Author: JOSEPH CHRISTOPHER, RMIT UNIVERSITY

CD = Conceptual
Development

Co-Author:

ACCOUNTING FOR THE UNEXPECTED: A CASE STUDY OF HUMANITARIAN PERFORMANCE EVALUATION IN A LARGE-SCALE REFUGEE CAMP

Author: MARIAN KONSTANTIN GATZWEILER, THE UNIVERSITY OF EDINBURGH

CF = Case/Field Study

Co-Author: Matteo Ronzani, The University of Edinburgh

SESSION: IC-PS Day and Time: Thursday 11th May • 14:00-15:30

ICPS04

Chair: LAMBERT JERMAN

Room: VCC S8

ENHANCING AUDIT QUALITY: CONSTRUCTING A SOOTHING DISCOURSE CENTERED ON APPEARANCES, DEFORMATIONS AND MYTHS

Author: SIMON DERMARKAR, HEC MONTREAL

CF = Case/Field Study

Co-Author: Yves Gendron, Université Laval

FROM TRUST TO AUDIT SOCIETY: GRANT GIVERS' PERSPECTIVES ON OUTCOME REPORTING

Author: ELISA HENDERSON, THE UNIVERSITY OF EDINBURGH

CF = Case/Field
Study

Co-Author: Vicky Lambert, University of Dundee

REVISITING THE POLITICAL ECONOMY OF FINANCIAL REGULATION: LOCATING A TRANSNATIONAL DISCLOSURE INITIATIVE ON THE REGULATORY MAP

Author: LISA KARASIEWICZ BAUDOT, UNIVERSITY OF CENTRAL FLORIDA

CF = Case/Field
Study

Co-Author: David J. Cooper, University of Alberta

SESSION: IC-PS Day and Time: Thursday 11th May • 14:00-15:30

ICPS05

Chair: DANIEL MARTINEZ

Room: HMV
Meeting 8

ACCOUNTING TALK AND EMOTIONS: A STUDY OF THE SENSE MAKING PROCESS OF ACCOUNTS

Author: CHARLOTTA BAY, STOCKHOLM BUSINESS SCHOOL

CF = Case/Field Study

Co-Author: Fredrik Svärdesten, Stockholm Business School

Bino Catasús, Stockholm Business School

Andreas Sundström, Stockholm Business School

NEGOTIATIONS OF ACCOUNTING FIGURES AND THE INDIVIDUALIZING EFFECTS OF HIERARCHICAL ACCOUNTABILITY

Author: CLAUDINE GRISARD, UNIVERSITY OF STRATHCLYDE

CF = Case/Field Study

Co-Author: *Marcia Annisette, Schulich School of Business - York University*
Cameron Graham, Schulich School of Business - York University

**THE SEMIO-LOGIC OF ACCOUNTING: NON-ESSENCE AND POWER IN IFRS
RECOGNITION AND MEASUREMENT**

Author: *SHAUL HAYOUN, THE UNIVERSITY OF EDINBURGH*

CD = Conceptual
Development

Co-Author:

SESSION: IC-PS Day and Time: Friday 12th May • 14:00-15:30

ICPS06

Chair: *LUKAS LOEHLEIN*

Room: **VCC S4**

**ASSEMBLING AN ACCOUNTABILITY WORKSPACE: GOVERNING INTERNATIONAL
DEVELOPMENT**

Author: *DANIEL MARTINEZ, HEC PARIS*

CF = Case/Field Study

Co-Author: *David Cooper, University of Alberta*

**EXPLORING THE DIVERGING PATHS AND OUTCOMES OF BSC AND ABC
IMPLEMENTATION IN THE SAME ORGANISATION – FROM AN INSTITUTIONAL
LOGICS PERSPECTIVE**

Author: *MO YAN, ABERTAY UNIVERSITY*

CF = Case/Field Study

Co-Author:

**MUSLIM NGOS AND THE CONSTRUCTION OF ACCOUNTABILITY AND LEGITIMACY
THROUGH SOCIO-RELIGIOUS NARRATIVES**

Author: *SOFIA YASMIN, THE UNIVERSITY OF MANCHESTER*

CF = Case/Field
Study

Co-Author: *Chaudhry Ghafran, University of Sheffield*

SESSION: IC-PS Day and Time: Thursday 11th May • 16:00-17:30

ICPS07

Chair: *ENRICO BRACCI*

Room: **HMV
Meeting 12**

ACCOUNTING AS A STRATEGIC AGENT

Author: *LEE MOERMAN, UNIVERSITY OF WOLLONGONG*

CD = Conceptual
Development

Co-Author: *Sandra van der Laan, University of Sydney*

**THE PENETRATION OF THE GLOBAL ACCOUNTING REGULATIONS INTO DOMESTIC
STANDARD SETTING: THE ACCOUNTING STANDARDS BOARD OF JAPAN (ASBJ) FROM
2005 TO 2008**

Author: *KENSUKE OGATA, OSAKA CITY UNIVERSITY*

CF = Case/Field Study

Co-Author:

**MAINTAINING THE UNIVERSAL BANKING MODEL - AN INSTITUTIONAL THEORY
PERSPECTIVE ON THE ENDOGENIZATION OF A TRANSNATIONAL POST-CRISIS
FINANCIAL MARKET REFORM**

Author: *CHRISTOPH PELGER, UNIVERSITY OF INNSBRUCK*

CF = Case/Field
Study

Co-Author: *Margit Münzer, EM Strasbourg Business School*

SESSION: IC-PS Day and Time: Friday 12th May • 11:00-12:30

ICPS08

Chair: *CHARLOTTA BAY*

Room: **HMV
Meeting 6**

**MAINTAINING AND DISRUPTING INSTITUTIONS: (UN)INTENDED CONSEQUENCES OF
PARALLEL INSTITUTIONAL WORKS IN A LOCAL REGULATORY CONTEXT**

Author: *LUKAS LOEHLEIN, THE LONDON SCHOOL OF*

CF = Case/Field Study

ECONOMICS AND POLITICAL SCIENCE

Co-Author: *Anke Müßig, University of Luxembourg*

THE AUDIT COURT SOCIETY: APPLYING AN ELIASIAN THEORETICAL FRAMEWORK TO THE ANALYSIS OF THE UP-OR-OUT SYSTEM IN AUDIT FIRMS

Author: *CARLOS RAMIREZ, ESSEC BUSINESS SCHOOL PARIS* CF = Case/Field Study

Co-Author: *Sebastien STENGER, ISG paris*
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UNFOLDING THE BASEL INTERNAL AUDIT PRACTICES IN INTERNATIONAL FINANCIAL ORGANIZATIONS

Author: *VIKASH KUMAR SINHA, POLYTECHNIC UNIVERSITY OF MILAN* CF = Case/Field Study

Co-Author: *Marika Arena, POLYTECHNIC UNIVERSITY OF MILAN*

SESSION: IC-PS Day and Time: Friday 12th May • 11:00-12:30

ICPS09

Chair: GUNILLA EKLOV ALANDER

Room: **HMV**
Meeting 8

TRANSNATIONALIZATION OF PUBLIC SECTOR ACCOUNTING - THE CASE OF EUROPEAN PUBLIC SECTOR ACCOUNTING STANDARDS

Author: *ANNEMARIE CONRATH-HARGREAVES, EUROPEAN UNIVERSITY VIADRINA* CF = Case/Field Study

Co-Author: *Sonja Wüstemann, European University Viadrina*

ACCOUNTING CHOICE AND POLICY CHOICE BY GOVERNMENTS: THE POLITICS OF ATTENTION

Author: *IRVINE LAPSLEY, THE UNIVERSITY OF EDINBURGH* EA = Empirical Archival

Co-Author: *Cristina Vicente, Murcia*

FINANCIALIZATION IN ACTION: THE PUBLIC PRIVATE PARTNERSHIP NEGOTIATION PROCESS

Author: *CHRYSTELLE RICHARD, ESSEC BUSINESS SCHOOL PARIS* SU = Survey

Co-Author: *Emmanuel LAZEGA, Sciences Po*
Anne JENY, ESSEC Business School
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SESSION: IC-PS Day and Time: Friday 12th May • 14:00-15:30

ICPS10

Chair: JULIA MORLEY

Room: **HMV**
Meeting 8

FRAMING IN FORMATION: INVESTIGATING THE FACE-TO-FACE MEETINGS OF ANALYSTS AND MANAGERS

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

Co-Author:

POST-MARXIST CRITICAL PRAGMATISM AND THE NOTION OF ENABLING CONTROL (INCLUDING ACCOUNTING): THEORETICAL POSITIONING AND WAYS FORWARD

Author: *BERTRAND MASQUEFA, UNIVERSITY OF NICE-SOPHIA ANTIPOLIS* CD = Conceptual Development

Co-Author: *SONJA GALLHOFER, UNIVERSITY OF GLASGOW*
JIM HASLAM, UNIVERSITY OF SHEFFIELD

SESSION: IC-RF Day and Time: Thursday 11th May • 16:00-17:30

**ICRF01: THE
USE OF THE
LANGUAGES IN
FINANCIAL
REPORTS**

Chair: MIHAELA IONASCU

Room: VCC S8

**ANALYSIS OF MACHIAVELLIAN AND NARCISSISTIC DISCOURSE IN FIRMS FINANCIAL
REPORTS INVOLVED IN FINANCIAL SCANDALS**

CF =
Case/Field
Study

Author: MÁRCIA D'SOUZA, UNIVERSITY OF SAO PAULO

*Co-Author: IRACEMA RAIMUNDA BRITO NEVES ARAGÃO, STATE UNIVERSITY OF FEIRA DE
SANTANA*

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MARCIA MARTINS MENDES DE LUCA, FEDERAL UNIVERSITY OF CEARA*

PHILOSOPHY OF LANGUAGE AND ACCOUNTING

*Author: EVA EBERHARTINGER, VIENNA UNIVERSITY OF
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**LANGUAGE, TRANSLATION AND ACCOUNTING: TOWARDS A CRITICAL RESEARCH
AGENDA**

Author: LISA EVANS, UNIVERSITY OF STIRLING

CD = Conceptual
Development

Co-Author:

**THE PREPARATION OF THE IFRS FINANCIAL STATEMENTS IN MULTIPLE
LANGUAGES - HANDLING WITH THE TRANSLATION ISSUES**

Author: JAANA KETTUNEN, UNIVERSITY OF JYVASKYLA

CF = Case/Field Study

Co-Author:

**LIMITATIONS OF THE DOMINANT ACCOUNTING MODEL AND SHIFT TOWARDS AN
INTERPRETATIVE MODEL IN DEMOCRATIC CONTEXTS**

*Author: ALBERTO MUÑOZ ARENAS, UNIVERSITY OF CASTILLA
LA MANCHA*

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Co-Author:

SESSION: IC-RF Day and Time: Wednesday 10th May • 17:00-18:30

**ICRF02:
THEORY,
FORMATION
AND PRACTICE
IN
ACCOUNTING:
CRITICAL VIEW**

Chair: VIKASH KUMAR SINHA

Room: VCC S6

**STRATEGY AS PRACTICE FORMATION AND QUALITY MANAGEMENT IN A FAMILY
BUSINESS: A QUALITATIVE CASE STUDY**

*Author: ROSALIA ALDRACI BARBOSA LAVARDA, FEDERAL
UNIVERSITY OF SANTA CATARINA*

CF = Case/Field Study

*Co-Author: Aline Cristine Ghisi, FEDERAL UNIVERSITY OF SANTA CATARINA
Rubens Rozsa-Neto, FEDERAL UNIVERSITY OF SANTA CATARINA*

**ACCOUNTING LAW IN PRACTICE: COMPLIANCE, CONSISTENCY AND SUBSTANCE
FOCUSING ON THE UK'S IMPLEMENTATION OF EU EXTRACTIVE INDUSTRY
COUNTRY BY COUNTRY REPORTING OF CORPORATE PAYMENTS TO GOVERNMENTS**

Author: **LOUISE CRAWFORD, THE ROBERT GORDON UNIVERSITY** EA = Empirical Archival

Co-Author: **Eleni Chatzivgeri , University of Westminster
Lynsie Chew, University College London
Martyn Gordon, Robert Gordon University
Jim Haslam, University of Sheffield**

**“UNKNOWN UNKNOWNNS” AND THE TAX KNOWLEDGE GAP: MEDIATING
MATERIALITY AND TAX RISK IN TAX DISCLOSURES.**

Author: **CARLA EDGLEY, CARDIFF UNIVERSITY BUSINESS SCHOOL** CF = Case/Field Study

Co-Author: **Professor Kevin Holland, Cardiff Business School**

**A PROFESSION IN PERIL? ACCOUNTING ACADEMICS, CORPORATISATION, AND THE
BRAVE NEW WORLD OF ENGLISH HIGHER EDUCATION**

Author: **FLORIAN GEBREITER, ASTON UNIVERSITY / ASTON BUSINESS SCHOOL** CF = Case/Field Study

Co-Author:

**ACCOUNTING SCHOLARS AND THE GAP BETWEEN RESEARCH AND PRACTICE: HOW
DO WE CHOOSE OUR RESEARCH TOPICS?**

Author: **PAOLA RAMASSA, UNIVERSITY OF GENOA** SU = Survey

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

SESSION: IC-RF Day and Time: Thursday 11th May • 11:00-12:30

**ICRF03:
ACCOUNTING
PERCEPTION
UNDER
DIFFERENT
CONTEXTS**

Chair: **ALESSANDRO ALA**

Room: **VCC S6**

JUSTIFICATIONS OF ACCOUNTING RELIABILITY

Author: **THOMAS CARRINGTON, STOCKHOLM UNIVERSITY** CF = Case/Field Study

Co-Author: **Gunilla Eklöv Alander, Stockholm University**

**ARCHITECTURES OF POSSIBILITY FOR ACCOUNTING AS SOCIAL AND
ORGANIZATIONAL PRACTICE: REFLECTING ON KEY APPRECIATIONS OF PARADIGM
DIVERSITY AND METAPHOR**

Author: **JIM HASLAM, SHEFFIELD UNIVERSITY MANAGEMENT SCHOOL.** CD = Conceptual Development

Co-Author: **Sonja Gallhofer, Glasgow University Business School
Akira Yonekura, Heriot-Watt University**

**ACCOUNTING FOR FREEDOM: MARKETING JEWS AND GERMANS BY THE ROMANIAN
COMMUNIST REGIME**

Author: **MIHAELA IONASCU, BUCHAREST UNIVERSITY OF ECONOMIC STUDIES** CF = Case/Field Study

Co-Author: **ION IONASCU, BUCHAREST UNIVERSITY OF ECONOMIC STUDIES**

**IFRS ADOPTION BY CZECH UNLISTED COMPANIES UNDER FOREIGN CONTROL:
MVQCA OF COSTS AND BENEFITS**

Author: **DAVID PROCHAZKA, UNIVERSITY OF ECONOMICS IN PRAGUE** CF = Case/Field Study

Co-Author:

FAIR VALUE ACCOUNTING: CONTROVERSIES OVER THE POTENTIAL MANDATORY ADOPTION OF IFRS IN JAPAN

Author: *NORIYUKI TSUNOGAYA, NAGOYA UNIVERSITY*

SU =
Survey

Co-Author: *Andreas HELLMANN, Macquarie University*

SESSION: IS-RF Day and Time: Friday 12th May • 11:00-12:30

**ISRF01:
ACCOUNTING
AND
INFORMATION
SYSTEMS**

Chair: BENITA M. GULLKVIST

Room: HSP El Racó

THE EFFECT OF XBRL ADOPTION ON THE RECEIPT AND REMEDIATION OF SEC COMMENT LETTERS

Author: *JEE-HAE LIM, UNIVERSITY OF WATERLOO*

EA = Empirical Archival

Co-Author: *Min Jeong (Minna) Hong, University of Waterloo*

INFORMATION TECHNOLOGY AND FIRM PROFITABILITY: THE MODERATING ROLE OF COMPETITION

Author: *RAJ MASHRUWALA, UNIVERSITY OF CALGARY*

EA = Empirical Archival

Co-Author: *JORGE ROMERO, TOWSON UNIVERSITY*

RELATIONSHIP BETWEEN CHARACTERISTICS OF ACCOUNTING FIRMS AND AUDIT RISKS

Author: *EUNJUNG SUN, HANNAM UNIVERSITY*

EA = Empirical Archival

Co-Author: *Park Sung-jin, Sungshin Women's University*

BUSINESS INTELLIGENCE IN MANAGEMENT ACCOUNTING RESEARCH: CURRENT STATUS AND FUTURE FOCUS

Author: *OGAN YIGITBASIOGLU, QUEENSLAND UNIVERSITY OF TECHNOLOGY*

CD =
Conceptual
Development

Co-Author: *Pall Rikhardsson, Reykjavik University*

SESSION: MA-PSD Day and Time: Friday 12th May • 14:00-15:30

MAPSD01

Chair: DAVID OTLEY

Room: VCC
Auditorium 3A

BENCHMARKING, INCENTIVE REBALANCING, AND THE INFLUENCE OF LABOR MARKET COMPETITION ON CEO EQUITY GRANTS

Discussant: *MATTHIAS MAHLENDORF*

Author: *MARY ELLEN CARTER, BOSTON COLLEGE*

EA = Empirical Archival

Co-Author: *Brian Cadman, University of Utah*

Xiaoxia Peng, University of Utah

INCENTIVES AND THE DELEGATION OF TASK ASSIGNMENT

Discussant: *ROBERT GOEX*

Author: *ANNA ROHLFING-BASTIAN, GOETHE UNIVERSITY*

AM =
Analytical/Modelling

Co-Author: *Anja Schöttner, Humboldt-Universität Berlin*

SESSION: MA-PSD Day and Time: Wednesday 10th May • 15:00-16:30

MAPSD02

Chair: SOPHIE HOOZÉE

Room: VCC S1

THE TEMPORAL EXPERIENCE OF BUDGETING

Discussant: TORHEL STRÖMSTEN
Author: FERDINAND KUNZL, UNIVERSITY OF INNSBRUCK CF = Case/Field Study
Co-Author: Martin Messner, University of Innsbruck

SESSION: MA-PSD Day and Time: Thursday 11th May • 11:00-12:30

MAPSD03 Chair: ANN JORISSEN Room: VCC S1

HOW MANAGERS' ON THE JOB EXPERIENCE AFFECTS COMPENSATION DESIGN

Discussant: ADAM PRESSLEE
Author: BART DIERYNCK, TILBURG UNIVERSITY EX = Experimental
Co-Author: Nathalie Beckers, Tilburg University
Eddy Cardinaels, KU Leuven and Tilburg University
Huaxiang Yin, Nanyang Technological University

SOCIALIZATION MECHANISMS AND GOAL CONGRUENCE

Discussant: THOMAS GÜNTHER
Author: SALLY WIDENER, CLEMSON UNIVERSITY SU = Survey
Frances Kennedy, Clemson University
Co-Author:

SESSION: MA-PS Day and Time: Wednesday 10th May • 15:00-16:30

MAPS01 Chair: NICOLA DALLA VIA Room: HSP Les Palmeretes

SELECTIVE INFORMATION SHARING OF A MULTI-PRODUCT MANUFACTURER

Author: CLEMENS LÖFFLER, VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS AM = Analytical/Modelling
Co-Author:

A NEW PERSPECTIVE ON THE BENEFITS OF SLACK BUILDING UNDER PARTICIPATIVE BUDGETING

Author: CHRISTIAN RIEGLER, VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS AM = Analytical/Modelling
Co-Author: Michael Kopel, University of Graz

RELATIVE PERFORMANCE EVALUATION, STRATEGIC DIFFERENTIATION AND ENDOGENOUS CORRELATION LEVELS

Author: PETER DANIEL SCHAEFER, MUNICH UNIVERSITY OF TECHNOLOGY AM = Analytical/Modelling
Co-Author:

SESSION: MA-PS Day and Time: Wednesday 10th May • 15:00-16:30

MAPS02 Chair: OLGA IERMOLENKO Room: HSP Las Arenas

THE EFFECT OF BONUS DEFERRAL ON MANAGERS' SELF-INTEREST: AN EXPERIMENTAL EXAMINATION OF INVESTMENT DECISIONS AND EFFORT PROVISION

Author: MARIA ASSEL, AUGSBURG UNIVERSITY EX = Experimental
Co-Author: Mandy M. Cheng, UNSW Australia
Tami Dinh, St Gallen University
Wolfgang Schultze, University of Augsburg

THE EFFECT OF RELATIVE PERFORMANCE INFORMATION ON EXCESSIVE RISK-TAKING

Author: **CHRISTIAN BRÜCK, RUHR UNIVERSITY BOCHUM** EX = Experimental
Co-Author: *Thorsten Knauer, Ruhr University Bochum*
Harald Meier, Ruhr University Bochum

THE IMPACT OF REMUNERATION RESPONSIBILITY AND COSTING PRECISION ON INTER-FIRM NEGOTIATION

Author: **LINDA CHANG, UNSW SYDNEY** EX = Experimental
Co-Author: *Nicole Ang, The University of New South Wales*

SESSION: MA-PS Day and Time: Wednesday 10th May • 17:00-18:30

MAPS03

Chair: NAN JIANG

Room: HSP Les Palmeretes

THE HIDDEN EFFECTS OF HISTORICAL INFORMATION ON MANAGERIAL HONESTY IN PARTICIPATIVE BUDGETING

Author: **MARTIN ALTENBURGER, UNIVERSITY OF VIENNA** EX = Experimental
Co-Author:

PROCESSES AND QUALITY OF CASH FLOW FORECASTING: A CASE STUDY OF A MULTINATIONAL CORPORATION

Author: **MARTIN GLAUM, WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT** CF = Case/Field Study
Co-Author: *Peter Schmidt, Justus-Liebig-Universität Giessen*
Kati Schnürer, Justus-Liebig-Universität Giessen

THE IMPACT OF PARTICIPATION IN STRATEGIC PLANNING AND ACTION PLANNING ON MANAGEMENT CONTROL EFFECTIVENESS: AN ANALYSIS OF INDEPENDENT AND JOINT EFFECTS

Author: **DANIEL JOHANSON, NHH NORWEGIAN SCHOOL OF ECONOMICS** SU = Survey
Co-Author: *David Bedford, University of Technology Sydney*
Pjotr Bednarek, Wroclaw University of Economics
Angelo Ditillo, University of Bocconi
Andrea Dossi, University of Bocconi
Maurice Gosselin, University of Laval
Dag Oivind Madsen, University College of Southern Norway

SESSION: MA-PS Day and Time: Wednesday 10th May • 17:00-18:30

MAPS04

Chair: ERKKI LASSILA

Room: HSP Las Arenas

HOW MANAGEMENT CONTROL SYSTEMS HELP TO ATTAIN ORGANIZATIONAL AMBIDEXTERITY

Author: **KLAUS MOELLER, UNIVERSITY OF ST. GALLEN** SU = Survey
Co-Author: *Philipp Wenig, UNIVERSITY OF ST. GALLEN*

RESPONSIBILITY ACCOUNTING AND MANAGERIAL BEHAVIOUR IN THE CONTEXT OF INTER-TEMPORAL DEPENDENCY

Author: **HIROYUKI SUZUKI, UNIVERSITY OF BRISTOL** CF = Case/Field Study
Co-Author:

CORRELATES OF XBRL IMPLEMENTATION STRATEGIES OF U.S. PUBLIC COMPANIES

Author: **ZHIHONG WANG, CLARK UNIVERSITY** EA = Empirical Archival

Co-Author: *Tien-Shih Hsieh, University of Massachusetts Dartmouth*
Mohammad Abdolmohammadi, Bentley University

SESSION: MA-PS Day and Time: **Thursday 11th May • 09:00-10:30**

MAPS05

Chair: **TORKEL STRÖMSTEN**

Room: **HSP Las Arenas**

THE SUBJECTIVE PERFORMANCE EVALUATION EFFECT ON MANAGERIAL INTENTION TO TURNOVER, IDENTIFICATION AND PERFORMANCE

Author: *IRYNA BEROVA ALVES, LISBON UNIVERSITY*

SU = Survey

Co-Author: *Sofia Lourenço, Lisbon University*

AN EMPIRICAL EXAMINATION OF PERFORMANCE IMPROVEMENTS FOLLOWING THE INTRODUCTION OF AN INCENTIVE PLAN INVOLVING SWITCHING FROM DEPARTMENTAL MEASURES TO AGGREGATE MEASURES: THE ROLE OF PAY DISPERSION

Author: *CHEN, YU-LIN, NATIONAL TAIPEI UNIVERSITY OF BUSINESS*

CF = Case/Field Study

Co-Author:

THE EFFECT OF CEO TENURE ON PERFORMANCE: THE ROLE OF REAPPOINTMENT INCENTIVES

Author: *JEONG-HOON HYUN, NEOMA BUSINESS SCHOOL*

EA = Empirical Archival

Co-Author: *Tae Sik Ahn, Seoul National University*
Youn-Sik Choi, Kyunghee University
Jiwon Hyeon, Seoul National University

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MAPS06

Chair: **SANDER RENES**

Room: **HSP El Perellonet**

THE EFFECTS OF CORPORATE SOCIAL RESPONSIBILITY AND WRONGDOER RANK ON WHISTLEBLOWING

Author: *ALISA BRINK, VIRGINIA COMMONWEALTH UNIVERSITY*

EX = Experimental

Co-Author: *C. Kevin Eller, Appalachian State University*
Karen Green, The University of Toledo

INTEGRATED REPORTING AND INTEGRATED THINKING IN ITALIAN PUBLIC SECTOR ORGANIZATIONS

Author: *JAMES GUTHRIE, MACQUARIE UNIVERSITY*

CD = Conceptual Development

Co-Author: *Francesca Manes-Rossi, University of Salerno*
Rebecca Orelli, University of Bologna

MAKING SOCIAL IMPACT CALCULABLE: THE DEVELOPMENT OF SOCIAL RETURN ON INVESTMENT

Author: *CRISTIANA PARISI, COPENHAGEN BUSINESS SCHOOL*

CF = Case/Field Study

Co-Author:

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

MAPS07

Chair: **SVEN RICHTER**

Room: **HSP El Brosquil**

THE INTERFIRM CONTRACTING VALUE OF MANAGEMENT ACCOUNTING INFORMATION

Author: TAKAHARU KAWAI, DOSHISHA UNIVERSITY SU = Survey
Co-Author: Henri Dekker, VU University Amsterdam
Junya Sakaguchi, Nagoya University

TRUST, DISTRUST AND INTER-ORGANIZATIONAL MANAGEMENT CONTROL

Author: ULF NILSSON, KOC UNIVERSITY CF = Case/Field Study
Co-Author: Henrik Agndal, University of Göteborg

MANAGING ALLIANCE RISKS: MANAGEMENT CONTROL CHOICE IN CULTURALLY AND INSTITUTIONALLY DIVERSE ALLIANCE SETTINGS

Author: WEI ZENG, THE AUSTRALIAN NATIONAL UNIVERSITY SU = Survey
Co-Author: Anne Lillis, The University of Melbourne
Jennifer Grafton, The University of Melbourne

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MAPS08

Chair: SANDER VAN TRIEST

Room: HSP Les Palmeretes

THE LEVERS OF CONTROL, THEIR ANTECEDENTS AND THEIR CONSEQUENCES: A META-ANALYTICAL EXAMINATION OF MORE THAN 20 YEARS OF RESEARCH

Author: LUCIA BELLORA-BIENENGRABER, HAMBURG UNIVERSITY EA = Empirical Archival
Co-Author: Klaus Derfuss, University of Hagen
Jan Endrikat, Technische Universität Dresden

BALANCED SCORECARD IN SMALL AND MEDIUM-SIZED ENTERPRISES

Author: RICARDO MALAGUENO, UNIVERSITY OF EAST ANGLIA SU = Survey
Co-Author: Lopez-Valeiras Ernesto, Universidad de Vigo
Gomez-Conde Jacobo, Universidad Autónoma de Madrid

OVERCOMING THE DUALISM OF ENABLING AND COERCIVE CONTROLS

Author: MARJO VÄISÄNEN, UNIVERSITY OF OULU CF = Case/Field Study
Co-Author: Erik Strauss, Witten/Herdecke University
Sophie Tessier, HEC Montréal
Janne Järvinen, University of Oulu

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MAPS09

Chair: KATRIN WEISKIRCHNER-MERTEN

Room: HSP Les Palmeretes

PREDICTION-POSTDICTION MODEL OF RISK REGULATION AND GOVERNANCE IN BANKING: INFUSING A PSYCHOLOGICAL THEORY PERSPECTIVE.

Author: JASON EDWARD CRAWFORD, UPPSALA UNIVERSITY CF = Case/Field Study
Co-Author:

PRINCIPAL LEADERSHIP STYLE AND SCHOOL PERFORMANCE: EVIDENCE ON THE MEDIATING ROLES OF RISK MANAGEMENT CULTURE AND MANAGEMENT CONTROL SYSTEMS USE IN AUSTRALIAN SCHOOLS

Author: ZHIYUN GONG, MONASH UNIVERSITY SU = Survey
Co-Author: Nava Subramaniam, RMIT University

PERFORMANCE MEASURES AND SHORT-TERMISM

Author: EMMA PUGH, UNIVERSITY OF BRISTOL CF = Case/Field Study

Co-Author: *David Marginson , University of Warwick*

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MAPS10

Chair: ISTEMI DEMIRAG

Room: HSP Las Arenas

HOW DISAGGREGATED PERFORMANCE REPORTS AFFECT TEAM COOPERATION: CONTENT MATTERS?

Author: LAURA GOMEZ-RUIZ, UNIVERSITY PABLO DE OLAVIDE, SEVILLE

EX = Experimental

Co-Author: DAVID NARANJO-GIL, Universidad Pablo de Olavide

PEER INFLUENCE ON MANAGERIAL HONESTY: THE ROLE OF TRANSPARENCY AND EXPECTATIONS

Author: ANDREAS OSTERMAIER, MUNICH UNIVERSITY OF TECHNOLOGY

EX = Experimental

Co-Author: Markus Brunner, Technische Universität München

CONTRACTS, CONTROLLABILITY, FAIRNESS, AND MISREPORTING

Author: WILLIAM TAYLER, BRIGHAM YOUNG UNIVERSITY

EX = Experimental

Co-Author: H. Scott Asay, The University of Iowa

Jace , Garrett

William B. Tayler, Brigham Young University

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MAPS11

Chair: JODIE MOLL

Room: VCC S4

CEO RESHUFFLE IN BUSINESS GROUPS AND FIRM PERFORMANCE: EVIDENCE FROM KOREA

Author: GUN LEE, KOREA UNIVERSITY

EA = Empirical Archival

Co-Author: Jinbae Kim, Korea University

Minyoung Lee, Korea University

Han Yi, Korea University

HOW DOES REDUCING PAY DISPERSION AFFECT EMPLOYEE BEHAVIOR?

Author: ADAM PRESSLEE, UNIVERSITY OF PITTSBURGH

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Co-Author: Conor Brown, University of Pittsburgh

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IMPROVING PERFORMANCE MEASURES THROUGH MANAGERIAL ROTATION

Author: VICTOR VAN PELT, TILBURG UNIVERSITY

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Co-Author: Eddy Cardinaels, KU Leuven

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MAPS12

Chair: ALISA BRINK

Room: HMV Meeting 8

CROSS-LISTINGS AND VOLUNTARY DISCLOSURE: INTERNATIONAL EVIDENCE

Author: JEFF NG, THE CHINESE UNIVERSITY OF HONG KONG

EA = Empirical Archival

Co-Author: Long Chen, George Mason University

Yashu Dong, Shanghai University of Finance and Economics

Albert Tsang, York University

VALUE-BASED MANAGEMENT'S PROMISE TO SUPPORT MANAGERIAL DECISION MAKING – AN EMPIRICAL ANALYSIS OF DIVESTITURE DECISIONS

Author: SVEN RICHTER, GOETTINGEN UNIVERSITY EA = Empirical Archival
Co-Author: Michael Wolff, GOETTINGEN UNIVERSITY
Sebastian Firk, GOETTINGEN UNIVERSITY

THE RELATIONSHIP BETWEEN INVESTMENT AND REVENUE CAP UNDER INCENTIVE REGULATION: A PANEL DATA APPROACH

Author: DENGJUN ZHANG, UNIVERSITY OF STAVANGER EA = Empirical Archival
Co-Author:

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MAPS13

Chair: JASON EDWARD CRAWFORD

Room: HSP E1
Perellonet

EVIDENCE ON THE TRADE-OFF BETWEEN COST STICKINESS AND INCOME SMOOTHING

Author: SVEN HARTLIEB, UNIVERSITY OF BAMBERG EA = Empirical Archival
Co-Author: Thomas Loy, University of Bayreuth

SLACK RESOURCES AS REAL OPTIONS: A LIFE CYCLE ANALYSIS

Author: JOO HYUNG LEE, UNIVERSITY OF CALGARY EA = Empirical Archival
Co-Author: Mark Anderson, University of Calgary

A FUZZY-SET ANALYSIS OF MANAGERS' INCENTIVES: THE RELATIONSHIP WITH PERFORMANCE AND SATISFACTION

Author: SOFIA LOURENÇO, LISBON UNIVERSITY SU = Survey
Co-Author: Iryna Alves, ISEG (Lisbon School of Economics & Management), Universidade de Lisboa

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MAPS14

Chair: UTZ SCHÄFFER

Room: HSP E1
Brosquil

LEADERSHIP STYLE, PERFORMANCE MEASURE USE AND INNOVATION IN RESEARCH AND DEVELOPMENT PROJECTS

Author: NINA KRUSE, VU - UNIVERSITY OF AMSTERDAM, FACULTY OF ECONOMICS AND BUSINESS ADMINISTRATION SU = Survey
Co-Author: Frank Verbeeten, ARCA/EMFC Programme, VU University Amsterdam/ Utrecht University School of Economics
Klaus Möller, University of St. Gallen

THE ROLE OF CONTROLS IN INNOVATION: AN EXAMINATION OF DIAGNOSTIC USE, INTERACTIVE USE, AND DYNAMIC TENSION

Author: BENEDIKT MÜLLER-STEWENS, UNIVERSITY OF ST. GALLEN SU = Survey
Co-Author: Sally K. Widener, Clemson University
Jan-Christoph Steinmann, University of St. Gallen
Klaus Möller, University of St. Gallen

MATERIALIZING RADICAL INNOVATION CAPABILITY: THE ROLE OF MANAGEMENT CONTROL SYSTEMS

Author: ARTHUR POSCH, VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS SU = Survey
Co-Author: Isabella Grabner, Maastricht University
Markus Wabnegg, Vienna University of Economics and Business

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MAPS15

Chair: ULRICH SCHÄFER

Room: HSP Les
Palmeretes

BUILDING BLOCKS OF PROFITABILITY: A FRAMEWORK OF REVENUE DRIVERS AND COST DRIVERS

Author: JULIE HARRISON, UNIVERSITY OF AUCKLAND SU = Survey

Co-Author: Frederick Ng, The University of Auckland
Paul Rouse, The University of Auckland

WASTE, TASTE AND ACCOUNTING FOR NEW PRODUCT DEVELOPMENT: A CASE STUDY OF A RETAIL SUPPLY CHAIN

Author: TORHEL STRÖMSTEN, STOCKHOLM SCHOOL OF ECONOMICS

CF =
Case/Field
Study

Co-Author: Erik Alenius, Stockholm School of Economics
Jodie Moll, Alliance Manchester Business School, University of Manchester

THE USE OF A SINGLE BUDGET OR SEPARATE BUDGETS FOR PLANNING AND PERFORMANCE EVALUATION

Author: MARTIN ARTZ, FRANKFURT SCHOOL OF FINANCE & MANAGEMENT

SU =
Survey

Co-Author: Markus Arnold, University of Bern

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MAPS16

Chair: FABIO FREZATTI

Room: HSP El
Brosquil

DIFFERENT CONTROLS FOR DIFFERENT AGENTS: THE HIDDEN COSTS OF CONTROL AT WORK

Author: NAN JIANG, UNIVERSITY OF AMSTERDAM EA = Empirical Archival

Co-Author: Jan Bouwens, University of Amsterdam

RELATIVE PERFORMANCE EVALUATION AND SYNERGIES FROM COOPERATION

Author: STEPHAN KRAMER, ERASMUS UNIVERSITY ROTTERDAM / ERIM

EA = Empirical Archival

Co-Author: Martin Holzhaecker, Michigan State University
Michal Matějka, Arizona State University
Nick Hoffmeister, Independent

LEADER EFFECTS IN COMPETITION AMONG TEAMS: EVIDENCE FROM A FIELD INTERVENTION

Author: F.ASIS MARTINEZ-JEREZ, UNIVERSITY OF NOTRE DAME

EA = Empirical
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Co-Author: Pablo Casas-Arce, Arizona State University

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MAPS17

Chair: SERGEJA SLAPNICAR

Room: HSP Les
Palmeretes

DIMENSIONS OF COMPETITION AND THE DESIGN AND USE OF MANAGEMENT ACCOUNTING SYSTEMS - THE CASE OF CUSTOMER ACCOUNTING SYSTEM SOPHISTICATION

Author: MORTEN HOLM, COPENHAGEN BUSINESS SCHOOL

SU = Survey

Co-Author: Christian Ax, School of Business, Economics and Law, University of Gothenburg

IN THE MARGINS OF ACCOUNTING: THE MEDIATING ROLE OF ANALYTICS IN A DIGITAL ENVIRONMENT

Author: ERKKI LASSILA, UNIVERSITY OF OULU

CF = Case/Field Study

Co-Author: Sinikka Moilanen, University of Oulu

SURVEILLANCE SYSTEMS AND CONTROL PRACTICES IN DIGITIZED CONTEXTS

Author: BERNARD LECA, ESSEC BUSINESS SCHOOL PARIS

CF = Case/Field Study

Co-Author: Aziza Laguecir, Kedge Business School

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MAPS18

Chair: BEREND VAN DER KOLK

Room: HSP Las Arenas

RELOCATING AND REDISTRIBUTING ACCOUNTING REFORMS THROUGH ACCOUNTING PRACTICES: TRANSLATIONS FROM TWO UNIVERSITIES

Author: REVELLINO, SILVANA

CF = Case/Field Study

Co-Author:

MANAGEMENT CONTROL OF COMPLEX NEW PRODUCT DEVELOPMENT PROCESSES: CODIFYING COLLABORATION

Author: ERIK STRAUSS, WITTEN/ HERDECKE UNIVERSITY

CF = Case/Field Study

Co-Author: Stefanie Malz, WHU - Otto Beisheim School of Management

Jürgen Weber, WHU - Otto Beisheim School of Management

PERCEPTIONS OF HEALTHCARE MANAGEMENT TOWARDS AN EXTERNALLY IMPOSED MANAGEMENT CONTROL SYSTEM

Author: MIGUEL VEGA PEREZ, IÉSEG SCHOOL OF MANAGEMENT

CF = Case/Field Study

Co-Author: Breda Sweeney, National University of Ireland, Galway

Geraldine Robbins, National University of Ireland, Galway

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**MARF01:
INCENTIVES**

Chair: MARTIN ALTENBURGER

Room: VCC S6

STOCK BASED INCENTIVES FOR EMPLOYEES – THE IMPACT ON EMPLOYEE BEHAVIOR AND THE MODERATING EFFECT OF INSTITUTIONS

Author: CAROLIN AHRENS, GOETTINGEN UNIVERSITY

EA = Empirical Archival

Co-Author: Jana Oehmichen, Goettingen University

Michael Wolff, Goettingen University

RECURRING TASKS IN FORWARD-LOOKING INCENTIVE CONTRACTS

Author: FREDERIKE HINZ, FRANKFURT UNIVERSITY

AM = Analytical/Modelling

Co-Author:

THE IMPACT OF BUSINESS STRATEGY AND MANAGERIAL PERSONAL INCENTIVES ON FIRMS' CSR ENGAGEMENT.

Author: CHIH-WEI PENG, NATIONAL CHANGHUA UNIVERSITY OF EDUCATION

EA = Empirical Archival

Co-Author:

INCENTIVES AND SEQUENTIAL PRODUCTION IN TEAMS

Author: CHRISTIAN SCHMID, VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS

AM = Analytical/Modelling

Co-Author:

INCENTIVE SENSITIVITY IN RELATION TO ACHIEVEMENT MOTIVATION IN COGNITIVE TASKS

Author: SERGEJA SLAPNICAR, UNIVERSITY OF LJUBLJANA EX = Experimental
Co-Author: Karla Oblak, University of Ljubljana

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**MARF02:
PUBLIC
BUDGETARY
MANAGEMENT**

Chair: LUCIA BELLORA-BIENENGRAEBER

Room: VCC S7

ENVIRONMENTAL UNCERTAINTY, ORGANIZATIONAL COMPLEXITY AND CHOICE OF BUDGETING METHODS IN A POST CRISIS ENVIRONMENT

Author: CATHERINE ELISABET BATT, REYKJAVÍK UNIVERSITY SU = Survey

Co-Author: Páll Melsted Ríkharðsson, Reykjavík University
Thorlákur Karlsson, Reykjavík University

RISK MANAGEMENT INSTITUTIONALIZATION AND BUDGET CONTROL: FIELD STUDY OF THREE STATE-OWNED ENTERPRISES IN CHINA

Author: YUANLUE FU, XIAMEN UNIVERSITY

CF = Case/Field Study

Co-Author: Yasheng Chen, Xiamen University
Chenxi Fu, Dalian University of Technology
Johnny Jermias, Simon Fraser University

RELEVANCE OF THE CONSTRUCTION IN THE CONSTRUCTIVE RESEARCH APPROACH: PUBLIC SECTOR PERSPECTIVE

Author: TONI MÄTTÖ, UNIVERSITY OF JYVASKYLA

CF = Case/Field Study

Co-Author: Jenna Anttonen, Jyväskylän University School of Business and Economics
Marko Järvenpää, Jyväskylän University School of Business and Economics
Antti Rautiainen, Jyväskylän University School of Business and Economics

THE COMBINED ROLES OF GOVERNMENT BUDGETING, PERFORMANCE EVALUATION, AND ACCOUNT AUDITING

Author: TOSHIAKI WAKABAYASHI, WASEDA UNIVERSITY

AM =
Analytical/Modelling

Co-Author:

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**MARF03:
IMPLEMENTATION OF INNOVATION**

Chair: IVAR FRIIS

Room: VCC S8

THE DIFFUSION OF WESTERN MANAGEMENT ACCOUNTING PRACTICES IN TRANSITIONAL ECONOMIES: A CASE FOR INTERVENTIONIST RESEARCH

Author: CATALIN NICOLAE ALBU, BUCHAREST UNIVERSITY OF ECONOMIC STUDIES

CF = Case/Field Study

Co-Author: Nadia Albu, Bucharest Academy of Economic Studies
Flavius Andrei Guinea, Bucharest Academy of Economic Studies
Mathew Tsamenyi, CEIBS

HOW DOES LEADERSHIP STYLE INFLUENCE THE USE OF THE MANAGEMENT CONTROL SYSTEM AND TECHNOLOGICAL INNOVATION?

Author: LOAI ALSAID, ABERYSTWYTH UNIVERSITY

SU = Survey

Co-Author: Jean Mutiganda, Åbo Akademi University
Chandana Alawattage, Aberdeen University

MANAGEMENT INNOVATION: BEYOND “GOOD” AND “EVIL” OF FORMALIZATION

Author: THOMAS GÜNTHER, DRESDEN UNIVERSITY OF TECHNOLOGY

SU = Survey

Co-Author: Marc Janka, Technische Universitaet Dresden
Xaver Heinicke, Technische Universitaet Dresden

TRACING THE PATHS FROM INNOVATION TO FINANCIAL PERFORMANCE

Author: SOONCHUL HYUN, UNIVERSITY OF CALGARY EA = Empirical Archival
Co-Author: Mark Anderson, University of Calgary
Rajiv Banker, Temple University
Dmitri Byzalov, Temple University

COEXISTENCE OF MANAGEMENT CONTROL PRACTICES AND SUCCESSFUL PRODUCT INNOVATION

Author: MARC WOUTERS, KARLSRUHE UNIVERSITY SU = Survey
Co-Author: Jean-Francois Henri, School of Accounting, Université Laval

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MARF04: ORGANIZATIONAL PERFORMANCE AND SUPPLY CHAINS

Chair: MIKAEL CÄKER

Room: VCC S7

A CONFIGURATIONAL APPROACH OF ORGANIZATIONAL PERFORMANCE: THE CASE OF FRONT-OFFICE EMPLOYEES IN THE SERVICE SECTOR

Author: NATHALIE BENET, TOULOUSE 1 CAPITOLE UNIVERSITY SU = Survey
Co-Author: Aude Deville, University of Nice, IAE - INSEEC Monaco
Karine Raies, INSEEC Lyon

MANAGEMENT ACCOUNTING AND NEW SERVICE DEVELOPMENT UNDER SERVICITIZATION: SYSTEMATIC LITERATURE REVIEW AND TWO EXPLORATIVE CASE STUDIES

Author: LINO CINQUINI, SANT'ANNA SCHOOL OF ADVANCED STUDIES CF = Case/Field Study
Co-Author: Andrea Tenucci, SANT'ANNA SCHOOL OF ADVANCED STUDIES
Teenu Laine, Tampere University of Technology
Petri Suomala, Tampere University of Technology

THE IMPACT OF CULTURAL AND GEOGRAPHICAL DISTANCE ON THE USE OF FORMAL CONTROLS IN GLOBAL SUPPLY CHAINS

Author: YAN DU, EDHEC BUSINESS SCHOOL SU = Survey
Co-Author: Neale G. O'Connor, Hong Kong Baptist University

BUYER-SUPPLIER POWER DEPENDENCY IN TECHNOLOGY SUPPLY CHAINS: UNDERSTANDING THE ROLE OF MANAGEMENT CONTROL MECHANISMS

Author: NEALE O'CONNOR, HONG KONG BAPTIST UNIVERSITY CF = Case/Field Study
Co-Author: Kerry Jacobs, UNSW Canberra
Anne WU, National Chengchi University

PURSuing BUSINESS MODELS AND TARGET SETTING: THE INTERPLAY BETWEEN CUSTOMIZED AND UNIFORM TARGETS

Author: JINGWEN ZHANG, TILBURG UNIVERSITY CF = Case/Field Study
Co-Author: Jan Bouwens, University of Amsterdam
Peter Kroos, University of Amsterdam

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MARF05: MANAGEMENT

Chair: THOMAS GÜNTHER

Room: VCC S8

COSTS AND RISKS

HONESTY IN MANAGERIAL REPORTING: THE IMPACT OF AN ENABLING MANAGEMENT CONTROL SYSTEM AND INFORMAL COST TARGETS

Author: **NICOLE ANG, UNSW AUSTRALIA** EX = Experimental

Co-Author: *Remie Izani, BDO Sydney*
Mandy M. Cheng, UNSW Australia

THE IMPACTS OF CEO TURNOVER TYPES AND SUCCESSOR ORIGIN ON COST STICKINESS: TAIWAN EVIDENCE

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

Co-Author: *Yu-Lin Chen, National Taipei University of Business*

THE LEVEL OF ACCOUNTING INTEGRATION AND THE COST OF EQUITY CAPITAL: EMPIRICAL EVIDENCE FROM EUROPE

Author: **STEPHAN KÜSTER, CATHOLIC UNIVERSITY OF EICHSTÄTT-INGOLSTADT** EA = Empirical Archival

Co-Author: *Max Goettsche, Catholic University of Eichstaett-Ingolstadt*
Tobias Steindl, Catholic University of Eichstaett-Ingolstadt

SUPERIORS' DISCRETIONARY BONUS POOL ALLOCATIONS WHEN AGENTS FACE DISPARATE PERFORMANCE RISK

Author: **MICHAEL MAJERCZYK, GEORGIA STATE UNIVERSITY** EX = Experimental

Co-Author: *Tyler Thomas, University of Wisconsin - Madison*

UNCERTAINTY AVOIDANCE, LEGAL SYSTEM AND COST STICKINESS

Author: **MICHAEL S. C. TSE, HOLMES INSTITUTE** EA = Empirical Archival

Co-Author: **ZAHIRUL HOQUE, LA TROBE UNIVERSITY**

SESSION: MA-RF Day and Time: Thursday 11th May • 11:00-12:30

MARF06:

ORGANIZATIONAL CULTURE *Chair:* ANDREAS OSTERMAIER

Room: VCC S7

ORGANIZATIONAL CULTURE AND ITS INFLUENCE ON STRATEGIC AND ACTION PLANNING PARTICIPATION: SURVEY EVIDENCE FROM BELGIUM, CANADA, GERMANY AND POLAND

Author: **SOPHIE HOOZÉE, GHENT UNIVERSITY** SU = Survey

Co-Author: *Rolf Brihl, ESCP Europe, Germany*
Maurice Gosselin, Université Laval, Canada
Piotr Bednarek, Wroclaw University of Economics, Poland

RM ACCORDING TO COSO IS NO "ONE-SIZE-FITS-ALL"-APPROACH FOR ORGANIZATIONAL PERFORMANCE IMPROVEMENTS

Author: **PHILIPP REGELMANN, TU DORTMUND UNIVERSITY** SU = Survey

Co-Author: *Julia Sartor, TU Dortmund University*
Hermann-Hennig Niemann, Deutsche Bank

RUNNING CONTRARY TO THE BRAZILIAN ECONOMIC CRISIS: ORGANIZATIONAL CULTURE AND MANAGEMENT ACCOUNTING PRACTICES IN THE CORPORATE AGRIBUSINESS

Author: **MARCELO RESQUETTI TARIFA, STATE UNIVERSITY OF LONDRINA** SU = Survey

Co-Author: *Lauro Brito de Almeida, Federal University of Paraná*

SUB-CULTURES OF RISK: WHO IS THE EXPERT?

Author: **RODRIGO SILVA DE SOUZA, ROEHAMPTON** CF = Case/Field Study

UNIVERSITY

Co-Author:

THE INTERPLAY BETWEEN ORGANIZATIONAL SOCIAL CAPITAL AND CLAN CONTROL

Author: PAUL WENTGES, ULM UNIVERSITY

SU =
Survey

Co-Author: Alexander Strobele, Ulm University

SESSION: MA-RF Day and Time: Thursday 11th May • 14:00-15:30

MARF07:

ENVIRONMENTAL PERFORMANCE Chair: ULF NILSSON

Room: **HMV**
Meeting 9

ENABLING FORMALISATION, ECO-CONTROL USE AND ENVIRONMENTAL PERFORMANCE

Author: CAMPBELL HEGGEN, DEAKIN UNIVERSITY

SU = Survey

Co-Author: VG Sridharan, Deakin University

SUSTAINABILITY PERFORMANCE REPORTING: AN UNCONSCIOUS SPECTACLE

Author: YVES LEVANT, LILLE II UNIVERSITY

CF = Case/Field Study

Co-Author: Marc Journeault, École de Comptabilité, Université Laval, Québec, Canada

DETERMINANTS OF ENVIRONMENT MONITORING INTENSITY AND ITS IMPACT ON FIRM'S INNOVATIVENESS

Author: MAËL SCHNEGG, LAUSANNE UNIVERSITY / HEC LAUSANNE

SU = Survey

Co-Author: Daniel Oyon, Lausanne University / HEC Lausanne

Tony Davila, IESE - Barcelona

Costas Markides, London Business School

AGENCY-INSPIRED CONTROL IN A STEWARDSHIP ENVIRONMENT – THE CASE OF AN OWNERSHIP CHANGE OF A FAMILY FIRM

Author: BEREND VAN DER KOLK, INSTITUTO DE EMPRESA

CF = Case/Field Study

Co-Author: Leon Stam, University of Groningen

THE EFFECT OF ETHICAL CLIMATE ON MISREPORTING: THE ROLES OF DELEGATION, COMPENSATION SCHEME AND MORAL DISENGAGEMENT

Author: ISABEL WANG, THE UNIVERSITY OF WESTERN AUSTRALIA

SU =
Survey

Co-Author: Vincent Chong, University of Western Australia

Gary Monroe, University of Western Australia

SESSION: MA-RF Day and Time: Thursday 11th May • 14:00-15:30

MARF08:

COMPLEXITY AND MANAGEMENT STRUCTURE

Chair: MARTIN QUINN

Room: **HMV**
Meeting 10

COMPLEXITY AND CONTROL: THE ROLE OF PROFESSIONAL INFULENCE

Author: MICHELLE CARR, UNIVERSITY COLLEGE CORK

CF = Case/Field Study

Co-Author: Barbara Flood, Dublin City University

Bernard Pierce, Dublin City University

OPTIMAL DISTANCE BETWEEN ACCOUNTING MANAGER AND PRODUCTIVE MANAGER

Author: HISAO KAI, NIIGATA UNIVERSITY

AM =
Analytical/Modelling

Co-Author:

CEOS, CFOS AND NON-EXECUTIVES: ROLES MATTER

Author: SANDER RENES, ERASMUS UNIVERSITY ROTTERDAM SU = Survey

Co-Author: Bert de Groot, Erasmus University Rotterdam.

Rene Segers, Erasmus University Rotterdam

Philip Hans Franses, Erasmus University Rotterdam

THE ROLE OF MANAGEMENT ACCOUNTANT IN ENTERPRISES OPERATING IN CENTRAL AND EASTERN EUROPE – THE EXAMPLE OF POLAND

Author: EWELINA ZARZYCKA, LODZ UNIVERSITY CF = Case/Field Study

Co-Author:

DISTRIBUTION OF TOP MANAGEMENT TEAM PAY AND FIRM PERFORMANCE

Author: RONG ZHAO, UNIVERSITY OF CALGARY EA = Empirical Archival

Co-Author: Mark Anderson, UNIVERSITY OF CALGARY

Yan Ma, UNIVERSITY OF CALGARY

SESSION: MA-RF Day and Time: Thursday 11th May • 16:00-17:30

MARF09:

INSTITUTIONAL

MANAGEMENT AND PUBLIC Chair: ANNA ROHLFING-BASTIAN

SECTOR

Room: **HMV Meeting 9**

THE ROLE OF MANAGEMENT CONTROL SYSTEMS AND TRUST IN OPERATIONALISING UK GOVERNMENT'S POLICY IN ROADS PRIVATE FINANCE INITIATIVE CONTRACTS

Author: ISTEMI DEMIRAG, KEELE UNIVERSITY CF = Case/Field Study

Co-Author: Salman Ahmad, I M Sciences

Ciaran Connolly, Queens University Belfast

THE ROLE OF AN INDIVIDUAL AND PERCEIVED WORK SITUATION IN MANAGEMENT ACCOUNTING CHANGE: TRIGGERS, CONDITIONS AND FATE OF INSTITUTIONAL ENTREPRENEURSHIP

Author: OLGA IERMOLENKO, NORD UNIVERSITY BUSINESS SCHOOL CF = Case/Field Study

Co-Author: Anatoli Bourmistrov, Nord University Business School

A REVIEW AND DISCUSSION ON THE INSTITUTIONALIZATION OF ENTERPRISE RISK MANAGEMENT IN ORGANIZATIONS: ACHIEVEMENTS AND FUTURE DIRECTIONS

Author: ANITA MEIDELL, NHH NORWEGIAN SCHOOL OF ECONOMICS CD = Conceptual Development

Co-Author:

HORIZON PROBLEMS AND CAPITAL EXPENDITURE: EVIDENCE FROM THE PUBLIC SECTOR

Author: AINUN NA'IM, GADJAH MADA UNIVERSITY EA = Empirical Archival

Co-Author: Fuad Rakhman, Gadjah Mada University

INSTITUTIONAL CONTRADICTIONS AND SOCIAL ORDER IN A DUTCH WATER BOARD: SYMBOLIC DOMINATION THROUGH THE MANAGEMENT CONTROL SYSTEM

Author: MARTIJN VAN DER STEEN, UNIVERSITY OF GRONINGEN/ FACULTY OF ECONOMICS AND BUSINESS CF = Case/Field Study

Co-Author:

SESSION: MA-RF Day and Time: Thursday 11th May • 16:00-17:30

**MARF10:
HUMAN
CAPITAL
FEATURES**

Chair: IVO SCHEDLINSKY

*Room: HMV
Meeting 10*

AN ANALYSIS OF THE INTELLECTUAL CAPITAL LINK WITH PERFORMANCE USING PUBLICLY AVAILABLE DATA

Author: ANDREEA BORDIANU, LEEDS UNIVERSITY BUSINESS SCHOOL EA = Empirical Archival

Co-Author:

OPENING THE BLACK BOX: AN IN-DEPTH ANALYSIS OF CONTROLLERS' ACCOUNTING CHOICES

Author: THERESE DE GROOT, TILBURG UNIVERSITY CF = Case/Field Study

Co-Author: Arco Van de Ven, Tilburg University

ON STRATEGY FORMATION AND THE BECOMING OF STRATEGIC MANAGEMENT ACCOUNTING IN A PUBLIC-SECTOR CONTEXT

Author: MIKAEL HOLMGREN CAICEDO, STOCKHOLM BUSINESS SCHOOL CF = Case/Field Study

Co-Author: Mikael Holmgren Caicedo, Stockholm University

Linda Höglund, Mälardalen University

Maria Mårtensson, Stockholm University

Fredrik Svärdesten, Stockholm University

MORAL REASONING, DISTRIBUTIONAL INEQUITY, AND HONEST REPORTING

Author: SYLVIA HSU, YORK UNIVERSITY EX = Experimental

Co-Author: Janne Chung, York University

DO PERSONALITY TRAITS INFLUENCE THE EFFECTIVENESS OF BALANCED PERFORMANCE EVALUATION SYSTEMS? AN EXPERIMENTAL INVESTIGATION USING AMAZON MECHANICAL TURK.

Author: LORENZO PATELLI, UNIVERSITY OF DENVER EX = Experimental

Co-Author: Kelsey Dworkis, University of Denver

SESSION: MA-RF Day and Time: Friday 12th May • 09:00-10:30

**MARF11:
MANAGEMENT
CONTROL
SYSTEMS**

Chair: CRISTIANA PARISI

*Room: HMV
Meeting 9*

MANAGEMENT CONTROL SYSTEM AND STRATEGY: THE TRANSFORMING ROLE OF IMPLEMENTATION

Author: GRAZIANO COLLER, UNIVERSITY OF TRENTO CF = Case/Field Study

Co-Author: Maria Laura Frigotto, UNIVERSITY OF TRENTO

Ericka Costa, UNIVERSITY OF TRENTO

MANAGEMENT CONTROL SYSTEMS IN THE ENTREPRENEURIAL ARENA - REFINING THE NEW CONTROL PARADIGM

Author: CHRISTOPH ENDENICH, ESSEC BUSINESS SCHOOL PARIS CF = Case/Field Study

Co-Author:

THE IMPACT OF THE MANAGEMENT CONTROL OVER THE INTENTION FOR A COMPANY TO CONTINUE UNDER FAMILY CONTROL

Author: **FABIO FREZATTI, UNIVERSITY OF SAO PAULO** SU = Survey
Co-Author: *Diogenes de Souza Bido, Makenzie Presbyterian University*
Daniel Mucci, University of Sao Paulo
Franciele Beck, University of Sao Paulo
Ana Paula da Cruz, Rio Grande University

THE EFFECT OF LOCAL CEO'S NATIONALITY ON MANAGEMENT CONTROLS AS A PACKAGE

Author: **TAKAHITO KONDO, KYOTO SANGYO UNIVERSITY** SU = Survey
Co-Author: *Takeshi Nishii, Senshu University*

DESIGNING AN INFORMATION TECHNOLOGY THAT PRODUCES PROFOUND EFFECTS ON AND FOR MANAGEMENT CONTROLS

Author: **ANGELA LIEW, UNIVERSITY OF AUCKLAND** CF = Case/Field Study
Co-Author:

SESSION: MA-RF Day and Time: Friday 12th May • 09:00-10:30

MARF12: INTRA-ORGANIZATIONAL MANAGEMENT, INVESTMENT AND BEHAVIOUR *Chair: MINMIN XI*

Room: HMV Meeting 10

AN INTRA-ORGANISATIONAL TRANSFER PRICING CONUNDRUM: INTER DISTRICT FLOWS BETWEEN DISTRICT HEALTH BOARDS.

Author: **KEN BATES, VICTORIA UNIVERSITY OF WELLINGTON** CF = Case/Field Study
Co-Author: *Matthew van Kesteren, Victoria University of Wellington*
Carolyn Fowler, Victoria University of Wellington

THE DYNAMISM OF PRE-DECISION CONTROLS IN THE APPRAISAL OF STRATEGIC INVESTMENTS

Author: **JARI HUIKKU, AALTO UNIVERSITY SCHOOL OF BUSINESS** SU = Survey
Co-Author: *Jouko Karjalainen, Aalto University School of Science*
Tomi Seppälä, Aalto University School of Business

COST BEHAVIOR AND EARNINGS INFORMATIVENESS

Author: **MIN YOUNG LEE, KOREA UNIVERSITY** EA = Empirical Archival
Co-Author: *Eung-Gil Kim, Korea University*
Jin-Bae Kim, Korea University
Gun Lee, Korea University

MANAGERIAL ABILITY AND SUBSEQUENT STOCK PRICE CRASH RISK

Author: **JI YEON RYU, KOREA UNIVERSITY BUSINESS SCHOOL** EA = Empirical Archival
Co-Author: *Sang Ho Lee, Korea Univeristy Business School*

MAKING AND BREAKING ROUTINES: THE ORIGINS AND EFFECTS OF GROWTH-DIRECTED MANAGEMENT CONTROL SYSTEMS

Author: **ROBERT SHELDON, NOVANCIA BUSINESS SCHOOL PARIS** CF = Case/Field Study
Co-Author: *Robert Charles Sheldon, Novancia Business School*
Eric Michael Laviolette, Toulouse Business School
Fabien de Geuser, ESCP Europe

SESSION: MA-RF Day and Time: Friday 12th May • 11:00-12:30

MARF13: *Chair: JINGWEN ZHANG*

Room: HMV

**CONDUCT,
WORK EFFORT
AND
PERFORMANCE**

Meeting 9

**BETWEEN AMBIGUITY AND CONTROLLABILITY: HOW SCENARIO WORK
IMPLICATES MANAGEMENT CONTROL SYSTEM**

Author: **KATARINA KAARBØE, NHH NORWEGIAN SCHOOL OF ECONOMICS** CF = Case/Field Study

Co-Author: **Anatoli Bourmistrov, Nord University
Grete Helle, Norwegian School of Economics (NHH)**

**THE EFFECTS OF SUBJECTIVITY ON PERCEIVED PROCEDURAL JUSTICE: EXPLORING
CONTEXTUAL AND TRADE-OFF EFFECTS OF UNCERTAINTY AND TRUST**

Author: **PASCAL LANGEVIN, EM LYON** EX = Experimental

Co-Author: **Carla Mendoza, ESCP-Europe**

**THE EFFECT OF LEVERS OF CONTROL ON PSYCHOLOGICAL EMPOWERMENT AND
PERFORMANCE: EVIDENCE FROM INDONESIA**

Author: **MAHFUD SHOLIHIN, GADJAH MADA UNIVERSITY** SU = Survey

Co-Author: **Lora Maulana, Universitas Gadjah Mada**

**ORGANIZING EFFECTIVE COMPLIANCE. ON THE IMPACT OF CODES OF CONDUCT,
WHISTLE-BLOWING, AND COMPLIANCE TRAINING FOR EFFECTIVE COMPLIANCE**

Author: **BARBARA E. WEISSENBERGER, DUESSELDORF UNIVERSITY** EX = Experimental

Co-Author: **Peter Kotzian, Heinrich Heine University Duesseldorf
Thomas Stöber, Heinrich Heine University Duesseldorf**

**THE EFFECTS OF EFFORT, COGNITIVE CONFLICT, AND TRUST ON BOARD OF
DIRECTORS' PERFORMANCE**

Author: **BEI YE, WUHAN UNIVERSITY OF SCIENCE AND TECHNOLOGY** SU = Survey

Co-Author: **Johnny Jermias, Simon Fraser University**

SESSION: MA-RF Day and Time: Friday 12th May • 14:00-15:30

**MARF14:
BALANCED
SCORECARD
AND
MANAGEMENT
CONTROL
SYSTEMS**

Chair: **EVA WITTBOM**

Room: **VCC S8**

**THE EFFECT OF MCS DESIGN ON SMES EXPORT PERFORMANCE: A RESOURCE-
BASED THEORY**

Author: **PEDRO ARAUJO-PINZON, UNIVERSITY OF CÁDIZ** SU = Survey

Co-Author: **Juan Manuel Ramón Jerónimo, Universidad Pablo de Olavide
Raquel Flórez López, Universidad Pablo de Olavide**

**MANAGEMENT ACCOUNTING RESEARCH IN AFRICA: REVIEWING THE PAST TO
BUILD THE FUTURE REVIEW**

Author: **SINCLEAR RICHARD NDEMEWAH, UNIVERSITY OF SIEGEN** EA = Empirical Archival

Co-Author: **Martin R.W. Hiebl, University of Siegen**

BALANCED SCORECARD - A META-ANALYSIS OF SURVEY RESEARCH

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

Co-Author:

MANAGEMENT CONTROL AND MANAGEMENT ACCOUNTING IN MULTINATIONAL COMPANIES - A SYSTEMATIC LITERATURE REVIEW

Author: MARTINA SAGEDER, LINZ JOHANNES KEPLER UNIVERSITY

CD =
Conceptual
Development

Co-Author: Birgit Feldbauer-Durstmüller, Johannes Kepler University, Institute of Management
Control and Consulting

EXAMINATION APPROPRIATENESS OF INTERDEPENDENCE OF BALANCED SCORECARD DIAGNOSTIC AND INTERACTIVE USE IN CHINESE MANUFACTURING INDUSTRY

Author: MINMIN XI, COVENTRY UNIVERSITY / BUSINESS SCHOOL SU = Survey

Co-Author:

SESSION: MA-RF Day and Time: Friday 12th May • 14:00-15:30

**MARF15:
SOCIAL
BEHAVIOUR
AND
MANAGEMENT
PRACTICES**

Chair: MARIA ASSEL

Room: VCC S7

COLLABORATIVE MANAGEMENT CONTROL PACKAGE, RISKS, AND PERFORMANCE

Author: CAROLE DONADA, ESSEC BUSINESS SCHOOL PARIS EA = Empirical Archival

Co-Author: Gwenaëlle Nogatchewsky, Dauphine university
Caroline Mothe, Université Savoie Mont Blanc
Gisele Ribeiro de Campos, Essec Business School

OVERCOMING MOTIVATIONAL ISSUES RELATED TO CAPS ON REWARD: GIFT GIVEN AND FAIRNESS IN A SALES CONTEXT

Author: IVAR FRIIS, COPENHAGEN BUSINESS SCHOOL CF = Case/Field Study

Co-Author: Allan Hansen, Copenhagen Business School
Cathrine Boe, Copenhagen Business School

FINANCIAL RISK, MAIN BANK SYSTEM, AND COST BEHAVIOR: EMPIRICAL EVIDENCE FROM JAPAN

Author: TAKEHISA KAJIWARA, KOBE UNIVERSITY EA = Empirical Archival

Co-Author: Mami Koyama, Kobe University
Tomohisa Kitada, Kindai University

CARBON BEHAVIOUR, REPUTATION, AND ECONOMIC PERFORMANCE IN CARBON INTENSIVE AND NON-INTENSIVE INDUSTRIES

Author: ALIREZA ROHANI, MIDDLESEX UNIVERSITY EA = Empirical Archival

Co-Author: Magdy Abdel-Kader, Anglia Ruskin University
Mirna Jabbour, Sheffield University

FACTORS THAT AFFECT THE SOCIOMATERIALITY OF MANAGEMENT ACCOUNTING PRACTICES

Author: PASCHOAL TADEU RUSSO, FIPECAFI

SU =
Survey

Co-Author: REINALDO GUERREIRO, UNIVERSIDADE DE SÃO PAULO / FACULDADE DE ECONOMIA,
ADMINISTRAÇÃO E CONTABILIDADE

SESSION: MA-RF Day and Time: Friday 12th May • 11:00-12:30

**MARF16:
STRATEGIC**

Chair: MICHELLE CARR

Room: HMV
Meeting 10

**PERFORMANCE
AND
MANAGEMENT
ACCOUNTING
DETERMINANTS**

**THE EFFECT OF ALLOCATING DECISION RIGHTS ON THE GENERATION,
APPLICATION, AND SHARING OF SOFT INFORMATION**

Author: **TIES (T.C.J.) DE KOK, TILBURG UNIVERSITY** EA = Empirical Archival

Co-Author: *Jan Bouwens, University of Amsterdam*

**STRATEGIC MANAGEMENT ACCOUNTING OF CUSTOMER-RELATED ASSETS: A
THEORETICAL FRAMEWORK AND CASE STUDY**

Author: **ALEXANDER HIMME, KÜHNE LOGISTICS UNIVERSITY** CF = Case/Field Study

Co-Author: *Michael Paul, University of Augsburg*

Nicole Martin, EOS Field Services

Henrik Sattler, University of Hamburg

Thorsten Hennig-Thurau, University of Münster

**NONFINANCIAL LEADING INDICATORS OF FINANCIAL PERFORMANCE: EVIDENCE
FROM PANEL VAR ESTIMATIONS**

Author: **MATTHIAS MAHLENDORF, FRANKFURT SCHOOL OF
FINANCE & MANAGEMENT** EA = Empirical Archival

Co-Author: *Maximilian Margolin, WHU - Otto Beisheim School of Management*

Utz Schäffer, WHU - Otto Beisheim School of Management

**THE CURVILINEAR ASSOCIATION BETWEEN PERFORMANCE MEASUREMENT
SYSTEM DESIGN AND STRATEGIC PERFORMANCE**

Author: **MELANIE LUCIA SCHNEIDER, COPENHAGEN BUSINESS SCHOOL** SU =
Survey

Co-Author: *Matthias D. Mahlendorf, Frankfurt School of Finance & Management/Accounting Department*

*Utz Schäffer, WHU – Otto Beisheim School of Management/Institute of Management Accounting
and Control*

**WHAT CAUSES THE GAP BETWEEN ACADEMIC FINDINGS AND PRACTICE IN
JAPANESE MANAGEMENT ACCOUNTING?**

Author: **KOSUMA SHINOHARA, FUKUOKA UNIVERSITY** SU = Survey

Co-Author: *Kazunori Fukushima, Seinan Gakuin University*

SESSION: PSNP-PSD Day and Time: Thursday 11th May • 16:00-17:30

PSNPPSD01 *Chair:* TORBJORN TAGESSON

Room: VCC S1

**EARNINGS MANAGEMENT AMONG NHS FOUNDATION TRUSTS: A GOOD BEGINNING
MAKES A GOOD ENDING?**

Discussant: **FRANCESCO MOMENTE'**

Author: **SERAINA ANAGNOSTOPOULOU, ESCP EUROPE**

EA = Empirical
Archival

Co-Author: *Charitini Stavropoulou, City, University of London, School of Health Sciences*

**THE IMPACT OF ACCOUNTING INFORMATION AND ITS QUALITY ON GOVERNMENT
FUNDING TO NONPROFIT ORGANIZATIONS**

Discussant: **DEMI CHUNG**

Author: **WALID BEN AMAR, UNIVERSITY OF OTTAWA**

EA = Empirical Archival

Co-Author: *Qiu Chen, University of Ottawa*

Shujun Ding, University of Ottawa

Tony Quon, University of Ottawa

SESSION: PSNP-PSD Day and Time: Thursday 11th May • 09:00-10:30

PSNPPSD02

Chair: CAROLYN CORDERY

Room: VCC S1

DOES TRANSPARENCY AFFECT BUDGET DEVIATIONS? AN EMPIRICAL EVIDENCE

Discussant: SERAINA ANAGNOSTOPOULOU

Author: BERNARDINO BENITO, UNIVERSITY OF MURCIA

EA =
Empirical
Archival

Co-Author: Ana-María Ríos, University Centre of Defence at the Spanish Air Force Academy (SPAIN)
María-Dolores Guillamón, University of Murcia (SPAIN)
Bernardino Benito, University of Murcia (SPAIN)
Francisco Bastida, University of Murcia (SPAIN)

SHIFTING LOGICS AND PERFORMANCE MEASUREMENT PRACTICES IN HYBRID UNIVERSITIES

Discussant: OLOV OLSON

Author: WOJCIECH STRZELCZYK, KOZMINSKI UNIVERSITY

CF =
Case/Field
Study

Co-Author: Dorota Dobija, Kozminski University
Giuseppe Grossi, Kristianstad University

SESSION: PSNP-PS Day and Time: Wednesday 10th May • 15:00-16:30

PSNPPS01

Chair: JIM HASLAM

Room: HSP E1
Perellonet

ENHANCING SUSTAINABILITY TRANSPARENCY IN EUROPEAN LOCAL GOVERNMENTS

Author: FRANCISCO JOSÉ ALCARAZ QUILES, UNIVERSITY OF GRANADA

CF = Case/Field Study

Co-Author: ANDRES NAVARRO-GALERA, UNIVERSITY OF GRANADA
DAVID ORTIZ-RODRIGUEZ, UNIVERSITY OF GRANADA

GOVERNMENTAL DISCLOSURES AND STOCK RETURNS: AN EMPIRICAL ANALYSIS OF MANDATED ECONOMIC AND FISCAL FORECASTS

Author: CLAUDIO COLUMBANO, IE BUSINESS SCHOOL

EA = Empirical Archival

Co-Author: ANDREA BAFUNDI, UNIVERSIDAD CARLOS III MADRID

IS PUBLIC SECTOR PERFORMANCE AFFECTED BY BOARDS OF DIRECTORS' CHARACTERISTICS? AN EMPIRICAL ANALYSIS OF THE NHS FOUNDATION TRUSTS

Author: JAVIER GARCIA-LACALLE, UNIVERSITY OF SARAGOSSA

EA = Empirical
Archival

Co-Author: SONIA ROYO, UNIVERSIDAD DE ZARAGOZA
ANA YETANO, UNIVERSIDAD DE ZARAGOZA

SESSION: PSNP-PS Day and Time: Wednesday 10th May • 17:00-18:30

PSNPPS02

Chair: DANNY CHOW

Room: HSP E1
Perellonet

PERFORMANCE MANAGEMENT SYSTEMS: UNFOLDING THE HUMAN FACTOR - A CASE FROM THE ITALIAN PUBLIC SECTOR

Author: ENRICO BRACCI, UNIVERSITY OF FERRARA

CF = Case/Field Study

Co-Author: Laura Maran, RMIT University
Robert Inglis, RMIT University

A HOLISTIC PERSPECTIVE ON PUBLIC SECTOR MANAGEMENT CONTROL SYSTEMS: WHAT IS THE ROLE FOR PERFORMANCE MEASUREMENT?

Author: MIKAEL CÄKER, THE UNIVERSITY OF GOTHENBURG

CF = Case/Field Study

Co-Author: *Sven Siverbo, University of Trollhättan*
Johan Åkesson, University of Gothenburg

**COST MANIPULATION IN JAPANESE DEFENSE PROCUREMENT CONTRACTS:
FOCUSING ON OPPORTUNISTIC COST-SHIFTING**

Author: *TAKAHIRO MORIMITSU, JAPAN UNIVERSITY OF ECONOMICS* EA = Empirical Archival

Co-Author: *Yoshitaka Shirinashihama, Yamagata University*

SESSION: PSNP-PS Day and Time: Thursday 11th May • 09:00-10:30

PSNPPS03 Chair: FRANCIS MCGEOUGH Room: HSP El Faro

PUBLIC PRIVATE PARTNERSHIPS: SHARED VALUE CREATION, TRUST AND CONTROL

Author: *DEMI CHUNG, THE UNIVERSITY OF NEW SOUTH WALES* EA = Empirical Archival

Co-Author:

DO AUDIT FIRM AND AUDIT COST/FEE INFLUENCE EARNINGS MANAGEMENT IN SWEDISH MUNICIPALITIES?

Author: *TORBJORN TAGESSON, LINKÖPING UNIVERSITY* EA = Empirical Archival

Co-Author: *Pierre Donatella, School of public administration, University of Gothenburg*
Mattias Haraldsson, Department of Business Administration, Lund University

SESSION: PSNP-PS Day and Time: Thursday 11th May • 11:00-12:30

PSNPPS04 Chair: DEMI CHUNG Room: HSP El Faro

THE “TICK MARK” APPROACH. THE EFFECTS OF THE MISSING DEFINITION OF THE LOCAL GOVERNMENT GROUP.

Author: *CRISTIAN CARINI, UNIVERSITY OF BRESCIA* SU = Survey

Co-Author: *Laura Rocca, University of Brescia*
Claudio Teodori, University of Brescia
Monica Veneziani, University of Brescia

COMMUNITY ASSET VALUATIONS BY NON-PROFIT GOVERNMENT ENTITIES

Author: *ROBERT MARIUSZ J. CZERNKOWSKI, UNIVERSITY OF TECHNOLOGY SYDNEY* EA = Empirical Archival

Co-Author: *Stephen Lim, University of Technology Sydney*

SESSION: PSNP-PS Day and Time: Thursday 11th May • 14:00-15:30

PSNPPS05 Chair: GUSTAF KASTBERG Room: HSP El Faro

OBJECTIFYING TRUSTWORTHINESS. MARKET RE-FORMATION WITHIN THE TRANSPORT POLICY FIELD

Author: *EMMA EK, SOEDERTOERNS UNIVERSITY COLLEGE* CF = Case/Field Study

Co-Author:

HYBRIDIZATION OR ESCALATING CONFLICTS IN HEALTH CARE?

Author: *ANTTI RAUTIAINEN, UNIVERSITY OF JYVASKYLA* CF = Case/Field Study

Co-Author: *Toni Mättö, Jyväskylä University School of Business and Economics*
Kari Sippola, Jyväskylä University School of Business and Economics
Jukka Pellinen, Jyväskylä University School of Business and Economics

RISK AND KNOWLEDGE FOR THE PUBLIC INTEREST A HYBRID SOE TRANSFORMATION CASE STUDY

Author: *MARIE-SOLEIL TREMBLAY, NATIONAL SCHOOL OF PUBLIC ADMINISTRATION* CF = Case/Field Study

Co-Author:

SESSION: PSNP-PS Day and Time: Friday 12th May • 09:00-10:30

PSNPPS06 Chair: FRANCK MISSONIER-PIERA Room: HSP El Faro

ACCOUNTING INFORMATION DEMANDS OF INSTITUTIONAL DONORS FROM A HUMAN RIGHTS ORGANIZATION IN NORWAY: PARALLEL REPORTING REALITIES

Author: GALINA GONCHARENKO, UNIVERSITY OF SUSSEX CF = Case/Field Study

Co-Author:

THE IMPACT OF SARBANES-OXLEY ON THE ETHICAL GOVERNANCE OF NONPROFIT ORGANIZATIONS

Author: GREGORY SAXTON, YORK UNIVERSITY EA = Empirical Archival

Co-Author: Daniel Neely, University of Wisconsin, Milwaukee

BIDIRECTIONAL RELATIONSHIP BETWEEN PRIVATISATION PROCEEDS AND BUDGETARY CONDITIONS. AN EMPIRICAL ANALYSIS IN EUROPE

Author: BEATRIZ CUADRADO-BALLESTEROS, UNIVERSITY OF SALAMANCA EA = Empirical Archival

Co-Author: Noemi Peña-Miguel, Universidad del País Vasco

SESSION: PSNP-PS Day and Time: Friday 12th May • 11:00-12:30

PSNPPS07 Chair: JOSE MANUEL VELA Room: HSP El Faro

CUTBACK MANAGEMENT IN SCOTTISH AND IRISH LOCAL AUTHORITIES: A CASE STUDY APPROACH

Author: FRANCIS MCGEOUGH, INSTITUTE OF TECHNOLOGY BLANCHARDSTOWN CF = Case/Field Study

Co-Author: Francis Mcgeough, Institute of Technology, Blanchardstown

EVALUATING LOCAL GOVERNMENTS' PERFORMANCE IN CRISIS TIMES

Author: ISABEL NARBÓN-PERPIÑÁ, UNIVERSITAT JAUME I EA = Empirical Archival

Co-Author: Isabel Narbón-Perpiñá, Universitat Jaume I
Maria Teresa Balaguer-Coll, Universitat Jaume I
Emili Tortosa-Ausina, Universitat Jaume I and IVIE

SESSION: PSNP-RF Day and Time: Wednesday 10th May • 17:00-18:30

**PSNPRF01:
PERFORMANCE
REPORTING
AND
TRANSPARENCY**

Chair: SILVANA SECINARO

Room: HMV
Meeting 4

SOCIAL AND PERFORMANCE REPORTING IN LOCAL HEALTHCARE AUTHORITIES: EMPIRICAL EVIDENCE FROM THE ITALIAN CONTEXT

Author: STEFANO AGOSTINONE, PESCARA "G.D'ANNUNZIO" DI CHIETI-PESCARA UNIVERSITY SU = Survey

Co-Author: Domenico Raucci, 'G. d'Annunzio' University of Chieti-Pescara
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SOCIAL RESPONSIBILITY IN THE PUBLIC SECTOR: AN OVERVIEW OF SPANISH LOCAL ADMINISTRATION AND ITS RELATION TO THE RANKING DEVELOPED BY TRANSPARENCY INTERNATIONAL SPAIN

Author: JULIAN CHAMIZO-GONZALEZ, AUTONOMOUS EA = Empirical Archival

UNIVERSITY OF MADRID

*Co-Author: Herenia Gutierrez-Ponce, Autonoma de Madrid University
Elisa-Isabel Cano-Montero, Castilla-La Mancha University*

ARE SPANISH UNIVERSITY FOUNDATIONS COMMITTED TO TRANSPARENCY? A WEB-CONTENT ANALYSIS

Author: MARIA C. CONESA CARRIL, UNIVERSITY OF CÁDIZ EA = Empirical Archival

*Co-Author: Manuel Larrán Jorge, University of Cádiz
Domingo Martínez Martínez, University of Seville
Francisco Javier Andrades Peña, University of Cádiz*

'TELLING YOUR STORY' PUBLICLY: VOLUNTARY AND MANDATORY APPROACHES TO PERFORMANCE REPORTING

Author: CAROLYN CORDERY, ASTON UNIVERSITY / ASTON BUSINESS SCHOOL EA = Empirical Archival

Co-Author: Danielle Mcconville, Queen's University Belfast

APPROACHING PUBLIC SECTOR TRANSPARENCY THROUGH AN INTEGRATED REPORTING BENCHMARK

Author: ANDREI-RAZVAN CRISAN, BABES-BOLYAI UNIVERSITY CF = Case/Field Study

*Co-Author: Cristina Silvia Nistor, Babes-Bolyai University, Cluj-Napoca, Romania
Cristina Alexandrina Stefanescu, Babes-Bolyai University, Cluj-Napoca, Romania
Tudor Oprisor, Babes-Bolyai University, Cluj-Napoca, Romania
George Silviu Cordos, Babes-Bolyai University, Cluj-Napoca, Romania*

SESSION: PSNP-RF Day and Time: Wednesday 10th May • 15:00-16:30

**PSNPRF02:
REFORMS AND
REGULATORY
RELATED
ISSUES**

Chair: MARIE-SOLEIL TREMBLAY

*Room: HSP
Almardà*

**PUBLIC REVIEW AND INPUT REGARDING GOVERNMENTAL FINANCIAL GUIDELINES:
TEXT MINING ANALYSIS OF ONLINE NEWS**

Author: DESI ARISANDI, SINGAPORE INSTITUTE OF TECHNOLOGY CF = Case/Field Study

Co-Author:

**REFORMING PUBLIC SECTOR ACCOUNTING AND FINANCIAL MANAGEMENT: THE
CASE OF SPAIN, 2010-2015**

Author: YULIA KASPERSKAYA, UNIVERSITAT DE BARCELONA

CF =
Case/Field
Study

*Co-Author: Yulia Kasperskaya, Universitat de Barcelona
Ramon Xifré, ESCI - Universitat Pompeu Fabra and Public-Private Sector Research Center,
IESE Business School*

**CONSOLIDATED FINANCIAL STATEMENTS OF MUNICIPAL CORPORATION: LOCAL
GAAP VERSUS INTERNATIONAL ACCOUNTING STANDARDS.**

Author: SILVANA SECINARO, UNIVERSITY OF TURIN CF = Case/Field Study

*Co-Author: Paolo Pietro Biancone, of Turin
Maria Chiara Vietti, of Turin*

**ALIGNMENT OF GOVERNMENT FINANCIAL STATISTICS AND ACCOUNTING IN
EUROPE AT CENTRAL AND LOCAL GOVERNMENT**

Author: JOSE MANUEL VELA, POLYTECHNIC UNIVERSITY OF VALENCIA EA = Empirical Archival

Co-Author: Vicente Montesinos, UNIVERSITY OF VALENCIA

SESSION: PSNP-RF Day and Time: Thursday 11th May • 11:00-12:30

PSNPRF03:

BUDGET, COST AND TAX Chair: ANTTI RAUTIAINEN

Room: HMV
Meeting 9

FRENCH BUDGET ACT (LOLF) INDICATORS UNDER THE SPOTLIGHT OF THE NATIONAL DRAMA CENTERS: A CASE STUDY

Author: SIMON ALCOUFFE, TOULOUSE BUSINESS SCHOOL CF = Case/Field Study

Co-Author: Pascale Amans, Toulouse University - LGCO
Isabelle Assassi, Toulouse Business School
Fabienne Oriot, Toulouse Business School

TAX MIMICKING IN SPANISH MUNICIPALITIES

Author: FRANCISCO BASTIDA, UNIVERSITY OF MURCIA EA = Empirical Archival

Co-Author: María-Dolores Guillamón, University of Murcia
Ana-María Ríos, Ministry of Defense-Technical University of Cartagena
Bernardino Benito, University of Murcia

BETWEEN THE SYMPLEGADES OF RESISTING POLITICIANS AND DEMANDING INTERNATIONAL LENDERS: THE CASE OF THE GREEK STATE BUDGET REFORM

Author: SOTIRIOS KARATZIMAS, AUTONOMOUS UNIVERSITY OF BARCELONA CF = Case/Field Study

Co-Author: Sandra Cohen, Athens University of Economics and Business

‘A VERY COSTLY INDUSTRY’: THE COST OF BRITAIN’S PRIVATISED RAILWAY

Author: JOHN STITTLE, UNIVERSITY OF ESSEX CF = Case/Field Study

Co-Author: Sean McCartney, Queen Mary, University of London

SESSION: PSNP-RF Day and Time: Thursday 11th May • 14:00-15:30

PSNPRF04:

FINANCIAL REPORTING QUALITY AND EXTERNAL MONITORING

Chair: DOROTHEA GREILING

Room: VCC S9

WHAT ABOUT SUPREME AUDIT INSTITUTIONS? A LITERATURE REVIEW AND SUGGESTIONS FOR FUTURE RESEARCH

Author: BELÉN GONZÁLEZ-DÍAZ, UNIVERSITY OF OVIEDO EA = Empirical Archival

Co-Author: Roberto García-Fernández, University of Oviedo

A “LOGIC BALANCED SCORECARD” PROPOSAL FOR SOCIO-ECONOMIC, HEALTH AND AGRICULTURAL IMPROVEMENT IN DEVELOPMENT: THE CASE OF RURAL ETHIOPIA

Author: MARIE-ANNE LORAIN, ESCP - EUROPE CF = Case/Field Study

Co-Author: Elena Urquia, Complutense University of Madrid
Antti Rautiainen, Jyväskylä University
Elisa Cano-Montero, Universidad Castilla La Mancha

THE EMERGENCE OF INTEGRATED REPORTING IN PUBLIC HIGHER EDUCATION: EVIDENCE FROM EXISTING DISCLOSURE PRACTICE

Author: TUDOR OPRISOR, BABES-BOLYAI UNIVERSITY CF = Case/Field Study

Co-Author: Cristina Silvia Nistor, Babes-Bolyai University of Cluj-Napoca, Romania
Adriana Tiron-Tudor, Babes-Bolyai University of Cluj-Napoca, Romania

Cristina Alexandrina Stefanescu, Babes-Bolyai University of Cluj-Napoca, Romania

Andrei-Razvan Crisan, Babes-Bolyai University of Cluj-Napoca, Romania

George-Silviu Cordos, Babes-Bolyai University of Cluj-Napoca, Romania

DETERMINANTS OF FINANCIAL REPORTING QUALITY IN THE PUBLIC SECTOR

Author: FUAD RAKHMAN, GADJAH MADA UNIVERSITY

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Co-Author:

EXTERNAL MONITORING AND FINANCIAL REPORTING QUALITY IN THE NOT FOR PROFIT AND PUBLIC SECTORS: EVIDENCE FROM UNIVERSITIES

Author: LEI TAO, PORTSMOUTH UNIVERSITY / PORTSMOUTH BUSINESS SCHOOL

EA = Empirical Archival

Co-Author: Margaret Greenwood, University of Bath

SESSION: PSNP-RF Day and Time: Thursday 11th May • 09:00-10:30

PSNPRF05:

LOCAL

Chair: CRISTIAN CARINI

Room: HSP El Racó

GOVERNMENTS

ANALYZING FORCES TO THE FINANCIAL CONTRIBUTION OF LOCAL GOVERNMENTS TO THE SUSTAINABLE DEVELOPMENT

Author: LAURA ALCAIDE-MUÑOZ, UNIVERSITY OF GRANADA

EA = Empirical Archival

Co-Author: Maria Deseada López Subirés, University of Granada

Andrés Navarro Galera, University of Granada

Manuel Pedro Rodríguez Bolívar, University of Granada

POLITICAL CYCLES AND OTHER FACTORS UNDERLYING THE CONTRACTING OUT OF LOCAL GOVERNMENT PUBLIC SERVICES

Author: EMILIO JOSÉ DE LA HIGUERA MOLINA, UNIVERSITY OF GRANADA

EA = Empirical Archival

Co-Author: Emilio José De la Higuera-Molina, University of Granada

José Luis Zafra-Gómez, University of Granada

Ana María Plata-Díaz, University of Granada

Cristina María Campos-Alba, University of Granada

Juan Carlos Garrido-Rodríguez, University of Granada

DETERMINANTS OF CITIZENS' ENGAGEMENT ON LOCAL GOVERNMENTS' SOCIAL MEDIA

Author: MARÍA-DOLORES GUILLAMÓN, MURCIA UNIVERSITY

EA = Empirical Archival

Co-Author: Ana-María Ríos, University Centre of Defence at the Spanish Air Force Academy

Benedetta Gesuele, University of Parthenope

Concetta Metallo, University of Parthenope

SOCIAL INVESTMENTS. TIME, SPACE AND TRANSLATION POINTS

Author: GUSTAF KASTBERG, BORÅS UNIVERSITY COLLEGE

CF = Case/Field Study

Co-Author:

TRENDS AND CHALLENGES OF PUBLIC ACCOUNTABILITY IN LOCAL GOVERNMENT ACCOUNTING RESEARCHES: LITERATURE ANALYSIS USING TEXT MINING

Author: KATSUHIRO MOTOKAWA, GAKUSHUIN UNIVERSITY

EA = Empirical Archival

Co-Author: Yoshitaka Hirose, Takasaki University of Commerce Junior College

Makoto Kuroki, Yokohama City University

SESSION: SEE-PSD Day and Time: Wednesday 10th May • 17:00-18:30

SEEPSD01

Chair: GIOVANNA MICHELON

Room: VCC S2

THE PIPELINE CRACK'D: PIERCING THROUGH ORGANIZATIONAL NARCISSISM VIA RISK MANAGEMENT AND GOVERNANCE

Discussant: CRAIG DEEGAN

Author: MICHELLE RODRIGUE, LAVAL UNIVERSITY

CF = Case/Field Study

Co-Author: Michel Magnan, Concordia University
Denis Cormier, UQAM

RESPOND OR REMAIN SILENT? WHAT RESPONSES TO ACCUSATIONS OF ORGANIZED HYPOCRISY BY STAKEHOLDER ACTIVISTS?

Discussant: ERICKA COSTA

Author: MARIE-ANNE VERDIER, PAUL SABATIER UNIVERSITY -
TOULOUSE III

CF =
Case/Field
Study

Co-Author: Emmanuelle Negre, University of Montpellier
Isabelle Martinez, Université Toulouse 3 Paul Sabatier

SESSION: SEE-PSD Day and Time: Friday 12th May • 09:00-10:30

SEEPSD02

Chair: RICHARD BARKER

Room: VCC
Auditorium 3A

WHAT ACCOUNTABILITY FROM INTEGRATED REPORTING? A CASE STUDY

Discussant: ROBIN ROBERTS

Author: GAIA MELLONI, UNIVERSITY OF EAST ANGLIA

CF = Case/Field Study

Co-Author: riccardo stacchezzini, verona university
alessandro lai , verona university

THE POWER OF WORDS? EFFECTS OF DISCLOSING AND LEGITIMIZING NEGATIVE SUSTAINABILITY INCIDENTS ON INVESTOR PERCEPTION AND DECISION-MAKING

Discussant: JASON CHEN

Author: DANIEL REIMSBACH, RADBOUD UNIVERSITY

EX =
Experimental

Co-Author: Ruediger Hahn, University of Hohenheim
Peter Kotzian, University of Duesseldorf
Barbara Weißenberger, University of Duesseldorf
Madeleine Feder, University of Duesseldorf

SESSION: SEE-PS Day and Time: Wednesday 10th May • 15:00-16:30

SEEPS01

Chair: SABINA DU RIETZ

Room: HSP El
Faro

DISCLOSURE OF NON-FINANCIAL INFORMATION AND GREEN R&D EXPENDITURES

Author: HARALD HINTERECKER, GRAZ KARL-FRANZENS
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AM =
Analytical/Modelling

Co-Author:

OVERCOMING VALIDITY PROBLEMS WITH THE DESIGN OF EPMS IN AN AGRICULTURAL SETTING

Author: HANNAH PHAM, UNIVERSITY OF TECHNOLOGY
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AM =
Analytical/Modelling

Co-Author: Bruce Sutton , The University of Sydney
Paul Brown, University of Technology Sydney
David Brown, University of Technology Sydney

DETERMINANTS ON CSR REPORTING AND ASSURANCE: AN ANALYSIS AMONG THE TOP COOPERATIVE AND MUTUAL ORGANISATIONS

Author: ELIES SEGUÍ-MAS, POLYTECHNIC UNIVERSITY OF

EA = Empirical

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Co-Author: *Helena-María Bolas-Araya, Polytechnic University of Valencia*
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SESSION: SEE-PS Day and Time: Thursday 11th May • 09:00-10:30

SEEPS02

Chair: PETER BEUSCH

Room: HMV
Meeting 12

BECAUSE CHANGE HAPPENS! ANALYZING THE CHANGE AGENT IN LEGITIMIZING INTEGRATED REPORTING

Author: *DANIELA ARGENTO, KRISTIANSTAD UNIVERSITY* CF = Case/Field Study
Co-Author: *Francesca Culasso, Turin University (Italy)*
Elisa Truant, Turin University (Italy)

SUSTAINABILITY ACCOUNTING NUMBERS AND AUTHORITY IN INVESTOR-COMPANY RELATIONS

Author: *SABINA DU RIETZ, NHH NORWEGIAN SCHOOL OF ECONOMICS* CF = Case/Field Study

Co-Author:

FACTORS AFFECTING CREDIBILITY PERCEPTIONS OF SUSTAINABILITY REPORTS

Author: *GREG SHAILER, THE AUSTRALIAN NATIONAL UNIVERSITY* SU = Survey
Co-Author: *Xinning Xiao, Monash University*

SESSION: SEE-PS Day and Time: Thursday 11th May • 11:00-12:30

SEEPS03

Chair: EVEN FALLAN

Room: HMV
Meeting 12

NO PRESSURE, NO DIAMONDS: THE ROLE OF SHAREHOLDER ACTIVISM ON CSR TRANSPARENCY

Author: *GIOVANNA MICHELON, UNIVERSITY OF EXETER* EA = Empirical Archival
Co-Author: *Michelle Rodrigue, Université Laval*
Elisabetta Trevisan, University of Padova

INFLUENCE OF PRIVATE SHAREHOLDER ACTIVISM ON COMPANY ESG DISCLOSURE AND PERFORMANCE

Author: *NATALIA SEMENOVA, LINNAEUS UNIVERSITY* EA = Empirical Archival
Co-Author: *Lars Hassel, Umeå School of Business and Economics*

SESSION: SEE-PS Day and Time: Thursday 11th May • 11:00-12:30

SEEPS04

Chair: ALI GERGED

Room: HSP Las
Arenas

THE RELATIONSHIP BETWEEN CORPORATE REPUTATION RISK AND CSR REPORTING

Author: *BENITA M. GULLKVIST, HANKEN SCHOOL OF ECONOMICS* EA = Empirical Archival
Co-Author: *Wayne G. Bremser, Villanova School of Business*

CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE IN EUROPE AND THE UNITED STATES: INVESTIGATING THE IMPLICIT-EXPLICIT-FRAMEWORK USING TEXTUAL ANALYSIS

Author: *KATRIN HUMMEL, UNIVERSITY OF ZÜRICH* EA = Empirical Archival
Co-Author: *Stéphanie Mittelbach-Hörmanseder, WU Vienna*

WHEN DOES SUSTAINABILITY MATTER FOR PROFESSIONAL CAPITAL MARKET PARTICIPANTS? AN EXPERIMENTAL STUDY ON NON-FINANCIAL MATERIALITY

Author: FRANK SCHIEMANN, HAMBURG UNIVERSITY

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*Co-Author: Eric Schmiedchen, University of Hamburg
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SESSION: SEE-PS Day and Time: Thursday 11th May • 14:00-15:30

SEEPS05

Chair: STÉPHANIE A. HOERMANSIEDER

Room: HSP El Perellonet

HOW ARE ACCOUNTING BODIES AND FIRMS RESPONDING TO THE NEEDS OF FINANCIAL REPORTING ON GREENHOUSE GAS EMISSIONS? THE STATE OF THE ART

Author: BEGOÑA GINER, UNIVERSITY OF VALENCIA

CD = Conceptual
Development

*Co-Author: Alessandra Allini, University of Naples Federico II
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THE IMPACT OF POWER DISTANCE ON CORPORATE CARBON TRANSPARENCY: DIRECT EFFECT AND MODERATING ROLE

Author: LE LUO, THE UNIVERSITY OF NEWCASTLE

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Co-Author: Qingliang Tang, Western Sydney University

CARBON TRANSACTION, CARBON ACCOUNTING AND FIRM VALUE -- A STUDY BASED ON CHINA'S PILOT CARBON MARKETS

Author: LIYAN WANG, PEKING UNIVERSITY

CD = Conceptual
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*Co-Author: Qun Cao, Peking University
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SESSION: SEE-PS Day and Time: Thursday 11th May • 16:00-17:30

SEEPS06

Chair: MICHELLE RODRIGUE

Room: HSP El Faro

SOCIAL TRUST AND CORPORATE FRAUD

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CORPORATE SOCIAL RESPONSIBILITY AND CORPORATE FRAUD

Author: LIN LIAO, SOUTHWESTERN UNIVERSITY OF FINANCE AND ECONOMICS

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*Co-Author: Guanting Chen, Tsinghua University
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THE BATTLE AGAINST FRAUD: DO REPORTING MECHANISMS WORK?

Author: DOMINIC PELTIER-RIVEST, CONCORDIA UNIVERSITY

CD = Conceptual
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Co-Author:

SESSION: SEE-PS Day and Time: Friday 12th May • 11:00-12:30

SEEPS07

Chair: ROLF BRÜHL

Room: HMV Meeting 12

MANAGERS' RESPONSES TO POLITICAL COSTS: AN EXAMINATION OF THE RELATIONSHIP BETWEEN NARRATIVE IMPRESSION MANAGEMENT AND EARNINGS MANAGEMENT DURING WORKFORCE REDUCTIONS

Author: JENNIFER BOUTANT, UNIVERSITY OF TOULOUSE I CAPITOLE EX = Experimental

Co-Author: Marie-Anne Verdier, Université Toulouse 3 Paul Sabatier

THE EFFECTS OF SOCIAL MEDIA ACTIVISM ON STOCK MARKETS

Author: PABLO GOMEZ CARRASCO, AUTONOMOUS UNIVERSITY OF MADRID EA = Empirical Archival

Co-Author:

STAKEHOLDER (DIS)ENGAGEMENT IN SOCIAL MEDIA: THE CASE OF TWITTER AND THE BANKING INDUSTRY

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

Co-Author: Pablo Gomez-Carrasco, Universidad Autonoma de Madrid
Beatriz Garcia Osmá, Universidad Carlos III de Madrid

SESSION: SEE-PS Day and Time: Friday 12th May • 14:00-15:30

SEEPS08

Chair: DIOGENIS BABOUKARDOS

Room: HMV
Meeting 12

BIODIVERSITY REPORTING. EVIDENCE FROM ENGLISH LOCAL COUNCILS

Author: SILVIA GAIA, UNIVERSITY OF ESSEX EA = Empirical Archival

Co-Author: Michael John Jones, University of Bristol

CURRENT U. S. TAX LAWS AND THE FULFILLMENT OF CORPORATE FOUNDATIONS' SOCIAL FUNCTIONS: EVIDENCE FROM FORM 990-RETURNS OF PRIVATE FOUNDATIONS

Author: ROBIN ROBERTS, UNIVERSITY OF CENTRAL FLORIDA EA = Empirical Archival

Co-Author: Jason Chen, Idaho State University
Jennifer Chen, BYU-Hawaii
Robin Roberts, University of Central Florida

PERFORMANCE MEASUREMENT TOOLS FOR SOCIAL ENTERPRISES

Author: PASI SYRJÄ, LAPPEENRANTA UNIVERSITY OF TECHNOLOGY CD = Conceptual Development

Co-Author: Helena Sjögrén, Lappeenranta University of Technology

SESSION: SEE-PS Day and Time: Thursday 11th May • 09:00-10:30

SEEPS09

Chair: ELISABETTA MAFROLLA

Room: HMV
Meeting 8

WORKPLACE SAFETY IN THE BANGLADESH READY-MADE GARMENTS INDUSTRY: EXAMINING THE INTERPLAY BETWEEN GOVERNANCE, CULTURE AND ORGANISATIONAL BEHAVIOUR

Author: CRAIG DEEGAN, RMIT UNIVERSITY CF = Case/Field Study

Co-Author: Suraiyah Akbar, RMIT University
Robert Inglis, RMIT University

“DOING” DIALOGIC ENGAGEMENT: THE POTENTIAL OF CONSTRUCTIVE CONFLICT METHODOLOGY

Author: MATTHEW SOROLA, VICTORIA UNIVERSITY OF WELLINGTON EX = Experimental

Co-Author:

SESSION: SEE-PS Day and Time: Friday 12th May • 09:00-10:30

SEEPS10

Chair: HANNELE MAKELA

Room: HSP Las Arenas

CORPORATE SOCIAL RESPONSIBILITY, EMPLOYEE PRODUCTIVITY AND FIRM VALUATION

Author: SHIEH-LIANG CHEN, ASIA UNIVERSITY TAIWAN EA = Empirical Archival

Co-Author: Chia-Ying Liu, Asia University
Cheng-Kun Liu, Chung Hsing University

CORPORATE CHARITABLE DONATIONS, TAX AGGRESSIVENESS AND FIRM VALUE

Author: NAVA COHEN, ESSEC BUSINESS SCHOOL PARIS EA = Empirical Archival

Co-Author: Nava COHEN, ESSEC Business School
Anne JENY, ESSEC Business School
Luc PAUGAM, HEC Paris

THE INFLUENCE OF PRIORITIZATION IN THE RELATIONSHIP BETWEEN STAKEHOLDER ENGAGEMENT AND FUTURE FINANCIAL PERFORMANCE

Author: MANUEL SOSCIA, UNIVERSITY OF PERUGIA EA = Empirical Archival

Co-Author: Lorenzo Dal Maso, Erasmus School of Economics
Francesco Mazzi, University of Florence
Simone Terzani, University of Perugia

SESSION: SEE-PS Day and Time: Friday 12th May • 11:00-12:30

SEEPS11

Chair: SVETLANA SABELFELD

Room: HSP Las Arenas

MAKING SUSTAINABILITY THINGS AUDITABLE: TWISTING OLD DANCE MOVES INTO A NEW CHOREOGRAPHY

Author: LIES BOUTEN, IÉSEG SCHOOL OF MANAGEMENT CF = Case/Field Study

Co-Author: Sophie Hoozée, Ghent University

EXPLORING THE RELATIONSHIP BETWEEN CORPORATE SUSTAINABILITY PERFORMANCE AND ASSURANCE ON SUSTAINABILITY REPORTS

Author: GEERT BRAAM, RADBOUD UNIVERSITY EA = Empirical Archival

Co-Author: Roy Peeters, Radboud University Nijmegen

SUSTAINABILITY COMMITTEE EFFECTIVENESS AND CSR ASSURANCE: EVIDENCE FROM AUSTRALIA

Author: YUYU ZHANG, QUEENSLAND UNIVERSITY OF TECHNOLOGY EA = Empirical Archival

Co-Author: Ellie Chapple, Queensland University of Technology
Jessica Zixi Chen, Queensland University of Technology

SESSION: SEE-PS Day and Time: Friday 12th May • 14:00-15:30

SEEPS12

Chair: DANIELA ARGENTO

Room: HSP El Perellonet

DOES MANAGERIAL ABILITY AFFECT THE ACCURACY OF ENVIRONMENTAL CAPITAL EXPENDITURE PROJECTIONS OF THE ENVIRONMENTALLY SENSITIVE INDUSTRIES?

Author: JASON CHEN, IDAHO STATE UNIVERSITY EA = Empirical Archival

Co-Author:

IS BUSINESS ETHICS THE ‘LAST RAMPART’ AGAINST TAX AGGRESSIVENESS?

Author: SOPHIE MARMOUSEZ, HEC MONTREAL

EA = Empirical
Archival

Co-Author: Réal Labelle, HEC Montréal
Jean-Pierre Vidal, HEC Montréal
Matthew Wegener, University of New Brunswick Saint John, Faculty of Business

**DOES 10-K DISCLOSURE OF CORPORATE SOCIAL RESPONSIBILITY REFLECT
OPERATING PERFORMANCE CONSISTENT WITH CONSUMER PREFERENCE?**

Author: QIAN WANG, IOWA STATE UNIVERSITY

EA =
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Co-Author: James Cannon, Iowa State University
Zhejia Ling, Iowa State University
Olena Watanabe, Iowa State University

SESSION: SEE-RF Day and Time: Wednesday 10th May • 15:00-16:30

**SEERF01:
ENVIRONMENTAL
DISASTERS,
SAFETY AND
ETHICS**

Chair: LINA DAGILIENĖ

Room: HMV
Meeting 9

**ACCOUNTABILITY FOR WORKPLACE SAFETY IN THE BANGLADESH READY-MADE
GARMENT INDUSTRY**

Author: SURAIYAH AKBAR, RMIT UNIVERSITY

EA = Empirical Archival

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

**AIS-ETHICS: A CASE ANALYSIS OF AN ATTEMPT TO CREATE A NEW SUBSET OF
BUSINESS ETHICS**

Author: MICHAEL ALLES, RUTGERS UNIVERSITY

CD = Conceptual
Development

Co-Author:

**CORPORATE SOCIAL RESPONSIBILITY UNDER THE PERSPECTIVE OF SENSEMAKING:
THE CASE OF SAMARCO'S ENVIRONMENTAL DISASTER**

Author: JOSÉ PAULO COSENZA, FLUMINENSE FEDERAL
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CF = Case/Field
Study

Co-Author: CINTIA DE MELO ALBUQUERQUE, FLUMINENSE FEDERAL UNIVERSITY
ARIEL LEVY, FLUMINENSE FEDERAL UNIVERSITY
SELMA ALVES DIOS, FLUMINENSE FEDERAL UNIVERSITY

ETHICS AND SOX: ASSESSING FIFTEEN YEARS OF BUSINESS ETHICS RESEARCH

Author: IRENE M. GORDON, SIMON FRASER UNIVERSITY

EA = Empirical Archival

Co-Author: Jamal A. Nazari, Beedie School of Business, Simon Fraser University

**CAPITAL MARKET REACTION TO NATURAL DISASTER, CORPORATE DISCLOSURE,
AND CORPORATE PHILANTHROPY: A CASE STUDY OF THE 2016 KUMAMOTO
EARTHQUAKES IN JAPAN**

Author: KENJI KAWASHIMA, HOSEI UNIVERSITY

EA = Empirical
Archival

Co-Author: KENJI KAWASHIMA,

SESSION: SEE-RF Day and Time: Thursday 11th May • 11:00-12:30

**SEERF02:
BEHAVIOUR AND
REPUTATION IN
CORPORATE**

Chair: JORDI MARTI

Room: HMV
Meeting 11

**SOCIAL
RESPONSABILITY**

ECONOMIC INCENTIVES AND SOCIAL NORMS

Author: **KRISTINA BERGER, GRAZ KARL-FRANZENS UNIVERSITY** AM = Analytical/Modelling

Co-Author:

CORPORATE ACCOUNTABILITY REPORTING: 'GREENWASHING' OR MONITORING SYSTEMS?

Author: **GIOVANNI BATTISTA DERCHI, LAUSANNE UNIVERSITY / HEC LAUSANNE** EA = Empirical Archival

Co-Author:

CSR REPORTING AND CORPORATE REPUTATION: A CRITICAL APPROACH

Author: **BERNABE ESCOBAR PEREZ, UNIVERSITY OF SEVILLE** EA = Empirical Archival

Co-Author: **María del Mar Miras , University of Seville
Francisco Bravo, University of Seville**

DETERMINANTS OF CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE: EMPIRICAL EVIDENCE FROM POLAND

Author: **JOANNA KRASODOMSKA, CRACOW UNIVERSITY OF ECONOMICS** EA = Empirical Archival

Co-Author: **JUSTYNA DYDUCH, AGH University of Science and Technology**

HOW FIRMS RECOVER FROM A LOSS IN REPUTATION CAUSED BY ACCOUNTING RESTATEMENT: A STUDY OF ENVIRONMENTAL PERFORMANCE IN POLLUTING INDUSTRIES

Author: **ELISABETTA MAFROLLA, UNIVERSITY OF FOGGIA** EA = Empirical Archival

Co-Author: **Felice Matozza, Roma Tre
Eugenio D'Amico, Roma Tre**

SESSION: SEE-RF Day and Time: Thursday 11th May • 09:00-10:30

**SEERF03:
GLOBAL
REPORTING
INICIATIVE AND
SUSTAINABILITY**

Chair: **JAN MICHALAK**

Room: **HSP
Almardà**

GRI ECONOMIC VALUE REPORTING BY BRAZILIAN COMPANIES: THE PERSISTENCE OF OLD SOLUTIONS

Author: **ROSANA GONÇALVES, UNIVERSITY OF SAO PAULO** EA = Empirical Archival

Co-Author: **Mariana S. F. A. Fregonesi, University of Sao Paulo/ FEA-RP
Aruna Roncolato, University of Sao Paulo/ FEA-RP**

THE INTERNAL PROCESS OF GRI REPORTING – INSIGHTS FROM AUSTRIA, GERMANY AND SWITZERLAND

Author: **DOROTHEA GREILING, LINZ JOHANNES KEPLER UNIVERSITY** SU = Survey

Co-Author: **Albert Anton Traxler, JOHANNES KEPLER UNIVERSITY/INSTITUTE OF MANAGEMENT ACCOUNTING**

THE EVOLUTION OF THE VALUE ADDED STATEMENT IN ITALY BETWEEN NATIONAL TRADITION AND GLOBAL STANDARDS

Author: **CRISTINA LANDIS, UNIVERSITY OF REGENSBURG** EA = Empirical Archival

Co-Author: **Michael Link, Regensburg University**

CORPORATE GOVERNANCE MECHANISMS AS DRIVERS THAT ENHANCE THE CREDIBILITY AND USEFULNESS OF CSR DISCLOSURE

Author: **MARÍA DEL MAR MIRAS RODRÍGUEZ, UNIVERSITY OF SEVILLE** EA = Empirical Archival

Co-Author: *Roberto Di Pietra, Università degli Studi di Siena*

THE IMPACT OF NATIONAL CULTURE ON FINANCIAL CRIME: A CROSS COUNTRY ANALYSIS

Author: **AHMED YAMEN, AMERICAN UNIVERSITY OF THE MIDDLE EAST** EA = Empirical Archival

Co-Author: *Anas Al Qudah, Negara Brunei Darussalam*
Ahmed Bani-Mustafa, The American University of the Middle East
Ahmed Badawi, The American University of the Middle East

SESSION: SEE-RF Day and Time: **Thursday 11th May • 14:00-15:30**

**SEERF04:
ENVIRONMENTAL DISCLOSURE** Chair: MARIA TERESA SPEZIALE

Room: **HSP
Pinedo**

RESOURCE ALLOCATION AND STEWARDSHIP DEMAND FOR ENVIRONMENTAL DISCLOSURE

Author: **EVEN FALLAN, HEDMARK UNIVERSITY COLLEGE** CF = Case/Field Study

Co-Author:

COUNTRY-LEVEL GOVERNANCE, ENVIRONMENTAL DISCLOSURE, AND FIRM VALUE: EVIDENCE FROM THE GULF COOPERATION COUNCIL REGION

Author: **ALI GERGED, UNIVERSITY OF HUDDERSFIELD** EA = Empirical Archival

Co-Author: *Eshani S. Beddewela, University of Huddersfield*
Christopher J. Cowton, University of Huddersfield

NEW INSIGHTS INTO THE ASSOCIATIONS BETWEEN FINANCIAL PERFORMANCE AND ENVIRONMENTAL DISCLOSURE AND PERFORMANCE

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

Co-Author: *Peter Romilly, Ecmetrika Consultancy & Research,*

TOO DARK TO SEE: CORPORATE ENVIRONMENTAL PERFORMANCE AND ANALYSTS' FORECAST ERRORS

Author: **DANIEL HSIAO, UNIVERSITY OF MINNESOTA** EA = Empirical Archival

Co-Author: *Qunfeng Liao, University of Michigan-Flint*
Weichieh Su, National Cheng Chi University

SOCIAL AND ENVIRONMENTAL INFORMATION AND GRAPHS' DISTORTION: CAN THEY REALLY IMPRESS THE INVESTORS AND MANAGE THEIR DECISIONS?

Author: **SILVIA TRIANI, UNIVERSITY OF PARMA** EA = Empirical Archival

Co-Author: *Caterina Pesci, University of Trento*
Teerooven Soobaroyen, Essex University
Alice Medioli, University of Ferrara
Luca Fornaciari, University of Ferrara

SESSION: SEE-RF Day and Time: **Thursday 11th May • 16:00-17:30**

**SEERF05:
ADDED-VALUE,
STAKEHOLDERS AND
CONSERVATISM** Chair: LIES BOUTEN

Room: **HSP
Almardà**

FURTHER EVIDENCE ON THE MARKET VALUATION OF ENVIRONMENTAL PERFORMANCE

Author: **DIOGENIS BABOUKARDOS, UNIVERSITY OF ESSEX** EA = Empirical Archival

Co-Author:

CSR DISCLOSURE, MARKET TRADING VOLUME, AND PRICE RESPONSE

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

Co-Author:

THE ADOPTION OF INTERNATIONAL SUSTAINABILITY REPORTING GUIDELINES WITHIN A MANDATORY REPORTING FRAMEWORK: LESSONS FROM SOUTH AFRICA

Author: **MUMBI WACHIRA, UNIVERSITY OF ST. GALLEN** EA = Empirical Archival

Co-Author: *Thomas Berndt, University of St. Gallen*

Carlos Martinez, University of St. Gallen

VALUE-ADDED STATEMENTS AS A COMMUNICATION TOOL FOR STAKEHOLDERS: THE CASE OF IM IN MEXICO

Author: **ADRIAN ZICARI, ESSEC BUSINESS SCHOOL PARIS** CF = Case/Field Study

Co-Author: *Adrian Zicari, ESSEC Paris*

Luis Perera Aldama, Huella de Valor SPA Chile

CORPORATE SOCIAL RESPONSIBILITY AND ACCOUNTING CONSERVATISM-AN INSTRUMENTAL STAKEHOLDER THEORY PERSPECTIVE

Author: **YI-HSING LIAO, CHUNG YUAN CHRISTIAN UNIVERSITY** EA = Empirical Archival

Co-Author: *Guan_Syun Wu, Chung Yuan Christian University*

Teng-Sheng Sang, Chung Yuan Christian University

Li-Hua Kao, Chung Yuan Christian University

SESSION: SEE-RF Day and Time: Friday 12th May • 14:00-15:30

SEERF06: CORPORATE SOCIAL RESPONSABILITY, GENDER AND COST OF EQUITY

Chair: JOSE ANTONIO CALVO

Room: HSP EI
Racó

OUTSIDE WOMEN DIRECTORS AND CORPORATE SOCIAL RESPONSIBILITY

Author: **INMACULADA BEL-OMS, UNIVERSITY JAUME I** EA = Empirical Archival

Co-Author: *Maria Consuelo Pucheta-Martinez, University Jaume I*

CSR IN THE PEOPLE'S REPUBLIC OF CHINA: FIELD FORMATION AND CONTEXTUAL DRIVERS

Author: **SOPHIA JI, RMIT UNIVERSITY** CD = Conceptual Development

Co-Author: *Lee Parker, RMIT University*

CORPORATE GOVERNANCE AND INVESTOR PROTECTION AS MODERATING FACTORS OF THE RELATION BETWEEN CSR ENTRENCHMENT STRATEGY AND CAPITAL STRUCTURE

Author: **JENNIFER MARTÍNEZ FERRERO, UNIVERSITY OF SALAMANCA** EA = Empirical Archival

Co-Author: *Isabel-María García-Sánchez, University of Salamanca*

Óscar Villarón-Peramato, University of Salamanca

CORPORATE SOCIAL RESPONSABILITY, FINANCIAL INDICATORS AND GENDER IN LISTED COMPANIES IN FRANCE AND SPAIN

Author: **NEUS ORGAZ-GUERRERO, UNIVERSITAT OBERTA DE CATALUNYA** EA = Empirical Archival

Co-Author: *Núria Arimany-Serrat, Universitat de Vic*
Carlota Menendez-Plans, Universidad Autónoma Barcelona (UAB)
Anna Sabata-Aliberch, Universitat de Vic

EFFECTS OF CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE ON THE COST OF EQUITY CAPITAL AND THE MODERATING ROLE OF OWNERSHIP: EVIDENCE FROM VIETNAMESE FIRMS

Author: *HANH THAI, UNIVERSITY OF TWENTE*

EA = Empirical Archival

Co-Author:

SESSION: SEE-RF Day and Time: Friday 12th May • 09:00-10:30

**SEERF07:
SUSTAINABILITY
DISCLOSURE:
CARBON
EMISSION AND
WATER**

Chair: MAURIZIO CISI

Room: HSP Pinedo

COUNTRY INSTITUTIONS AND FIRM RESPONSE TO SUSTAINABILITY INITIATIVES: EVIDENCE FROM VOLUNTARY CORPORATE WATER DISCLOSURES

Author: *MOHAMED CHELLI, UNIVERSITY OF OTTAWA*

EA = Empirical Archival

Co-Author: *Walid Ben-Amar, Telfer School of Management (University of Ottawa)*

DETERMINANTS AND VALUE RELEVANCE OF CONFLICT MINERALS DISCLOSURE QUALITY: FIRST EVIDENCE UNDER THE DODD-FRANK ACT

Author: *NICOLA DALLA VIA, ERASMUS UNIVERSITY
ROTTERDAM / ERIM*

EA = Empirical Archival

Co-Author: *Paolo Perego, RSM Erasmus University*

CORPORATE SOCIAL RESPONSIBILITY AND ITS EFFECT ON INNOVATION AND FIRM PERFORMANCE: AN EMPIRICAL RESEARCH IN SMES

Author: *ISABEL MARTINEZ CONESA, MURCIA UNIVERSITY*

EA = Empirical Archival

Co-Author: *MERCEDES PALACIOS-MANZANO, UNIVERSIDAD DE MURCIA
PEDRO SOTO-ACOSTA, UNIVERSIDAD DE MURCIA*

CORPORATE CARBON EMISSION AND FINANCIAL PERFORMANCE: DOES CARBON DISCLOSURE MEDIATE THE RELATIONSHIP IN THE UK?

Author: *YANG LIU, HENLEY BUSINESS SCHOOL AT THE
UNIVERSITY OF READING*

EA = Empirical Archival

Co-Author: *XIAOYAN ZHOU, ICMA-UNIVERSITY OF READING
JESSICA YANG, HENLEY-UNIVERSITY OF READING
ANDREAS HOEPNER, ICMA-UNIVERSITY OF READING*

UNIVERSITY SUSTAINABILITY REPORTING IN ITALY. A “TRIGGER” OF PERFORMANCE MEASUREMENT SYSTEMS EVOLUTION TOWARDS SUSTAINABLE DEVELOPMENT?

Author: *MARIA TERESA SPEZIALE, UNIVERSITY OF BOLOGNA*

CF = Case/Field
Study

Co-Author:

SESSION: SEE-RF Day and Time: Friday 12th May • 11:00-12:30

**SEERF08:
INDICATORS
AND
MANAGEMENT
CONTROL
ABOUT**

Chair: KATRIN HUMMEL

Room: HMV
Meeting 7

**SUSTAINABILITY
REPORTING**

**PERFORMANCE INDICATORS DISCLOSURE IN SUSTAINABILITY REPORTS -LESSONS
FROM GHANAIAN LARGE MINING COMPANIES**

Author: CLEMENT LAMBOI ARTHUR, UNIVERSITY OF CAPE COAST CF = Case/Field Study

Co-Author: Junjie Wu, Leeds Beckett University
Milton Yago, Leeds Beckett University

ACCOUNTS MATTER, BUT DOES IT MATTER WHAT COUNTS?

Author: PETER BEUSCH, THE UNIVERSITY OF GOTHENBURG CD = Conceptual Development

Co-Author:

**MISMANAGEMENT OF SUSTAINABILITY: WHAT BUSINESS STRATEGY MAKES THE
DIFFERENCE? EMPIRICAL EVIDENCE FROM THE U.S.**

Author: JANINE MANIORA, TU DORTMUND UNIVERSITY EA = Empirical Archival

Co-Author:

**EXPLORING THE POSSIBILITIES AND CHALLENGES OF SECTOR-LEVEL
SUSTAINABILITY REPORTING**

Author: REBECCA MAUGHAN, UNIVERSITY COLLEGE DUBLIN CF = Case/Field Study

Co-Author: Aideen O'Dochartaigh, University College Dublin

**HOW ENVIRONMENTAL MANAGEMENT CONTROLS CONTRIBUTE TO RESOURCE
EFFICIENCY - A LITERATURE BASED REVIEW OF EMPIRICAL EVIDENCE**

Author: DANIELA SCHRACK, LINZ JOHANNES KEPLER UNIVERSITY CD = Conceptual Development

Co-Author: Ramona Rieckhof, TU Dresden, Faculty of Business and Economics, Chair of Environmental Management and Accounting
Edeltraud Guenther, TU Dresden, Faculty of Business and Economics, Chair of Environmental Management and Accounting

SESSION: SEE-RF Day and Time: Wednesday 10th May • 17:00-18:30

**SEERF09:
CORPORATE
SUSTAINABILITY
PERFORMANCE, Chair: DANIEL REIMSBACH
CAPITALISM
AND
INNOVATION**

*Room: HSP
Almardà*

**CORPORATE SOCIAL RESPONSIBILITY REPORTING AND VARIETIES OF CAPITALISM:
AN INTERNATIONAL ANALYSIS**

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

Co-Author: Ivo Alexandre Quina-Custodio, University of Salamanca

DETERMINANTS OF CARBON EMISSION DISCLOSURE

Author: VERA DIYANTY, UNIVERSITAS INDONESIA EA = Empirical Archival

Co-Author: Gayo Allaam Alfani, University of Indonesia

**THE DIFFERENT DIMENSIONS OF SUSTAINABILITY AND BANK PERFORMANCE:
EVIDENCE FROM THE EU AND THE US**

Author: SOUAD MOUFTY, STAFFORDSHIRE UNIVERSITY EA = Empirical Archival

Co-Author: Professor Ephraim Clark, Middlesex University

CORPORATE SUSTAINABILITY PERFORMANCE OVER THE FIRM LIFE CYCLE

Author: CHRISTIAN ROSE, UNIVERSITY OF MUENSTER EA = Empirical Archival
Co-Author: Jan Diebecker, University of Münster
Friedrich Sommer, University of Münster

CAUSAL CONFIGURATIONS FOR SUSTAINABILITY REPORTING BY HIGHER EDUCATIONS INSTITUTIONS

Author: LAURA SIERRA GARCÍA, UNIVERSITY PABLO DE OLAVIDE, SEVILLE EA = Empirical Archival
Co-Author: ANA ZORIO-GRIMA, UNIVERSITY OF VALENCIA
María A. García-Benau, UNIVERSITY OF VALENCIA

SESSION: TX-PSD Day and Time: Thursday 11th May • 14:00-15:30

TXPSD01

Chair: EVA EBERHARTINGER

Room: VCC
S1

THE EFFECT OF INTERNATIONAL TAXATION ON MULTINATIONALS' ORGANIZATIONAL FORM CHOICES

Discussant: KATHLEEN ANDRIES
Author: SASKIA KOHLHASE, ROTTERDAM UNIVERSITY EA = Empirical Archival
Co-Author: Harald Amberger, Vienna University of Economics and Business

CORPORATE TAX MANAGERS AND THE INTERPLAY BETWEEN TAX AVOIDANCE AND TAX COMPLIANCE

Discussant: JOHANNES VOGET
Author: PETER KRENN, UNIVERSITY OF GRAZ AM = Analytical/Modelling
Co-Author:

SESSION: TX-PSD Day and Time: Friday 12th May • 11:00-12:30

TXPSD02

Chair: CINTHIA VALLE RUIZ

Room: VCC S1

ASSESSING THE RELATION BETWEEN TAXES AND STOCK RETURNS: THE CRITICAL ROLE OF CHOOSING THE TAX VARIABLE

Discussant: ANNA ALEXANDER
Author: ZHAN GAO, LANCASTER UNIVERSITY / MANAGEMENT SCHOOL EA = Empirical Archival
Co-Author: Dan Givoly, Pennsylvania State University
Rick Laux, Pennsylvania State University

TAX AVOIDANCE AND COST OF DEBT: THE CASE FOR SYNDICATE RISK MITIGATION AND PUBLIC BOND MARKETS

Discussant: EVA EBERHARTINGER
Author: ADNAN ISIN, UNIVERSITY OF EXETER EA = Empirical Archival
Co-Author:

SESSION: TX-PS Day and Time: Wednesday 10th May • 15:00-16:30

TXPS01

Chair: ANNA ALEXANDER

Room: VCC
S8

NON-LINEAR RELATION BETWEEN TAX AND FINANCIAL REPORTING AGGRESSIVENESS

Author: HYUNGJIN CHO, CARLOS III UNIVERSITY, MADRID EA = Empirical Archival
Co-Author: Heesun Chung, Sejong University
Lee-Seok Hwang, Seoul National University

Seunghye Yang, Seoul National University

CONSUMPTION TAXES AND CORPORATE INVESTMENT

Author: MARTIN JACOB, WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT

EA = Empirical Archival

Co-Author: Roni Michaely, Cornell University

Maximilian A. Müller, WHU – Otto Beisheim School of Management

FOR HERE OR TO GO? HOW VAT INDUCES SHIFTING TOWARD PREFERENTIALLY TAXED TAKE-AWAY SALES

Author: ROBERT ULLMANN, AUGSBURG UNIVERSITY

EA = Empirical Archival

Co-Author: Arnt Hopland, NHH Bergen

SESSION: TX-PS Day and Time: Thursday 11th May • 11:00-12:30

TXPS02

Chair: ROBERT ULLMANN

Room: HSP El Perellonet

ARE INNOVATIVE FIRMS TOO AGGRESSIVE IN AVOIDING TAXES?

Author: C.S. AGNES CHENG, LOUISIANA STATE UNIVERSITY

EA = Empirical Archival

Co-Author: Peng Guo, Michigan Technological University

Chia-Hsiang Weng, The Hong Kong Polytechnic University

Qiang Wu, Rensselaer Polytechnic Institute

CORPORATE TAX PLANNING AND STOCK RETURNS

Author: SHANE HEITZMAN, UNIVERSITY OF SOUTHERN CALIFORNIA

EA = Empirical Archival

Co-Author: Maria Ogneva, University of Southern California

TAX INCIDENCE AND TAX AVOIDANCE

Author: MAXIMILIAN A. MÜLLER, WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT

EA = Empirical Archival

Co-Author: Martin Jacob, WHU - Otto Beisheim School of Management

SESSION: TX-PS Day and Time: Wednesday 10th May • 17:00-18:30

TXPS03

Chair: MARCEL OLBERT

Room: HMV Meeting 8

A THEORY OF TAX AVOIDANCE AND GEOGRAPHIC SEGMENT DISCLOSURE

Author: YUTARO MURAKAMI, KEIO UNIVERSITY

AM = Analytical/Modelling

Co-Author: Atsushi Shiiba, Osaka University

DOES CAPITAL TAX UNCERTAINTY DELAY IRREVERSIBLE RISKY INVESTMENT?

Author: RAINER NIEMANN, GRAZ KARL-FRANZENS UNIVERSITY

AM = Analytical/Modelling

Co-Author: Caren Sureth-Sloane, University of Paderborn

ONE SET OR TWO SETS OF BOOKS: THE IMPACT OF A STRATEGIC TAX AUDITOR

Author: KATRIN WEISKIRCHNER-MERTEN, VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS

AM = Analytical/Modelling

Co-Author: Marcel Haak, Leibniz Universität Hannover

Rebecca Reineke, Leibniz Universität Hannover

Stefan Wielenberg, Leibniz Universität Hannover

SESSION: TX-PS Day and Time: Thursday 11th May • 16:00-17:30

TXPS04

Chair: INGA BETHMANN

Room: VCC S9

LENDERS' DISCIPLINE AND TAX AVOIDANCE

Author: ANNA ALEXANDER, WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT EA = Empirical Archival
Co-Author: Antonio De Vito, WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT
Magdalena Pisa, WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT

SOCIETAL TRUST AND CORPORATE TAX AGGRESSIVENESS

Author: JIMMY LEE, SINGAPORE MANAGEMENT UNIVERSITY EA = Empirical Archival
Co-Author: Kiridaran Kanagaretnam, York University
Chee Yeow Lim, Singapore Management University
Gerald J. Lobo, University of Houston

CEO SPORTS HOBBY AND FIRM TAX AVOIDANCE

Author: SHUQING LUO, NATIONAL UNIVERSITY OF SINGAPORE EA = Empirical Archival
Co-Author: Aimee Shih, National University of Singapore
Lirong Shi, National University of Singapore

SESSION: TX-PS Day and Time: Friday 12th May • 09:00-10:30

TXPS05

Chair: TOBIAS BORNEMANN

**Room: HSP E1
Perellonet**

TAX RISK AND DIVIDEND PAYOUTS

Author: HARALD JOHANNES AMBERGER, VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS EA = Empirical Archival
Co-Author:

TAX AVOIDANCE AND EARNINGS MANAGEMENT DEPENDING ON THE LEVEL OF BOOK-TAX CONFORMITY

Author: JOHANNES LORENZ, UNIVERSITY OF PASSAU AM = Analytical/Modelling
Co-Author: Lisa Frey, University of Passau

CONSEQUENCES OF DIVIDEND POLICY AND TAX AVOIDANCE

Author: HARUN RASHID, UNIVERSITY OF CALGARY EA = Empirical Archival
Co-Author: Harun Rashid, University of Calgary
Mark Anderson, University of Calgary
Hussein Warsame, University of Calgary

SESSION: TX-PS Day and Time: Friday 12th May • 11:00-12:30

TXPS06

Chair: HARALD JOHANNES AMBERGER

**Room: HSP E1
Perellonet**

HETEROGENEITY IN TAX RATE ELASTICITIES OF CAPITAL - EVIDENCE FROM LOCAL BUSINESS TAX REFORMS

Author: INGA BETHMANN, WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT EA = Empirical Archival
Co-Author:

CORPORATE TAX ASYMMETRIES, INVESTMENT BEHAVIOUR AND THE MARGINAL TAX RATE

Author: REBECCA HOEHL, GOETTINGEN UNIVERSITY EA = Empirical Archival
Co-Author: Lisa Hillmann, GOETTINGEN UNIVERSITY

IDENTIFYING TAX INTERACTIONS AMONG LOCAL GOVERNMENTS WITHIN AND ACROSS COUNTRY BORDERS - EVIDENCE FROM GERMANY AND AUSTRIA

Author: STEFAN TRENCSIK, EUROPEAN UNIVERSITY VIADRINA EA = Empirical Archival

Co-Author: *Philipp Otto, European-University Frankfurt (Oder)*

SESSION: TX-PS Day and Time: Friday 12th May • 14:00-15:30

TXPS07 Chair: MATTHIAS PETUTSCHNIG Room: HSP El Faro

CORPORATE TAX AVOIDANCE AND IP BOXES

Author: *TOBIAS BORNEMANN, VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS* EA = Empirical Archival

Co-Author: *Benjamin Osswald, Vienna University of Economics and Business*

DO US MULTINATIONAL FIRMS PAY LESS TAX THAN EUROPEAN ONES? ON FIRM CHARACTERISTICS, PROFIT SHIFTING OPPORTUNITIES, AND TAX LEGISLATION AS DETERMINANTS OF TAX-DIFFERENTIALS

Author: *SABINE SCHENKELBERG, UNIVERSITY OF COLOGNE* EA = Empirical Archival

Co-Author: *Michael Overesch, University of Cologne*
Georg Wamser, University of Tuebingen

CORPORATE TAXATION AND LOCATION OF INTANGIBLE ASSETS: PATENTS VS. TRADEMARKS

Author: *JOHANNES VOGET, UNIVERSITY OF MANNHEIM* EA = Empirical Archival

Co-Author: *Olena Pfeiffer, ZEW Mannheim*

SESSION: TX-PS Day and Time: Thursday 11th May • 09:00-10:30

TXPS08 Chair: JOHANNES VOGET Room: HMV Meeting 5

PROFIT SHIFTING AND THE MARGINAL TAX RATE: IS THERE A SHIFT-TO-LOSS EFFECT?

Author: *MARKUS GAMM, CATHOLIC UNIVERSITY OF EICHSTÄTT-INGOLSTADT* EA = Empirical Archival

Co-Author: *Jost Heckemeyer, Leibniz Universität Hannover*
Reinold Koch, Catholic University of Eichstaett-Ingolstadt

LOBBYING ON THE BEPS PROJECT? ASSESSING THE RELEVANCE AND OBJECTIVES OF DIFFERENT INTEREST GROUPS

Author: *INGA HARDECK, EUROPEAN UNIVERSITY VIADRINA* EA = Empirical Archival

Co-Author: *Christina Elschner, European University Viadrina/FACT*
Marcel Max, European University Viadrina/FACT

TRANSFER PRICING CONFLICTS AND THE DECISION AUTHORITY OF THE TAX FUNCTION IN MULTINATIONAL COMPANIES

Author: *MARCEL OLBERT, UNIVERSITY OF MANNHEIM* SU = Survey

Co-Author: *Jost Henrich Heckemeyer, Universität Hannover / ZEW*
Sven-Eric Baersch, Flick Gocke Schaumburg

SESSION: TX-PS Day and Time: Thursday 11th May • 16:00-17:30

TXPS09 Chair: CHRISTOPH HARENDT Room: HMV Meeting 5

THERE IS NO LOCK-IN EFFECT ON REAL ESTATE MARKETS

Author: *MATTHIAS PETUTSCHNIG, VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS* EA = Empirical Archival

Co-Author: *Stéphanie A. Hoermanseder, WU Vienna of Economics and Business*

CORPORATE TAX AGGRESSIVENESS AND TAX-RELATED ACCOUNTING MISSTATEMENTS

Author: PAUL TANYI, UNIVERSITY OF NORTH CAROLINA - CHARLOTTE EA = Empirical Archival
Co-Author: Hughlene Burton, UNC Charlotte

SESSION: TX-PS Day and Time: Friday 12th May • 09:00-10:30

TXPS10

Chair: ANNELIES ROGGEMAN

Room: **HMV**
Meeting **12**

DISCOVERING THE CONCEALED BENEFITS OF AUDITOR-PROVIDED TAX SERVICES

Author: FALKO WEISS, MUENSTER UNIVERSITY EA = Empirical Archival

Co-Author: Stephan Burggraef, University of Muenster
Christoph Watrin, University of Muenster

DO SOME MULTINATIONAL FIRMS BENEFIT FROM COMPETITIVE TAX ADVANTAGES IN EUROPE? EVIDENCE FROM STOCK PRICE REACTIONS TO EU STATE AID INVESTIGATIONS

Author: PATRICK WITTENSTEIN, HAMBURG UNIVERSITY EA = Empirical Archival

Co-Author: Tobias Bauckloh, University of Kassel
Inga Hardeck, European University Viadrina
Bernhard Zwergel, University of Kassel

SESSION: TX-RF Day and Time: Wednesday 10th May • 15:00-16:30

TXRF01: TAX RULES (I)

Chair: KATHLEEN ANDRIES

Room: **HMV**
Meeting **7**

THE IMPACT OF TAX LOSS CARRY-FORWARDS ON FIRMS' FINANCING BEHAVIOR

Author: MARTINA RECHBAUER, GRAZ KARL-FRANZENS UNIVERSITY EA = Empirical Archival

Co-Author:

THE EFFECTS ON INVESTMENT INCENTIVES OF AN ALLOWANCE FOR CORPORATE EQUITY TAX SYSTEM: THE BELGIAN CASE AS AN EXAMPLE

Author: KONRAD RICHTER, LEIPZIG UNIVERSITY AM = Analytical/Modelling

Co-Author: Carmen Bachmann, Leipzig University
Martin Baumann, Leipzig University

ECONOMIC EFFECTS OF THE INTRODUCTION OF AN ALLOWANCE FOR EQUITY INCREASES

Author: SILKE RÜNGER, GRAZ KARL-FRANZENS UNIVERSITY EA = Empirical Archival

Co-Author: Matthias Petutschnig, Vienna University of Economics and Business

PRICE AND COMPETITION EFFECT OF VAT: EVIDENCE FROM THE BULLION COIN MARKET IN GERMANY

Author: WOJCIECH STILLER, BERLIN SCHOOL OF ECONOMICS AND LAW EA = Empirical Archival

Co-Author:

SESSION: TX-RF Day and Time: Thursday 11th May • 09:00-10:30

TXRF02: TAX RULES (II)

Chair: SASKIA KOHLHASE

Room: **VCC S9**

SHIFTING THE ACCOUNTING PROFESSIONS ENGAGEMENT WITH THE "PUBLIC INTEREST"

Author: ERIC CLUBB, THE UNIVERSITY OF SYDNEY

CD = Conceptual

Co-Author:

FRAMING IN REPORTING BEHAVIOR – THE CASE OF GERMAN INCOME TAX RETURN DATAAuthor: *DANIELA KÜHNE, UNIVERSITY OF PASSAU*

EA = Empirical Archival

Co-Author: *Markus Prof. Dr. Diller, University of Passau***TAX TRANSPARENCY – AN ANALYSIS OF THE LUXLEAKS FIRMS**Author: *JOHANNES MANTHEY, WUERZBURG UNIVERSITY*

EA = Empirical Archival

Co-Author: *Dirk Kiesewetter, WUERZBURG UNIVERSITY***DOES RISK SHARING CONTRACT FOSTER THE INVESTMENT CLIMATE OF MALAYSIAN MARGINAL OIL FIELDS?**Author: *NATRAH SAAD, UNIVERSITY UTARA MALAYSIA*

EA = Empirical Archival

Co-Author: *NOR AZIAH ABDUL MANAF, UNIVERSITI UTARA MALAYSIA**ABDULSALAM MAS'UD, HUSSAINI ADAMU FEDERAL POLYTECHNIC**Zuaini Ishak, Universiti Utara Malaysia*

SESSION: TX-RF Day and Time: Friday 12th May • 14:00-15:30

TXRF03:**MULTINATIONAL FIRMS AND M&A ACTIVITY**

Chair: MARKUS DILLER

Room: VCC S9

IMPACT OF CONTROLLED FOREIGN COMPANY RULES ON POST-ACQUISITION INVESTMENT IN TARGET FIRMSAuthor: *CHRISTOPH HARENDT, UNIVERSITY OF MANNHEIM*

EA = Empirical Archival

Co-Author: *Dominik von Hagen, University of Mannheim***THE IMPACT OF INTERNATIONAL DIVIDEND AND CAPITAL GAINS TAXATION ON CROSS-BORDER M&A PRICES**Author: *FABIAN NICOLAS PÖNNIGHAUS, UNIVERSITY OF MANNHEIM*

EA = Empirical Archival

Co-Author: *Dominik von Hagen, University of Mannheim***SPECIAL TAX ZONES: TAX AVOIDANCE WITHIN THE EUROPEAN UNION**Author: *KATHARINA SCHULTE SASSE, MUENSTER UNIVERSITY*

EA = Empirical Archival

Co-Author: *Martin Thomsen, Muenster University**Christoph Watrin, Muenster University***INFLUENCE OF CONTROLLED FOREIGN COMPANY RULES ON CROSS-BORDER M&A ACTIVITY**Author: *DOMINIK VON HAGEN, UNIVERSITY OF MANNHEIM*

EA = Empirical Archival

Co-Author: *Axel Prettl, Universität Tübingen*

SESSION: TX-RF Day and Time: Thursday 11th May • 14:00-15:30

TXRF04: TAX AVOIDANCE AND EARNINGS MANAGEMENT

Chair: FALKO WEISS

Room: HSP
Almardà**THE RELATION BETWEEN TAX AVOIDANCE AND VOLUNTARY DISCLOSURES OF TAXATION-- EVIDENCE FROM UNITED KINGDOM**Author: *WEI-CHUAN KAO, NATIONAL TAIWAN UNIVERSITY*

EA = Empirical Archival

Co-Author: *Chih-Ya Chang,***MULTINATIONAL TAX AVOIDANCE: IS IT ALL ABOUT PROFIT SHIFTING?**

Author: *JOCHEN PIERK, ERASMUS UNIVERSITY ROTTERDAM* EA = Empirical Archival

Co-Author: *Christof Beuselinck, IESEG School of Management*

EARNINGS MANAGEMENT IN RESPONSE TO CORPORATE TAX REDUCTIONS AND THE VALUE OF AUDITS

Author: *DENNIS SUNDBVIK, HANKEN SCHOOL OF ECONOMICS* EA = Empirical Archival

Co-Author: *HENRIK HÖGLUND, HANKEN SCHOOL OF ECONOMICS*

FINANCIAL TRANSPARENCY TO THE RESCUE: EFFECTS OF COUNTRY-BY-COUNTRY REPORTING IN THE EU BANKING SECTOR ON TAX AVOIDANCE

Author: *HUBERTUS WOLFF, UNIVERSITY OF COLOGNE*

EA = Empirical Archival

Co-Author: *Michael Overesch, University of Cologne*

SESSION: TX-RF Day and Time: Wednesday 10th May • 17:00-18:30

TXRF05: TAX

AVOIDANCE:

FIRMS'S

CHARACTERISTICS Chair: FABIAN SCHMAL

Room: HSP E1
Racó

AND

INSTITUTIONAL

CONTEXT

WHEN CAN YOU HAVE YOUR CAKE AND EAT IT? AN EXAMINATION OF TAX AVOIDANCE AND TAX RISK

Author: *KATHLEEN ANDRIES, WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT* EA = Empirical Archival

Co-Author: *Anna Alexander, WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT*

ARE SMALL AND MEDIUM FIRMS LESS ENGAGED IN TAX AVOIDANCE ACTIVITIES COMPARED TO OTHER FIRMS: FIRM-LEVEL EVIDENCE FROM BELGIAN TAX RETURN DATA

Author: *PIETER BUYL, GHENT UNIVERSITY*

EA = Empirical Archival

Co-Author: *Antoine Doolaee, Ghent University*

Annelies Roggeman, Ghent University

OVER TAX AVOIDANCE AND FIRM VALUE

Author: *YAN YI CHIOU, NATIONAL TAIPEI UNIVERSITY*

EA = Empirical Archival

Co-Author: *Min-Jeng Shiue, National Taipei University*

Nai-Yng Liu, National Taiwan University

EFFECTS OF DISCLOSING TAX AVOIDANCE: CAPITAL MARKET REACTION TO LUXLEAKS

Author: *BIRGIT HÜSECKEN, UNIVERSITY OF COLOGNE*

EA = Empirical Archival

Co-Author: *Michael Overesch, University of Cologne*

Alexander Tassius, University of Cologne

LABOR TAX AVOIDANCE MEASURES AND DETERMINANTS: EMPIRICAL TESTS ON FRENCH UNLISTED FIRMS

Author: *DIEGO RAVENDA, UNIVERSITY OF TOULOUSE, TOULOUSE BUSINESS SCHOOL (CAMPUS BARCELONA)*

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Co-Author: *Maika Melina Valencia-Silva, ESADE Business School*

Josep Maria Argiles-Bosch, Universitat de Barcelona