

AUPS.01 13:30 - 15:00 WEDNESDAY, 26TH MAY 2021

TRACK AUDITING
SESSION TYPE PARALLEL SESSIONS
SESSION CHAIR WILLEM BUIJINK

ZOOM HOST: SVEN HARTLIEB

SCRUTINY AND CONTROL: HOW THE BIG FOUR MOBILIZE INSTITUTIONAL LOGICS AT CONCURRENT PERFORMANCES

NEIL E DUNNE¹, NIAMH M BRENNAN², COLLETTE E KIRWAN³

¹TRINITY COLLEGE DUBLIN, IRELAND. ²UNIVERSITY COLLEGE DUBLIN, IRELAND. ³WATERFORD INSTITUTE OF TECHNOLOGY, IRELAND

THE REAL EFFECTS OF GOING CONCERN OPINIONS FOR BANKS: LOWER RISK TAKING OR RUN ON THE BANK?

ULF MOHRMANN¹, JAN RIEPE^{2,3}

¹NORWEGIAN SCHOOL OF ECONOMICS / NHH NORGES HANDELSHØYSKOLE, NORWAY.
²TUEBINGEN UNIVERSITY, GERMANY. ³PADERBORN UNIVERSITY, GERMANY

THE VALUE OF AUDITOR INDUSTRY SPECIALIZATION - EVIDENCE FROM A STRUCTURAL MODEL

QIANG GUO¹, CHRISTOPHER KOCH², AIYONG ZHU³

¹UNIVERSITY OF SOUTHERN DENMARK, DENMARK. ²UNIVERSITY OF MAINZ, GERMANY.
³JOHANNES GUTENBERG UNIVERSITY MAINZ, GERMANY

AURF.01 13:30 - 15:00 WEDNESDAY, 26TH MAY 2021

TRACK AUDITING
SESSION TYPE RESEARCH FORUM SESSIONS
SESSION CHAIR ANDREI PORUMB VLAD

ZOOM HOST: JULIANE BEER

AUDIT FEE AND BANKS' COMMUNICATION SENTIMENT

PIOTR STASZKIEWICZ¹, RENATA KARKOWSKA²

¹WARSAW SCHOOL OF ECONOMICS, POLAND. ²UNIVERSITY OF WARSAW, FACULTY OF MANAGEMENT, WARSAW, POLAND

ARE AUDITORS' JUSTIFICATION OF ASSESSMENTS RELEVANT TO THE STUDY OF AUDIT FEES? EVIDENCE FROM FRANCE

PHILIPPE TOURON¹, JACQUES MOREAU²

¹UNIVERSITE PARIS 1, FRANCE. ²VALLOREM EA6296 INSTITUT D'ADMINISTRATION DES ENTREPRISES UNIVERSITÉ DE TOURS, FRANCE

THE DETERMINANTS AND CONSEQUENCES OF ABNORMAL AUDITOR FEES: A LITERATURE REVIEW WITH THEORETICAL UNDERPINNINGS

OZLEM ARIKAN¹, ILIAS BASIOUDIS², AHMAD ALWADHAN²

¹ASTON UNIVERSITY / ASTON BUSINESS SCHOOL, U.K. ²ASTON BUSINESS SCHOOL, UNITED KINGDOM

AUDIT UNCERTAINTY AND AUDIT FEES: THE CASE OF EXPANDED AUDIT REPORTING IN THE UK

AHMED A ELAMER¹, TAREK ABDELFAHAT², MOHAMED ELMAHGOUB³, AHMED M EBRAHIM⁴

¹BRUNEL BUSINESS SCHOOL, BRUNEL UNIVERSITY LONDON, U.K. ²UNIVERSITY OF PORTSMOUTH, U.K. ³BIRMINGHAM CITY BUSINESS SCHOOL - BIRMINGHAM CITY UNIVERSITY, UNITED KINGDOM. ⁴CHARLES F. DOLAN SCHOOL OF BUSINESS, FAIRFIELD UNIVERSITY, UNITED STATES

DOES AUDIT CLIENT'S POSITIVE MEDIA ATTENTION MATTER: AN INVESTIGATION OF AUDIT QUALITY AND AUDIT FEES

SVENJA HILLEBRANDT¹, NICOLE RATZINGER-SAKEL², GLEN GRAY³

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FAPSD.01 13:30 - 15:00 WEDNESDAY, 26TH MAY 2021

TRACK FINANCIAL ANALYSIS
SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS
SESSION CHAIR PETER POPE

ZOOM HOST: BIANCA BEYER

DISCUSSANTS: ULF BRUGGEMANN, MARTIN KAPONS

CROWDSOURCED EARNINGS EXPECTATIONS AND THE MARKET REACTION TO STREET EARNINGS SURPRISES

SANDRA GABRIELE SCHAFHÄUTLE, DAVID VEENMAN

UNIVERSITY OF AMSTERDAM, NETHERLANDS

CHANGES IN THE INFORMATION CONTENT OF ANALYST REPORTS AFTER THE GLOBAL SETTLEMENT AND CONCURRENT REGULATIONS

ZACHARIAS PETROU¹, ANDREAS CHARITOU¹, IRENE KARAMANOU¹, WAYNE LANDSMAN²

¹UNIVERSITY OF CYPRUS, CYPRUS. ²UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL, UNITED STATES

FAPS.01 13:30 - 15:00 WEDNESDAY, 26TH MAY 2021

TRACK FINANCIAL ANALYSIS
SESSION TYPE PARALLEL SESSIONS
SESSION CHAIR JAN-HENDRIK MEIER

ZOOM HOST: IRENE KARAMANOU

CONFLICT OF INTEREST DISCLOSURE, READABILITY, AND INVESTOR DISCOUNTING

MARIËTTE KUIPER

VRIJE UNIVERSITEIT AMSTERDAM, NETHERLANDS

**HOW DO PROFESSIONAL EQUITY AND DEBT PROVIDERS READ INCOME STATEMENTS? —
EVIDENCE FROM AN EYE-TRACKING STUDY**

MAIK LACHMANN¹, ULRIKE STEFANI², ARNT WÖHRMANN³

¹TECHNICAL UNIVERSITY OF BERLIN, GERMANY. ²KONSTANZ UNIVERSITY, GERMANY. ³GIESSEN UNIVERSITY, GERMANY

**THE EFFECT OF APPROACH/AVOIDANCE MOTIVATION AND GAIN/LOSS-FRAMING ON THE
PROCESSING OF INFORMATION CUES BY NON-PROFESSIONAL INVESTORS**

STEPHANIE JANA¹, TYGE KUMMER², MARTIN SCHMIDT³

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FARF.01 13:30 - 15:00 WEDNESDAY, 26TH MAY 2021

TRACK FINANCIAL ANALYSIS
SESSION TYPE RESEARCH FORUM SESSIONS
SESSION CHAIR GABRIELLA CENCIARELLI VELIA

ZOOM HOST: FROYSTEIN GJESDAL

**REPORTING FREQUENCY AND ANALYSTS' INFORMATION ENVIRONMENT: INTERNATIONAL
EVIDENCE**

ANDREI FILIP¹, JUNQI LIU¹, ANDREEA MORARU-ARFIRE²

¹ESSEC BUSINESS SCHOOL, FRANCE. ²ESSEC BUSINESS SCHOOL, FRANCE

**THE IMPACT OF EARNINGS MANAGEMENT ON ANALYSTS' FORECAST DURING M&A
CONTESTS**

CÉDRIC SPADETTI¹, FRANCK MISSONIER-PIERA²

¹UNIVERSITY OF FRIBOURG, SWITZERLAND. ²UNIVERSITY OF FRIBOURG, SWITZERLAND

THE LAGGED EFFECT OF REAL EARNINGS MANAGEMENT ON MEETING OR BEATING FINANCIAL ANALYSTS' FORECASTS

COLETTE GREY¹, ANTOINETTE FLYNN², REEM BEDEIR³

¹UNIVERSITY OF LIMERICK, IRELAND. ²UNIVERSITY OF LIMERICK, KEMMY BUSINESS SCHOOL, IRELAND. ³CAIRO UNIVERSITY, EGYPT

THE IMPACT OF REAL EARNINGS MANAGEMENT ON ANALYST COVERAGE AND FORECAST

ZHICHAO LI¹, GUANMING HE¹, RICHARD SLACK²

¹DURHAM UNIVERSITY, UNITED KINGDOM. ²UNIVERSITY OF DURHAM, UNITED KINGDOM

OPERATIONAL COMPLEXITY AND FINANCIAL ANALYSTS: THE ROLE OF INDUSTRY RELATEDNESS FOR MULTI-SEGMENT FIRMS

BAPTISTE COLAS

UNIVERSIDAD CARLOS III DE MADRID (UC3M), SPAIN

FRPSD.01 13:30 - 15:00 WEDNESDAY, 26TH MAY 2021

TRACK FINANCIAL REPORTING

SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS

SESSION CHAIR KATHARINA WEISS

ZOOM HOST: JACOB JUSTUS LEIDNER

DISCUSSANTS: JAN RIEPE, HOLGER DASKE

THE EFFECT OF THE IMPLEMENTATION OF THE IFRS 9 ON BANKS

CHRISTOPHE LEJARD¹, ERIC PAGET-BLANC², JEAN-FRANÇOIS CASTA³

¹UNIVERSITÉ PERPIGNAN VIA DOMITIA, FRANCE. ²UNIVERSITÉ EVRY VAL D'ESSONNE, FRANCE.

³UNIVERSITÉ PARIS DAUPHINE PSL, FRANCE

EXPECTED LOSSES, UNEXPECTED COSTS?

AYTEKIN ERTAN

LONDON BUSINESS SCHOOL, UNITED KINGDOM

FRPS.01 13:30 - 15:00 WEDNESDAY, 26TH MAY 2021

TRACK FINANCIAL REPORTING

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR ANN-KRISTIN GROßKOPF

ZOOM HOST: IRMA MALAFRONTE

THE EVOLUTION OF ENVIRONMENTAL REPORTING IN EUROPE: A LONGITUDINAL ANALYSIS BEFORE AND AFTER THE EUROPEAN EXTRA-FINANCIAL DIRECTIVE

BÉATRICE BOYER-ALLIROL¹, ELENA M. BARBU¹, YANN FERRAT²

¹UNIVERSITÉ DE GRENOBLE ALPES, FRANCE. ²UNIVERSITY OF GRENOBLE ALPS, FRANCE

ACCOUNTING REGIMES AND SYSTEMIC RISK REDUCTION IN THE FINANCIAL INDUSTRY

SILVIU IONUT GLAVAN

IE UNIVERSITY, SPAIN

PREDICTING EARNINGS MANAGEMENT FROM QUALITATIVE DISCLOSURES

SANDRA ZOLLER¹, JOHANNES JASPERSEN², ANDREAS RICHTER¹

¹MRIC, LMU MUNICH, GERMANY. ²LEIBNIZ UNIVERSITY OF HANNOVER, GERMANY

FRPS.02 13:30 - 15:00 WEDNESDAY, 26TH MAY 2021

TRACK FINANCIAL REPORTING
SESSION TYPE PARALLEL SESSIONS
SESSION CHAIR ALEXANDER LISS

ZOOM HOST: KAROL KLIMCZAK

ACCOUNTING CONSERVATISM WITH ZERO-DEBT FIRMS

JOCHEN BIGUS, HANS SCHULZE SCHWIENHORST
FREE UNIVERSITY OF BERLIN, GERMANY

EARNINGS PROPERTIES OF CO-OPERATIVE FIRMS

JOCHEN BIGUS¹, ALINE GRAHN², MONIKA RIEDIGER¹

¹FREE UNIVERSITY OF BERLIN, GERMANY. ²FREE UNIVERSITY OF BERLIN, GERMANY

MANDATORY ADOPTION OF IFRS-FOR-SMES-BASED REPORTING STANDARD IN PRIVATE FIRMS: A SWEDISH REGULATORY EXPERIMENT

MILDA TYLAITE¹, NICLAS HELLMAN¹, HENRIK NILSSON², DERYA VURAL³

¹STOCKHOLM SCHOOL OF ECONOMICS, SWEDEN. ²STOCKHOLM SCHOOL OF ECONOMICS, DEPARTMENT OF ACCOUNTING, SWEDEN. ³UPPSALA UNIVERSITY, SWEDEN

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TRACK FINANCIAL REPORTING
SESSION TYPE RESEARCH FORUM SESSIONS
SESSION CHAIR PAOLA RAMASSA

ZOOM HOST: MARIYA NIKOLOVA IVANOVA

DO GOVERNMENT SUBSIDIES AFFECT ANALYST FORECAST ACCURACY?

IAN YIYUAN SUN

THE UNIVERSITY OF MANCHESTER, U.K.

BOARD OF DIRECTORS AND INFORMATION LOCALITY

WENHONG DING

NEOMA BUSINESS SCHOOL, FRANCE

STRIKE THE RIGHT TONE: FINANCIAL ANALYSTS' TONE TO ACQUIRE INFORMATION IN EARNINGS CONFERENCE CALLS

JULIA HAAG¹, CHRISTIAN HOFMANN¹, SUSANNE MARIA KLAUSING², NINA SCHWAIGER¹

¹LMU MUNICH, GERMANY. ²LUDWIG-MAXIMILIAN UNIVERSITY OF MUNICH, GERMANY

SEC COMMENTS LETTERS AND ANALYSTS' FORECAST ACCURACY: RISK DISCLOSURE IN THE 10-K FORM

MARCO PAPA¹, PAOLA ROSSI², ANTONIOS SIGANOS³, ANNA LUCIA MUSERRA¹

¹DEPARTMENT OF ECONOMICS & FINANCE, UNIVERSITY OF BARI ALDO MORO, ITALY.

²DEPARTMENT OF ECONOMICS, BUSINESS, MATHEMATICS AND STATISTICS, UNIVERSITY OF TRIESTE, ITALY, ITALY. ³ADAM SMITH BUSINESS SCHOOL, UNIVERSITY OF GLASGOW., UNITED KINGDOM

ENOUGH IS ENOUGH! FIRMS' REACTION TO SHORT-SELLING DISCLOSURES

ALEXANDRE MADELAINE

HEC PARIS, FRANCE

FRRF.02 13:30 - 15:00 WEDNESDAY, 26TH MAY 2021

TRACK FINANCIAL REPORTING

SESSION TYPE RESEARCH FORUM SESSIONS

SESSION CHAIR GEORGIOS RAFAIL KOSTOGLOU

ZOOM HOST: JAN MARTON

THE IMPACT OF CORPORATE SOCIAL RESPONSIBILITY PERFORMANCE ON EARNINGS MANAGEMENT: FAMILY VERSUS NON-FAMILY FIRMS

INNA PAIVA¹, JOÃO BORRALHO², DOLORES GALLARDO VAZQUEZ³, REMEDIOS HERNÁNDEZ LINARES⁴

¹LISBON UNIVERSITY INSTITUTE (ISCTE), PORTUGAL. ²UNIVERSITY OF LUSOFONA, PORTUGAL.

³UNIVERSITY OF EXTREMADURA, SPAIN. ⁴UNIVERSITY OF EXTREMADURA, SPAIN

INFLUENCE OF ENVIRONMENTAL, SOCIAL, AND GOVERNANCE (ESG) DISCLOSURE ON CORPORATE PENSION INVESTMENT STRATEGIES: A CROSS-COUNTRY STUDY

ZEZENG LI¹, EVISA MITROU²

¹HUDDERSFIELD UNIVERSITY / BUSINESS SCHOOL, U.K. ²QUEEN MARY, UNIVERSITY OF LONDON, U.K.

GENDER-DIVERSE BOARDS AND LINGUISTIC FEATURES OF CORPORATE FINANCIAL REPORTING

WALID BEN AMAR¹, CLAUDE FRANCOEUR², EMMA GARCIA-MECA³, JENNIFER MARTINEZ FERRERO⁴

¹UNIVERSITY OF OTTAWA, CANADA. ²HEC MONTREAL, CANADA. ³TECHNICAL UNIVERSITY OF CARTAGENA, SPAIN. ⁴UNIVERSITY OF SALAMANCA, SPAIN

WHAT COMES FIRST? THE CHICKEN-EGG DEBATE ON INTEGRATED THINKING AND REPORTING

JOHN PEREIRA¹, IRMA MALAFRONTE²

¹KINGSTON UNIVERSITY, UNITED KINGDOM. ²ROEHAMPTON UNIVERSITY, U.K.

THE EUROPEAN UNION NON-FINANCIAL REPORTING DIRECTIVE: EVIDENCE ON REGULATORY PARAMETERS AND FIRM-VALUE CONSEQUENCES

KATRIN HUMMEL

UNIVERSITY OF ZURICH, SWITZERLAND

GVPSD.01 13:30 - 15:00 WEDNESDAY, 26TH MAY 2021

TRACK ACCOUNTING AND GOVERNANCE
SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS
SESSION CHAIR SANDRA KATARINA KRONENBERGER

ZOOM HOST:

DISCUSSANTS: SANDER RENES, MARTIN GREGOR

HOW CEO-FRIENDLY SHOULD BOARDS WITH LIMITED ATTENTION BE?

MARTIN GREGOR¹, BEATRICE MICHAELI²

¹CHARLES UNIVERSITY, CZECH REPUBLIC. ²UNIVERSITY OF CALIFORNIA, L.A., UNITED STATES

DO WOMEN EMPOWER OTHER WOMEN? EMPIRICAL EVIDENCE OF FEMALE PERVASIVENESS AND FIRM RISK-TAKING

CAMILLA CIAPPEI¹, GIOVANNI LIBERATORE¹, SIMONE TERZANI²

¹UNIVERSITY OF FLORENCE, ITALY. ²UNIVERSITY OF PERUGIA, ITALY

GVPS.01 13:30 - 15:00 WEDNESDAY, 26TH MAY 2021

TRACK ACCOUNTING AND GOVERNANCE
SESSION TYPE PARALLEL SESSIONS
SESSION CHAIR SEBASTIAN OELRICH

ZOOM HOST: DIRK BEERBAUM

THE BOARD RESPONSE TO TRANSNATIONAL GOVERNANCE: NAVIGATING A SHIFTING LOGIC IN THE BANKING SECTOR

SEPPO IKAHEIMO¹, EDUARDO SCHIEHLL², VIKASH KUMAR SINHA³

¹AALTO UNIVERSITY, FINLAND. ²HEC MONTRÉAL BUSINESS SCHOOL, CANADA. ³AALTO UNIVERSITY SCHOOL OF BUSINESS, FINLAND

STAGGERED BOARDS AND ACCOUNTING CONSERVATISM

OZAN GULER

GHENT UNIVERSITY, BELGIUM

BOARD CONNECTIONS AND FINANCIAL STATEMENT COMPARABILITY

SOFIA MARTINEZ¹, ANTONIO B. VAZQUEZ²

¹UNIVERSIDAD CARLOS III DE MADRID, SPAIN. ²STOCKHOLM SCHOOL OF ECONOMICS, SWEDEN

HIPSD.01 13:30 - 15:00 WEDNESDAY, 26TH MAY 2021

TRACK HISTORY

SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS

SESSION CHAIR IGNACE DE BEELDE

ZOOM HOST: KEES CAMFFERMAN

DISCUSSANTS: CHRISTOPHER NAPIER, KAREN MCBRIDE

PENAL ACCOUNTANCY AND THE SPANISH INQUISITION

SALVADOR CARMONA¹, ARACELI CASASOLA², MAHMOUD EZZAMEL³

¹IE BUSINESS SCHOOL, SPAIN. ²UNIVERSIDAD PABLO DE OLAVIDE, SPAIN. ³CARDIFF UNIVERSITY, UNITED KINGDOM

ACCOUNTABILITY FOR MUSIC AND ACCOUNTABILITY BY MUSIC: THE CONCERT FOR GIUSEPPE VERDI AND THE EMANCIPATORY DREAM OF COUNT CHIGI

MARIA CLEOFE GIORGINO¹, ELENA GIOVANNONI², ROBERTO DI PIETRA¹

¹UNIVERSITY OF SIENA, ITALY. ²ROYAL HOLLOWAY UNIVERSITY OF LONDON, UNITED KINGDOM

ICPSD.01 13:30 - 15:00 WEDNESDAY, 26TH MAY 2021

TRACK INTERDISCIPLINARY/CRITICAL
SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS
SESSION CHAIR CHRYSTELLE RICHARD

ZOOM HOST: BARBARA VOSS

DISCUSSANTS: BERNARD LECA, ALBRECHT BECKER

ENABLING CONTROL IN GENERATIVE INFRASTRUCTURES: THE CASE OF “DASHBOARDING”

MARC FELDMANN, LUKAS LOEHLEIN, UTZ SCHAEFFER

WHU – OTTO BEISHEIM SCHOOL OF MANAGEMENT, GERMANY

‘BACK TO THE FUTURE’: RE-FLECTING TIME THROUGH PERFORMANCE MEASUREMENT SYSTEMS

FABRIZIO GRANA¹, CRISTIANO BUSCO^{2,3}, ELENA GIOVANNONI⁴, GIULIA ACHILLI⁴

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ISRF.01 13:30 - 15:00 WEDNESDAY, 26TH MAY 2021

TRACK ACCOUNTING AND INFORMATION SYSTEMS
SESSION TYPE RESEARCH FORUM SESSIONS
SESSION CHAIR CAREN SCHELLEMAN

ZOOM HOST: HELENA OLIVEIRA

STRATEGIES FOR DATA ANALYTICS PROJECTS IN BUSINESS PERFORMANCE FORECASTING: A MULTIPLE CASE STUDY

MAËL SCHNEGG¹, KLAUS MÖLLER²

¹UNIVERSITY OF ST. GALLEN, SWITZERLAND. ²UNIVERSITY OF ST. GALLEN, SWITZERLAND

BIG DATA AND REPAIR – ON THE MAINTENANCE OF OIL RIGS

ANDREAS ULFSTEN¹, BINO CATASUS², KATARINA KAARBØE³

¹NHH NORWEGIAN SCHOOL OF ECONOMICS, NORWAY. ²STOCKHOLM UNIVERSITY, SWEDEN.

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DO MANAGEMENT CONTROL SYSTEMS REALLY CHANGE? HOW BUSINESS INTELLIGENCE AND ANALYTICS SHAPE MANAGEMENT CONTROL SYSTEMS A SYSTEMATIC LITERATURE REVIEW

DANIEL PABINGER¹, BIRGIT FELDBAUER-DURSTMÜLLER², CHRISTINE DULLER³

¹JOHANNES KEPLER UNIVERSITY, LINZ/INSTITUTE OF MANAGEMENT CONTROL AND CONSULTING, AUSTRIA. ²JOHANNES KEPLER UNIVERSITY/INSTITUTE FOR MANAGEMENT CONTROL & CONSULTING, AUSTRIA. ³JOHANNES KEPLER UNIVERSITY/INSTITUTE OF APPLIED STATISTICS, AUSTRIA

MAPSD.01 13:30 - 15:00 WEDNESDAY, 26TH MAY 2021

TRACK MANAGEMENT ACCOUNTING

SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS

SESSION CHAIR MARTIN ALTENBURGER

ZOOM HOST: JOEL BERGE

DISCUSSANTS: JACOBO GÓMEZ CONDE, FARAH ARSHAD

TARGET SETTING IN HIERARCHIES: THE ROLE OF MIDDLE MANAGERS

JAN BOUWENS¹, NINA SCHWAIGER², CHRISTIAN HOFMANN²

¹UNIVERSITY OF AMSTERDAM, NETHERLANDS. ²LMU MUNICH, GERMANY

IT'S A MATTER OF PERSPECTIVE: ESCALATION OF COMMITMENT AND DECISION RATINGS

DOMINIK KEMSA¹, PETER DANIEL SCHAEFER²

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TRACK MANAGEMENT ACCOUNTING
SESSION TYPE PARALLEL SESSIONS
SESSION CHAIR BERNHARD HIRSCH

ZOOM HOST: KAI MERTENS

THE EFFECT OF RELATIVE PERFORMANCE INFORMATION AND GROUP IDENTITY ON RULE-BREAKING

CORINNA EWELT-KNAUER¹, THORSTEN KNAUER², SANDRA WINKELMANN³

¹JUSTUS-LIEBIG-UNIVERSITY GIESSEN, GERMANY. ²RUHR-UNIVERSITÄT BOCHUM, GERMANY.

³JUSTUS-LIEBIG-UNIVERSITY GIESSEN, GERMANY

GETTING MOTIVATED THROUGH GIVING: HOW DONATION RANKINGS CAN STIMULATE EMPLOYEE PERFORMANCE

JULIA SCHNEIDER¹, CORINNA EWELT-KNAUER², COLLEEN BOLAND³

¹JUSTUS-LIEBIG-UNIVERSITÄT GIEßEN, GERMANY. ²JUSTUS-LIEBIG-UNIVERSITY GIESSEN, GERMANY. ³UNIVERSITY OF WISCONSIN MILWAUKEE, UNITED STATES

DOES RELATIVE PERFORMANCE INFORMATION ENHANCE PERFORMANCE IN MEANINGFUL TASKS?

MARIA ASSEL, WOLFGANG SCHULTZE

AUGSBURG UNIVERSITY, GERMANY

MARF.01 13:30 - 15:00 WEDNESDAY, 26TH MAY 2021

TRACK MANAGEMENT ACCOUNTING

SESSION TYPE RESEARCH FORUM SESSIONS
SESSION CHAIR MIKAEL CÄKER

ZOOM HOST: KATRIN WEISKIRCHNER-MERTEN

MERGING MANAGEMENT AND ENGINEERING THROUGH THE LANGUAGE OF MANAGEMENT ACCOUNTING: THE CASE OF AN ACADEMIC-BASED NEW PRODUCT DEVELOPMENT RESEARCH PROJECT

FABIO MAGNACCA¹, RICCARDO GIANNETTI², GIOVANNA MARIANI¹

¹UNIVERSITY OF PISA, ITALY. ²UNIVERSITY OF PISA, ITALY

BRIDGING ORGANIZATIONAL RESILIENCE AND MANAGEMENT CONTROL SYSTEMS - A SYSTEMATIC REVIEW

MAXIMILIAN WEBER

TH ASCHAFFENBURG UNIVERSITY OF APPLIED SCIENCES, GERMANY

THE IMPACT OF SHORT-TERM FINANCIAL INFORMATION ON CREATIVITY ASSESSMENTS FOR NEW PRODUCT IDEAS: A SOCIAL CONTEXT PERSPECTIVE

CHRISTOPH FEICHTER¹, GERHARD SPECKBACHER², LEA ZWICKL²

¹VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS, AUSTRIA. ²WU VIENNA, AUSTRIA

THE CONSTRUCTION OF RESILIENCE: A STUDY OF UK COMPANIES

RODRIGO SILVA DE SOUZA

UNIVERSITY OF ROEHAMPTON, UNITED KINGDOM

MARF.02 13:30 - 15:00 WEDNESDAY, 26TH MAY 2021

TRACK MANAGEMENT ACCOUNTING
SESSION TYPE RESEARCH FORUM SESSIONS
SESSION CHAIR MARÍA J. SÁNCHEZ EXPÓSITO

ZOOM HOST: MARIANA SAILER

HOW PERSONAL FAILURE ATTITUDE AND ORGANIZATIONAL FAILURE CULTURE AFFECT ESCALATION OF COMMITMENT – A NEW PERSPECTIVE ON SELF-JUSTIFICATION

THOMAS FISCHER¹, PETER KRAM¹, JENNIFER KUNZ²

¹FRIEDRICH-ALEXANDER-UNIVERSITY ERLANGEN-NUREMBERG, GERMANY. ²UNIVERSITÄT AUGSBURG, GERMANY

UNCERTAIN GIFTS: HOW MUCH DOES GOOD INTENT MATTER?

ANDREAS OSTERMAIER¹, PETER DANIEL SCHAEFER²

¹UNIVERSITY OF SOUTHERN DENMARK, DENMARK. ²TECHNICAL UNIVERSITY MUNICH, GERMANY

THE EFFECT OF PEER PRESSURE, TEAM IDENTITY, AND SOCIAL NORMS ON MANAGERIAL HONESTY

LUCIA BELLORA-BIENENGRÄBER¹, IR. KAI G. MERTENS², MATTHIAS MEYER², JANNICK PLÄHN²

¹UNIVERSITY OF GRONINGEN, NETHERLANDS. ²HAMBURG UNIVERSITY OF TECHNOLOGY, GERMANY

ADVICE SEEKING UNDER OBJECTIVE VERSUS SUBJECTIVE PERFORMANCE EVALUATION: THE ROLE OF ADVICE TYPE.

ELIEN VOERMANS, MARTINE COOLS, ALEXANDRA VAN DEN ABBEELE

KU LEUVEN, BELGIUM

PSPS.01 13:30 - 15:00 WEDNESDAY, 26TH MAY 2021

TRACK PUBLIC SECTOR ACCOUNTING AND NOT-FOR-PROFIT ACCOUNTING
SESSION TYPE PARALLEL SESSIONS

ZOOM HOST: PINAR GUVEN-USLU

INFLUENCES OF FORMALIZATION AND ROLE STRESS ON GERMAN PUBLIC-SECTOR AUDITORS' PERCEIVED BUSINESS PARTNER ROLE AND ECONOMIC ERROR COMMUNICATION

IRINA LINDERMÜLLER, DAVID LINDERMÜLLER, CHRISTIAN NITZL, BERNHARD HIRSCH
BUNDESWEHR UNIVERSITY MUNICH, GERMANY

BEYOND THE MONEY: GRANTORS SUPPORTING THEIR GRANTEES

GIACOMO BOESSO¹, FABRIZIO CERBIONI¹, ANDREA MENINI¹, GIULIA REDIGOLO²
¹UNIVERSITY OF PADOVA, ITALY. ²ESADE BUSINESS SCHOOL, SPAIN

FRAUD IN THE CHARITY SECTOR: A QUANTITATIVE ANALYSIS

SAFFET ARAS UYGUR¹, CHRISTOPHER NAPIER²

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SEEPS.01 13:30 - 15:00 WEDNESDAY, 26TH MAY 2021

TRACK SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING
SESSION TYPE PARALLEL SESSIONS
SESSION CHAIR LIES BOUTEN

ZOOM HOST: NADIA GULKO

CONFLICTS, TENSIONS AND PARADOXES: DISCURSIVE POWER IN SOCIAL IMPACT ACCOUNTING

SARAH BEATRICE SCHMID¹, OTHMAR LEHNER², ALEX NICHOLLS³

¹MIDDLESEX UNIVERSITY, AUSTRIA. ²HANKEN SCHOOL OF ECONOMICS, FINLAND. ³SAID BUSINESS SCHOOL, UNIVERSITY OF OXFORD, UNITED KINGDOM

SUSTAINABILITY MANAGEMENT CONTROL AND GLOBAL PERFORMANCE MANAGEMENT IN A SMALL AND MEDIUM-SIZED ENTERPRISE

RHITA SAFY, PHILIPPE CHAPPELLIER, CLAIRE GILLET MONJARRET

MONTPELLIER UNIVERSITY, FRANCE

SEEPS.02 13:30 - 15:00 WEDNESDAY, 26TH MAY 2021

TRACK SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR AMAMA SHAUKAT

BEHIND THE CONTRADICTION: GHG PERFORMANCE AND DISCLOSURE-NEW EVIDENCE

DR MINGCHEN LI

UNIVERSITY OF LEEDS, UNITED KINGDOM

UNDER PRESSURE: HOW FIRMS REACT TO MANDATORY CLIMATE REPORTING

THOMAS PIOCH¹, FRANK SCHIEMANN², TOBIAS BAUCKLOH³, CHRISTIAN KLEIN³

¹HAMBURG UNIVERSITY, GERMANY. ²UNIVERSITY OF HAMBURG, GERMANY. ³UNIVERSITY KASSEL, GERMANY

CORPORATE GREENHOUSE GAS EMISSIONS BECOME INCREASINGLY IMPORTANT FOR FIRM VALUATION: CO2 RELATED EQUITY DISCOUNTS IN THE CONTEXT OF THE EU EMISSIONS TRADING SCHEME

INGMAR JUERGENS¹, MALTE HESSENIUS², FRANK SCHIEMANN³

¹DIW (GERMAN INSTITUTE FOR ECONOMIC RESEARCH), GERMANY. ²HUMBOLDT UNIVERSITY OF BERLIN, GERMANY. ³UNIVERSITY OF HAMBURG, GERMANY

SEEPS.03 13:30 - 15:00 WEDNESDAY, 26TH MAY 2021

TRACK SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

SESSION TYPE PARALLEL SESSIONS
SESSION CHAIR MARTA NOWAK

HOW TO REGULATE CORPORATE SOCIAL RESPONSIBILITY REPORTING -INTERNATIONAL EVIDENCE ON THE IMPACT OF DIFFERENT REGULATORY APPROACHES

FLORIAN SCHRAMM

TECHNISCHE UNIVERSITÄT MÜNCHEN, GERMANY

SHAREHOLDER ACTIVISM ON CLIMATE CHANGE: EVOLUTION, DETERMINANTS AND CONSEQUENCES

IVAN DIAZ-RAINEY¹, PAUL A GRIFFIN², ANTONIO MATEO-MARQUEZ³, DAVID LONT⁴,
CONSTANCIO ZAMORA-RAMIREZ³

¹OTAGO UNIVERSITY, NEW ZEALAND. ²UNIVERSITY OF CALIFORNIA, DAVIS, UNITED STATES.

³UNIVERSITY OF SEVILLE, SPAIN. ⁴UNIVERSITY OF OTAGO, NEW ZEALAND

INTEGRATED REPORTING QUALITY AND NEGATIVE MEDIA COVERAGE: EMPIRICAL EVIDENCE

COSTANZA DI FABIO¹, MARCO BELLUCCI², CHIARA CROVINI³, LORENZO SIMONI⁴

¹UNIVERSITY OF GENOA - DEPARTMENT OF ECONOMICS AND BUSINESS STUDIES, ITALY.

²UNIVERSITY OF FLORENCE, ITALY. ³AALBORG UNIVERSITY BUSINESS SCHOOL, DENMARK.

⁴UNIVERSITY OF GENOA, ITALY

TXPS.01 13:30 - 15:00 WEDNESDAY, 26TH MAY 2021

TRACK TAXATION

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR CAREN SURETH-SLOANE

ZOOM HOST: ARTHUR STENZEL

COMPOSITION OF COMPENSATION PACKAGES WITHIN THE FRAMEWORK OF SEPARATE TAXATION AND FORMULA APPORTIONMENT (WORK-RELATED PERKS)

HÜLYA ÇELEBI¹, GAZI BILAL YILDIZ²

¹UNIVERSITY OF INNSBRUCK, AUSTRIA. ²HITIT UNIV., INDUSTRIAL ENGINEERING, TURKEY

DO COUNTRIES BENEFIT FROM TAX TRANSFER PRICING RULE INCONSISTENCY?

JOHANNES LORENZ¹, MARKUS DILLER²

¹PADERBORN UNIVERSITY, GERMANY. ²UNIVERSITY OF PASSAU, GERMANY

REAL EFFECTS OF MINIMUM TAXATION FOR MNES – THE IMPACT ON THE LOCATION OF BUSINESS OPERATIONS

REGINA ORTMANN¹, DIRK SIMONS², DENNIS VOELLER³

¹PADERBORN UNIVERSITY, GERMANY. ²UNIVERSITY OF MANNHEIM, GERMANY. ³TOULOUSE BUSINESS SCHOOL, FRANCE

AUPSD.01 15:30 - 17:00 WEDNESDAY, 26TH MAY 2021

TRACK AUDITING

SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS

SESSION CHAIR LOUIS-PHILIPPE SIROIS

ZOOM HOST: SANDRO BRUNELLI

DISCUSSANTS: JOSEPH ATKINS JOHNSTON, MARTIN SCHMIDT

ECONOMIC CONSEQUENCES OF AUDITOR REPUTATION LOSS: EVIDENCE FROM THE AUDIT INSPECTION SCANDAL

TZACHI ZACH¹, FRANCINE MCKENNA², MIKHAIL PEVZNER³, AMY SHENEMAN⁴

¹THE OHIO STATE UNIVERSITY, FISHER COLLEGE OF BUSINESS, UNITED STATES. ²AMERICAN UNIVERSITY, UNITED STATES. ³UNIVERSITY OF BALTIMORE, U.S.A. ⁴THE OHIO STATE UNIVERSITY, U.S.A.

CLIENTS' FINANCIAL MISCONDUCT AND THEIR REACTIONS TO AUDITORS' PCAOB INSPECTION RESULTS

MERT ERINC

BOCCONI UNIVERSITY, ITALY

AUPS.02 15:30 - 17:00 WEDNESDAY, 26TH MAY 2021

TRACK AUDITING

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR AMY SHENEMAN

ZOOM HOST: SVENJA HILLEBRANDT

DO AUDIT FIRMS CARE ABOUT MEDIA COVERAGE? AN INVESTIGATION OF AUDIT FIRM RESPONSE TO NEWS COVERAGE

ELIZABETH N COWLE¹, CALEB RAWSON¹, STEPHEN ROWE²

¹UNIVERSITY OF ARKANSAS, U.S.A. ²UNIVERSITY OF ARKANSAS, UNITED STATES

AUDIT COMMITTEE INDEPENDENCE AND AUDITOR-MANAGER DISPUTES

SANDRA KATARINA KRONENBERGER¹, SEBASTIAN KRONENBERGER², MINLEI YE³

¹JOHANNES GUTENBERG UNIVERSITY MAINZ, GERMANY. ²UNIVERSITY OF MANNHEIM, GERMANY. ³UNIVERSITY OF TORONTO, CANADA

THE EFFECT OF THE PCAOB'S RESTRICTIONS ON AUDITOR-PROVIDED TAX SERVICES ON AUDIT QUALITY, EARNINGS QUALITY, AND TAX AVOIDANCE

RAN LING¹, STEVE LIN²

¹TEXAS A&M UNIVERSITY-COMMERCE, UNITED STATES. ²UNIVERSITY OF MEMPHIS, UNITED STATES

AUPS.03 15:30 - 17:00 WEDNESDAY, 26TH MAY 2021

TRACK AUDITING
SESSION TYPE PARALLEL SESSIONS
SESSION CHAIR FENG CHEN

ZOOM HOST: CAREN SCHELLEMAN

DO INVESTORS USE AUDIT PARTNER IDENTIFICATION? EVIDENCE FROM THE KPMG 'STEAL THE EXAM' SCANDAL

WILLIAM BUSLEPP¹, LAWRENCE ABBOTT², PRADEEP SAPKOTA³, RUSSELL BARBER⁴

¹LOUISIANA STATE UNIVERSITY, U.S.A. ²UNIVERSITY OF WISCONSIN-MILWAUKEE, UNITED STATES. ³UNIVERSITY OF NORTH TEXAS, U.S.A. ⁴UNIVERSITY OF COLORADO-DENVER, UNITED STATES

AUDITORS' SELF-ASSESSMENT OF ENGAGEMENT QUALITY AND THE ROLE OF STAKEHOLDER PRIORITY

EMMA-RIIKKA MYLLYMÄKI¹, LIMEI CHE², TOBIAS SVANSTRÖM³

¹AALTO UNIVERSITY, FINLAND. ²PEKING UNIVERSITY, HSBC BUSINESS SCHOOL, CHINA. ³UMEÅ UNIVERSITY, SWEDEN

CAN AUDITORS BE OVERZEALOUS? IMPACT OF AUDITOR OVER-CONSERVATISM ON CLIENT'S INVESTMENT EFFICIENCY

OMAR DE INÉS ANTÓN

CARLOS III UNIVERSITY, MADRID, SPAIN

AURF.02 15:30 - 17:00 WEDNESDAY, 26TH MAY 2021

TRACK AUDITING
SESSION TYPE RESEARCH FORUM SESSIONS
SESSION CHAIR JAMES HANSEN

ZOOM HOST: ILIAS BASIOUDIS

REPORTING TRANSPARENCY OF KEY AUDIT MATTERS IN THE INVESTMENT PROPERTY SECTOR

TUOMAS HONKAMÄKI¹, HANNU OJALA², JILL COLLIS³

¹TAMPERE UNIVERSITY, FINLAND. ²UNIVERSITY OF EASTERN FINLAND, FINLAND. ³BRUNEL, UNITED KINGDOM

KEY AUDIT MATTERS: IMPLICATIONS FOR THE USE OF SPECIALIST AND AUDIT FEES

JOSEPH AKADEAGRE AGANA

UNIVERSITY OF AGDER, NORWAY

INVESTORS REACTION TO THE DISCLOSURE OF CRITICAL AUDIT MATTERS IN AUDITOR REPORT: EVIDENCE ON TRADING VOLUME OF CROSS-LISTED AND NON-CROSS-LISTED FIRMS IN EMERGING MARKETS

HAIYAN (HELEN) ZHOU¹, HEIBATOLLAH SAMI², ZHIYING HU³

¹UNIVERSITY OF TEXAS RIO GRANDE VALLEY, U.S.A. ²LEHIGH UNIVERSITY, UNITED STATES.

³UNIVERSITY OF SCIENCE AND TECHNOLOGY BEIJING, CHINA, CHINA

KEY AUDIT MATTERS IN THE EUROPEAN BANKING SECTOR

ANTONIO SAMAGAIO¹, PEDRO VERGA MATOS², TIAGO DIGO³, LILIANA CARVALHO²

¹ISEG SCHOOL OF ECONOMICS AND MANAGEMENT, PORTUGAL. ²ISEG, UNIVERSIDADE DE LISBOA, PORTUGAL. ³ISEG - SCHOOL OF ECONOMICS AND MANAGEMENT / UNIVERSIDADE DE LISBOA, PORTUGAL

HOW DIFFICULT TO UNDERSTAND IS THE EXTENDED AUDIT REPORT?: ANALYSIS OF THE FIRST AND SECOND YEARS OF ITS IMPLEMENTATION

MARÍA DEL MAR CAMACHO-MIÑANO¹, LAURA PARTE², MARIA JESUS SEGOVIA-VARGAS³, YOLANDA PÉREZ-PÉREZ⁴

¹UNIVERSIDAD COMPLUTENSE DE MADRID, SPAIN. ²UNIVERSIDAD NACIONAL DE EDUCACIÓN A DISTANCIA (UNED), SPAIN. ³COMPLUTENSE UNIVERSITY OF MADRID, SPAIN. ⁴COMPLUTENSE UNIVERSITY OF MADRID, SPAIN

AURF.03 15:30 - 17:00 WEDNESDAY, 26TH MAY 2021

TRACK AUDITING
SESSION TYPE RESEARCH FORUM SESSIONS
SESSION CHAIR PIOTR STASZKIEWICZ

ZOOM HOST: NICOLAS PAPPERT

ARE AUDITORS SLACKING OFF UNDER TIME PRESSURE?

OLGA BOGACHEK

FREE UNIVERSITY OF BOZEN, ITALY

IMPLEMENTATION OF ISA 240 FOR FRAUD DETECTION AND RESOLUTION IN DEVELOPING COUNTRIES: AN EXPLORATORY STUDY

ARIZONA MUSTIKARINI¹, BASIL ABEIFAA DER², IRIS STUART³

¹UNIVERSITY OF AGDER, NORWAY. ²UNIVERSITY OF AGDER, NORWAY. ³NHH NORWEGIAN SCHOOL OF ECONOMICS, NORWAY

AUDITOR'S INDEPENDENCE AND THE LEVEL OF MATERIALITY

BEN YANGIN YOON¹, ISABEL MARIA MARTINEZ CONESA², EMILIANO RUIZ BARBADILLO³

¹RUTGERS BUSINESS SCHOOL, UNITED STATES. ²MURCIA UNIVERSITY, SPAIN. ³UNIVERSITY OF CÁDIZ, SPAIN

AUDITOR BENCHMARK CHOICE AND AUDIT MATERIALITY THRESHOLDS IN EXPANDED AUDIT REPORTS: AUDITOR GAAP VERSUS NON-GAAP BENCHMARKS

KAREN-ANN DWYER¹, COLLETTE E KIRWAN², NIAMH M. BRENNAN³

¹DUBLIN CITY UNIVERSITY, IRELAND. ²WATERFORD INSTITUTE OF TECHNOLOGY, IRELAND.
³UNIVERSITY COLLEGE DUBLIN, IRELAND

**REVIEW PARTNERS AND ENGAGEMENT PARTNERS: A DIFFERENT PERSPECTIVE ON THE
INTERACTION PROCESS IN ENGAGEMENT QUALITY REVIEW**

MICHAEL FAVERE-MARCHESI

SIMON FRASER UNIVERSITY, CANADA

EDRF.01 15:30 - 17:00 WEDNESDAY, 26TH MAY 2021

TRACK ACCOUNTING EDUCATION
SESSION TYPE RESEARCH FORUM SESSIONS
SESSION CHAIR MARCELA ZAROVA

ZOOM HOST: SHIH-CHU CHOU

**THE EFFECT OF A WEB-BASED STUDENT RESPONSE SYSTEM (SRS) ON ACADEMIC
PERFORMANCE AND SATISFACTION: A QUASI-EXPERIMENT WITH ACCOUNTING
UNDERGRADUATE STUDENTS**

VITOR HIDEO NASU, LUÍS EDUARDO AFONSO

UNIVERSITY OF SAO PAULO, BRAZIL

**CONTINUING PROFESSIONAL DEVELOPMENT AND AUDITORS: AN EMPIRICAL INVESTIGATION
OF THE PROFESSION'S INVOLVEMENT IN LIFELONG LEARNING**

KATARZYNA ŚWIETLA¹, JOANNA KRASODOMSKA¹, JAN MICHALAK², HALINA WANIAK
MICHALAK³

¹CRACOW UNIVERSITY OF ECONOMICS, POLAND. ²LODZ UNIVERSITY, POLAND. ³LODZ
UNIVERSITY, ACCOUNTING DEPARTMENT, POLAND

**INFLUENCE OF ACCOUNTING EDUCATION ON PERCEPTION OF ACCOUNTANT AND
CONTROLLER PROFESSIONS**

MARTA NOWAK

WROCLAW UNIVERSITY OF ECONOMICS, POLAND

PERCEIVED ATTRACTIVENESS OF THE ACCOUNTING PROFESSION: INSIGHTS FROM A GERMAN-SPEAKING AREA

MSC. SIMONA HOLZKNECHT¹, SABINE GRASCHITZ², MARCEL STELLER³

¹UNIVERSITY OF INNSBRUCK, AUSTRIA. ²UNIVERSITY OF INNSBRUCK, AUSTRIA. ³UNIVERSITY OF INNSBRUCK - FACULTY FOR BUSINESS AND ECONOMICS - DEPARTMENT FOR ACCOUNTING, AUDITING AND TAXATION, AUSTRIA

EDUCATION AS A LEGITIMATE SUB-DISCIPLINE OF PROFESSIONAL FIELDS

LAURA ROCCA¹, CHRISTINE HELLIAR², MONICA VENEZIANI³, LOUISE CRAWFORD⁴

¹UNIVERSITY OF BRESCIA, ITALY. ²UNIVERSITY OF SOUTH AUSTRALIA, UNISA BUSINESS, AUSTRALIA. ³UNIVERSITY OF BRESCIA, ITALY. ⁴NEWCASTLE UNIVERSITY BUSINESS SCHOOL, UNITED KINGDOM

FAPS.02 15:30 - 17:00 WEDNESDAY, 26TH MAY 2021

TRACK FINANCIAL ANALYSIS

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR M.H. FRANCO WONG

"LET ME GET BACK TO YOU" - A MACHINE LEARNING APPROACH TO MEASURING NON-ANSWERS

ANDREAS BARTH, SASAN MANSOURI, FABIAN WOEBBEKING

GOETHE UNIVERSITY FRANKFURT, GERMANY

INDUSTRY CLASSIFICATION MISFITS: IDENTIFICATION AND CONSEQUENCES

BAPTISTE COLAS¹, CARL BROUSSEAU²

¹UNIVERSIDAD CARLOS III DE MADRID (UC3M), SPAIN. ²LAVAL UNIVERSITY, CANADA

MASCULINITY AND ANALYST RISK-TAKING: EVIDENCE FROM EARNINGS FORECAST AND STOCK PRICE SYNCHRONICITY

BO LIU¹, JINGLIN JIANG²

¹ZHEJIANG UNIVERSITY, CHINA. ²SONOMA STATE UNIVERSITY, UNITED STATES

FAPS.03 15:30 - 17:00 WEDNESDAY, 26TH MAY 2021

TRACK FINANCIAL ANALYSIS
SESSION TYPE PARALLEL SESSIONS
SESSION CHAIR ERIC WEISBROD

ZOOM HOST: ULF BRUGGEMANN

WE CANNOT REJECT THE NULL THAT EARNINGS FOLLOW A RANDOM WALK

PETER D. EASTON¹, MARTIN KAPONS², PETER KELLY¹, ANDREAS NEUHIERL¹

¹UNIVERSITY OF NOTRE DAME, UNITED STATES. ²TILBURG UNIVERSITY, NETHERLANDS

ANALYST EXTRAVERSION: CHARACTERISTICS AND CAREER OUTCOMES

PATRICK KIELTY¹, MARCUS KIRK², DIANA WENG²

¹OHIO STATE UNIVERSITY, UNITED STATES. ²UNIVERSITY OF FLORIDA, UNITED STATES

DOES THE ALL-STAR AWARD AFFECT ANALYSTS' PERFORMANCE? EVIDENCE FROM A REGRESSION DISCONTINUITY DESIGN AND THE FIELD

CONGCONG LI¹, SHAOKUN LI², HAI LU³

¹DUQUESNE UNIVERSITY, UNITED STATES. ²PEKING UNIVERSITY, CHINA. ³UNIVERSITY OF TORONTO, CANADA

FARF.02 15:30 - 17:00 WEDNESDAY, 26TH MAY 2021

TRACK FINANCIAL ANALYSIS
SESSION TYPE RESEARCH FORUM SESSIONS
SESSION CHAIR ION ANGHEL

ZOOM HOST: ANDREEA MORARU-ARFIRE

QUARTERLY EARNINGS, OPERATING CASH FLOW AND ACCRUALS IN FUTURE PERFORMANCE ASSESSMENT

RENE COPPE PIMENTEL¹, MARA JANE CONTRERA MALACRIDA²

¹UNIVERSITY OF SAO PAULO, BRAZIL. ²UNIVERSITY OF SAO PAULO, BRAZIL

DOES POLICY UNCERTAINTY AFFECT CORPORATE LEVERAGE?

AMAURY JOSÉ REZENDE, LUCAS SCHWARZ, FLAVIA ZOBOLI DALMACIO

UNIVERSITY OF SÃO PAULO, BRAZIL

THE PROPHETS' WEAKNESS: AN EMPIRICAL APPROACH TO ANALYSTS' RESPONSES TO NON-FINANCIAL BUMPS

JESUS RODOLFO JIMENEZ ANDRADE¹, GRIGORIA CHLOMOU²

¹TEXAS A&M UNIVERSITY - SAN ANTONIO, U.S.A. ²ATHENS UNIVERSITY OF ECONOMICS AND BUSINESS, GREECE

THE DISCLOSURE OF NON-GAAP EARNINGS INFORMATION AND THE VALUE OF FINANCIAL ANALYSTS' STOCK RECOMMENDATION REVISIONS

CHANGHEE LEE¹, DAN PALMON², ARI YEZEGEL³

¹RAMAPO COLLEGE OF NEW JERSEY, U.S.A. ²RUTGERS BUSINESS SCHOOL, UNITED STATES.

³BENTLEY UNIVERSITY, UNITED STATES

EFFECTS OF WORKING CAPITAL MANAGEMENT ON CORPORATE PERFORMANCE MODERATED BY FINANCIAL CONSTRAINTS

PAULA PONTES DE CAMPOS-RASERA¹, MARCOS WAGNER DA FONSECA²

¹UNIVERSIDADE FEDERAL DO PARANÁ - UFPR, BRAZIL. ²UNIVERSIDADE FEDERAL DO PARANÁ - UFPR, BRAZIL

FRPSD.02 15:30 - 17:00 WEDNESDAY, 26TH MAY 2021

TRACK FINANCIAL REPORTING
SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS
SESSION CHAIR JUAN MANUEL GARCIA LARA

ZOOM HOST: RAFFAELA CASCIELLO

DISCUSSANTS: MARCELO ORTIZ, FEDERICO SIANO

MANDATED FINANCIAL REPORTING AND CORPORATE INNOVATION

MATTHIAS BREUER¹, CHRISTIAN LEUZ², STEVEN VANHAVERBEKE³

¹COLUMBIA UNIVERSITY, UNITED STATES. ²UNIVERSITY OF CHICAGO, UNITED STATES.
³ROTTERDAM SCHOOL OF MANAGEMENT, NETHERLANDS

DISCLOSURE SOFTNESS OF CORPORATE LANGUAGE

DANIELA DE LA PARRA

RICE UNIVERSITY, UNITED STATES

FRPSD.03 15:30 - 17:00 WEDNESDAY, 26TH MAY 2021

TRACK FINANCIAL REPORTING
SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS
SESSION CHAIR PARASKEVI VICKY KIOSSE

ZOOM HOST: XI CHEN

DISCUSSANTS: RUCSANDRA MOLDOVAN, RIMONA PALAS

**TIME TO CLEAN UP ENVIRONMENTAL LIABILITIES REPORTING: DISCLOSURE SPECIFICITY,
MEDIA EXPOSURE AND MARKET IMPLICATIONS**

MARI PAANANEN, EMMELI RUNESSON, NIUOSHA SAMANI

UNIVERSITY OF GOTHENBURG, SWEDEN

BROAD-BASED EMPLOYEE OWNERSHIP AND EARNINGS QUALITY

CHIEH LIN¹, STEVEN TOMS², IAIN CLACHER²

¹UNIVERSITY OF LEEDS, U.K.²UNIVERSITY OF LEEDS, UNITED KINGDOM

FRPSD.04 15:30 - 17:00 WEDNESDAY, 26TH MAY 2021

TRACK FINANCIAL REPORTING

SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS

SESSION CHAIR THORSTEN SELLHORN

ZOOM HOST: ELYASHIV DAVID WIEDMAN

DISCUSSANTS: JUNQI LIU, SHAILENDRA PANDIT

**THE IMPACT OF PERFORMANCE REPORTING ON INVESTMENT BEHAVIOR: EVIDENCE FROM
DISCLOSURE REFORM IN THE UK**

GITAE PARK

LANCASTER UNIVERSITY, UNITED KINGDOM

TO SHARE OR NOT TO SHARE? FINANCIAL ANALYSTS' QUESTIONING IN CONFERENCE CALLS

ALEXANDER PAULUS¹, JULIA HAAG², NINA SCHWAIGER², CHRISTIAN HOFMANN², THORSTEN
SELLHORN³

¹LUDWIG MAXIMILIAN UNIVERSITY OF MUNICH, GERMANY. ²LMU MUNICH, GERMANY.

³LUDWIG-MAXIMILIAN UNIVERSITY OF MUNICH / INSTITUTE FOR ACCOUNTING, AUDITING AND
ANALYSIS, GERMANY

FRPSD.05 15:30 - 17:00 WEDNESDAY, 26TH MAY 2021

TRACK FINANCIAL REPORTING
SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS
SESSION CHAIR ALJOSA VALENTINCIC

ZOOM HOST: VASILEIOS ZISIS

DISCUSSANTS: SIVA NATHAN, JOE LOPEZ

THE CAPITAL MARKET EFFECTS OF CENTRALIZING REGULATED FINANCIAL INFORMATION

GURPAL SRAN¹, MARCEL TUIJN², LAUREN VOLLON³

¹UNIVERSITY OF CHICAGO BOOTH SCHOOL OF BUSINESS, UNITED STATES. ²SOUTHERN METHODIST UNIVERSITY, UNITED STATES. ³UNIVERSITY OF CHICAGO BOOTH SCHOOL OF BUSINESS, U.S.A.

FRPS.03 15:30 - 17:00 WEDNESDAY, 26TH MAY 2021

TRACK FINANCIAL REPORTING
SESSION TYPE PARALLEL SESSIONS
SESSION CHAIR JESSICA KIM-GINA

ZOOM HOST: MARCUS BRAVIDOR

REAL EARNINGS SMOOTHING AND MANAGERIAL COMPENSATION INCENTIVES

CHANGLING CHEN¹, LI YAO², RACHEL (QI) TANG³

¹UNIVERSITY OF WATERLOO, CANADA. ²CONCORDIA UNIVERSITY, CANADA. ³UNIVERSITY OF WATERLOO, CANADA

DO CORPORATE RESTRUCTURING ANNOUNCEMENTS IMPLY BAD NEWS? EVIDENCE FROM SHORT-SELLING

KENNETH REICHELT¹, B. CHARLENE HENDERSON², NUSRAT JAHAN²

¹LOUISIANA STATE UNIVERSITY, U.S.A. ²LOUISIANA STATE UNIVERSITY, UNITED STATES

THE EFFECTS OF CORRUPTION INVESTIGATIONS ON REAL EARNINGS MANAGEMENT: THE CONTAGION EFFECT

DIRLEI LUIS DA SILVA JUNIOR¹, ANDRE AROLDO FREITAS DE MOURA¹, SAMUEL L. TIRAS²

¹FUCAPE BUSINESS SCHOOL, BRAZIL. ²KELLEY SCHOOL OF BUSINESS - INDIANA UNIVERSITY - INDIANAPOLIS, UNITED STATES

FRPS.04 15:30 - 17:00 WEDNESDAY, 26TH MAY 2021

TRACK FINANCIAL REPORTING
SESSION TYPE PARALLEL SESSIONS
SESSION CHAIR QIUHONG ZHAO

ZOOM HOST: LUMINITA ENACHE

THE VALUE OF MANDATORY CERTIFICATION: A REAL-EFFECTS PERSPECTIVE

BAOHUA XIN¹, XU JIANG², YAN XIONG³

¹UNIVERSITY OF TORONTO, CANADA. ²DUKE UNIVERSITY, USA. ³HONG KONG UNIVERSITY OF SCIENCE AND TECHNOLOGY, HONG KONG

VOLUNTARY DISCLOSURE IN LEADER-FOLLOWER GAMES

HUI CHEN, ROBERT F. GOEX

UNIVERSITY OF ZURICH, SWITZERLAND

INVESTOR SOPHISTICATION, EARNINGS MANAGEMENT, AND PRICE EFFICIENCY

ULRICH SCHÄFER, ROBERT F. GOEX, MIRO FELLER

UNIVERSITY OF ZURICH, SWITZERLAND

FRPS.05 15:30 - 17:00 WEDNESDAY, 26TH MAY 2021

TRACK FINANCIAL REPORTING
SESSION TYPE PARALLEL SESSIONS
SESSION CHAIR THOMAS RAUTER

ZOOM HOST: RADHIKA LUNAWAT

INFORMATION IN MANDATORY AND VOLUNTARY EARNINGS ANNOUNCEMENT DATE FORECASTS

MARY E BARTH¹, GREG CLINCH², PAUL MA³

¹STANFORD UNIVERSITY, USA. ²PHD, AUSTRALIA. ³UNIVERSITY OF MINNESOTA, USA

THE EFFECT OF THE CONVERGENCE PROJECT BETWEEN FASB AND IASB ON THE NATURE OF U.S. GAAP AND IFRS

CHANGJIANG WANG¹, STEVE LIN², ASSMA SAWANI³

¹UNIVERSITY OF CINCINNATI, U.S.A. ²UNIVERSITY OF MEMPHIS, UNITED STATES. ³UNIVERSITY OF COLORADO-COLORADO SPRINGS, UNITED STATES

MISPRICING OF OTHER COMPREHENSIVE INCOME: DOES THE LOCATION OF REPORTING OCI MATTER?

STEVE LIN¹, PAUL LIU², MENGJU MA³

¹UNIVERSITY OF MEMPHIS, UNITED STATES. ²NATIONAL CHENG KUNG UNIVERSITY, TAIWAN.

³UNIVERSITY OF CENTRAL ARKANSAS, UNITED STATES

FRRF.03 15:30 - 17:00 WEDNESDAY, 26TH MAY 2021

TRACK FINANCIAL REPORTING
SESSION TYPE RESEARCH FORUM SESSIONS
SESSION CHAIR FRANCESCO MAZZI

ZOOM HOST: DANTE B. C. VIANA JR.

A BEHAVIORAL APPROACH TO VOLUNTARY CHANGE AND INNOVATION IN EXTERNAL FINANCIAL REPORTING: A CASE STUDY OF THE RESTRUCTURING OF THE ANNUAL REPORT ON FORM 20-F AND THE FINANCIAL REPORT

DIRK BEERBAUM¹, SEPPO IKAHEIMO², DAVID DERICHS¹

¹AALTO UNIVERSITY SCHOOL OF BUSINESS, FINLAND. ²AALTO UNIVERSITY, FINLAND

EARNINGS DISCLOSURE ACTIVITY VIA TWITTER OF THE S&P 500 FIRMS: AN ANALYSIS OF INFORMATION CONTENT AND AUDIENCE RESPONSE

JAMIE JOHNSTON

UNIVERSITY OF ST. GALLEN, SWITZERLAND

NON-IFRS EARNINGS INFORMATION IN FINANCIAL HIGHLIGHTS OF ANNUAL REPORTS – EVIDENCE FROM AUSTRALIA

CHANG ZHAO¹, TAMI DINH², HELEN KANG³

¹UNIVERSITY OF ST. GALLEN, SWITZERLAND. ²UNIVERSITY OF ST. GALLEN, SWITZERLAND.

³UNIVERSITY OF NEW SOUTH WALES, AUSTRALIA

TEXTUAL DISCLOSURE QUALITY AND GDP GROWTH IN HOME COUNTRIES: EVIDENCE FROM 20-F FILINGS

LI YAO¹, HONGPING TAN², MINKANG LU³

¹CONCORDIA UNIVERSITY, CANADA. ²MCGILL UNIVERSITY, CANADA. ³ZHONGNAN UNIVERSITY OF ECONOMICS AND LAW, CHINA

IFRS COMPLIANCE IN ROMANIA: THE CASE OF COMPANIES LISTED ON BUCHAREST STOCK EXCHANGE

SILVIA PETRE

BUCHAREST UNIVERSITY OF ECONOMIC STUDIES, ROMANIA

FRRF.04 15:30 - 17:00 WEDNESDAY, 26TH MAY 2021

TRACK FINANCIAL REPORTING
SESSION TYPE RESEARCH FORUM SESSIONS
SESSION CHAIR COSTANZA DI FABIO

ZOOM HOST: GIULIA REDIGOLO

HOW DOES MANAGERIAL OVERCONFIDENCE AFFECT DEFINED BENEFIT PENSION PLAN MANAGEMENT?

HELEN CHOY¹, JUICHIA LIN², MIN-TEH YU²

¹DREXEL UNIVERSITY, U.S.A. ²NATIONAL CHIAO TUNG UNIVERSITY, TAIWAN

THE IMPACT OF FINANCIAL RESTATEMENTS ON FINANCIAL MARKETS: OPPORTUNITIES FOR FUTURE RESEARCH

JOÃO FRAGOSO¹, RUBEN PEIXINHO¹, LUIS COELHO¹, INNA PAIVA²

¹UNIVERSITY OF THE ALGARVE, PORTUGAL. ²LISBON UNIVERSITY INSTITUTE (ISCTE), PORTUGAL

MIND THE GAAP: PREVALENCE OF EBITDA DISCLOSURES ACROSS EUROPEAN FIRMS' ANNUAL REPORTS AND EARLY EVIDENCE ON CHANGES POST ESMA GUIDELINES

ALINA LEONIE SIGEL

UNIVERSITY OF HOHENHEIM, GERMANY

PEER NON-GAAP REPORTING AND FIRM INVESTMENTS

NGOC HUNG (HARRY) NGUYEN¹, ANNELIES RENDERS², PATRICK VORST¹

¹MAASTRICHT UNIVERSITY, NETHERLANDS. ²MAASTRICHT UNIVERSITY, NETHERLANDS

ACCOUNTING REPORTING COMPLEXITY AND FIRM-LEVEL INVESTMENT EFFICIENCY

SHIRA COHEN

SAN DIEGO STATE UNIVERSITY, U.S.A.

GVPS.02 15:30 - 17:00 WEDNESDAY, 26TH MAY 2021

TRACK ACCOUNTING AND GOVERNANCE

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR SEPPO IKAHEIMO

ZOOM HOST: PETRA INWINKL

BE AWARE OF POLITICAL CONNECTIONS: A CASE OF TV DRAMA EFFECT

MARTIN J. CONYON¹, XI FU², MENG HE³, ZHIFANG ZHANG⁴

¹BENTLEY UNIVERSITY, UNITED STATES. ²UNIVERSITY OF LIVERPOOL, UNITED KINGDOM. ³SUN YAT-SEN UNIVERSITY, CHINA. ⁴WARWICK UNIVERSITY BUSINESS SCHOOL, U.K.

FRIENDS IN LOW PLACES: THE IMPACT OF POLITICAL SCANDALS ON CONNECTED FIRMS' STOCK PRICES

SUSANNE PREUSS

VU UNIVERSITY AMSTERDAM, NETHERLANDS

BIASES IN DECISION MAKING AND THEIR INFLUENCE ON FRAUD EXAMINERS

RICHARD G BRODY¹, GAURAV GUPTA², BRET HOOD³

¹UNIVERSITY OF NEW MEXICO, UNITED STATES. ²UNIVERSITY OF NORTH CAROLINA WILMINGTON, UNITED STATES. ³21ST CENTURY LEARNING & CONSULTING, UNITED STATES

GVPS.03 15:30 - 17:00 WEDNESDAY, 26TH MAY 2021

TRACK ACCOUNTING AND GOVERNANCE

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR ROBERT K. LARSON

ZOOM HOST: MARIAN CHIJOKE-MGBAME

DOES REGULATORY MONITORING IMPROVE M&A? EVIDENCE FROM CHINESE COMMENT LETTERS

JUNZI ZHANG¹, PAWEL BILINSKI², IVANA RAONIC³

¹CASS BUSINESS SCHOOL, UNITED KINGDOM. ²CASS BUSINESS SCHOOL - CITY, UNIVERSITY OF LONDON, U.K. ³CASS BUSINESS SCHOOL, UNITED KINGDOM

INTERNAL CONTROL OVER FINANCIAL REPORTING AND NON-GAAP EARNINGS DISCLOSURES

ANANTH SEETHARAMAN¹, DONGFANG NIE², LILI SUN³, FRANK WANG⁴

¹UNIVERSITY OF NORTH TEXAS, U.S.A. ²UNIVERSITY OF TEXAS OF THE PERMIAN BASIN, UNITED STATES. ³UNIVERSITY OF NORTH TEXAS, UNITED STATES. ⁴SAINT LOUIS UNIVERSITY, UNITED STATES

WHY PERFECT MONITORING MAY NOT BE OPTIMAL EVEN WHEN COSTLESS

MATTHIAS MÜLLNER¹, DAVI SOUZA SIMON²

¹UNIVERSITY OF GRAZ, AUSTRIA. ²UNIVERSIDADE DO VALE DO RIO DOS SINOS - UNISINOS, BRAZIL

GVRP.01 15:30 - 17:00 WEDNESDAY, 26TH MAY 2021

TRACK ACCOUNTING AND GOVERNANCE
SESSION TYPE RESEARCH FORUM SESSIONS
SESSION CHAIR ALADDIN DWEKAT

ZOOM HOST: ANDREAS JANSSON

THE EFFECT OF MISALIGNMENT OF CEO RISK TOLERANCE AND CORPORATE GOVERNANCE STRUCTURES ON FIRM PERFORMANCE

JOHNNY JERMIAS¹, KAREL HRAZDIL¹, IRENE M GORDON², CYNTHIA XIN LI²

¹SIMON FRASER UNIVERSITY, CANADA. ²SIMON FRASER UNIVERSITY, CANADA

CEO EXTERNAL DIRECTORSHIP AND MANAGERIAL SHORT-TERMISM

BRIGHT ASANTE-APPIAH¹, JAE B KIM², KWANGJOO KOO³

¹LEHIGH UNIVERSITY, U.S.A. ²LEHIGH UNIVERSITY, UNITED STATES. ³PENNSYLVANIA STATE UNIVERSITY, UNITED STATES

RETURNING CEOS

MICHAEL ERKENS

ERASMUS UNIVERSITY ROTTERDAM, NETHERLANDS

SUBSTANCE IN THE NOMINATION COMMITTEE - HOW TO OPPOSE POWERFUL CEOS IN AUDIT COMMITTEE APPOINTMENTS

JAN CHRISTOPH HENNIG, KATHARINA KEMMERICH, MICHAEL WOLFF

UNIVERSITY OF GOETTINGEN, GERMANY

BOARD GENDER DIVERSITY AND EXECUTIVE REMUNERATION: THE RELATIONSHIP BETWEEN GENDER AND THE CHIEF EXECUTIVE OFFICER PAY - PERFORMANCE STRUCTURE IN UK FIRMS

ANTOINETTE FLYNN¹, COLETTE GREY², BERTRAND LEINYUY SINGE²

¹UNIVERSITY OF LIMERICK, KEMMY BUSINESS SCHOOL, IRELAND. ²UNIVERSITY OF LIMERICK, IRELAND

ICPS.01 15:30 - 17:00 WEDNESDAY, 26TH MAY 2021

TRACK INTERDISCIPLINARY/CRITICAL

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR CHRISTIAN HUBER

ZOOM HOST: DOUGLAS TADEU DE OLIVEIRA RIBEIRO

MEETING THE MARKET: HOW FINANCIAL NUMBERS ARE MADE MEANINGFUL IN COMPANY-FUND MANAGER MEETINGS

PER AHBLOM

LSE, THE LONDON SCHOOL OF ECONOMICS AND POLITICAL SCIENCE, U.K.

SPOTLIGHT ON THE BACKSTAGE OF FRAUD EXAMINERS: WHAT IS GOING ON?

CYNTHIA COURTOIS, YVES GENDRON

UNIVERSITÉ LAVAL, CANADA

NOT ON THE RUINS, BUT WITH THE RUINS OF THE PAST – REPRODUCTION AND CHANGE IN THE ACCOUNTING GOVERNANCE FIELD IN A TRANSITIONING COUNTRY

PROFESSOR NADIA ALBU¹, PROFESSOR CĂTĂLIN NICOLAE ALBU¹, PROFESSOR CHARLES H. CHO², CATERINA PESCI³

¹BUCHAREST UNIVERSITY OF ECONOMIC STUDIES, ROMANIA. ²SCHULICH SCHOOL OF BUSINESS, YORK UNIVERSITY, CANADA. ³UNIVERSITY OF TRENTO, ITALY

ICRF.01 15:30 - 17:00 WEDNESDAY, 26TH MAY 2021

TRACK INTERDISCIPLINARY/CRITICAL
SESSION TYPE RESEARCH FORUM SESSIONS
SESSION CHAIR RONITA RAM

ZOOM HOST: ALBRECHT BECKER

A CONTENT BASED ASSESSMENT OF THE QUALITY OF LEADING ACCOUNTING JOURNALS

WILLIAM CREADY¹, BO LIU², DI WANG³

¹THE UNIVERSITY OF TEXAS AT DALLAS, U.S.A. ²SUSQUEHANNA UNIVERSITY, UNITED STATES.
³XIAMEN UNIVERSITY, CHINA

DECISION-MAKING BIASES MATRIX AS A ROADMAP FOR FUTURE JUDGMENT AND DECISION-MAKING RESEARCH IN FINANCIAL ACCOUNTING

DOMINIKA KORZENIOWSKA¹, NELLI ARTIENWICZ²

¹UNIVERSITY OF SOCIAL SCIENCES IN ŁÓDZ, POLAND. ²UNIVERSITY OF GDANSK, POLAND

THE DETAIL LEVEL OF RANKINGS UNDER INDIVIDUAL AND GROUP INCENTIVE CONTRACTS AND THE MODERATING EFFECT OF GENDER

LAURA GOMEZ RUIZ, MARIA J. SANCHEZ-EXPOSITO

UNIVERSIDAD PABLO DE OLAVIDE, SPAIN

ISRF.02 15:30 - 17:00 WEDNESDAY, 26TH MAY 2021

TRACK ACCOUNTING AND INFORMATION SYSTEMS

SESSION TYPE RESEARCH FORUM SESSIONS

SESSION CHAIR SANDER RENES

ZOOM HOST: DAVID WANG

THE INFLUENCE OF QUALITY OF INTERNAL CONTROL INFORMATION DISCLOSURE ON EARNINGS QUALITY - EVIDENCE FROM CHINA

TAM NGUYEN¹, WENXIN QIU²

¹UNIVERSITY OF NOTTINGHAM, U.K. ²UNIVERSITY OF SOUTHAMPTON, UNITED KINGDOM

BENEFITS AND DIFFICULTIES IN THE USE OF THE XBRL LANGUAGE BY COMPANIES IN THEIR COMMUNICATIONS WITH THE MARKET

CECÍLIA MORAES SANTOSTASO GERON¹, MARTA CRISTINA PELUCIO GRECCO², EDSON LUIZ RICCIO³

¹MACKENZIE PRESBYTERIAN UNIVERSITY, BRAZIL. ²FIPECAFI, BRAZIL. ³UNIVERSIDADE DE SÃO PAULO, BRAZIL

HARD INFORMATION ON DEMAND? HOW INSTITUTIONAL DEMANDS INFLUENCE BANKING

MAGNUS NORBERG

UPPSALA UNIVERSITY, SWEDEN

MAPSD.02 15:30 - 17:00 WEDNESDAY, 26TH MAY 2021

TRACK MANAGEMENT ACCOUNTING

SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS

SESSION CHAIR LILIANA DEWAELE

ZOOM HOST: OTTO JANSCHK

DISCUSSANTS: JENNIFER KUNZ, NADINE GERHARDT

CANDIDATE SELECTION IN BUSINESS UNITS: BE THE BEST OR SURROUND YOURSELF WITH THE BEST?

MICHAEL MAJERCZYK¹, JEREMY LILL², IVO TAFKOV³

¹GEORGIA STATE UNIVERSITY, U.S.A. ²UNIVERSITY OF KANSAS, UNITED STATES. ³GEORGIA STATE UNIVERSITY, UNITED STATES

PERFORMANCE EVALUATION IN R&D-DEPENDENT ORGANIZATIONS

MARKUS WABNEGG

WU VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS, AUSTRIA

MAPSD.03 15:30 - 17:00 WEDNESDAY, 26TH MAY 2021

TRACK MANAGEMENT ACCOUNTING

SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS

SESSION CHAIR KHIM KELLY

ZOOM HOST: JOAO PEDRO OLIVEIRA

DISCUSSANTS: CHRISTOPH FEICHTER, HANNO ROBERTS

THE EFFECTS OF USING THE INTERNAL AUDIT FUNCTION AS A TRAINING GROUND FOR MANAGEMENT ON FRAUD REPORTING

ALISA GABRIELLE BRINK¹, CHRISTOPHER KEVIN ELLER², KAREN Y GREEN³

¹VIRGINIA COMMONWEALTH UNIVERSITY, U.S.A. ²APPALACHIAN STATE UNIVERSITY, UNITED STATES. ³UNIVERSITY OF TOLEDO, UNITED STATES

MULTIPLE PERSPECTIVES ON RISK MANAGEMENT

HENK RUITER

RADBOUD UNIVERSITY, NETHERLANDS

MAPS.02 15:30 - 17:00 WEDNESDAY, 26TH MAY 2021

TRACK MANAGEMENT ACCOUNTING
SESSION TYPE PARALLEL SESSIONS
SESSION CHAIR JESSICA LIMA

ZOOM HOST: IRENE ELEONORA LISI

WHO CARES ABOUT THE FUTURE? SHORT- AND LONG-TERM PERFORMANCE MEASURES AND THEIR IMPACT ON FIRM SUCCESS

MARIANA SAILER

VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS, AUSTRIA

IT'S ABOUT TIME: IT'S ABOUT TIME: PERFORMANCE MEASUREMENT IN A SOCIETY OF CONTROL

PIER-LUC NAPPERT

UNIVERSITÉ LAVAL, CANADA

CEOS' COMPENSATION CONTRACTS IN FAMILY VERSUS NON-FAMILY FIRMS: THE USE OF NON-FINANCIAL PERFORMANCE MEASURES

ADNAN AFRIDI¹, VLAD-ANDREI PORUMB¹, PAULA VAN VEEN-DIRKS², YASEMIN ZENGIN-KARAIBRAHIMOGLU²

¹UNIVERSITY OF GRONINGEN, FACULTY OF ECONOMICS AND BUSINESS, NETHERLANDS.

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MARF.03 15:30 - 17:00 WEDNESDAY, 26TH MAY 2021

TRACK MANAGEMENT ACCOUNTING
SESSION TYPE RESEARCH FORUM SESSIONS
SESSION CHAIR LANA Y J LIU

ZOOM HOST: FABIENNE MILLER

TOWARDS A TYPOLOGY OF MANAGEMENT CONTROL SYSTEMS IN THE POST-SOVIET CONTEXT.

PIERRE FENIES¹, IRINA PALADI²

¹PARIS 2 PANTHÉON ASSAS UNIVERSITY, LARGEPA, FRANCE. ²LARGEPA, FRANCE

HOW DO SERVICE COSTS AFFECT SERVICE QUALITY?

SYLVIA HSU¹, SHIYI WANG²

¹YORK UNIVERSITY, CANADA. ²YALE UNIVERSITY, UNITED STATES

IDENTIFYING NECESSARY CONDITIONS IN ACCOUNTING RESEARCH: LOGICAL AND METHODOLOGICAL ISSUES

IR. KAI G. MERTENS¹, OLE JAN MEßERSCHMIDT¹, MATTHIAS MEYER²

¹HAMBURG UNIVERSITY OF TECHNOLOGY, GERMANY. ²HAMBURG UNIVERSITY OF TECHNOLOGY, GERMANY

HOW COSTING ACTUALLY WORKS - TESTING AND REFINING NOTIONS OF COST SYSTEM DESIGN

IR. KAI G. MERTENS, MATTHIAS MEYER, MARK SCHMIDT

HAMBURG UNIVERSITY OF TECHNOLOGY, GERMANY

PSPS.02 15:30 - 17:00 WEDNESDAY, 26TH MAY 2021

TRACK PUBLIC SECTOR ACCOUNTING AND NOT-FOR-PROFIT ACCOUNTING

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR CHONG WANG

ZOOM HOST: FRANCISCO BASTIDA

REASONS FOR BUREAUCRACY IN THE PORTUGUESE PUBLIC ENTERPRISE ENTITY HOSPITALS – AN INSTITUTIONAL LOGICS PERSPECTIVE

HELENA COSTA OLIVEIRA¹, LÚCIA LIMA RODRIGUES², RUSSELL JAMES CRAIG³

¹POLYTECHNIC OF PORTO, PORTUGAL. ²UNIVERSITY OF MINHO, PORTUGAL. ³DURHAM UNIVERSITY, UNITED KINGDOM

ARE HURRICANES EXTRAORDINARY OR SIMPLY SPECIAL? DETERMINANTS AND CONSEQUENCES OF NONRECURRING ITEMS IN THE GOVERNMENT SETTING

ANGELA GORE¹, JAMES POTEPA², XIANGPEI CHEN²

¹GEORGE WASHINGTON UNIVERSITY, U.S.A. ²GEORGE WASHINGTON UNIVERSITY, UNITED STATES

STAKEHOLDER PRESSURE, TOP MANAGEMENT SUPPORT, AND THEIR EFFECTS ON RISK MANAGEMENT PRACTICES IN PUBLIC ADMINISTRATIONS

FABIENNE-SOPHIE SCHÄFER¹, BERNHARD HIRSCH², CHRISTIAN NITZL¹

¹BUNDESWEHR UNIVERSITY MUNICH, GERMANY. ²MUNICH UNIVERSITY OF THE FEDERAL ARMED FORCES, GERMANY

SEEPSD.01 15:30 - 17:00 WEDNESDAY, 26TH MAY 2021

TRACK SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING
SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS
SESSION CHAIR KATRIN HUMMEL

ZOOM HOST: JULIA PUASCHUNDER

DISCUSSANTS: RAPHAEL TIETMEYER, AMAMA SHAUKAT

CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE AND THE CONTAGION EFFECT OF INTRA-INDUSTRY SHOCKS

TOBIAS GERWING, MANUEL HERKENHOFF, PETER KAJÜTER
UNIVERSITY OF MÜNSTER, GERMANY

CORPORATE SUPPORT FOR BLACK LIVES MATTER: DETERMINANTS AND EFFECTS ON RETAIL INVESTORS

RUBY BROWNE-TRINH¹, AYAN ORUJOV²

¹UNIVERSITY OF BRISTOL, U.K. ²BANGOR UNIVERSITY, UNITED KINGDOM

TXPSD.01 15:30 - 17:00 WEDNESDAY, 26TH MAY 2021

TRACK TAXATION
SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS
SESSION CHAIR MARTIN JACOB

ZOOM HOST: JESSE VAN DER GEEST

DISCUSSANTS: DAVID M.P. SAMUEL, SVEA HOLTMANN

NEGATIVE INTEREST RATES AND CORPORATE TAX BEHAVIOR IN BANKS

MICHAEL MARIN¹, YUCHEN WU², ALEXANDER EDWARDS¹

¹UNIVERSITY OF TORONTO, CANADA. ²VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS, AUSTRIA

EARNINGS MANAGEMENT AROUND THE TAX CUTS AND JOBS ACT OF 2017

DAN LYNCH¹, MAX PFLITSCH², MICHAEL STICH³

¹UNIVERSITY OF WISCONSIN-MADISON, UNITED STATES. ²UNIVERSITY OF COLOGNE, GERMANY.

³UNIVERSITY OF KOELN, GERMANY

AUPS.04 09:00 - 10:30 THURSDAY, 27TH MAY 2021

TRACK AUDITING

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR ANNE JENY-CAZAVAN

ZOOM HOST: PHILIPPE TOURON

THE SIGNALING ROLE OF AUDITING AND THE COST OF DEBT CAPITAL IN PRIVATELY HELD FIRMS: THEORY AND EVIDENCE

STEFAN SUNDGREN¹, TATIANA KOMAROVA²

¹UMEA UNIVERSITY, UMEA SCHOOL OF BUSINESS AND ECONOMICS, SWEDEN. ²LONDON SCHOOL OF ECONOMICS, UNITED KINGDOM

AUDITOR QUALIFICATION AND AUDIT QUALITY – EVIDENCE FROM GERMAN PRIVATE MEDIUM-SIZED FIRMS

SVEN HÖRNER¹, REINHOLD HEGMANN²

¹UNIVERSITY OF WÜRZBURG, GERMANY. ²UNIVERSITY OF WÜRZBURG, GERMANY

THE IMPORTANCE OF AUDITORS' KEY AUDIT MATTERS DISCLOSURES: EVIDENCE FROM STOCK-PRICE CRASH RISK

ROMALANI LEOFO

AUSTRALIAN NATIONAL UNIVERSITY, AUSTRALIA

AUPS.05 09:00 - 10:30 THURSDAY, 27TH MAY 2021

TRACK AUDITING

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR SEBASTIAN KRONENBERGER

ZOOM HOST: JAN BOUWENS

MISMATCH IMPROVEMENT, REALIGNMENT AND THE ASSOCIATION WITH BIG 4 OR NON-BIG 4 AUDITORS

KAM-WAH LAI¹, PATRICK W. LEUNG²

¹CHU HAI COLLEGE OF HIGHER EDUCATION, HONG KONG. ²HONG KONG UNIVERSITY OF SCIENCE AND TECHNOLOGY, HONG KONG

DOES CLIENT SIZE MATTER DIFFERENTLY FOR THE AUDIT RESOURCE ASSIGNMENT TO PUBLIC OR PRIVATE CLIENTS?

CHRISTOPHER BLEIBTREU¹, LIMEI CHE², TOBIAS SVANSTRÖM³

¹BI NORWEGIAN BUSINESS SCHOOL, NORWAY. ²PEKING UNIVERSITY, HSBC BUSINESS SCHOOL, CHINA. ³UMEA UNIVERSITY, SWEDEN

THE EFFECT OF ENFORCEMENT ON AUDITOR CONSERVATISM

MAREIKE PETERS-OLBRICH, SELINA ORTHAUS

UNIVERSITY OF COLOGNE, GERMANY

AUPS.06 09:00 - 10:30 THURSDAY, 27TH MAY 2021

TRACK AUDITING

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR DENNIS VOELLER

ZOOM HOST: CATALIN NICOLAE ALBU

MATERIAL JUDGMENTS IN MATERIALITY DETERMINATION

WILBERT SNOEI, BARBARA MAJOOR, JOOST BUUREN VAN
NYENRODE BUSINESS UNIVERSITY, NETHERLANDS

LITIGATION RISK AND INDIVIDUAL AUDITOR TURNOVER

RAYMOND M. K. WONG¹, AGNES W. Y. LO²

¹CITY UNIVERSITY OF HONG KONG, HONG KONG SAR. ²LINGNAN UNIVERSITY, HONG KONG,
HONG KONG SAR

DO ACCUMULATED COOPERATIVE EXPERIENCES WITH AUDIT PARTNERS AFFECT AUDIT QUALITY?

PROFESSOR WUCHUN CHI¹, PHD STUDENT ANXUAN XIE², ASSOCIATE PROFESSOR HONG XIE³,
ASSISTANT PROFESSOR CHUN-CHAN YU⁴

¹NATIONAL CHENGCHI UNIVERSITY, TAIWAN. ²NATIONAL CHENGCHI UNIVERSITY, TAIWAN.
³UNIVERSITY OF KENTUCKY, USA. ⁴NATIONAL CHUNG HSING UNIVERSITY, TAIWAN

AURF.04 09:00 - 10:30 THURSDAY, 27TH MAY 2021

TRACK AUDITING

SESSION TYPE RESEARCH FORUM SESSIONS

SESSION CHAIR WEI QIANG

ACTORHOOD OF THE EUROPEAN COURT OF AUDITORS: VISUAL ANALYSIS

TIMUR UMAN¹, GIORGIA MATTEI², GIUSEPPE GROSSI³, DANIELA ARGENTO⁴

¹JÖNKÖPING UNIVERSITY, JÖNKÖPING INTERNATIONAL BUSINESS SCHOOL, SWEDEN. ²ROMA TRE UNIVERSITY, ITALY. ³KRISTIANSTAD UNIVERSITY, SWEDEN. ⁴KRISTIANSTAD UNIVERSITY, SWEDEN

UNDERGRADUATE BUSINESS STUDENTS' PERCEPTION OF AUDITING: IMPACT OF PROXIMITY AND KNOWLEDGE ON THE CONFORMATION OF THE AUDITOR STEREOTYPE

MARCELA ESPINOSA-PIKE¹, ITSASO BARRAINKUA AROZTEGI², M.EDURNE ALDAZABAL³

¹UNIVERSITY OF THE BASQUE COUNTRY UPV/EHU, SPAIN. ²UNIVERSITY OF THE BASQUE COUNTRY (EHU/UPV), SPAIN. ³UNIVERSITY OF THE BASQUE COUNTRY UPV/EHU, SPAIN

SHIFTING TOWARDS PERFORMANCE AUDIT WITH AN INCREASING FOCUS ON THE ENVIRONMENT: EVOLUTION OF THE EUROPEAN COURT OF AUDITORS' METHODOLOGY

ANA ZORIO-GRIMA¹, ANDREEA HANCU-BUDUI²

¹UNIVERSITAT DE VALÈNCIA, SPAIN. ²UNIVERSITY OF VALENCIA, SPAIN

INDIRECT EFFECTS OF REGULATION ON KNOWLEDGE-INTENSIVE ORGANIZATIONS IN TAIWAN

YAHN-SHIR CHEN¹, YI-FANG YANG², ENNY SUSILOWATI MARDJONO³

¹DEPARTMENT OF ACCOUNTING/NATIONAL YUNLIN UNIVERSITY OF SCIENCE AND TECHNOLOGY, TAIWAN. ²DEPARTMENT OF ACCOUNTING INFORMATION/ CHANG JUNG CHRISTIAN UNIVERSITY, TAIWAN. ³NATIONAL YUNLIN UNIVERSITY OF SCIENCE AND TECHNOLOGY, TAIWAN REGION

THE QUALITY AND PRICING IMPACT OF REGULATORY REFORM IN PUBLIC AUDIT: EVIDENCE FROM ENGLAND

LEI TAO¹, MARGARET GREENWOOD²

¹UNIVERSITY OF READING, U.K. ²UNIVERSITY OF BATH, UNITED KINGDOM

EDPS.01 09:00 - 10:30 THURSDAY, 27TH MAY 2021

TRACK ACCOUNTING EDUCATION
SESSION TYPE PARALLEL SESSIONS
SESSION CHAIR PATRICIA EVERAERT

ZOOM HOST: ANNA VYSOTSKAYA

THE PERSISTENT ACCOUNTING STEREOTYPE: WHY IS IT SO RESISTANT TO CHANGE?

PAUL WELLS

AUCKLAND UNIVERSITY OF TECHNOLOGY, NEW ZEALAND

MAPPING THE LITERATURE ON ACCOUNTING ETHICS EDUCATION BASED ON BIBLIOGRAPHIC COUPLING

TAMARA POJE¹, MAJA ZAMAN GROFF²

¹UNIVERSITY OF LJUBLJANA, SLOVENIA. ²SCHOOL OF ECONOMICS AND BUSINESS, UNIVERSITY OF LJUBLJANA, SLOVENIA

FAPS.04 09:00 - 10:30 THURSDAY, 27TH MAY 2021

TRACK FINANCIAL ANALYSIS
SESSION TYPE PARALLEL SESSIONS
SESSION CHAIR MARTIN KAPONS

ZOOM HOST: PARASKEVI VICKY KIOSSE

DO FINANCIAL ANALYSTS PLAY A COMPLEMENTARY OR SUBSTITUTIVE ROLE IN THE CORPORATE INFORMATION ENVIRONMENT? EVIDENCE FROM ORGANIZED LABOR

STEVEN XIANGLONG CHEN¹, EDWARD LEE², KONSTANTINOS STATHOPOULOS²

¹UNIVERSITY OF LIVERPOOL, U.K. ²THE UNIVERSITY OF MANCHESTER, UNITED KINGDOM

INSTITUTIONAL INVESTORS' INVESTMENT STYLES AND ANALYST EARNINGS FORECASTS

NIKOLAOS FLOROPOULOS¹, ANDREAS CHARITOU², IRENE KARAMANO², FRANCO M. H. WONG³

¹UNIVERSIDAD CARLOS III DE MADRID, SPAIN. ²UNIVERSITY OF CYPRUS, CYPRUS. ³UNIVERSITY OF TORONTO, CANADA

ANALYST INITIATIONS OF COVERAGE

ELYASHIV WIEDMAN

HEBREW UNIVERSITY, ISRAEL

FAPS.05 09:00 - 10:30 THURSDAY, 27TH MAY 2021

TRACK FINANCIAL ANALYSIS
SESSION TYPE PARALLEL SESSIONS
SESSION CHAIR SUE WRIGHT

ZOOM HOST: CHRISTINA DARGENIDOU

INFORMATION TRANSFERS FROM PEER FIRMS' ANALYST REVISIONS

LILY CHEN¹, PHILIP SHANE², XIAOHUA WU³, YUYU ZHANG³

¹UNIVERSITY OF AUCKLAND, NEW ZEALAND. ²COLLEGE OF WILLIAM AND MARY, UNITED STATES. ³QUEENSLAND UNIVERSITY OF TECHNOLOGY, AUSTRALIA

RISK FACTORS SIMILARITY AND MERGERS AND ACQUISITIONS

LEI CHEN¹, ALLEN HAO HUANG², XINLU WANG³, LIANG XU⁴

¹SOUTHWESTERN UNIVERSITY OF FINANCE AND ECONOMICS, CHINA. ²HONG KONG UNIVERSITY OF SCIENCE AND TECHNOLOGY, HONG KONG SAR. ³JINAN UNIVERSITY, CHINA. ⁴SKEMA BUSINESS SCHOOL, FRANCE

OUTLIERS AND ROBUST REGRESSION IN ARCHIVAL ACCOUNTING RESEARCH

DAVID VEENMAN¹, JOACHIM GASSEN²

¹UNIVERSITY OF AMSTERDAM, NETHERLANDS. ²HUMBOLDT UNIVERSITY OF BERLIN, GERMANY

FARF.03 09:00 - 10:30 THURSDAY, 27TH MAY 2021

TRACK FINANCIAL ANALYSIS
SESSION TYPE RESEARCH FORUM SESSIONS
SESSION CHAIR MARIA T. TASCON

ZOOM HOST: LUDOVICA EVANGELISTA

INFORMATION ACQUISITION IN STRATEGIC ALLIANCES

JAN SEITZ¹, MARCUS BRAVIDOR², THOMAS LOY³

¹BAYREUTH UNIVERSITY, GERMANY. ²HEINRICH HEINE UNIVERSITY DUESSELDORF, GERMANY.

³UNIVERSITY OF BAYREUTH, GERMANY

DISCLOSURE OPACITY, INFORMATION SPILLOVER AND STOCK RETURN COMOVEMENT IN EMERGING MARKETS: EVIDENCE FROM CHINA

YANLIN WEI¹, FANGJUN WANG², JUNRUI ZHANG¹

¹XI'AN JIAOTONG UNIVERSITY, CHINA. ²XI'AN JIAOTONG UNIVERSITY, CHINA

DO DISCRETIONARY BANK BUFFERS CAPTURE BANK RISK?

MARTIEN LUBBERINK

VICTORIA UNIVERSITY OF WELLINGTON, NEW ZEALAND

THE HIGH ROAD OR THE LOW ROAD? THE INFORMATION ENVIRONMENT AROUND BACKDOOR MARKET LISTING

VICTORIA CLOUT¹, ELLIE (LARELLE) CHAPPLE²

¹THE UNIVERSITY OF NEW SOUTH WALES, AUSTRALIA. ²QUEENSLAND UNIVERSITY OF TECHNOLOGY, AUSTRALIA

THE IMPACT OF THE NEW ECONOMY ON THE VALUE RELEVANCE OF ACCOUNTING INFORMATION IN IFRS COUNTRIES

NEIL FARGHER¹, MARVIN WEE², QINGYANG HE²

¹AUSTRALIAN NATIONAL UNIVERSITY, AUSTRALIA. ²THE AUSTRALIAN NATIONAL UNIVERSITY, AUSTRALIA

FRPSD.06 09:00 - 10:30 THURSDAY, 27TH MAY 2021

TRACK FINANCIAL REPORTING
SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS
SESSION CHAIR TAMI DINH

ZOOM HOST: SALMA IBRAHIM

DISCUSSANTS: FANGFANG HOU, YUE ZHENG

CEO EQUITY INCENTIVE HORIZON AND EXPECTED CRASH RISK

ZHENJIANG GU¹, JEONG-BON KIM¹, LOUISE YI LU², YANGXIN YU¹

¹CITY UNIVERSITY OF HONG KONG, HONG KONG SAR. ²AUSTRALIAN NATIONAL UNIVERSITY, AUSTRALIA

THE EFFECT OF LOAN LOSS RECOGNITION TIMELINESS IN THE BANKING SYSTEM ON FIRMS' INVESTMENT EFFICIENCY

MUHABIE MEKONNEN MENGISTU¹, JEFFREY NG¹, WALID SAFFAR¹, JANUS JIAN ZHANG²

¹THE HONG KONG POLYTECHNIC UNIVERSITY, HONG KONG SAR. ²THE HONG KONG POLYTECHNIC UNIVERSITY, HONG KONG REGION

FRPS.06 09:00 - 10:30 THURSDAY, 27TH MAY 2021

TRACK FINANCIAL REPORTING
SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR SILVIU IONUT GLAVAN

ZOOM HOST: JUNJIAN GU

EMPLOYEES WITH CRIMINAL RECORDS AND FINANCIAL REPORTING

MORTEN NICKLAS BIGLER SEITZ

COPENHAGEN BUSINESS SCHOOL, DENMARK

WHEN THE AUDIT COMMITTEE FINANCIAL EXPERT IS A WOMAN: IMPLICATIONS FOR FINANCIAL REPORTING QUALITY

DAVID CASTILLO-MERINO¹, JOSEP GARCÍA-BLANDÓN², GONZALO RODRIGUEZ-PEREZ³, MONICA MARTINEZ-BLASCO³

¹UNIVERSITY RAMON LLULL, SPAIN. ²UNIVERSIDAD RAMÓN LLULL, IQS SCHOOL OF MANAGEMENT, SPAIN. ³IQS SCHOOL OF MANAGEMENT. RAMON LLULL UNIVERISTY, SPAIN

COUNTRY DIFFERENCES IN THE FINANCIAL REPORTING ENVIRONMENT AND IPO UNDERPRICING

FLORIAN ALEXANDER DREYER¹, JOCHEN BIGUS²

¹FREIE UNIVERSITÄT BERLIN, GERMANY. ²FREE UNIVERSITY OF BERLIN, GERMANY

FRPS.07 09:00 - 10:30 THURSDAY, 27TH MAY 2021

TRACK FINANCIAL REPORTING
SESSION TYPE PARALLEL SESSIONS
SESSION CHAIR JOCHEN BIGUS

ZOOM HOST: WEI SHI

FINANCIAL EXPERT CEOS AND FINANCIAL REPORTING QUALITY: THE CASE OF PURCHASE PRICE ALLOCATION

SAVERIO BOZZOLAN¹, ANDREA LIONZO², FRANCESCA ROSSIGNOLI³

¹LIUSS UNIVERSITY, ITALY. ²CATHOLIC UNIVERSITY, ITALY. ³UNIVERSITY OF VERONA, ITALY

DOES CEO IQ IMPROVE EARNINGS PERSISTENCE?

YAPING MAO¹, SEPPO IKAHEIMO², EMMA-RIIKKA MYLLYMÄKI²

¹AALTO UNIVERSITY SCHOOL OF BUSINESS, FINLAND. ²AALTO UNIVERSITY, FINLAND

INSIGHTS INTO GOODWILL IMPAIRMENTS: A CROSS-COUNTRY STUDY WITHIN THE EUROPEAN UNION

BEATRIZ LIMA, LEONOR FERNANDES FERREIRA

NOVA SCHOOL OF BUSINESS AND ECONOMICS, PORTUGAL

FRRF.05 09:00 - 10:30 THURSDAY, 27TH MAY 2021

TRACK FINANCIAL REPORTING

SESSION TYPE RESEARCH FORUM SESSIONS

SESSION CHAIR ANA ISABEL LOPES

ZOOM HOST: FENGZHI ZHU

CHANGES TO FINANCIAL REPORTING WHEN NATIONAL FUNDING SUBSTITUTES FOREIGN FUNDING: EVIDENCE FROM INTERNATIONAL SANCTIONS TO RUSSIA

FABRIZIO DI MEO¹, TATIANA GARANINA², PROFESSOR JUAN MANUEL GARCÍA LARA³

¹UNIVERSIDAD DE ALCALÁ, SPAIN. ²UNIVERSITY OF VAASA, FINLAND. ³UNIVERSIDAD CARLOS III DE MADRID, SPAIN

HAS FINANCIAL REPORTING QUALITY CONVERGED UNDER IFRS? INTERNATIONAL DIFFERENCES IN CONDITIONAL CONSERVATISM

MONOMITA NANDY¹, HENRY JARVA², SUMAN LODH³, HANNU OJALA⁴

¹BRUNEL UNIVERSITY, U.K. ²HENRY.JARVA@AALTO.FI, FINLAND. ³MIDDLESEX UNIVERSITY, UNITED KINGDOM. ⁴UNIVERSITY OF EASTERN FINLAND, FINLAND

THE IMPACT OF THE IFRS 9 EXPECTED LOSS APPROACH ON ACCOUNTING CONSERVATISM

CHU YEONG LIM¹, CLARENCE GOH², KEVIN OW YONG³

¹NANYANG TECHNOLOGICAL UNIVERSITY, SINGAPORE. ²SINGAPORE MANAGEMENT UNIVERSITY, SINGAPORE. ³SINGAPORE INSTITUTE OF TECHNOLOGY, SINGAPORE

CONSERVATISM IN RISK DISCLOSURE TONE AND PREDICTION POWER FOR STOCK PRICE CRASH RISK

NIJAT HAJIKHANOV¹, ANKE MÜßIG¹, THOMAS KASPEREIT¹, VERONIQUE WEBER¹, KERSTIN LOPATTA², NI ZHEN¹

¹UNIVERSITY OF LUXEMBOURG, LUXEMBOURG. ²HAMBURG UNIVERSITY, GERMANY

ASYMMETRIC COST BEHAVIOUR AND EARNINGS QUALITY IN THE EUROPEAN CONTEXT

APOSTOLOS A BALLAS¹, DIMOSTHENIS HEVAS¹, NIKOLAOS KARAMPINIS², ORESTES VLISMAS²

¹ATHENS UNIVERSITY OF ECONOMICS & BUSINESS, GREECE. ²ATHENS UNIVERSITY OF ECONOMICS AND BUSINESS, GREECE

FRRF.06 09:00 - 10:30 THURSDAY, 27TH MAY 2021

TRACK FINANCIAL REPORTING
SESSION TYPE RESEARCH FORUM SESSIONS
SESSION CHAIR LORENZO SIMONI

ZOOM HOST: MARIA-SILVIA SANDULESCU

INSTITUTIONAL FACTORS, TRANSPARENCY AND ACCOUNTING FOR GOODWILL: IMPAIRMENT RECOGNITION UNDER IFRS IN EUROPE

SIDNEY GRAY¹, KEISHI FUJIYAMA²

¹THE UNIVERSITY OF SYDNEY, AUSTRALIA. ²KOBE UNIVERSITY, JAPAN

STRATEGIC MANAGERIAL DETERMINANTS OF GOODWILL IMPAIRMENT DISCLOSURE

BEGONA GINER, FRANCISCA PARDO

UNIVERSITY OF VALENCIA, SPAIN

THE USEFULNESS OF GOODWILL IMPAIRMENT LOSS UNDER IAS 36: REPORTING INCENTIVES VERSUS ECONOMIC REALITY

SHU-HSING WU¹, AUDREY WENHSIN HSU²

¹CHANG JUNG CHRISTIAN UNIVERSITY, TAIWAN REGION. ²NATIONAL TAIWAN UNIVERSITY, TAIWAN

USEFULNESS OF LEVEL 3 DISCLOSURES AND IFRS 13

ARNI CLAESSEN

REYKJAVÍK UNIVERSITY, ICELAND

VARIED PRACTICE IN ACCOUNTING FOR EXTRACTIVE ACTIVITIES UNDER IFRS

CHRISTIAN STADLER, CHRISTOPHER NOBES

ROYAL HOLLOWAY UNIVERSITY OF LONDON, UNITED KINGDOM

GVPSD.02 09:00 - 10:30 THURSDAY, 27TH MAY 2021

TRACK ACCOUNTING AND GOVERNANCE

SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS

SESSION CHAIR AHMED ELAMER

ZOOM HOST: YUANTO KUSNADI

DISCUSSANTS: SANDER DE GROOTE, ANTONIO B. VAZQUEZ

CEO OVERBOARD! CORPORATE PERFORMANCE CONSEQUENCES OF CEO PARTICIPATION IN OTHER BOARDS

ANTONIO B. VAZQUEZ¹, FAIZA MAJID²

¹STOCKHOLM SCHOOL OF ECONOMICS, SWEDEN. ²UNIVERSITY OF NEW SOUTH WALES, AUSTRALIA

WHO CARES ABOUT DIRECTOR FIT IN THE BOARD? DIRECTOR DISTANCE FROM THEIR PEERS AS AN ANTECEDENT TO DIRECTOR ELECTION OUTCOMES AND TURNOVER.

SANDER DE GROOTE¹, MATHIJS VAN PETEGHEM²

¹UNSW SYDNEY, AUSTRALIA. ²MAASTRICHT UNIVERSITY, BELGIUM

GVPS.04 09:00 - 10:30 THURSDAY, 27TH MAY 2021

TRACK ACCOUNTING AND GOVERNANCE

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR NAOKI WATANABE

ZOOM HOST: LIANGBO MA

PEER-SPECIFIC KNOWLEDGE AND RELATIVE PERFORMANCE EVALUATION

CHUNG-YU HUNG¹, ZHENYANG SHI²

¹MELBOURNE UNIVERSITY / MELBOURNE BUSINESS SCHOOL, AUSTRALIA. ²THE CHINESE UNIVERSITY OF HONG KONG, HONG KONG SAR

DOES LONGER DURATION OF EXECUTIVE COMPENSATION FOSTER INVESTMENT EFFICIENCY?

MATTHIAS REGIER

TECHNISCHE UNIVERSITÄT MÜNCHEN (TUM), GERMANY

FIRM STRATEGY AND CEO-VP PAY DIFFERENTIALS IN EQUITY COMPENSATION

MARGARET A ABERNETHY, YUNHE DONG, FLORA KUANG, BO QIN

THE UNIVERSITY OF MELBOURNE, AUSTRALIA

GVRF.02 09:00 - 10:30 THURSDAY, 27TH MAY 2021

TRACK ACCOUNTING AND GOVERNANCE
SESSION TYPE RESEARCH FORUM SESSIONS
SESSION CHAIR TAM NGUYEN

MANAGEMENT TEAM SOCIAL NETWORK AND CORPORATE CREDIT RISK

TSUNG-KANG CHEN

NATIONAL CHIAO TUNG UNIVERSITY, TAIWAN REGION

RISK DISCLOSURE AND INTERNAL INFORMATION QUALITY

ANTTI MIIHKINEN

TURKU SCHOOL OF ECONOMICS, UNIVERSITY OF TURKU, FINLAND

THE MITIGATING EFFECT OF PENDING PATENT DISCLOSURE ON MYOPIC R&D UNDERINVESTMENT

HUIYU HE, XIA CHEN

SINGAPORE MANAGEMENT UNIVERSITY, SCHOOL OF ACCOUNTANCY, SINGAPORE

AUSTRALIA'S SAY ON PAY: THE LONG-RUN IMPACT OF THE 'FIRST-STRIKE' ON THE PAY-PERFORMANCE RELATION

ABDULRAHMAN ALHASSUN¹, REZA MONEM²

¹GRIFFITH UNIVERSITY, AUSTRALIA. ²DEPARTMENT OF ACCOUNTING, FINANCE AND ECONOMICS, NATHAN CAMPUS, GRIFFITH UNIVERSITY, AUSTRALIA

ICPS.02 09:00 - 10:30 THURSDAY, 27TH MAY 2021

TRACK INTERDISCIPLINARY/CRITICAL
SESSION TYPE PARALLEL SESSIONS
SESSION CHAIR CAROLYN CORDERY

ZOOM HOST: CHRYSTELLE RICHARD

GLOBAL STANDARDS WITHOUT THE UNITED STATES: INSTITUTIONAL WORK AND THE U.S. NON-ADOPTION OF IFRS

KIRSTIN BECKER¹, HOLGER DASKE², CHRISTOPH PELGER³

¹COPENHAGEN BUSINESS SCHOOL, DENMARK. ²UNIVERSITY OF MANNHEIM, GERMANY.

³UNIVERSITY OF INNSBRUCK / DEPARTMENT OF ACCOUNTING, AUDITING AND TAXATION, AUSTRIA

IMPLEMENTING A NEW ACCOUNTING STANDARD - A STUDY ON THE POLITICS OF CO-CONSTRUCTING THE MEANING OF IFRS 17 IN THE TRANSITION RESOURCE GROUP

LEONIE DAUM¹, CHRISTOPH PELGER²

¹UNIVERSITY OF INNSBRUCK, AUSTRIA. ²UNIVERSITY OF INNSBRUCK / DEPARTMENT OF ACCOUNTING, AUDITING AND TAXATION, AUSTRIA

MAPSD.04 09:00 - 10:30 THURSDAY, 27TH MAY 2021

TRACK MANAGEMENT ACCOUNTING
SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS
SESSION CHAIR SANDER VAN TRIEST

ZOOM HOST: JODIE MOLL

DISCUSSANTS: OTTO JANSCHKEK, JANNE JÄRVINEN

MANAGEMENT ACCOUNTING AND CONTROL SYSTEMS AND EARNINGS MANAGEMENT: EFFECTS ON FUTURE FIRM PERFORMANCE

BEATRIZ GARCIA OSMA¹, JACOBO GÓMEZ CONDE², ERNESTO LOPEZ-VALEIRAS³

¹UNIVERSIDAD CARLOS III DE MADRID, SPAIN. ²AUTONOMOUS UNIVERSITY OF MADRID, SPAIN.

³UNIVERSIDAD DE VIGO, SPAIN

THE EFFECTS OF NON-EXECUTIVE VARIABLE AND FIXED COMPENSATION ON THE COST OF EQUITY CAPITAL

SHENGMIN HUNG, CHUN-YOU KO

SOOCHOW UNIVERSITY, TAIWAN

MAPS.03 09:00 - 10:30 THURSDAY, 27TH MAY 2021

TRACK MANAGEMENT ACCOUNTING

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR ALEKSANDRA KLEIN

ZOOM HOST: DANIEL PABINGER

THE ROLE OF SENIOR ACCOUNTANTS IN IMPLEMENTING NON-FINANCIAL PERFORMANCE INDICATORS IN THE PUBLIC SECTOR

PINAR GUVEN-USLU¹, SIMON CARMEL²

¹UNIVERSITY OF EAST ANGLIA, UNITED KINGDOM. ²UNIVERSITY OF ESSEX, UNITED KINGDOM

PRACTICES THAT HELP WOMEN ACCOUNTANTS FLOURISH: EXPLORING THE RELATIONSHIPS BETWEEN ORGANISATIONAL PRACTICES, PSYCHOLOGICAL RESOURCES AND ORGANISATIONAL OUTCOMES

ASSOCIATE PROFESSOR CARLY MOULANG¹, ALESSANDRO GHIO²

¹MONASH UNIVERSITY, AUSTRALIA. ²MONASH UNIVERSITY, AUSTRALIA

MANAGEMENT ACCOUNTANTS IN THE DIGITAL AGE: AN ANALYSIS OF AMBIGUITIES AND ANXIETIES

ALEXANDER CORNELIS ABRAHAM VAN SLOOTEN¹, SEBASTIAN FIRK², PAULA VAN VEEN-DIRKS³

¹UNIVERSITY OF GRONINGEN, NETHERLANDS. ²UNIVERSITY OF GRONINGEN, NETHERLANDS.

³UNIVERSITY OF GRONINGEN, FACULTY OF ECONOMICS AND BUSINESS, NETHERLANDS

MARF.04 09:00 - 10:30 THURSDAY, 27TH MAY 2021

TRACK MANAGEMENT ACCOUNTING
SESSION TYPE RESEARCH FORUM SESSIONS
SESSION CHAIR DENNIS D. FEHRENBACHER

ZOOM HOST: ARJA FLINKMAN

THE USE OF A MANAGEMENT CONTROL SYSTEM TO ENHANCE THE PERCEPTION OF MEANINGFUL WORK – A BIBLIOMETRIC ANALYSIS AND LITERATURE REVIEW

JANINE BURGHARDT¹, KLAUS MÖLLER²

¹UNIVERSITY OF ST. GALLEN, SWITZERLAND. ²UNIVERSITY OF ST. GALLEN, SWITZERLAND

EMPLOYEE'S PERCEPTION OF THE ENABLING CHARACTER OF CONTROLS: DOES GENERATION MATTER?

THI CAM TU LUONG^{1,2}, ANN JORISSEN³, INE PAELEMAN¹

¹UNIVERSITEIT ANTWERPEN, DEPARTMENT OF ACCOUNTANCY AND FINANCE, BELGIUM. ²CAN THO UNIVERSITY, VIETNAM. ³UNIVERSITEIT ANTWERPEN, DEPARTMENT OF ACCOUNTING AND FINANCE, BELGIUM

HOW DOES EMPLOYMENT CHANGE WITH CHANGES IN SALES ACTIVITY?

JUNQIN SUN¹, MARK ANDERSON², FANGJUN WANG³

¹XI'AN JIAOTONG UNIVERSITY, CHINA. ²UNIVERSITY OF CALGARY, CANADA. ³XI'AN JIAOTONG UNIVERSITY, CHINA

DO BEHAVIORAL APPROACH AND INHIBITION SYSTEMS MEDIATE GENDER DIFFERENCES IN REWARD SENSITIVITY?

SERGEJA SLAPNICAR¹, MINA LIČEN², KARLA OBLAK³

¹THE UNIVERSITY OF QUEENSLAND, AUSTRALIA. ²UNIVERSITY OF LJUBLJANA, SLOVENIA. ³UNIVERSITY COLLEGE EFFECTUS, COLLEGE FOR FINANCE AND LAW, ZAGREB, CROATIA

MARF.05 09:00 - 10:30 THURSDAY, 27TH MAY 2021

TRACK MANAGEMENT ACCOUNTING
SESSION TYPE RESEARCH FORUM SESSIONS
SESSION CHAIR ABDUL KHIZER

ZOOM HOST: JANNICK PLÄHN

BUDGETING FOR CYCLICALITY IN HEALTHCARE EXPENDITURE: A STRUCTURED LITERATURE REVIEW OF ACCOUNTING, PUBLIC MANAGEMENT AND HEALTH MANAGEMENT JOURNALS

RUTH GIBBS¹, MICHELLE CARR², MARK MULCAHY², DON WALSHE²

¹UNIVERSITY COLLEGE CORK, IRELAND. ²UNIVERSITY COLLEGE CORK, IRELAND

THE RELATIONSHIP BETWEEN EXPERIENTIAL LEARNING CAPABILITY RELATED TO PERFORMANCE MANAGEMENT SYSTEM AND PERFORMANCE IN THE PUBLIC SECTOR

TAKEHIRO METOKI¹, KAZUNORI FUKUSHIMA²

¹WASEDA UNIVERSITY, JAPAN. ²CHUO UNIVERSITY, JAPAN

UNLEASHING THE POTENTIAL OF BUDGETING PRACTICES IN PUBLIC HEALTHCARE ORGANIZATIONS. THE DRIVERS OF PSYCHOLOGY-BASED BUDGETING RESEARCH

DOMENICO RAUCCI, MANUELA PAOLINI

UNIVERSITY OF G. D'ANNUNZIO - CHIETI-PESCARA, ITALY

PSPSD.01 09:00 - 10:30 THURSDAY, 27TH MAY 2021

TRACK PUBLIC SECTOR ACCOUNTING AND NOT-FOR-PROFIT ACCOUNTING
SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS
SESSION CHAIR CLAUDIO COLUMBANO

ZOOM HOST: DONIA BEN AMOR

DISCUSSANTS: ANNEMARIE CONRATH-HARGREAVES, EPAMEINONDAS KATSIKAS

ACCOUNTING MEDIATIONS: CONCEPTUAL, METHODOLOGICAL AND SOCIAL MEDIATIONS OF PERSONAL BUDGETS IN PUBLIC WELFARE SERVICES

JAROMIR JUNNE

HAMBURG HELMUT SCHMIDT UNIVERSITY - UNIVERSITY OF THE FEDERAL ARMED FORCES,
GERMANY

EFFECT OF POLITICAL CORRUPTION ON MUNICIPAL TAX REVENUES

MARÍA-DOLORES GUILLAMÓN¹, BERNARDINO BENITO², ANA-MARÍA RÍOS¹, ÚRSULA FAURA¹,
JAVIER CIFUENTES¹

¹MURCIA UNIVERSITY, SPAIN. ²UNIVERSITY OF MURCIA, SPAIN

PSRF01 09:00 - 10:30 THURSDAY, 27TH MAY 2021

TRACK PUBLIC SECTOR ACCOUNTING AND NOT-FOR-PROFIT ACCOUNTING

SESSION TYPE RESEARCH FORUM SESSIONS

SESSION CHAIR MAKOTO KUROKI

ZOOM HOST: RAPHAEL TIETMEYER

SENSEMAKING IN BUDGETING PRACTICES: THE CASE OF AN INTERGOVERNMENTAL ORGANIZATION

THI HONG NHUNG HOANG

SKEMA BUSINESS SCHOOL, FRANCE

THE PRIVATE P OF PPPS: EXPLORING THE DOUBLE HYBRIDITY OF THE PRIVATE PARTNER

MARTA M ALMEIDA¹, ROBERT SCAPENS², ANNE STAFFORD³

¹NOVA SCHOOL OF BUSINESS AND ECONOMICS, PORTUGAL. ²ALLIANCE MANCHESTER
BUSINESS SCHOOL, UNITED KINGDOM. ³MANCHESTER BUSINESS SCHOOL, UNITED KINGDOM

COMMUNITY CAPACITY AND ACCOUNTABILITY: A CASE STUDY OF TRANSPORTATION SERVICE DEVELOPMENT FOR THE ELDERLY

MASAFUMI FUJINO¹, YOSHITAKA SHIRINASHIHAMA², KEITA INOUE³

¹NIHON UNIVERSITY, JAPAN. ²YAMAGATA UNIVERSITY, JAPAN. ³SEIKI UNIVERSITY, JAPAN

ACCOUNTABILITY AND TRANSPARENCY OF NGOS: INFORMATION DISCLOSURE ISSUES

SVIESA LEITONIENE¹, LINA DAGILIENE², ALFREDA SAPKAUSKIENE³

¹KAUNAS UNIVERSITY OF TECHNOLOGY, LITHUANIA. ²SCHOOL OF ECONOMICS AND BUSINESS, KAUNAS UNIVERSITY OF TECHNOLOGY, LITHUANIA. ³VILNIUS UNIVERSITY, LITHUANIA

SEEPSD.02 09:00 - 10:30 THURSDAY, 27TH MAY 2021

TRACK SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING
SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS

DISCUSSANTS: OANA APOSTOL, ALESSANDRO GHIO

AN EXPLORATION OF QUEER SPACES AND WORLDVIEWS IN THE ACCOUNTING PROFESSION

ALESSANDRO GHIO, NICK MCGUIGAN

MONASH UNIVERSITY, AUSTRALIA

I'M RUBBER, YOU'RE GLUE: HOW PROFESSIONAL ACCOUNTING FIRMS MANAGE THE EFFECTS OF STIGMA (TRANSFER) IN THE U.S. CANNABIS INDUSTRY

SEAMUS DUFURRENA

ESSEC BUSINESS SCHOOL, FRANCE

SEEPS.04 09:00 - 10:30 THURSDAY, 27TH MAY 2021

TRACK SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING
SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR EMMA-RIIKKA MYLLYMÄKI

ZOOM HOST: ELLIE (LARELLE) CHAPPLE

MARKET REACTION TO ENVIRONMENT, SOCIAL, AND GOVERNANCE REPORTING: REGRESSION DISCONTINUITY-BASED EVIDENCE

ZELALEM ABAY

THE UNIVERSITY OF GOTHENBURG, SWEDEN

SPILOVER EFFECTS OF CSR DISCLOSURE REGULATIONS ACROSS LENDING RELATIONSHIPS

LYNN LINGHUAN WANG

THE HONG KONG UNIVERSITY OF SCIENCE AND TECHNOLOGY, HONG KONG SAR

THE IMPACT OF ESG GUIDE REVISION ON SUSTAINABILITY REPORTING IN HONG KONG

TERESA CHU¹, PAK SAN CHEONG¹, CHENG HAN LEUNG²

¹UNIVERSITY OF MACAU, CHINA. ²CITY UNIVERSITY OF MACAU, CHINA

SEERF.01 09:00 - 10:30 THURSDAY, 27TH MAY 2021

TRACK SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

SESSION TYPE RESEARCH FORUM SESSIONS

SESSION CHAIR ŁUKASZ MATUSZAK

ZOOM HOST: YUXIA ZOU

FROM VOLUNTARY TO MANDATORY CARBON DISCLOSURES IN THE UK: HOW CARBON DISCLOSURES MEDIATE THE RELATION BETWEEN CARBON EMISSIONS AND FINANCIAL PERFORMANCE

YANG LIU¹, XIAOYAN ZHOU², JESSICA YANG³, ANDREAS G. F. HOEPNER⁴

¹HENLEY BUSINESS SCHOOL AT THE UNIVERSITY OF READING, U.K.²UNIVERSITY OF OXFORD, UNITED KINGDOM. ³HENLEY BUSINESS SCHOOL-UNIVERSITY OF READING, UNITED KINGDOM. ⁴SCHOOL OF BUSINESS-UNIVERSITY COLLEGE DUBLIN, IRELAND

CARBON ABATEMENT INVESTMENT, CLIMATE RISK AND FIRM VALUE: AN INTERNATIONAL STUDY

RONG HE¹, LE LUO², ABUL SHAMSUDDIN¹, QINGLIANG TANG³

¹UNIVERSITY OF NEWCASTLE, AUSTRALIA, AUSTRALIA. ²MACQUARIE UNIVERSITY, AUSTRALIA, AUSTRALIA. ³WESTERN SYDNEY UNIVERSITY, AUSTRALIA

WHEN DO CLIMATE RISK DISCLOSURES MATTER TO INVESTORS?

ISABELLE MARTINEZ¹, WALID BEN AMAR², DIANA CASTRO HERRERA¹

¹TSM RESEARCH UNIVERSITY OF TOULOUSE 1 CAPITOLE, FRANCE. ²UNIVERSITY OF OTTAWA, CANADA

CARBON RISK DISCLOSURE TONE AND STOCK PRICE CRASH RISK: AN INTERNATIONAL REVIEW

HANLU FAN¹, YUAN SHAN², QINGLIANG TANG¹, JUNRU ZHANG³, LU ZHANG⁴

¹WESTERN SYDNEY UNIVERSITY, AUSTRALIA. ²UNIVERSITY OF WESTERN AUSTRALIA, AUSTRALIA. ³MURDOCH UNIVERSITY, AUSTRALIA. ⁴UWA BUSINESS SCHOOL, AUSTRALIA

TXPSD.02 09:00 - 10:30 THURSDAY, 27TH MAY 2021

TRACK TAXATION

SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS

SESSION CHAIR ANNA BIAŁEK-JAWORSKA

ZOOM HOST: JOHANNES LORENZ

DISCUSSANTS: CAREN SURETH-SLOANE, HARALD JOHANNES AMBERGER

INCOME DECLARATION AND TAX AUDITS IN THE PRESENCE OF A TAX COURT

PETER KRENN¹, RAINER NIEMANN²

¹UNIVERSITY OF GRAZ, CENTER FOR ACCOUNTING RESEARCH, AUSTRIA. ²UNIVERSITY OF GRAZ, AUSTRIA

INCOME SHIFTING AND MANAGEMENT INCENTIVES

REGINA ORTMANN¹, DIRK SCHINDLER²

¹PADERBORN UNIVERSITY, GERMANY. ²ERASMUS UNIVERSITY ROTTERDAM, NETHERLANDS

TXRF.01 09:00 - 10:30 THURSDAY, 27TH MAY 2021

TRACK TAXATION

SESSION TYPE RESEARCH FORUM SESSIONS

SESSION CHAIR CINTHIA VALLE RUIZ

MANAGERIAL OVERCONFIDENCE, FAMILY FIRMS AND TAX AVOIDANCE

YI-CHENG HO¹, JENN-SHYONG KUO², CHONG-LUN JHANG³

¹NATIONAL CHENGCHI UNIVERSITY, TAIWAN REGION. ²NATIONAL TAIPEI UNIVERSITY, TAIWAN.

³NATIONAL CHENGCHI UNIVERSITY, TAIWAN

EFFECTS ON AGGRESSIVE TAX PLANNING BY INSIDERS ON CORPORATE TAX AVOIDANCE

JENN-SHYONG KUO¹, YI-CHENG HO², YUN-ZHONG SU³

¹NATIONAL TAIPEI UNIVERSITY, TAIWAN. ²NATIONAL CHENGCHI UNIVERSITY, TAIWAN REGION.

³NATIONAL CHENGCHI UNIVERSITY, TAIWAN

THE DANGER OF BEING NEIGHBORS: INCIDENTAL INFORMATION ACQUISITION BY TAXOFFICERS AND CORPORATE TAX AVOIDANCE

XIAOWEI WANG, KALOK CHAN

THE CHINESE UNIVERSITY OF HONG KONG, HONG KONG SAR

EARNINGS MANAGEMENT IN RESPONSE TO CHINA'S VALUE-ADDED TAX REFORM: EVIDENCE FROM A QUASI-NATURAL EXPERIMENT

RUBING LI¹, DONG CHEN², RUI FAN³

¹WUHAN UNIVERSITY, CHINA. ²WUHAN UNIVERSITY, CHINA. ³SOUTHEAST UNIVERSITY, CHINA

CONSUMER REACTIONS TO NEGATIVE TAX NEWS

XIXI ZHANG

VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS, AUSTRIA

AUPS.07 11:00 - 12:30 THURSDAY, 27TH MAY 2021

TRACK AUDITING

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR MARTIN SCHMIDT

ZOOM HOST: ENNY SUSILOWATI MARDJONO

AUDITOR TASK SELECTION UNDER TIME PRESSURE

BART DIERYNCK¹, CHRISTIAN PETERS²

¹TILBURG UNIVERSITY, NETHERLANDS. ²TILBURG UNIVERSITY, NETHERLANDS

HOW DO LEAD AUDITOR INSTRUCTIONS INFLUENCE COMPONENT AUDITORS' EVIDENCE COLLECTION DECISIONS? THE JOINT INFLUENCE OF CONSTRUAL INTERPRETATIONS AND RESPONSIBILITY

SKYE ZHU¹, SOON-YEOW PHANG²

¹THE AUSTRALIAN NATIONAL UNIVERSITY, AUSTRALIA. ²MONASH UNIVERSITY, AUSTRALIA

BARRIERS TOWARDS LEARNING FROM AUDITOR ERRORS: IS EMC THE ANTIDOTE?

OSCAR VAN MOURIK¹, ANNA GOLD¹, THERESE GROHNERT²

¹VRIJE UNIVERSITEIT AMSTERDAM, NETHERLANDS. ²MAASTRICHT UNIVERSITY, NETHERLANDS

AUPS.08 11:00 - 12:30 THURSDAY, 27TH MAY 2021

TRACK AUDITING

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR SVEN HÖRNER

ZOOM HOST: JINGYI JIA

AUDIT PARTNER-CLIENT STRATEGIC ALIGNMENT

KRIS HARDIES¹, MARIE-LAURE VANDENHAUTE², KARLA M. ZEHMS³

¹UNIVERSITY OF ANTWERP, BELGIUM. ²VRIJE UNIVERSITEIT BRUSSEL, BELGIUM. ³UNIVERSITY OF WISCONSIN - MADISON, UNITED STATES

PUBLIC AUDIT TENDERS: EVIDENCE FROM GERMANY AND THE U.K.

JULIANE BEER¹, ULF BRUGGEMANN², FREDERIKE MICHEL³

¹HUMBOLDT UNIVERSITY OF BERLIN, GERMANY. ²HUMBOLDT-UNIVERSITÄT ZU BERLIN, GERMANY. ³HUMBOLDT-UNIVERSITÄT ZU BERLIN/INSTITUTE OF ACCOUNTING AND AUDITING, GERMANY

THE DEBATE ON MANDATORY AUDIT FIRM ROTATION CONTINUES: THE EFFECTS OF CLIENT BARGAINING POWER ON AUDIT PRICING IN A VOLUNTARY AND INVOLUNTARY AUDIT SWITCHING ENVIRONMENT

FRENDY FRENDY¹, FUMIKO TAKEDA²

¹NAGOYA UNIVERSITY OF COMMERCE AND BUSINESS, JAPAN. ²TOKYO UNIVERSITY, JAPAN

AURF.05 11:00 - 12:30 THURSDAY, 27TH MAY 2021

TRACK AUDITING

SESSION TYPE RESEARCH FORUM SESSIONS
SESSION CHAIR KAM-WAH LAI

THE EFFECT OF ENGAGEMENT PARTNER'S DOMINANCE ON AUDIT QUALITY

UMMUGULSUM ZOR¹, YASIN KUTUK²

¹ALTINBAS UNIVERSITY, TURKEY. ²ALTINBAS UNIVERSITY, TURKEY

THE PRICING OF NATIONAL CULTURE IN MULTINATIONAL GROUP AUDITS: EVIDENCE FROM JAPAN

JUNJIAN GU¹, WEI QIANG², ZHENG QIAO³

¹UNIVERSITY OF TSUKUBA, JAPAN. ²HARBIN INSTITUTE OF TECHNOLOGY, SHENZHEN, CHINA.
³XI'AN JIAOTONG UNIVERSITY, CHINA

SHOULD HOME COUNTRY AUDITORS BE ALLOWED TO AUDIT CROSS-LISTED FIRMS: EVIDENCE FROM CHINA

MANYI FAN¹, BIN KE², WENRUO WU³, LIJUN XIA³, QINGQUAN XIN⁴

¹SINGAPORE UNIVERSITY OF SOCIAL SCIENCES, SINGAPORE. ²NATIONAL UNIVERSITY OF SINGAPORE, SINGAPORE. ³SHANGHAI JIAO TONG UNIVERSITY, CHINA. ⁴CHONGQING UNIVERSITY, CHINA

INVESTOR REQUESTS ON SOCIAL MEDIA – THE EFFECTS OF AUDIT STATUS COMMUNICATION AND MESSAGE SOURCE ON INVESTOR JUDGMENTS

FLORIAN KOOKE, NIKLAS KERKHOFF, KAI SCHAUMANN

UNIVERSITY OF MUENSTER, GERMANY

THE MODERATING EFFECT OF TOP MANAGEMENT TEAM'S POWER ON THE RELATIONSHIP BETWEEN CPA INDEPENDENCE & AUDITING QUALITY

FARADILLAH AMALIA RIVAI, CHAO-SHENG LIU

NATIONAL YUNLIN UNIVERSITY OF SCIENCE AND TECHNOLOGY, TAIWAN

EDRF.02 11:00 - 12:30 THURSDAY, 27TH MAY 2021

TRACK ACCOUNTING EDUCATION
SESSION TYPE RESEARCH FORUM SESSIONS
SESSION CHAIR DAVID DERICHS

ZOOM HOST: PASCALE TADDEI VALENZA

DEVELOPING ACCOUNTING STUDENTS AS CO-CREATORS OF LEARNING THROUGH AUTHENTIC ASSESSMENT

CARLY MOULANG¹, NICK MCGUIGAN²

¹MONASH UNIVERSITY, AUSTRALIA. ²MONASH UNIVERSITY, AUSTRALIA

ASCERTAINING THE FACTORS AFFECTING THE PERCEIVED PERFORMANCE OF STUDENTS TAKING NON-SPECIALIST ACCOUNTING COURSES

COLIN HASLAM¹, CHRISTOPHER RILEY², GEORGIOS KATECHOS², EVISA MITROU³, GRIGORIOS THEODOSOPOULOS⁴, NICK TSITSIANIS¹

¹QMUL, UNITED KINGDOM. ²UNIVERSITY OF HERTFORDSHIRE, UNITED KINGDOM. ³QUEEN MARY, UNIVERSITY OF LONDON, U.K. ⁴BRUNEL UNIVERSITY, U.K.

FACTORS INFLUENCING POSTGRADUATE ACCOUNTING STUDENTS' THROUGHPUT RATE IN A UNIVERSITY OF TECHNOLOGY: AN EXPLORATORY STUDY

LESLEY JUNE STAINBANK

UNIVERSITY OF KWAZULU-NATAL, SOUTH AFRICA

SOME NOTES ABOUT ACADEMIC EVALUATION IN ITALY: NEW CHALLENGES FOR ACCOUNTING SCHOLARS

MARIO NICOLIELLO

UNIVERSITY OF GENOA, ITALY

PREDICTING FIRST-YEAR UNIVERSITY OUTCOMES USING EARLY WARNING SIGNALS FROM ACCOUNTING EDUCATION: A MACHINE LEARNING APPROACH

PATRICIA EVERAERT¹, EVELIEN OPDECAM², HANS VAN DER HEIJDEN³

¹GHENT UNIVERSITY, BELGIUM. ²GHENT UNIVERSITY, BELGIUM. ³UNIVERSITY OF SUSSEX, UNITED KINGDOM

FAPS.06 11:00 - 12:30 THURSDAY, 27TH MAY 2021

TRACK FINANCIAL ANALYSIS
SESSION TYPE PARALLEL SESSIONS
SESSION CHAIR SARA LONGO

ZOOM HOST: SUE WRIGHT

DO FOREIGN CASH HOLDINGS GENERATE UNCERTAINTY FOR ANALYSTS?

MICHELE FABRIZI¹, ELISABETTA IPINO², MICHEL MAGNAN³, ANTONIO PARBONETTI⁴

¹UNIVERSITY OF PADUA, ITALY. ²SEATTLE PACIFIC UNIVERSITY, UNITED STATES. ³CONCORDIA UNIVERSITY, CANADA. ⁴UNIVERSITY OF PADOVA, ITALY

NOVELTY OR EFFICIENCY? WHAT MATTERS MOST FOR FIRM PERFORMANCE

PHILIP JOOS¹, MUSTAFA AHÇI²

¹TILBURG UNIVERSITY, NETHERLANDS. ²TILBURG UNIVERSITY, NETHERLANDS

CONSERVATIVE ACCOUNTING AND THE PRICING OF RISK: THE CASE OF RESEARCH AND DEVELOPMENT

EIRINI KONSTANTINIDI¹, CHRISTINA DARGENIDOU², DIMOS ANDRONOUDIS³, PETER FRANCIS POPE⁴

¹THE UNIVERSITY OF MANCHESTER, U.K.²UNIVERSITY OF EXETER, UNITED KINGDOM.

³UNIVERSITY OF BRISTOL, U.K.⁴UNIVERSITY OF BOCCONI, ITALY

FAPS.07 11:00 - 12:30 THURSDAY, 27TH MAY 2021

TRACK FINANCIAL ANALYSIS

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR ANDREAS CHARITOU

ZOOM HOST: JAN SEITZ

COMPANY VISIT DISCLOSURE REGULATION AND FINANCIAL ANALYSTS' BEHAVIOR

BIN KE¹, DONGMIN KONG², SHASHA LIU³

¹NATIONAL UNIVERSITY OF SINGAPORE, SINGAPORE. ²ZHONGNAN UNIVERSITY OF ECONOMICS AND LAW, CHINA. ³JINAN UNIVERSITY, CHINA

WHAT'S MY STYLE? SUPPLY-SIDE DETERMINANTS OF DEBT COVENANT INCLUSION

ZHIMING MA¹, DERRALD STICE², CHRISTOPHER WILLIAMS³

¹PEKING UNIVERSITY, CHINA. ²THE UNIVERSITY OF HONG KONG, HONG KONG REGION.

³UNIVERSITY OF MICHIGAN, UNITED STATES

THE REALS EFFECTS OF WEATHER ON ACCOUNTING PERFORMANCE, ANALYSTS FORECASTS, AND SECURITIES PRICES

JOSEPH HAN STICE

THE CHINESE UNIVERSITY OF HONG KONG, HONG KONG

FARF.04 11:00 - 12:30 THURSDAY, 27TH MAY 2021

TRACK FINANCIAL ANALYSIS

SESSION TYPE RESEARCH FORUM SESSIONS

SESSION CHAIR NIKOLAOS FLOROPOULOS

MEDIA COVERAGE AND CORPORATE RISK-TAKING: INTERNATIONAL EVIDENCE

WEIDONG XU¹, XIN GAO², ZHE AN³, DONGHUI LI⁴

¹SCHOOL OF MANAGEMENT, ZHEJIANG UNIVERSITY, CHINA. ²ZHEJIANG UNIVERSITY, CHINA.
³MONASH UNIVERSITY, AUSTRALIA. ⁴SHENZHEN UNIVERSITY, CHINA

EXPROPRIATION RISK AND INVESTMENT: EVIDENCE FROM A NATURAL EXPERIMENT

SIDDHARTH BHAMBHWANI¹, ALLEN HAO HUANG², HUI DONG³

¹HKUST, HONG KONG SAR. ²HONG KONG UNIVERSITY OF SCIENCE AND TECHNOLOGY, HONG KONG SAR. ³SHUFE, CHINA

REAL EARNINGS SMOOTHING AND CRASH RISK: EVIDENCE FROM JAPAN

WENJUN KUANG

OSAKA UNIVERSITY, JAPAN

THE EFFECTS OF DISCLOSURE POLICY AND THREAT OF NEW ENTRANTS ON VOLUNTARY SEGMENT DISCLOSURE

TING-HSUAN WU¹, MARTIN WEISNER²

¹THE UNIVERSITY OF SYDNEY, AUSTRALIA. ²THE UNIVERSITY OF MELBOURNE, AUSTRALIA

FRPSD.07 11:00 - 12:30 THURSDAY, 27TH MAY 2021

TRACK FINANCIAL REPORTING

SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS

SESSION CHAIR ANNALISA PRENCIPE

ZOOM HOST: SIMONA RUSANESCU

DISCUSSANTS: ELVIRA SCARLAT, ELICA KRASTEVA

EVIDENCE THAT FINANCING DECISIONS CONTRIBUTE TO THE ZERO-EARNINGS DISCONTINUITY

NASER MAKAREM

UNIVERSITY OF ABERDEEN, U.K.

DOES FAMILY IDENTITY MATTER FOR EARNINGS MANAGEMENT? EVIDENCE FROM PRIVATE FAMILY FIRMS

CHARLOTTE H. SUNDKVIST¹, TONNY STENHEIM²

¹UNIVERSITY OF SOUTH-EASTERN NORWAY, NORWAY. ²UNIVERSITY OF SOUTH-EASTERN NORWAY, NORWAY

FRPS.08 11:00 - 12:30 THURSDAY, 27TH MAY 2021

TRACK FINANCIAL REPORTING
SESSION TYPE PARALLEL SESSIONS
SESSION CHAIR MARTIN HOOGENDOORN

ZOOM HOST: THORSTEN SELLHORN

THE INTERPLAY BETWEEN IFRS 7 DISCLOSURES AND THE EXPANDED AUDIT REPORT: EVIDENCE FROM SYNDICATED LOAN CONTRACTING

YASEMIN KARAIBRAHIMOGLU¹, VLAD-ANDREI PORUMB²

¹UNIVERSITY OF GRONINGEN, FACULTY OF ECONOMICS AND BUSINESS, NETHERLANDS.
²UNIVERSITY OF GRONINGEN, FACULTY OF ECONOMICS AND BUSINESS, NETHERLANDS

THE RECONSIDERATION OF IFRS ADOPTION, AND AUDIT FEES: EVIDENCE FROM UK PRIVATE FIRMS

YU-LIN HSU¹, NI-YUN CHEN²

¹UNIVERSITY OF STRATHCLYDE, STRATHCLYDE BUSINESS SCHOOL, U.K. ²NATIONAL SUN YAT-SEN UNIVERSITY, TAIWAN REGION

EQUITY OR DEBT - HOW DO INVESTORS PERCEIVE PERPETUAL CORPORATE HYBRID BONDS?

TOBIAS BORNEMANN¹, KAROLINE ELS¹, ZOLTAN NOVOTNY-FARKAS²

¹VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS, AUSTRIA. ²WU VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS/INSTITUTE OF ACCOUNTING AND AUDITING, AUSTRIA

FRPS.09 11:00 - 12:30 THURSDAY, 27TH MAY 2021

TRACK FINANCIAL REPORTING
SESSION TYPE PARALLEL SESSIONS
SESSION CHAIR ANA MARQUES

ZOOM HOST: WENHONG DING

EARNINGS MANAGEMENT TO ATTRACT FOREIGN CAPITAL: INTERNATIONAL EVIDENCE FROM EQUITY MARKET OPENINGS

FANGFANG HOU¹, JEFFREY NG², TJOMME RUSTICUS³, XINPENG XU²

¹XIAMEN UNIVERSITY, CHINA. ²THE HONG KONG POLYTECHNIC UNIVERSITY, HONG KONG.

³UNIVERSITY OF MINNESOTA, USA

SPILOVER EFFECT OF PEER-TO-PEER LENDING ON THE LOAN LOSSES OF COMMERCIAL BANKS

JEFFREY NG¹, TJOMME RUSTICUS², JANUS JIAN ZHANG³

¹THE HONG KONG POLYTECHNIC UNIVERSITY, HONG KONG SAR. ²UNIVERSITY OF MINNESOTA, UNITED STATES. ³THE HONG KONG POLYTECHNIC UNIVERSITY, HONG KONG REGION

BOARD INTERLOCKS AND FINANCIAL STATEMENT COMPARABILITY : THE ROLE OF ACCOUNTING EXPERTISE

XIAOYUE SONG¹, JUNRUI ZHANG¹, NANYAN DONG², FANGJUN WANG³

¹XI'AN JIAOTONG UNIVERSITY, CHINA. ²XI'AN JIAOTONG UNIVERISITY, CHINA. ³XI'AN JIAOTONG UNIVERSITY, CHINA

FRRF.07 11:00 - 12:30 THURSDAY, 27TH MAY 2021

TRACK FINANCIAL REPORTING
SESSION TYPE RESEARCH FORUM SESSIONS
SESSION CHAIR FLORIAN MORITZ

ZOOM HOST: MARCO TROMBETTA

APPLYING THE BENFORD'S LAW TO DETECT COSMETIC EARNINGS MANAGEMENT: EVIDENCE FROM THE AERO SEGMENT OF THE BUCHAREST STOCK EXCHANGE

COSTEL ISTRATE¹, MIHAI CARP²

¹ALEXANDRU IOAN CUZA UNIVERSITY, ROMANIA. ²ALEXANDRU IOAN CUZA UNIVERSITY OF IASI, ROMANIA

EARNINGS QUALITY OF SPAC TARGETS VIS-À-VIS IPO ISSUERS

DANIAL HEMMINGS¹, AZIZ JAAFAR²

¹BANGOR UNIVERSITY, UNITED KINGDOM. ²WALES UNIVERSITY / BANGOR, U.K.

A PRE-POST IFRS ANALYSIS ON THE QUALITY OF FINANCIAL REPORTING. EVIDENCE FROM AN EMERGING ECONOMY

ELENA NECHITA

THE BUCHAREST UNIVERSITY OF ECONOMIC STUDIES, ROMANIA

HOW DO FIRM-LEVEL INCENTIVES AND THE MANDATORY IFRS ADOPTION AFFECT LATIN AMERICAN FIRMS' EARNINGS MANAGEMENT PRACTICES?

CHUN YU MAK

UNIVERSITY OF BIRMINGHAM, U.K.

DO SUBORDINATE EXECUTIVES' EXTERNAL EMPLOYMENT OPPORTUNITIES AFFECT FINANCIAL REPORTING QUALITY?

YUE CAI

THE AUSTRALIAN NATIONAL UNIVERSITY, AUSTRALIA

FRRF.08 11:00 - 12:30 THURSDAY, 27TH MAY 2021

TRACK FINANCIAL REPORTING
SESSION TYPE RESEARCH FORUM SESSIONS
SESSION CHAIR CHIARA CROVINI

ZOOM HOST: TAMI DINH

REPORTING OF OPERATING INCOME SUBTOTALS IN IFRS AND DEBT FINANCING

JOSEPH COMPRIX¹, KERSTIN LOPATTA², LAURA-MARIA GASTONE²

¹SYRACUSE UNIVERSITY, UNITED STATES. ²HAMBURG UNIVERSITY, GERMANY

DIGITALIZATION AND ASSURANCE OF IFRS FINANCIAL REPORTS

KEITH DUNCAN¹, DIRK BEERBAUM², RAY MCNAMARA³, SEPPO IKAHEIMO⁴, DAVID DERICHS²

¹BOND UNIVERSITY, AUSTRALIA. ²AALTO UNIVERSITY SCHOOL OF BUSINESS, FINLAND. ³JAMES COOK UNIVERSITY/SCHOOL OF BUSINESS, AUSTRALIA. ⁴AALTO UNIVERSITY, FINLAND

DETERMINANTS OF DISCLOSURE COMPLIANCE IN A SMALL STOCK EXCHANGE: THE CASE OF INTANGIBLE ASSETS DISCLOSURES ON THE PSE

DAVID PROCHAZKA¹, MARTIN KUCERA², TOMÁŠ ZOUHAR³

¹UNIVERSITY OF ECONOMICS IN PRAGUE, CZECH REPUBLIC. ²UNIVERSITY OF ECONOMICS, PRAGUE, CZECH REPUBLIC. ³UNIVERSITY OF ECONOMICS PRAGUE, CZECH REPUBLIC

DO IFRS INTERPRETATION REQUESTS FIND AN ANSWER? AN ANALYSIS OF REJECTION NOTICES AND AGENDA DECISIONS

PAOLA RAMASSA¹, ALBERTO QUAGLI²

¹UNIVERSITY OF GENOA, ITALY. ²UNIVERSITY OF GENOVA, ITALY

THE EFFECTS OF “BREXIT” ON CORPORATE DISCLOSURE

FYNN GERKEN¹, KRIS HARDIES¹, MATHIJS VAN PETEGHEM²

¹UNIVERSITY OF ANTWERP, BELGIUM. ²MAASTRICHT UNIVERSITY, BELGIUM

GVPSD.03 11:00 - 12:30 THURSDAY, 27TH MAY 2021

TRACK ACCOUNTING AND GOVERNANCE
SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS
SESSION CHAIR PILAR VELASCO

ZOOM HOST: MICHAEL ERKENS

DISCUSSANTS: CEPHAS SIMON-PETER DAK-ADZAKLO, YAPING MAO

THE SEC FILING REVIEW PROCESS: INSIGHTS FROM ACCOUNTING RESEARCH

LAUREN CUNNINGHAM¹, JACOB JUSTUS LEIDNER²

¹UNIVERSITY OF TENNESSEE AT KNOXVILLE, UNITED STATES. ²UNIVERSITY OF WÜRZBURG, GERMANY

CORPORATE GOVERNANCE REFORMS, SOCIETAL TRUST AND CORPORATE FINANCIAL POLICIES

CEPHAS SIMON-PETER DAK-ADZAKLO¹, RAYMOND M. K. WONG²

¹CITY UNIVERSITY OF HONG KONG, GHANA. ²CITY UNIVERSITY OF HONG KONG, HONG KONG SAR

GVPS.05 11:00 - 12:30 THURSDAY, 27TH MAY 2021

TRACK ACCOUNTING AND GOVERNANCE
SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR MARC STEFFEN RAPP

ZOOM HOST: VICTORIA CLOUT

ORGANIZATIONAL FORM AND ACCESS TO CAPITAL: THE ROLE OF REGULATORY INTERVENTIONS

DEBARATI BASU¹, KAUSTAV SEN²

¹XLRI - XAVIER SCHOOL OF MANAGEMENT, INDIA. ²LUBIN SCHOOL OF BUSINESS, PACE UNIVERSITY, NEW YORK, UNITED STATES

COPYCAT BEHAVIOR IN CSR INCENTIVE CONTRACTS: THE ROLE OF BOARD INTERLOCKS

CHARLOTTE ANTOONS¹, LIESBETH BRUYNSEELS², EDDY CARDINAELS³

¹KU LEUVEN, BELGIUM. ²KU LEUVEN, BELGIUM. ³TILBURG UNIVERSITY AND KU LEUVEN, NETHERLANDS

BOARD GENDER DIVERSITY AND ESG DISCLOSURE: GLOBAL EVIDENCE

ABDALLAH ALKHAWAJA, FANG HU, SIVATHAASAN NADARAJAH

GRIFFITH UNIVERSITY, AUSTRALIA

GVRF.03 11:00 - 12:30 THURSDAY, 27TH MAY 2021

TRACK ACCOUNTING AND GOVERNANCE
SESSION TYPE RESEARCH FORUM SESSIONS
SESSION CHAIR OLATUNDUN ADELEGAN

WOMEN IN CORPORATE BOARDS AND M&A OPERATIONS: EVIDENCES IN FAMILY AND NONFAMILY FIRMS

BARBARA SVEVA MAGNANELLI¹, ANTONELLO MARUOTTI², LUCA PIROLO³, ELISA RAOLI⁴

¹JOHN CABOT UNIVERSITY, ITALY. ²LUMSA UNIVERSITY, ITALY. ³LUISS UNIVERSITY, ITALY.
⁴UNIVERSITÀ CATTOLICA DI MILIANO, ITALY

CEO BACKGROUND AND GOODWILL IMPAIRMENT

CHAO CHEN¹, JUNJIAN GU², GERALD J. LOBO³

¹FUDAN UNIVERSITY, CHINA. ²UNIVERSITY OF TSUKUBA, JAPAN. ³UNIVERSITY OF HOUSTON, UNITED STATES

CORPORATE GOVERNANCE, REGULATORY ENFORCEMENT AND CEO MANIPULATION

NIKOLINA KRNETA

UNIVERSITY OF VIENNA/INSTITUTE OF ACCOUNTING, INNOVATION AND STRATEGY, AUSTRIA

RACE TO BOARD INDEPENDENCE: FIRM REACTION TO REGULATION AND ITS CONSEQUENCES

FABRIZIO DI MEO¹, BEATRIZ GARCIA OSMA², CRISTINA GRANDE HERRERA³

¹UNIVERSIDAD DE ALCALÁ, SPAIN. ²UNIVERSIDAD CARLOS III DE MADRID, SPAIN. ³CITY UNIVERSITY LONDON, U.K.

LET US WORK TOGETHER: THE IMPACT OF CUSTOMER STRATEGIC ALLIANCE ON IPO DISCOUNT AND POST-IPO PERFORMANCE

XUAN PENG

HUAZHONG AGRICULTURAL UNIVERSITY, CHINA

GVRF.04 11:00 - 12:30 THURSDAY, 27TH MAY 2021

TRACK ACCOUNTING AND GOVERNANCE
SESSION TYPE RESEARCH FORUM SESSIONS
SESSION CHAIR YUANTO KUSNADI

CORRUPTION, CASH HOLDINGS AND FIRM PERFORMANCE: EVIDENCE FROM AN EMERGING MARKET

EFSTATHIOS MAGERAKIS¹, DIMITRIS TZELEPIS²

¹UNIVERSITY OF PATRAS, GREECE. ²UNIVERSITY OF PATRAS, GREECE

SOCIAL DIVERSITY AND EARNINGS QUALITY: EMPIRICAL EVIDENCE

JAFAR AL SALEEM¹, RICARDO MALAGUEÑO², ANA MARQUES², GAIA MELLONI³

¹BEMIDJI STATE UNIVERSITY, USA. ²UNIVERSITY OF EAST ANGLIA, UNITED KINGDOM. ³HEC LAUSANNE UNIVERSITY OF LAUSANNE, SWITZERLAND

THE CONSEQUENCE OF ESTABLISHING THE COMPENSATION COMMITTEE UNDER AN IMPERFECT INSTITUTION

CHAOJUNG PAN

NATIONAL YUNLIN UNIVERSITY OF SCIENCE AND TECHNOLOGY, TAIWAN REGION

ACCOUNTING FRAUDS AND MAIN BANK RELATIONSHIPS IN JAPANESE LISTED FIRMS

HIDEAKI SAKAWA, NAOKI WATANABEL

NAGOYA CITY UNIVERSITY/GRADUATE SCHOOL OF ECONOMICS, JAPAN

EARNINGS MANAGEMENT AND MONITORING INCENTIVES: A STUDY OF CO-CEO FIRMS

FELICE MATOZZA¹, ELISABETTA MAFROLLA²

¹UNIVERSITY OF ROMA TRE, ITALY. ²UNIVERSITY OF FOGGIA, ITALY

HIPS.01 11:00 - 12:30 THURSDAY, 27TH MAY 2021

TRACK HISTORY

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR MARISA AGOSTINI

ZOOM HOST: LUCA ZAN

THE POPULARISATION OF BALANCE SHEETS IN THE BRITISH GAS INDUSTRY IN THE FIRST HALF OF THE 19TH CENTURY: A LOOK AT EVENTS LEADING UP TO EQUITABLE GAS LIGHT COMPANY'S ADOPTION OF BALANCE SHEETS

MITSUNORI KASUKABE¹, CHIE SAWANOBORI²

¹HOKKAIDO UNIVERSITY, JAPAN. ²OSAKA SANGYO UNIVERSITY, JAPAN

NEOLIBERAL GOVERNMENTALITY AND THE BRITISH BROADCASTING CORPORATION'S ACCOUNTABILITY TO THE STATE IN THE 1920S-60S

PAUL AHN¹, ALVISE FAVOTTO²

¹UNIVERSITY OF GLASGOW, U.K. ²UNIVERSITY OF GLASGOW, UNITED KINGDOM

ICPSD.02 11:00 - 12:30 THURSDAY, 27TH MAY 2021

TRACK INTERDISCIPLINARY/CRITICAL
SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS
SESSION CHAIR MATTHEW EGAN

ZOOM HOST: ANNEMARIE CONRATH-HARGREAVES

DISCUSSANTS: SONJA GALLHOFER, CHRISTIAN HUBER

OBJECTIVITY AND SUBJECTIVITY IN THE MEASUREMENT OF THE INDOOR AIR QUALITY: A BOURDIEU-INSPIRED ANALYSIS

OANA APOSTOL¹, TERHI CHAKHOVICH²

¹TAMPERE UNIVERSITY, FINLAND. ²LUT UNIVERSITY, FINLAND

FROM LOCAL CONCERNS TO NATIONAL SOLUTIONS: THE EMERGENCE OF A NATIONAL HEALTHCARE QUALITY ASSESSMENT SYSTEM IN AUSTRIA

ALBRECHT BECKER, SILVIA JORDAN, PATRICK NEFF

UNIVERSITY OF INNSBRUCK, AUSTRIA

ICPS.03 11:00 - 12:30 THURSDAY, 27TH MAY 2021

TRACK INTERDISCIPLINARY/CRITICAL
SESSION TYPE PARALLEL SESSIONS
SESSION CHAIR ALESSANDRO LAI

ZOOM HOST: MIHAELA IONASCU

CORPORATE COMPLIANCE AND THE “MORAL SUBJECTIFICATION” OF PRACTITIONERS

RICCARDO STACCHEZZINI¹, FRANCESCA ROSSIGNOLI², SILVANO CORBELLA²

¹UNIVERSITY OF VERONA, ITALY. ²UNIVERSITY OF VERONA, ITALY

ACCOUNTING FOR THE ‘TRANSCENDENT SELF’: IDEOLOGY, NARCISSISM, TESTIMONY, AND GIFT

GIULIA ACHILLI¹, ELENA GIOVANNONI¹, CRISTIANO BUSCO²

¹ROYAL HOLLOWAY UNIVERSITY OF LONDON, UNITED KINGDOM. ²ROEHAMPTON UNIVERSITY, UNITED KINGDOM

AN EPHEMERAL PROMISE OF HAPPINESS: COMING OUT IN THE ACCOUNTING PROFESSION IN AUSTRALIA IN THE LATE 2010S

DR BARBARA VOSS¹, DR MATTHEW EGAN²

¹UNIVERSITY OF CANBERRA, AUSTRALIA. ²UNIVERSITY OF SYDNEY, AUSTRALIA

MAPSD.05 11:00 - 12:30 THURSDAY, 27TH MAY 2021

TRACK MANAGEMENT ACCOUNTING
SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS
SESSION CHAIR JODIE MOLL

ZOOM HOST: HANNO ROBERTS

DISCUSSANTS: ADEL BELDI, EMILIA FLORIN SAMUELSSON

THE DYNAMIC ROLE PLAYED BY PLANNING INFRASTRUCTURE IN ENHANCING COLLABORATION: EVIDENCE FROM LA SCALA OPERA HOUSE

DEBORAH AGOSTINO¹, MICHELA ARNABOLDI²

¹POLYTECHNIC UNIVERSITY OF MILAN, ITALY. ²POLITECNICO DI MILANO, ITALY

MAKING DIRTY WORK SHINIER? HOW THE DIGITALIZATION CHANGES BACKSTAGE AND FRONTSTAGE MANAGEMENT ACCOUNTING

ASSOCIATE PROFESSOR CHRISTOPH ENDENICH¹, ROUVEN TRAPP²

¹ESSEC BUSINESS SCHOOL, FRANCE. ²ULM UNIVERSITY, GERMANY

MAPSD.06 11:00 - 12:30 THURSDAY, 27TH MAY 2021

TRACK MANAGEMENT ACCOUNTING

SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS

SESSION CHAIR JAN CHRISTOPH HENNIG

ZOOM HOST: EPAMEINONDAS KATSIKAS

DISCUSSANTS: MAXIMILIAN MARGOLIN, NINA SCHWAIGER

CONSUMER SENTIMENT AND MANAGERIAL RESOURCE ADJUSTMENT DECISIONS

SVEN HARTLIEB

UNIVERSITY OF BAMBERG, GERMANY

HOW DOES THE OPENING OF HIGH-SPEED RAILWAY AFFECT COST BEHAVIOR OF TOURISM FIRMS? EVIDENCE FROM CHINA

WANG FANGJUN¹, MA LIZHU¹, GAO BAOJUN²

¹XI'AN JIAOTONG UNIVERSITY, CHINA. ²WUHAN UNIVERSITY, CHINA

MAPS.04 11:00 - 12:30 THURSDAY, 27TH MAY 2021

TRACK MANAGEMENT ACCOUNTING
SESSION TYPE PARALLEL SESSIONS
SESSION CHAIR SANDRA WINKELMANN

ZOOM HOST: DENNIS D. FEHRENBACHER

(TOO) MANY CHOICES: CAN REWARD CHOICE OFFER A MOTIVATING EFFECT?

LILIANA DEWAELE, EDDY CARDINAELS, ALEXANDRA VAN DEN ABBEELE
KU LEUVEN, BELGIUM

REPORTING FREQUENCY AND LEARNING BY EXPERIENCE

RAZVAN STEFAN GHITA
UNIVERSITEIT VAN AMSTERDAM, NETHERLANDS

THE EFFECT OF CORPORATE GIVING AND PARTICIPATION ON EMPLOYEE PERFORMANCE AND PERFORMANCE OVERSTATEMENT

MARTIN ALTENBURGER
UNIVERSITY OF VIENNA, AUSTRIA

MARF.06 11:00 - 12:30 THURSDAY, 27TH MAY 2021

TRACK MANAGEMENT ACCOUNTING
SESSION TYPE RESEARCH FORUM SESSIONS
SESSION CHAIR SERGEJA SLAPNICAR

ZOOM HOST: ANDREAS OSTERMAIER

THE EFFECTS OF STRATEGIC CHOICES AND SUSTAINABILITY CONTROL SYSTEMS IN THE EMERGENCE OF ORGANIZATIONAL CAPABILITIES FOR SUSTAINABILITY

KAROLA BASTINI¹, FARES GETZIN², MAIK LACHMANN²

¹TECHNICAL UNIVERSITY OF BERLIN, GERMANY. ²TECHNICAL UNIVERSITY OF BERLIN, GERMANY

RELATIONSHIP BETWEEN MULTIPLE MANAGEMENT ACCOUNTING TOOLS FOR STRATEGY IMPLEMENTATION

ZHE SHANG

HITOTSUBASHI UNIVERSITY, JAPAN

VALUATION WITH MIXED FINANCING STRATEGIES

IMKE DE MAEYER, STEFAN DIERKES

GOETTINGEN UNIVERSITY, GERMANY

BEYOND TARGET COSTING: A FIELD STUDY AT MAZDA ON STRATEGIC COST MANAGEMENT DURING PRODUCT DEVELOPMENT STAGE

TAKEHISA KAJIWARA¹, YUICHI KUBOTA², OKIHIRO MARUTA³, HIROSHI OZAWA⁴, NOBUMASA SHIMIZU⁵

¹KOBE UNIVERSITY, JAPAN. ²NANZAN UNIVERSITY, JAPAN. ³KYUSHU UNIVERSITY, JAPAN.

⁴NAGOYA UNIVERSITY, JAPAN. ⁵WASEDA UNIVERSITY, JAPAN

PSRF.02 11:00 - 12:30 THURSDAY, 27TH MAY 2021

TRACK PUBLIC SECTOR ACCOUNTING AND NOT-FOR-PROFIT ACCOUNTING

SESSION TYPE RESEARCH FORUM SESSIONS

SESSION CHAIR AMOR DONIA BEN

ZOOM HOST: SVIESA LEITONIENE

THE RAPIDITY OF DISCLOSING FINANCIAL STATEMENTS AS A SIGNAL FOR THE COMPETENCE OF A GOVERNOR IN THE JAPANESE LOCAL GOVERNMENTS: A THEORY AND THE EMPIRICAL EXAMINATION

TATSUHIKO KATO

MEIJI UNIVERSITY, JAPAN

SUPREME AUDIT INSTITUTIONS IN THE EUROPEAN UNION, INSTITUTIONAL TRANSPARENCY AND ENVIRONMENTAL ENGAGEMENT

ANDREEA HANCU-BUDUI¹, ANA ZORIO-GRIMA²

¹UNIVERSITY OF VALENCIA, SPAIN. ²UNIVERSITAT DE VALÈNCIA, SPAIN

THE IMPACT OF DIFFERENT ACCOUNTING PERSPECTIVES ON THE PUBLIC SECTOR REPORTING ENTITY

CRISTIAN CARINI¹, CLAUDIO TEODORI¹, MARCO ERRICO²

¹UNIVERSITY OF BRESCIA, ITALY. ²ESADE BUSINESS SCHOOL, SPAIN

ARE POLITICIANS USING FINES FOR ELECTORAL PURPOSES? EMPIRICAL EVIDENCE

ANA-MARÍA RÍOS¹, BERNARDINO BENITO², MARÍA-DOLORES GUILLAMÓN¹

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SEEPS.05 11:00 - 12:30 THURSDAY, 27TH MAY 2021

TRACK SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR DANIEL REIMSBACH

ZOOM HOST: ARIANNA PISCIELLA

CAPITAL MARKET EFFECTS OF ESG MATERIALITY STANDARDS

THERESA SPANDEL¹, FRANK SCHIEMANN², ANDREAS G. F. HOEPNER³

¹HAMBURG UNIVERSITY, GERMANY. ²UNIVERSITY OF HAMBURG, GERMANY. ³SCHOOL OF BUSINESS-UNIVERSITY COLLEGE DUBLIN, IRELAND

PERSONAL VALUES, MORAL DISENGAGEMENT AND EARNINGS MANAGEMENT

MENG BAI¹, NANYAN DONG², HE ZHANG¹, JUNRUI ZHANG¹, YANG SU³

¹XI'AN JIAOTONG UNIVERSITY, CHINA. ²XI'AN JIAOTONG UNIVERISITY, CHINA. ³XI'AN JIAOTONG UNIVERSITY, CHINA

INFORMATION AND SIGNALING EFFECTS OF CSR DISCLOSURE DURING FINANCIAL RESTATEMENTS

LU ZHANG¹, YUAN SHAN², MILLICENT CHANG³, JUNRU ZHANG⁴

¹UWA BUSINESS SCHOOL, AUSTRALIA. ²UNIVERSITY OF WESTERN AUSTRALIA, AUSTRALIA. ³UNIVERSITY OF WOLLONGONG, AUSTRALIA. ⁴MURDOCH UNIVERSITY, AUSTRALIA

SEEPS.06 11:00 - 12:30 THURSDAY, 27TH MAY 2021

TRACK SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING
SESSION TYPE PARALLEL SESSIONS

ZOOM HOST: NICOLA DALLA VIA

MEASURING THE IMPACT OF THE TRANSITION TO MANDATORY CSR REPORTING IN EUROPE

ANASTASIIA BORISOVA¹, PAUL ANDRÉ²

¹UNIVERSITY OF LAUSANNE, SWITZERLAND. ²HEC LAUSANNE, SWITZERLAND

HOW DO FIRMS RESPOND TO A SHIFT FROM MANDATORY TO VOLUNTARY DISCLOSURE? EVIDENCE FROM CORPORATE CHARITABLE DONATIONS

IONELA ANDREICOVICI¹, NAVA COHEN², ALESSANDRO GHIO³

¹FRANKFURT SCHOOL OF FINANCE & MANAGEMENT, GERMANY. ²NEW JERSEY CITY UNIVERSITY, UNITED STATES. ³MONASH UNIVERSITY, AUSTRALIA

MANAGERIAL IMPLICATIONS OF NON-FINANCIAL DISCLOSURE REGULATION: DIRECTIVE 2014/95/EU

CARLA ANTONINI¹, PABLO GOMEZ CARRASCO¹, JACOBO GÓMEZ CONDE¹, MERCEDES LUQUE VÍLCHEZ²

¹AUTONOMOUS UNIVERSITY OF MADRID, SPAIN. ²UNIVERSITY OF CORDOBA, SPAIN

SEERF.02 11:00 - 12:30 THURSDAY, 27TH MAY 2021

TRACK SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING
SESSION TYPE RESEARCH FORUM SESSIONS
SESSION CHAIR LAURA GIRELLA

PATTERNS OF MANAGEMENT CONTROL SYSTEMS ADOPTION: EVIDENCE FROM STARTUP COMPANIES IN ITALY

GIACOMO PIGATTO¹, GIANLUCA TOFFOLETTO², LINO CINQUINI¹, ANDREA TENUCCI¹

¹SANT'ANNA SCHOOL OF ADVANCED STUDIES, ITALY. ²NONE, ITALY

ACCOUNTING AS A DEHUMANIZING FORCE: QUANTIFYING NATIVE PEOPLES IN ANNUAL REPORTS

NIAMH M. BRENNAN¹, SEAN BRADLEY POWER²

¹UNIVERSITY COLLEGE DUBLIN, IRELAND. ²UNIVERSITY COLLEGE DUBLIN, IRELAND

MORAL JUDGMENT OF ACCOUNTING, MANAGEMENT AND ECONOMICS STUDENTS

MAJA ZAMAN GROFF¹, TAMARA POJE², MINA LIČEN²

¹SCHOOL OF ECONOMICS AND BUSINESS, UNIVERSITY OF LJUBLJANA, SLOVENIA. ²UNIVERSITY OF LJUBLJANA, SLOVENIA

TXPS.02 11:00 - 12:30 THURSDAY, 27TH MAY 2021

TRACK TAXATION

SESSION TYPE PARALLEL SESSIONS
SESSION CHAIR HARALD JOHANNES AMBERGER

ZOOM HOST: DIRK SCHINDLER

TAX DEPRECIATION AND INVESTMENT DECISIONS: EVIDENCE FROM THE LEASING SECTOR

LISA HILLMANN, ANDREAS OESTREICHER
UNIVERSITY OF GOETTINGEN, GERMANY

DOES TAX RETURN DISCLOSURE AFFECT INFORMATION ASYMMETRY AMONG INVESTORS?

YUCHEN WU
VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS, AUSTRIA

TAX POLICY BELIEFS AND INVESTMENT: EVIDENCE FROM THE 2016 U.S. ELECTION AND THE TAX CUTS AND JOBS ACT

JOHN JOHN.GALLEMORE@CHICAGOBOOTH.EDU GALLEMORE¹, STEPHAN HOLLANDER²,
MARTIN JACOB³, XIANG ZHENG⁴

¹UNIVERSITY OF CHICAGO, UNITED STATES. ²TILBURG UNIVERSITY, NETHERLANDS. ³WHU - OTTO BEISHEIM, GERMANY. ⁴NHH NORWEGIAN SCHOOL OF ECONOMICS, NORWAY

TXRF.02 11:00 - 12:30 THURSDAY, 27TH MAY 2021

TRACK TAXATION
SESSION TYPE RESEARCH FORUM SESSIONS
SESSION CHAIR EVA EBERHARTINGER

ZOOM HOST: XIXI ZHANG

TAX AVOIDANCE WITH HYBRID FINANCIAL INSTRUMENTS

SVEA HOLTSMANN¹, REINALD KOCH², DOMINIKA LANGENMAYR²

¹CATHOLIC UNIVERSITY OF EICHSTÄTT-INGOLSTADT, GERMANY. ²CATHOLIC UNIVERSITY OF EICHSTAETT-INGOLSTADT, GERMANY

ZERO-TAX FIRMS

JESSE VAN DER GEEST¹, MARTIN JACOB²

¹TILBURG UNIVERSITY, NETHERLANDS. ²WHU - OTTO BEISHEIM, GERMANY

EMPIRICAL ANALYSIS OF PRIVATE COMPANIES' RESPONSE TO PENALTIES FROM AGGRESSIVE TAX REPORTING

HANNU OJALA¹, PEKKA MALO², ESKO PENTTINEN³

¹UNIVERSITY OF EASTERN FINLAND, FINLAND. ²AALTO UNIVERSITY SCHOOL OF BUSINESS, FINLAND. ³AALTO UNIVERSITY SCHOOL OF BUSINESS, FIJI

THE IMPACT OF EARNINGS STRIPPING RULES IN EUROPE

DAVE GOYVAERTS¹, ANNELIES ROGGEMAN², ISABELLE VERLEYEN²

¹GHENT UNIVERSITY, BELGIUM. ²GHENT UNIVERSITY, BELGIUM

SMES' TAX AGGRESSIVENESS AROUND EUROPE: CULTURAL, REGULATORY AND FIRM-SPECIFIC INFLUENCES.

SILVIA FERRAMOSCA, MARCO ALLEGRINI

UNIVERSITY OF PISA, ITALY

AUPSD.02 13:30 - 15:00 THURSDAY, 27TH MAY 2021

TRACK AUDITING

SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS

SESSION CHAIR STEFAN SUNDGREN

DISCUSSANTS: NIEVES CARRERA, HEIDI VANDER BAUWHEDE

DOES HIGH NON-AUDIT FEES AND LONG AUDIT TENURE JOINTLY AFFECT AUDITOR INDEPENDENCE?

ILIAS BASIOUDIS¹, FERDINAND GUL², ANTHONY CHI-YEUNG NG³

¹ASTON BUSINESS SCHOOL, UNITED KINGDOM. ²BL DEAKIN BUSINESS SCHOOL, DEAKIN UNIVERSITY, AUSTRALIA. ³DEAKIN UNIVERSITY, AUSTRALIA

NON-AUDIT SERVICES AND KNOWLEDGE SPILLOVER: EVIDENCE FROM AUDIT HOURS AND BILLING RATES

JAEYOON YU¹, YONGSUK YOON²

¹ERASMUS UNIVERSITY ROTTERDAM, NETHERLANDS. ²HANNAM UNIVERSITY, KOREA, REPUBLIC OF

EDPS.02 13:30 - 15:00 THURSDAY, 27TH MAY 2021

TRACK ACCOUNTING EDUCATION
SESSION TYPE PARALLEL SESSIONS
SESSION CHAIR GREG STONER

ZOOM HOST: ANDRONIKI TRIANTAFYLLI

STIMULATING HIGHER EDUCATION STUDENTS TO USE ONLINE FORMATIVE ASSESSMENTS: THE CASE OF TWO MID-TERM TAKE-HOME TESTS

EVA BLONDEEL¹, PATRICIA EVERAERT¹, EVELIEN OPDECAM²

¹GHENT UNIVERSITY, BELGIUM. ²GHENT UNIVERSITY, BELGIUM

THE EFFECT OF A VOLUNTARY MOCK EXAM ON THE PERFORMANCE OF ACCOUNTING: A STUDY BASED ON FIRST-YEAR UNDERGRADUATES

EVELIEN OPDECAM¹, PATRICIA EVERAERT²

¹GHENT UNIVERSITY, BELGIUM. ²GHENT UNIVERSITY, BELGIUM

FAPSD.02 13:30 - 15:00 THURSDAY, 27TH MAY 2021

TRACK FINANCIAL ANALYSIS
SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS
SESSION CHAIR ULF BRUGGEMANN

ZOOM HOST: TERESA IZZO

DISCUSSANTS: PARASKEVI VICKY KIOSSE, ANDREAS CHARITOU

CORPORATE SOCIAL RESPONSIBILITY AND STAKEHOLDER ATTENTION

ANN-KRISTIN GROßKOPF

LUDWIG-MAXIMILIAN UNIVERSITY OF MUNICH, GERMANY

BUSINESS STRATEGY, CARBON MITIGATION ACTIVITIES AND INVESTORS' ASSESSED EMISSIONS VALUATION PENALTY

PETER CLARKSON¹, KATHLEEN HERBOHN¹, YUXIA (SARINE) ZOU²

¹UNIVERSITY OF QUEENSLAND, AUSTRALIA. ²UNIVERSITY OF CAMBRIDGE, UNITED KINGDOM

FAPS.08 13:30 - 15:00 THURSDAY, 27TH MAY 2021

TRACK FINANCIAL ANALYSIS
SESSION TYPE PARALLEL SESSIONS
SESSION CHAIR IRENE KARAMANOU

REAL EFFECTS OF STRATEGIC REPORTING: EVIDENCE FROM UK PRIVATE FIRMS

DEVIRIMI KAYA, PETROULA GLACHTSIU

RUHR UNIVERSITY BOCHUM, GERMANY

MANDATORY DATA BREACH DISCLOSURE AND INSIDER TRADING

XI CHEN¹, GILLES HILARY², XIAOLI (SHAOLEE) TIAN²

¹BOCCONI UNIVERSITY, ITALY. ²MCDONOUGH SCHOOL OF BUSINESS, GEORGETOWN UNIVERSITY, UNITED STATES

DOES HIGH FREQUENCY TRADING AFFECT ANALYST RESEARCH PRODUCTION?

ANASTASIA KOPITA¹, PAWEL BILINSKI², IRENE KARAMANOU³, MARIOS PANAYIDES³

¹UNIVERSITY OF WARWICK, U.K. ²CASS BUSINESS SCHOOL - CITY, UNIVERSITY OF LONDON, U.K. ³UNIVERSITY OF CYPRUS, CYPRUS

FARF.05 13:30 - 15:00 THURSDAY, 27TH MAY 2021

TRACK FINANCIAL ANALYSIS
SESSION TYPE RESEARCH FORUM SESSIONS
SESSION CHAIR CHUN YU MAK

A MATHEMATICAL THEORY OF ACCOUNTING AND FINANCIAL VALUE: AN ANALYSIS OF THE NET PRESENT VALUE MODEL

SIR YOANN MARTIN

PARIS DAUPHINE UNIVERSITY, FRANCE

THE EBBING OF ACCRUAL ACCOUNTING

CATALIN STARICA, PIERLUIGI GIOSI

UNIVERSITY OF NEUCHÂTEL, SWITZERLAND

THE ACCURACY AND INFORMATIVENESS OF MANAGEMENT EARNINGS FORECASTS: REVIEW AND UNIFYING FRAMEWORK

EWALD ASCHAUER¹, NICOLAI PREUSSNER²

¹JOHANNES KEPLER UNIVERSITY LINZ, AUSTRIA. ²JKU LINZ, INSTITUTE FOR ACCOUNTING AND AUDITING, AUSTRIA

PARTICIPATION IN STANDARD SETTING AND THE IMPLIED COST OF EQUITY

XIN DENG¹, SIMONA MATEUT², CHER LI¹

¹UNIVERSITY OF NOTTINGHAM, UNITED KINGDOM. ²NOTTINGHAM UNIVERSITY BUSINESS SCHOOL, U.K.

R&D INVESTMENTS IN RESPONSE TO PERFORMANCE FEEDBACK: THE ROLE OF RISK PROPENSITY

OVEIS MADADIAN¹, MAUD VAN DEN BROEKE²

¹IESEG SCHOOL OF MANAGEMENT, FRANCE. ²IESEG SCHOOL OF MANAGEMENT, FRANCE

FRPSD.08 13:30 - 15:00 THURSDAY, 27TH MAY 2021

TRACK FINANCIAL REPORTING
SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS
SESSION CHAIR ANNELIES RENDERS

ZOOM HOST: NIAMH M. BRENNAN

DISCUSSANTS: IRMA MALAFRONTÉ, JIAMAN XU

THE IMPACT OF CARBON DISCLOSURE MANDATES ON EMISSIONS AND FINANCIAL OPERATING PERFORMANCE

JUERGEN ERNSTBERGER¹, BENEDIKT DOWNAR², SEBASTIAN SCHWENEN¹, ALEKSANDAR ZAKLAN³, STEFAN REICHELSTEIN⁴

¹TECHNICAL UNIVERSITY MUNICH, GERMANY. ²TECHNISCHE UNIVERSITÄT MÜNCHEN, GERMANY. ³DIW, GERMANY. ⁴UNIVERSITY OF MANNHEIM, GERMANY

NARRATIVE CONSERVATISM

JUAN MANUEL GARCIA LARA¹, BEATRIZ GARCIA OSMA², FENGZHI ZHU²

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FRPSD.09 13:30 - 15:00 THURSDAY, 27TH MAY 2021

TRACK FINANCIAL REPORTING
SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS
SESSION CHAIR CHRISTOF BEUSELINCK

ZOOM HOST: ANNALISA PRENCIPE

DISCUSSANTS: MARI PAANANEN, KIRSTIN BECKER

THE POOL OF REPLACEMENT CEOS, ENTRENCHMENT, AND ACCOUNTING QUALITY

CRISTINA GRANDE HERRERA¹, BEATRIZ GARCIA OSMA², ENCARNA GUILLAMON SAORIN³

¹CITY UNIVERSITY LONDON, U.K. ²UNIVERSIDAD CARLOS III DE MADRID, SPAIN. ³UNIVERSITY CARLOS III MADRID, SPAIN

ARE CEO POLITICAL CONTRIBUTIONS HEDGES AGAINST SEC ENFORCEMENT?

WENJIAO CAO¹, RAY ZHANG², RAFAEL ROGO³

¹ERASMUS UNIVERSITY ROTTERDAM, NETHERLANDS. ²SIMON FRASER UNIVERSITY, CANADA. ³JUDGE BUSINESS SCHOOL, UNIVERSITY OF CAMBRIDGE, UNITED KINGDOM

FRPS.10 13:30 - 15:00 THURSDAY, 27TH MAY 2021

TRACK FINANCIAL REPORTING
SESSION TYPE PARALLEL SESSIONS
SESSION CHAIR SHUO WANG

ZOOM HOST: ELVIRA SCARLAT

FOR BETTER OR WORSE? FINANCIAL REPORTING HARMONIZATION AND TRANSNATIONAL INFORMATION TRANSFERS

MANUEL HERKENHOFF¹, MARTIN NIENHAUS²

¹UNIVERSITY OF MÜNSTER, GERMANY. ²GOETHE-UNIVERSITY FRANKFURT, GERMANY

**WHAT ARE THE CONSEQUENCES AND DETERMINANTS OF ACCOUNTING COMPARABILITY?
INSIGHTS FROM LITERATURE**

CLAUDIA SCHÖNHART

JOHANNES KEPLER UNIVERSITY, DEPARTMENT OF ACCOUNTING AND AUDITING, AUSTRIA

THE ROLE OF CEOS VERSUS CFOS IN FIRMS' FINANCIAL MISREPORTING

DENNY KUTTER¹, KATHARINA WEISS²

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GERMANY

FRRF.09 13:30 - 15:00 THURSDAY, 27TH MAY 2021

TRACK FINANCIAL REPORTING
SESSION TYPE RESEARCH FORUM SESSIONS
SESSION CHAIR FLORIAN KNAEPLÉ

ZOOM HOST: JOHN PEREIRA

**EARNINGS AND CAPITAL MANAGEMENT UNDER NEW EUROPEAN REGULATORY AND
CONTEXTUAL FEATURES**

RAFFAELA CASCIELLO¹, MARCO MAFFEI², DAVID ZIEBART³

¹UNIVERSITY OF NAPLES FEDERICO II, ITALY. ²UNIVERSITY OF NAPLES FEDERICO II, ITALY.
³UNIVERSITY OF KENTUCKY, UNITED STATES

**DEFERRED TAX ASSET REVALUATIONS, COSTLY INFORMATION PROCESSING, AND THE
STABILITY OF BANKS' DEPOSITS: EVIDENCE FROM THE TAX CUTS AND JOBS ACT**

JAN RIEPE^{1,2}, ULF MOHRMANN³

¹PADERBORN UNIVERSITY, GERMANY. ²TUEBINGEN UNIVERSITY, GERMANY. ³NORWEGIAN
SCHOOL OF ECONOMICS / NHH NORGES HANDELSHØYSKOLE, NORWAY

DO FINANCIAL STATEMENTS INFORM OF BANK'S RESILIENCE: EVIDENCE FROM EBA STRESS TEST?

HONG TRANG DAO¹, AMEDEO PUGLIESE^{1,2}, JOSHUA RONEN³

¹UNIVERSITY OF PADUA, ITALY. ²UNIVERSITAT POMPEU FABRA, SPAIN. ³NYU STERN SCHOOL OF BUSINESS, UNITED STATES

BANKS' REPORTING INFORMATION SYSTEM AND LOCAL CREDIT ALLOCATION

HONG TRANG DAO

UNIVERSITY OF PADUA, ITALY

TEXTUAL ANALYSIS OF BANKS' REPORTING DOCUMENTS

MINYUE DONG¹, MICHAEL ROCKINGER², ERIC JONDEAU²

¹UNIVERSITY OF LAUSANNE, FACULTY OF BUSINESS AND ECONOMICS (HEC), SWITZERLAND.

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FRRF.10 13:30 - 15:00 THURSDAY, 27TH MAY 2021

TRACK FINANCIAL REPORTING

SESSION TYPE RESEARCH FORUM SESSIONS

SESSION CHAIR SERAINA ANAGNOSTOPOULOU

ZOOM HOST: REEM BEDEIR

ARE ALL PRIVATE FIRMS THE SAME? EVIDENCE FROM FINANCIAL REPORTING QUALITY

THOMAS NIEDERKOFER¹, LUCIE COURTEAU²

¹RADBOUD UNIVERSITY, NETHERLANDS. ²FREE UNIVERSITY OF BOLZANO/BOZEN, ITALY

EARNINGS QUALITY IN FAMILY VS. NON-FAMILY PRIVATE FIRMS: EVIDENCE FROM SPECIFIC ACCRUALS

TONNY STENHEIM¹, CHARLOTTE HAUGLAND SUNDKVIST²

¹UNIVERSITY OF SOUTH-EASTERN NORWAY, NORWAY. ²UNIVERSITY OF SOUTH-EASTERN NORWAY, NORWAY

WHEN FINANCIAL REPORTING MATTERS FOR PRIVATE FIRMS: LABOUR INVESTMENTS IN TIMES OF ECONOMIC POLICY UNCERTAINTY

MARCUS BRAVIDOR

HEINRICH HEINE UNIVERSITY DUESSELDORF, GERMANY

THE EFFECT OF MANDATORY R&D DISCLOSURE ON PEERS' VOLUNTARY DISCLOSURE DECISIONS

MENGFAN LIU

ERASMUS UNIVERSITY ROTTERDAM, NETHERLANDS

THE CHANGE IN OPERATING LEVERAGE OVER TIME AND EARNINGS PROPERTIES

DAVID ABOODY¹, SHAI LEVI², DAN WEISS²

¹UCLA, UNITED STATES. ²TEL AVIV UNIVERSITY, ISRAEL

GVPSD.04 13:30 - 15:00 THURSDAY, 27TH MAY 2021

TRACK ACCOUNTING AND GOVERNANCE

SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS

SESSION CHAIR GEORGIOS LOUKOPOULOS

ZOOM HOST: ELICA KRASTEVA

DISCUSSANTS: CHARLOTTE ANTOONS, FABRIZIO DI MEO

DO INSIDERS TRADE ON (PRIVATE) CORPORATE SOCIAL RESPONSIBILITY INFORMATION?

NADINE GEORGIU¹, JANINE MANIORA²

¹TU DORTMUND UNIVERSITY, GERMANY. ²TECHNICAL UNIVERSITY OF MUNICH (TUM), GERMANY

HIRF.01 13:30 - 15:00 THURSDAY, 27TH MAY 2021

TRACK HISTORY

SESSION TYPE RESEARCH FORUM SESSIONS

SESSION CHAIR LÚCIA LIMA RODRIGUES

ZOOM HOST: ROBERTO DI PIETRA

BOOKKEEPING AT THE RUSSIAN STATE-OWNED ENTERPRISES IN THE 18TH CENTURY

MARINA SIDOROVA¹, DMITRY NAZAROV², ROMAN BULYGA²

¹FINANCIAL UNIVERSITY UNDER THE GOVERNMENT OF THE RUSSIAN FEDERATION, RUSSIA.

²FINANCIAL UNIVERSITY UNDER THE GOVERNMENT OF THE RUSSIAN FEDERATION, RUSSIAN FEDERATION

MARITIME INSURANCE ACCOUNTING PRACTICE ON SAMPLE THE SOLE PROPRIETORSHIP OF FRANCESCO DATINI (1382-1406)

MARINA GURSKAYA¹, MIKHAIL KUTER², ARMINA PAPAKHCHIAN²

¹KUBAN STATE UNIVERSITY, RUSSIA. ²KUBAN STATE UNIVERSITY, RUSSIAN FEDERATION

THE DIFFUSION OF DOUBLE ENTRY FROM THE 13TH TO THE 19TH CENTURY: DISMISSING A MYTH

ALAN SANGSTER

UNIVERSITY OF ABERDEEN, U.K.

INNOVATION AND INSTITUTIONAL CHANGE: A STUDY OF THE DEVELOPMENT OF ACCOUNTING SOFTWARE FOR SMALL BUSINESSES

ANDREAS JANSSON¹, ANNA ALEXANDERSSON²

¹JÖNKÖPING INTERNATIONAL BUSINESS SCHOOL, SWEDEN. ²LINNAEUS UNIVERSITY, SWEDEN

ICRF.02 13:30 - 15:00 THURSDAY, 27TH MAY 2021

TRACK INTERDISCIPLINARY/CRITICAL

SESSION TYPE RESEARCH FORUM SESSIONS

SESSION CHAIR DOUGLAS TADEU DE OLIVEIRA RIBEIRO

ZOOM HOST: PER ÅHBLOM

THE IASB'S VIEW ON COMPARABILITY IN FINANCIAL REPORTING

KJELL OVE RØSOK

NHH NORWEGIAN SCHOOL OF ECONOMICS, NORWAY

MEDIA'S REACTION TO IMPRESSION MANAGEMENT STRATEGIES

MARIA-SILVIA SANDULESCU

BUCHAREST UNIVERSITY OF ECONOMIC STUDIES, ROMANIA

THE LANGUAGE OF PROFIT WARNINGS: A CASE OF DENIAL, DEFIANCE, DESPERATION, DEFEAT

NIAMH M. BRENNAN¹, VICTORIA EDGAR², SEAN BRADLEY POWER³

¹UNIVERSITY COLLEGE DUBLIN, IRELAND. ²UNIVERSITY OF AGDER, NORWAY. ³UNIVERSITY COLLEGE DUBLIN, IRELAND

DEEPENING INSIGHT INTO INTERNATIONAL ACCOUNTING HARMONIZATION THROUGH UNDERSTANDING DOMINANT ETHNIC GROUPS

SONJA GALLHOFER¹, JIM HASLAM², AKIRA YONEKURA³

¹UNIVERSITY OF GLASGOW, UNITED KINGDOM. ²SHEFFIELD MANAGEMENT SCHOOL, UNITED KINGDOM. ³HERIOT-WATT UNIVERSITY, UNITED KINGDOM

MAPS.05 13:30 - 15:00 THURSDAY, 27TH MAY 2021

TRACK MANAGEMENT ACCOUNTING
SESSION TYPE PARALLEL SESSIONS
SESSION CHAIR TEEMU MALMI

ZOOM HOST: STEFAN ILLICH-EDLINGER

THE PERFORMANCE EFFECTS OF NARRATIVE FEEDBACK

JAN HENDRIK LAMPE, UTZ SCHAEFFER, DANIEL SCHAUPP

WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT, GERMANY

DEMAND-DRIVEN FEEDBACK SYSTEMS, RECORDKEEPING AND EASY TASK PRIORITIZATION

FARAH ARSHAD¹, BART DIERYNCK²

¹UNIVERSITY OF MANCHESTER, UNITED KINGDOM. ²TILBURG UNIVERSITY, NETHERLANDS

DEMAND-DRIVEN FEEDBACK SYSTEMS AND EMPLOYEE CREATIVITY

CARDIN MASSELINK¹, BART DIERYNCK²

¹TILBURG UNIVERSITY, NETHERLANDS. ²TILBURG UNIVERSITY, NETHERLANDS

MAPS.06 13:30 - 15:00 THURSDAY, 27TH MAY 2021

TRACK MANAGEMENT ACCOUNTING
SESSION TYPE PARALLEL SESSIONS
SESSION CHAIR UTZ SCHÄFFER

ZOOM HOST: HENK RUITER

A CASE STUDY OF A PROJECT-BASED OUTSOURCING RELATIONSHIP

PAULA VAN VEEN-DIRKS¹, JALTJE VAN DER MEER-KOOISTRA²

¹UNIVERSITY OF GRONINGEN, FACULTY OF ECONOMICS AND BUSINESS, NETHERLANDS.

²UNIVERSITY OF GRONINGEN, NETHERLANDS

THE ROLE OF MANAGEMENT INTERVENTIONS IN THE FINANCIAL ACCOUNTING OUTSOURCING TRANSITION

ARJA FLINKMAN¹, BENITA M. GULLKVIST²

¹UNIVERSITY OF EASTERN FINLAND, FINLAND. ²HANKEN SCHOOL OF ECONOMICS, FINLAND

DOING WELL WHILE DOING GOOD: DOES THE PRESENCE OF PROFIT MOTIVES IN CSR HAVE ADVERSE EFFECTS ON EMPLOYEE OPPORTUNISM?

JOEL BERGE¹, FARAH ARSHAD²

¹NHH NORWEGIAN SCHOOL OF ECONOMICS, NORWAY. ²UNIVERSITY OF MANCHESTER, UNITED
KINGDOM

MAPS.07 13:30 - 15:00 THURSDAY, 27TH MAY 2021

TRACK MANAGEMENT ACCOUNTING

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR MARTI GUASCH

ZOOM HOST: PATRICIA MARTYN

SELLING, GENERAL, AND ADMINISTRATIVE COST BEHAVIOR OF FAMILY FIRMS

EFRAT SHUST¹, MENI ABUDY²

¹OPEN UNIVERSITY OF ISRAEL, ISRAEL. ²BAR ILAN UNIVERSITY, GRAD. SCHOOL OF BUSINESS
ADMINISTRATION, ISRAEL

HOW FIRM-SPECIFIC HUMAN CAPITAL INFLUENCES COST STICKINESS

JULIA KÜBEL¹, CARSTEN HOMBURG²

¹UNIVERSITY OF COLOGNE, GERMANY. ²UNIVERSITY OF COLOGNE, GERMANY

STICKY COST THEORY AND FIRM'S EVOLUTION

VASILEIOS ZISIS¹, VASSILIOS-CHRISTOS NAOUM²

¹UNIVERSITY OF PIRAEUS, GREECE. ²UNIVERSITY OF PIRAEUS, DEPARTMENT OF BUSINESS ADMINISTRATION, GREECE

MARF.07 13:30 - 15:00 THURSDAY, 27TH MAY 2021

TRACK MANAGEMENT ACCOUNTING
SESSION TYPE RESEARCH FORUM SESSIONS
SESSION CHAIR MARINA SERAFIMOSKA TRPESKA

ZOOM HOST: UMMUGULSUM ZOR

RISK MANAGEMENT SYSTEMS: THE ROLE OF INTERACTIVE USE TO ACHIEVE EFFECTIVENESS

MOJCA MARC¹, DARJA PELJHAN²

¹UNIVERSITY OF LJUBLJANA, SLOVENIA. ²UNIVERSITY OF LJUBLJANA, SLOVENIA

DESIGN CHOICES OF ENTERPRISE RISK MANAGEMENT PRACTICES IN NON-FINANCIAL FIRMS – PACKAGES OR SYSTEMS?

OTTO JANSCHKE¹, EVELYN BRAUMANN²

¹WU VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS, AUSTRIA. ²AARHUS UNIVERSITET SCHOOL OF BUSINESS AND SOCIAL SCIENCES, DENMARK

TALKING EFFECTIVELY ABOUT RISKS: AN AGENT-BASED SIMULATION OF DISCUSSION PROCESSES IN RISK WORKSHOPS

CLEMENS HARTEN¹, MATTHIAS MEYER¹, LUCIA BELLORA-BIENENGRÄBER²

¹HAMBURG UNIVERSITY OF TECHNOLOGY, GERMANY. ²UNIVERSITY OF GRONINGEN, NETHERLANDS

PSRF.03 13:30 - 15:00 THURSDAY, 27TH MAY 2021

TRACK PUBLIC SECTOR ACCOUNTING AND NOT-FOR-PROFIT ACCOUNTING
SESSION TYPE RESEARCH FORUM SESSIONS
SESSION CHAIR PINAR GUVEN-USLU

ZOOM HOST: GIORGIA MATTEI

**INTERNATIONAL PUBLIC SECTOR ACCOUNTING STANDARDS (IPSAS) ADOPTION AND
COUNTRY'S CREDITWORTHINESS RISK: AN EMPIRICAL STUDY**

ADEL BELDI¹, DONIA BEN AMOR², SALMA DAMAK-AYADI³

¹ÉSEG SCHOOL OF MANAGEMENT, FRANCE. ²UNIVERSITY OF LILLE/LEM, FRANCE. ³UNIVERSITY OF CARTHAGE, TUNISIA

EMPIRICAL DETERMINANTS OF PERCEIVED CORRUPTION IN HONDURAN MUNICIPALITIES

FRANCISCO BASTIDA¹, LORENZO ESTRADA², MOHAMMAD NURUNNABI³

¹UNIVERSITY OF MURCIA, SPAIN. ²FRANCISCO MORAZÁN NATIONAL PEDAGOGICAL UNIVERSITY, HONDURAS. ³PRINCE SULTAN UNIVERSITY, SAUDI ARABIA

**WHEN DO GOVERNMENTS "GO DARK"? EVIDENCE ON GOVERNMENTS' DISCLOSURE CHOICES
IN PERIODS OF UNCERTAINTY**

CLAUDIO COLUMBANO¹, MARCO TROMBETTA²

¹IE UNIVERSITY, SPAIN. ²IE UNIVERSITY, SPAIN

THE BRITISH MUSEUM 20 YEARS AFTER

PAOLO FERRI¹, SIMONE NAPOLITANO², LUCA ZAN¹

¹UNIVERSITY OF BOLOGNA, ITALY. ²UNIVERSITY OF BOLOGNA, ITALY

SEEPSD.03 13:30 - 15:00 THURSDAY, 27TH MAY 2021

TRACK SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING
SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS
SESSION CHAIR KERTU LAATS

DISCUSSANTS: IRENE ELEONORA LISI, LINA DAGILIENĖ

DESIGNING CONTROLS TO MANAGE TENSIONS IN MULTI-OBJECTIVE ORGANIZATIONS: A CASE STUDY IN A HOTEL CHAIN

LIES BOUTEN¹, SOPHIE HOOZÉE²

¹HESEG SCHOOL OF MANAGEMENT, FRANCE. ²GHENT UNIVERSITY, BELGIUM

INTERACTION BETWEEN STAKEHOLDERS: SHAPING FINANCIAL MECHANISMS OF RENEWABLE ENERGY POLICY IN UKRAINE

ELENA DYBTSYNA¹, OLENA DANYLENKO²

¹NORD UNIVERSITY BUSINESS SCHOOL, NORWAY. ²TARAS SHEVCHENKO NATIONAL UNIVERSITY OF KYIV, UKRAINE

SEEPS.07 13:30 - 15:00 THURSDAY, 27TH MAY 2021

TRACK SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING
SESSION TYPE PARALLEL SESSIONS
SESSION CHAIR ELENA M. BARBU

ZOOM HOST: OANA APOSTOL

WHO SAVES OUR WORLD? THE IMPACT OF EXECUTIVES' GENDER ON CORPORATE SOCIAL AND ECOLOGICAL INVESTMENTS

MARVIN NIPPER¹, JOCHEN THEIS²

¹UNIVERSITY OF DUISBURG-ESSEN, GERMANY. ²UNIVERSITY OF SOUTHERN DENMARK, DENMARK

UNDERSTANDING STUDENTS' FUTURE INTENTION TO ENGAGE IN SUSTAINABILITY ACCOUNTING IN MALAYSIA AND PHILIPPINES: DO THE SUSTAINABILITY CONCERNS OF SCHOOLS' MATTER?

TERESA PEREIRA EUGÉNIO¹, PEDRO CARREIRA², ISABEL COSTA LOURENÇO³, NINA KRISTIINA NINA MIETTINEN²

¹CARME - CENTRE OF APPLIED RESEARCH IN MANAGEMENT AND ECONOMICS, SCHOOL OF TECHNOLOGY AND MANAGEMENT, POLYTECHNIC OF LEIRIA, PORTUGAL. ²DEPARTMENT OF MANAGEMENT AND ECONOMICS, SCHOOL OF TECHNOLOGY AND MANAGEMENT, POLYTECHNIC OF LEIRIA. PORTUGAL, PORTUGAL. ³ISCTE BUSINESS SCHOOL, LISBON, PORTUGAL

SEERF.03 13:30 - 15:00 THURSDAY, 27TH MAY 2021

TRACK SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING
SESSION TYPE RESEARCH FORUM SESSIONS
SESSION CHAIR GAIA MELLONI

TAX AVOIDANCE AND CORPORATE GIVING: A MORE IN-DEPTH PERSPECTIVE ON GOOD CORPORATE CITIZENSHIP

MIHAELA IONASCU¹, ION IONASCU², MIHAELA MINU², MARIAN SACARIN², VIOREL MERLAN³

¹BUCHAREST UNIVERSITY OF ECONOMIC STUDIES, ROMANIA. ²THE BUCHAREST UNIVERSITY OF ECONOMIC STUDIES, ROMANIA. ³GRANT THORNTON, ROMANIA, ROMANIA

THE IMPACT OF CORPORATE PHILANTHROPY AND ASSURANCE POLICIES ON MARKET VALUE BY SECTOR

MARIA VICTORIA LÓPEZ PÉREZ¹, LOURDES ARCO-CASTRO², LÁZARO RODRÍGUEZ-ARIZA²

¹UNIVERSITY OF GRANADA, SPAIN. ²UNIVERSITY OF GRANADA, SPAIN

THE EFFECT OF MANDATORY SOCIAL AND ENVIRONMENTAL REPORTING ON COST OF CAPITAL

MICHAEL SONG¹, GUNNAR RIMMEL²

¹HENLEY BUSINESS SCHOOL AT THE UNIVERSITY OF READING, U.K.²HENLEY BUSINESS SCHOOL,
UNITED KINGDOM

THE ASSOCIATION BETWEEN DIFFERENT CSR-REPORTING PRACTICES AND PERFORMANCE

EVA STROM¹, HANNA SILVOLA²

¹HANKEN SCHOOL OF ECONOMICS, FINLAND. ²HANKEN SCHOOL OF ECONOMICS, FINLAND

TXPS.03 13:30 - 15:00 THURSDAY, 27TH MAY 2021

TRACK TAXATION
SESSION TYPE PARALLEL SESSIONS
SESSION CHAIR PETER BROK

AUDIT EXPERTISE AND TAX DISCLOSURE QUALITY: EVIDENCE FROM TAX RECONCILIATIONS IN PRIVATE FIRMS

VINCENT COMPAGNIE¹, RAF ORENS²

¹KU LEUVEN, BELGIUM. ²KU LEUVEN, BELGIUM

DO EARNINGS STRIPPING RULES HAMPER INVESTMENT? EVIDENCE FROM REFORMS IN EUROPEAN COUNTRIES

ANNA LESZCZYLOWSKA¹, MEIER JAN-HENDRIK²

¹POZNAN UNIVERSITY OF ECONOMICS AND BUSINESS, POLAND. ²KIEL UNIVERSITY OF APPLIED SCIENCES, GERMANY

THE ROLE OF PERSONAL INCOME TAXES IN CORPORATE INVESTMENT DECISIONS

ROBERT VOSSEBÜRGER¹, MARTIN JACOB²

¹WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT, GERMANY. ²WHU - OTTO BEISHEIM, GERMANY

TXPS.04 13:30 - 15:00 THURSDAY, 27TH MAY 2021

TRACK TAXATION

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR JOHANNES LORENZ

HOW DOES TRUST AFFECT CONCESSIONARY BEHAVIOR IN TAX BARGAINING?

YUCHEN WU¹, EVA EBERHARTINGER², RAFFAEL SPEITMANN¹, CAREN SURETH-SLOANE³

¹VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS, AUSTRIA. ²VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS, AUSTRIA. ³UNIVERSITY OF PADERBORN, GERMANY

TAX-INDUCED EARNINGS MANAGEMENT AND BOOK-TAX CONFORMITY: INTERNATIONAL EVIDENCE FROM UNCONSOLIDATED ACCOUNTS

SEBASTIAN EICHFELDER¹, MARTIN JACOB², KELLY WENTLAND³, NADINE KALBITZ¹

¹OTTO-VON-GUERICKE UNIVERSITÄT MAGDEBURG, GERMANY. ²WHU - OTTO BEISHEIM, GERMANY. ³GEORGE MASON SCHOOL OF BUSINESS, UNITED STATES

AUPSD.03 15:30 - 17:00 THURSDAY, 27TH MAY 2021

TRACK AUDITING

SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS

SESSION CHAIR ELIZABETH COWLE

ZOOM HOST:

DISCUSSANTS: JAEYOON YU, OLGA BOGACHEK

THE COST OF FRAUD PREDICTION ERRORS

DANIEL BENEISH¹, PATRICK VORST²

¹INDIANA UNIVERSITY, UNITED STATES. ²MAASTRICHT UNIVERSITY, NETHERLANDS

BRIBES AND AUDIT FEES

STAVRIANA HADJIGAVRIEL¹, SUSANA GAGO RODRIGUEZ², MARÍA GUTIERREZ URTIAGA³

¹CARLOS III UNIVERSITY, MADRID, SPAIN. ²UNIVERSIDAD PONTIFICIA COMILLAS - ICADE, SPAIN.

³UNIVERSIDAD CARLOS III DE MADRID, SPAIN

AUPSD.04 15:30 - 17:00 THURSDAY, 27TH MAY 2021

TRACK AUDITING

SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS

SESSION CHAIR CARL BROUSSEAU

DISCUSSANTS: KENNETH REICHELT, KRIS HARDIES

ASSOCIATIONS AND NETWORKS OF INTERNATIONAL ACCOUNTING FIRMS

XI AI¹, LAUREN CUNNINGHAM², XIAO LI³, LINDA MYERS⁴

¹UNIVERSITY OF TENNESSEE, KNOXVILLE, UNITED STATES. ²UNIVERSITY OF TENNESSEE AT KNOXVILLE, UNITED STATES. ³CENTRAL UNIVERSITY OF FINANCE AND ECONOMICS, CHINA.

⁴UNIVERSITY OF TENNESSEE AT KNOXVILLE, U.S.A.

DETERMINANTS OF AUDIT-FIRM PROFITABILITY AND IMPLICATIONS FOR KEY AUDIT MATTER REPORTING

JEFF ZEYUN CHEN¹, ANASTASIOS ELEMES², OLE-KRISTIAN HOPE³, AARON YOON⁴

¹NEELEY SCHOOL OF BUSINESS, TEXAS CHRISTIAN UNIVERSITY, UNITED STATES. ²ESSEC BUSINESS SCHOOL, FRANCE. ³UNIVERSITY OF TORONTO, CANADA. ⁴NORTHWESTERN UNIVERSITY, U.S.A.

AUPS.09 15:30 - 17:00 THURSDAY, 27TH MAY 2021

TRACK AUDITING

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR MINLEI YE

ZOOM HOST: CHRISTIAN FRIEDRICH

AUDIT PARTNER ATTRACTIVENESS AND AUDITOR-CLIENT NEGOTIATIONS

AMY SHENEMAN¹, JANE BARTON²

¹THE OHIO STATE UNIVERSITY, U.S.A. ²BARUCH COLLEGE, UNITED STATES

DESIGN ISSUES IN STUDIES ON THE EFFECT OF ENGAGEMENT PARTNER IDENTIFICATION ON AUDIT QUALITY: INSIGHT FROM A NATURAL EXPERIMENT

JEAN BÉDARD¹, CARL BROUSSEAU², LOUIS-PHILIPPE SIROIS¹

¹LAVAL UNIVERSITY, CANADA. ²LAVAL UNIVERSITY, CANADA

IS LEADERSHIP ABILITY REWARDED BY THE AUDITING PROFESSION?

TING DONG¹, ANN VANSTRAELEN², HENRIK NILSSON³, JUHA-PEKKA KALLUNKI⁴

¹STOCKHOLM SCHOOL OF ECONOMICS, SWEDEN. ²MAASTRICHT UNIVERSITY, NETHERLANDS.

³STOCKHOLM SCHOOL OF ECONOMICS, DEPARTMENT OF ACCOUNTING, SWEDEN. ⁴UNIVERSITY OF OULU, FINLAND

AURF.06 15:30 - 17:00 THURSDAY, 27TH MAY 2021

TRACK AUDITING

SESSION TYPE RESEARCH FORUM SESSIONS

SESSION CHAIR SABINE GRASCHITZ

JUDICIAL HELLHOLES: IS STATE-LEVEL LEGAL RISK REFLECTED IN AUDIT FEE PRICING?

JAMES HANSEN¹, SAM PARK², SUSAN MURRAY², NARI SHIN³

¹WEBER STATE UNIVERSITY, U.S.A. ²AUGUSTA UNIVERSITY, UNITED STATES. ³UNIVERSITY OF SEOUL, KOREA, REPUBLIC OF

EXTERNAL AUDIT AND TAX EVASION: EVIDENCE FROM INDIA

SIVA NATHAN¹, NERMEEN SHEHATA², OMAR FAROOQ³, KHALED DAHAWY²

¹GEORGE STATE UNIVERSITY, UNITED STATES. ²THE AMERICAN UNIVERSITY IN CAIRO, EGYPT.
³ADA UNIVERSITY, AZERBAIJAN

AUDITING THE DERIVATIVE USAGE OF BANK-HOLDING COMPANIES

JOSEPH JOHNSTON¹, JOSEPH ZHANG², STEPHANIE HAIRSTON³

¹ILLINOIS STATE UNIVERSITY, U.S.A. ²UNIVERSITY OF MEMPHIS, U.S.A. ³GEORGIA SOUTHERN UNIVERSITY, UNITED STATES

THE EFFECT OF PRESSURE SOURCES AND TRAIT VARIABLES ON SKEPTICAL AUDIT JUDGMENTS AND ACTIONS

STEVE ASARE¹, JOOST BUUREN VAN², NIELS VAN NIEUW AMERONGEN³, INEZ VERWEY³

¹UNIVERSITY OF FLORIDA, UNITED STATES. ²NYENRODE BUSINESS UNIVERSITY, NETHERLANDS.
³NYENRODE BUSINESS UNIVERSITY, NETHERLANDS

A STUDY OF TECHNOLOGICAL ADOPTION IN THE AUDIT INDUSTRY: THE THEORY OF DISRUPTION APPLIED TO A REGULATED INDUSTRY

KRISTA FIOLEAU¹, CAROLYN MACTAVISH², ERROL OSECKI³, LINDA THORNE⁴

¹UNIVERSITY OF WATERLOO, CANADA. ²WILFRID LAURIER UNIVERSITY, CANADA. ³YORK UNIVERSITY, CANADA. ⁴YORK UNIVERSITY, CANADA

EDPSD.01 15:30 - 17:00 THURSDAY, 27TH MAY 2021

TRACK ACCOUNTING EDUCATION

SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS

SESSION CHAIR JOSE DUTRA DE OLIVEIRA NETO

DISCUSSANTS: NICHOLAS TSITSIANIS, PAULA PONTES DE CAMPOS

INTERNATIONAL PATTERNS AND NETWORKS IN COLLABORATIVE RESEARCH PUBLISHED IN ACCOUNTING TOP JOURNALS

ISABEL COSTA LOURENÇO¹, JONAS OLIVEIRA², RENATO FERREIRA LEITÃO AZEVEDO³, MANUEL CASTELO BRANCO⁴

¹ISCTE BUSINESS SCHOOL, LISBON, PORTUGAL. ²LISBON UNIVERSITY INSTITUTE (ISCTE), PORTUGAL. ³UNIVERSITY OF ILLINOIS AT URBAN-CHAMPAIGN (UIUC), UNITED STATES.

⁴Oporto Faculty of Economics, Portugal

DIGITAL INNOVATIONS IN SCHOLARLY COMMUNICATION: DEMOCRATISING RESEARCH OR MANIFESTING ELITE STRUCTURES

YULIYA KASPERSKAYA¹, SIMON CADEZ²

¹UNIVERSITAT DE BARCELONA, SPAIN. ²UNIVERSITY OF LJUBLJANA, SLOVENIA

FAPS.09 15:30 - 17:00 THURSDAY, 27TH MAY 2021

TRACK FINANCIAL ANALYSIS
SESSION TYPE PARALLEL SESSIONS
SESSION CHAIR BRANDON LEE

EARNINGS ANNOUNCEMENT TIMING AND INTRA-INDUSTRY INFORMATION TRANSFERS

ALEX KING¹, SOMNATH DAS², SHAIENDRA PANDIT²

¹SAINT XAVIER UNIVERSITY, U.S.A. ²UNIVERSITY OF ILLINOIS AT CHICAGO, U.S.A.

INNOVATIONS AND EARNINGS NON-SYNCHRONICITY: EVIDENCE FROM INDUSTRY M&A ACTIVITIES

SHIH-CHU CHOU¹, YU-FANG CHU²

¹SAN FRANCISCO STATE UNIVERSITY, U.S.A. ²THE UNIVERSITY OF TEXAS AT DALLAS, UNITED STATES

DOES MARKET SENTIMENT AFFECT INVESTOR INFORMATION PROCESSING? EVIDENCE FROM THE CREDIBILITY OF MANAGEMENT FORECASTS

CARLO D'AUGUSTA¹, MATTHEW D. DEANGELIS², ANDREA S. KELTON¹

¹MIDDLE TENNESSEE STATE UNIVERSITY, UNITED STATES. ²GEORGIA STATE UNIVERSITY, UNITED STATES

FAPS.10 15:30 - 17:00 THURSDAY, 27TH MAY 2021

TRACK FINANCIAL ANALYSIS
SESSION TYPE PARALLEL SESSIONS
SESSION CHAIR FRANCESCO REGGIANI

PEER-BASED EARNINGS FORECASTS

PETER D. EASTON¹, MARTIN KAPONS², STEVEN J. MONAHAN³, HARM SCHÜTT⁴, ERIC WEISBROD⁵

¹UNIVERSITY OF NOTRE DAME, UNITED STATES. ²TILBURG UNIVERSITY, NETHERLANDS.
³INSEAD, FRANCE. ⁴TILBURG UNIVERSITY, NETHERLANDS. ⁵UNIVERSITY OF KANSAS, UNITED STATES

DOES THE MARKET VIEW PAID-IN CAPITAL AS LIABILITIES OR EQUITY? A TEST OF THE “EARNED CAPITAL APPROACH”

MARY HILL¹, RICHARD PRICE², GEORGE RUCH³

¹KENNESAW STATE UNIVERSITY, UNITED STATES. ²UTAH STATE UNIVERSITY, U.S.A. ³UNIVERSITY OF DENVER, UNITED STATES

FINDING THE NARRATIVE IN THE NUMBERS: LONG-TERM INVESTORS’ DEMAND FOR ACCOUNTING INFORMATION

FEDERICO SIANO

BOSTON UNIVERSITY, U.S.A.

FARF.06 15:30 - 17:00 THURSDAY, 27TH MAY 2021

TRACK FINANCIAL ANALYSIS
SESSION TYPE RESEARCH FORUM SESSIONS
SESSION CHAIR HASSAN RAZA KAZMI SYED

FINANCIAL REPORTING ENVIRONMENT AND CASH POLICY: EVIDENCE FROM PRIVATE FIRMS

MARCELO ORTIZ¹, FRANCISCO URZÚA I.²

¹UNIVERSITAT POMPEU FABRA, SPAIN. ²CITY UNIVERSITY OF LONDON, UNITED KINGDOM

INFORMATION ASYMMETRY AND CORPORATE CASH HOLDING

PAULINA BANCERZ, ANNA BIAŁEK-JAWORSKA

UNIVERSITY OF WARSAW, POLAND

BANK STRESS TESTS AND ACCOUNTING DISCRETION

DIMITRIOS GOUNOPOULOS¹, NIKLAOS PAPANIKOLAOU², CONSTANTIN ZOPOUNIDIS³

¹UNIVERSITY OF BATH, UNITED KINGDOM. ²NEWCASTLE UNIVERSITY, UNITED KINGDOM.

³UNIVERSITY OF CRETA, GREECE

ONLY BLUNT TOOLS LEFT? HOW IFRS 9 AFFECTS THE EARNINGS AND CAPITAL MANAGEMENT OF EUROPEAN BANKS

FLORIAN NEITZERT, ARNDT-GERRIT KUND

DEPARTMENT OF BANK MANAGEMENT, GERMANY

INTEREST RATE SENSITIVITY AS MOTIVATION FOR ACQUISITIONS: EVIDENCE FROM BANK HOLDING COMPANIES

JOE LOPEZ¹, CALEB RAWSON¹, STEPHEN ROWE²

¹UNIVERSITY OF ARKANSAS, U.S.A. ²UNIVERSITY OF ARKANSAS, UNITED STATES

FRPSD.10 15:30 - 17:00 THURSDAY, 27TH MAY 2021

TRACK FINANCIAL REPORTING
SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS
SESSION CHAIR DANIELA DE LA PARRA

ZOOM HOST: ULRICH SCHÄFER

DISCUSSANTS: ANNELIES RENDERS, DAVID GODSELL

ARTICULATION-BASED ACCRUALS AND AUDIT FEES

RYAN CASEY¹, FENG GAO², MICHAEL KIRSCHENHEITER³, SIYI LI⁴, SHAILENDRA PANDIT⁴

¹UNIVERSITY OF DENVER, UNITED STATES. ²RUTGERS UNIVERSITY, UNITED STATES. ³UNIVERSITY OF ILLINOIS AT CHICAGO, UNITED STATES. ⁴UNIVERSITY OF ILLINOIS AT CHICAGO, U.S.A.

CAN A NOT-FOR-PROFIT MINORITY INSTITUTIONAL SHAREHOLDER MAKE A BIG DIFFERENCE IN CORPORATE GOVERNANCE? A QUASI-NATURAL EXPERIMENT ON ITS EFFECT ON EARNINGS MANAGEMENT

ZHANLIAO CHEN¹, WENXIA GE², CAIYUE OUYANG³, ZHENYANG SHI⁴

¹RENMIN UNIVERSITY OF CHINA, CHINA. ²UNIVERSITY OF MANITOBA, CANADA. ³BEIJING JIAOTONG UNIVERSITY, CHINA. ⁴THE CHINESE UNIVERSITY OF HONG KONG, HONG KONG SAR

FRPSD.11 15:30 - 17:00 THURSDAY, 27TH MAY 2021

TRACK FINANCIAL REPORTING
SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS
SESSION CHAIR HOLGER DASKE

ZOOM HOST: FENGZHI ZHU

DISCUSSANTS: WENJIAO CAO, WILLIAM CREADY

SETTING JUDICIAL PRECEDENTS: CIRCUIT COURT RULINGS, LITIGATION RISK, AND FINANCIAL MISREPORTING

REEYARN LI¹, BENEDIKT FRANKE², ALLEN HAO HUANG³

¹UNIVERSITY OF MANNHEIM, GERMANY. ²SKEMA BUSINESS SCHOOL, FRANCE. ³HONG KONG UNIVERSITY OF SCIENCE AND TECHNOLOGY, HONG KONG SAR

DO OPAQUE FIRMS AMPLIFY PROPAGATION OF SUPPLY CHAIN SHOCKS? EVIDENCE ON REAL EFFECTS OF INTER-FIRM INFORMATION FRICTIONS

JESSICA KIM-GINA, MUSKAN CHAWLA

UCLA, UNITED STATES

FRPSD.12 15:30 - 17:00 THURSDAY, 27TH MAY 2021

TRACK FINANCIAL REPORTING

SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS

SESSION CHAIR STEVE LIN

ZOOM HOST: MARI PAANANEN

DISCUSSANTS: ANDRÉ AROLDI FREITAS DE MOURA, FERDINAND ELFERS

OPERATING LEASES AND CREDIT ASSESSMENTS IN A DEBT-ORIENTED MARKET: EVIDENCE FROM JAPAN

SHAHROKH SAUDAGARAN¹, YUYA KOGA²

¹UNIVERSITY OF WASHINGTON TACOMA, U.S.A. ²TOHOKU GAKUIN UNIVERSITY, JAPAN

MANDATORY DISCLOSURE AND TAKEOVERS: EVIDENCE FROM PRIVATE BANKS

UROOJ KHAN, DORON NISSIM, JING WEN

COLUMBIA UNIVERSITY, UNITED STATES

FRPS.11 15:30 - 17:00 THURSDAY, 27TH MAY 2021

TRACK FINANCIAL REPORTING

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR SHIRA COHEN

ZOOM HOST: TOBIAS WITTER

DISCONTINUED OPERATIONS AND CHANGES IN BOND RATINGS

YOSHIE SAITO¹, RICHARD A LORD²

¹BROOKLYN COLLEGE, U.S.A. ²FELICIANO SCHOOL OF BUSINESS, UNITED STATES

DO ACCOUNTING AND REGULATORY DISCRETIONS WITH INVESTMENT SECURITIES AFFECT BANKS' INFORMATION RISK?

ROMAIN OBERSON¹, MINYUE DONG², MARC ARNOLD³

¹LAVAL UNIVERSITY, CANADA. ²UNIVERSITY OF LAUSANNE, FACULTY OF BUSINESS AND ECONOMICS (HEC), SWITZERLAND. ³UNIVERSITY OF ST. GALLEN / INSTITUTE OF ACCOUNTING AND FINANCE (ACA), SWITZERLAND

PRIVATE INFORMATION AND BANK-LOAN PRICING: THE EFFECT OF UPCOMING CORPORATE SPINOFFS

DUSHYANTKUMAR MAHESHKUMAR VYAS¹, VLAD-ANDREI PORUMB², SIMONA RUSANESCU², OLE-KRISTIAN HOPE³

¹UNIVERSITY OF TORONTO, CANADA. ²UNIVERSITY OF GRONINGEN, FACULTY OF ECONOMICS AND BUSINESS, NETHERLANDS. ³UNIVERSITY OF TORONTO, CANADA

FRPS.12 15:30 - 17:00 THURSDAY, 27TH MAY 2021

TRACK FINANCIAL REPORTING
SESSION TYPE PARALLEL SESSIONS
SESSION CHAIR DENNIS SUNDEVIK

ZOOM HOST: TZACHI ZACH

THE ELUSIVE RELATION BETWEEN PENSION DISCOUNT RATES AND DEFICITS

JIAMAN XU¹, SETH ARMITAGE², RONAN GALLAGHER²

¹THE UNIVERSITY OF EDINBURGH, U.K.²UNIVERSITY OF EDINBURGH BUSINESS SCHOOL, UNITED KINGDOM

ACCOUNTING FOR R&D AND THE RELATION BETWEEN E/P, B/P AND FUTURE RETURNS

MARTIN M. KAPONS

TILBURG UNIVERSITY, NETHERLANDS

DISAGREEMENT ABOUT PUBLIC INFORMATION QUALITY AND INFORMATIONAL PRICE EFFICIENCY

RADHIKA LUNAWAT¹, CHONG HUANG¹, QIGUANG WANG²

¹UNIVERSITY OF CALIFORNIA IRVINE, UNITED STATES. ²HONG KONG BAPTIST UNIVERSITY, HONG KONG SAR

FRPS.13 15:30 - 17:00 THURSDAY, 27TH MAY 2021

TRACK FINANCIAL REPORTING
SESSION TYPE PARALLEL SESSIONS
SESSION CHAIR HELEN CHOY

ZOOM HOST: JAN RIEPE

POLICEMAN FOR THE WORLD: THE IMPACT OF EXTRATERRITORIAL FCPA ENFORCEMENT ON FOREIGN INVESTMENT AND INTERNAL CONTROLS

THOMAS RAUTER¹, HANS B. CHRISTENSEN², MARK G MAFFETT²

¹UNIVERSITY OF CHICAGO, U.S.A. ²UNIVERSITY OF CHICAGO BOOTH SCHOOL OF BUSINESS, UNITED STATES

FREQUENCY OF FINANCIAL REPORTING AND BANK LOAN CONTRACTING

APOORV GOGAR

PENNSYLVANIA STATE UNIVERSITY, UNITED STATES

HOW DOES NON-GAAP REPORTING ALTER THE INCENTIVES TO MANAGE GAAP EARNINGS?

ANDREW M. BAUER¹, DARREN HENDERSON², KALEAB MAMO²

¹UNIVERSITY OF WATERLOO, CANADA. ²WILFRID LAURIER UNIVERSITY, CANADA

FRPS.14 15:30 - 17:00 THURSDAY, 27TH MAY 2021

TRACK FINANCIAL REPORTING
SESSION TYPE PARALLEL SESSIONS
SESSION CHAIR MATTHIAS BREUER

ZOOM HOST: ALEXANDER PAULUS

LAWYER CEOS AND STRATEGIC DISCLOSURES OF LITIGATION LOSS CONTINGENCIES

FENG CHEN¹, YU HOU², GORDON RICHARDSON¹, BARBARA SU³

¹UNIVERSITY OF TORONTO, CANADA. ²QUEEN'S UNIVERSITY, CANADA. ³TEMPLE UNIVERSITY, UNITED STATES

THE EFFECT OF UNCERTAIN AND WEAK MODAL WORDS IN 10-K FILINGS ON ANALYST FORECAST ATTRIBUTES

MYUNG SUB KIM¹, STEVE LIN²

¹SAINT JOSEPH'S UNIVERSITY, UNITED STATES. ²UNIVERSITY OF MEMPHIS, UNITED STATES

CORPORATE COMMUNICATION ABOUT REGULATORY CHANGE: EVIDENCE FROM THE NEW LEASE STANDARD

RUCSANDRA MOLDOVAN¹, LUMINITA ENACHE², PAUL A GRIFFIN³

¹CONCORDIA UNIVERSITY, CANADA. ²CALGARY UNIVERSITY, CANADA. ³UNIVERSITY OF CALIFORNIA, DAVIS, UNITED STATES

FRRF.11 15:30 - 17:00 THURSDAY, 27TH MAY 2021

TRACK FINANCIAL REPORTING
SESSION TYPE RESEARCH FORUM SESSIONS
SESSION CHAIR LUMINITA ENACHE

ZOOM HOST: JAN-PELLE KUMMER

FINANCIAL DISTRESS, EARNINGS MANAGEMENT AND BIG 4 AUDITORS IN EMERGING MARKETS

DANTE VIANA JR.¹, ISABEL LOURENÇO¹, ERVIN BLACK²

¹ISCTE - UNIVERSITY INSTITUTE OF LISBON, PORTUGAL. ²UNIVERSITY OF OKLAHOMA, USA

BLOCKCHAIN AND EARNINGS MANAGEMENT

MALEK EL DIRI

LEEDS UNIVERSITY BUSINESS SCHOOL, U.K.

DOES IFRS MANDATORY ADOPTION (DE)INCREASE ACCRUAL-BASED AND REAL EARNINGS MANAGEMENT IN EMERGING MARKETS?

EDILSON PAULO¹, DANTE VIANA JUNIOR², ISABEL LOURENCO³

¹FEDERAL UNIVERSITY OF RIO GRANDE DO SUL, BRAZIL. ²ISCTE - UNIVERSITY INSTITUTE OF LISBON, PORTUGAL. ³LISBON UNIVERSITY INSTITUTE (ISCTE), PORTUGAL

THE QUALITY OF EARNINGS INFORMATION IN DUAL-CLASS FIRMS: PERSISTENCE AND PREDICTABILITY

RIMONA PALAS, DOV SOLOMON

COLLEGE OF LAW AND BUSINESS, ISRAEL, ISRAEL

BANK HOLDING COMPANIES' EARNINGS MANAGEMENT RESPONSE TO THE REMOVAL OF THE AOCI FILTER

QIUHONG ZHAO¹, DONALD DEIS²

¹TEXAS A&M UNIVERSITY - CORPUS CHRISTI, U.S.A. ²TEXAS A&M UNIVERSITY - CORPUS CHRISTI, UNITED STATES

FRRF.12 15:30 - 17:00 THURSDAY, 27TH MAY 2021

TRACK FINANCIAL REPORTING
SESSION TYPE RESEARCH FORUM SESSIONS
SESSION CHAIR KEES CAMFFERMAN

ZOOM HOST: EMILY SHAFRON

**THE ROLE OF PROPRIETORSHIP IN INTERNATIONAL FINANCIAL REPORTING STANDARDS (IFRS)
– AN ALTERNATIVE APPROACH TO DEFINE EQUITY**

VERA SCHIEMER-HABERL

LINZ JOHANNES KEPLER UNIVERSITY, AUSTRIA

**ON THE ROLE OF IT USAGE DATA IN THE ASSESSMENT OF VALUE CO-CREATION AND
INNOVATION CAPABILITY**

BIXIA XU

WILFRID LAURIER UNIVERSITY, CANADA

**PRACTICAL IMPLICATIONS OF MEASURING AT HISTORICAL COST IN AN INFLATIONARY
ENVIRONMENT**

MARTA CRISTINA PELUCIO GRECCO¹, ELISSON PAULO SILVA¹, CECILIA MORAES SANTOSTASO
GERON², FABIANA LOPES DA SILVA¹

¹FIPECAFI, BRAZIL. ²MACKENZIE PRESBYTERIAN UNIVERSITY, BRAZIL

BANK OPACITY, SYSTEMIC RISK AND FINANCIAL STABILITY

MICHAEL MIES

UNIVERSITY OF SIEGEN, GERMANY

CAUSAL EVIDENCE ON THE EFFECTS OF ENFORCEMENT INVESTIGATIONS

CHRISTOPHER OEHLER¹, MARTIN NIENHAUS¹, MARIUS GROS²

¹GOETHE-UNIVERSITY FRANKFURT, GERMANY. ²BREMEN UNIVERSITY, GERMANY

GVPS.06 15:30 - 17:00 THURSDAY, 27TH MAY 2021

TRACK ACCOUNTING AND GOVERNANCE

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR MICHAEL ERKENS

ZOOM HOST: BRIGHT ASANTE-APPIAH

THE EFFECT OF FIRM-SPECIFIC PRIVATE INFORMATION ON THE ANALYSTS' FORECASTS – MANAGERIAL ACCOMMODATION OR VALUE ENHANCEMENT?

WEI HSU¹, BIN SRINIDHI², RAMGOPAL VENKATARAMAN²

¹UNIVERSITY OF COLORADO, COLORADO SPRINGS, U.S.A. ²UNIVERSITY OF TEXAS AT
ARLINGTON, UNITED STATES

DO CONFLICT OF INTERESTS DISCLOSURES WORK? EVIDENCE FROM CITATIONS IN MEDICAL JOURNALS

CHRISTIAN LEUZ¹, MAXIMILIAN MUHN²

¹UNIVERSITY OF CHICAGO, U.S.A. ²HUMBOLDT UNIVERSITY OF BERLIN, GERMANY

CONTRASTING MEANINGS OF STEWARDSHIP AND ACCOUNTABILITY IN DIFFERENT FIELDS OF RESEARCH

EMILIA FLORIN SAMUELSSON¹, ANNIKA YSTRÖM²

¹JÖNKÖPING UNIVERSITY, JÖNKÖPING INTERNATIONAL BUSINESS SCHOOL, SWEDEN.

²JÖNKÖPING INTERNATIONAL BUSINESS SCHOOL, SWEDEN

GVRF.05 15:30 - 17:00 THURSDAY, 27TH MAY 2021

TRACK ACCOUNTING AND GOVERNANCE
SESSION TYPE RESEARCH FORUM SESSIONS
SESSION CHAIR MARTIN GREGOR

ZOOM HOST: JESUS RODOLFO JIMENEZ ANDRADE

NARRATIVE RISK DISCLOSURES IN ANNUAL REPORTS: PROPOSAL OF RISK MAP

ANNA KARMAŃSKA¹, MONIKA ŁADA²

¹WARSAW SCHOOL OF ECONOMICS, POLAND. ²AGH UNIVERSITY OF SCIENCE AND TECHNOLOGY, POLAND

DOES FINANCIAL EXPERTISE IN THE AUDIT COMMITTEE IMPLY MORE READABLE MANAGEMENT REPORT?

MARÍA DOLORES ALCAIDE RUIZ, FRANCISCO BRAVO URQUIZA
UNIVERSITY OF SEVILLE, SPAIN

COVID-19 PROFIT WARNINGS: DELIVERING BAD NEWS IN A TIME OF CRISIS

SEAN BRADLEY POWER¹, NIAMH M. BRENNAN², VICTORIA EDGAR³

¹UNIVERSITY COLLEGE DUBLIN, IRELAND. ²UNIVERSITY COLLEGE DUBLIN, IRELAND. ³UNIVERSITY OF AGDER, NORWAY

FIRM PERFORMANCE AND CEO TURNOVER: THE MODERATING ROLE CEO ATTRIBUTES

MARIAN CHIJOKE-MGBAME¹, AGYENIM BOATENG², KEMI YEKINI³, OSCAR MGBAME²

¹DE MONTFORT UNIVERSITY, U.K. ²DE MONTFORT UNIVERSITY, UNITED KINGDOM. ³SOAS UNIVERSITY OF LONDON, UNITED KINGDOM

DIGITAL ACCOUNTING TRENDS OF THE FUTURE: A BEHAVIORAL ANALYSIS

JULIA PUASCHUNDER¹, DIRK BEERBAUM², SEPPO IKAHEIMO³, DAVID DERICHS²

¹COLUMBIA UNIVERSITY, U.S.A. ²AALTO UNIVERSITY SCHOOL OF BUSINESS, FINLAND. ³AALTO UNIVERSITY, FINLAND

GVRF.06 15:30 - 17:00 THURSDAY, 27TH MAY 2021

TRACK ACCOUNTING AND GOVERNANCE
SESSION TYPE RESEARCH FORUM SESSIONS
SESSION CHAIR JOHN PEREIRA

ZOOM HOST: FELICE MATOZZA

FOUNDER CERTIFICATION EFFECT, VOLUNTARY DISCLOSURES, AND COST OF SEO FINANCING

YUN FAN¹, BEN GU¹, NANDU J NAGARAJAN²

¹UNIVERSITY OF TEXAS AT ARLINGTON, UNITED STATES. ²THE UNIVERSITY OF TEXAS AT ARLINGTON, U.S.A.

PROFESSIONAL MANAGERS AND CORPORATE CRISIS: EVIDENCE FROM ITALIAN-LISTED FAMILY FIRMS

GIUSEPPE DI MARTINO, GRAZIA DICUONZO, GRAZIANA GALEONE, SIMONA RANALDO
UNIVERSITY OF BARI ALDO MORO, ITALY

THE ACCOUNTANT IN FAMILY FIRMS – A SYSTEMATIC LITERATURE REVIEW

MATTIAS SANDGREN¹, TIMUR UMAN², MATTIAS NORDQVIST³

¹JÖNKÖPING INTERNATIONAL BUSINESS SCHOOL, SWEDEN. ²JÖNKÖPING UNIVERSITY, JÖNKÖPING INTERNATIONAL BUSINESS SCHOOL, SWEDEN. ³STOCKHOLM SCHOOL OF ECONOMICS, SWEDEN

MIND MY BUSINESS: EVIDENCE OF PERFORMANCE AND VALUATION OF FINNISH FAMILY-OWNED LISTED COMPANIES

OLATUNDUN JANET ADELEGAN

AALTO UNIVERSITY SCHOOL OF BUSINESS, ESPOO, FINLAND, FINLAND

ICPSD.03 15:30 - 17:00 THURSDAY, 27TH MAY 2021

TRACK INTERDISCIPLINARY/CRITICAL
SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS
SESSION CHAIR DOMINIC DETZEN

ZOOM HOST: JOAO PEDRO OLIVEIRA

DISCUSSANTS: YVES GENDRON, PER ÅHBLOM

DISTRIBUTED LEDGER TECHNOLOGIES AS A DYNAMIC NEXUS OF ACCOUNTABILITY, TRUST, AND RISK

THOMAS TAUSSE, VIKASH KUMAR SINHA, JUHANI VAIVIO

AALTO UNIVERSITY SCHOOL OF BUSINESS, FINLAND

COMPETING FOR NARRATIVE AUTHORITY IN CAPITAL MARKETS: FINANCIAL ANALYSTS VS. ACTIVIST SHORT SELLERS

HERVÉ STOLOWY¹, LUC PAUGAM², YVES GENDRON³

¹HEC PARIS, FRANCE. ²HEC PARIS, FRANCE. ³UNIVERSITÉ LAVAL, CANADA

ICPS.04 15:30 - 17:00 THURSDAY, 27TH MAY 2021

TRACK INTERDISCIPLINARY/CRITICAL
SESSION TYPE PARALLEL SESSIONS
SESSION CHAIR CATALIN NICOLAE ALBU

ZOOM HOST: CHRISTIAN HUBER

HABITUS AND HARMONY: BETWEEN THE GLOBAL AND THE LOCAL

GREG STONER¹, SAMI SADAQA²

¹UNIVERSITY OF GLASGOW, UNITED KINGDOM. ²ADNAN KASSAR SCHOOL OF BUSINESS, LEBANESE AMERICAN UNIVERSITY, LEBANON

AUDITORS' REFLECTIVE PRACTICES TOWARD OTHER COMPREHENSIVE INCOME INFORMATION

SYLVAIN DUROCHER¹, CLAIRE-FRANCE PICARD², LÉA DUGAL³

¹TELFER SCHOOL OF MANAGEMENT, UNIVERSITY OF OTTAWA, CANADA. ²UNIVERSITÉ LAVAL, CANADA. ³UNIVERSITÉ DU QUÉBEC À MONTRÉAL, CANADA

FREEDOM THROUGH CHOICE: EMPLOYEE EMPOWERMENT IN THE NEOLIBERAL WORKPLACE

ERICA PIMENTEL

JOHN MOLSON SCHOOL OF BUSINESS – CONCORDIA UNIVERSITY, CANADA. QUEEN'S UNIVERSITY, CANADA

ISPSD.01 15:30 - 17:00 THURSDAY, 27TH MAY 2021

TRACK ACCOUNTING AND INFORMATION SYSTEMS
SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS
SESSION CHAIR DAVID WANG

DISCUSSANTS: DIRK BEERBAUM, ANDREAS SEEBECK

THE IMPACT OF A FIRM'S BIG DATA ANALYTICS CAPABILITY ON MANAGERIAL DECISION-MAKING AND CONTROL: A CASE STUDY ON THE INTERVENING MECHANISMS

PIETER DE RIJCK¹, ANN JORISSEN²

¹UNIVERSITY OF ANTWERP, BELGIUM. ²UNIVERSITEIT ANTWERPEN, DEPARTMENT OF ACCOUNTING AND FINANCE, BELGIUM

FIRM USE OF CYBERSECURITY RISK DISCLOSURES

WANYING JIANG¹, JOSEPH LEGORIA¹, KENNETH REICHEL², STEPHANIE WALTON¹

¹LOUISIANA STATE UNIVERSITY, UNITED STATES. ²LOUISIANA STATE UNIVERSITY, U.S.A.

MAPSD.07 15:30 - 17:00 THURSDAY, 27TH MAY 2021

TRACK MANAGEMENT ACCOUNTING

SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS

SESSION CHAIR BENITA M. GULLKVIST

ZOOM HOST: MARKUS WABNEGG

DISCUSSANTS: PETER DANIEL SCHAEFER, MARIANA SAILER

MANAGERIAL ABILITY AND FIRM PERFORMANCE: A LABOUR MANAGEMENT PERSPECTIVE

MARK ANDERSON¹, DONGNING YU²

¹UNIVERSITY OF CALGARY, CANADA. ²RYERSON UNIVERSITY, CANADA

THE RIPPLE EFFECT: HOW MANAGERS' AFFECTIVE REACTIONS TO MANAGER-LEVEL CONTROLS HAVE A CONTAGIOUS IMPACT ON SUBORDINATES

KATLIJN HAESBROUCK¹, JASMIJN BOL², SERENA LOFTUS³

¹MAASTRICHT UNIVERSITY, NETHERLANDS. ²TULANE UNIVERSITY, UNITED STATES. ³TULANE UNIVERSITY, U.S.A.

MAPSD.08 15:30 - 17:00 THURSDAY, 27TH MAY 2021

TRACK MANAGEMENT ACCOUNTING

SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS

SESSION CHAIR ALISA BRINK

ZOOM HOST: LILIANA DEWAELE

DISCUSSANTS: SANDER VAN TRIEST, LAURA GOMEZ-RUIZ

BUDGET TYPES, PURPOSES AND PERFORMANCE: AN EXPLORATORY STUDY

LILI-ANNE KIHN¹, EVA STROM²

¹TAMPERE UNIVERSITY, FINLAND. ²HANKEN SCHOOL OF ECONOMICS, FINLAND

AN EXPERIMENTAL INVESTIGATION OF BUYER'S ACQUISITION OF SUPPLIER COST INFORMATION

FABIENNE MILLER¹, M. CHRISTIAN MASTILAK², LINDA J MATUSZEWSKI³, ALEXANDER WOODS⁴

¹FOISIE BUSINESS SCHOOL, UNITED STATES. ²XAVIER UNIVERSITY, UNITED STATES. ³NORTHERN ILLINOIS UNIVERSITY, UNITED STATES. ⁴COLLEGE OF WILLIAM AND MARY, UNITED STATES

MAPS.08 15:30 - 17:00 THURSDAY, 27TH MAY 2021

TRACK MANAGEMENT ACCOUNTING

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR JAN HENDRIK LAMPE

ZOOM HOST: PAULA VAN VEEN-DIRKS

HYBRIDIZATION AND ACTIVITY-BASED COSTING IN PORTUGUESE NHS HOSPITALS

MARIA MAJOR¹, STEWART CLEGG²

¹INSTITUTO UNIVERSITÁRIO DE LISBOA (ISCTE-IUL), LISBON, PORTUGAL, PORTUGAL.

²UNIVERSITY OF TECHNOLOGY SYDNEY BUSINESS SCHOOL, SYDNEY, AUSTRALIA, AUSTRALIA

LABOUR ADJUSTMENT STRATEGIES AND PERFORMANCE

DONGNING YU

RYERSON UNIVERSITY, CANADA

ACCOUNTING AND STRATEGIC MANAGEMENT IN THE OIL AND GAS INDUSTRY

YAN MA¹, MARK ANDERSON², RAJIV BANKER³, HAN-UP PARK⁴

¹UNIVERSITY OF CALGARY, CANADA. ²UNIVERSITY OF CALGARY, CANADA. ³TEMPLE UNIVERSITY, USA. ⁴UNIVERSITY OF SASKATCHEWAN, CANADA

MARF.08 15:30 - 17:00 THURSDAY, 27TH MAY 2021

TRACK MANAGEMENT ACCOUNTING
SESSION TYPE RESEARCH FORUM SESSIONS
SESSION CHAIR ADNAN AFRIDI

ZOOM HOST: MARIA-SILVIA SANDULESCU

HOW (NOT) TO MEASURE SUSTAINABILITY PERFORMANCE MANAGEMENT - A SYSTEMATIC LITERATURE REVIEW

NADJA DAMTOFT¹, RAINER LUEG², DENNIS VAN LIEMPD³

¹UNIVERSITY OF SOUTHERN DENMARK, DENMARK. ²LEUPHANA UNIVERSITY LUENEBURG, GERMANY. ³UNIVERSITY OF SOUTHERN DENMARK, DENMARK

DISENTANGLING THE BRIGHT AND THE DARK SIDE OF TRANSPARENCY – AN INTEGRATED ANALYSIS OF PSYCHOLOGICAL CONSEQUENCES

TILL REMMERS¹, UTZ SCHAEFFER¹, DANIEL SCHAUPP²

¹WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT, GERMANY. ²WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT, GERMANY

THE IMPACT OF LEADING INDICATORS ON PERFORMANCE ANXIETY

JOSÉ CARLOS TIOMATSU OYADOMARI¹, OCTAVIO RIBEIRO DE MENDONÇA NETO², RONALDO GOMES DULTRA-DE-LIMA¹, ANDSON BRAGA LIMA³

¹MACKENZIE PRESBYTERIAN UNIVERSITY, BRAZIL. ²MACKENZIE PRESBYTERIAN UNIVERSITY, BRAZIL. ³UNIVERSITY OF SAO PAULO - USP, BRAZIL

A PERFORMANCE BENCHMARKING ANALYSIS FOR EVALUATING RETAILING NETWORKS IN DYNAMIC ENVIRONMENTS.

ELEFThERIOS F AGGELoPOULOS¹, IOANNIS LAMPROPOULOS²

¹UNIVERSITY OF PATRAS, GREECE. ²UNIVERSITY OF PATRAS, GREECE

SEEPSD.04 15:30 - 17:00 THURSDAY, 27TH MAY 2021

TRACK SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING
SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS
SESSION CHAIR ANTTI MIIHKINEN

ZOOM HOST: JOYCE VAN DER LAAN SMITH

DISCUSSANTS: EVEN FALLAN, FRANK SCHIEMANN

THE ASSOCIATION BETWEEN ESG CONTROVERSIES, ESG DISCLOSURE AND ANALYST FORECAST ACCURACY

RAPHAEL TIETMEYER¹, FRANK SCHIEMANN²

¹HAMBURG UNIVERSITY, GERMANY. ²UNIVERSITY OF HAMBURG, GERMANY

DO CREDITORS VALUE GREENHOUSE GAS EMISSIONS REDUCTION EFFORTS AND DISCLOSURE?

FERESHTEH MAHMOUDIAN¹, JING LU², DONGNING YU³, JAMAL NAZARI¹, IRENE HERREMANS⁴

¹SIMON FRASER UNIVERSITY, CANADA. ²UNIVERSITY OF GUELPH, CANADA. ³RYERSON UNIVERSITY, CANADA. ⁴UNIVERSITY OF CALGARY, CANADA

SEEPS.08 15:30 - 17:00 THURSDAY, 27TH MAY 2021

TRACK SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING
SESSION TYPE PARALLEL SESSIONS
SESSION CHAIR MICHAEL SONG

CROSS-COUNTRY EVIDENCE ON THE RELATIONSHIP BETWEEN RELIGIOSITY AND ESG DISCLOSURE

SIMONE TERZANI¹, TERESA TURZO²

¹UNIVERSITY OF PERUGIA, ITALY. ²UNIVERSITY OF PERUGIA, ITALY

CEO PERSONALITY AND LANGUAGE USE IN CSR REPORTING

JAMAL A NAZARI¹, FERESHTEH MAHMOUDIAN², IRENE M GORDON², KAREL HRAZDIL¹

¹SIMON FRASER UNIVERSITY, CANADA. ²SIMON FRASER UNIVERSITY, CANADA

THE EFFECT OF POSITIVE MANAGEMENT PRACTICES ON FIRM PROFITABILITY – EVIDENCE FROM TEXT MINING

MARTIN BECKER

MUENSTER UNIVERSITY, GERMANY

TXPSD.03 15:30 - 17:00 THURSDAY, 27TH MAY 2021

TRACK TAXATION

SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS

SESSION CHAIR XIXI ZHANG

DISCUSSANTS: EVA KRISTINA MATTHAEI, ARTHUR STENZEL

THE IMPACT OF TAX SPECIALIZATION ON QUALITY OF TAX ACCOUNTS

PRADEEP SAPKOTA

UNIVERSITY OF NORTH TEXAS, U.S.A.

RING-FENCING DIGITAL CORPORATIONS: INVESTOR REACTION TO THE EUROPEAN COMMISSION'S DIGITAL TAX PROPOSALS

DANIEL KLEIN¹, CHRISTOPHER LUDWIG², CHRISTOPH SPENGL¹

¹UNIVERSITY OF MANNHEIM, GERMANY. ²ZEW MANNHEIM, GERMANY

TXRF.03 15:30 - 17:00 THURSDAY, 27TH MAY 2021

TRACK TAXATION
SESSION TYPE RESEARCH FORUM SESSIONS
SESSION CHAIR ANNELIES ROGGEMAN

CEO WORK EXPERIENCE AND CORPORATE TAX AVOIDANCE

TRI TRINH

NEOMA BUSINESS SCHOOL, FRANCE

MONITORING AND TAX PLANNING – EVIDENCE FROM STATE-OWNED ENTERPRISES

DAVID M.P. SAMUEL¹, EVA EBERHARTINGER²

¹UNIVERSITY OF WISCONSIN-MADISON, USA. ²VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS, AUSTRIA

FINANCIAL SECURITY ISSUANCE AND CASH SAVINGS THROUGH TAX PLANNING

HUSSEIN WARSAME¹, MARK ANDERSON¹, HARUN RASHID²

¹UNIVERSITY OF CALGARY, CANADA. ²COLLEGE OF BUSINESS ADMINISTRATION AND PUBLIC POLICY CALIFORNIA STATE UNIVERSITY, DOMINGUEZ HILLS, UNITED STATES

DOES TAX POLICY AFFECT INVESTORS BEHAVIOR?

JOSE VEGA¹, JAN SMOLARSKI², NEIL WILNER³, WEIFANG YANG⁴

¹STEPHEN F. AUSTIN STATE UNIVERSITY, U.S.A. ²ALFAISAL UNIVERSITY, SAUDI ARABIA. ³THE UNIVERSITY OF NORTH TEXAS, UNITED STATES. ⁴UNIVERSITY OF TEXAS PAN AMERICAN, UNITED STATES

TAX PARTNERS' SHARED APPROACH TO DECISION-MAKING IN TAX PLANNING: HOW IT TAKES TWO TO TANGO

MARYSE MAYER

LAVAL UNIVERSITY, CANADA

AUPSD.05 09:00 - 10:30 FRIDAY, 28TH MAY 2021

TRACK AUDITING

SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS

SESSION CHAIR ANN VANSTRAELEN

ZOOM HOST: ULRIKE THÜRHEIMER

DISCUSSANTS: ULF MOHRMANN, JAN BOUWENS

ASYMMETRIC REACTIONS OF ABNORMAL AUDIT FEES JUMP TO CREDIT RATING CHANGES

JUNE CAO¹, MONG SHAN EE², IFTEKHAR HASAN³, HE HUANG⁴

¹CURTIN UNIVERSITY OF TECHNOLOGY, AUSTRALIA. ²DEAKIN UNIVERSITY, AUSTRALIA. ³GABELLI SCHOOL OF BUSINESS, FORDHAM UNIVERSITY, UNITED STATES. ⁴THE UNIVERSITY OF SYDNEY, AUSTRALIA

MANAGEMENT'S AND AUDITORS' DISCLOSURES OF SIGNIFICANT ACCOUNTING ESTIMATES AND THE ROLE OF AUDIT COMMITTEES

MAHMOUD HOSSEINIAKANI¹, NIUOSHA SAMANI², CONNY OVERLAND³

¹NORWEGIAN UNIVERSITY OF SCIENCE AND TECHNOLOGY (NTNU), NORWAY. ²UNIVERSITY OF GOTHENBURG, SWEDEN. ³UNIVERSITY OF GOTHENBURG, DEPARTMENT OF BUSINESS ADMINISTRATION, SWEDEN

AUPS.10 09:00 - 10:30 FRIDAY, 28TH MAY 2021

TRACK AUDITING

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR CHRISTOPHER BLEIBTREU

INTERNAL INFORMATION FLOWS AND HIRING DECISIONS: EVIDENCE FROM INTERNAL CONTROL DISCLOSURES

AHRUM CHOI¹, WOO-JONG LEE², STEPHEN ZHOU³

¹HONG KONG BAPTIST UNIVERSITY, HONG KONG REGION. ²SEOUL NATIONAL UNIVERSITY, KOREA, REPUBLIC OF. ³HONG KONG BAPTIST UNIVERSITY, HONG KONG SAR

INTERNAL CONTROL, ENVIRONMENTAL INTEGRITY PERCEPTION AND ORGANIZATION IDENTIFICATION OF THE CAE—BASED ON JD-R THEORY

YOU LIANG LIAO¹, BIN LIN², JUNQIN HUANG¹, LAWRENCE LOH³

¹SCHOOL OF BUSINESS, SUN YAT-SEN UNIVERSITY, CHINA. ²SUN YAT-SEN UNIVERSITY, CHINA. ³THE CENTRE FOR GOVERNANCE, INSTITUTIONS AND ORGANISATIONS (CGIO), NATIONAL UNIVERSITY OF SINGAPORE, SINGAPORE

AURF.07 09:00 - 10:30 FRIDAY, 28TH MAY 2021

TRACK AUDITING

SESSION TYPE RESEARCH FORUM SESSIONS

SESSION CHAIR SLOBODAN KACANSKI

KEY AUDIT MATTERS: DID IAASB RESOLVE THE SECRETS OF CONFUSION IN AUDIT REPORTS DECISIONS?

MOHAMED A. E HEGAZY¹, NOHA KAMARELDAWLA²

¹THE AMERICAN UNIVERSITY IN CAIRO, EGYPT. ²FACULTY OF COMMERCE CAIRO UNIVERSITY, EGYPT

OVERLAPS BETWEEN AUDITORS' AND CLIENTS' CORPORATE CHARITABLE DONATIONS, AUDIT PRICING AND AUDIT QUALITY

NAVA COHEN¹, ANNE JENY², LUC PAUGAM³

¹NEW JERSEY CITY UNIVERSITY, UNITED STATES. ²ESSEC BUSINESS SCHOOL, FRANCE. ³HEC PARIS, FRANCE

SELF-REGULATION AND RE-REGULATION: AUDIT FEES RESEARCH

JOSEPH AKADEAGRE AGANA, ANNA ALON, STEPHEN ZAMORE

UNIVERSITY OF AGDER, NORWAY

ON THE BENEFITS OF AUDIT MARKET COMPETITION: EVIDENCE FROM AUDIT PRICE DEREGULATION

YANMING CAO¹, JENGFANG CHEN², MEITING LU², GRANT RICHARDSON²

¹MACQUARIE UNIVERSITY, AUSTRALIA. ²MACQUARIE UNIVERSITY, AUSTRALIA

PUBLIC SECTOR AUDIT IN UNCERTAIN TIMES

CAROLYN CORDERY¹, DAVID HAY²

¹ASTON UNIVERSITY / ASTON BUSINESS SCHOOL, U.K. ²UNIVERSITY OF AUCKLAND, NEW ZEALAND

EDRF.03 09:00 - 10:30 FRIDAY, 28TH MAY 2021

TRACK ACCOUNTING EDUCATION
SESSION TYPE RESEARCH FORUM SESSIONS
SESSION CHAIR PAUL WELLS

ZOOM HOST: NICHOLAS TSITSIANIS

STUDENTS' PERCEIVED BENEFITS FROM PERFORMING AN AUDIT SIMULATION: A CASE STUDY OF A MENA REGION UNIVERSITY

NADER ELSAYED, MOSTAFA KAMAL HASSAN

QATAR UNIVERSITY, QATAR

HOW TO INTRODUCE ACCOUNTING TO NOVICE STUDENTS

LAURA CLAEYS¹, PATRICIA EVERAERT¹, EVELIEN OPDECAM²

¹GHENT UNIVERSITY, BELGIUM. ²GHENT UNIVERSITY, BELGIUM

DIFFICULTIES OF NON-ENGLISH-SPEAKING USERS IN OVERCOMING THE CHALLENGES OF COMMUNICATING AND TEACHING THE IFRS

ANNA VYSOTSKAYA¹, Y. BORA SENYIGIT², ANNA VYSOTSKAYA¹

¹HIGHER SCHOOL OF ECONOMICS, RUSSIA. ²KING'S COLLEGE, UNITED STATES

ONLINE-ONLY LEARNING DURING THE COVID- 19 PANDEMIC: WHAT DETERMINES STUDENT ENGAGEMENT?

ANNA MAZURCZAK - MAKA¹, JOANNA KRASODOMSKA², EWELINA ZARZYCKA³, MONIKA TUREK - RADWAN⁴

¹CRACOW UNIVERSITY OF ECONOMICS/ INSTITUTE OF FINANCE, POLAND. ²CRACOW UNIVERSITY OF ECONOMICS, POLAND. ³LODZ UNIVERSITY, POLAND. ⁴CRACOW UNIVERSITY OF ECONOMICS/INSTITUTE OF FINANCE, POLAND

A COMPARATIVE STUDY ON USING AN ONLINE PLATFORM IN THE UNIVERSITY ACCOUNTING TEACHING PROCESS

MASAFUMI NAKANO

INTERNATIONAL CHRISTIAN UNIVERSITY, JAPAN

FAPSD.03 09:00 - 10:30 FRIDAY, 28TH MAY 2021

TRACK FINANCIAL ANALYSIS

SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS

SESSION CHAIR FROYSTEIN GJESDAL

DISCUSSANTS: SUE WRIGHT, SIDDHARTH BHAMBHWANI

INTRADAY PRICE DISCOVERY PROCESS TO EARNINGS ANNOUNCEMENTS: EVIDENCE FROM JAPAN

TOSHIO MORIWAKI¹, KAZUHISA OTOGAWA²

¹THE UNIVERSITY OF KITAKYUSHU, JAPAN. ²KOBE UNIVERSITY, JAPAN

FIRM DIVERSIFICATION AND LOSS REVERSAL PROBABILITIES: EVIDENCE FROM ABANDONMENT OPTIONS

HUI TIAN¹, DAVID NEWTON²

¹PBC SCHOOL OF FINANCE, TSINGHUA UNIVERSITY, CHINA. ²UNIVERSITY OF BATH, UNITED KINGDOM

FAPS.11 09:00 - 10:30 FRIDAY, 28TH MAY 2021

TRACK FINANCIAL ANALYSIS
SESSION TYPE PARALLEL SESSIONS
SESSION CHAIR BAPTISTE COLAS

CO-MOVEMENT OF PRICE AND INTRINSIC VALUE - DOES ACCOUNTING INFORMATION MATTER?

OLIVER MEHRING¹, SOENKE SIEVERS², CHRISTIAN SOFILKANITSCH³, PER OLSSON⁴

¹PADERBORN UNIVERSITY, GERMANY. ²UNIVERSITY OF PADERBORN, GERMANY. ³PADERBORN UNIVERSITY, GERMANY. ⁴ESMT BERLIN, GERMANY

BALANCE SHEET VOLATILITY AND STOCK PRICES

CHRISTIAN BARTHELME¹, PARASKEVI VICKY KIOSSE², THORSTEN SELLHORN³

¹SIEMENS BANK GMBH, GERMANY. ²UNIVERSITY OF EXETER, UNITED KINGDOM. ³LUDWIG-MAXIMILIAN UNIVERSITY OF MUNICH / INSTITUTE FOR ACCOUNTING, AUDITING AND ANALYSIS, GERMANY

FARF.07 09:00 - 10:30 FRIDAY, 28TH MAY 2021

TRACK FINANCIAL ANALYSIS

SESSION TYPE RESEARCH FORUM SESSIONS
SESSION CHAIR DIMITRIOS GOUNOPOULOS

WHICH ANALYST CHARACTERISTICS HELP INTERPRETING LESS READABLE ANNUAL REPORTS?

SOFIE VAN DER MEULEN¹, CHRISTOF BEUSELINCK²

¹IESEG SCHOOL OF MANAGEMENT, FRANCE. ²IESEG, FRANCE

ANALYST CONFIRMATION OF MANAGEMENT FORECAST CREDIBILITY DURING A GLOBAL CRISIS

KRISTIAN JUHANA HURSTI

AALTO UNIVERSITY SCHOOL OF BUSINESS, FINLAND

NEW INSIGHTS ON THE ASSET GROWTH ANOMALY: EVIDENCE FROM EUROPE

GEORGIOS PAPANASTASOPOULOS¹, PANAGIOTIS ARTIKIS², LYDIA DIAMANTOPOULOU²,
IOANNIS SORROS²

¹UNIVERSITY OF PIRAEUS, GREECE. ²UNIVERSITY OF PIRAEUS, GREECE

A FUNDAMENTAL EXPLANATION FOR THE SIZE PREMIUM IN RETURNS AND ITS VARIATION OVER TIME

FRANCESCO REGGIANI¹, STEPHEN PENMAN²

¹UNIVERSITY OF ZURICH, SWITZERLAND. ²COLUMBIA UNIVERSITY, UNITED STATES

DOES ANALYSTS' RECOGNITION OF KEY VALUE DRIVER IN AN INDUSTRY AFFECT THE PROFITABILITY OF THEIR RECOMMENDATIONS?

HAOYAN CHEN, MARK WILSON

THE AUSTRALIAN NATIONAL UNIVERSITY, AUSTRALIA

FRPSD.13 09:00 - 10:30 FRIDAY, 28TH MAY 2021

TRACK FINANCIAL REPORTING
SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS
SESSION CHAIR MARCO TROMBETTA

ZOOM HOST: ANNELIES RENDERS

DISCUSSANTS: ZHENJIANG GU, MARTIEN LUBBERINK

HUMAN CAPITAL RELATEDNESS AND LABOR MARKET-BASED INFORMATION TRANSFER

LAWRENCE (HONG) HUANG¹, DANQING YOUNG²

¹DEAKIN UNIVERSITY, AUSTRALIA. ²THE CHINESE UNIVERSITY OF HONG KONG, HONG KONG

CUSTOMER ACCOUNTING QUALITY AND SUPPLIERS' CASH HOLDINGS

MING LIU

UNIVERSITY OF MACAU, MACAU

FRPS.15 09:00 - 10:30 FRIDAY, 28TH MAY 2021

TRACK FINANCIAL REPORTING
SESSION TYPE PARALLEL SESSIONS
SESSION CHAIR DANIAL HEMMINGS

RISK REPORTING AND EARNINGS SMOOTHING: SIGNALING OR MANAGERIAL OPPORTUNISM?

HEND MONJED¹, SALMA IBRAHIM², BJORN JORGENSEN³

¹QATAR UNIVERSITY, QATAR. ²KINGSTON UNIVERSITY / KINGSTON BUSINESS SCHOOL,
U.K. ³LONDON SCHOOL OF ECONOMICS, UNITED KINGDOM

"503 SERVICE UNAVAILABLE": WHEN ACQUIRING INFORMATION GOES WRONG

MAXIMILIAN MUELLER, MALTE HEILIG

WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT, GERMANY

PUBLIC AND PRIVATE INFORMATION CHANNELS ALONG SUPPLY CHAINS: EVIDENCE FROM CONTRACTUAL PRIVATE FORECASTS

BRIAN BUSHEE¹, JESSICA KIM-GINA², EDITH LEUNG³

¹THE WHARTON SCHOOL OF THE UNIVERSITY OF PENNSYLVANIA, UNITED STATES. ²UCLA, UNITED STATES. ³ERASMUS UNIVERSITY ROTTERDAM, NETHERLANDS

FRPS.16 09:00 - 10:30 FRIDAY, 28TH MAY 2021

TRACK FINANCIAL REPORTING
SESSION TYPE PARALLEL SESSIONS
SESSION CHAIR MUHABIE MEKONNEN MENGISTU

ZOOM HOST: CLAUDIA SCHÖNHART

LENDING ALONG THE SUPPLY CHAIN

DAN AMIRAM¹, XINLEI LI², EDWARD OWENS³

¹TEL AVIV UNIVERSITY, ISRAEL. ²HONG KONG UST, HONG KONG SAR. ³UNIVERSITY OF UTAH, UNITED STATES

CO-CONSTRUCTING COMPLIANCE WITH IFRS – A FIELD STUDY ON THE ROLES OF ACCOUNTING PROFESSIONALS AND ENFORCERS

PIA MEUSBURGER¹, CHRISTOPH PELGER²

¹UNIVERSITY OF INNSBRUCK, AUSTRIA. ²UNIVERSITY OF INNSBRUCK / DEPARTMENT OF ACCOUNTING, AUDITING AND TAXATION, AUSTRIA

UNEXPLAINED STOCK RETURN VOLATILITY AND FAIR VALUE ACCOUNTING

IGOR GONCHAROV, SARAH KROECHERT

LANCASTER UNIVERSITY, UNITED KINGDOM

FRPS.17 09:00 - 10:30 FRIDAY, 28TH MAY 2021

TRACK FINANCIAL REPORTING
SESSION TYPE PARALLEL SESSIONS
SESSION CHAIR JAN SMOLARSKI

ZOOM HOST: HOLGER DASKE

LIMITED BY THE OPTION: IMPLICATION OF FINANCIAL MARKET DEVELOPMENT FOR DEBT CONTRACTING

WEI SHI¹, CHUNBO LIU²

¹DEAKIN UNIVERSITY, AUSTRALIA. ²SOUTHWEST UNIVERSITY OF FINANCE AND ECONOMICS, CHINA

FINANCIAL STATEMENT DISAGGREGATION AND SYNDICATED LOAN: INTERNATIONAL EVIDENCE

ANN LING-CHING CHAN¹, VINCENT Y.S. CHEN¹, KEVIN WHEE LING KOH²

¹NATIONAL CHENGCHI UNIVERSITY, TAIWAN REGION. ²NANYANG BUSINESS SCHOOL, TECHNOLOGICAL UNIVERSITY, SINGAPORE

ARE ACCOUNTING CHOICES A WAY TO MEET OR BEAT ANALYSTS' FORECASTS ALTERNATIVE TO EARNINGS MANAGEMENT? EVIDENCE FROM THE ADOPTION OF IAS38 FOR BRAND MEASUREMENT

LUCIA PIERINI¹, SAVERIO BOZZOLAN², GIOVANNI FIORI², FRANCESCA DI DONATO²

¹CHINA EUROPE INTERNATIONAL BUSINESS SCHOOL, CHINA. ²LUISS UNIVERSITY, ITALY

FRRF.13 09:00 - 10:30 FRIDAY, 28TH MAY 2021

TRACK FINANCIAL REPORTING

SESSION TYPE RESEARCH FORUM SESSIONS
SESSION CHAIR ROBERT MARIUSZ J. CZERNKOWSKI

ZOOM HOST: FANGFANG HOU

CBCR DISCLOSURE IN THE EUROPEAN BANKING SECTOR. DOES FOREIGN CASH HOLDING REALLY MATTER?

SARA LONGO¹, MICHELE FABRIZI², ANTONIO PARBONETTI³

¹FREE UNIVERSITY OF BOZEN, ITALY. ²UNIVERSITY OF PADUA, ITALY. ³UNIVERSITY OF PADOVA, ITALY

DOES TAX AGGRESSIVENESS IMPAIR ACCOUNTING COMPARABILITY?

PAUL BAKER, PEIWEI LYU, PIETRO PEROTTI

UNIVERSITY OF BATH, UNITED KINGDOM

CAN REAL EARNINGS MANAGEMENT BE OUT OF EFFICIENT CONTRACT?

LINGYI ZHENG¹, NEMMARA CHIDAMBARAN², BHARAT SARRUKAI SARATH³

¹THE HONG KONG POLYTECHNIC UNIVERSITY, HONG KONG SAR. ²FORDHAM UNIVERSITY, UNITED STATES. ³RUTGERS UNIVERSITY, U.S.A.

INVESTMENT OPPORTUNITY, SHARE REPURCHASE AND DIVIDEND CUTS

JONG-SEO CHOI¹, JEONG-MO KIM²

¹PUSAN NATIONAL UNIVERSITY, KOREA, REPUBLIC OF. ²PUSAN NATIONAL UNIVERSITY, KOREA, REPUBLIC OF

FRRF.14 09:00 - 10:30 FRIDAY, 28TH MAY 2021

TRACK FINANCIAL REPORTING
SESSION TYPE RESEARCH FORUM SESSIONS
SESSION CHAIR FLORENCE PINTO BASTO

ZOOM HOST: DAVID PROCHAZKA

PLAN CHARACTERISTICS AND NARRATIVE DISCLOSURE READABILITY IN ANNUAL REPORTS

YI JIE TSENG¹, TSUNG-KANG CHEN²

¹FU JEN CATHOLIC UNIVERSITY, TAIWAN REGION. ²NATIONAL CHIAO TUNG UNIVERSITY, TAIWAN REGION

REASONABLE OR FANCIFUL ESTIMATES? - AN ANALYSIS OF MANAGEMENT FORECASTS IN M&A PROXY STATEMENTS

YUEN-KIT CHAU

THE CHINESE UNIVERSITY OF HONG KONG, HONG KONG

INTERNALITIES OF DISCLOSURE CHOICE: EVIDENCE FROM SG&A COST MANAGEMENT DECISIONS

NISHANT AGARWAL¹, ABDUL MOHI KHIZER², SIVA NATHAN³

¹UNIVERSITY OF WESTERN AUSTRALIA, AUSTRALIA. ²INDIAN SCHOOL OF BUSINESS, INDIA.

³GEORGE STATE UNIVERSITY, UNITED STATES

GVPS.07 09:00 - 10:30 FRIDAY, 28TH MAY 2021

TRACK ACCOUNTING AND GOVERNANCE

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR SANDER DE GROOTE

ZOOM HOST: FABRIZIO DI MEO

CFO CAREER PROSPECTS AND EARNINGS QUALITY

GEORGIOS LOUKOPOULOS¹, DIMITRIOS GOUNOPOULOS², PANAGIOTIS LOUKOPOULOS³, YU ZHANG²

¹OPEN UNIVERSITY, U.K.²UNIVERSITY OF BATH, UNITED KINGDOM. ³UNIVERSITY OF STRATHCLYDE, STRATHCLYDE BUSINESS SCHOOL, DEPARTMENT OF ACCOUNTING & FINANCE, UNITED KINGDOM

INSIDER TRADING RESTRICTIONS AND REAL ACTIVITIES EARNINGS MANAGEMENT: INTERNATIONAL EVIDENCE

YUANTO KUSNADI¹, FANG HU², JIWEI WANG¹, WANG YUJIE³

¹SINGAPORE MANAGEMENT UNIVERSITY, SINGAPORE. ²GRIFFITH UNIVERSITY, AUSTRALIA.

³CENTRAL SOUTH UNIVERSITY, CHINA

GVPS.08 09:00 - 10:30 FRIDAY, 28TH MAY 2021

TRACK ACCOUNTING AND GOVERNANCE

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR LIANGBO MA

ZOOM HOST: CEPHAS SIMON-PETER DAK-ADZAKLO

WALKING A TIGHTROPE: CEO EMPHASIS ON DIGITAL TRANSFORMATION AND CEO DISMISSAL

SEBASTIAN FIRK¹, JAN CHRISTOPH HENNIG², HAUKE MEYER², MICHAEL WOLFF²

¹UNIVERSITY OF GRONINGEN, NETHERLANDS. ²UNIVERSITY OF GOETTINGEN, GERMANY

THE REAL EFFECTS OF CORPORATE GOVERNANCE CODE DISCLOSURE ON CORPORATE PERFORMANCE: EVIDENCE FROM GERMANY

CHRISTIAN REISER¹, WOLFGANG SCHULTZE²

¹AUGSBURG UNIVERSITY, GERMANY. ²UNIVERSITY OF AUGSBURG, GERMANY

DON'T STIFLE MY CREATIVITY: FIRM INNOVATION AND COVENANT TIGHTNESS

YUE ZHANG¹, DERRALD STICE², ZHIMING MA¹, KIRILL NOVOSELOV³

¹PEKING UNIVERSITY, CHINA. ²THE UNIVERSITY OF HONG KONG, HONG KONG REGION.
³SHANGHAI UNIVERSITY OF FINANCE AND ECONOMICS, CHINA

GVPS.09 09:00 - 10:30 FRIDAY, 28TH MAY 2021

TRACK ACCOUNTING AND GOVERNANCE
SESSION TYPE PARALLEL SESSIONS
SESSION CHAIR SANNE VAN DUIN

ZOOM HOST: SIMONA RANALDO

DO YOU HEAR THE PEOPLE'S SAYING? RETAIL INVESTOR ACTIVISM

GEORGE YANG¹, YUEN-KIT CHAU², SHUFANG LAI³

¹THE CHINESE UNIVERSITY OF HONG KONG, HONG KONG SAR. ²THE CHINESE UNIVERSITY OF HONG KONG, HONG KONG. ³SOUTHERN UNIVERSITY OF SCIENCE AND TECHNOLOGY, CHINA

HEDGE FUND ACTIVISM IN JAPAN UNDER THE STEWARDSHIP AND CORPORATE GOVERNANCE CODES

HIROAKI MIYACHI¹, FUMIKO TAKEDA²

¹UNIVERSITY OF TOKYO, JAPAN. ²TOKYO UNIVERSITY, JAPAN

WHEN DEVIANTS TALK: THE MODERATING ROLES OF DARK TRIAD TRAITS AND MORAL REASONING ON WHISTLEBLOWING ON FRAUD.

SEBASTIAN OELRICH, ANNE CHWOLKA

OTTO-VON-GUERICKE UNIVERSITY MAGDEBURG, GERMANY

GVRP.07 09:00 - 10:30 FRIDAY, 28TH MAY 2021

TRACK ACCOUNTING AND GOVERNANCE
SESSION TYPE RESEARCH FORUM SESSIONS
SESSION CHAIR HIDEAKI SAKAWA

EXAMINING THE EFFECT OF CORPORATE GOVERNANCE MECHANISMS ON INTEGRATED REPORTING QUALITY

XAVIER VAN DER SAN¹, ANDRONIKI TRIANTAFYLLI², GEORGIOS GEORGAKOPOULOS¹

¹UNIVERSITY OF AMSTERDAM, NETHERLANDS. ²QUEEN MARY, UNIVERSITY OF LONDON, U.K.

AUDIT COMMITTEE CHARACTERISTICS AND CONFLICTING RELATED PARTY TRANSACTIONS DISCLOSURE: EVIDENCE FROM MALAYSIA

AMAMA SHAUKAT¹, MOHD MOHID RAHMAT², FATHYAH HASHIM³, NURHIDAYAH NORDIN⁴

¹BRUNEL UNIVERSITY, U.K. ²CENTRE OF GOVERNANCE RESILIENCE AND ACCOUNTABILITY (GRACE), FACULTY OF ECONOMICS AND MANAGEMENT, UNIVERSITI KEBANGSAAN MALAYSIA, MALAYSIA. ³GRADUATE SCHOOL OF BUSINESS, UNIVERSITI SAINS MALAYSIA, MALAYSIA.

⁴FACULTY OF ECONOMICS AND MANAGEMENT, UNIVERSITI KEBANGSAAN MALAYSIA, MALAYSIA

SHAREHOLDER ACTIVISM AND CEO QUALITY

WAN WONGSUNWAI

THE CHINESE UNIVERSITY OF HONG KONG, HONG KONG

INTELLECTUAL CAPITAL DISCLOSURE AND ANALYST FORECAST ACCURACY: UK EVIDENCE

SUNNY HONG, DR STEVEN WU

UNIVERSITY OF BRADFORD, UNITED KINGDOM

ICPS.05 09:00 - 10:30 FRIDAY, 28TH MAY 2021

TRACK INTERDISCIPLINARY/CRITICAL

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR BARBARA VOSS

ZOOM HOST: RICCARDO STACCHEZZINI

WE'VE GOT A BAD FEELING ABOUT THIS: THE MICRO-DYNAMICS OF RISKWORK IN GERMAN HOSPITALS

NADINE GERHARDT¹, CHRISTIAN HUBER², JACOB T. REILEY³

¹UNIVERSITY WITTEN-HERDECKE, GERMANY. ²COPENHAGEN BUSINESS SCHOOL, DENMARK.

³HELMUT SCHMIDT UNIVERSITY, GERMANY

PLAYING FOR KEEPS: THE DISSEMINATION OF PERFORMANCE MEASURES IN HIGHER EDUCATION AND THEIR IMPACT ON ACADEMICS

ANNEMARIE CONRATH-HARGREAVES¹, ALESSANDRO GHIO¹, KALLE KRAUS²

¹MONASH UNIVERSITY, AUSTRALIA. ²STOCKHOLM SCHOOL OF ECONOMICS, SWEDEN

MAPSD.09 09:00 - 10:30 FRIDAY, 28TH MAY 2021

TRACK MANAGEMENT ACCOUNTING

SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS

SESSION CHAIR CARLY MOULANG

ZOOM HOST: LILI-ANNE KIHN

DISCUSSANTS: JODIE MOLL, MATTHEW HALL

IS TONE AT THE TOP HEARD BY CUSTOMERS? THE EFFECTS ON NONFINANCIAL OUTCOMES

MATHILDE VERSCHAEVE¹, EDDY CARDINAELS², ALEXANDRA VAN DEN ABBEELE¹, DIETER SMEULDERS¹

¹KU LEUVEN, BELGIUM. ²TILBURG UNIVERSITY AND KU LEUVEN, NETHERLANDS

MEDIATING THE PARADOX OF COMPETING INSTITUTIONAL LOGICS: THE CASE OF ACTIVITY-BASED COSTING IN A PORTUGUESE HOSPITAL

ANA CONCEIÇÃO¹, MARIA MAJOR², STEWART CLEGG³

¹ISCTE, PORTUGAL. ²INSTITUTO UNIVERSITÁRIO DE LISBOA (ISCTE-IUL), LISBON, PORTUGAL, PORTUGAL. ³UNIVERSITY OF TECHNOLOGY SYDNEY BUSINESS SCHOOL, SYDNEY, AUSTRALIA, AUSTRALIA

MAPS.09 09:00 - 10:30 FRIDAY, 28TH MAY 2021

TRACK MANAGEMENT ACCOUNTING
SESSION TYPE PARALLEL SESSIONS
SESSION CHAIR ANA MICKOVIC

CONVEX EQUITY INCENTIVES AND ACCOUNTING CONSERVATISM

HAWFENG SHYU

SICHUAN UNIVERSITY, CHINA

WHICH DECISION RIGHTS SHOULD BE DELEGATED TO LOWER HIERARCHY?

TOSHIAKI WAKABAYASHI¹, YUTARO MURAKAMI²

¹SOPHIA UNIVERSITY, JAPAN. ²KEIO UNIVERSITY, JAPAN

ON COSTLESS-RENEGOTIATION PROOFING IN BINARY AGENCY MODELS

CHRISTIAN LUKAS

FRIEDRICH SCHILLER UNIVERSITY JENA, GERMANY

MARF.09 09:00 - 10:30 FRIDAY, 28TH MAY 2021

TRACK MANAGEMENT ACCOUNTING
SESSION TYPE RESEARCH FORUM SESSIONS
SESSION CHAIR ORESTES VLISMAS

COST BEHAVIOR AND EXTERNAL ACCOUNTING HELP IN PRIVATE FIRMS

DENNIS SUNDBVIK¹, HENRIK HÖGLUND¹, EVEN FALLAN²

¹HANKEN SCHOOL OF ECONOMICS, FINLAND. ²INLAND NORWAY UNIVERSITY OF APPLIED SCIENCES, NORWAY

AN ECONOMIC CONSEQUENCE OF ASYMMETRIC COST BEHAVIOR: DOES COST REDUCTION DURING SALES DECREASES HAVE AN IMPACT ON LOWERING COSTS IN THE FUTURE?

KENJI YASUKATA

KINDAI UNIVERSITY, JAPAN

DOES INVESTMENT INTENSITY EXPLAIN ASYMMETRIC COST BEHAVIOR?

HENRIK HÖGLUND, DENNIS SUNDBVIK, JESPER HAGA

HANKEN SCHOOL OF ECONOMICS, FINLAND

COSTING SYSTEM DESIGN AND THE OPPORTUNISTIC CONSUMPTION OF SLACK RESOURCES: CAN REPORTING THE COST OF UNUSED CAPACITY DIRECT EFFORT TO EXTRA-ROLE BEHAVIOR?

SOPHIE MAUSSEN

GHENT UNIVERSITY, BELGIUM

DOES DEBT INTENSITY HAVE AN IMPACT ON COST BEHAVIOR?

DAICHI KATO¹, JUMPEI HAMAMURA², SHO HAYAKAWA³

¹GRADUATE SCHOOL OF BUSINESS ADMINISTRATION, KOBE UNIVERSITY, JAPAN. ²MOMOYAMA GAKUIN UNIVERSITY, JAPAN. ³UNIVERSITY OF MARKETING AND DISTRIBUTION SCIENCES, JAPAN

MARF.10 09:00 - 10:30 FRIDAY, 28TH MAY 2021

TRACK MANAGEMENT ACCOUNTING
SESSION TYPE RESEARCH FORUM SESSIONS

SESSION CHAIR CHRISTIAN HOFMANN

PERFORMANCE EVALUATION PRACTICES AND EMPLOYEE FAIRNESS PERCEPTION IN INSTITUTIONAL COMPLEXITY: A CASE OF EMERGING ECONOMY

VAN T TRAN

UNIVERSITY OF OULU, FINLAND

THE EFFECTS OF REAL-TIME FEEDBACK ON EFFORT AND PERFORMANCE: EVIDENCE FROM A NATURAL QUASI-EXPERIMENT

MAXIMILIAN MARGOLIN¹, MARKO REIMER², DANIEL SCHAUPP²

¹ERASMUS UNIVERSITY ROTTERDAM, NETHERLANDS. ²WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT, GERMANY

RESEARCH NOTE: DOES TOP-MANAGERS TENURE MATTER TO MANAGEMENT ACCOUNTING SYSTEM DESIGN?

MOHAMED AHMED

KYOTO UNIVERSITY, JAPAN

INSTITUTIONAL LOGICS AND RISK MANAGEMENT PRACTICES IN GOVERNMENT ENTITIES: EVIDENCE FROM SAUDI ARABIA

PETER EL MURR¹, NIEVES CARRERA²

¹IE UNIVERSITY, SPAIN. ²IE BUSINESS SCHOOL, SPAIN

PSPSD.02 09:00 - 10:30 FRIDAY, 28TH MAY 2021

TRACK PUBLIC SECTOR ACCOUNTING AND NOT-FOR-PROFIT ACCOUNTING

SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS

SESSION CHAIR DANIELA ARGENTO

DISCUSSANTS: PINAR GUVEN-USLU, JANET LEE

RISK CULTURE AND RISK MANAGEMENT FOR DECISION MAKING: THE CASE OF AUSTRALIAN PUBLIC SECTOR ORGANIZATIONS

YOON JIN PARK¹, ASSOCIATE PROFESSOR JANET LEE²

¹THE AUSTRALIAN NATIONAL UNIVERSITY, AUSTRALIA. ²THE AUSTRALIAN NATIONAL UNIVERSITY, AUSTRALIA

TRANSLATING SOCIAL SUSTAINABILITY GOALS INTO PERFORMANCE MEASUREMENT: WHAT HAPPENS IN PRACTICE?

DANIELA ARGENTO¹, SARA BRORSTROM², GIUSEPPE GROSSI³

¹KRISTIANSTAD UNIVERSITY, SWEDEN. ²UNIVERSITY OF GOTHENBURG, SWEDEN.

³KRISTIANSTAD UNIVERSITY, SWEDEN

SEEPS.09 09:00 - 10:30 FRIDAY, 28TH MAY 2021

TRACK SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR JAN MICHALAK

ZOOM HOST: EMILY SHAFRON

CORPORATE SOCIAL RESPONSIBILITY BASED EXECUTIVE COMPENSATION AND CORPORATE SOCIAL PERFORMANCE

ZHUOYI (CHERRY) HE¹, COLLEEN HAYES¹, MARVIN WEE²

¹THE AUSTRALIAN NATIONAL UNIVERSITY, AUSTRALIA. ²THE AUSTRALIAN NATIONAL UNIVERSITY, AUSTRALIA

IMPRESSION MANAGEMENT WITH PHOTOGRAPHS IN SUSTAINABILITY REPORTING

MAJID KANBATY, ANDREAS HELLMANN, LIYU HE, LAWRENCE ANG

MACQUARIE UNIVERSITY, AUSTRALIA

THE ROLE OF FOREIGN INSTITUTIONAL INVESTORS IN SUSTAINABILITY ASSURANCE

KHOLOD ALSAHALI¹, RICARDO MALAGUEÑO², ANA MARQUES²

¹UNIVERSITY OF EAST ANGLIA, U.K. ²UNIVERSITY OF EAST ANGLIA, UNITED KINGDOM

SEEPS.10 09:00 - 10:30 FRIDAY, 28TH MAY 2021

TRACK SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR TIFFANY C. H. LEUNG

ZOOM HOST: GIOVANNA MICHELON

MAYBE IT IS TIME TO LET THE OLD WAYS DIE: USE OF KEY PERFORMANCE INDICATORS IN CORPORATE REPORTING

ASSOC. JOANNA KRASODOMSKA¹, ASSOC. EWELINA ZARZYCKA²

¹CRACOW UNIVERSITY OF ECONOMICS, POLAND. ²LODZ UNIVERSITY, POLAND

MODERN SLAVERY STATEMENTS: SUBSTANCE, PROGRESS, AND CONTEXT

STEFAN SCHAPER, IRENE POLLACH

AARHUS UNIVERSITY, SCHOOL OF BUSINESS AND SOCIAL SCIENCES, DENMARK

DOES DISCLOSURE FOR SUSTAINABLE DEVELOPMENT AFFECT UNIVERSITY REPUTATION? EVIDENCE FROM UK HIGHER EDUCATION SECTOR

DR RASHA ASHRAF ABDELBADIE¹, ALY SALAMA², NILS BRAAKMANN², COLLINS NTIM³

¹UNIVERSITY OF DUNDEE, U.K. ²NEWCASTLE UNIVERSITY, UNITED KINGDOM. ³UNIVERSITY OF SOUTHAMPTON, UNITED KINGDOM

SEERF.04 09:00 - 10:30 FRIDAY, 28TH MAY 2021

TRACK SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING
SESSION TYPE RESEARCH FORUM SESSIONS
SESSION CHAIR YUXIA ZOU

INTELLECTUAL CAPITAL REPORTING AND INTEGRATED REPORTING UNDER: A TRUST-BASED PERSPECTIVE

MARCO GIULIANI, MARIA SERENA CHIUCCHI, STEFANO MARASCA
UNIVERSITA' POLITECNICA DELLE MARCHE, ITALY

THE USE OF IMPRESSION MANAGEMENT IN INTEGRATED REPORTING

KAVITA NANDRAM
UNIVERSITY OF AMSTERDAM, NETHERLANDS

INTEGRATED REPORTING SYSTEMATIC LITERATURE REVIEW: A DYNAMIC ANALYSIS OF RELATIONSHIPS BETWEEN PRACTICE, RESEARCH, AND POLICY-MAKING

RALUCA SANDU¹, SABRINA ROSZAK¹, ROLAND KOENIGSGRUBER²
¹SKEMA BUSINESS SCHOOL - UNIVERSITÉ CÔTE D'AZUR, FRANCE. ²SKEMA BUSINESS SCHOOL, FRANCE

INTEGRATED REPORTING AND ANALYST FORECASTS: A MATTER OF INSTITUTIONAL SETTING

ALESSANDRO LAI¹, FRANCESCA ROSSIGNOLI², RICCARDO STACCHEZZINI¹
¹UNIVERSITY OF VERONA, ITALY. ²UNIVERSITY OF VERONA, ITALY

IN SEARCH OF A FRAMEWORK FOR REPORTING ON THE SUSTAINABLE DEVELOPMENT GOALS: IS THE INTERNATIONAL INTEGRATED REPORTING FRAMEWORK SUITABLE?

NEELAM SETIA¹, SUBHASH ABHAYAWANSA¹, MAHESH JOSHI²

¹SWINBURNE UNIVERSITY OF TECHNOLOGY, AUSTRALIA. ²RMIT UNIVERSITY, AUSTRALIA

TXPS.05 09:00 - 10:30 FRIDAY, 28TH MAY 2021

TRACK TAXATION
SESSION TYPE PARALLEL SESSIONS
SESSION CHAIR ARTHUR STENZEL

DO CONSUMERS PAY THE CORPORATE TAX?

MARTIN JACOB¹, MAXIMILIAN MUELLER², THORBEN WULFF³

¹WHU - OTTO BEISHEIM, GERMANY. ²ESMT BERLIN, GERMANY. ³WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT, GERMANY

TRANSPORTATION INFRASTRUCTURE DEVELOPMENT AND TAX AVOIDANCE: EVIDENCE FROM A QUASI-NATURAL EXPERIMENT

LYU FAN¹, JUN YAO², CAIYUE OUYANG³, JIACAI XIONG⁴

¹DEAKIN UNIVERSITY, AUSTRALIA. ²DEAKIN UNIVERSITY, AUSTRALIA. ³BEIJING JIAOTONG UNIVERSITY, CHINA. ⁴JIANGXI UNIVERSITY OF FINANCE AND ECONOMICS, CHINA

INSTITUTIONAL INVESTORS' TAX PREFERENCES AND THE DESIGN OF EXECUTIVES' COMPENSATION PACKAGES

CINTHIA VALLE RUIZ¹, CLAUDIA IMPERATORE², ARIELA CAGLIO³

¹IESEG SCHOOL OF MANAGEMENT, FRANCE. ²BOCCONI UNIVERSITY, ITALY. ³BOCCONI UNIVERSITY, ITALY

TXRF.04 09:00 - 10:30 FRIDAY, 28TH MAY 2021

TRACK TAXATION
SESSION TYPE RESEARCH FORUM SESSIONS
SESSION CHAIR DIRK SCHINDLER

A PROBLEM SHARED IS A PROBLEM HALVED: RISK TAKING AND INTRAGROUP PAYOFF CONFLICT

EVA KRISTINA MATTHAEI¹, DIRK KIESEWETTER²

¹FREIE UNIVERSITÄT BERLIN, GERMANY. ²JULIUS-MAXIMILIANS-UNIVERSITÄT WÜRZBURG, GERMANY

TAXATION AND REAL EFFECTS OF ACCOUNTING – WHEN DO TAX SUBSIDIES VANISH UNDER FINANCIAL REPORTING?

HARALD JANSEN¹, THI KIEU OANH NOACK², MAXIMILIAN FLEISCHER²

¹JENA UNIVERSITY, GERMANY. ²JENA UNIVERSITY, GERMANY

ACCOUNTING FOR INVESTMENT PROPERTIES, TAX BENEFITS AND LEGAL INTERPRETATION ISSUES

ANTÓNIO MARTINS¹, CRISTINA BRANCO SÁ², DANIEL TABORDA¹

¹UNIVERSITY OF COIMBRA AND CEBER; SCHOOL OF ECONOMICS, PORTUGAL. ²CARME, ESTG, POLYTECHNIC OF LEIRIA, PORTUGAL

WHAT IS THE IMPACT OF THE BEPS 13 - NEW TRANSFER PRICING DOCUMENTATION REQUIREMENTS ON FIRMS?

LEILA SATI, ANNELIES ROGGEMAN

GHENT UNIVERSITY, BELGIUM

ARE RISK-BASED TAX AUDIT STRATEGIES REWARDED? AN ANALYSIS OF CORPORATE TAX AVOIDANCE

REYHANEH SAFAEI¹, EVA EBERHARTINGER², CAREN SURETH-SLOANE³, YUCHEN WU⁴

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AUPSD06 11:00 - 12:30 FRIDAY, 28TH MAY 2021

TRACK AUDITING

SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS

SESSION CHAIR TIMUR UMANS

ZOOM HOST: TIMUR UMANS

DISCUSSANTS: NEIL FARGHER, ANNA GOLD

IS INFORMATION SHARING BY SHARED AUDITORS DRIVEN BY SHARED AUDIT PARTNERS? THE CASE OF M&AS

ROBERT MARIUSZ J. CZERNKOWSKI¹, MARTIN BUGEJA², ANNA LOYEUNG², DAVID BOND²

¹UNIVERSITY OF TECHNOLOGY SYDNEY, AUSTRALIA. ²UNIVERSITY OF TECHNOLOGY SYDNEY, AUSTRALIA

DOES AUDITOR RESILIENCE MITIGATE THE EFFECTS OF MULTIPLE TEAM MEMBERSHIPS ON QUALITY THREATENING BEHAVIORS?

DEJU (JAMES) ZHANG¹, DENNIS VELTROP^{2,3}, REGGY HOOGHIEMSTRA², FLOOR RINK²

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AUPS.11 11:00 - 12:30 FRIDAY, 28TH MAY 2021

TRACK AUDITING

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR CAREN SCHELLEMAN

MEASURING AUDIT MARKET COMPETITION WITH THE NUMBER OF AUDITORS: A RE-EXAMINATION OF THE EFFECT OF COMPETITION ON AUDIT QUALITY

JONG-HAG CHOI¹, WONSUK HA¹, EUGENIA Y. LEE¹, YOONSEOK ZANG²

¹SEOUL NATIONAL UNIVERSITY, KOREA, REPUBLIC OF. ²SINGAPORE MANAGEMENT UNIVERSITY, SINGAPORE

GOVERNANCE, INSTITUTIONAL QUALITY AND AUDITOR CHOICE IN EMERGING MARKETS

GORDON MWINTOME¹, STEPHEN ZAMORE², ROY MERSLAND², SAMUEL ANOKYE NYARKO³,
JOSEPH AKADEAGRE AGANA²

¹UNIVERSITY OF AGDER, NORWAY. ²UNIVERSITY OF AGDER, NORWAY. ³MONTPELLIER BUSINESS SCHOOL, NORWAY

EXPERIMENTING WITH AUDIT AT THE PERIPHERY OF CAPITALISM: THE ROLE OF REGULATION AND RESOURCE PARTITIONING IN THE AUDIT FIELD FORMATION

CATALIN NICOLAE ALBU¹, NADIA ALBU², ANNA ALON³, BERNARD LECA⁴

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AURF.08 11:00 - 12:30 FRIDAY, 28TH MAY 2021

TRACK AUDITING

SESSION TYPE RESEARCH FORUM SESSIONS

SESSION CHAIR MING LIU

FINANCIAL RESTATEMENT AND REPORTING OF INTERNAL CONTROL WEAKNESSES: EVIDENCE FROM CHINA

DAVID XUDONG JI¹, WEI LU²

¹XI'AN JIAOTONG-LIVERPOOL UNIVERSITY, CHINA. ²MONASH UNIVERSITY, AUSTRALIA

CORPORATE GOVERNANCE, INTERNAL CONTROLS AND EARNINGS MANAGEMENT: THEIR ASSOCIATION WITH EXTERNAL AUDITS IN GREECE

GEORGIA BOSKOU¹, MARIA TSIPOURIDOU², CHARALAMPOS SPATHIS²

¹INTERNATIONAL HELLENIC UNIVERSITY, GREECE. ²ARISTOTLE UNIVERSITY OF THESSALONIKI, GREECE

HOW STRONG ARE RELATIONSHIPS BETWEEN BOARD MEMBERS AND THEIR AUDIT PARTNERS? A NETWORK ANALYSIS OF THE EY AND KPMG MERGER CASE IN DENMARK

SLOBODAN KACANSKI¹, KIM KLARSKOV JEPPESEN², PENG WANG³

¹ROSKILDE UNIVERSITY, DENMARK. ²COPENHAGEN BUSINESS SCHOOL, DENMARK.

³SWINBURNE UNIVERSITY OF TECHNOLOGY, AUSTRALIA

DOES THE LEVEL OF COMPLEXITY IN ACCOUNTING STANDARDS SHAPE THE JOINT ROLE OF THE AUDIT COMMITTEE AND THE EXTERNAL AUDITOR?

ANA ISABEL MORAIS¹, INES PINTO²

¹ISEG – LISBON SCHOOL OF ECONOMICS & MANAGEMENT, PORTUGAL. ²LISBON UNIVERSITY, PORTUGAL

HOW EFFECTIVE IS INTERNAL AUDITORS' CYBER SECURITY ASSURANCE?

TINA VUKO¹, SERGEJA SLAPNI?AR², MARKO ?ULAR¹, MATEJ DRAŠ?EK³

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AURF.09 11:00 - 12:30 FRIDAY, 28TH MAY 2021

TRACK AUDITING

SESSION TYPE RESEARCH FORUM SESSIONS

SESSION CHAIR MARCELA ESPINOSA-PIKE

IMPORT SUBSTITUTION: IMPLICATIONS FOR AUDITORS

ANNA ALON¹, OKSANA KIM²

¹UNIVERSITY OF AGDER, NORWAY. ²MINNESOTA STATE UNIVERSITY – MANKATO, UNITED STATES

CEO SUCCESSION, AUDIT PRICING, AND FIRM VALUE: THE ROLE OF SUPPLY CHAIN KNOWLEDGE

CHIA-LING CHAO¹, WUCHUN CHI², SHWU-MIN HORNG²

¹NATIONAL CHUNG CHENG UNIVERSITY, TAIWAN REGION. ²NATIONAL CHENGCHI UNIVERSITY, TAIWAN

DISCLOSURE OF KEY AUDIT MATTERS: THE PERSPECTIVE OF CLIENT RISK AND AUDIT PARTNER QUALITY

CHAO HSIN HUANG, TE-KUAN LEE

CHUNG YUAN CHRISTIAN UNIVERSITY, TAIWAN REGION

ANTICIPATION OF MANDATORY AUDIT FIRM ROTATION AND AUDIT QUALITY

CHRISTIAN FRIEDRICH¹, NICOLAS PAPPERT², REINER QUICK³

¹DARMSTADT UNIVERSITY OF TECHNOLOGY, GERMANY. ²TECHNICAL UNIVERSITY OF DARMSTADT, GERMANY. ³DARMSTADT TECHNICAL UNIVERSITY, GERMANY

AN ANALYSIS OF AUDITORS' TURNOVER INTENTION

IRYNA ALVES¹, MIGUEL LIMÃO¹, SOFIA LOURENÇO²

¹ISCAL (LISBON ACCOUNTING AND BUSINESS SCHOOL), LISBON POLYTECHNIC INSTITUTE, PORTUGAL. ²ISEG, UNIVERSIDADE DE LISBOA, PORTUGAL

EDRF.04 11:00 - 12:30 FRIDAY, 28TH MAY 2021

TRACK ACCOUNTING EDUCATION
SESSION TYPE RESEARCH FORUM SESSIONS
SESSION CHAIR KATARZYNA ŚWIETLA

THE SILENT VOICE IN TRANSNATIONAL EDUCATION: STUDENTS

MEREDITH THARAPOS, BRENDAN O'CONNELL

RMIT UNIVERSITY, AUSTRALIA

WHEN DEBIT=CREDIT, THE BALANCE CONSTRAINT IN BOOKKEEPING, ITS RELEVANCE FOR ACCOUNTING VALUATION AND THE AXIOMATIC DESIGN CHOICES THAT CAUSE IT.

SANDER RENES

ERASMUS UNIVERSITY ROTTERDAM, NETHERLANDS

ETHICAL PERCEPTIONS OF STUDENTS IN BUSINESS ECONOMICS AND LAW

EVELIEN OPDECAM¹, PATRICIA EVERAERT²

¹GHENT UNIVERSITY, BELGIUM. ²GHENT UNIVERSITY, BELGIUM

EXTERNAL STAKEHOLDER EXPECTATIONS OF ACCOUNTING STUDY PROGRAMS: AN INSTITUTIONAL APPROACH

ALINA CARMEN ALMĂȘAN¹, CRISTINA CIRCA¹, ADINA POPA²

¹WEST UNIVERSITY OF TIMIȘOARA, ROMANIA. ²UNIVERSITY OF SKOVDE, SWEDEN

FAPS.12 11:00 - 12:30 FRIDAY, 28TH MAY 2021

TRACK FINANCIAL ANALYSIS
SESSION TYPE PARALLEL SESSIONS
SESSION CHAIR OLIVER BINZ

ZOOM HOST: OLIVER BINZ

FINANCIAL STATEMENT COMPARABILITY AND DEFAULT RISK

PAUL ANDRÉ¹, DIONYSIA DIONYSIOU², IOANNIS TSALAVOUTAS³

¹HEC LAUSANNE, SWITZERLAND. ²UNIVERSITY OF STIRLING, UNITED KINGDOM. ³GLASGOW UNIVERSITY / BUSINESS SCHOOL, U.K.

THE FIRM-LEVEL EFFECTS OF MONETARY POLICY: IMPLICATIONS FOR FIRM PERFORMANCE

OLIVER BINZ

INSEAD, FRANCE

DERIVATIVE DISCLOSURES AND MANAGERIAL OPPORTUNISM

GUANMING HE¹, HELEN REN²

¹DURHAM UNIVERSITY, U.K.²UNIVERSITY OF LIVERPOOL, UNITED KINGDOM

FAPS.13 11:00 - 12:30 FRIDAY, 28TH MAY 2021

TRACK FINANCIAL ANALYSIS

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR SIDDHARTH BHAMBHWANI

INSTITUTIONAL CROSS OWNERSHIP OF PEER FIRMS AND INVESTMENT SENSITIVITY TO STOCK PRICE

YOUNG JUN CHO¹, HOLLY YANG²

¹SINGAPORE MANAGEMENT UNIVERSITY, SINGAPORE. ²SINGAPORE MANAGEMENT UNIVERSITY, SINGAPORE

PUBLIC PEER INFORMATION AND THE VALUE RELEVANCE OF PRIVATE FIRMS' FINANCIAL REPORTING

FERDINAND ELFERS¹, JASON CHEN², JOCHEN PIERK³, THOMAS BOURVEAU⁴

¹ERASMUS UNIVERSITY ROTTERDAM, NETHERLANDS. ²UNIVERSITY OF ILLINOIS AT CHICAGO, UNITED STATES. ³ERASMUS SCHOOF OF ECONOMICS, NETHERLANDS. ⁴COLUMBIA UNIVERSITY, UNITED STATES

IS THE WHOLE MORE THAN THE SUM OF THE PARTS? UNDERPRICING AND LONG-RUN IPO PERFORMANCE

GEORGE LOIZIDES¹, ANDREAS CHARITOU², IRENE KARAMANO², GERALD J. LOBO³

¹UNIVERSITY OF CYPRUS, CYPRUS. ²UNIVERSITY OF CYPRUS, CYPRUS. ³UNIVERSITY OF HOUSTON – BAUER COLLEGE OF BUSINESS, UNITED STATES

FRPSD.14 11:00 - 12:30 FRIDAY, 28TH MAY 2021

TRACK FINANCIAL REPORTING
SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS
SESSION CHAIR NICLAS HELLMAN

ZOOM HOST: JULIO CREGO

DISCUSSANTS: JUAN MANUEL GARCIA LARA, IGOR GONCHAROV

ECONOMIC CONSEQUENCES OF FINANCIAL STATEMENT COMPARABILITY IN EXTRACTIVE INDUSTRIES: CANADIAN EVIDENCE

NICLAS HELLMAN, MARIYA N IVANOVA, ZEPING PAN

STOCKHOLM SCHOOL OF ECONOMICS, SWEDEN

FRPS.18 11:00 - 12:30 FRIDAY, 28TH MAY 2021

TRACK FINANCIAL REPORTING
SESSION TYPE PARALLEL SESSIONS
SESSION CHAIR SHAI LEVI

ZOOM HOST: MICHAEL MIES

DOES DISCRETION IN DEFINING SEGMENT EARNINGS AFFECT THEIR INFORMATIVENESS?

EDITH LEUNG¹, JEROEN KOENRAADT², ARNT VERRIEST³

¹ERASMUS UNIVERSITY ROTTERDAM, NETHERLANDS. ²ERASMUS UNIVERSITY ROTTERDAM, NETHERLANDS. ³EDHEC, FRANCE

TAKEOVER PROTECTION THROUGH NARRATIVE DISCLOSURE

ENCARNA GUILLAMON SAORIN¹, BEATRIZ GARCIA OSMA², CRISTINA GRANDE HERRERA³

¹UNIVERSITY CARLOS III MADRID, SPAIN. ²UNIVERSIDAD CARLOS III DE MADRID, SPAIN. ³CITY UNIVERSITY LONDON, U.K.

EXECUTIVES VS. GOVERNANCE: WHO HAS THE PREDICTIVE POWER? EVIDENCE FROM NARRATIVE TONE

HESHAM BASSYOUNY¹, TAREK ABDELFATTAH²

¹UNIVERSITY OF NORTHAMPTON, U.K. ²UNIVERSITY OF PORTSMOUTH, U.K.

FRPS.19 11:00 - 12:30 FRIDAY, 28TH MAY 2021

TRACK FINANCIAL REPORTING
SESSION TYPE PARALLEL SESSIONS
SESSION CHAIR INNA PAIVA

ZOOM HOST: ZHENJIANG GU

LOBBYING AND INFLUENCE ON IFRS 17:A CONTENT ANALYSIS OF COMMENT LETTERS

MIGUEL ARCE-GISBERT, BEGONA GINER, AMIN TALEB

UNIVERSITY OF VALENCIA, SPAIN

THE INFORMATIVENESS OF TEXT, THE DEEP LEARNING APPROACH

HUI WANG¹, ALLEN HAO HUANG², YI YANG¹

¹HONG KONG UNIVERSITY OF SCIENCE AND TECHNOLOGY, HONG KONG SAR. ²HONG KONG UNIVERSITY OF SCIENCE AND TECHNOLOGY, HONG KONG SAR

INVESTOR ATTENTION TO FINANCIAL INFORMATION

SHIWON SONG

INSEAD, FRANCE

FRRF.15 11:00 - 12:30 FRIDAY, 28TH MAY 2021

TRACK FINANCIAL REPORTING
SESSION TYPE RESEARCH FORUM SESSIONS
SESSION CHAIR YING ZHENG

ZOOM HOST: EKAETE EFRETUEI

CFOS AS COMMUNICATORS – EVIDENCE FROM CONFERENCE CALLS IN THE BANKING SECTOR

ELICA KRASTEVA

BOCCONI UNIVERSITY, ITALY

LEARNING FROM THE BAD GUYS – WHAT INVESTORS LEARN FROM ERROR ANNOUNCEMENTS OVER TIME

CHRISTINA BANNIER, CORINNA EWELT-KNAUER, FABIENNE HERRMANN, MOHAMED AMIN KHALED

JUSTUS-LIEBIG-UNIVERSITY GIESSEN, GERMANY

FINDING THE OPTIMAL BALANCE BETWEEN THE CHIEF AUDIT EXECUTIVE'S JOB DEMANDS, RESOURCES AVAILABLE AND FINANCIAL STATEMENT QUALITY

JUNQIN HUANG¹, YOU LIANG LIAO¹, BIN LIN², LAWRENCE LOH³

¹SCHOOL OF BUSINESS, SUN YAT-SEN UNIVERSITY, CHINA. ²SUN YAT-SEN UNIVERSITY, CHINA.

³THE CENTRE FOR GOVERNANCE, INSTITUTIONS AND ORGANISATIONS (CGIO), NATIONAL UNIVERSITY OF SINGAPORE, SINGAPORE

FIRM GOVERNANCE AND THE PROCLIVITY FOR CORPORATE INSIDER TRADING IN ROMANIA

CATALIN NICOLAE ALBU¹, NADIA ALBU², ALLAN HODGSON³, ZHENGLING XIONG³

¹BUCHAREST UNIVERSITY OF ECONOMIC STUDIES, ROMANIA. ²BUCHAREST UNIVERSITY OF ECONOMIC STUDIES, ROMANIA. ³UNIVERSITY OF QUEENSLAND, AUSTRALIA

THE EFFECT OF NUMERIC PRECISION IN MANAGEMENT EARNINGS FORECASTS ON INVESTOR JUDGMENT

JAN-PELLE KUMMER

INSTITUT FÜR RECHNUNGSWESEN UND WIRTSCHAFTSPRÜFUNG, GERMANY

FRRF.16 11:00 - 12:30 FRIDAY, 28TH MAY 2021

TRACK FINANCIAL REPORTING
SESSION TYPE RESEARCH FORUM SESSIONS
SESSION CHAIR ROMALANI LEOFO

GOVERNMENT SUBSIDIES AND COST OF EQUITY CAPITAL

YI ZHANG

THE UNIVERSITY OF MANCHESTER, U.K.

FAIR VALUE ACCOUNTING FOR LIABILITIES: EARLY ADOPTION TO PRESENT CHANGES IN FAIR VALUE FROM OWN CREDIT RISK CHANGES IN OTHER COMPREHENSIVE INCOME

WEI CHERN KOH¹, CHU YEONG LIM², YEN HEE TONG²

¹SINGAPORE UNIVERSITY OF SOCIAL SCIENCES, SINGAPORE. ²NANYANG TECHNOLOGICAL UNIVERSITY, SINGAPORE

FIXING DILUTED EARNINGS PER SHARE: RECOGNISING THE DILUTIVE EFFECTS OF EMPLOYEE STOCK OPTIONS

WARRICK VAN ZYL¹, ENRICO ULIANA²

¹UNIVERSITY OF WESTERN AUSTRALIA, AUSTRALIA. ²UNIVERSITY OF CAPE TOWN, SOUTH AFRICA

GVPSD.05 11:00 - 12:30 FRIDAY, 28TH MAY 2021

TRACK ACCOUNTING AND GOVERNANCE
SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS
SESSION CHAIR ANTONIO B. VAZQUEZ

ZOOM HOST: GRAZIANA GALEONE

DISCUSSANTS: HUIYU HE, BIN KE

A THEORY OF INSIDER PURCHASES

GAREN MARKARIAN¹, DANIEL BENEISH²

¹UNIVERSITY OF LAUSANNE, SWITZERLAND. ²INDIANA UNIVERSITY, UNITED STATES

ORIGINS OF RUMORS: EVIDENCE FROM DISCLOSURE AND INSIDER TRADING REGULATION

AMARAA-DANIEL ZOGBAYAR, AMADEUS BACH

UNIVERSITY OF MANNHEIM, GERMANY

GVPS.10 11:00 - 12:30 FRIDAY, 28TH MAY 2021

TRACK ACCOUNTING AND GOVERNANCE
SESSION TYPE PARALLEL SESSIONS
SESSION CHAIR COLLETTE KIRWAN

CAN CFOS RESIST UNDUE PRESSURE FROM CEOS TO MANAGE EARNINGS?

SUSHIL SAINANI¹, CHRIS FLORACKIS²

¹UNIVERSITY OF LIVERPOOL, U.K. ²UNIVERSITY OF LIVERPOOL, UNITED KINGDOM

CULTURAL TIGHTNESS AND EARNINGS MANAGEMENT AROUND THE WORLD

AHRUM CHOI¹, JINGYI JIA², BYRON SONG², STEPHEN ZHOU²

¹HONG KONG BAPTIST UNIVERSITY, HONG KONG REGION. ²HONG KONG BAPTIST UNIVERSITY, HONG KONG SAR

GVR.F.08 11:00 - 12:30 FRIDAY, 28TH MAY 2021

TRACK ACCOUNTING AND GOVERNANCE
SESSION TYPE RESEARCH FORUM SESSIONS
SESSION CHAIR DEBARATI BASU

THE IMPACTS OF AN INTERLOCKING CEO ON INNOVATION EFFICIENCY: EMPIRICAL EVIDENCE FROM CHINA

XIHUI CHEN¹, KIENPIN TEE², VICTOR CHANG³

¹TEESSIDE UNIVERSITY, U.K. ²ZAYED UNIVERSITY, UNITED ARAB EMIRATES. ³TEESSIDE UNIVERSITY, UNITED KINGDOM

IS THE SEC TRUMPED? ANALYSIS ON THE INDEPENDENCE OF AGENCIES FROM POLITICAL INFLUENCE

LORENZ PIERING

BAYREUTH UNIVERSITY, GERMANY

LOCAL VERSUS NATIONAL POLITICAL CONNECTIONS: THE IMPACT ON INVESTMENT EFFICIENCY

TAUFIQ ARIFIN¹, REZAUL KABIR²

¹UNIVERSITAS SEBELAS MARET, INDONESIA. ²UNIVERSITY OF TWENTE, NETHERLANDS

INFORMATION CONTENT OF INSIDER TRADES BEFORE AND AFTER THE MARKET ABUSE REGULATION

KONSTANTINA KAPSOCAVADIS¹, NADINE GEORGIU²

¹TU-DORTMUND/ACCOUNTING & FINANCE CHAIR, GERMANY. ²TU DORTMUND UNIVERSITY, GERMANY

HIPS.02 11:00 - 12:30 FRIDAY, 28TH MAY 2021

TRACK HISTORY
SESSION TYPE PARALLEL SESSIONS
SESSION CHAIR RALUCA SANDU

THE CALCULATION OF FINANCIAL RESULTS IN F. DATINI'S SECOND PROPRIETORSHIP IN PISA (1386–1393)

MIKHAIL KUTER¹, CHARLES RICHARD BAKER², MARINA GURSKAYA³

¹KUBAN STATE UNIVERSITY, RUSSIAN FEDERATION. ²WILLUMSTAD SCHOOL OF BUSINESS ADELPHI UNIVERSITY, UNITED STATES. ³KUBAN STATE UNIVERSITY, RUSSIA

THE STUDY OF MICHELANGELO'S DAVID FROM AN ACCOUNTABILITY PERSPECTIVE: PRODROMES OF DIALOGIC ACCOUNTING IN THE EARLY FLORENTINE RENAISSANCE

GIACOMO MANETTI, MARCO BELLUCCI, CARMELA NITTI, LUCA BAGNOLI

UNIVERSITY OF FLORENCE, ITALY

A BOURDIEUSIAN PERSPECTIVE ON THE CARTOGRAPHY OF PROFESSIONAL ACCOUNTANCY IN COLONIAL INDIA, 1913 TO 1932

SHRADDHA VERMA¹, SUKI SIAN²

¹THE OPEN UNIVERSITY, UNITED KINGDOM. ²QUEEN MARY, UNIVERSITY OF LONDON, UNITED KINGDOM

ICPSD.04 11:00 - 12:30 FRIDAY, 28TH MAY 2021

TRACK INTERDISCIPLINARY/CRITICAL
SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS
SESSION CHAIR MIHAELA IONASCU

DISCUSSANTS: MATTHEW EGAN, DOMINIC DETZEN

LAY EXPERTS, PROFESSIONAL EXPERTS AND THEIR COMMITMENTS TO THE IFRS AS CORPORATE KNOWLEDGE TEMPLATE IN PUBLIC SECTOR STANDARD-SETTING: THE CASE OF PERFORMANCE STATEMENT PRESENTATION

ANNEMARIE CONRATH-HARGREAVES¹, AILEEN SCHUBERT², SONJA WUESTEMANN²

¹MONASH UNIVERSITY, AUSTRALIA. ²EUROPA-UNIVERSITÄT VIADRINA, FRANKFURT (ODER), GERMANY

ENTERING NEW STANDARD-SETTING DOMAINS: FAULTY SCRIPTING AND THE DEVELOPMENT OF NON-FINANCIAL REPORTING

MATTHEW HALL¹, DAMIEN LAMBERT¹, RICHARD PUCCI¹, PAUL THAMBAR²

¹MONASH UNIVERSITY, AUSTRALIA. ²MONASH UNIVERSITY, AUSTRALIA

ICPS.06 11:00 - 12:30 FRIDAY, 28TH MAY 2021

TRACK INTERDISCIPLINARY/CRITICAL
SESSION TYPE PARALLEL SESSIONS
SESSION CHAIR KATARINA KAARBØE

HOW THE MANDATORY DISCLOSURE OF FORWARD-LOOKING INFORMATION AFFECTS FINANCIAL INTERMEDIATION

SEBASTIAN FLEER

UNIVERSITY OF BASEL, SWITZERLAND

JUDGE IDEOLOGY, SEC ENFORCEMENT, AND INSIDER TRADING

YUE ZHENG¹, ALLEN HAO HUANG², KAI WAI HUI³

¹THE HONG KONG UNIVERSITY OF SCIENCE AND TECHNOLOGY, HONG KONG SAR. ²HONG KONG UNIVERSITY OF SCIENCE AND TECHNOLOGY, HONG KONG SAR. ³UNIVERSITY OF HONG KONG, HONG KONG SAR

PAY DISPARITY AND FIRM OPERATIONAL EFFICIENCY

MD REIAZUL HAQUE¹, BOBAE CHOI¹, DOOWON LEE¹, SUE WRIGHT²

¹UNIVERSITY OF NEWCASTLE, AUSTRALIA. ²UNIVERSITY OF TECHNOLOGY SYDNEY, AUSTRALIA

MAPSD.10 11:00 - 12:30 FRIDAY, 28TH MAY 2021

TRACK MANAGEMENT ACCOUNTING

SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS

SESSION CHAIR CHRISTIAN LUKAS

DISCUSSANTS: CHRISTIAN HOFMANN, ANN JORISSEN

WHEN DO FIRMS USE ONE SET OF BOOKS IN AN INTERNATIONAL TAX COMPLIANCE GAME?

REBECCA REINEKE¹, KATRIN WEISKIRCHNER-MERTEN², STEFAN WIELENBERG³

¹HANNOVER UNIVERSITY, GERMANY. ²VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS, AUSTRIA. ³LEIBNIZ UNIVERSITÄT HANNOVER, GERMANY

OPERATING LEVERAGE AND BOND YIELD SPREADS

TING-KAI CHOU¹, HENOCK LOUIS², ZILI ZHUANG³

¹NATIONAL CHENG KUNG UNIVERSITY, TAIWAN. ²PENN STATE UNIVERSITY, UNITED STATES.
³THE CHINESE UNIVERSITY OF HONG KONG, HONG KONG

MAPS.10 11:00 - 12:30 FRIDAY, 28TH MAY 2021

TRACK MANAGEMENT ACCOUNTING

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR PAUL THAMBAR

ZOOM HOST: RAFAEL HEINZELMANN

EXAMINING THE D&O INSURANCE EFFECT ON MANAGERIAL ABILITY

TENG-SHIH WANG¹, FENG-YI LIN², LIMING GUAN³

¹PROVIDENCE UNIVERSITY, TAIWAN REGION. ²NATIONAL TAIPEI UNIVERSITY OF TECHNOLOGY, TAIWAN. ³SCHOOL OF ACCOUNTANCY/SHIDLER COLLEGE OF BUSINESS/UNIVERSITY OF HAWAII AT MANOA, UNITED STATES

THE INFLUENCE OF INTERACTIVE MANAGEMENT CONTROL TOOLS ON COOPERATION IN A HORIZONTAL NETWORK

CHAFFIK BAKKALI¹, JONATHAN MAURICE², GÉRALD NARO¹

¹MONTPELLIER UNIVERSITY, FRANCE. ²TOULOUSE 1 CAPITOLE UNIVERSITY, FRANCE

BELIEFS AND DIAGNOSTIC CONTROL SYSTEMS AS LEVERS TO (RE) PRIORITISE CRITICAL SUCCESS FACTORS AT MIDDLE MANAGER LEVER

PATRICIA MARTYN¹, BREA SWEENEY², ANNE LILLIS³

¹NUI GALWAY, IRELAND. ²NATIONAL UNIVERSITY OF IRELAND, GALWAY, IRELAND. ³UNIVERSITY OF MELBOURNE, AUSTRALIA

MAPS.11 11:00 - 12:30 FRIDAY, 28TH MAY 2021

TRACK MANAGEMENT ACCOUNTING
SESSION TYPE PARALLEL SESSIONS
SESSION CHAIR ANGELO DITILLO

ZOOM HOST: CARLY MOULANG

MANAGING ATTENTION WITH ACCOUNTING INFORMATION: A CONFIGURATIONAL PERSPECTIVE ON TRANSPARENCY

STEFAN EDLINGER-BACH

VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS, AUSTRIA

CONTROLLER'S ROLE AMBIGUITY AND WORK-RELATED OUTCOMES: EXPLORING THE INFLUENCE OF USING PERFORMANCE MEASUREMENT SYSTEMS

IRENE ELEONORA LISI, ANTONELLA CIFALINÒ, MARCO GIOVANNI RIZZO, STEFANO BARALDI
UNIVERSITÀ CATTOLICA DEL SACRO CUORE, ITALY

BUSINESS STRATEGY AND FINANCIAL OPAQUE

MIN-JENG SHIUE¹, CHIAWEI CHIN²

¹NATIONAL TAIPEI UNIVERSITY, TAIWAN. ²NATIONAL TAIPEI UNIVERSITY, TAIWAN

MARF.11 11:00 - 12:30 FRIDAY, 28TH MAY 2021

TRACK MANAGEMENT ACCOUNTING
SESSION TYPE RESEARCH FORUM SESSIONS
SESSION CHAIR MAËL SCHNEGG

BLOCKCHAIN AS A CONTROL MECHANISM OF INTER-ORGANIZATIONAL RELATIONSHIPS: MANAGING ECOSYSTEMS IN A BUSINESS CONTEXT

ANDREA DELLO SBARBA¹, ANGELO DITILLO²

¹UNIVERSITY OF PISA, ITALY. ²UNIVERSITÀ BOCCONI, ITALY

THE DUALITY OF INTRA- AND INTER-FIRM CONTROL: EFFECTS ON ROLE CONFLICT AND ROLE AMBIGUITY OF BOUNDARY SPANNER

KEISUKE OURA

RITSUMEIKAN UNIVERSITY, JAPAN

FOSTERING ECO-INNOVATION: THE CRUCIAL ROLE OF MANAGEMENT CONTROLS

THOMAS W. GUENTHER, VALERIA KNELS, MARC JANKA

TECHNISCHE UNIVERSITÄT DRESDEN, GERMANY

DOES NATIONAL CULTURE IMPACT MANAGEMENT ACCOUNTING? A STRUCTURED LITERATURE REVIEW

MICHAEL KUTTNER¹, CHRISTINE MITTER², CHRISTINE DULLER³, TANJA MARTINA FELLNER¹

¹JOHANNES KEPLER UNIVERSITY/INSTITUTE OF MANAGEMENT CONTROL & CONSULTING, AUSTRIA. ²SALZBURG UNIVERSITY OF APPLIED SCIENCES/BUSINESS SCHOOL/DEPARTMENT OF MANAGEMENT ACCOUNTING AND FINANCE, AUSTRIA. ³JOHANNES KEPLER UNIVERSITY/INSTITUTE OF APPLIED STATISTICS, AUSTRIA

PSRF.04 11:00 - 12:30 FRIDAY, 28TH MAY 2021

TRACK PUBLIC SECTOR ACCOUNTING AND NOT-FOR-PROFIT ACCOUNTING
SESSION TYPE RESEARCH FORUM SESSIONS
SESSION CHAIR FRANCISCO BASTIDA

SUPPORTIVE LEADERSHIP AND JOB SATISFACTION AT THE EUROPEAN COURT OF AUDITORS

DANIELA ARGENTO¹, TIMUR UMAN², GIUSEPPE GROSSI³, GIORGIA MATTEI⁴

¹KRISTIANSTAD UNIVERSITY, SWEDEN. ²JÖNKÖPING UNIVERSITY, JÖNKÖPING INTERNATIONAL BUSINESS SCHOOL, SWEDEN. ³KRISTIANSTAD UNIVERSITY, SWEDEN. ⁴ROMA TRE UNIVERSITY, ITALY

NPM IS DEAD, LONG LIVE NPM.

HAIDER SHAH¹, ALI MALIK²

¹UNIVERSITY OF HERTFORDSHIRE, U.K. ²QFBA-NORTHUMBRIA UNIVERSITY, QATAR

BUDGET ALLOCATION ON CAPITAL EXPENDITURE AND THE ACCELERATION OF HUMAN DEVELOPMENT

ALDIENA FADHILA

GADJAH MADA UNIVERSITY, INDONESIA

ORGANIZATIONAL IDENTITY, FIXED CONTRACT, AND FINANCIAL PERFORMANCE IN LOCAL GOVERNMENTS: THEORY AND EVIDENCE

MAKOTO KUROKI¹, TOSHIAKI WAKABAYASHI²

¹YOKOHAMA CITY UNIVERSITY, JAPAN. ²SOPHIA UNIVERSITY, JAPAN

SEEPSD.05 11:00 - 12:30 FRIDAY, 28TH MAY 2021

TRACK SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING
SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS
SESSION CHAIR GIOVANNA MICHELON

ZOOM HOST: FRANK SCHIEMANN

DISCUSSANTS: THERESA SPANDEL, GAIA MELLONI

OVER-INVESTMENT IN THE ENVIRONMENTAL, SOCIAL, AND GOVERNANCE PILLAR: IS THERE A COST OF BEING TOO SUSTAINABLE?

FLORIAN HABERMANN

CATHOLIC UNIVERSITY EICHSTÄTT-INGOLSTADT, GERMANY

A GOVERNANCE APPROACH TO SOCIAL MEDIA ENGAGEMENT IN SOCIAL ENTERPRISES

CHAOYUAN SHE¹, GIOVANNA MICHELON²

¹UNIVERSITY OF ESSEX, U.K. ²UNIVERSITY OF BRISTOL, UNITED KINGDOM

SEERF.05 11:00 - 12:30 FRIDAY, 28TH MAY 2021

TRACK SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING
SESSION TYPE RESEARCH FORUM SESSIONS
SESSION CHAIR LINA DAGILIENĖ

THE QUALITY OF NON-FINANCIAL INFORMATION DISCLOSURE. A REVIEW OF THE ACADEMIC LITERATURE

SIMONA FIANDRINO¹, FABIO RIZZATO¹, DONATELLA BUSO¹, ALAIN DEVALLE²

¹DEPARTMENT OF MANAGEMENT, UNIVERSITY OF TURIN, ITALY. ²DEPARTMENT OF ECONOMIC SOCIAL MATHEMATICAL AND STATISTICAL SCIENCES, UNIVERSITY OF TURIN, ITALY

MANAGERIAL COMMITMENT TO INTEGRATED THINKING: EFFECTS ON CORPORATE PERFORMANCE AND CORPORATE REPORTING QUALITY

DANIEL REIMSBACH¹, GEERT BRAAM²

¹RADBOUD UNIVERSITY, NETHERLANDS. ²RADBOUD UNIVERSITY, NETHERLANDS

A FRAMEWORK FOR EVALUATING CORPORATE SOCIAL RESPONSIBILITY COMMUNICATION OUTPUT IN TODAY'S NETWORKED SOCIETY

ANNE MARIE WARD, JUDITH WYLIE

ULSTER UNIVERSITY, UNITED KINGDOM

RESPONSIBLE BUSINESS AND SOCIAL MEDIA: TRUST BUILDING CSR COMMUNICATION ON TWITTER

EWELINA ZARZYCKA¹, JOANNA KRASODOMSKA², DOROTA DOBIJA³, WOJCIECH GRABOWSKI¹, DARIUSZ JEMIELNIAK⁴

¹UNIVERSITY OF LODZ, POLAND. ²CRACOW UNIVERSITY OF ECONOMICS, POLAND. ³KOZMINSKI UNIVERSITY, POLAND. ⁴KOZMINSKI UNIVERSITY, POLAND

BOARD CHARACTERISTICS AND CSR REPORTING QUALITY

ROB JACOBS¹, MARTIJN ZOET², HAROLD HASSINK¹

¹MAASTRICHT UNIVERSITY, NETHERLANDS. ²ZUYD UNIVERSITY OF APPLIED SCIENCES, NETHERLANDS

SEERF.06 11:00 - 12:30 FRIDAY, 28TH MAY 2021

TRACK SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING
SESSION TYPE RESEARCH FORUM SESSIONS
SESSION CHAIR MARCO GIULIANI

EFFECT OF CSR INFORMATION PRESENTATION ORDER ON STAKEHOLDER DECISION-MAKING

DENNIS D FEHRENBACHER¹, NAOMI SODERSTROM²

¹MONASH UNIVERSITY, AUSTRALIA. ²MELBOURNE UNIVERSITY / MELBOURNE BUSINESS SCHOOL, AUSTRALIA

CORPORATE SUSTAINABILITY COMMITTEE AND ITS RELATION TO CORPORATE SUSTAINABILITY PERFORMANCE

ZHONGTIAN LI¹, JING JIA², ELLIE (LARELLE) CHAPPLE³

¹QUEENSLAND UNIVERSITY OF TECHNOLOGY, AUSTRALIA. ²UNIVERSITY OF TASMANIA, AUSTRALIA. ³QUEENSLAND UNIVERSITY OF TECHNOLOGY, AUSTRALIA

THE IMPACT OF CSR REPORTING ON THE PERFORMANCE OF RUSSIAN AND DUTCH COMPANIES

OLGA VOLKOVA¹, ANASTASIA KUZNETSOVA²

¹NATIONAL RESEARCH UNIVERSITY HIGHER SCHOOL OF ECONOMICS, RUSSIA. ²NATIONAL RESEARCH UNIVERSITY HIGHER SCHOOL OF ECONOMICS, RUSSIAN FEDERATION

THE COMBINED IMPACTS OF CSR DISCLOSURES ON EXTERNAL FINANCING: EVIDENCE FROM CHINA

JIE TIAN¹, HWA-HSIEN HSU², CAROL ADAMS³

¹DURHAM UNIVERSITY, U.K. ²UNIVERSITY OF DURHAM, UNITED KINGDOM. ³DURHAM UNIVERSITY, UNITED KINGDOM

SHARE PLEDGING AND ENVIRONMENTAL INVESTMENT: EVIDENCE FROM CHINA

LE LUO¹, YANKUN ZHOU², TAIJIE TANG³

¹MACQUARIE UNIVERSITY, AUSTRALIA. ²RENMIN UNIVERSITY OF CHINA, CHINA. ³PEKING UNIVERSITY, CHINA

TXPSD.04 11:00 - 12:30 FRIDAY, 28TH MAY 2021

TRACK TAXATION

SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS

SESSION CHAIR DANIEL KLEIN

ZOOM HOST: SASKIA KOHLHASE

DISCUSSANTS: MILDA TYLAITE, JESSE VAN DER GEEST

THE RELATION BETWEEN TAX RATES, TARIFFS, AND TRANSFER PRICING COMPONENTS

SASKIA KOHLHASE¹, JACCO WIELHOUWER²

¹ERASMUS UNIVERSITY ROTTERDAM, NETHERLANDS. ²VRIJE UNIVERSITEIT AMSTERDAM, NETHERLANDS

THE EFFECT OF U.S. TAX REFORM ON FOREIGN ACQUISITIONS

HARALD J. AMBERGER¹, LESLIE ROBINSON²

¹VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS, AUSTRIA. ²DARMOOUTH COLLEGE, USA

TXPS.06 11:00 - 12:30 FRIDAY, 28TH MAY 2021

TRACK TAXATION

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR JENS MUELLER

CREDITOR RIGHTS, ENFORCEMENT, AND TAX AVOIDANCE

ANTONIO DE VITO¹, MARTIN JACOB²

¹IE BUSINESS SCHOOL, IE UNIVERSITY, SPAIN. ²WHU - OTTO BEISHEIM, GERMANY

DETERMINANTS OF LENDING MONEY BY NON-FINANCIAL FIRMS: WHAT CAN WE LEARN FROM POLAND?

ANNA BIAŁEK-JAWORSKA¹, ROBERT FAFF², DOMINIKA GADOWSKA-DOS SANTOS³, KATARZYNA TRZPIOŁA³

¹UNIVERSITY OF WARSAW, POLAND. ²UQ BUSINESS SCHOOL, AUSTRALIA. ³UNIVERSITY OF WARSAW, POLAND

TAX DEPARTMENT STRUCTURE AND TAX AVOIDANCE

HENNING GIESE, REINALD KOCH

CATHOLIC UNIVERSITY OF EICHSTAETT-INGOLSTADT, GERMANY

AURF.10 13:30 - 15:00 FRIDAY, 28TH MAY 2021

TRACK AUDITING

SESSION TYPE RESEARCH FORUM SESSIONS

SESSION CHAIR DEJU ZHANG

ZOOM HOST: SANDRO BRUNELLI

COST OF DEBT FOR PRIVATE FIRMS REVISITED: AUDIT DOES NOT ALWAYS REDUCE IT

RISTE ICHEV¹, ALJOSA VALENTINCIC², URSKA KOSI³, JERNEJ KOREN⁴, KATARINA SITAR SUSTAR⁵

¹UNIVERSITY OF LJUBLJANA, SLOVENIA. ²LJUBLJANA UNIVERSITY, SLOVENIA. ³PADERBORN UNIVERSITY, GERMANY. ⁴BANK ASSET MANAGEMENT COMPANY, SLOVENIA. ⁵UNIVERSITY OF LJUBLJANA, SLOVENIA

AUDITOR CHANGE AND COST OF DEBT IN DIFFERENT INSTITUTIONAL SETTINGS

MARGARITA MEJÍA-LIKOSOVA¹, TOBIAS SVANSTRÖM²

¹UNIVERSITY OF TUEBINGEN, GERMANY. ²UMEA UNIVERSITY, SWEDEN

AUDITOR'S GOING CONCERN MODIFICATIONS AND ITS SHADOWS: THE UNDERREACTION OF ITALIAN INVESTORS

SANDRO BRUNELLI¹, CHIARA CARLINO¹, FRANCESCO VENUTI², THOMAS NIEDERKOFER³

¹UNIVERSITY OF ROME TOR VERGATA - DEPARTMENT OF MANAGEMENT AND LAW, ITALY.

²ESCP BUSINESS SCHOOL, ITALY. ³RADBOD UNIVERSITY, NETHERLANDS

THE VALUE OF AUDITING FOR PRIVATE FIRMS' COST OF DEBT

VLAD-ANDREI PORUMB¹, ION ANGHEL², SIMONA RUSANESCU¹, YASEMIN KARAIBRAHIMOGLU³

¹UNIVERSITY OF GRONINGEN, FACULTY OF ECONOMICS AND BUSINESS, NETHERLANDS.

²BUCHAREST ACADEMY OF ECONOMIC STUDIES, ROMANIA. ³UNIVERSITY OF GRONINGEN, FACULTY OF ECONOMICS AND BUSINESS, NETHERLANDS

THE SMALL AUDIT PROFESSION IN THE GREAT SHADOW OF COVID 19 - THE CASE OF THE REPUBLIC OF NORTH MACEDONIA

ZORICA BOZHINOVSKA LAZAREVSKA¹, MARINA TRPESKA², ATANASKO ATANASOVSKI², IVAN DIONISIJEV²

¹SS. CYRIL AND METHODIUS UNIVERSITY, MACEDONIA (FYROM). ²UNIVERSITY SS. CYRIL AND METHODIUS, FACULTY OF ECONOMICS, SKOPJE, MACEDONIA

FAPSD.04 13:30 - 15:00 FRIDAY, 28TH MAY 2021

TRACK FINANCIAL ANALYSIS

SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS

SESSION CHAIR BIANCA BEYER

DISCUSSANTS: SARA LONGO, BAPTISTE COLAS

TRADES BY INSIDERS AND THE INFORMATIVENESS OF EARNINGS ANNOUNCEMENTS

JULIO ALBERTO CREGO, JASMIN GIDER

TILBURG UNIVERSITY, NETHERLANDS

FAPS.14 13:30 - 15:00 FRIDAY, 28TH MAY 2021

TRACK FINANCIAL ANALYSIS

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR ARNT VERRIEST

HOW ASYMMETRIC COST BEHAVIOR RELATES TO PAYOUT POLICY

ROMAN SCHICK¹, CARSTEN HOMBURG², ANDRÉ HOPPE¹

¹UNIVERSITY OF COLOGNE, GERMANY. ²UNIVERSITY OF COLOGNE, GERMANY

**DOES LOCAL INFORMATION MATTER TO MANAGERS? EVIDENCE FROM THE REGIONAL
NEWSPAPER INDUSTRY**

JUNQI LIU

ESSEC BUSINESS SCHOOL, FRANCE

DO FINANCIAL INVESTMENT DECISIONS AFFECT INDIVIDUALS' NON-FINANCIAL DECISIONS?

SARAH KROECHERT¹, DAN AMIRAM², JUSTIN CHIRCOP³

¹LANCASTER UNIVERSITY, UNITED KINGDOM. ²TEL AVIV UNIVERSITY, ISRAEL. ³LANCASTER
UNIVERSITY, MANAGEMENT SCHOOL, UNITED KINGDOM

FARF.08 13:30 - 15:00 FRIDAY, 28TH MAY 2021

TRACK FINANCIAL ANALYSIS

SESSION TYPE RESEARCH FORUM SESSIONS

SESSION CHAIR ALFREDA SAPKAUSKIENE

ENTREPRENEURS' INNOVATION MANAGEMENT DECISION PROCESS: A MATTER OF KNOWLEDGE SHARING IN SMES

MARITA BLOMKVIST¹, JEANETH MADELEINE JOHANSSON², WAYMOND RODGERS³

¹GÖTEBORGS UNIVERSITET, SWEDEN. ²HALMSTAD UNIVERSITY, SWEDEN. ³HULL UNIVERSITY / HULL UNIVERSITY BUSINESS SCHOOL, U.K.

FOREIGN CONTROL AND SUBSIDIARY FINANCIAL PERFORMANCE

SIMONA RUSANESCU¹, BELEN GILL DE ALBORNOZ NOGUER², JOSÉ ANTÓNIO MOREIRA³

¹UNIVERSITY OF GRONINGEN, FACULTY OF ECONOMICS AND BUSINESS, NETHERLANDS.
²CASTELLO JAUNE 1 UNIVERSITY, SPAIN. ³UNIVERSIDADE DO PORTO, PORTUGAL

THE EFFECTS OF OWNERSHIP STRUCTURE ON BUSINESS GROUPS' FINANCING DECISIONS

SUHEE KIM

THE UNIVERSITY OF EDINBURGH, UNITED KINGDOM

ANALYSIS OF SMES DISTRESS AND REORGANIZATION IN EUROPE USING PDFR: CONVERGENCE OF FINANCIAL FACTORS BY COUNTRY AND SECTOR

MARIA T. TASCON¹, ERKKI K. LAITINEN², FRANCISCO J. CASTAÑO¹, PAULA CASTRO¹, ANNUKKA JOKIPII³

¹UNIVERSIDAD DE LEÓN, SPAIN. ²UNIVERSITY OF VAASA, FINLAND. ³UNIVERSITY OF VAASA, FINLAND

TARGET-FIRM CONSERVATIVE ACCOUNTING AND TAKEOVER PREMIUM

HASSAN YASSIN ELGENDI¹, SAEED AKBAR¹, MOHAMED KHALIL²

¹THE UNIVERSITY OF BRADFORD, UNITED KINGDOM. ²THE UNIVERSITY OF HULL, UNITED KINGDOM

FRPSD.15 13:30 - 15:00 FRIDAY, 28TH MAY 2021

TRACK FINANCIAL REPORTING
SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS
SESSION CHAIR TOBIAS WITTER

DISCUSSANTS: CHRISTIAN LAUX, ULRICH SCHÄFER

CAN YOU TRUST THE BLOCKCHAIN? THE (LIMITED) POWER OF PEER-TO-PEER NETWORKS FOR INFORMATION PROVISION

BENEDIKT FRANKE¹, QI GAO², ANDRÉ STENZEL²

¹SKEMA BUSINESS SCHOOL, FRANCE. ²UNIVERSITY OF MANNHEIM, GERMANY

THE ADVERSE EFFECT OF MARKET DISCIPLINE ON BANK LEVERAGE AND RISK

PHILIPP KÖNIG¹, CHRISTIAN LAUX², DAVID POTHIER³

¹DEUTSCHE BUNDESBANK, RESEARCH CENTRE, GERMANY. ²VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS, AUSTRIA. ³UNIVERSITY OF VIENNA, AUSTRIA

FRPS.20 13:30 - 15:00 FRIDAY, 28TH MAY 2021

TRACK FINANCIAL REPORTING
SESSION TYPE PARALLEL SESSIONS
SESSION CHAIR PAWEL BILINSKI

ZOOM HOST: HONG TRANG DAO

DO ONLINE FINANCIAL REPORTS ACTUALLY IMPROVE THE INFORMATION ENVIRONMENT? – AN EMPIRICAL INVESTIGATION OF EUROPEAN LISTED FIRMS

HENDRIK PIEPER, PHILIPP OTTENSTEIN, HENNING ZÜLCH

HHL LEIPZIG GRADUATE SCHOOL OF MANAGEMENT, GERMANY

NEWS ORDERING THEORY AND HIGH-ABILITY MANAGER'S PREFERENCE FOR SLOWER BAD NEWS DISCLOSURE: EVIDENCE FROM CONDITIONAL ACCOUNTING CONSERVATISM

SHUO WANG¹, SHIV MUKHERJEE², MUSTAFA REHA OKUR³

¹UNIVERSITY OF GRONINGEN, NETHERLANDS. ²UNIVERSITY OF GRONINGEN, NETHERLANDS.

³YASAR UNIVERSITY, TURKEY

THE EFFECT OF FREQUENT FINANCIAL REPORTING ON CORPORATE SOCIAL PERFORMANCE

ARNE LESSENICH

MUENSTER UNIVERSITY, GERMANY

FRPS.21 13:30 - 15:00 FRIDAY, 28TH MAY 2021

TRACK FINANCIAL REPORTING

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR HESHAM BASSYOUNY

ZOOM HOST: RIMONA PALAS

ACCOUNTING FOR UNCERTAINTY: AN APPLICATION OF BAYESIAN METHODS TO ACCRUALS MODELS

HARM SCHÜTT¹, MATTHIAS BREUER²

¹TILBURG UNIVERSITY, NETHERLANDS. ²COLUMBIA UNIVERSITY, UNITED STATES

COMPETITIVE STRENGTH, INFORMATIONAL HERD BEHAVIOR AND VOLUNTARY DISCLOSURE

MANUEL NUNEZ¹, GILBERTO MARQUEZ-ILLESCAS²

¹CARLOS III UNIVERSITY MADRID, SPAIN. ²UNIVERSITY OF RHODE ISLAND, UNITED STATES

THE EFFECT OF CLASSIFICATION SHIFTING ON FIRM SUCCESS

SERAINA ANAGNOSTOPOULOU¹, DIMITRIOS GOUNOPOULOS², KAMRAN MALIKOV³, HANG PHAM³

¹UNIVERSITY OF PIRAEUS, GREECE. ²UNIVERSITY OF BATH, UNITED KINGDOM. ³UNIVERSITY OF ESSEX, UNITED KINGDOM

FRPS.22 13:30 - 15:00 FRIDAY, 28TH MAY 2021

TRACK FINANCIAL REPORTING
SESSION TYPE PARALLEL SESSIONS
SESSION CHAIR YU-LIN HSU

DOES DISASTER RISK RELATE TO BANKS' LOAN LOSS PROVISION ESTIMATES?

LORENZO DAL MASO¹, KIRIDARAN KANAGARETNAM², GERALD J. LOBO³, FRANCESCO MAZZI⁴

¹UNIVERSITY OF BOLOGNA, ITALY. ²SCHULICH SCHOOL OF BUSINESS, CANADA. ³UNIVERSITY OF HOUSTON – BAUER COLLEGE OF BUSINESS, UNITED STATES. ⁴UNIVERSITY OF FLORENCE, ITALY

THE PRICING OF ACQUIRED INTANGIBLES

ALEXANDER LISS¹, SOENKE SIEVERS¹, WAYNE LANDSMAN²

¹UNIVERSITY OF PADERBORN, GERMANY. ²UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL, UNITED STATES

GVPSD.06 13:30 - 15:00 FRIDAY, 28TH MAY 2021

TRACK ACCOUNTING AND GOVERNANCE
SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS
SESSION CHAIR CRISTINA GRANDE HERRERA

DISCUSSANTS: ANDREAS JANSSON, AMADEUS BACH

BIASED EXECUTIVES

MENGHAN ZHU¹, AHMED TAHOUN², LAURENCE VAN LENT³

¹FRANKFURT SCHOOL OF FINANCE AND MANAGEMENT, GERMANY. ²LONDON BUSINESS SCHOOL, UNITED KINGDOM. ³FRANKFURT SCHOOL OF FINANCE, GERMANY

MULTIDIMENSIONAL OVERCONFIDENCE AND CEO PAY DURATION

YANLING GUAN¹, JUNQI LIU², DAPHNE LU²

¹PEKING UNIVERSITY HSBC BUSINESS SCHOOL, CHINA. ²ESSEC BUSINESS SCHOOL, FRANCE

GVRP.09 13:30 - 15:00 FRIDAY, 28TH MAY 2021

TRACK ACCOUNTING AND GOVERNANCE
SESSION TYPE RESEARCH FORUM SESSIONS
SESSION CHAIR GRZEGORZ TROJANOWSKI

NON- FINANCIAL INFORMATION AND DISCURSIVE STRATEGIES VIA SOCIAL NETWORKS THE CASE OF EUROPEAN COMPANIES.

ELISABETH ALBERTIN¹, FABIENNE BERGER-REMY², LAURENCE MORGANA³, ELISABETH WALLISER⁴

¹PARIS I SORBONNE UNIVERSITY / IAE GRADUATE MANAGEMENT SCHOOL, FRANCE. ²IAE DE PARIS - SORBONNE BUSINESS SCHOOL, FRANCE. ³CNAM PARIS, FRANCE. ⁴UNIVERSITÉ NICE CÔTE D'AZUR, FRANCE

CORPORATE SOCIAL RESPONSIBILITY PERFORMANCE, REPORTING AND GENERALIZED METHODS OF MOMENTS (GMM): A STRUCTURED REVIEW OF CORPORATE GOVERNANCE DETERMINANTS AND FIRMS' FINANCIAL CONSEQUENCES

PATRICK VELTE

LEUPHANA UNIVERSITY OF LUENEBURG, GERMANY

FOREIGN DIRECTORS AND CSR DISCLOSURE: EVIDENCE FROM FRANCE

RIM KHEMIRI¹, NADIA BEN FARHAT-TOUMI², YOSRA MAKNI-FOURATI³

¹UNIVERSITÉ POLYTECHNIQUE HAUTS-DE-FRANCE, FRANCE. ²UNIVERSITY EVRY-PARIS-SACLAY/IUT, FRANCE. ³FACULTY OF ECONOMICS AND MANAGEMENT OF SFAX, TUNISIA

THE INFLUENCE OF THE CSR COMMITTEE IN FIRMS' FINANCIAL AND NON-FINANCIAL PERFORMANCE: EVIDENCE FROM FRANCE, GERMANY, AND THE UK

ANA ISABEL LOPES, INÊS JORGE

INSTITUTO UNIVERSITÁRIO DE LISBOA (ISCTE-IUL), LISBON, PORTUGAL, PORTUGAL

ROWING TOWARDS GENUINE SUSTAINABILITY STRATEGIES: THE SIGNALLING POWER OF BANK DEBT

GABRIEL DE LA FUENTE, PILAR VELASCO

UNIVERSITY OF VALLADOLID, SPAIN

HIRF.02 13:30 - 15:00 FRIDAY, 28TH MAY 2021

TRACK HISTORY

SESSION TYPE RESEARCH FORUM SESSIONS

SESSION CHAIR DARREN JUBB

USING HISTORICAL INSTITUTIONAL ANALYSES OF CORPORATISM TO UNDERSTAND THE PROFESSIONALIZATION OF ACCOUNTING IN LATIN AMERICA

LÚCIA LIMA RODRIGUES¹, RUSSELL JAMES CRAIG²

¹UNIVERSITY OF MINHO, PORTUGAL. ²DURHAM UNIVERSITY, UNITED KINGDOM

ACCOUNTING, ACCOUNTABILITY, BRIBERY AND CORRUPTION - AN AUTOETHNOGRAPHIC ACCOUNT OF BOUNDARY CROSSING BY SAMUEL PEPYS.

DR KAREN MCBRIDE

UNIVERSITY OF PORTSMOUTH, U.K.

UNDETECTED ACCOUNTING FRAUD IN SCOTT PAPER CO.: DUNLAP'S MANAGERIAL AND ACCOUNTING PROCEDURE

MARISA AGOSTINI, GIOVANNI FAVERO

CA' FOSCARI UNIVERSITY, ITALY

THE CENTRAL ROLES PLAYED BY CORPORATE GOVERNANCE AND ACCOUNTING IN THE 18TH CENTURY PORTUGUESE CHARTERED TRADING COMPANIES FOUNDED BY THE MARQUIS OF POMBAL

CECÍLIA MARIA DUARTE¹, MIGUEL CAÇOILLO GONÇALVES², CRISTINA GÓIS²

¹AVEIRO UNIVERSITY, PORTUGAL. ²ISCAC COIMBRA BUSINESS SCHOOL, PORTUGAL

ICPS.07 13:30 - 15:00 FRIDAY, 28TH MAY 2021

TRACK INTERDISCIPLINARY/CRITICAL

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR LUKAS LOEHLEIN

STRATEGIC AGENCY AND GRADUAL CHANGE IN ACCOUNTING – THE SHIFT TOWARDS THE RIGHTS AND OBLIGATIONS APPROACH AS A CO-EVOLUTION OF CONCEPTUAL FRAMEWORKS AND LEASE ACCOUNTING STANDARDS

TESSA CAROLIN KUNKEL¹, JAN FRIEDRICH¹, MATTHIAS THIEMANN²

¹GOETHE UNIVERSITY FRANKFURT, GERMANY. ²SCIENCES PO, FRANCE

CONTESTED DIRECTOR ELECTIONS AS CELEBRITY CONTESTS: DEVELOPING COMPETING DISCURSIVE STRATEGIES TO INFLUENCE VOTING DECISIONS OF INVESTORS

DAMIEN LAMBERT¹, BERNARD LECA², CHRISTELLE RICHARD²

¹MONASH UNIVERSITY, AUSTRALIA. ²ESSEC BUSINESS SCHOOL, FRANCE

ICRF.03 13:30 - 15:00 FRIDAY, 28TH MAY 2021

TRACK INTERDISCIPLINARY/CRITICAL
SESSION TYPE RESEARCH FORUM SESSIONS
SESSION CHAIR FABRIZIO GRANÀ

ACCOUNTING PROFESSIONALIZATION IN POLAND: STRUGGLES OF RECOGNITION, CO-EXISTENCE AND COOPERATION BETWEEN ACTORS

JUSTYNA DOBROSZEK¹, RAFAEL HEINZELMANN², EWELINA ZARZYCKA³

¹UNIVERSITY OF LODZ, FACULTY OF MANAGEMENT, POLAND. ²UNIVERSITY OF AGDER, NORWAY. ³LODZ UNIVERSITY, POLAND

THE RELATIONSHIP BETWEEN INTELLECTUAL CAPITAL INTENSITY AND BUSINESS MODEL DISCLOSURE. AN ANALYSIS OF UK LISTED COMPANIES

CHRISTIAN NIELSEN¹, LORENZO SIMONI², FRANCESCO GIUNTA³, LAURA BINI⁴

¹AALBORG UNIVERSITY, DEPARTMENT OF BUSINESS AND MANAGEMENT, DENMARK. ²UNIVERSITY OF GENOA, ITALY. ³DEPARTMENT OF ECONOMICS AND MANAGEMENT, UNIVERSITY OF FLORENCE, ITALY. ⁴UNIVERSITY OF FLORENCE, ITALY

THE VALUATION OF SOCCER PLAYERS AS A SOCIAL PROCESS: A THEMATIC ANALYSIS OF LAY DISCOURSES

DOMINIC DETZEN¹, LUKAS LOEHLEIN²

¹VU UNIVERSITY AMSTERDAM, NETHERLANDS. ²WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT, GERMANY

HEGEMONIC LOGICS AND INSTITUTIONAL BLIND SPOTS IN RISK MANAGEMENT: INSIGHTS FROM THE FRENCH STATE AS A PANDEMIC RISK MANAGER

BERNARD LECA¹, AZIZA LAGUECIR²

¹ESSEC BUSINESS SCHOOL, FRANCE. ²IESEG SCHOOL OF MANAGEMENT, FRANCE

ISPS.01 13:30 - 15:00 FRIDAY, 28TH MAY 2021

TRACK ACCOUNTING AND INFORMATION SYSTEMS
SESSION TYPE PARALLEL SESSIONS
SESSION CHAIR HELENA OLIVEIRA

DO MANAGERS USE EXTENSION ELEMENTS TO HIDE ADVERSE INFORMATION?

ANDREAS SEEBECK, JANINA RUDOLPH

FRIEDRICH ALEXANDER UNIVERSITY, GERMANY

THE EFFECTS OF ACCOUNTING CONSERVATISM AND INPUT PRICING REGULATIONS ON INNOVATION AND WELFARE

THOMAS MÜLLNER¹, MATTHIAS MÜLLNER²

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MAPSD.11 13:30 - 15:00 FRIDAY, 28TH MAY 2021

TRACK MANAGEMENT ACCOUNTING
SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS
SESSION CHAIR CHRISTOPH FEICHTER

DISCUSSANTS: ANDREAS OSTERMAIER, BENITA M. GULLKVIST

THE MODERATING EFFECT OF ACHIEVEMENT MOTIVE ON PERFORMANCE FEEDBACK IN CHOICES OF CHALLENGING TASKS

SERGEJA SLAPNIČAR¹, KARLA OBLAK², MINA LIČEN³

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TEAM STRUCTURAL CONTROL MECHANISMS FOR TOUGH COOKIES: AN EMPIRICAL STUDY OF TEAM RESILIENCE IN CREATIVE TEAMS

ALEKSANDRA KLEIN

WU VIENNA, AUSTRIA

MAPS.12 13:30 - 15:00 FRIDAY, 28TH MAY 2021

TRACK MANAGEMENT ACCOUNTING

SESSION TYPE PARALLEL SESSIONS

SESSION CHAIR SEBASTIAN FIRK

THE RELATIONSHIP BETWEEN WORKING CAPITAL MANAGEMENT AND THE PROFITABILITY OF AN ORGANISATION- A CASE STUDY OF TOYOTA MOTORS

EPAMEINONDAS KATSIKAS¹, XIAO LI², TOSHIHIKO ISHIHARA³, NAOKI INOUE⁴, DAISAKU SAKAI⁵

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MANAGER'S BODY EXPANSIVENESS, INVESTOR PERCEPTIONS, AND FIRM FORECAST ERRORS AND VALUATION

MARTI GUASCH¹, ANTONIO DAVILA²

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VALUE-BASED MANAGEMENT CONTROL SYSTEMS AND STRATEGIC CHANGE

OLENA MAVROPULO¹, JANA OEHMICHEN², MARC STEFFEN RAPP³

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MAPS.13 13:30 - 15:00 FRIDAY, 28TH MAY 2021

TRACK MANAGEMENT ACCOUNTING
SESSION TYPE PARALLEL SESSIONS
SESSION CHAIR THOMAS GÜNTHER

HOW DECENTRALIZATION AFFECTS EMPLOYEE AUTONOMY: UNDERSTANDING THE CASCADING OF AUTHORITY FROM 'ABOVE' TO 'BELOW'

SANDER VAN TRIEST¹, CHRISTOPHER WILLIAMS²

¹UNIVERSITY OF AMSTERDAM, NETHERLANDS. ²NEOMA BUSINESS SCHOOL, FRANCE

MANAGEMENT ACCOUNTING AND DEBT IN MICRO FIRMS: IMPLICATIONS FOR FINANCIAL COSTS

ULIANA GOTTLIEB

THE SWEDISH UNIVERSITY OF AGRICULTURAL SCIENCES, SWEDEN

WHEN OPPORTUNISM MITIGATES OVER-EXPECTATIONS – BUDGETING BIASES AND PROFIT EXPECTATIONS

FELIX FRITSCH¹, MATTHIAS MAHLENDORF¹, UTZ SCHAEFFER²

¹FRANKFURT SCHOOL OF FINANCE AND MANAGEMENT, GERMANY. ²WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT, GERMANY

PSPS.03 13:30 - 15:00 FRIDAY, 28TH MAY 2021

TRACK PUBLIC SECTOR ACCOUNTING AND NOT-FOR-PROFIT ACCOUNTING
SESSION TYPE PARALLEL SESSIONS
SESSION CHAIR GIORGIA MATTEI

MUNICIPAL COST BEHAVIOR DURING FINANCIAL CRISIS AND FINANCIAL SUSTAINABILITY PERIODS: EVIDENCE FROM SPAIN

SOTIRIOS KARATZIMAS¹, VASILIOS-CHRISTOS NAOUM², ISABEL NARBÓN PERPIÑÁ³

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BUDGET TRANSPARENCY AND FINANCIAL SUSTAINABILITY

MARCO BISOGNO¹, BEATRIZ CUADRADO-BALLESTEROS²

¹UNIVERSITY OF SALERNO, ITALY. ²UNIVERSITY OF SALAMANCA, SPAIN

SEEPSD.06 13:30 - 15:00 FRIDAY, 28TH MAY 2021

TRACK SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING
SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS
SESSION CHAIR FRANK SCHIEMANN

DISCUSSANTS: EMMA-RIIKKA MYLLYMÄKI, EIJA VINNARI

GENDER DIVERSITY IN ACCOUNTING ACADEMIA – A LONGITUDINAL STUDY OF AUTHORSHIPS AND EDITORSHIPS

CHRISTOPH ENDENICH¹, ANDREEA MORARU-ARFIRE², ROUVEN TRAPP³

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THE INTERDISCIPLINARY NATURE OF SUSTAINABILITY ACCOUNTING – A SYSTEMATIC LITERATURE REVIEW AND A NETWORK CITATION STUDY

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SEERF.07 13:30 - 15:00 FRIDAY, 28TH MAY 2021

TRACK SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING
SESSION TYPE RESEARCH FORUM SESSIONS

SESSION CHAIR EVEN FALLAN

TRANSPARENCY INDICATORS FOR NON-PROFIT ORGANIZATIONS: A SPANISH CASE STUDY

ANA LICERÁN-GUTIÉRREZ, CRISTINA ORTEGA-RODRÍGUEZ, ANTONIO LUIS MORENO
ALBARRACÍN, ÁLVARO LABELLA, LUIS MARTÍNEZ

UNIVERSITY OF JAÉN, SPAIN

**DRIVERS OF SUSTAINABILITY REPORTING AND MANAGEMENT ISSUES IN RETAIL CHAINS:
EVIDENCE FROM GERMANY AND THE BALTIC COUNTRIES**

LINA DAGILIENE¹, TOOMAS HALDMA², VIKTORIJA VARANI³, KERTU LAATS⁴, JUDITH PÜTTER⁵,
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UNIVERSITY, LATVIA

**NONFINANCIAL DISCLOSURE IN POLAND: EARLY COMPLIANCE WITH THE 2014/95/EU
DIRECTIVE**

ŁUKASZ NORBERT MATUSZAK, EWA RÓŻAŃSKA

POZNAN UNIVERSITY OF ECONOMICS AND BUSINESS/INSTITUTE OF ACCOUNTING AND
FINANCIAL MANAGEMENT, POLAND

**DETERMINANTS OF THE DEGREE TO WHICH ENVIRONMENTAL INFORMATION IS DISCLOSED
IN UNIVERSITIES**

JESÚS MAURICIO FLÓREZ-PARRA¹, MARIA VICTORIA LÓPEZ PÉREZ¹, RAQUEL GARDE-SÁNCHEZ²,
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SEERF.08 13:30 - 15:00 FRIDAY, 28TH MAY 2021

TRACK SOCIAL AND ENVIRONMENTAL ACCOUNTING & ETHICAL ISSUES IN ACCOUNTING
SESSION TYPE RESEARCH FORUM SESSIONS
SESSION CHAIR RASHA ASHRAF ABDELBADIE

DRIVERS OF THE CHOICE OF INCUMBENT AUDITORS TO PROVIDE ASSURANCE SERVICES

EMILIANO RUIZ BARBADILLO¹, JENNIFER MARTINEZ FERRERO²

¹UNIVERSITY OF CÁDIZ, SPAIN. ²UNIVERSITY OF SALAMANCA, SPAIN

THE ROLE OF FAMILY CONTROLLED FIRMS IN EXPLAINING THE RELATIONSHIP BETWEEN CORPORATE SOCIAL RESPONSIBILITY AND EARNINGS MANAGEMENT: A PERSPECTIVE OF SOCIOEMOTIONAL WEALTH

RASMI MEQBEL¹, ABDULLAH MUHAMMED IQBAL², ADOLF ACQUAY², GODFRED AFRIFA²

¹UNIVERSITY OF KENT, U.K. ²UNIVERSITY OF KENT, UNITED KINGDOM

DETERMINANTS OF BUSINESS MODEL DISCLOSURE QUALITY – LONG TERM ANALYSIS OF POLISH BLUE CHIPS

JAN MICHALAK

LODZ UNIVERSITY, POLAND

SUSTAINABILITY AND TECHNOLOGY: CAN MANAGERIAL SPEECHES ('MANAGERIAL TALK') CONTRIBUTE TO IMPROVED UNDERSTANDING OF SUSTAINABILITY?

OLGA GOLUBEVA

STOCKHOLM BUSINESS SCHOOL STOCKHOLM UNIVERSITY, SWEDEN

TXPSD.05 13:30 - 15:00 FRIDAY, 28TH MAY 2021

TRACK TAXATION
SESSION TYPE PARALLEL SESSIONS WITH DISCUSSANTS

SESSION CHAIR PANAGIOTIS KARAVITIS

DISCUSSANTS: PETER BROK, LISA HILLMANN

TAX KNOWLEDGE DIFFUSION VIA STRATEGIC ALLIANCES

ARNDT WEINRICH¹, JENS MUELLER²

¹PADERBORN UNIVERSITY, GERMANY. ²PADERBORN UNIVERSITY, GERMANY

TAX AVOIDANCE OPPORTUNITIES AND LABOR

PETER BROK¹, MIKAEL HOMANEN²

¹COPENHAGEN BUSINESS SCHOOL, DENMARK. ²CASS BUSINESS SCHOOL, UNITED KINGDOM

TXRF.05 13:30 - 15:00 FRIDAY, 28TH MAY 2021

TRACK TAXATION

SESSION TYPE RESEARCH FORUM SESSIONS

SESSION CHAIR YUCHEN WU

TAX PLANNING AND CHAPTER 11 BANKRUPTCY

VELIA GABRIELLA CENCIARELLI¹, GIULIO GRECO², ALESSANDRO GABRIELLI²

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STATUTORY AUDITORS AS TAX INSPECTORS. EVIDENCE FROM A QUASI-NATURAL EXPERIMENT.

NIKOLAOS KARAMPINIS¹, CHAROULA DASKALAKI²

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CHIEF FINANCIAL OFFICER CO-OPTION AND TAX AVOIDANCE IN EUROPEAN LISTED COMPANIES

DOMENICO CAMPA¹, GIANLUCA GINESTI², ALESSANDRA ALLINI², RAFFAELA CASCIELLO³

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PATENT BOXES, RESEARCH ACTIVITY AND THE NEXUS APPROACH

ERIK GJYMSHANA, ANNELIES ROGGEMAN, ISABELLE VERLEYEN

GHENT UNIVERSITY, BELGIUM