

40<sup>th</sup> European Accounting Association  
Annual **Congress** 2017  
10-12 MAY 2017 VALENCIA



PROGRAMME & COLLECTED PAPERS

  
**EUROPEAN ACCOUNTING ASSOCIATION**  
[www.eaa-online.org](http://www.eaa-online.org) **40<sup>TH</sup> ANNUAL CONGRESS**

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## CATEGORIES OF SCIENTIFIC PROGRAMME

### Category abbreviations for parallel sessions and research fora

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

### Notice

Neither the European Accounting Association nor the EAA 2017 Organizing and Scientific Committees, not any person acting on their behalf offer any guarantee or endorsement, explicit or implicit, with respect to the information contained in this publication, nor do they assume any responsibility regarding its use or damage resulting from this information.

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

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

The conference program is also available via our EAA Congress app. For more information, see Useful Information on page 15.

Collected papers are accessible online from the EAA databases at:

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



## ORGANISER'S WELCOME

### Dear Colleagues,

It is our great honour to host the 40<sup>th</sup> Annual Congress of the European Accounting Association (EAA) in Valencia, Spain. On behalf of all members of the Local Organising Committee, let me express our most sincere welcome to all of you to the fascinating city of Valencia. We hope that you will enjoy both the scientific and the social programmes of the congress, which is being held jointly by the EAA, and the University of Valencia.

All in all organising this conference has taken about three years, but has been nothing less than a great experience. As in any other large project, the process has not been exempt of difficulties, unexpected events and stressful situations. However, along the way we have learned the actual meaning of the EAA mission statement, namely to link together the Europe-wide community of accounting scholars and researchers, to provide a platform for the wider dissemination of European accounting research, and to foster and improve research with the aim to improve teaching skills. We hope that the scientific programme, with 947 papers and 9 symposia in total, contributes to this aim. Moreover, this year we have added a new piece to the congress puzzle with the class room session. Let us see if you, the delegates, find this new initiative both interesting and rewarding. For our part we concur with the EAA Management Committee that this innovative addition opens a new path that without any doubt could potentially be very useful for all of us.

We are extremely grateful to all the people who in one way or another have contributed to making this congress a successful, positive, and constructive experience. First, we should acknowledge the President of the EAA, the Executive Secretary, the Management Committee and the Conference Committee for their decision to award the hosting of the 40<sup>th</sup> Congress to the University of Valencia. We would further like to thank and acknowledge the significant effort and expertise of the Standing Scientific Committee and the members of the wider Scientific Committee. Their work is most appreciated. Furthermore, we thank all of the sponsors for their generous contributions to the congress. Last but not least, we also have to thank our PCO, our volunteers and friends for their assistance in practical issues both before and during the congress. Indeed, the ability to run a congress of this size is dependent on the efforts of all those who have assisted in its organisation. We thank you all for the contribution you have made to the hosting of this event.

However, most importantly we thank you all for coming to Valencia to present your research, discuss the papers, participate in the symposia, and take part in one way or another in the event. I wish you a fruitful event, and hope you will avail of this opportunity to develop existing knowledge and generate new ideas, while at the same time catch up with old friends and make new acquaintances.

I do not want to end this welcome message without referring to the very special social events we have organised for all of you. Amazing scenarios, such as the spectacular City of Sciences and Arts, and the magnificent Las Arenas Hotel on the beach, will host the Welcome Reception and Gala Dinner. I truly look forward to seeing all of you there.

Ultimately, the success of the event depends on you, and so, on behalf of the EAA and the local organising committee, we thank you for coming to Valencia and hope you enjoy your time in our beautiful and welcoming city. Enjoy the 40 EAA Congress!,



**Begoña Giner**  
*Congress Chair*

## PRESIDENT'S WELCOME

### Dear Congress Delegate,

It is my sincere pleasure to welcome you to the Annual Congress of the European Accounting Association (EAA), in Valencia (Spain). In 2017, we will hold a truly special event; the 40<sup>th</sup> annual congress of the EAA and, to celebrate this anniversary, the organizing committee, the Standing Scientific Committee, and the association at large, have done their best to put together a challenging academic program and exciting social events.

After careful review, the Standing Scientific Committee, chaired by Professor Ralf Ewert, has accepted 947 papers for presentation in the Congress, which are scheduled in (i) parallel sessions with discussants, (ii) parallel sessions, and (iii) research fora. As you will see, the high quality of the manuscripts will ensure constructive discussions and comprehensive feedback to authors. In addition to the presentation of research papers, the academic program of the 40<sup>th</sup> Congress will be comprised of nine symposia and a special panel session on teaching practices. The programme of the symposia reflects the relationship of the EAA with major stakeholders (e.g., EFRAG, ICAEW), as well as its commitment to high-quality research (e.g., editors' panel, special issues), and with the plurality of fields and perspectives that feature accounting research (e.g., audit analytics, critical accounting, management accounting). On the other hand, the special panel session on good teaching practices, which will be chaired by Ann Jorissen, constitutes a unique opportunity to learn about the role of technologies and innovation in accounting education.

The 40<sup>th</sup> Congress of the EAA in Valencia will also be the venue for the formal launch of the EAA-Accounting Research Centre (EAA-ARC; <http://arc.eaa-online.org/people.aspx>). In particular, I would advise you to attend the Opening Session of the 40<sup>th</sup> Congress, where the EAA-ARC will be formally presented. As you will see from the website and the presentation offered in the Opening Session, the EAA-ARC will provide relevant services to accounting academics, such as (i) the first-paper consultancy service, which will provide young accounting scholars with highly qualified feedback on their 'first' manuscript; (ii) a database that will gather comprehensive information about accounting events (e.g., congress, workshops); (iii) a forum, and (iv) social media.

The EAA-ARC is sure to become an essential resource for the profession and, particularly, for young and emerging scholars. I encourage you to use the EAA-ARC and, please, do not hesitate to pass along information about this resource to your colleagues. The promotion of young scholars constitutes a main goal of the European Accounting Association and the 40<sup>th</sup> Congress provides us with an excellent opportunity to pursue this goal. According to the tradition, two important events for young academics have been held before the beginning of the Congress; the Doctoral Colloquium and the PhD Forum. During the Doctoral Colloquium, co-chaired by Beatriz García-Osma and Keith Robson, high-profile doctoral students have presented their projects and received feedback from a distinguished faculty. The PhD Forum, co-chaired by Philip Joos and Thorsten Sellhorn, scheduled presentations of interest to young scholars: situation of the job market as well as sessions on research trends in accounting.

Finally, I would like to express my deepest gratitude to both Matias Laine, chair of the Congress Committee, and Begoña Giner and Araceli Mora, who have chaired the organizing committee of the 40<sup>th</sup> EAA Congress, for their generosity and commitment. Thanks to their excellent work, I am certain that you will very much enjoy the event, both academically and socially.



**Salvador Carmona**  
*EAA President*

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Arne Kinserdal	1996 - 1997
Alfred Wagenhofer	1997 - 1998
Carl Reyns	1998 - 1999
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Wolfgang Ballwieser	2000 - 2001
George Venieris	2001 - 2002
Jens Elling	2002 - 2003
José Antonio Gonzalo	2003 - 2004
Bohumil Král	2004 - 2005
Olov Olson	2005 - 2006
John Christensen	2006 - 2009
Aileen Pierce	2009 - 2011
Begoña Giner	2011 - 2013
Ann Jorissen	2013 - 2015
Salvador Carmona	2016 - 2018

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1978	Paris (France)	
1979	Köln (Germany)	
1980	Amsterdam (the Netherlands)	
1981	Barcelona (Spain)	
1982	Aarhus (Denmark)	
1983	Glasgow (United Kingdom)	
1984	St. Gallen (Switzerland)	
1985	Brussels (Belgium)	
1986	Stockholm (Sweden)	
1987	London (United Kingdom)	
1988	Nice (France)	
1989	Stuttgart (Germany)	Chair: Peter Horvath
1990	Budapest (Hungary)	Chair: Lajos Faluvégi
1991	Maastricht (the Netherlands)	Chair: Hein Schreuder
1992	Madrid (Spain)	Chair: Leandro Canibano
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1994	Venice (Italy)	Chair: Giuseppe Marcon
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1996	Bergen (Norway)	Chair: Arne Kinserdal
1997	Graz (Austria)	Chair: Alfred Wagenhofer
1998	Antwerp (Belgium)	Chair: Hilda Theunisse
1999	Bordeaux (France)	Chair: Serge Evraert
2000	Munich (Germany)	Chair: Wolfgang Ballwieser
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2003	Seville (Spain)	Chair: Guillermo Sierra
2004	Prague (Czech Republic)	Chair: Bohumil Kral
2005	Gothenburg (Sweden)	Chair: Olov Olson
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2007	Lisbon (Portugal)	Chair: Carlos Baptista da Costa
2008	Rotterdam (the Netherlands)	Chair: Frank Hartmann
2009	Tampere (Finland)	Chair: Salme Näsi
2010	Istanbul (Turkey)	Chair: Recep Pekdemir
2011	Rome (Italy)	Chair: Angelo Riccaboni & Luigi Fiori
2012	Ljubljana (Slovenia)	Chair: Aljosa Valentincic
2013	Paris (France)	Chair: Nicolas Berland
2014	Tallinn (Estonia)	Chair: Toomas Haldma
2015	Glasgow (Scotland, U.K.)	Chair: Christine Cooper
2016	Maastricht (The Netherlands)	Chair: Ann Vanstraelen
2017	Valencia (Spain)	Chair: Begoña Giner

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The Universitat de València, founded over five centuries ago by the Juries of Valencia, has become a modern, public university that teaches all areas of knowledge: social, economic and legal sciences, experimental sciences, engineering, health sciences, educational sciences and the humanities. More than 45,800 undergraduate students and 8,600 postgraduate students take classes taught by more than 3,300 professors, lectures and researchers at three campuses. On the website [www.uv.es](http://www.uv.es) you can find all the information about the university: its facilities, faculties, departments, research institutes and services. You can also learn about all the activities that the University undertakes: teaching, research, creation and dissemination of culture, transfer of knowledge to the public and private sector, international cooperation and solidarity. The university community is committed to being a university of reference: According to the most prestigious international rankings, we are the ranked fourth in Spain. We are ranked second in Europe in receiving Erasmus students.

### UNIVERSITY OF VALENCIA FACULTY OF ECONOMICS

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The Faculty of Economics was created in 2000 by the merger of the former School of Business Studies (founded in 1850) and the Faculty of Economics and Business Sciences (created in 1966). The Faculty of Economics offers a wide range of official Undergraduate Degrees (5 Official Degrees, 2 Double Degrees, 3 International Joint Degrees), Master programmes (16 Official Master's Degrees), and Doctorate programmes (8), all of them adapted to the new regulations covering university courses that allow the student to become the true protagonist and focus of the learning process. These wide-ranging programmes provide an advanced education, of specialised or multi-disciplinary nature, geared towards academic or professional specialization in economic and business areas. With regard to its people, the Faculty of Economics has more than 7,500 students in Undergraduate Degree Studies and more than 500 students in Master's Degree and Doctoral Studies, almost 400 people from Teaching and Research staff, and more than 160 people in Administration and Service Staff. Please visit our website for more information: [www.uv.es/economia](http://www.uv.es/economia)

## ACCOUNTING DEPARTMENT

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The current Accounting Department was created over 25 years ago, and is attached to the Faculty of Economics. In total, there are 51 faculty members and 4 administrative staff. At present, the Head of the Department is Prof. Dr. Cristina de Fuentes Barberá.

The Department is very active in both teaching and research activities. In addition to the undergraduate degrees of the Faculty of Economics, the Department also delivers Master degrees in Accounting, Auditing and Management Control, with an appealing internship programme, as well as Doctoral Studies in Accounting and Corporate Finance. Postgraduate studies have an international scope and benefit from the participation of outstanding foreign researchers and overseas students from a wide range of countries. Our team of accounting and finance experts has a firm commitment to research excellence and innovation. We enjoy unrivalled links with professional bodies and industry groups, and attract a variety of funding to support our research programmes. Furthermore, our research is published across an array of leading academic journals.

VNIVERSITAT [ð%] Facultat d'Economia  
D VALÈNCIA

**Department de Comptabilitat**



## USEFUL INFORMATION

### Venue location

The 40<sup>th</sup> European Accounting Association Annual Congress takes place in the Valencia Conference Centre (VCC), located at Avenida de las Cortes Valencianas, 60, 46015 Valencia. The website for this main venue is [www.palcongres-vlc.com](http://www.palcongres-vlc.com). In addition there will be sessions and activities in two adjacent locations: Sorolla Palace Hotel and Meliá Valencia Hotel.

### Coffee breaks

Coffee, tea and refreshments will be available in the Foyer of the VCC.

### Lunches

Lunch will be served on Thursday 11 and Friday 12 May in the VCC Multiusos 1 and 2.

### Congress Secretariat/Registration desk

The Congress Secretariat and Registration Desk is located on the left at the main entrance of the VCC.

### Certificate of attendance

Certificates of attendance will be provided at the Registration Desk.

### Wireless network

Free wifi is available throughout the 3 venues of the congress:

<b>Valencia Conference Centre</b>	SSID: EAA2017	Username: 40EAA2017	Password: 40EAA2017
<b>Meliá Valencia Hotel</b>	SSID: Melia	Username: meliav	Password: mvalencia
<b>Sorolla Palace Hotel</b>	SSID: Hotel Sorolla Palace	Password: sercotelhoteles	

### Congress app

The EAA Congress app is available for download from the App Store (iOS) and Play Store (Android). Users of BlackBerry devices, Windows Phone, and desktop computers can access the web-based version via <https://crowd.cc/ea2017>

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

### Smoking

Smoking is not permitted within the premises or in any enclosed spaces within the VCC, Sorolla Palace Hotel and Meliá Valencia Hotel.

### In case of emergencies

In case of any emergency please inform our staff at the Registration Desk located on the left at the main entrance of the VCC. The European Emergency Number is 112, which can be dialed free of charge from any mobile phone.

### Public transport and taxi

In total, the Valencia underground system has 9 different lines; you can distinguish them more easily by its colours, but be sure to be going on the correct direction. These nine lines cover the city centre and its surrounding neighborhoods and towns, being the map divided into 4 zones (A, B, C and D). Prices vary on these zones. There are two underground lines that link the airport, the city centre and the port. Line 3. Rafelbunyol-Aeroport and Line 5. Marítim Serrería / Airport.

When arriving at Valencia, to get to the Valencia Conference Centre or nearby hotels you may follow these instructions: At the airport you must get line 3 direction Rafelbunyol or line 5 direction Marítim-Serrería, get down at the station called Ángel Guimerà and from there, take direction Seminari-CEU, Bétera, Llíria or Paterna and get off at **Beniferri**. Walk north for 5-10 minutes (Meliá Valencia Hotel at about 300 metres; Sorolla Palace Hotel and Conference Centre at about 500 metres). Fare: 1.50 € (single ticket, zone A, cardboard price not included. It costs 1 €. It is reusable. You can either recharge it with the same type of ticket or charge it with a different type once the prior ticket charge has been used). More info: Metrovalencia website.

Taxi stands are located throughout the city of Valencia. During the congress, please contact the reception at the VCC or our Registration Desk to arrange for a taxi pickup from the VCC. Nevertheless, there is a taxi stop beside the Sorolla Palace Hotel. Further useful information about Valencia can be found at: [www.visitvalencia.com](http://www.visitvalencia.com)

## LOCATIONS AND MEETINGS ROOMS

### VALENCIA CONFERENCE CENTRE (VCC)

The 40<sup>th</sup> Annual Congress sessions take place in three separate but adjacent buildings: Valencia Conference Centre, Sorolla Palace Hotel and Melia Valencia Hotel.

#### Service rooms and areas

Registration desk	Main entrance hall, Main floor
Coffee breaks	Foyer, Main floor
Lunches	Multiusos 1, First floor, and Multiusos 2, Second floor
Publisher Exhibition	Foyer, Main floor

#### Meeting rooms

Main floor	Auditorium I, Auditorium II, Auditorium 3A and Auditorium 3B
First floor	S1, S2, S3, S4, S5, S6, S7, S8 and S9



VALENCIA  
CONFERENCE  
CENTRE (VCC)



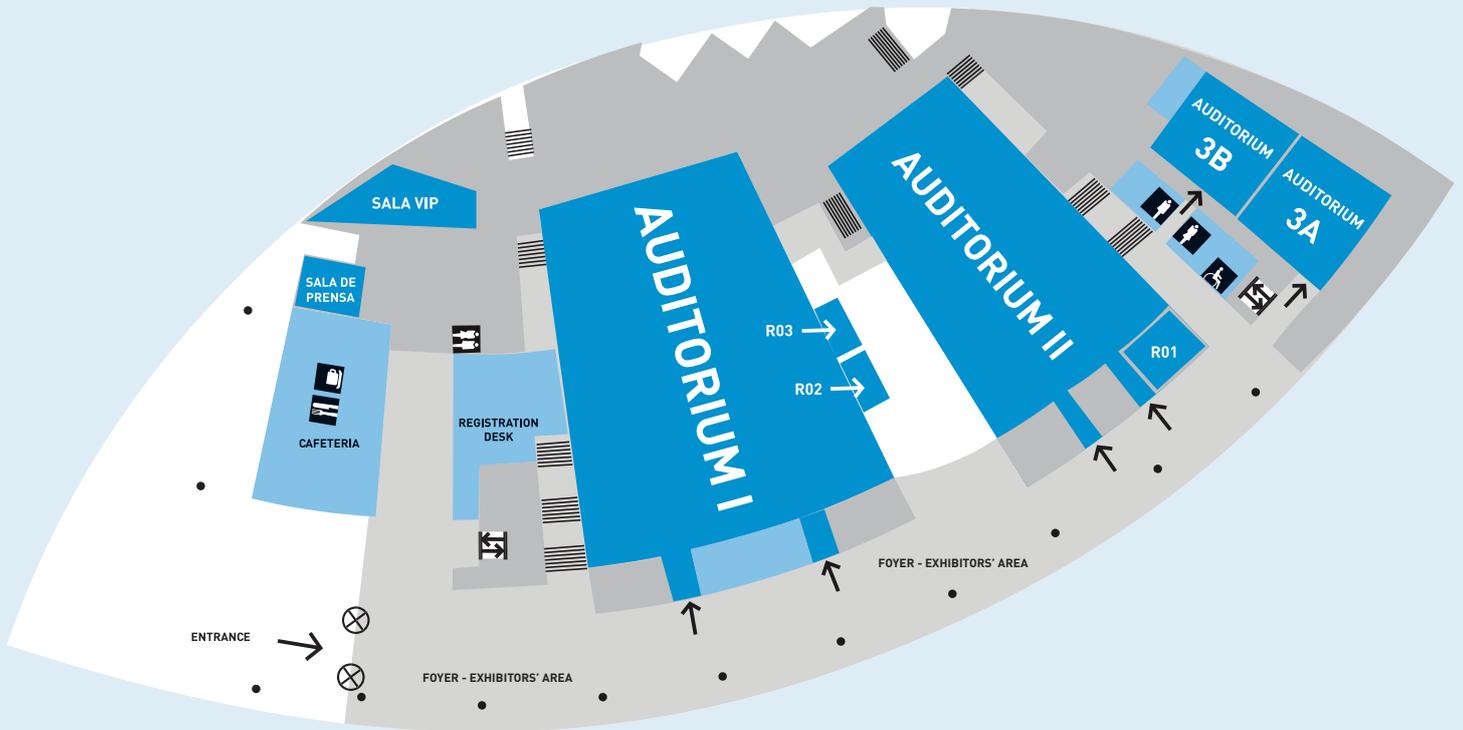
HOTEL MELIA  
VALENCIA (HMV)



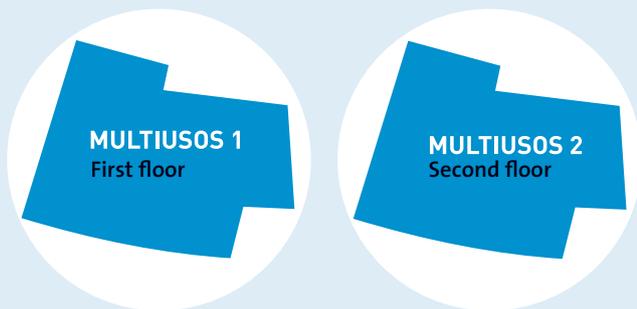
HOTEL SOROLLA  
PALACE (HSP)

## FLOOR PLAN VALENCIA CONFERENCE CENTRE (VCC)

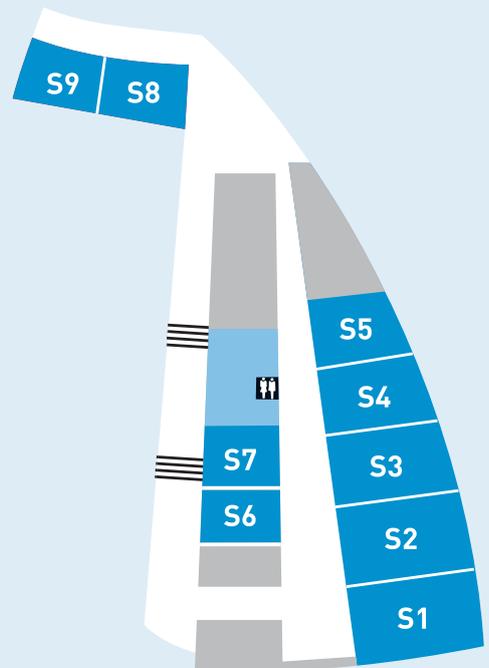
### Main floor



### Lunch area



### First floor



## HOTEL SOROLLA PALACE (HSP)

All meeting rooms (Las Arenas, El Perellonet, El Brosquil, Les Palmeretes, Pinedo, El Faro, Almardà and El Racó) are on the second floor.

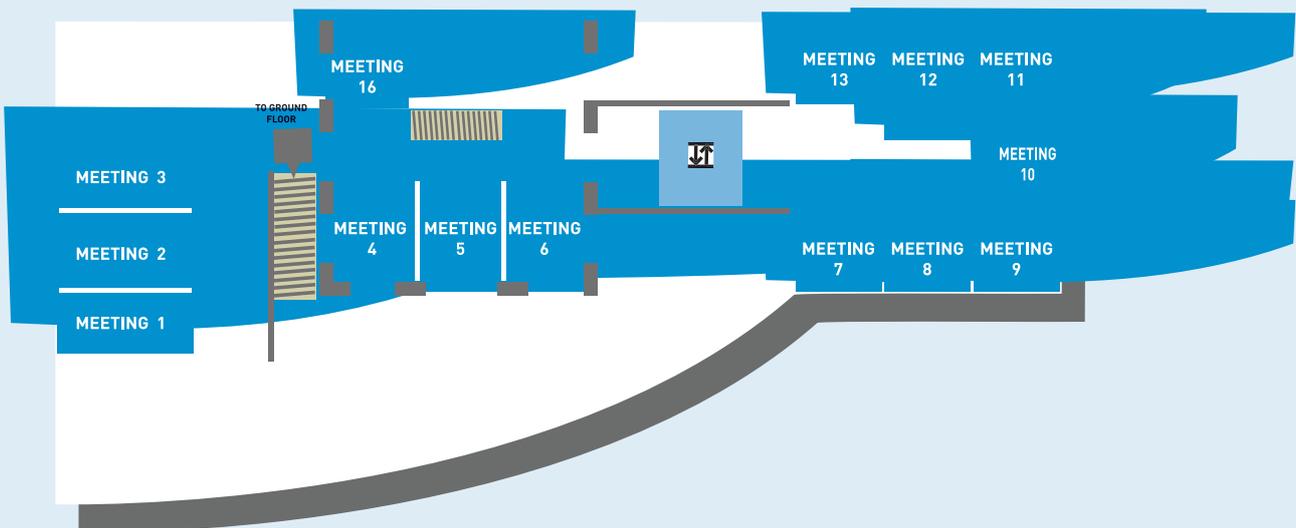
### Second floor



## HOTEL MELIA VALENCIA (HMV)

All meeting rooms are on the Mezzanine.

### Mezzanine



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#### CHARTERED INSTITUTE OF MANAGEMENT ACCOUNTANTS (CIMA)

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#### INSTITUTE OF MANAGEMENT ACCOUNTANTS (IMA)

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

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Accounting and Business Research (ABR) was established in 1970 in conjunction with the Institute of Chartered Accountants in England and Wales. Now published by Taylor and Francis, ABR aims to disseminate research containing a substantial and original contribution to accounting knowledge. Papers cover a broad range of accounting topics, including financial reporting, management accounting, auditing and taxation. Research published in ABR takes a theoretical and/or an empirical approach, using either quantitative or qualitative methods. More information, including guidelines for authors, is available at [www.tandfonline.com/loi/rabr20#.UtOksfRdV8E](http://www.tandfonline.com/loi/rabr20#.UtOksfRdV8E). 2015 Impact Factor: 1.347 Ranking: 32/94 (Business, Finance)



**Colegio** OFICIAL DE TITULARES  
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### COLEGIO OFICIAL DE TITULARES MERCANTILES Y EMPRESARIALES DE VALENCIA (COMEVA)

The COMEVA (Colegio Oficial de Titulares Mercantiles y Empresariales de Valencia) is the highest professional association in the area of business in Valencia, and its membership encompasses accountants, auditors, business and tax consultants, mediators and legal experts. Founded in 1903, after the transformation of the former Commerce Expert Association, the COMEVA is also the oldest professional association in business and economy in Valencia. Graduates in Business Administration and Management, graduates in Business Science and graduates in the former degrees in Commerce can join the Association. The COMEVA is an association devoted to the continuous training of his members, and it also organises events and activities that promote the association, the professional growth, and the economic development of its members. More information: [www.comeva.es](http://www.comeva.es)



European Financial Reporting Advisory Group

### EUROPEAN FINANCIAL REPORTING ADVISORY GROUP (EFRAG)

EFRAG is a private association established in 2001 with the encouragement of the European Commission to serve the public interest. Its Member Organisations are European stakeholders and National Organisations having knowledge and interest in the development of IFRS and how they contribute to the efficiency of capital markets. EFRAG's mission is to serve the European public interest by developing and promoting European views in the field of financial reporting and ensuring these views are properly considered in the IASB standard-setting process and in related international debates. EFRAG ultimately provides advice to the European Commission on whether newly issued or revised IFRS meet the criteria in the IAS Regulation for endorsement for use in the EU, including whether endorsement would be conducive to the European public good. EFRAG seeks input from all stakeholders, and obtains evidence about specific European circumstances, throughout the standard-setting process and in providing our endorsement advice. Our legitimacy is built on transparency, governance, due process (which may include field tests, impact analyses and outreaches), public accountability and thought leadership. This enables EFRAG to speak convincingly, clearly and consistently, and be recognised as the European Voice in financial reporting. For more information, please visit: [www.efrag.org](http://www.efrag.org)



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ICAEW connects over 147,000 chartered accountants worldwide, providing this community of professionals with the power to build and sustain strong economies. Training, developing and supporting accountants throughout their career, we ensure that they have the expertise and values to meet the needs of tomorrow's businesses. Our profession is right at the heart of the decisions that will define the future, and we contribute by sharing our knowledge, insight and capabilities with others. That way, we can be sure that we are building robust, accountable and fair economies across the globe. For more information, please visit: [www.icaew.com](http://www.icaew.com)



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### **SPANISH ASSOCIATION OF ACCOUNTING AND BUSINESS ADMINISTRATION (AECA)**

Spanish Accounting and Business Administration Association (AECA) is the only professional Spanish institution that issues generally accepted Accounting Principles and Standards, and recommendations or studies concerning good practices in Business management. Founded in 1979, the mission of AECA is to achieve a continuous improvement in the competence level of business professionals. Its associates come from a wide professional, academic and research set, and its membership is open to all institutions, individuals and organizations. An important and growing group of professionals and entities from different countries of Europe and Latin America is actively getting involved in the Association and its Research Commissions. Further information is available via: [www.aeca.es/about-aeca](http://www.aeca.es/about-aeca)



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## PROGRAMME OUTLINE

### SATURDAY 6<sup>TH</sup> - TUESDAY 9<sup>TH</sup> MAY 2017

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EAA Doctoral Colloquium, Parador El Saler, Valencia

### TUESDAY, 9<sup>TH</sup> MAY 2017

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- 14:30-18:00 Registration at the Valencia Conference Centre (VCC)
- 18:00-20:00 Early Bird Reception (VCC)

### WEDNESDAY, 10<sup>TH</sup> MAY 2017

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- 08:30-18.00 Registration (VCC)
- 08:00-13:00 PhD Forum (VCC)
- 08:30-12:00 IFRS Academic Workshop (VCC)
- 13:00-14:30 Opening Session (Auditorium I VCC)
- 14:30-15:00 Coffee Break (Foyer VCC)
- 15:00-16:30 Parallel Sessions, Research Fora, Symposium 1
- 16:30-17:00 Coffee Break (Foyer VCC)
- 17:00-18:30 Class Room Session, Parallel Sessions, Research Fora, Symposium 2
- 18:45 Bus transfer from the VCC area to the City of Arts and Science
- 19:15-20:45 Welcome Reception at The 'Paseo Sur' - (outside area of the Prince Felipe Science Museum)
- 20:30-20:45 Bus transfer from the City of Arts and Science to the VCC area

### THURSDAY, 11<sup>TH</sup> MAY 2017

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- 08:30-18.00 Registration (VCC)
- 09:00-10:30 Parallel Sessions, Research Fora, Symposium 3
- 10:30-11:00 Coffee Break (Foyer VCC)
- 11:00-12:30 Parallel Sessions, Research Fora, Symposium 4
- 12:30-14:00 Lunch (Multiusos 1 and Multiusos 2 VCC)
- 14:00-15:30 Parallel Sessions, Research Fora, Symposium 5
- 15:30-16:00 Coffee Break (Foyer VCC)
- 16:00-17:30 Parallel Sessions, Research Fora, Symposium 6

### FRIDAY, 12<sup>TH</sup> MAY 2017

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- 08:30-18:00 Registration (VCC)
- 09:00-10:30 Parallel Sessions, Research Fora, Symposium 7
- 10:30-11:00 Coffee Break (Foyer VCC)
- 11:00-12:30 Parallel Sessions, Research Fora, Symposium 8
- 12:30-14:00 Lunch (Multiusos 1 and Multiusos 2 VCC)
- 14:00-15:30 Parallel Sessions, Research Fora, Symposium 9
- 15:30-16:00 Coffee Break (Foyer VCC)
- 16:00-17:30 EAA General Assembly (Auditorium I, VCC)
- 19:30 Bus transfer from the VCC area to the Hotel Balneario Las Arenas
- 20:00-00:00 Gala Dinner and Party at Hotel Balneario Las Arenas
- 22:00-00:00 Bus transfer back to the VCC area

## SOCIAL EVENTS

### EARLY BIRD RECEPTION: TUESDAY 9 MAY, 18.00-20.00

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#### **Valencia Conference Centre, Avenida de las Cortes Valencianas, 60, 46015 Valencia**

The location for the Early Bird Reception on Tuesday 9 May is in the Valencia Conference Centre. [www.palcongres-vlc.com](http://www.palcongres-vlc.com)

### WELCOME RECEPTION: WEDNESDAY 10 MAY, 19.15-20.45

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#### **Paseo Sur, City of Arts and Science, Avenida Profesor López Piñero, 7, 46013 Valencia**

*Note that bus transfer to and from the Prince Felipe Science Museum will be provided.*

Our Welcome Reception on Wednesday 10 May takes place at the 'Paseo Sur' - or South Walk, in the outside area of the Prince Felipe Science Museum. This was the second building in the City of Arts and Science. It was designed by Valencian architect Santiago Calatrava, and is unique in the world in terms of building geometry, its structure, the materials it is made from and the continuous presence of nature inside. The 'Paseo Sur' is a semi-covered area located next to the lake that borders the Museum. More information about the museum can be found on [www.cac.es/en/museu-de-les-ciencies/museu-de-les-ciencies.html](http://www.cac.es/en/museu-de-les-ciencies/museu-de-les-ciencies.html)

### GALA DINNER: FRIDAY 12 MAY, 20.00-00.00

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#### **Las Arenas Hotel, Calle Eugenia Viñes, 22-24, 46011 Valencia**

*Note that bus transfer to and from the Hotel Balneario Las Arenas will be provided.*

The location of our dinner on Friday 12 May is Las Arenas Hotel. The Hotel Balneario Las Arenas is a Top Luxury 5 star hotel created with the objective of restoring the beaches of Las Arenas and La Malvarrosa in the city of Valencia. The building, with a classical look, combines the architectural beauty of the historical Balneario Las Arenas resort, founded in 1898, with the elegance and comfort of modern design, occupying an exceptional seaside location. Hotel las Arenas Balneario Resort is located in a unique setting, in front of the beach of Las Arenas in Valencia. More information about Hotel Las Arenas Balneario Resort can be found on [www.hotelvalencialasarenas.com](http://www.hotelvalencialasarenas.com)



## OPENING PLENARY SESSION

Wednesday, 10 May: 13:00-14:30, Valencia Conference Centre Auditorium I (VCC)

### WELCOMING ADDRESSES

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**Professor Esteban Morcillo**

Rector of the University of Valencia, Spain

**Professor Begoña Giner**

Chair of the EAA 2017 Congress, Professor of Accounting, University of Valencia, Spain

**Tribute to the 40 Congress Chairs**

**Professor Salvador Carmona**

President of the European Accounting Association

**Music Interlude by DJAMM BRASS QUINTET (Valencia University Orchestra)**

*Malagueña*

Ernesto Lecuona arranged by Andreu Moros (3')

*Una noche en Granada*

Emilio Cebrián arranged by Jordi Ortega (5')

*Las bodas de Luis Alonso: Intermedio* Gerónimo Giménez arranged by Jordi Ortega (6')

**Keynote speech: "Assessing the wider impact of financial reporting standards"**

**Jean-Paul Gauzes**

European Financial Reporting Advisory Group (EFRAG) Board President



## PhD FORUM 2017

**Wednesday, 10 May: 08:00-13:00, Valencia Conference Centre, Auditorium II, (VCC)**

The EAA PhD Forum, launched in 2013, is an initiative of the EAA to help and promote PhD students in accounting. The PhD Forum is part of the EAA Annual Congress. Only PhD students that will attend the congress are able to register for the PhD Forum. The PhD Forum is a great opportunity for PhD students to network and gain insight into academic accounting research and its environment through the speakers. It may also provide information as to how to establish contacts for entering the job market. The Forum is open to PhD students pursuing research in any topic areas (financial accounting, managerial accounting, audit, tax, etc.) and using any research method (empirical-archival, analytical modelling, behavioural, etc.) related to the EAA.

### Objectives

1. To complement EAA's offering in terms of doctoral education and emerging scholar promotion;
2. To foster networking of doctoral students with established scholars and each other;
3. To increase the visibility of EAA within the community of doctoral students.

### AGENDA

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- 08:00 - 08:30 **Welcome Coffee (Auditorium II Hall)**
- 08:30 - 08:35 **Welcome Addresses**
- Philip Joos, EAA President-elect
  - Begoña Giner, EAA 2017 Congress Chair
- 08:35 - 09:30 **Update on EAA Doctoral Activities and the EAA Accounting Research Centre (ARC)**
- Philip Joos, EAA President-elect and EAA-ARC Committee Co-chair
  - Thorsten Sellhorn, EAA-ARC Committee Co-chair
  - Salvador Carmona, EAA President and EAA Talent Workshop Organizer
  - Elvira Scarlet, IE Business School, Madrid, EAA Talent Workshop Participant
- 09:30 - 10:45 **Plenary Session: Complementary methods - Combining empirical approaches to accounting research**
- Robert Bloomfield, Cornell University
- 10:45 - 11:15 **Coffee break (Auditorium II Hall)**
- 11:15 - 12:45 **Breakout sessions**
1. Behavioral research in accounting (Auditorium II)
    - Eddy Cardinaels, University of Leuven and Tilburg University
  2. Research on sustainability and CSR reporting (room "S3")
    - Ane Tamayo, London School of Economics
  3. Using interview data in accounting research (room "S6")
    - Martin Messner, University of Innsbruck
- 12:45 - 13:00 **Sandwich lunch (Auditorium II Hall)**

Attendance is limited to those PhD students and emerging scholars who are registered for the Congress.

## IFRS ACADEMIC WORKSHOP

Wednesday, 10 May: 08:30-12:00, Valencia Conference Centre, Meeting room "S1"

### AGENDA

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- 08:30 - 08:45 **Welcome** (Introduction to the day)  
- *Matt Tilling, Director of Education, IASB*
- 08:45 - 10:00 **Panel Discussion: IASB Technical Developments**  
With a special focus on Elements Relevant to Academics Teaching IFRS Standards  
- *Anne McGeachin, Technical Principal, IASB*  
- *Matt Tilling, Director of Education, IASB*  
- *Yousouf Hansye, Education Project Manager, IASB*
- 10:00 - 10:15 **Tea and coffee** "S1" Hall (VCC)
- 10:15 - 10:30 **Review of IFRS Engagement with Research Academics**  
With a Focus on IASB Research Activities  
- *Anne McGeachin, Technical Principal, IASB*
- 10:30 - 11:00 **Review of Framework Based Teaching and Related Materials**  
Discussion of IASB Educational Activities and Materials  
- *Yousouf Hansye, Education Project Manager, IASB*  
- *Matt Tilling, Director of Education, IASB*
- 11:00 -12:00 **MBA Stream Case Study**  
Review of MBA level case study and its application in an MBA environment  
- *Mary Barth, Professor of Accounting, Stanford University and formerly IASB member*
- 12:00 **Close**

## CLASS ROOM SESSION

Wednesday, 10 May: 17:00-18:30, Valencia Conference Centre, Auditorium 3A (VCC)

### AGENDA

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#### Session on Good Teaching Practices

- Chair: Ann Jorissen, University of Antwerp

Videogames in Accounting Education: an emerging opportunity for learning

- Soledad Moya, *Escuela Superior de Administración y Dirección de Empresas (ESADE)*

Active Learning in Management Accounting: Lego Redesign Game

- Patricia Everaert and Evelien Opdecam, *Ghent University*



## SYMPOSIA PROGRAMMES

### SYMPOSIUM 1

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#### **ICAEW - Is the IFRS for SMEs good for SMEs?**

**Wednesday 10 May: 15.00-16.30, Auditorium II**

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

Small and medium-sized entities (SMEs) play an important role in the global economy and represent over 95% of companies worldwide. The introduction of the International Financial Reporting Standard for Small and Medium-sized Entities in 2009, which offered a simplified set of accounting principles suitable for SMEs (primarily private companies), was therefore significant to the IFRS movement. Eight years on, it is a good time to reflect on how effective the IFRS for SMEs has been in improving the overall quality of financial statements and in making them more relevant and useful to both internal and external users. Supporters of the IFRS for SMEs suggest that greater transparency and comparability should be of particular use to finance providers and thereby improve a firm's access to capital as well as lower the cost of capital. However, the costs associated with implementing some of the rigorous requirements of the IFRS for SME may inhibit its adoption in certain jurisdictions or lead to adoption with modification. This symposium, organised by ICAEW, brings together leading academics and practitioners to debate issues surrounding private sector reporting including:

- How far does the IFRS for SMEs provide a useful model for private company financial reporting globally?
- Is the IFRS for SMEs working in practice and do internal and external users find the information it provides helpful?
- Does the IFRS for SMEs improve access to finance?
- How could financial reporting for SMEs be improved?
- What research evidence is available to help answer these questions and what more can be done?

*Chair: Robert Hodgkinson, Institute of Chartered Accountants in England and Wales (ICAEW)*

*Panellists: Joachim Gassen, Humboldt University, Berlin | Matt Tilling, International Accounting Standards Board (IASB) | Lisa Evans, University of Stirling | Maria Dolores Urrea, Instituto de Contabilidad y Auditoria de Cuentas (ICAC)*

### SYMPOSIUM 2

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#### **EAA - Are we ready for the future: what management accountants can and ought to study?**

**Wednesday 10 May: 17.00-18.30, Auditorium II**

Organizations, today face new challenges. Organizations become more knowledge driven and innovation and creativity are on the forefront. As a result, including more forward looking information into decision making tools becomes crucial to business survival. This change towards more knowledge driven organizations, puts challenges on both the decision-facilitating and decision-influencing role of accounting. Are we as management accountants still studying the right topics? How should bookkeeping systems and management reporting systems change in this changing environment? How do management, and employees deal with forward-looking information and how can such measures distort or improve performance (e.g. distortions in operations, myopia)? In the symposium, we will zoom into some topics which management accountants can study in the light of this changing environment.

*Chair: Eddy Cardinaels, KU Leuven and Tilburg University*

*Panellists: Robert Bloomfield, Cornell University | Asis Martinez Jerez, University of Notre Dame | Karen Sedatole, Michigan State University*

### SYMPOSIUM 3

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#### **On the centrality of peripheral research and the pitfalls of tight boundary gatekeeping**

Thursday 11 May: 09:00 - 10:30, Auditorium II

This symposium aims to reflect on the processes by which accounting research boundaries are socially constructed, henceforth demarcating a division between central and peripheral research. Recognizing that serious indications of tight boundary gatekeeping are on the rise in the accounting research domain, the panelists especially reflect on the extent of boundary gatekeeping within their own research paradigm, and the extent of negative consequences ensuing from this kind of behavior. In addition, the following questions will be explored. What can we gain, collectively speaking, from developing more receptive attitudes toward the periphery? What role does research at the periphery have in terms of supporting the development of new ideas and innovations? Does an excessively protective center prevent new ideas and innovations from emerging and becoming visible? If so, how? Does the longer-term sustainability of accounting research require the incremental development of spaces of receptivity toward the unexpected and peripheral? The symposium is intended to stimulate reflection on these fundamental questions.

*Chair: Giovanna Michelin, University of Exeter*

*Panellists: Yves Gendron, Université Laval | Thomas Jeanjean, ESSEC Business School | Michelle Rodrigue, Université Laval*

### SYMPOSIUM 4

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#### **Accounting and Business Research Special Issue Symposium: The Role of Accounting Information in Debt Markets**

Thursday 11 May: 11:00 - 12:30, Auditorium II

*This symposium is sponsored by Accounting and Business Research.*

This Symposium focuses on the role of accounting information in debt markets. It is organised in conjunction with the Accounting and Business Research Special Issue on this particular theme (<http://explore.tandfonline.com/cfp/bes/rabr-debt-markets>). Although companies and organisations worldwide rely heavily on debt markets for short, medium and long term financing, the interface between accounting and debt markets remains comparatively under-researched. As the 2007-08 financial crisis and its aftermath show, debt markets and financial intermediaries can have significant effects on the real economy. The Symposium brings together experts to discuss current and future developments of research and regulations in the relevant topic area. The issues that will be addressed include the standard setting for expected-loss-based methods, the influence of fair value accounting and conservatism in debt contracting, and the theoretical underpinnings for the role of accounting information in debt financing.

*Chair: Edward Lee, University of Manchester, Joint Editor, Accounting and Business Research*

*Panellists and Topics: John O'Hanlon, Lancaster University, "The development of the IASB's and the FASB's expected-loss-based methods of accounting for credit-loss impairment" | Fernando Penalva, University of Navarra, "Debt contracting and conservatism" | Alfred Wagenhofer, University of Graz, "Accounting information and debt contracting: A theory perspective"*

### SYMPOSIUM 5

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#### **Editors' panel: Dealing with the review process in accounting journals**

Thursday 11 May: 14:00 - 15:30, Auditorium II

The editors of accounting journals provide insights about the review process. The panelists summarize current review practices and address the changes needed in the review process to improve the quality and efficiency of the publication process. The debate highlights how reviewers and authors can handle reviews to contribute to the progress of research.

*Chair: Helena Isidro, ISCTE-IUL Business School*

*Panellists: Paul André, Editor, Accounting in Europe | Mary Barth, incoming Editor, The Accounting Review | Mark Clatworthy, joint Editor, Accounting and Business Research | Peter Pope, joint Editor, Journal of Business Finance and Accounting | Keith Robson, Editor, Accounting Organizations and Society | Hervé Stolowy, Editor, European Accounting Review*

## SYMPOSIUM 6

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### **EAR - Textual analysis research in accounting**

**Thursday 11 May: 16:00 - 17:30, Auditorium II**

This symposium aims to discuss ways to advance the use of textual analysis research in accounting with the purpose of measuring the quantity and quality of information provided by financial disclosures to investigate accounting related research questions. Textual disclosures may include news articles, earnings conference call transcripts, regulatory and tax filings, internal firm reports, social media postings, reports issued by market intermediaries and other textual disclosures. Textual analysis can cover computational linguistics, statistical language processing, information retrieval, content analysis or stylometrics to capture constructs such as the amount of disclosure, sentiment, similarity, style and readability. The symposium will present the views of different speakers on issues relating to textual analysis. The symposium is related to the Special Issue on 'Textual Analysis Research in Accounting' of the European Accounting Review. The special issue is Guest Edited by Reuven Lehavy (University of Michigan) and Florin P. Vasvari (London Business School).

*Chair: Reuven Lehavy, University of Michigan, USA*

*Panellists: Reuven Lehavy, University of Michigan, USA | Hervé Stolowy, HEC Paris, France | Peter Wysocki, The University of Miami School of Business | Tianyu Zhang, The Chinese University of Hong Kong*

## SYMPOSIUM 7

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### **Audit Analytics - The 2006 Audit Directive, EARs and the Future of Audit Reporting - A Conversation with the Experts**

**Friday 12 May: 09:00 - 10:30, Auditorium II**

*This symposium is sponsored by Audit Analytics.*

As we speak, key-audit-matters are being drafted, audit committee reports are being presented, companies are preparing to change auditors, audit resources are being redeployed, and liability issues are starting to identify themselves. In this context, we have assembled a highly qualified panel of professionals who have been in the middle of it all. Profound opportunities abound for academics looking into research topics that will matter to accountants, auditors, regulators and standard setters. Join us for this 90 minutes of presentations and debates about these important current matters.

*Chair: David Lont, Phd Professor and Head of Department, University of Otago, New Zealand*

*Panellists: Jeremy Jennings - Regulatory Solutions LLC and former Head of EY's Regulatory and Public Policy Group | Arjan Brouwer - PWC partner and University of Amsterdam Professor | Mark Cheffers - CEO and Founder of Audit Analytics | Marek Grabowski - Board Member of the International Auditing and Assurance Standards Board (IAASB)*

## SYMPOSIUM 8

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### **Accounting in Europe - EAA Financial Reporting Standards Committee (FRSC) - Transposing the new EU Accounting Directive and the role and current status of IFRS in the completion of European National Law/GAAP**

**Friday 12 May: 11:00 - 12:30, Auditorium II**

Accounting in Europe has just recently published a special issue on transposing the new EU Accounting Directive (DIRECTIVE 2013/34/EU published on 26 June 2013) and the role and current status of IFRS in the completion of European National GAAP/Law. The symposium is an opportunity to discuss the results of the special issue and other concurrent work on the topic. What is/what should be the current status of IFRS in the development of European national GAAP? What now for IFRS for SMEs?

*Chair: Araceli Mora: Professor University of Valencia, upcoming Editor Accounting in Europe*

*Panellists: Paul André: Professor HEC Lausanne & current Editor Accounting in Europe | Anne McGeachin: IASB technical director | Richard Martin: ACCA & Chair of Accounting Expert Group (AEG) of the European Federation of Accountants and Auditors (EFAA) for SMEs | Saskia Slomp: EFRAG Director | Salvador Marín: University of Murcia, COFIDES*

## SYMPOSIUM 9

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### **EFRAG - How do we assess the wider impact of IFRS?**

Friday 12 May: 14:00 - 15:30, Auditorium II

*This symposium is sponsored by the European Financial Reporting Advisory Group (EFRAG).*

There is an increasing attention to the wider impacts, including on economic behaviours, of regulation such as accounting standards. There have been calls to deepen and strengthen the assessment of these impacts as part of evidence based standard-setting. The IASB published with IFRS 16 Leases its first effect analysis on a major standard. Since the Maystadt reform, EFRAG has been asked to include an assessment on the European public good in its endorsement advice to the European Commission. Impact analysis is an important element of this assessment and EFRAG employed significant more time and resources in the context of IFRS 16. We wish to share EFRAG's experience and discuss how these assessments could be conducted in future. With the focus in the IASB and in EFRAG shifting to normative research, the question comes up about the role of impact analysis at an early stage in the standard-setting process. What should ex-ante analysis aim to achieve, how can they be effectively conducted and what are the challenges? How can experience with ex-post impact analysis help? What and how can academics contribute?

*Chair: Claes Norberg, EFRAG Board member and Swedish Better Regulation Council member*

*Panellists: Philippe Danjou, financial reporting consultant, former IASB Board member | Ann Jorissen, EAA representative on the IFRS Advisory Council, University of Antwerp | Javier de Frutos, Chairman of the Commission on Financial Reporting of the European Federation of Financial Analysts' Societies (EFFAS) | Joanna Frykowska, Head of Corporate Finance at Bridgestone Europe, former EFRAG TEG member | Filippo Poli, EFRAG Research Director*



## SCIENTIFIC COMMITTEE REPORT

### Dear Colleagues,

This is my first report as Chair of the EAA's Standing Scientific Committee (SSC), and it is my pleasure, honour and duty to inform you about important aspects of the scientific process behind the 40<sup>th</sup> Annual Congress of the EAA 2017 to be held in Valencia. According to the EAA Congress Guidelines (latest version 2014), the "purpose of the annual congress is to advance and disseminate academic accounting knowledge by providing a platform for mutual learning and understanding, for the creation of new intellectual linkages and for creating and sustaining international networks of cooperation between people and institutions" (p.1). Given these aims, the SSC and the EAA are continuously striving to increase the quality of the annual congresses and to generate and stimulate debates of interest and relevance to the academic (and broader) accounting community. For the upcoming congress in Valencia, we received a total of 1,269 submissions. Of these, 1,071 (84.4%) were accepted for presentation at the conference. Ultimately, the presenting authors of 947 papers have registered for the conference and 947 (74.6% of total submissions) are due to be presented in Valencia. As usual, the papers are classified into three categories, depending on their respective stage of development. Some of the less developed papers and papers in initial stages of development will appear in the Research Forum (RF) sessions. There are 483 such papers. Other, more developed papers that might be closer to publication will be presented in Parallel Sessions (PS). There are 464 such papers. Of these, a selection of higher quality papers will be presented and then discussed by researchers that are experts in the appropriate areas (PSD sessions). A total of 54 papers have been selected for these PSD sessions, a number which exceeds the one for the last congress due to increases in the number of submissions, their quality and changes in paper classification by subject category and research method (see below for more details).

The SSC is particularly responsible for managing the submission process for EAA congresses in a broad sense. This involves the definition of submission rules (comprising submission categories and the anchoring mechanism to grade papers), the choice of reviewers (i.e., the composition of the broader Scientific Committee (SC)) and their potential assistance during the process of reviewing papers, the assessment of the completed reviews/grades, the decision regarding a paper's acceptance for the congress (this is the SSC Chair's task after consultation of the President of the annual congress) including the presentation format (RF, PS), grouping the PS-papers into sessions (the RF-papers are grouped by the Local Organising Committee (LOC)) and the choice of discussants for papers presented in PSD sessions. In performing these tasks, the SSC strictly follows the EAA's Congress Guidelines requiring that the process described above "acknowledges the diversity within the European accounting research community and encourages both established and emerging accounting scholars to present papers. The selection of papers therefore is non-prejudicial, not only with regard to the substantive accounting issues researched, but also with respect to paradigms, methodologies and research styles" (p.11). Based on past experiences and suggestions made by EAA members, reviewers and/or participants of annual congresses, the SSC continuously checks the outcomes of the scientific process and the process itself, meets at each annual congress and implements changes whenever appropriate. As a result, on its last meeting in Maastricht 2016 the SSC has adopted some refinements in the submission categories that became effective for the Valencia congress (the detailed description of the entire set of submission rules is always available on the congress web page). The changes are related to the methodology/perspective-key of a paper while leaving unchanged the subject/topic-categories. We now have six methodological/perspective-categories of a paper (AM = Analytical/Modelling, CD = Conceptual Development, CF = Case/Field Study, EA = Empirical Archival, EX = Experimental, SU = Survey). While most of these keys have already appeared before (CD replaces the former TD category (theory development)), the descriptions of some categories (AM and CD) have been modified and sharpened to enable a more precise classification of a paper. Jointly with the subject/topic-classification, the new methodological/perspective-keys not only facilitate the proper allocation of reviewers for a paper. They are also helpful in the work of preparing sessions by combining in a session papers in different ways (e.g., keeping homogeneity of methods or mixing them as they deal with the same topic). Moreover, in order to better take care of the increasing number of papers submitted under the subject/topic-categories ED (Accounting Education), HI (History), IC (Interdisciplinary/Critical), PSNP (Public Sector Accounting & Not-for-Profit Accounting) and SEE (Social and Environmental Accounting & Ethical Issues in Accounting), the SSC has proposed to the EAA Management Committee to further expand the number of SSC members by one. We now have two members taking care of these categories, such that the SSC consists of 9 members (including the SSC Chair). Together with the broader scientific committee of 178 members, we have the unprecedented number of 187 reviewers for the Valencia congress. Each paper is reviewed by two reviewers, and the process follows the double-blind peer-review. This year, each reviewer had to review on average 13.6 papers. The reviewers were required to assess the paper with a fixed score from 1 to 6, "anchored" at score 4 to "being ready for submission to a journal like "European Accounting Review" (EAR) or "Accounting in Europe" (AinE)", i.e. the two journals of the association. The details of anchoring are published every year on the congress web page. The average score a paper must achieve to be presented at the PS (RF) session is 4.0 (2.5). These thresholds have also been applied for the recent congresses. The authors were not asked about their preferences for the presentation format.

The format of parallel sessions with discussants (PSD) remains on a small scale. A total of 27 sessions (54 papers) will have discussants. The decision about PSD allocation is basically made on the basis of the number of papers accepted for parallel sessions in the different areas. We will eventually have the following distribution: 10 papers in Financial Reporting, 8 in Auditing and Financial Analysis respectively, 6 in Management Accounting, 4 in each of the categories: Accounting and Governance; Interdisciplinary/Critical; Public Sector Accounting & Not-for-Profit Accounting; Social and Environmental Accounting & Ethical Issues in Accounting; Taxation; and 2 in History. The SSC has chosen the papers for PSD considering quality and diversity as the main criteria. While we took as a starting point the papers with the highest scores, we also tried to provide for various research methods. The SSC also views PSD papers as “role-models” rather than mere steps towards the ultimate goal - publication. This is consistent with the stated requirement of the EAA Congress Guidelines and is also consistent with the EAA encouraging PhD students to attend EAA conferences. Papers submitted by the SSC members are excluded from PSD sessions in principle. The discussants have been selected by the SSC taking into account their availability, preferences, and specialist knowledge. On behalf of the SSC, I thank all discussants who have agreed to discuss papers at the congress.

Let me comment in more detail on some specific issues of the submission process. As mentioned above, the SSC requires a methodological/perspective-key for each paper, and this is not a new requirement as it has been effective similarly for many past congresses. The SSC has observed that during recent submission processes, there has always been a significant number of papers which are mistakenly submitted particularly with the AM-key (Analytical Modelling). This is also true for the Valencia congress, and it is surprising in so far as the refined description should leave no doubt about the criteria a paper has to meet to get an AM-classification (“Submissions which derive their conclusions by an explicit analysis of mathematical models or other concrete specifications of economic relationships (e.g., graphics)”). Many papers submitted with an AM-key are essentially empirical-archival papers, and - of course –at least one regression equation appears in the paper such that some authors are apparently tempted to classify their paper as an analytical one. Please notice that AM papers are sent to a special group of reviewers to properly take into account the specific requirements that are prevalent in the Accounting literature for analytical research (in fact, for many years, one member of the SSC is always solely responsible for processing the AM papers (currently the SSC Chair)). After the deadline for submitting papers has expired (usually December 1st), the submissions are distributed according to their respective classifications, and given the huge number of submissions, you can certainly imagine that it is hardly possible to check each single paper for correct tagging. Frankly, it cannot be too difficult to know what method one is using in the own paper!

As has been done in the past reports, I should also re-emphasize the fact that the EAA review process does not aim to provide a full review of the papers submitted in a way that is expected when we submit papers to scientific journals (see EAA Newsletter, No.3, 2014, for more information). The comments the authors receive are not intended to be full reviews of papers, but rather expert, unbiased opinions based on their experience. The SSC takes care of the quality assurance regarding reviewers and requires (consistent with the EAA’s Congress Guidelines) that each reviewer has at least one publication in a high-quality international accounting journal (and many reviewers have an entire portfolio of high-quality publications). This guarantees that reviewers are familiar with the processes by which papers get accepted to journals and conferences. Please recall that despite the increase of the reviewer base to a total of 187 scholars for the Valencia congress, each reviewer had to review 13.6 papers on average, in a period of 5 to 6 weeks including Christmas and the turn of the year, on a voluntary basis without compensation in any way for doing this work. Requiring each reviewer to write on average 13 or 14 full reviews in such a short (and special) period of time would not only be unrealistic but probably be a perfect deterrent for agreeing to act as reviewer. The SSC thus encourages the view that the comments the authors receive are unbiased but consistent opinions, and reviewers are asked to provide such instructive comments especially for papers with lower grades. The spectrum of reviewer comments is quite diverse. Many reviewers actually provide very detailed comments, others express their opinion briefly by a few sentences and/or bullet points, and a very small number of reviewers abstains from an explicit comment (“blank reviews”). These blanks do not at all imply that the paper has been in any way overlooked by the reviewer – the anchoring system itself provides a clear summary of the reviewer’s opinion. Moreover, blank reviews are carefully monitored by the SSC, and I am pleased to report that the number of blank reviews is rather small. Furthermore, the scoring of papers by reviewers displays a large degree of coherence and consistency. For a massive majority of 968 (76.3%) papers reviewed, the scoring difference between the two reviewers of each paper was 0 or 1 (which is perfectly in line with the outcomes for recent congresses), and the number of papers with large disagreements was again small. Let me also use this opportunity to encourage the members of the European accounting research community to participate in the role of the Scientific Committee member when asked to do so by the SSC as part of the service to the European accounting community. I am also appealing on senior researchers to encourage their junior colleagues to be prepared for such an effort in the future.

Let me briefly comment on another aspect related to the review process. As for submissions to journals, the outcomes of review processes are not always favorable. Of course, I do understand the frustration authors have after obtaining a rejection decision or a decision of the paper's acceptance in a presentation format that they think is not commensurate to the supposed quality of the paper. If the reviewers have provided only some brief comments, authors are tempted to complain that the reviewers have "obviously" not understood and/or appreciated the approach taken in the paper. However, the SSC has no evidence that this could be a relevant problem. Recall that we have quality requirements for each reviewer and that for the bulk of the papers both reviewers express quite consistent opinions. Moreover, each scholar who has experiences with submission processes at high-quality journals knows that a paper's evaluation always contains a subjective element. Thus, a paper that gets rejected at journal X might well make it at journal Y (of the same "quality-tier"), and this does basically not imply that the review process at journal X was "flawed" and the one at journal Y was "correct". As regards the outcomes of the review process for the Valencia congress, I am pleased to report that we received only a few complaints, all of them being characterized by a respectful, factual and polite tone. Thus, the comments by my predecessor in his last report 2016 regarding some worrying developments in the tone of post-notification communications seem to have had a positive impact.

The deadline for paper submissions was December 1<sup>st</sup> 2016. All submissions were reviewed on time and all notifications of acceptance/rejection were sent out on the 8<sup>th</sup> of February, two days before the deadline. All accepted papers will be made publicly available for a limited period of time to conference participants. The EAA requires full-paper submission. It also requires that the authors make their papers publicly available. Equal deadlines are foreseen to be applied for future congresses, too, so authors should remember to have their papers ready before the December 1<sup>st</sup> deadline. I am very pleased with this year's submission, review, and acceptance process. I sincerely thank the SSC members for their effort for the 2017 congress. I thank the authors of the papers, who have put substantial amount of effort in their articles. I thank Nicole Coopman and her team at the EIASM for handling the submissions and other technical issues promptly, perfectly, and seamlessly. There was not a single unsolved issue in this process. I thank the LOC (particularly the Chair, Begoña Giner) for their effort in organizing the sessions. Finally, and by no means less important, I thank the President of the EAA Salvador Carmona and the Management Committee for their firm and continuous support of the activities of the SSC.

I am looking forward to meeting you in Valencia. Enjoy the 2017 EAA Annual Congress.



**Ralf Ewert**

*School of Business, Economics, and Social Sciences, Karl-Franzens-University of Graz  
Chair of the EAA Standing Scientific Committee*

## STATISTICS

### Papers to be presented at EAA 2017 - Analysis by Topic Stream and Country of Researcher Origin

Statistics by Country - Papers accepted and presented

	AU	ED	FA	FR	GV	HI	IC	IS	MA	PSNP	SEE	TX	Total
Australia	16	1	5	10	6	3	2	1	8	2	7	1	62
Austria	6			3	2		2		7		4	8	32
Bahrain	1												1
Belgium	2	1	1	1	1				1			1	8
Brazil		1	1	2	2		2		3		2		13
Canada	5		6	5	7		4	2	4	2	5	1	41
Chile													0
China	1		2	2	7				3		3		18
Cyprus			1	1									2
Czech Republic			1				1						2
Denmark	1			1					4				6
Egypt	2			1									3
Estonia		1											1
Finland	3		3		2		2		4	1	2	1	18
France	6		3	11	2	1	4		10	1	5		43
Germany	6		14	24	13		2		23		4	26	112
Ghana											1		1
Greece	2	1	4		1								8
Hong Kong	4		3	13	5				1				26
Iceland									1				1
Indonesia		1		1	1				2	1	1		7
Ireland		1	1	1		1			1	1	1		7
Israel				2									2
Italy	5		10	7	3	1	3		2	4	4		39
Japan	4			3		2	2		6	2	2	1	22
Korea	1	1	1	2	1				1				7
Kuwait											1		1
Lebanon	1												1
Luxembourg				1									1
Malaysia	1		1		1							1	4
Mauritius									1				1
Monaco	1												1
Netherlands	6		1	1		1			10		4	2	25
New Zealand	5		1	1					3		1		11
Norway	3			5	1				6		2		17
Poland		2	2	3	1				1	1	1		11
Portugal		2		6	1		1		2				12
Romania				1			1		1	2			5
Russia		1				2							3
Saudi Arabia									1				1
Singapore	4	1	3	4	3					1		2	18
Slovenia		1	3						1				5
South Africa	3	2		1									6
South Korea	3		1	1				1	2				8
Spain	7	1	6	11	6	1	1		3	17	12	2	67
Sweden	4	2	3	3	1		5		3	4	3		28
Switzerland	1		2	7	1				3		3		17
Taiwan	4		3	9	4				3		2	2	27
Turkey				1					1				2
U.K.	11	1	17	24	16	4	15		8	5	8	2	111
U.S.A.	18	2	6	28	6	2	1	1	8	2	5	3	82
<b>Total</b>	<b>137</b>	<b>23</b>	<b>105</b>	<b>197</b>	<b>94</b>	<b>18</b>	<b>48</b>	<b>5</b>	<b>138</b>	<b>46</b>	<b>83</b>	<b>53</b>	<b>947</b>

## Topics EAA 2017, Valencia, Spain

		Submissions received	Submissions accepted and presented				
			Total	PS/PSD	PS	PSD	RF
<b>AU</b>	Auditing	168	137	77	69	8	60
<b>ED</b>	Accounting Education	29	23	5	5	0	18
<b>FA</b>	Financial Analysis	150	105	50	42	8	55
<b>FR</b>	Financial Reporting	268	197	103	93	10	94
<b>GV</b>	Accounting and Governance	138	94	34	30	4	60
<b>HI</b>	Accounting History	21	18	10	8	2	8
<b>IC</b>	Interdisciplinary/Critical	66	48	33	29	4	15
<b>IS</b>	Accounting and Information Systems	12	5	1	1	0	4
<b>MA</b>	Management Accounting	196	138	58	52	6	80
<b>PSNP</b>	Public Sector and Not-for-Profit	55	46	23	19	4	23
<b>SEE</b>	Social, Environmental, and Ethical	102	83	38	34	4	45
<b>TX</b>	Taxation	64	53	32	28	4	21
<b>Total</b>		<b>1.269</b>	<b>947</b>	<b>464</b>	<b>410</b>	<b>54</b>	<b>483</b>

## Topics EAA 2016, Maastricht, The Netherlands

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

## Topics EAA 2015, Glasgow, United Kingdom

		Submissions received	Submissions accepted and presented			
			Total	PSD	PS	RF
<b>AU</b>	Auditing	146	123	8	65	50
<b>ED</b>	Accounting Education	37	31	2	12	17
<b>FA</b>	Financial Analysis	105	76	4	33	39
<b>FR</b>	Financial Reporting	256	180	12	96	72
<b>GV</b>	Accounting and Governance	143	103	6	51	46
<b>IS</b>	Accounting and Information Systems	14	9	0	2	7
<b>MA</b>	Management Accounting	171	128	8	50	70
<b>PS</b>	Public Sector Accounting	42	31	2	16	13
<b>SE</b>	Social and Environmental Accounting	72	52	4	22	26
<b>TX</b>	Taxation	49	44	2	22	20
<b>Total</b>		<b>1.035</b>	<b>777</b>	<b>48</b>	<b>369</b>	<b>360</b>

## DISCUSSANTS

Last Name	First Name	Session	Room	Day	Time
Alexander	Anna	TXPSD02	VCC S1	Friday	11:00 - 12:30
Amel-Zadeh	Amir	FAPSD04	VCC Auditorium 3A	Friday	11:00 - 12:30
Anagnostopoulou	Seraina	PSNPPSD02	VCC S1	Thursday	09:00 - 10:30
Andries	Kathleen	TXPSD01	VCC S1	Thursday	14:00 - 15:30
Baker	Charles Richard	HIPSD01	VCC S2	Thursday	11:00 - 12:30
Barth	Mary	FRPSD02	VCC Auditorium 3B	Thursday	09:00 - 10:30
Bianchi	Pietro Andrea	AUPSD03	VCC Auditorium 3B	Thursday	14:00 - 15:30
Carrington	Thomas	ICPSD01	VCC S1	Friday	14:00 - 15:30
Chen	Jason	SEEPSD02	VCC Auditorium 3A	Friday	09:00 - 10:30
Chung	Demi	PSNPPSD01	VCC S1	Thursday	16:00 - 17:30
Costa	Ericka	SEEPSD01	VCC S2	Wednesday	17:00 - 18:30
Daske	Holger	FRPSD04	VCC Auditorium 3B	Friday	09:00 - 10:30
Deegan	Craig	SEEPSD01	VCC S2	Wednesday	17:00 - 18:30
Dyball	Maria Cadiz	HIPSD01	VCC S2	Thursday	11:00 - 12:30
Eberhartinger	Eva	TXPSD02	VCC S1	Friday	11:00 - 12:30
Edgley	Carla	ICPSD02	VCC S1	Friday	09:00 - 10:30
Florou	Annita	FRPSD02	VCC Auditorium 3B	Thursday	09:00 - 10:30
Francis	Jere	AUPSD03	VCC Auditorium 3B	Thursday	14:00 - 15:30
Garcia lara	Juan Manuel	FRPSD05	VCC Auditorium 3B	Friday	14:00 - 15:30
Gassen	Joachim	FAPSD02	VCC Auditorium 3A	Thursday	11:00 - 12:30
Gendron	Yves	ICPSD01	VCC S1	Friday	14:00 - 15:30
Glaum	Martin	FRPSD03	VCC Auditorium 3B	Thursday	16:00 - 17:30
Goex	Robert	MAPSD01	VCC Auditorium 3A	Friday	14:00 - 15:30
Günther	Thomas	MAPSD03	VCC S1	Thursday	11:00 - 12:30
Hay	David	AUPSD04	VCC Auditorium 3B	Friday	11:00 - 12:30
Holm	Claus	AUPSD02	VCC Auditorium 3B	Thursday	11:00 - 12:30
Hopkins	Patrick	FRPSD04	VCC Auditorium 3B	Friday	09:00 - 10:30
Ikaheimo	Seppo	GVPSD02	VCC Auditorium 3A	Thursday	14:00 - 15:30
Kadous	Kathryn	AUPSD01	VCC Auditorium 3B	Wednesday	15:00 - 16:30
Kirk	Marcus	FAPSD04	VCC Auditorium 3A	Friday	11:00 - 12:30
Kraft	Pepa	FRPSD03	VCC Auditorium 3B	Thursday	16:00 - 17:30
Mahlendorf	Matthias	MAPSD01	VCC Auditorium 3A	Friday	14:00 - 15:30
Momente'	Francesco	PSNPPSD01	VCC S1	Thursday	16:00 - 17:30
Moraru-arfire	Andreea	FAPSD01	VCC S1	Wednesday	17:00 - 18:30
Müller	Maximilian A.	FRPSD01	VCC Auditorium 3B	Wednesday	17:00 - 18:30
Olson	Olov	PSNPPSD02	VCC S1	Thursday	09:00 - 10:30
Parbonetti	Antonio	GVPSD01	VCC Auditorium 3A	Thursday	09:00 - 10:30
Presslee	Adam	MAPSD03	VCC S1	Thursday	11:00 - 12:30
Reichelt	Kenneth	AUPSD02	VCC Auditorium 3B	Thursday	11:00 - 12:30
Roberts	Robin	SEEPSD02	VCC Auditorium 3A	Friday	09:00 - 10:30
Sarath	Bharat	FRPSD05	VCC Auditorium 3B	Friday	14:00 - 15:30
Schroeder	Joe	FAPSD01	VCC S1	Wednesday	17:00 - 18:30
Simunic	Dan A.	AUPSD04	VCC Auditorium 3B	Friday	11:00 - 12:30
Strömsten	Torkel	MAPSD02	VCC S1	Wednesday	15:00 - 16:30
Twedt	Brady	FAPSD02	VCC Auditorium 3A	Thursday	11:00 - 12:30
Veenman	David	FAPSD03	VCC Auditorium 3A	Thursday	16:00 - 17:30
Vitalis	Adam	AUPSD01	VCC Auditorium 3B	Wednesday	15:00 - 16:30
Voget	Johannes	TXPSD01	VCC S1	Thursday	14:00 - 15:30
Wangerin	Daniel	FAPSD03	VCC Auditorium 3A	Thursday	16:00 - 17:30
Yang	Holly	FRPSD01	VCC Auditorium 3B	Wednesday	17:00 - 18:30

## CHAIRS

Last Name	First Name	Session	Room	Day	Time
Abad	Cristina	GVPS05	HMV Meeting 6	Thursday	09:00 - 10:30
Abdel Zaher	Angie	AURF06	VCC S5	Wednesday	15:00 - 16:30
Abdel-Khalik	A. Rashad	FRPS03	VCC S3	Wednesday	17:00 - 18:30
Adeel	Nazia	AURF02	HSP Pinedo	Wednesday	15:00 - 16:30
Ala	Alessandro	ICRF03	VCC S6	Thursday	11:00 - 12:30
Alexander	Anna	TXPS01	VCC S8	Wednesday	15:00 - 16:30
Altenburger	Martin	MARF01	VCC S6	Wednesday	15:00 - 16:30
Amberger	Harald Johannes	TXPS06	HSP El Perellonet	Friday	11:00 - 12:30
Amel-Zadeh	Amir	FAFRRF28	HMV Meeting 11	Friday	14:00 - 15:30
Anagnostopoulou	Seraina	FAFRRF21	VCC S9	Friday	11:00 - 12:30
Andreicovici	Ionela-Irina	FAFRRF30	VCC S5	Thursday	09:00 - 10:30
Andries	Kathleen	TXRF01	HMV Meeting 7	Wednesday	15:00 - 16:30
Argento	Daniela	SEEPS12	HSP El Perellonet	Friday	14:00 - 15:30
Assel	Maria	MARF15	VCC S7	Friday	14:00 - 15:30
Baboukardos	Diogenis	SEEPS08	HMV Meeting 12	Friday	14:00 - 15:30
Baker	Charles Richard	HIPS03	HMV Meeting 12	Thursday	14:00 - 15:30
Balogh	Attila	FAFRRF14	VCC S9	Friday	09:00 - 10:30
Barker	Richard	SEEPSD02	VCC Auditorium 3A	Friday	09:00 - 10:30
Barone	Elisabetta	FRPS04	HMV Meeting 5	Wednesday	17:00 - 18:30
Basioudis	Ilias	AUPS07	HMV Meeting 4	Friday	09:00 - 10:30
Bay	Charlotta	ICPS08	HMV Meeting 6	Friday	11:00 - 12:30
Bellora-Bienengraeber	Lucia	MARF02	VCC S7	Wednesday	17:00 - 18:30
Bethmann	Inga	TXPS04	VCC S9	Thursday	16:00 - 17:30
Beusch	Peter	SEEPS02	HMV Meeting 12	Thursday	09:00 - 10:30
Beuselinck	Christof	FRPS15	HMV Meeting 1	Wednesday	17:00 - 18:30
Beyer	Bianca	FAFRRF02	VCC S9	Wednesday	15:00 - 16:30
Bianchi	Pietro	AURF04	HSP Pinedo	Friday	11:00 - 12:30
Bierey	Martin	FAFRRF01	VCC S7	Wednesday	15:00 - 16:30
Bisbe	Josep	EDRF02	HMV Meeting 11	Friday	09:00 - 10:30
Bissessur	Sanjay	FRPS23	HMV Meeting 2	Friday	09:00 - 10:30
Bornemann	Tobias	TXPS05	HSP El Perellonet	Friday	09:00 - 10:30
Bouten	Lies	SEERF05	HSP Almardà	Thursday	16:00 - 17:30
Bracci	Enrico	ICPS07	HMV Meeting 12	Thursday	16:00 - 17:30
Brennan	Niamh M.	FRPS21	VCC S4	Friday	09:00 - 10:30
Brink	Alisa	MAPS12	HMV Meeting 8	Thursday	16:00 - 17:30
Brühl	Rolf	SEEPS07	HMV Meeting 12	Friday	11:00 - 12:30
Brunelli	Sandro	FAFRRF03	HMV Meeting 9	Wednesday	17:00 - 18:30
Cäker	Mikael	MARF04	VCC S7	Thursday	09:00 - 10:30
Calvo	Jose Antonio	SEERF06	HSP El Racó	Friday	14:00 - 15:30
Camacho	Maria del Mar	FRPSD05	VCC Auditorium 3B	Friday	14:00 - 15:30
Cameran	Mara	AUPS04	HMV Meeting 2	Thursday	09:00 - 10:30
Cao	June	FRPS24	HMV Meeting 1	Friday	11:00 - 12:30
Carini	Cristian	PSNPRF05	HSP El Racó	Thursday	09:00 - 10:30
Carr	Michelle	MARF16	HMV Meeting 10	Friday	11:00 - 12:30
Carrera	Nieves	AUPS02	HMV Meeting 1	Wednesday	15:00 - 16:30
Carrington	Thomas	ICPS01	HSP El Brosquil	Wednesday	15:00 - 16:30
Causholli	Monika	AUPS08	VCC S4	Wednesday	15:00 - 16:30
Chang	Millicent	GVERF02	HMV Meeting 7	Thursday	09:00 - 10:30
Charitou	Andreas	GVPSD02	VCC Auditorium 3A	Thursday	14:00 - 15:30
Che	Limei	AURF05	HSP Almardà	Thursday	11:00 - 12:30
Chen	Ni-Yun	FAFRRF15	VCC S5	Thursday	14:00 - 15:30
Chow	Danny	PSNPPS02	HSP El Perellonet	Wednesday	17:00 - 18:30
Chung	Demi	PSNPPS04	HSP El Faro	Thursday	11:00 - 12:30
Churyk	Natalie	EDRF01	HMV Meeting 11	Thursday	14:00 - 15:30

Last Name	First Name	Session	Room	Day	Time
Cisi	Maurizio	SEERF07	HSP Pinedo	Friday	09:00 - 10:30
Clout	Victoria	FAFRRF04	HMV Meeting 10	Wednesday	17:00 - 18:30
Cordery	Carolyn	PSNPPSD02	VCC S1	Thursday	09:00 - 10:30
Crawford	Jason Edward	MAPS13	HSP El Perellonet	Thursday	16:00 - 17:30
Czernkowski	Robert Mariusz J.	FAFRRF16	VCC S7	Thursday	14:00 - 15:30
Dagiliene	Lina	SEERF01	HMV Meeting 9	Wednesday	15:00 - 16:30
Dalla via	Nicola	MAPS01	HSP Les Palmeretes	Wednesday	15:00 - 16:30
D'Arcy	Anne	FRPS05	VCC S3	Friday	14:00 - 15:30
Daske	Holger	FRPSD03	VCC Auditorium 3B	Thursday	16:00 - 17:30
De Beelde	Ignace	HIPSD01	VCC S2	Thursday	11:00 - 12:30
Dedman	Elisabeth	GVPS09	VCC S2	Friday	14:00 - 15:30
Demers	Elizabeth	FAPSD03	VCC Auditorium 3A	Thursday	16:00 - 17:30
Demirag	Istemi	MAPS10	HSP Las Arenas	Thursday	14:00 - 15:30
Demirakos	Efthimios	FAFRRF20	VCC S5	Friday	14:00 - 15:30
Dermarkar	Simon	ICPS02	HSP El Brosquil	Wednesday	17:00 - 18:30
Di Pietra	Roberto	FRPS17	HMV Meeting 1	Thursday	16:00 - 17:30
Diller	Markus	TXRF03	VCC S9	Friday	14:00 - 15:30
Doukakis	Leonidas	FRPS06	HMV Meeting 1	Thursday	09:00 - 10:30
Du Rietz	Sabina	SEEPS01	HSP El Faro	Wednesday	15:00 - 16:30
Dubois	Michel	FAFRRF05	VCC S6	Thursday	09:00 - 10:30
Duncan	Keith	GVRF03	HMV Meeting 7	Thursday	11:00 - 12:30
Dyball	Maria Cadiz	HIPSD02	HMV Meeting 12	Wednesday	17:00 - 18:30
Eames	Michael	FAPS12	HMV Meeting 6	Friday	09:00 - 10:30
Eberhartinger	Eva	TXPSD01	VCC S1	Thursday	14:00 - 15:30
Efendi	Jap	FRPS16	HMV Meeting 5	Thursday	11:00 - 12:30
Eklov Alander	Gunilla	ICPS09	HMV Meeting 8	Friday	11:00 - 12:30
Elfers	Ferdinand	FAPS10	HMV Meeting 2	Thursday	14:00 - 15:30
Epure	Mircea	GVRF04	HSP Pinedo	Thursday	11:00 - 12:30
Ernstberger	Juergen	AUPS09	HMV Meeting 2	Thursday	11:00 - 12:30
Evans	Lisa	ICPSD01	VCC S1	Friday	14:00 - 15:30
Everaert	Patricia	EDPS02	VCC S4	Thursday	09:00 - 10:30
Fallan	Even	SEEPS03	HMV Meeting 12	Thursday	11:00 - 12:30
Firoozi	Maryam	GVRF05	HSP El Racó	Wednesday	15:00 - 16:30
Florou	Annita	AUPS01	VCC S4	Wednesday	17:00 - 18:30
Francis	Jere	AUPS04	VCC Auditorium 3B	Friday	11:00 - 12:30
Francoeur	Claude	GVPSD01	VCC Auditorium 3A	Thursday	09:00 - 10:30
Frezatti	Fabio	MAPS16	HSP El Brosquil	Friday	11:00 - 12:30
Friis	Ivar	MARF03	VCC S8	Wednesday	17:00 - 18:30
Gaia	Silvia	GVPS01	VCC S4	Friday	11:00 - 12:30
Gao	Zhan	FAPS07	HSP El Brosquil	Friday	14:00 - 15:30
García-Meca	Emma	GVPS10	HMV Meeting 2	Friday	14:00 - 15:30
Garg	Mukesh	AURF07	HSP Pinedo	Thursday	09:00 - 10:30
Gerged	Ali	SEEPS04	HSP Las Arenas	Thursday	11:00 - 12:30
Ghio	Alessandro	FRPS07	HMV Meeting 4	Thursday	09:00 - 10:30
Gill De Albornoz Noguera	Belen	AUPS22	HMV Meeting 1	Friday	14:00 - 15:30
Glaum	Martin	FRPS08	VCC S2	Thursday	14:00 - 15:30
Gogolin	Fabian	FAFRRF06	HMV Meeting 9	Thursday	09:00 - 10:30
Gomes	Delfina Rosa Da Rocha	HIRF01	HMV Meeting 7	Friday	09:00 - 10:30
Goncharov	Igor	FAPSD01	VCC S1	Wednesday	17:00 - 18:30
Gonzalo	Jose Antonio	EDPS01	HMV Meeting 12	Wednesday	15:00 - 16:30
Gounopoulos	Dimitrios	FAFRRF07	VCC S8	Thursday	11:00 - 12:30
Graaf	Johan	FAFRRF08	VCC S9	Thursday	11:00 - 12:30
Graschitz	Sabine	AURF09	HSP El Racó	Thursday	16:00 - 17:30
Greiling	Dorothea	PSNPRF04	VCC S9	Thursday	14:00 - 15:30

Last Name	First Name	Session	Room	Day	Time
Gu	Tracy	AURF11	HSP Almadà	Friday	14:00 - 15:30
Gullkvist	Benita M.	ISRF01	HSP El Racó	Friday	11:00 - 12:30
Günther	Thomas	MARF05	VCC S8	Thursday	09:00 - 10:30
Hammersley	Jackie	AUPSD01	VCC Auditorium 3B	Wednesday	15:00 - 16:30
Harendt	Christoph	TXPS09	HMV Meeting 5	Thursday	16:00 - 17:30
Hartman	Thomas	FAPS09	HMV Meeting 3	Thursday	14:00 - 15:30
Haslam	Jim	PSNPPS01	HSP El Perellonet	Wednesday	15:00 - 16:30
Hay	David	AURF10	HSP El Racó	Friday	09:00 - 10:30
Hayoun	Shaul	ICPS03	HMV Meeting 8	Thursday	11:00 - 12:30
Hitz	Joerg-Markus	GVPS02	HMV Meeting 6	Wednesday	15:00 - 16:30
Ho	Tuan Quoc	FAFRRF09	VCC S5	Thursday	11:00 - 12:30
Hoermanseder	Stéphanie A.	SEEPS05	HSP El Perellonet	Thursday	14:00 - 15:30
Holm	Claus	AURF12	HSP El Racó	Thursday	14:00 - 15:30
Hoogendoorn	Martin	FRPS14	HMV Meeting 4	Thursday	11:00 - 12:30
Hoozée	Sophie	MAPSD02	VCC S1	Wednesday	15:00 - 16:30
Hopkins	Patrick	FRPS31	VCC S2	Friday	11:00 - 12:30
Hsiao	Daniel	GVRF06	HSP Pinedo	Thursday	16:00 - 17:30
Huguet	David	AURF08	VCC S5	Thursday	16:00 - 17:30
Hummel	Katrin	SEERF08	HMV Meeting 7	Friday	11:00 - 12:30
Hutchinson	Marion	GVRF07	VCC S6	Thursday	14:00 - 15:30
Iermolenko	Olga	MAPS02	HSP Las Arenas	Wednesday	15:00 - 16:30
Ikaheimo	Seppo	GVPS06	HMV Meeting 6	Thursday	11:00 - 12:30
Ionascu	Mihaela	ICRF01	VCC S8	Thursday	16:00 - 17:30
Jarva	Henry	FRPS09	VCC S3	Thursday	14:00 - 15:30
Jarvinen	Tuukka	AUPS10	HMV Meeting 4	Thursday	14:00 - 15:30
Jeny-Cazavan	Anne	AUPS03	HMV Meeting 2	Wednesday	17:00 - 18:30
Jerman	Lambert	ICPS04	VCC S8	Thursday	14:00 - 15:30
Jiang	Nan	MAPS03	HSP Les Palmeretes	Wednesday	17:00 - 18:30
Joos	Peter	FAPSD02	VCC Auditorium 3A	Thursday	11:00 - 12:30
Jorissen	Ann	MAPSD03	VCC S1	Thursday	11:00 - 12:30
Karamanou	Irene	FRPS10	HMV Meeting 1	Thursday	14:00 - 15:30
Kastberg	Gustaf	PSNPPS05	HSP El Faro	Thursday	14:00 - 15:30
Kent	Pamela	AUPS14	HMV Meeting 3	Friday	09:00 - 10:30
Kirwan	Collette	GVRF08	VCC S5	Friday	09:00 - 10:30
Klimczak	Karol	FAFRRF24	HMV Meeting 11	Wednesday	17:00 - 18:30
Kohlhase	Saskia	TXRF02	VCC S9	Thursday	09:00 - 10:30
Krishnan	Gopal	AUPSD03	VCC Auditorium 3B	Thursday	14:00 - 15:30
Kucek	Ljiljana	GVPS07	HMV Meeting 6	Thursday	14:00 - 15:30
Kvaal	Erlend	FRPS27	HMV Meeting 5	Friday	11:00 - 12:30
Langli	John Christian	AUPS13	HSP Las Arenas	Thursday	16:00 - 17:30
Laschewski	Christian	FRPS29	HMV Meeting 6	Friday	14:00 - 15:30
Lassila	Erkki	MAPS04	HSP Las Arenas	Wednesday	17:00 - 18:30
Lehmann	Nico	GVPS03	VCC S3	Friday	09:00 - 10:30
Li	Yong	FAFRRF18	VCC S8	Friday	11:00 - 12:30
Lim	Ivan	GVPS04	HMV Meeting 6	Wednesday	17:00 - 18:30
Lin	Chan-Jane	AUPS12	HMV Meeting 4	Thursday	16:00 - 17:30
Lobo	Gerald	FRPS18	HMV Meeting 2	Thursday	16:00 - 17:30
Lodh	Suman	FAFRRF10	VCC S6	Thursday	16:00 - 17:30
Loehlein	Lukas	ICPS06	VCC S4	Friday	14:00 - 15:30
Lotz	Juliane	GVPS08	HMV Meeting 6	Thursday	16:00 - 17:30
Lubberink	Martien	FAPSD04	VCC Auditorium 3A	Friday	11:00 - 12:30
Ma	Guang	FAFRRF25	HMV Meeting 11	Thursday	09:00 - 10:30
Mafrolla	Elisabetta	SEEPS09	HMV Meeting 8	Thursday	09:00 - 10:30
Mak	Chun Yu	FAFRRF26	HMV Meeting 11	Wednesday	15:00 - 16:30

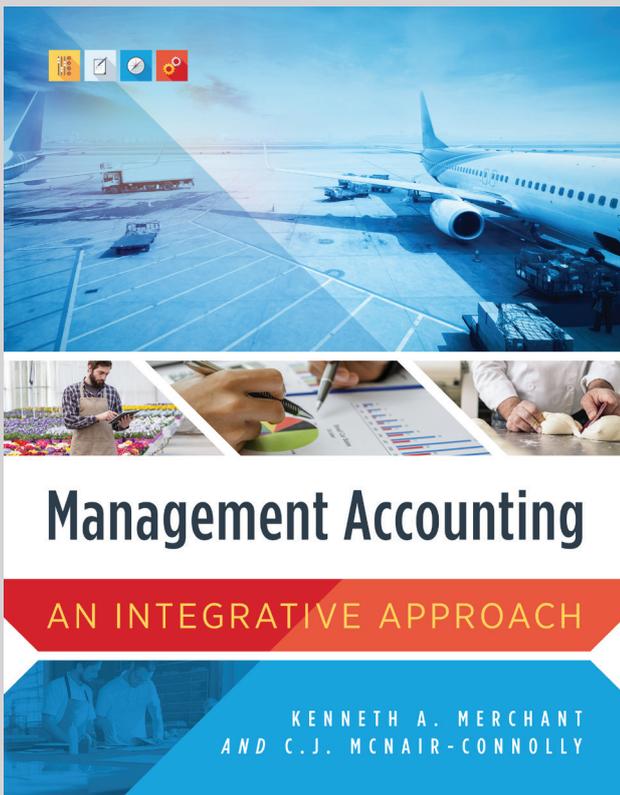
Last Name	First Name	Session	Room	Day	Time
Makela	Hannele	SEEPS10	HSP Las Arenas	Friday	09:00 - 10:30
Mangelmans	Job	FAPS02	HMV Meeting 2	Wednesday	15:00 - 16:30
Manthei-Geh	Christina	FAPS13	HSP Les Palmeretes	Friday	14:00 - 15:30
Marti	Jordi	SEERF02	HMV Meeting 11	Thursday	11:00 - 12:30
Martinez	Daniel	ICPS05	HMV Meeting 8	Thursday	14:00 - 15:30
Marton	Jan	FRPS22	HMV Meeting 1	Friday	09:00 - 10:30
Maybuechen	Franz	GVRF09	VCC S6	Friday	09:00 - 10:30
Mcgeough	Francis	PSNPPS03	HSP El Faro	Thursday	09:00 - 10:30
Mcmeeking	Kevin	FRPS28	HMV Meeting 5	Friday	14:00 - 15:30
Menini	Andrea	FAPS03	HMV Meeting 3	Wednesday	15:00 - 16:30
Merello	Paloma	AURF01	VCC S5	Wednesday	17:00 - 18:30
Michalak	Jan	SEERF03	HSP Almardà	Thursday	09:00 - 10:30
Michelle	Rodrigue	SEEPS06	HSP El Faro	Thursday	16:00 - 17:30
Michelon	Giovanna	SEEPSD01	VCC S2	Wednesday	17:00 - 18:30
Miley	Frances	HIPS01	HMV Meeting 8	Wednesday	15:00 - 16:30
Mira	Svetlana	GVRF10	VCC S5	Friday	11:00 - 12:30
Missonier-Piera	Franck	PSNPPS06	HSP El Faro	Friday	09:00 - 10:30
Moehlmann	Axel	FAPS04	HMV Meeting 3	Wednesday	17:00 - 18:30
Moll	Jodie	MAPS11	VCC S4	Thursday	16:00 - 17:30
Morley	Julia	ICPS10	HMV Meeting 8	Friday	14:00 - 15:30
Myers	Linda	AUPSD02	VCC Auditorium 3B	Thursday	11:00 - 12:30
Nandy	Monomita	GVRF11	VCC S6	Friday	11:00 - 12:30
Nguyen	Tri Tri	GVRF12	VCC S6	Friday	14:00 - 15:30
Nilsson	Ulf	MARF07	HMV Meeting 9	Thursday	14:00 - 15:30
Novak	Jiri	FAFRF19	HSP Almardà	Friday	11:00 - 12:30
Olbert	Marcel	TXPS03	HMV Meeting 8	Wednesday	17:00 - 18:30
Ostermaier	Andreas	MARF06	VCC S7	Thursday	11:00 - 12:30
Otley	David	MAPSD01	VCC Auditorium 3A	Friday	14:00 - 15:30
Papanastasopoulos	Georgios	FAFRF17	HMV Meeting 9	Friday	14:00 - 15:30
Parisi	Cristiana	MARF11	HMV Meeting 9	Friday	09:00 - 10:30
Peter	Caspar David	FAPS05	HSP El Brosquil	Thursday	09:00 - 10:30
Pettinicchio	Angela	AUPS23	HSP El Faro	Wednesday	17:00 - 18:30
Petutschnig	Matthias	TXPS07	HSP El Faro	Friday	14:00 - 15:30
Plumlee	David	FAPS11	HMV Meeting 5	Friday	09:00 - 10:30
Pronobis	Paul	FAPS06	HSP Les Palmeretes	Thursday	09:00 - 10:30
Quinn	Martin	MARF08	HMV Meeting 10	Thursday	14:00 - 15:30
Ramirez	Carlos	ICPSD02	VCC S1	Friday	09:00 - 10:30
Raonic	Ivana	FRPS19	VCC S4	Thursday	11:00 - 12:30
Rautiainen	Antti	PSNPRF03	HMV Meeting 9	Thursday	11:00 - 12:30
Reid	Gavin	FAPS08	VCC S3	Thursday	16:00 - 17:30
Reimsbach	Daniel	SEERF09	HSP Almardà	Wednesday	17:00 - 18:30
Renes	Sander	MAPS06	HSP El Perellonet	Thursday	09:00 - 10:30
Reverte	Carmelo	FAPS01	VCC S3	Friday	11:00 - 12:30
Richard	Chrystelle	AUPS15	VCC S2	Thursday	16:00 - 17:30
Richter	Sven	MAPS07	HSP El Brosquil	Thursday	11:00 - 12:30
Rodrigue	Michelle	SEEPS06	HSP El Faro	Thursday	16:00 - 17:30
Roggeman	Annelies	TXPS10	HMV Meeting 12	Friday	09:00 - 10:30
Rohlfing-Bastian	Anna	MARF09	HMV Meeting 9	Thursday	16:00 - 17:30
Sabelfeld	Svetlana	SEEPS11	HSP Las Arenas	Friday	11:00 - 12:30
Sangster	Alan	HIRF02	HMV Meeting 11	Friday	11:00 - 12:30
Scapin	Mariano Pablo	FRPS11	VCC S3	Wednesday	15:00 - 16:30
Schäfer	Ulrich	MAPS15	HSP Les Palmeretes	Friday	09:00 - 10:30
Schäffer	Utz	MAPS14	HSP El Brosquil	Friday	09:00 - 10:30
Schaupp	Daniel	FRPS12	HMV Meeting 5	Thursday	14:00 - 15:30

Last Name	First Name	Session	Room	Day	Time
Schedlinsky	Ivo	MARF10	HMV Meeting 10	Thursday	16:00 - 17:30
Schelleman	Caren	AUPS16	VCC S2	Thursday	09:00 - 10:30
Schmal	Fabian	TXRF05	HSP El Racó	Wednesday	17:00 - 18:30
Schneider	Georg	FRPS25	VCC S2	Wednesday	15:00 - 16:30
Secinaro	Silvana	PSNPRF01	HMV Meeting 4	Wednesday	17:00 - 18:30
Sellhorn	Thorsten	FRPSD04	VCC Auditorium 3B	Friday	09:00 - 10:30
Shyu	Hawfeng	FAFRRF29	HSP Pinedo	Friday	14:00 - 15:30
Sinha	Vikash Kumar	ICRF02	VCC S6	Wednesday	17:00 - 18:30
Slapnicar	Sergeja	MAPS17	HSP Les Palmeretes	Friday	11:00 - 12:30
Speziale	Maria Teresa	SEERF04	HSP Pinedo	Thursday	14:00 - 15:30
Steller	Marcel	AUPS20	VCC S2	Friday	09:00 - 10:30
Strömsten	Torkel	MAPS05	HSP Las Arenas	Thursday	09:00 - 10:30
Stuart	Iris	AUPS17	HMV Meeting 3	Friday	11:00 - 12:30
Sun	Kevin	FAPS14	VCC S3	Thursday	11:00 - 12:30
Svanström	Tobias	AUPS05	HMV Meeting 3	Thursday	09:00 - 10:30
Tagesson	Torbjorn	PSNPPSD01	VCC S1	Thursday	16:00 - 17:30
Tanyi	Paul	AUPS18	HMV Meeting 4	Friday	11:00 - 12:30
Tarca	Ann	FRPSD02	VCC Auditorium 3B	Thursday	09:00 - 10:30
Taylor	Stephen	FRPS01	HMV Meeting 4	Wednesday	15:00 - 16:30
Tian	Hui	FAFRRF27	HMV Meeting 11	Thursday	16:00 - 17:30
Tremblay	Marie-Soleil	PSNPRF02	HSP Almardà	Wednesday	15:00 - 16:30
Trinh	Ruby Chau	FAFRRF11	VCC S7	Thursday	16:00 - 17:30
Trombetta	Marco	AUPS11	VCC S4	Thursday	14:00 - 15:30
Tsoligkas	Fanis	FAFRRF22	VCC S7	Friday	11:00 - 12:30
Ullmann	Robert	TXPS02	HSP El Perellonet	Thursday	11:00 - 12:30
Valentincic	Aljosa	FRPSD01	VCC Auditorium 3B	Wednesday	17:00 - 18:30
Valle Ruiz	Cinthia	TXPSD02	VCC S1	Friday	11:00 - 12:30
Van der Heijden	Hans	EDRF03	HSP El Racó	Thursday	11:00 - 12:30
Van der Kolk	Berend	MAPS18	HSP Las Arenas	Friday	14:00 - 15:30
Van Raak	Jeroen	AUPS21	HMV Meeting 4	Friday	14:00 - 15:30
Van Triest	Sander	MAPS08	HSP Les Palmeretes	Thursday	11:00 - 12:30
Vela	Jose Manuel	PSNPPS07	HSP El Faro	Friday	11:00 - 12:30
Voget	Johannes	TXPS08	HMV Meeting 5	Thursday	09:00 - 10:30
Vysotskaya	Anna	EDRF04	HMV Meeting 10	Friday	14:00 - 15:30
Wangerin	Daniel	FAFRRF12	VCC S7	Friday	09:00 - 10:30
Webster	John	AURF03	HSP Pinedo	Wednesday	17:00 - 18:30
Wee	Marvin	FRPS13	VCC S3	Thursday	09:00 - 10:30
Weiskirchner-Merten	Katrin	MAPS09	HSP Les Palmeretes	Thursday	14:00 - 15:30
Weiss	Falko	TXRF04	HSP Almardà	Thursday	14:00 - 15:30
Werner	Joerg R.	FRPS02	HMV Meeting 5	Wednesday	15:00 - 16:30
Wittbom	Eva	MARF14	VCC S8	Friday	14:00 - 15:30
Witzky	Marcus	FRPS30	HMV Meeting 1	Thursday	11:00 - 12:30
Wright	Sue	FRPS26	HMV Meeting 2	Friday	11:00 - 12:30
Xi	Minmin	MARF12	HMV Meeting 10	Friday	09:00 - 10:30
YezegeL	Ari	FAFRRF13	VCC S8	Friday	09:00 - 10:30
Zaman	Mahbub	GVRF01	HMV Meeting 7	Wednesday	17:00 - 18:30
Zarova	Marcela	FRPS20	HMV Meeting 3	Thursday	16:00 - 17:30
Zhang	Jingwen	MARF13	HMV Meeting 9	Friday	11:00 - 12:30
Zhang	Ping	AUPS06	HMV Meeting 3	Thursday	11:00 - 12:30
Zhang	Shafu	FAFRRF23	HMV Meeting 10	Wednesday	15:00 - 16:30
Zhou	Haiyan (Helen)	AUPS19	HMV Meeting 3	Friday	14:00 - 15:30

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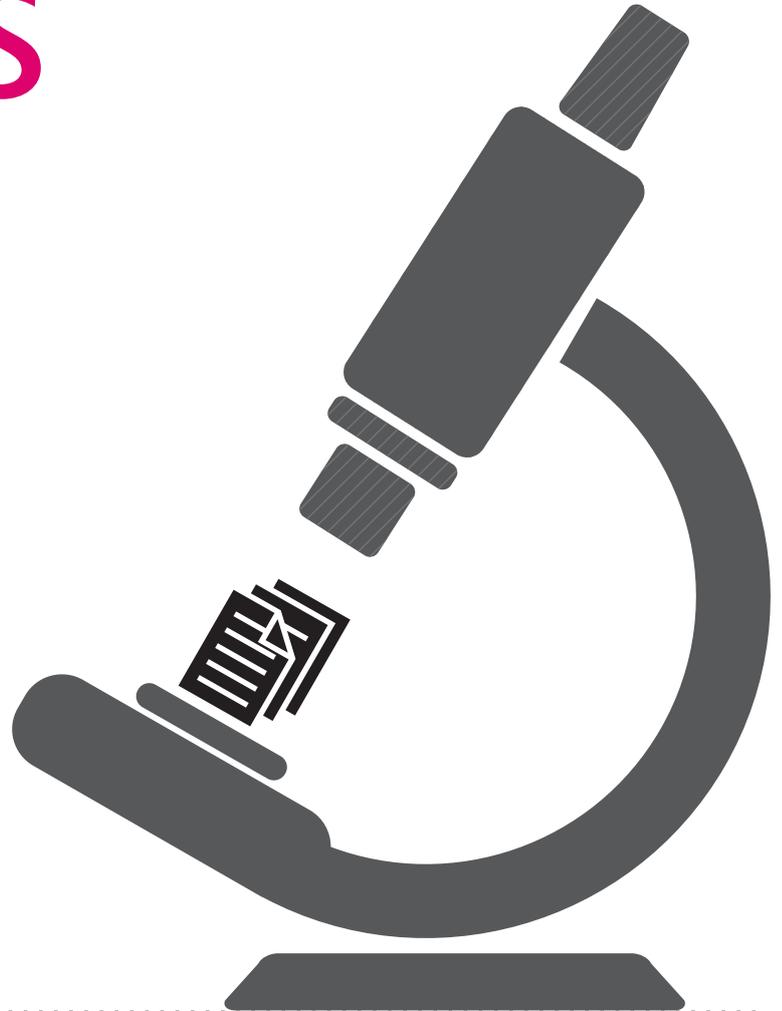
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**COLLECTED PAPERS BY CATEGORIES****AU-PSD** | Wednesday 10<sup>th</sup> May • 15:00-16:30**AUPSD01**

Chair: JACKIE HAMMERSLEY | Room: VCC Auditorium 3B

**THE EFFECTS OF CROWDING AND CLIENT IMPORTANCE ON AUDITOR CONSERVATISM**

Discussant: ADAM VITALIS  
 Author: MARCEL VAN RINSUM, ERASMUS UNIVERSITY ROTTERDAM EX = Experimental  
 Co-Author: Jorien Puijssers, McGill University

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

Discussant: KATHRYN KADOUS  
 Author: JOHN WEBSTER, MONASH UNIVERSITY EX = Experimental  
 Co-Author: Robyn Moroney, Monash University  
 Edward Stevens, Monash University

**AU-PSD** | Thursday 11<sup>th</sup> May • 11:00-12:30**AUPSD02**

Chair: LINDA MYERS | Room: VCC Auditorium 3B

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

Discussant: CLAUD HOLM  
 Author: MARIA ENEV, VU - UNIVERSITY OF AMSTERDAM, FACULTY OF ECONOMICS AND BUSI- EA = Empirical Archival  
 NESS ADMINISTRATION  
 Co-Author: Marshall Geiger, University of Richmond  
 Anna Gold, Vrije Universiteit Amsterdam  
 Philip Wallage, Vrije Universiteit Amsterdam

**MD&A TEXTUAL SIMILARITY AND AUDITORS**

Discussant: KENNETH REICHELT  
 Author: HEATHER LI, NANYANG TECHNOLOGICAL UNIVERSITY EA = Empirical Archival  
 Co-Author: Gus De Franco, Tulane University  
 Hila Fogel-Yaari, Tulane University

**AU-PSD** | Thursday 11<sup>th</sup> May • 14:00-15:30**AUPSD03**

Chair: GOPAL KRISHNAN | Room: VCC Auditorium 3B

**AUDIT QUALITY AND PARTNER WEALTH**

Discussant: PIETRO ANDREA BIANCHI  
 Author: LIMEI CHE, UNIVERSITY COLLEGE OF SOUTHEAST NORWAY EA = Empirical Archival  
 Co-Author: John Christian Langli, BI Norwegian Business School

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

Discussant: JERE FRANCIS  
 Author: TRACY GU, THE UNIVERSITY OF HONG KONG EA = Empirical Archival  
 Co-Author: Dan Simunic, University of British Columbia  
 Xiaoding Liu, University of Oregon

**AU-PSD** | Friday 12<sup>th</sup> May • 11:00-12:30**AUPSD04**

Chair: JERE FRANCIS | Room: VCC Auditorium 3B

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

Discussant: DAN A. SIMUNIC  
 Author: STEVEN CAHAN, UNIVERSITY OF AUCKLAND EA = Empirical Archival  
 Co-Author: Chen Chen, Monash University  
 Rencheng Wang, University of Queensland

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

Discussant: DAVID HAY  
 Author: JENNY CHU, UNIVERSITY OF CAMBRIDGE / JUDGE BUSINESS SCHOOL EA = Empirical Archival  
 Co-Author: Annita Florou, King's College London  
 Peter Pope, The London School of Economics and Political Science

**AU-PS** | Wednesday 10<sup>th</sup> May • 17:00-18:30**AUPS01**

Chair: ANNITA FLOROU | Room: VCC 54

**THE INTERPLAY BETWEEN FINANCIAL REPORTING BIASES AND AUDIT QUALITY**

Author: SEBASTIAN KRONENBERGER, HANNOVER UNIVERSITY AM = Analytical/Modelling  
 Co-Author: Volker Laux, University of Texas at Austin

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

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

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

Author: DAN A. SIMUNIC, THE UNIVERSITY OF BRITISH COLUMBIA AM = Analytical/Modelling  
 Co-Author: Tracy Gu, University of Hong Kong  
 Michael Stein, Old Dominion University

**AU-PS** | Wednesday 10<sup>th</sup> May • 15:00-16:30**AUPS02**

Chair: NIEVES CARRERA | Room: HMV Meeting 1

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

Author: MARSHALL GEIGER, UNIVERSITY OF RICHMOND EA = Empirical Archival  
 Co-Author: Joyce van der Laan Smith, University of Richmond

**CONFLICTS OF INTEREST IN AUDITING**

Author: LUCAS MAHIEUX, TOULOUSE I UNIVERSITY OF SOCIAL SCIENCES AM = Analytical/Modelling

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

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

**AU-PS** | Wednesday 10<sup>th</sup> May • 17:00-18:30**AUPS03**Chair: ANNE JENY-CAZAVAN | Room: **HMV Meeting 2****THE TRIGGERS AND CONSEQUENCES OF STRESS IN AN AUDIT TEAM**

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

Co-Author: Tobias Svanström, Umeå University / USBE

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

Author: MONIKA CAUSHOLLI, UNIVERSITY OF KENTUCKY SU = Survey

Co-Author: Theresa Floyd, University of Montana  
Nicole Jenkins, University of Kentucky  
Scott Soltis, University of Kentucky**THE INFLUENCE OF AUDIT TEAM LEADER MODELING FALLIBILITY ON AUDIT TEAM MEMBER LEARNING FROM ERRORS**

Author: CRAIG EMBY, SIMON FRASER UNIVERSITY SU = Survey

Co-Author: Bin Zhao, Simon Fraser University  
Jost Sieweke, Vrije Universiteit Amsterdam**AU-PS** | Thursday 11<sup>th</sup> May • 09:00-10:30**AUPS04**Chair: MARA CAMERAN | Room: **HMV Meeting 2****THE MULTIDISCIPLINARY AUDIT TEAM**

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

Co-Author: Nonna Martinov-Bennie, Macquarie University

**AUDITORS' PERCEPTION OF THE ASSURANCE FOR MANAGEMENT REPORTS**

Author: MATTHIAS NIENABER, MUENSTER UNIVERSITY SU = Survey

Co-Author: Peter Kajüter, University of Münster / Chair of International Accounting  
Martin Nienhaus, University of Münster / Chair of International Accounting**THE DECLINE IN AN AUDITOR'S REPUTATION AND THE MARKET RESPONSE TO ITS AUDITEES**

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

Co-Author: Seok Woo Jeong, Korea University Business School  
Nam Chul Jung, Korea University Business School  
Yong Keun Yoo, Korea University Business School**AU-PS** | Thursday 11<sup>th</sup> May • 09:00-10:30**AUPS05**Chair: TOBIAS SVANSTRÖM | Room: **HMV Meeting 3****IMPROVING MULTIDISCIPLINARY ASSURANCE TEAM PERFORMANCE THROUGH TRAINING INTERVENTIONS**

Author: WENDY GREEN, UNSW AUSTRALIA EX = Experimental

Co-Author: Tri Ramaraya Koroy,

**USING AUDIT PROGRAMS TO IMPROVE AUDITS OF COMPLEX ESTIMATES**

Author: JACKIE HAMMERSLEY, UNIVERSITY OF GEORGIA EX = Experimental

Co-Author: Michael Ricci, University of Georgia

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

Author: TUUKKA JARVINEN, UNIVERSITY OF VAASA EX = Experimental

Co-Author: Emma-Riikka Myllymäki, Aalto University School of Business  
Nina Sormunen, Copenhagen Business School  
Laura Winther Balling, Copenhagen Business School

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

### AUPS06

Chair: PING ZHANG | Room: HMV Meeting 3

#### THE EFFECT OF ELIMINATING THE FORM 20-F RECONCILIATION FOR FIRMS FOLLOWING IFRS ON ACCOUNTING RESTATEMENTS:

##### THE ROLE OF AUDITOR INDUSTRY SPECIALISTS

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

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

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

##### MANDATORY DISCLOSURE OF AUDIT ENGAGEMENT PARTNERS: EFFECTS ON AUDIT QUALITY

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

## AU-PS | Friday 12<sup>th</sup> May • 09:00-10:30

### AUPS07

Chair: ILIAS BASIOUDIS | Room: HMV Meeting 4

#### PERSONAL CONSEQUENCES OF AUDIT FAILURES

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

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

Author: PIETRO ANDREA BIANCHI, UNIVERSITY OF MIAMI EA = Empirical Archival  
 Co-Author: NIEVES CARRERA, IE BUSINESS SCHOOL - IE UNIVERSITY  
 MARCO TROMBETTA, IE BUSINESS SCHOOL - IE UNIVERSITY

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

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

## AU-PS | Wednesday 10<sup>th</sup> May • 15:00-16:30

### AUPS08

Chair: MONIKA CAUSHOLLI | Room: VCC S4

#### LOAN LOSS PROVISIONS IN PUBLICLY QUOTED EUROPEAN BANKS AND AUDITOR INDEPENDENCE

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

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

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

**AU-PS** | Thursday 11<sup>th</sup> May • 11:00-12:30**AUPS09**Chair: JUERGEN ERNSTBERGER | Room: **HMV Meeting 2****AN INTERNATIONAL STUDY OF DETERMINANTS OF VOLUNTARY CARBON ASSURANCE**

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

**DO AUDITORS AFFECT M&A COMPLETION TIME?**

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

**CORPORATE GOVERNANCE MOSAIC AND SUSTAINABILITY REPORTING ASSURANCE**

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

**AU-PS** | Thursday 11<sup>th</sup> May • 14:00-15:30**AUPS10**Chair: TUUKKA JARVINEN | Room: **HMV Meeting 4****THE VALUE OF EXTERNAL AUDITS: EVIDENCE FROM VOLUNTARY AUDITS OF HEDGE FUNDS**

Author: DICHU BAO, THE HONG KONG POLYTECHNIC UNIVERSITY EA = Empirical Archival  
 Co-Author: Jong-Hag Choi, Seoul National University  
 Byoung Uk Kang, The Hong Kong Polytechnic University  
 Woo-Jong Lee, Seoul National University

**THE HIDDEN COSTS OF AUDIT EXEMPTION**

Author: ELISABETH DEDMAN, THE UNIVERSITY OF NOTTINGHAM EA = Empirical Archival  
 Co-Author: Elisabeth Dedman, University of Nottingham  
 Ja Kim, University of Nottingham

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

Author: VLAD ANDREI PORUMB, UNIVERSITY OF GRONINGEN/ FACULTY OF ECONOMICS AND BUSINESS EA = Empirical Archival  
 Co-Author: Yasemin Karaibrahimoglu, University of Groningen

**AU-PS** | Thursday 11<sup>th</sup> May • 14:00-15:30**AUPS11**Chair: MARCO TROMBETTA | Room: **VCC 54****DOES THE BOUNDARY SPAN INFLUENCE THE ETHICAL PATHWAYS OF THE CHIEF AUDIT EXECUTIVE DEALING WITH IT RISK AND CYBERSECURITY ISSUES?**

Author: SALEM MESFER AL FAYI, THE UNIVERSITY OF HULL EA = Empirical Archival  
 Co-Author: Waymond Rodgers, University of Hull/ University of Texas, El Paso

**DO AUDITORS RECOGNIZE MANAGERIAL RISK-TAKING INCENTIVES?**

Author: WEI CHERN KOH, SINGAPORE UNIVERSITY OF SOCIAL SCIENCES EA = Empirical Archival  
 Co-Author: Kin Wai Lee, Nanyang Technological University

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

Author: ANTTI MIIHKINEN, AALTO UNIVERSITY SCHOOL OF BUSINESS EA = Empirical Archival  
 Co-Author: Saverio Bozzolan, LUISS University

## AU-PS | Thursday 11<sup>th</sup> May • 16:00-17:30

### AUPS12

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

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

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

Co-Author: Kathleen Harris, Washington State University

Thomas Omer, University of Nebraska at Lincoln

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

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

Co-Author: Ellie Chapple, Queensland University of Technology

Sarowar Hossain, UNSW

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

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

Co-Author: James Routledge, Hitotsubashi University, Japan

Divesh Sharma, Kennesaw State University, United States

Grant Richardson, The University of Adelaide, Australia

## AU-PS | Thursday 11<sup>th</sup> May • 16:00-17:30

### AUPS13

Chair: JOHN CHRISTIAN LANGLI | Room: HSP Las Arenas

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

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

Co-Author:

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

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

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

Byungcherl Charlie Sohn, University of Macau

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

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

Co-Author: Elizabeth Johnson, Florida Gulf Coast University

Jared Soileau, Louisiana State University

## AU-PS | Friday 12<sup>th</sup> May • 09:00-10:30

### AUPS14

Chair: PAMELA KENT | Room: HMV Meeting 3

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

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

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

YI-FANG YANG,

#### AUDIT EXEMPTIONS AND COMPLIANCE WITH TAX AND ACCOUNTING REGULATIONS

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

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

Jeff Downing, BI Norwegian Business School

#### ENTRANCE REQUIREMENTS TO THE AUDIT PROFESSION WITHIN THE EU

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

Co-Author: Kris Hardies, University of Antwerp

**AU-PS** | Thursday 11<sup>th</sup> May • 16:00-17:30**AUPS15**

Chair: CHRYSTELLE RICHARD | Room: VCC S2

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

Author: SIMON FUNG, DEAKIN UNIVERSITY EA = Empirical Archival

Co-Author: Zheng Wang, City University of Hong Kong  
Liandong Zhang, City University of Hong Kong  
Xindong Zhu, City University of Hong Kong**THE RELATION BETWEEN EXCESS AUDIT FEES AND CREDIT RATINGS**

Author: GOPAL KRISHNAN, BENTLEY UNIVERSITY EA = Empirical Archival

Co-Author: Valentina Bruno, American University  
Kimberly Cornaggia, Pennsylvania State University**CHANGES IN VOLUNTARY AUDIT, CREDIT SCORES AND AGENCY COSTS**

Author: DAVID LONT, UNIVERSITY OF OTAGO EA = Empirical Archival

Co-Author: Tom Scott, Auckland

**AU-PS** | Thursday 11<sup>th</sup> May • 09:00-10:30**AUPS16**

Chair: CAREN SCHELLEMAN | Room: VCC S2

**AUDITORS' FEE PREMIUMS AND LOW QUALITY INTERNAL CONTROLS**

Author: SEUNG UK CHOI, KWANGWOON UNIVERSITY EA = Empirical Archival

Co-Author: Gil S. Bae, School of Business Korea University  
Phillip T. Lamoreaux, Department of Accounting Arizona State University  
Jae Eun Lee, School of Business Hongik University**HOW DO AUDITORS CHARGE AUDIT FEES BASED ON CLIENTS' FDI CHARACTERISTICS?**

Author: JUNJIAN GU, NAGOYA UNIVERSITY EA = Empirical Archival

Co-Author: HU Dan Semba, Nagoya University

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

Author: JOE SCHROEDER, INDIANA UNIVERSITY EA = Empirical Archival

Co-Author: Lori Bhaskar, Indiana University  
Marcy Shepardson, Indiana University**AU-PS** | Friday 12<sup>th</sup> May • 11:00-12:30**AUPS17**

Chair: IRIS STUART | Room: HMV Meeting 3

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

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

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

Author: YUSIYU WANG, TILBURG UNIVERSITY EA = Empirical Archival

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

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

Co-Author: Byungjin Kwak, KAIST  
Inho Suk, University at Buffalo

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

### AUPS18

Chair: PAUL TANYI | Room: HMV Meeting 4

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

Author: CARLA COETZEE, UNIVERSITY OF PRETORIA CF = Case/Field Study  
 Co-Author: KARIN BARAC, UNIVERSITY OF PRETORIA  
 JOANNE SELIGMANN, UNIVERSITY OF PRETORIA

#### AUDITOR SIZE AND AUDIT QUALITY IN PRIVATE FIRMS

Author: ANASTASIOS ELEMES, ESSEC BUSINESS SCHOOL PARIS EA = Empirical Archival  
 Co-Author: Gerald Lobo, University of Houston - C.T. Bauer College of Business

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

Author: DANIEL SCHAUPP, WUERZBURG UNIVERSITY EA = Empirical Archival  
 Co-Author: Hansrudi Lenz, WUERZBURG UNIVERSITY

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

### AUPS19

Chair: HAIYAN (HELEN) ZHOU | Room: HMV Meeting 3

#### JOINT-AUDIT, POLITICAL CONNECTIONS AND COST OF DEBT CAPITAL

Author: AHSAN HABIB, MASSEY UNIVERSITY EA = Empirical Archival  
 Co-Author: Ahmed Al-Hadi, Curtin University  
 Khamis Al-Yahyaee, Sultan Qaboos University  
 Baban Eulaiwi, Curtin University

#### THE EFFECTS OF FINANCIAL STATEMENT DISAGGREGATION ON AUDIT PRICING

Author: YEN TONG, NANYANG TECHNOLOGICAL UNIVERSITY EA = Empirical Archival  
 Co-Author: Kevin Koh, Nanyang Technological University  
 Zinan Zhu, National University of Singapore

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

Author: JEROEN VANDER CRUYSSSEN, KU LEUVEN EA = Empirical Archival  
 Co-Author: Ann Gaeremynck, KU LEUVEN  
 Marleen Willekens, KU LEUVEN

## AU-PS | Friday 12<sup>th</sup> May • 09:00-10:30

### AUPS20

Chair: MARCEL STELLER | Room: VCC S2

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

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

#### ORGANIZED LABOR UNIONS AND AUDIT FEES

Author: HAKJOON SONG, CALIFORNIA STATE UNIVERSITY EA = Empirical Archival  
 Co-Author: Lin Cheng, University of Arizona  
 Santanu Mitra, Wayne State University

#### AUDIT FEES AND CORRUPTION

Author: TONY VAN ZIJL, VICTORIA UNIVERSITY OF WELLINGTON EA = Empirical Archival  
 Co-Author: Muhammad Nurul Houqe, Victoria University of Wellington  
 Wares Karim, Victoria University of Wellington  
 Andrew Mahoney, Victoria University of Wellington

**AU-PS** | Friday 12<sup>th</sup> May • 14:00-15:30**AUPS21**Chair: JEROEN VAN RAAK | Room: **HMV Meeting 4****HOW IMPORTANT IS PARTNER VARIATION IN EXPLAINING AUDIT QUALITY?**

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

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

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

**NETWORK ANALYSIS OF PARTNER ROTATION**

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

**AU-PS** | Friday 12<sup>th</sup> May • 14:00-15:30**AUPS22**Chair: BELEN GILL DE ALBORNOZ NOGUER | Room: **HMV Meeting 1****INDUSTRY SPECIFIC VS. TASK SPECIFIC AUDITING EXPERTISE: THE CASE OF GOODWILL IMPAIRMENT**

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

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

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

**RELEVANCE VERSUS RELIABILITY: INDUSTRY SPECIALIST AUDITORS AND ACCRUAL INFORMATIVENESS**

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

**AU-PS** | Wednesday 10<sup>th</sup> May • 17:00-18:30**AUPS23**Chair: ANGELA PETTINICCHIO | Room: **HSP El Faro****AUDIT COMMITTEE MEMBERS' PROXIMITY TO CORPORATE HEADQUARTERS AND AUDIT FEES**

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

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

Author: ANILA KIRAN, AALTO UNIVERSITY SCHOOL OF BUSINESS EA = Empirical Archival  
 Co-Author: Antti Fredriksson, University of Turku  
 Anila Kiran, Aalto University School of Business  
 Lasse Niemi, Aalto University School of Business

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

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

## AU-RF | Wednesday 10<sup>th</sup> May • 17:00-18:30

### AURF01: INTERNAL AUDIT (I)

Chair: PALOMA MERELLO | Room: VCC 55

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

Author: IBRAHIM ALBAWWAT, HULL UNIVERSITY / HULL UNIVERSITY BUSINESS SCHOOL CD = Conceptual Development  
 Co-Author: Waymond Rodgers, University of Texas, El Paso/ University of Hull

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

Author: GEORGIA BOSKOU, TECHNOLOGICAL EDUCATION INSTITUTE OF THESSALONIKI EA = Empirical Archival  
 Co-Author: MARIA TSIPOURIDOU, UNIVERSITY OF EXETER  
 CHARALAMBOS SPATHIS, ARISTOTLE UNIVERSITY OF THESSALONIKI

#### **CORRELATES OF INTERNAL AUDIT FUNCTION MATURITY**

Author: GIUSEPPE D'ONZA, UNIVERSITY OF PISA EA = Empirical Archival  
 Co-Author: Mohammad Abdolmohammadi, Bentley University  
 Gerrit Sarens, Catholic University of Louvain

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

Author: LOURENS ERASMUS, TSHWANE UNIVERSITY OF TECHNOLOGY SU = Survey  
 Co-Author: Philna Coetzee, University of South Africa

#### **THE RELATIONSHIP BETWEEN EXTERNAL AND INTERNAL AUDIT EFFORTS**

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

## AU-RF | Wednesday 10<sup>th</sup> May • 15:00-16:30

### AURF02: INTERNAL AUDIT (II)

Chair: NAZIA ADEEL | Room: HSP Pinedo

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

Author: ILIAS BASIOUDIS, ASTON UNIVERSITY / ASTON BUSINESS SCHOOL EA = Empirical Archival  
 Co-Author: Khairul Ayuni Mohd Kharuddin, Loughborough University

#### **INTERNAL AUDIT FUNCTION CHARACTERISTICS AND AUDIT FEES IN DIFFERENT INSTITUTIONAL CONTEXTS**

Author: FABRIZIO DI MEO, UNIVERSITY OF ALCALÁ SU = Survey  
 Co-Author: Annukka Jokipii, University of Vaasa

#### **HOW INTERNAL AUDIT IS MAKING RISKS "AUDITABLE"?**

Author: COSKUN CAKAR, PARIS I SORBONNE UNIVERSITY / IAE GRADUATE MANAGEMENT SCHOOL CF = Case/Field Study  
 Co-Author: Frederic Gautier, IAE Paris Sorbonne

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

Author: WEI LU, MONASH UNIVERSITY EA = Empirical Archival  
 Co-Author: Xudong Ji, International Business School Suzhou, Xi'an Jiaotong-Liverpool University  
 Wen Qu, Deakin Business School, Deakin University

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

Author: DOMINIC SOH, MACQUARIE UNIVERSITY CF = Case/Field Study  
 Co-Author: Nonna Martinov-Bennie, Macquarie University



## AU-RF | Wednesday 10<sup>th</sup> May • 17:00-18:30

### AURF03: OVERSIGHT SYSTEMS AND AUDITING ENFORCEMENT ACTIONS

Chair: JOHN WEBSTER | Room: HSP Pinedo

#### INTERACTIONS OF PUBLIC OVERSIGHT AND AUDIT FIRM TRANSPARENCY

Author: CLAUS HOLM, AARHUS UNIVERSITY EA = Empirical Archival  
 Co-Author: Mahbub Zaman, QUT Business School

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

Author: MARK (SHUAL) MA, AMERICAN UNIVERSITY EA = Empirical Archival  
 Co-Author: Guanmin Liao, Central University of Finance and Economics  
 Gopal Krishnan, Bentley University  
 Ling Lisic, George Mason University

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

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

#### MARKET REACTION TO ETHICAL DEFAULT IN THE AUDIT PROFESSION

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

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

Author: ASHNA PRASAD, MONASH UNIVERSITY EA = Empirical Archival  
 Co-Author: Ru Gao, University of Queensland

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

### AURF04: AUDIT QUALITY (I)

Chair: PIETRO BIANCHI | Room: HSP Pinedo

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

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

#### AUDIT FIRM RANKS AND AUDIT QUALITY: EVIDENCE FROM CHINA

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

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

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

#### EVALUATING THE EFFECT OF INDUSTRY SPECIALIST DURATION ON AUDIT QUALITY

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

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

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



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

### AURF05: AUDIT QUALITY (II)

Chair: LIMEI CHE | Room: HSP Almadà

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

Author: BAHAAEDDIN ALAREENI, AHLIA UNIVERSITY EA = Empirical Archival

Co-Author:

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

Author: LEIF ATLE BEISLAND, UNIVERSITY OF AGDER EA = Empirical Archival

Co-Author: Roy Mersland, University of Agder  
Øystein Strøm, Oslo and Akershus University College of Applied Sciences

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

Author: TING DONG, STOCKHOLM SCHOOL OF ECONOMICS EA = Empirical Archival

Co-Author: Florian Eugster, Stockholm School of Economics

#### THE EFFECT OF CLIENT SIZE ON AUDIT QUALITY TURNING POINT

Author: YEON HEE PARK, KONGJU NATIONAL UNIVERSITY EA = Empirical Archival

Co-Author: Inman Song, Sungkyunkwan University  
Wansuk Ko, Hankook University of Foreign Study  
Kwon Il Choi, Sungkyunkwan University

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

Author: YONGSUK YUN, KOREA UNIVERSITY EA = Empirical Archival

Co-Author: Soo Young Kwon, Korea University Business School  
Han Yi, Korea University Business School  
Kyoungchul Jung, Korea University Business School

## AU-RF | Wednesday 10<sup>th</sup> May • 15:00-16:30

### AURF06: AUDIT REPORT, JUDGEMENT AND OPINION

Chair: ANGIE ABDEL ZAHER | Room: VCC S5

#### THE ASSOCIATION BETWEEN THE EXPANDED AUDIT REPORT AND INVESTOR UNCERTAINTY

Author: DANIEL BENS, INSEAD EA = Empirical Archival

Co-Author: Woo-Jin Chang, HEC  
Sterling Huang, Singapore Management University

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

Author: SANDRO BRUNELLI, ROME "TOR VERGATA" UNIVERSITY EA = Empirical Archival

Co-Author: Rosella Castellano, University of Rome Unitelma Sapienza  
Chiara Carlino, University of Rome Tor Vergata  
Alessandro Giosi, University of Rome - Lumsa

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

Author: MARIA DEL MAR CAMACHO-MIÑANO, COLEGIO UNIVERSITARIO DE ESTUDIOS FINANCI- EA = Empirical Archival  
EROS

Co-Author: Nora Muñoz-Izquierdo, CUNEF  
Maria-Jesus Segovia-Vargas, UCM  
David Pascual-Ezama, UCM

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

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

Co-Author: Stefan Hunziker, LUCERNE UNIVERSITY OF APPLIED SCIENCES  
Dario Himmelsbach, LUCERNE UNIVERSITY OF APPLIED SCIENCES

#### THE ABILITY OF AUDIT REPORTS TO EXPLAIN INSOLVENCY: EVIDENCE PRE-IAASB'S NEW REPORTING REGIME

Author: NORA MUNOZ-IZQUIERDO, COLEGIO UNIVERSITARIO DE ESTUDIOS FINANCIEROS EA = Empirical Archival

Co-Author: María-Jesús Segovia-Vargas, Complutense University of Madrid  
María-del-Mar Camacho-Miñano, Colegio Universitario de Estudios Financieros (CUNEF)  
David Pascual-Ezama, Complutense University of Madrid

**AU-RF** | Thursday 11<sup>th</sup> May • 09:00-10:30**AURF07: AUDIT FEES**

Chair: MUKESH GARG | Room: HSP Pinedo

**COMPETENCE TRUST, GOODWILL TRUST AND THE NEGOTIATION POWER IN AUDITING**

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

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

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

**AUDIT FEE AT IPO: THE EFFECTS OF CORPORATE GOVERNANCE CHARACTERISTICS**

Author: YU-HSUAN WU, HULL UNIVERSITY / HULL UNIVERSITY BUSINESS SCHOOL EA = Empirical Archival  
 Co-Author: Hwa-Hsien Hsu, Durham University Business School

**FINANCIAL STATEMENT CONFORMANCE TO BENFORD'S LAW AND AUDIT PRICING**

Author: NOLEEN YIN, THE AUSTRALIAN NATIONAL UNIVERSITY EA = Empirical Archival  
 Co-Author: Sue Wright, Macquarie University  
 Xiaomeng Chen, Macquarie University

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

Author: MARIA CONSUELO PUCHETA-MARTINEZ, UNIVERSITY JAUME I EA = Empirical Archival  
 Co-Author: Inmaculada Bel-Oms, University Jaume I  
 Lucia Lima Rodrigues, University of Minho

**AU-RF** | Thursday 11<sup>th</sup> May • 16:00-17:30**AURF08: INFLUENTIAL FACTORS ON AUDITING**

Chair: DAVID HUGUET | Room: VCC S5

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

Author: NAZIA ADEEL, MACQUARIE UNIVERSITY EX = Experimental  
 Co-Author: Chris Patel, Macquarie University  
 Nonna Martinov-Bennie, Macquarie University

**DIVERSITY IN PROFESSIONAL TEAMS: STRUCTURING A DIVERSE AUDIT TEAM**

Author: KARIN BARAC, UNIVERSITY OF PRETORIA CF = Case/Field Study  
 Co-Author: Elizabeth Gammie, Robert Gordon University  
 Bryan Howieson, University of Adelaide  
 Marianne Van Staden, University of South Africa

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

Author: GLEN GRAY, CALIFORNIA STATE UNIVERSITY, NORTHRIDGE CD = Conceptual Development  
 Co-Author: Michael Alles, Rutgers Business School  
 Junko Takagi, ESSEC Business School

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

Author: MOHAMED HEGAZY, THE AMERICAN UNIVERSITY IN CAIRO CF = Case/Field Study  
 Co-Author: Karim Hegazy, Edge Hill University, U.K  
 Mohamed Eldeeb, MSA

**THE INFLUENCE OF NATIVE VERSUS FOREIGN LANGUAGE ON INTERNAL AUDITORS' JUDGMENTS ON WHISTLE-BLOWING: EVIDENCE FROM CHINA**

Author: PEIPEI PAN, MACQUARIE UNIVERSITY EX = Experimental  
 Co-Author: Chris Patel, Macquarie University  
 Zhuoru (Bella) Zheng, Macquarie University

## AU-RF | Thursday 11<sup>th</sup> May • 16:00-17:30

### AURF09: IMPLICATIONS OF AUDIT

Chair: SABINE GRASCHITZ | Room: HSP El Racó

#### CYBER-SECURITY INCIDENTS AND THE PROBABILITY OF FINANCIAL RESTATEMENTS

Author: FABIAN GOGOLIN, QUEEN'S UNIVERSITY BELFAST EA = Empirical Archival  
 Co-Author: Theodore Lynn, Dublin City University Business School, Irish Centre for Cloud Computing and Commerce  
 Pierangelo Rosati, Dublin City University Business School, Irish Centre for Cloud Computing and Commerce

#### DOES VOLUNTARY AUDIT INCREASE SMALL FIRM GROWTH? EVIDENCE FROM A NATURAL EXPERIMENT

Author: ASIF HUQ, DALARNA UNIVERSITY COLLEGE EX = Experimental  
 Co-Author: Sven-Olov Daunfeldt, Dalarna University and HUI Research AB  
 Fredrik Hartwig, Dalarna University  
 Niklas Rudholm, Dalarna University and HUI Research AB

#### AUDITOR NAME BRAND AND LOAN PRICING

Author: CHIMA MBAGWU, WILFRID LAURIER UNIVERSITY EA = Empirical Archival  
 Co-Author: Ling Chu, Lazaridis School of Business & Economics, Wilfrid Laurier University, Waterloo, ON  
 Robert Mathieu, Lazaridis School of Business & Economics, Wilfrid Laurier University, Waterloo, ON  
 Ping Zhang, Rotman School of Management, University of Toronto

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

Author: REINER QUICK, DARMSTADT UNIVERSITY OF TECHNOLOGY SU = Survey  
 Co-Author: Bent Warming Rasmussen, University of Southern Denmark  
 Dennis van Liempd, University of Southern Denmark

#### A CRITICAL EXAMINATION OF AUDITORS' PUBLIC INTEREST RESPONSIBILITIES FROM STAKEHOLDER PERSPECTIVE: THEORETICAL CONCEPTS, STANDARDS AND LIMITS

Author: BAHRAM SOLTANI, UNIVERSITY OF PARIS 1 PANTHEON-SORBONNE CD = Conceptual Development

## AU-RF | Friday 12<sup>th</sup> May • 09:00-10:30

### AURF10: AUDITORS AND CORPORATE GOVERNANCE

Chair: DAVID HAY | Room: HSP El Racó

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

Author: ANGIE ABDEL ZAHER, THE AMERICAN UNIVERSITY IN CAIRO EA = Empirical Archival  
 Co-Author: Angie Abdel-Zaher, American University In Cairo  
 Dina Abdel-Zaher, University of Houston-Clear Lake

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

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

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

Author: TAKETOSHI MIHARA, HITOTSUBASHI UNIVERSITY EA = Empirical Archival

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

Author: RYOKO SHINOTO, REITAKU UNIVERSITY CF = Case/Field Study  
 Co-Author: Mitsunori Kasukabe, Hokkaido University  
 Chie Sawanobori, Osaka Sangyo University

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

Author: XIJIA SU, CHINA EUROPE INTERNATIONAL BUSINESS SCHOOL EA = Empirical Archival  
 Co-Author: Xijia Su, China Europe International Business School  
 Xi Wu, Central University of Finance and Economics

**AU-RF** | Friday 12<sup>th</sup> May • 14:00-15:30**AURF11: PUBLIC SECTOR**

Chair: TRACY GU | Room: HSP Almadà

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

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

**AUDITOR SELECTION STRATEGIES, MANDATORY AUDIT PARTNER ROTATION AND AUDIT QUALITY**

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

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

**EVIDENCE ABOUT THE VALUE OF PUBLIC SECTOR AUDIT TO STAKEHOLDERS**

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

Co-Author: Carolyn Cordery, Victoria University of Wellington

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

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

Co-Author: Mohammad Hudaib, University of Glasgow

Greg Stoner, University of Glasgow

**AUDIT COORDINATION AND CORRELATED AUDIT RISKS**

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

Co-Author: Erich Pummerer, University of Innsbruck

**AU-RF** | Thursday 11<sup>th</sup> May • 14:00-15:30**AURF12: MISCELLANIOUS**

Chair: CLAUS HOLM | Room: HSP El Racó

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

Author: ELISABETTA BARONE, BRUNEL UNIVERSITY CD = Conceptual Development

Co-Author: Oliver Marnet, Southampton Management School, University of Southampton  
David Gwilliam, In memoriam**CAN AUDITORS BECOME OVER-CONSERVATIVE? EVIDENCE FROM MARKET REACTIONS TO AUDITOR CHANGES**

Author: ULF MOHRMANN, KONSTANZ UNIVERSITY EA = Empirical Archival

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

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

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

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

Author: PANAYIOTIS TAHINAKIS, UNIVERSITY OF MACEDONIA EA = Empirical Archival

Co-Author: DIMITRIOS KOUSENIDIS, ARISTOTLE UNIVERSITY OF THESSALONIKI  
MICHALIS SAMARINAS, UNIVERSITY OF MACEDONIA / THE UNIVERSITY OF SHEFFIELD**DO THE BIG-4 USE TRANSPARENCY REPORTS AS A COMMUNICATION STRATEGY?**

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

Co-Author: Pedro Carmona, Universidad de Valencia

**ED-PS** | Wednesday 10<sup>th</sup> May • 15:00-16:30**EDPS01**Chair: JOSE ANTONIO GONZALO | Room: **HMV Meeting 12****THE MISALIGNMENT BETWEEN ACCOUNTING FACULTY PERCEPTIONS OF SUCCESS AND ORGANIZATIONAL IMAGE DURING A PROCESS OF INSTITUTIONAL CHANGE**

Author: ISABEL LOURENCO, LISBON UNIVERSITY INSTITUTE (ISCTE) CF = Case/Field Study  
 Co-Author: Renato Ferreira Leitão Azevedo, ISCTE - Instituto Universitario de Lisboa  
 Sílvia Pereira de Castro Casa Nova, University of Sao Paulo

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

Author: JAN MARTON, THE UNIVERSITY OF GOTHENBURG EX = Experimental  
 Co-Author: Helén Holmgren, University West  
 Kristina Jonäll, University of Gothenburg

**FROM NOVICE TO EXPERT: AN EXPERIENTIAL JOURNEY**

Author: BRID MURPHY, DUBLIN CITY UNIVERSITY CF = Case/Field Study  
 Co-Author: Brid Murphy, Dublin City University  
 Trevor Hassall, Sheffield Hallam University

**ED-PS** | Thursday 11<sup>th</sup> May • 09:00-10:30**EDPS02**Chair: PATRICIA EVERAERT | Room: **VCC S4****COMMUNITIES OF PRACTICE IN A TRANSNATIONAL TEACHING ENVIRONMENT**

Author: MEREDITH THARAPOS, RMIT UNIVERSITY CF = Case/Field Study  
 Co-Author: Brendan O'Connell, RMIT University

**AUTHORSHIP AND SUBAUTHORSHIP JOURNALS IN ACCOUNTING RESEARCH**

Author: STELLA ZOUNTA, UNIVERSITY OF THE AEGEAN EA = Empirical Archival  
 Co-Author: Andreas Andrikopoulos, University of The Aegean  
 Konstantinos Kostaris, Queen Mary University of London

**ED-RF** | Thursday 11<sup>th</sup> May • 14:00-15:30**EDRF01: NEW TECHNOLOGIES IN ACCOUNTING EDUCATION**Chair: NATALIE CHURYK | Room: **HMV Meeting 11****EMBEDDING E-LEARNING IN ACCOUNTING EDUCATION MODULES. THE EDUCATORS PERSPECTIVE**

Author: MARCIN KEDZIOR, CRACOW UNIVERSITY OF ECONOMICS SU = Survey  
 Co-Author: Konrad Grabinski, Cracow University of Economics  
 Agnieszka Herdan, University of Greenwich  
 Joanna Krasodomska, Cracow University of Economics

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

Author: SOLEDAD MOYA, ESADE BUSINESS SCHOOL EX = Experimental  
 Co-Author: Jordi Carens, Eada Business School  
 Jordi Perramon, Pompeu Fabra University

**E-PORTFOLIO: IN SEARCH OF AN ALTERNATIVE ASSESSMENT**

Author: EVELIEN OPDECAM, GHENT UNIVERSITY SU = Survey  
 Co-Author: Fanny Buysschaert, Ghent University  
 Ignace De Beelde, Ghent University

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

Author: POH-SUN SEOW, SINGAPORE MANAGEMENT UNIVERSITY SU = Survey  
 Co-Author: Gary Pan, Singapore Management University

**ED-RF** | Friday 12<sup>th</sup> May • 09:00-10:30**EDRF02: ACCOUNTING LEARNING PRACTICES IN DIFFERENT CONTEXTS**Chair: JOSEP BISBE | Room: **HMV Meeting 11****25 YEARS OF CHANGE IN MANAGEMENT CONTROL SYSTEMS AND BUSINESS EDUCATION IN ESTONIA**

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

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

Author: ANNA SZYCHTA, LODZ UNIVERSITY EA = Empirical Archival

Co-Author: Justyna Dobroszek, Lodz University

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

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

**DOCTORAL ACCOUNTING EDUCATION. EVIDENCE FROM RUSSIA**

Author: ANNA VYSOTSKAYA, ENDICOTT COLLEGE OF INTERNATIONAL STUDIES, WOOSONG UNIVERSITY EX = Experimental

UNIVERSITY

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

**ED-RF** | Thursday 11<sup>th</sup> May • 11:00-12:30**EDRF03: CONCEPTS AND DIFFERENT APPROACHES IN ACCOUNTING EDUCATION**Chair: HANS VAN DER HEIJDEN | Room: **HSP El Racó****ANALYZING PEDAGOGICAL APPROACHES USED IN SECOND AUDITING COURSES**

Author: NATALIE CHURYK, NORTHERN ILLINOIS UNIVERSITY SU = Survey

Co-Author: Alan Reinstein, Wayne State University

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

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

Co-Author: Hyoik Lee, SungKyunKwan University

Yeon-Hee Park, Kongju National University

Tae-Young Paik, Sungkyunkwan University

Dong-Hoon Yang, Dongguk Business School, Dongguk University

**RE-DESIGNING LEARNING ACTIVITIES IN ACCOUNTING - TOWARDS BLENDED LEARNING**

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

Co-Author: Josefin Andersson Sols, University of Gothenburg

Kristina Jonäll, University of Gothenburg

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

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

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

**INTRODUCTORY ACCOUNTING: ACCOUNTING CONCEPTS AND CONCEPTIONS OF ACCOUNTING**

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

Co-Author: Delfina Gomes, University of Minho

Alan Sangster, University of Sussex

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

**ED-RF** | Friday 12<sup>th</sup> May • 14:00-15:30

**EDRF04: ACCOUNTING EDUCATION AND ACADEMICS: MISCELLANEOUS**

Chair: ANNA VYSOTSKAYA | Room: **HMV Meeting 10**

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

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

Co-Author: Yulia Kasperskaya, Universitat de Barcelona

**FACTORS AFFECTING PLAGIARISM: THE CASE OF ACCOUNTING LECTURERS**

Author: FITRA ROMAN CAHAYA, UNIVERSITAS ISLAM INDONESIA EA = Empirical Archival

Co-Author: Ari Santoso, Universitas Islam Indonesia

**EUROPEAN SECURITIES AND MARKETS AUTHORITY REPORTS AS THE BASIS FOR STUDENT-AUTHORED IFRS TEACHING CASES:**

**EXPERIENCES FROM CASE WRITING AND CLASSROOM USE**

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

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

Author: ROLIEN KUNZ, UNIVERSITY OF PRETORIA SU = Survey

Co-Author: Herman de Jager, University of Pretoria

**NARCISSISM IN THE ACADEMIC ENVIRONMENT**

Author: GERLANDO AUGUSTO SAMPAIO FRANCO DE LIMA, UNIVERSITY OF SAO PAULO EA = Empirical Archival

Co-Author: Bruna Camargos Avelino, Federal University of Minas Gerais

Jacqueline Veneroso Alves da Cunha, Federal University of Minas Gerais



**FA-PSD** | Wednesday 10<sup>th</sup> May • 17:00-18:30**FAPSD01**

Chair: IGOR GONCHAROV | Room: VCC S1

**CLASSIFYING RESTATEMENTS: AN APPLICATION OF MACHINE LEARNING AND TEXTUAL ANALYTICS**

Discussant: JOE SCHROEDER

Author: J. EFRIM BORITZ, UNIVERSITY OF WATERLOO

EA = Empirical Archival

Co-Author: Louise Hayes, University of Guelph

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

Discussant: ANDREEA MORARU-ARFIRE

Author: PAUL PRONOBIS, FREIE UNIVERSITÄT BERLIN

EA = Empirical Archival

Co-Author: Matthias Demmer, Freie Universität Berlin

Teri Lombardi, Indiana University

**FA-PSD** | Thursday 11<sup>th</sup> May • 11:00-12:30**FAPSD02**

Chair: PETER JOOS | Room: VCC Auditorium 3A

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

Discussant: JOACHIM GASSEN

Author: RONG DING, WARWICK UNIVERSITY BUSINESS SCHOOL

EA = Empirical Archival

Co-Author: Hang Zhou, University of Edinburgh Business School

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

Discussant: BRADY TWEDT

Author: NIKOLAOS TSILEPONIS, THE UNIVERSITY OF MANCHESTER

EA = Empirical Archival

Co-Author: KONSTANTINOS STATHOPOULOS, THE UNIVERSITY OF MANCHESTER

MARTIN WALKER, THE UNIVERSITY OF MANCHESTER

**FA-PSD** | Thursday 11<sup>th</sup> May • 16:00-17:30**FAPSD03**

Chair: ELIZABETH DEMERS | Room: VCC Auditorium 3A

**EARNINGS ANNOUNCEMENT CLUSTERING AND ANALYST FORECAST BEHAVIOR**

Discussant: DAVID VEENMAN

Author: MARCUS KIRK, UNIVERSITY OF FLORIDA

EA = Empirical Archival

Co-Author: Matthew Driskill, California State University at Fullerton

Jennifer Tucker, University of Florida

**GLOBAL EXPERTISE OF FINANCIAL ANALYSTS**

Discussant: DANIEL WANGERIN

Author: GUANG MA, NATIONAL UNIVERSITY OF SINGAPORE

EA = Empirical Archival

Co-Author: Stanimir Markov, Cox School of Business, Southern Methodist University

Joanna Shuang Wu, Simon Business School, University of Rochester

**FA-PSD** | Friday 12<sup>th</sup> May • 11:00-12:30**FAPSD04**

Chair: MARTIEN LUBBERINK | Room: VCC Auditorium 3A

**WHY DO FIRMS ISSUE HYBRID BONDS?**

Discussant: AMIR AMEL-ZADEH

Author: MARTIN BIERYE, HUMBOLDT UNIVERSITY OF BERLIN

EA = Empirical Archival

Co-Author: Maximilian Muhn, Humboldt University of Berlin  
Martin Schmidt, ESCP Europe**NON-GAAP EARNINGS DISCLOSURE AND IPO PRICING**

Discussant: MARCUS KIRK

Author: ANDREA MENINI, UNIVERSITY OF PADUA

EA = Empirical Archival

Co-Author: Nerissa C. Brown, Alfred Lerner College of Business & Economics - University of Delaware  
Theodore E. Christensen, Terry College of Business - University of Georgia  
Thomas D. Steffen, Yale School of Management - Yale University**FA-PS** | Friday 12<sup>th</sup> May • 11:00-12:30**FAPS01**

Chair: CARMELO REVERTE | Room: VCC S3

**INFORMATION RISK AND CDS MARKETS**

Author: PRAJAKTA DESAI, LSE - LONDON SCHOOL OF ECONOMICS

EA = Empirical Archival

**THE FIRM'S ACCOUNTING CHOICE AND PERFORMANCE SENSITIVE DEBT CONTRACTS**

Author: SANDRA KATARINA KRONENBERGER, LEIBNIZ UNIVERSITY HANNOVER

AM = Analytical/Modelling

**EARNINGS GROWTH, EQUITY VALUATION AND DIVIDEND POLICY**

Author: PENGGUO WANG, UNIVERSITY OF EXETER

AM = Analytical/Modelling

Co-Author: Peter Pope, London School of Economics

**FA-PS** | Wednesday 10<sup>th</sup> May • 15:00-16:30**FAPS02**

Chair: JOB MANGELMANS | Room: HMV Meeting 2

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

Author: MASSIMILIANO BONACCHI, FREE UNIVERSITY OF BOZEN

EA = Empirical Archival

Co-Author: Antonio Marra, Bocconi University  
Paul Zarowin, Stern School of Business New York University**FOR BETTER OR FOR WORSE? THE ECONOMIC CONSEQUENCES OF FREQUENT ACCOUNTING STANDARD CHANGES**

Author: MELANIE DEMIRTAS, FRANKFURT UNIVERSITY

EA = Empirical Archival

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

**PROFESSIONAL SCEPTICISM THROUGH AUDIT PRACTICE: AN ARISTOTELIAN THEORY OF CULTIVATING TRAIT SCEPTICISM**

Author: MARIA CADIZ DYBALL, THE UNIVERSITY OF SYDNEY

SU = Survey

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

**FA-PS** | Wednesday 10<sup>th</sup> May • 15:00-16:30**FAPS03**Chair: ANDREA MENINI | Room: **HMV Meeting 3****DOES EXPLORATION INTENSITY AFFECT ANALYST FORECAST BIAS?**

Author: XIAOMENG CHEN, MACQUARIE UNIVERSITY EA = Empirical Archival  
 Co-Author: Hai Wu, Australian National University

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

Author: JAN CHRISTOPH HENNIG, GOETTINGEN UNIVERSITY EA = Empirical Archival  
 Co-Author: Sebastian Firk, Goettingen University

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

Author: TUAN QUOC HO, UNIVERSITY OF BRISTOL EA = Empirical Archival  
 Co-Author: RUBY TRINH, UNIVERSITY OF BRISTOL  
 FANGMING XU, UNIVERSITY OF BRISTOL

**FA-PS** | Wednesday 10<sup>th</sup> May • 17:00-18:30**FAPS04**Chair: AXEL MOEHLMANN | Room: **HMV Meeting 3****AN ANALYST BY ANY OTHER LAST NAME: COUNTRY FAVORABILITY AND MARKET REACTION TO ANALYST FORECASTS**

Author: JAY HEON JUNG, CASS BUSINESS SCHOOL - CITY, UNIVERSITY OF LONDON EA = Empirical Archival  
 Co-Author: Alok Kumar, University of Miami  
 Sonya Lim, DePaul University  
 Choong-Yuel Yoo, KAIST College of Business

**THE CONVERGENCE OF PRICE AND INTRINSIC VALUE IN INTERNATIONAL EQUITY MARKETS**

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

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

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

**FA-PS** | Thursday 11<sup>th</sup> May • 09:00-10:30**FAPS05**Chair: CASPAR DAVID PETER | Room: **HSP El Brosquil****CLOSING THE GAP OF ANALYSTS' INFORMATIVENESS: AN EMPIRICAL ANALYSIS OF SHORT-RUN STOCK TIPS**

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

**FINANCIAL STATEMENT COMPARABILITY AND ANALYSTS' OVER-OPTIMISM FOR ACCRUALS**

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

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

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

**FA-PS** | Thursday 11<sup>th</sup> May • 09:00-10:30**FAPS06**

Chair: PAUL PRONOBIS | Room: HSP Les Palmeretes

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

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

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

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

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

Author: FRANCESCO MAZZI, UNIVERSITY OF FLORENCE EA = Empirical Archival  
 Co-Author: Lorenzo Dal Maso, Erasmus University Rotterdam  
 Gerald Lobo, University of Houston - Bauer College of Business  
 Luc Paugam, HEC Paris

**FA-PS** | Friday 12<sup>th</sup> May • 14:00-15:30**FAPS07**

Chair: ZHAN GAO | Room: HSP El Brosquil

**IMPLIED GROWTH HORIZONS AND THE COST OF EQUITY**

Author: JOB MANGELMANS, VU - UNIVERSITY OF AMSTERDAM, FACULTY OF ECONOMICS AND BUSINESS ADMINISTRATION EA = Empirical Archival  
 Co-Author: Herbert Rijken, VU University Amsterdam

**THE PERFORMANCE OF MECHANICAL EARNINGS FORECASTS**

Author: MARTIN MEUTER, UNIVERSITY OF COLOGNE EA = Empirical Archival  
 Co-Author: Dieter Hess, University of Cologne  
 Ashok Kaul

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

Author: HUI TIAN, UNIVERSITY OF BATH EA = Empirical Archival  
 Co-Author: Andrew Yim, Cass Business School, City, University of London  
 Newton David, School of Management, University of Bath

**FA-PS** | Thursday 11<sup>th</sup> May • 16:00-17:30**FAPS08**

Chair: GAVIN REID | Room: VCC S3

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

Author: FATEM-ZAHRA EL FASSI, UNIVERSITY OF TOULOUSE EX = Experimental

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

Author: MICHELE FABRIZI, UNIVERSITY OF PADUA EA = Empirical Archival  
 Co-Author: Elisabetta Ipino, Concordia University  
 Michel Magnan, Concordia University  
 Antonio Parbonetti, University of Padua

**SPECIALIST CEOS AND IPO SURVIVAL**

Author: DIMITRIOS GOUNOPOULOS, NEWCASTLE UNIVERSITY EA = Empirical Archival  
 Co-Author: Dimitrios Gounopoulos, Newcastle University  
 Hang Pham, University of Sussex

**FA-PS** | Thursday 11<sup>th</sup> May • 14:00-15:30**FAPS09**Chair: THOMAS HARTMAN | Room: **HMV Meeting 3****CROWDINVESTORS' INFORMATION ACQUISITION - AN ANALYSIS OF INVESTOR-LEVEL GOOGLE ANALYTICS DATA**

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

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

Author: KAREL HRAZDIL, SIMON FRASER UNIVERSITY EA = Empirical Archival

Co-Author: Dennis Chung, Simon Fraser University  
Jiri Novak, Charles University in Prague  
Nattavut Suwanyangyuan, Simon Fraser University**POLICY UNCERTAINTY EXPOSURE OF INDIVIDUAL COMPANIES: THE CASE OF THE BREXIT REFERENDUM**

Author: ADRIANA KORCZAK, UNIVERSITY OF BRISTOL EA = Empirical Archival

Co-Author: Paula Hill, University of Bristol  
Piotr Korczak, University of Bristol**FA-PS** | Thursday 11<sup>th</sup> May • 14:00-15:30**FAPS10**Chair: FERDINAND ELFERS | Room: **HMV Meeting 2****THE TIMING OF RATING-CHANGE ANNOUNCEMENTS**

Author: PEPA KRAFT, NEW YORK UNIVERSITY / LEONARD N. STERN SCHOOL OF BUSINESS EA = Empirical Archival

Co-Author: Yuan Xie, Fordham University  
Ling Zhou, University of New Mexico**UNDERSTANDING DEPOSITOR DISCIPLINE IN CREDIT UNIONS**

Author: ANDRES MESA TORO, UNIVERSITY OF NAVARRA EA = Empirical Archival

Co-Author: Javier Gomez-Biscarri, Department of Economics and Business - Universitat Pompeu  
Fabra Barcelona Graduate School of Economics  
Germán López-Espinosa, Faculty of Economics - Universidad de Navarra**MANDATORY FINANCIAL STATEMENT DISCLOSURE AND CREDIT RATINGS**

Author: STEVEN VANHAVERBEKE, KU LEUVEN EA = Empirical Archival

Co-Author: Benjamin Balsmeier, ETH Zurich, Swiss Economic Institute  
Thorsten Doherr, Centre for European Economic Research (ZEW), Department of Industrial  
Economics and International Management**FA-PS** | Friday 12<sup>th</sup> May • 09:00-10:30**FAPS11**Chair: DAVID PLUMLEE | Room: **HMV Meeting 5****DO FOREIGN BANKS PREFER ACCOUNTING RATIOS OR CREDIT RATINGS IN THE PERFORMANCE PRICING PROVISIONS OF SYNDICATED LOANS?**

Author: ALICE-LIANG XU, UNIVERSITY OF MANCHESTER EA = Empirical Archival

Co-Author: Edward Lee, University of Manchester  
Kostas Pappas, University of Southampton**THE IMPACT OF DEBT COVENANT VIOLATION ON CREDIT DEFAULT SWAP SPREADS**

Author: CHUNMEI ZHU, UNIVERSITY OF WATERLOO EA = Empirical Archival

Co-Author: Changling Chen, University of Waterloo  
Jeong-bon Kim, University of Waterloo**COST BEHAVIOR AND BOND YIELD SPREADS**

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

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

**FA-PS** | Friday 12<sup>th</sup> May • 09:00-10:30**FAPS12**Chair: MICHAEL EAMES | Room: **HMV Meeting 6****DECOMPOSING ANALYSTS' EARNINGS FORECAST ERROR: WHAT ARE THE KEY FACTORS?**

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

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

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

**TRACKING ANALYSTS ALONG TECHNOLOGICAL LINKS**

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

**FA-PS** | Friday 12<sup>th</sup> May • 14:00-15:30**FAPS13**Chair: CHRISTINA MANTHEI-GEH | Room: **HSP Les Palmeretes****COMPETITIVE THREATS, INFORMATION ASYMMETRY, AND INSIDER TRADING**

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

**MUTUAL FUND HERDING, INFORMATION ENVIRONMENT, AND STOCK PRICE CRASH**

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

**A CONSISTENT RESEARCH DESIGN FOR VALUE RELEVANCE STUDIES**

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

**FA-PS** | Thursday 11<sup>th</sup> May • 11:00-12:30**FAPS14**Chair: KEVIN SUN | Room: **VCC S3****HEDGE ACCOUNTING DURING TIMES OF CRISES: EVIDENCE FROM THE EUROPEAN BANKING INDUSTRY**

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

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

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

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

Author: PETER WYSOCKI, UNIVERSITY OF MIAMI EA = Empirical Archival  
 Co-Author: Taylor Wiesen, George Mason University

**FR-PSD** | Wednesday 10<sup>th</sup> May • 17:00-18:30**FRPSD01**

Chair: ALJOSA VALENTINCIC | Room: VCC Auditorium 3B

**PEER DYNAMICS AND DISCRETIONARY DISCLOSURE**

Discussant: HOLLY YANG  
 Author: YUEN-KIT CHAU, THE CHINESE UNIVERSITY OF HONG KONG EA = Empirical Archival  
 Co-Author:

**VOLUNTARY SENSITIVITY RISK DISCLOSURE**

Discussant: MAXIMILIAN A. MÜLLER  
 Author: DAPHNE LUI, ESSEC BUSINESS SCHOOL PARIS EA = Empirical Archival  
 Co-Author: Yanling Guan, Hong Kong Baptist University  
 Yong Li, King's College London

**FR-PSD** | Thursday 11<sup>th</sup> May • 09:00-10:30**FRPSD02**

Chair: ANN TARCA | Room: VCC Auditorium 3B

**MOVING THE CONCEPTUAL FRAMEWORK FORWARD: ACCOUNTING FOR UNCERTAINTY**

Discussant: MARY BARTH  
 Author: RICHARD BARKER, UNIVERSITY OF OXFORD CD = Conceptual Development  
 Co-Author: Stephen Penman, Columbia Business School

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

Discussant: ANNITA FLOROU  
 Author: SHIHENG WANG, THE HONG KONG UNIVERSITY OF SCIENCE AND TECHNOLOGY EA = Empirical Archival  
 Co-Author: Michael Welker, Queen's University  
 Serena Wu, Queen's University

**FR-PSD** | Thursday 11<sup>th</sup> May • 16:00-17:30**FRPSD03**

Chair: HOLGER DASKE | Room: VCC Auditorium 3B

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

Discussant: MARTIN GLAUM  
 Author: ALESSANDRO GHIO, ESSEC BUSINESS SCHOOL PARIS EA = Empirical Archival  
 Co-Author: Andrei Filip, ESSEC Business School  
 Luc Paugam, HEC Paris

**CUSTOMERS AND FINANCIAL REPORTING QUALITY**

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

**FR-PSD** | Friday 12<sup>th</sup> May • 09:00-10:30**FRPSD04**

Chair: THORSTEN SELLHORN | Room: VCC Auditorium 3B

**MARKET-WIDE EFFECTS OF OFF-BALANCE SHEET DISCLOSURES:**

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

**DYNAMIC INVESTMENT AND EARNINGS-RETURN PROPERTIES: A STRUCTURAL APPROACH**

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

**FR-PSD** | Friday 12<sup>th</sup> May • 14:00-15:30**FRPSD05**

Chair: MARIA DEL MAR CAMACHO | Room: VCC Auditorium 3B

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

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

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

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

**FR-PS** | Wednesday 10<sup>th</sup> May • 15:00-16:30**FRPS01**

Chair: STEPHEN TAYLOR | Room: HMV Meeting 4

**INSIDER TRADING, COMPETITION, AND REAL ACTIVITIES MANIPULATION**

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

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

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

**VOLUNTARY DISCLOSURE AND INFORMED TRADING**

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

**FR-PS** | Wednesday 10<sup>th</sup> May • 15:00-16:30**FRPS02**Chair: JOERG R. WERNER | Room: **HMV Meeting 5****DIFFERENCES IN THE LIKLIHOOD AND MAGNITUDE OF IMPAIRMENTS AND UNREALIZED LOSSES: EVIDENCE FROM THE REAL ESTATE INDUSTRY**

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

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

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

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

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

**FR-PS** | Wednesday 10<sup>th</sup> May • 17:00-18:30**FRPS03**Chair: A. RASHAD ABDEL-KHALIK | Room: **VCC S3****CEO STOCK OWNERSHIP, OPTION VALUE AND ACCOUNTING FRAUD: AN ANALYSIS OF THE SEC ACCOUNTING AND AUDITING ENFORCEMENT RELEASES**

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

**FINANCIAL STATEMENT COMPARABILITY, READABILITY AND ACCOUNTING FRAUD**

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

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

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

**FR-PS** | Wednesday 10<sup>th</sup> May • 17:00-18:30**FRPS04**Chair: ELISABETTA BARONE | Room: **HMV Meeting 5****THE INFORMATION CONTENT OF 10-K NARRATIVES: COMPARING MD&A AND FOOTNOTE DISCLOSURES**

Author: AMIR AMEL-ZADEH, UNIVERSITY OF OXFORD / SAID BUSINESS SCHOOL EA = Empirical Archival  
 Co-Author: Jonathan Faasse, University of Cambridge

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

Author: PRATIK GOEL, IESEG SCHOOL OF MANAGEMENT EA = Empirical Archival  
 Co-Author: Sanjay Kallapur, Indian School of Business  
 Ankit Jain, Indian School of Business

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

Author: JACQUI MUNRO, UNIVERSITY OF REGINA EA = Empirical Archival  
 Co-Author: Steve Young, Lancaster University  
 Justin Chircop, Lancaster University

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

### FRPS05

Chair: ANNE D'ARCY | Room: VCC S3

#### EXECUTIVE CHARACTERISTICS AND ACCOUNTING CHOICES OF BANKS

Author: NICOLAS BOOB, UNIVERSITY OF MANNHEIM EA = Empirical Archival  
 Co-Author: Jannis Bischof, University of Mannheim

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

Author: LEONIDAS DOUKAKIS, LAUSANNE UNIVERSITY / HEC LAUSANNE EA = Empirical Archival  
 Co-Author: Minyue Dong, HEC, University of Lausanne  
 Stephen Ryan, Stern School of Business, New York University

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

Author: MONICA LÓPEZ-PUERTAS LAMY, CARLOS III UNIVERSITY, MADRID EA = Empirical Archival  
 Co-Author: Juana Aledo, Universidad Carlos III, Madrid  
 Kurt Desender, Universidad Carlos III, Madrid

## FR-PS | Thursday 11<sup>th</sup> May • 09:00-10:30

### FRPS06

Chair: LEONIDAS DOUKAKIS | Room: HMV Meeting 1

#### BANK STRESS TESTS: AN ACTIVE TREATMENT OR A PLACEBO?

Author: JOHANNES HÖBELT, UNIVERSITY OF SUSSEX EA = Empirical Archival  
 Co-Author: Dimitrios Gounopoulos, Newcastle University  
 Nikolaos Papanikolaou, University of Sussex

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

Author: SAVVAS PAPADOPOULOS, THE UNIVERSITY OF GOTHENBURG EA = Empirical Archival  
 Co-Author: Jan Marton, University of Gothenburg

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

Author: FLORENCE PINTO BASTO, ISEG, UNIVERSIDADE DE LISBOA EA = Empirical Archival  
 Co-Author: Ana Marques, NOVA SBE

## FR-PS | Thursday 11<sup>th</sup> May • 09:00-10:30

### FRPS07

Chair: ALESSANDRO GHIO | Room: HMV Meeting 4

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

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

#### THE EFFECT OF ACCOUNTING REPORTING COMPLEXITY ON FINANCIAL ANALYSTS

Author: ARI YEZEGEL, BENTLEY UNIVERSITY EA = Empirical Archival  
 Co-Author: Rani Hoitash, Bentley University  
 Udi Hoitash, Northeastern University

**FR-PS** | Thursday 11<sup>th</sup> May • 14:00-15:30**FRPS08**

Chair: MARTIN GLAUM | Room: VCC S2

**INDUSTRY EXPERTISE AND THE INFORMATIONAL ADVANTAGES OF MANAGERS AND ANALYSTS**

Author: DAN AMIRAM, COLUMBIA UNIVERSITY EA = Empirical Archival  
 Co-Author: Ashiq Ali, University of Texas at Dallas  
 Alon Kalay, Columbia Business School  
 Gil Sadka, University of Texas at Dallas

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

Author: SAVERIO BOZZOLAN, LUISS UNIVERSITY EX = Experimental  
 Co-Author: Philip Joos, Department of Accountancy Tilburg University  
 Enrico Rubaltelli, Department of Developmental and Socialization Psychology Cognitive  
 Neuroscience Centre University of Padova

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

Author: ANDRE AROLDI FREITAS DE MOURA, UNIVERSITY OF BIRMINGHAM EA = Empirical Archival  
 Co-Author: Chun Yu Mak, University of Birmingham  
 Jairaj Gupta, University of Birmingham

**FR-PS** | Thursday 11<sup>th</sup> May • 14:00-15:30**FRPS09**

Chair: HENRY JARVA | Room: VCC S3

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

Author: NOOR HASHIM, LANCASTER UNIVERSITY / MANAGEMENT SCHOOL EA = Empirical Archival  
 Co-Author: Norman Strong, University of Manchester

**DOES ANALYST'S FACE MATTER?**

Author: RAY WANG, HONG KONG BAPTIST UNIVERSITY EA = Empirical Archival  
 Co-Author: K. Hung Chan, Lingnan University  
 Tony Kang, McMaster University and University of Nebraska - Lincoln  
 Ruixin Wang, Hong Kong Baptist University

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

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

**FR-PS** | Thursday 11<sup>th</sup> May • 14:00-15:30**FRPS10**

Chair: IRENE KARAMANOU | Room: HMV Meeting 1

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

Author: NIKOLAOS FLOROPOULOS, UNIVERSITY OF CYPRUS EA = Empirical Archival  
 Co-Author: Andreas Charitou, University of Cyprus  
 Irene Karamanou, University of Cyprus  
 George Loizides, University of Cyprus

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

Author: HANGSOO KYUNG, THE CHINESE UNIVERSITY OF HONG KONG EA = Empirical Archival  
 Co-Author: Joseph Weintrop, City University of New York- Baruch College

**CONSECUTIVE EARNINGS INCREASES: MANAGERIAL DISCRETION OR MANAGERIAL PERFORMANCE?**

Author: GILAD LIVNE, UNIVERSITY OF EXETER EA = Empirical Archival  
 Co-Author: Joanne Horton, University of Exeter  
 GILAD LIVNE, University of Exeter  
 Sarayut Rueangsuwan, Kasetsart University

## FR-PS | Wednesday 10<sup>th</sup> May • 15:00-16:30

### FRPS11

Chair: MARIANO PABLO SCAPIN | Room: VCC 53

#### FACEBOOK POSTING ACTIVITY AND THE SELECTIVE AMPLIFICATION OF EARNINGS DISCLOSURES

Author: WILLIAM CREADY, THE UNIVERSITY OF TEXAS AT DALLAS EA = Empirical Archival  
 Co-Author: Rajib Hasan, University of Houston-Clear Lake

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

Author: SHAI LEVI, TEL AVIV UNIVERSITY EA = Empirical Archival  
 Co-Author: Eli Amir, Tel Aviv University and City University of London  
 Tsafir Livne, University of North Carolina

#### CYBER-RISK DISCLOSURE: WHO CARES?

Author: BENJAMIN SEGAL, FORDHAM UNIVERSITY EA = Empirical Archival  
 Co-Author: Gilles Hilary, Georgetown University  
 May Zhang, Fordham

## FR-PS | Thursday 11<sup>th</sup> May • 14:00-15:30

### FRPS12

Chair: DANIEL SCHAUPP | Room: HMV Meeting 5

#### THE GOODWILL IMPAIRMENT TEST DATE CHOICE

Author: YING QUAN, THE UNIVERSITY OF TEXAS AT DALLAS EA = Empirical Archival  
 Co-Author: William Cready, The University of Texas at Dallas  
 Ying Quan, The University of Texas at Dallas

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

Author: TONNY STENHEIM, BI NORWEGIAN BUSINESS SCHOOL EA = Empirical Archival  
 Co-Author: Erlend Kvaal, BI Norwegian Business School

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

Author: ANDREI FILIP, ESSEC BUSINESS SCHOOL PARIS EA = Empirical Archival  
 Co-Author: Gerald Lobo, University of Houston  
 Luc Paugam, HEC Paris

## FR-PS | Thursday 11<sup>th</sup> May • 09:00-10:30

### FRPS13

Chair: MARVIN WEE | Room: VCC 53

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

Author: RUCSANDRA MOLDOVAN, CONCORDIA UNIVERSITY EA = Empirical Archival  
 Co-Author: Ahmad Hammami, John Molson School of Business, Concordia University

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

Author: ALI SAHIN, UNIVERSITY OF WESTMINSTER EA = Empirical Archival  
 Co-Author: Ivana Raonic, Cass Business School

**FR-PS** | Thursday 11<sup>th</sup> May • 11:00-12:30**FRPS14**Chair: MARTIN HOOGENDOORN | Room: **HMV Meeting 4****IS THERE AN ENFORCEMENT PREMIUM IN AUDIT FEES?**

Author: SERENA MORRICONE, LAUSANNE UNIVERSITY / HEC LAUSANNE EA = Empirical Archival  
 Co-Author: Annita Florou, King's College London  
 Peter Pope, London School of Economics and Political Sciences

**EXTENDED AUDITOR REPORTING AND PRIVATE INFORMATION DISCLOSURE**

Author: JOERG R. WERNER, FRANKFURT SCHOOL OF FINANCE & MANAGEMENT EA = Empirical Archival  
 Co-Author: Joerg Werner,  
 Elisabeth Klaes,

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

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

**FR-PS** | Wednesday 10<sup>th</sup> May • 17:00-18:30**FRPS15**Chair: CHRISTOF BEUSELINCK | Room: **HMV Meeting 1****ELECTION CYCLES AND CORPORATE ANNOUNCEMENTS OF EMPLOYEE DISMISSALS**

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

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

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

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

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

**FR-PS** | Thursday 11<sup>th</sup> May • 11:00-12:30**FRPS16**Chair: JAP EFENDI | Room: **HMV Meeting 5****ENFORCING AN ENFORCEMENT SYSTEM AND THE CLASH OF CULTURES IN ROMANIA**

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

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

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

**EARNINGS QUALITY AND THE HETEROGENEOUS RELATION BETWEEN EARNINGS AND STOCK RETURNS**

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

## FR-PS | Thursday 11<sup>th</sup> May • 16:00-17:30

### FRPS17

Chair: ROBERTO DI PIETRA | Room: HMV Meeting 1

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

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

#### IS THE IFRS FOR SMES WORKING? AN EXPLORATORY INTERVIEW STUDY

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

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

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

## FR-PS | Thursday 11<sup>th</sup> May • 16:00-17:30

### FRPS18

Chair: GERALD LOBO | Room: HMV Meeting 2

#### PRIVATE DEBT AND TIMELY LOSS RECOGNITION

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

Co-Author: Benedikt Franke, University of Mannheim

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

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

Co-Author: Grzegorz Pawlina, Lancaster University Management School

Wen Lin, Lancaster University Management School

#### DEBT COVENANT CONDITION AND THE RELATIVE USE OF OPERATING LEASES

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

Co-Author: Daniel Gyung Paik, University of richmond

Brandon Byunghwan Lee, Indiana University Northwest

Sung Wook Yoon, California State University, Northridge

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

### FRPS19

Chair: IVANA RAONIC | Room: VCC 54

#### ACCRUALS QUALITY: COMPREHENSIVE INCOME AND NET INCOME PERSPECTIVE

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

Co-Author: Rafaela Pinho, Fucape Business School

Fabio Motoki, Fucape Business School

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

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

Co-Author: Christina Dargenidou, University of Exeter

Beatriz García Osmá, Universidad Carlos III

#### ACCOUNTING STANDARDS ENFORCEMENT AND EARNINGS MANAGEMENT: AN INTERNATIONAL COMPARISON

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

Co-Author: Collins Ntim, University of Southampton

**FR-PS** | Thursday 11<sup>th</sup> May • 16:00-17:30**FRPS20**Chair: MARCELA ZAROVA | Room: **HMV Meeting 3****EFRAG'S ROLE IN THE INTERNATIONAL STANDARD SETTING PROCESS**

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

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

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

**FR-PS** | Friday 12<sup>th</sup> May • 09:00-10:30**FRPS21**Chair: NIAMH M. BRENNAN | Room: **VCC 54****TRADING ON RESIDUAL TONE**

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

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

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

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

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

**FR-PS** | Friday 12<sup>th</sup> May • 09:00-10:30**FRPS22**Chair: JAN MARTON | Room: **HMV Meeting 1****DOES IFRS CONVERGENCE AFFECT THE LEVEL OF ACCRUALS-BASED EARNINGS MANAGEMENT AND REAL ACTIVITIES-BASED EARNINGS MANAGEMENT OF EUROPEAN INDUSTRIAL FIRMS?**

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

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

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

**DO GOVERNMENT SUBSIDIES AFFECT INCOME SMOOTHING?**

Author: CHENG ZENG, THE UNIVERSITY OF MANCHESTER EA = Empirical Archival  
 Co-Author: Kostas Pappas, University of Southampton  
 Martin Walker, University of Manchester  
 Liang Xu, University of Manchester

**FR-PS** | Friday 12<sup>th</sup> May • 09:00-10:30**FRPS23**Chair: SANJAY BISSESSUR | Room: **HMV Meeting 2****HOW DO FIRMS RESPOND TO PEER DISCLOSURES? EVIDENCE FROM CLINICAL TRIAL DISCLOSURES**

Author: VEDRAN CAPKUN, HEC PARIS EA = Empirical Archival  
 Co-Author: Yun Lou, HEC Paris  
 Yin Wang, HEC Paris

**PROPRIETARY COSTS AND NONFINANCIAL DISCLOSURES**

Author: JOHANN COMPRIX, SYRACUSE UNIVERSITY EA = Empirical Archival  
 Co-Author: Craig Nichols, Syracuse University

**STRATEGIC RESPONSES TO INCREASES IN OWNERSHIP DISCLOSURE**

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

**FR-PS** | Friday 12<sup>th</sup> May • 11:00-12:30**FRPS24**Chair: JUNE CAO | Room: **HMV Meeting 1****CORPORATE IN-HOUSE HUMAN CAPITAL INVESTMENT IN ACCOUNTING AND FINANCIAL REPORTING QUALITY**

Author: YANJU LIU, SINGAPORE MANAGEMENT UNIVERSITY EA = Empirical Archival  
 Co-Author: Xia Chen, Singapore Management University  
 Qiang Cheng, Singapore Management University  
 Travis Chow, Singapore Management University

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

Author: PATRICK MARTIN, INDIANA UNIVERSITY EX = Experimental  
 Co-Author: Joseph Johnson, University of Central Florida  
 Bryan Stikeleather, University of South Carolina  
 Donald Young, Georgia Institute of Technology

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

Author: HERVE STOLOWY, HEC PARIS EA = Empirical Archival  
 Co-Author: Andrei Filip, ESSEC Business School  
 Gerald Lobo, University of Houston  
 Luc Paugam, HEC Paris

**FR-PS** | Wednesday 10<sup>th</sup> May • 15:00-16:30**FRPS25**Chair: GEORG SCHNEIDER | Room: **VCC S2****EVOLUTION IN VALUE RELEVANCE OF ACCOUNTING INFORMATION**

Author: MARY BARTH, STANFORD UNIVERSITY EA = Empirical Archival  
 Co-Author: Ken Li, Stanford University  
 Charles McClure, Stanford University

**DISCLOSURE ENFORCEMENT CONSEQUENCES - EVIDENCE FROM GERMAN FIRMS**

Author: JULIA NASEV, UNIVERSITY OF COLOGNE EA = Empirical Archival  
 Co-Author: Christian Laschewski, Bundeswehr University Munich

**MEASURING REPORTING QUALITY: RECOGNITION VERSUS DISCLOSURE**

Author: SHAILENDRA PANDIT, UNIVERSITY OF ILLINOIS AT CHICAGO EA = Empirical Archival  
 Co-Author: Ryan Casey, University of Denver  
 Feng Gao, Rutgers University  
 Michael Kirschenheiter, University of Illinois at Chicago  
 Siyi Li, University of Illinois at Chicago

**FR-PS** | Friday 12<sup>th</sup> May • 11:00-12:30**FRPS26**

Chair: SUE WRIGHT | Room: HMV Meeting 2

**INVESTORS' PERCEPTION OF FINANCIAL DISCLOSURE REGULATION TO ACHIEVE PUBLIC POLICY OBJECTIVES: EVIDENCE FROM EXTRACTIVE ISSUERS**

Author: KATHARINA HOMBACH, FRANKFURT SCHOOL OF FINANCE &amp; MANAGEMENT EA = Empirical Archival

**SEC COMMENT LETTER DISCLOSURES AND SHORT SELLING**

Author: ZHEJIA LING, IOWA STATE UNIVERSITY EA = Empirical Archival

Co-Author: Sam (Sunghan) Lee, Iowa State University  
Zabihollah Rezaee, The University of Memphis**INCREASED MANDATED DISCLOSURE FREQUENCY AND PRICE FORMATION: EVIDENCE FROM THE 8-K EXPANSION REGULATION**

Author: BRIAN MILLER, INDIANA UNIVERSITY EA = Empirical Archival

Co-Author: Jeff McMullin, Indiana University  
Brady Twedt, Indiana University**FR-PS** | Friday 12<sup>th</sup> May • 11:00-12:30**FRPS27**

Chair: ERLEND KVAAL | Room: HMV Meeting 5

**VOLATILITY AND THE TIMING OF EARNINGS ANNOUNCEMENTS**

Author: MATTHEW LYLE, NORTHWESTERN UNIVERSITY / KELLOGG SCHOOL OF MANAGEMENT EA = Empirical Archival

Co-Author: Christopher Rigsby, Northwestern University  
Andy Stephan, Northwestern University  
Teri Yohn, Indiana University**TRADING BEHAVIOR AROUND EARNINGS ANNOUNCEMENTS DAYS**

Author: CHEN-HUI WU, NATIONAL CHUNG CHENG UNIVERSITY EA = Empirical Archival

Co-Author:

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

Author: JINGRAN ZHAO, THE HONG KONG POLYTECHNIC UNIVERSITY EA = Empirical Archival

Co-Author: Weishi Jia, Emory University

**FR-PS** | Friday 12<sup>th</sup> May • 14:00-15:30**FRPS28**

Chair: KEVIN MCMEEKING | Room: HMV Meeting 5

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

Author: TATIANA FEDYK, UNIVERSITY OF SAN FRANCISCO EA = Empirical Archival

Co-Author: Zvi Singer, HEC Montreal  
Mark Soliman, University of South California**THE POWER OF NUMBERS: BASE-TEN THRESHOLD EFFECTS IN REPORTED REVENUE**

Author: JOSEPH HAN STICE, THE CHINESE UNIVERSITY OF HONG KONG EA = Empirical Archival

Co-Author: Derrald Stice, Hong Kong University of Science and Technology  
Earl Stice, Brigham Young University  
Lorien Stice-Lawrence, University of North Carolina at Chapel Hill**DAMAGE CONTROL: EARNINGS MANAGEMENT IN THE FACE OF PRODUCT HARM CRISES**

Author: SHAFU ZHANG, CONCORDIA UNIVERSITY EA = Empirical Archival

Co-Author: Like Jiang, The University of Melbourne  
Michel Magnan, Concordia University  
Lixin Su, Lingnan University

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

### FRPS29

Chair: CHRISTIAN LASCHEWSKI | Room: HMV Meeting 6

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

Author: KEVIN SUN, ST. JOHN'S UNIVERSITY EA = Empirical Archival  
 Co-Author: Alan Huang, University of Waterloo

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

Author: HOLLY YANG, SINGAPORE MANAGEMENT UNIVERSITY EA = Empirical Archival  
 Co-Author: Young Jun Cho, Singapore Management University  
 Hai Lu, Singapore Management University and University of Toronto

#### INEVITABLE DISCLOSURE DOCTRINE AND VOLUNTARY DISCLOSURE

Author: CHUNQIU ZHANG, THE CHINESE UNIVERSITY OF HONG KONG EA = Empirical Archival  
 Co-Author: ZHAOYANG GU, The Chinese University of Hong Kong

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

### FRPS30

Chair: MARCUS WITZKY | Room: HMV Meeting 1

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

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

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

Author: HANNA LEE, ROBERT H. SMITH SCHOOL OF BUSINESS EA = Empirical Archival  
 Co-Author: Michael Kimbrough, University of Maryland  
 Yue Zheng, University of Maryland

#### BUSINESS PRESS COVERAGE AND MANAGEMENT EARNINGS GUIDANCE

Author: YACHANG ZENG, NANYANG TECHNOLOGICAL UNIVERSITY EA = Empirical Archival  
 Co-Author: Jihun Bae, Tilburg University  
 Robin Litjens, Tilburg University  
 Chul Park, University of Hong Kong

## FR-PS | Friday 12<sup>th</sup> May • 11:00-12:30

### FRPS31

Chair: PATRICK HOPKINS | Room: VCC S2

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

Author: YASHU DONG, SHANGHAI UNIVERSITY OF FINANCE AND ECONOMICS EA = Empirical Archival  
 Co-Author: Danqing Young, The Chinese University of Hong Kong

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

Author: JONATHAN NAM, THE HONG KONG POLYTECHNIC UNIVERSITY EA = Empirical Archival  
 Co-Author: Jae B. Kim, Singapore Management University

#### TRUST, FAMILY FIRMS, MERGER AND ACQUISITION QUALITY

Author: GIANFRANCO SICILIANO, BOCCONI UNIVERSITY EA = Empirical Archival  
 Co-Author: Suresh Radhakrishnan, University of Texas at Dallas  
 Annalisa Prencipe, Bocconi University

**FAFR-RF** | Wednesday 10<sup>th</sup> May • 15:00-16:30**FAFRRF01: VALUE RELEVANCE RELATED ISSUES**

Chair: MARTIN BIEREY | Room: VCC S7

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

Author: VICTORIA CLOUT, THE UNIVERSITY OF NEW SOUTH WALES EA = Empirical Archival  
 Co-Author: Victoria Clout, UNSW Sydney  
 Michael Falta, University of Canterbury, New Zealand  
 Roger Willett, University of Tasmania

**VALUE RELEVANCE OF PEER-BASED BENCHMARKING IN COST BEHAVIOUR**

Author: OVEIS MADADIAN, IÉSEG SCHOOL OF MANAGEMENT EA = Empirical Archival  
 Co-Author: Walter Aerts, University of Antwerp/Tilburg University  
 Tom Van Caneghem, KU Leuven/University of Antwerp

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

Author: JORGE KATSUMI NIYAMA, UNIVERSIDADE DE BRASÍLIA EA = Empirical Archival  
 Co-Author: Manuel Castelo Branco, University of Porto  
 José Curto, UNIDE, Lisbon University Institute (ISCTE-IUL)  
 Isabel Lourenço, UNIDE, Lisbon University Institute (ISCTE-IUL)

**THE VALUE RELEVANCE OF BRAND VALUATION**

Author: ANDREA PERRONE, UNIVERSITY OF BARI ALDO MORO EA = Empirical Archival  
 Co-Author: Emanuel Bagna, University of Pavia  
 Vittorio Dell'Atti, University of Bari Aldo Moro  
 Grazia Dicuonzo, University of Bari Aldo Moro

**DISENTANGLING RELIABILITY FROM RELEVANCE IN VALUE-RELEVANCE TESTS**

Author: DAN WEISS, TEL AVIV UNIVERSITY EA = Empirical Archival  
 Co-Author: Efrat Shust, Hebrew University of Jerusalem

**FAFR-RF** | Wednesday 10<sup>th</sup> May • 15:00-16:30**FAFRRF02: CONSERVATISM AND INFORMATION ASYMMETRIES**

Chair: BIANCA BEYER | Room: VCC S9

**CONSERVATISM AND ENDOGENOUS PREFERENCES**

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

**ASYMMETRIES IN THE PERSISTENCE AND PRICING OF CASH FLOWS**

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

**ACCOUNTING CONSERVATISM AND TRADE CREDIT**

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

**THE EFFECT OF DUAL HOLDINGS ON THE LEVEL OF ACCOUNTING CONSERVATISM**

Author: THOMAS KASPEREIT, UNIVERSITY OF LUXEMBOURG EA = Empirical Archival  
 Co-Author: Mario Albert Gloger, University of Oldenburg  
 Kerstin Lopatta, University of Oldenburg

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

Author: YI-MIEN LIN, NATIONAL CHUNG HSING UNIVERSITY EA = Empirical Archival  
 Co-Author: Chia-Hua Chang, National Chung Hsing University  
 Yuh-Jiuan Parng, Asia University

## FAFR-RF | Wednesday 10<sup>th</sup> May • 17:00-18:30

### FAFRRF03: CEO AND EXECUTIVE COMPENSATIONS

Chair: SANDRO BRUNELLI | Room: HMV Meeting 9

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

Author: ALAA ALHAJ ISMAIL, COVENTRY UNIVERSITY EA = Empirical Archival

Co-Author: Sami Adwan, University of Sussex

John Stittle, University of Essex

#### DEBT-EQUITY CONFLICT, ACCOUNTING CONSERVATISM, AND EXECUTIVE COMPENSATION

Author: ZHAOYANG GU, THE CHINESE UNIVERSITY OF HONG KONG EA = Empirical Archival

Co-Author: Xiaoxia (Sasha) Peng, University of Utah

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

Author: MEI YEE LEE, MONASH UNIVERSITY MALAYSIA EA = Empirical Archival

Co-Author: Ferdinand A Gul, Deakin University

Karen MY Lai, Deakin University

Michael Wu, The Hong Kong Polytechnic University

#### THE IMPACT OF A REMUNERATION GUIDELINE IN THE AUSTRALIAN BANKING INDUSTRY

Author: SUE WRIGHT, THE UNIVERSITY OF NEWCASTLE EA = Empirical Archival

Co-Author: Cheok Man Ng, Macquarie University

Shane Magee, Macquarie University

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

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

Co-Author: MING-CHENG WU, Department of Finance, National Changhua University of Education

## FAFR-RF | Wednesday 10<sup>th</sup> May • 17:00-18:30

### FAFRRF04: EARNINGS QUALITY (I)

Chair: VICTORIA CLOUT | Room: HMV Meeting 10

#### EARNINGS MANAGEMENT USING OCI RECYCLING: AUSTRALIAN EVIDENCE

Author: NEAL ARTHUR, THE UNIVERSITY OF SYDNEY EA = Empirical Archival

Co-Author: Victoria Clout, The University of New South Wales

Ava Wu, The University of Sydney

Xiao Zhou,

#### EARNINGS MANAGEMENT USING CLASSIFICATION SHIFTING: EVIDENCE FROM JAPAN

Author: RYOSUKE FUJITANI, HITOTSUBASHI UNIVERSITY EA = Empirical Archival

#### EARNINGS PROPERTIES WITH UNLIMITED LIABILITY FIRMS: EUROPEAN EVIDENCE

Author: NADINE GEORGIU, DORTMUND UNIVERSITY EA = Empirical Archival

Co-Author: Jochen Bigus, Freie Universität Berlin

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

Author: SYLVIA VERONICA SIREGAR, UNIVERSITAS INDONESIA EA = Empirical Archival

Co-Author: Oktavia, Universitas Kristen Krida Wacana

Ratna Wardhani, Universitas Indonesia

Ning Rahayu, Universitas Indonesia

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

Author: CINTHIA VALLE RUIZ, BOCCONI UNIVERSITY EA = Empirical Archival

Co-Author: Domenico Campa, International University of Monaco

María del Mar Camacho Miñano, CUNEF- University College of Financial Studies

**FAFR-RF** | Thursday 11<sup>th</sup> May • 09:00-10:30**FAFRRF05: EARNINGS QUALITY (II)**

Chair: MICHEL DUBOIS | Room: VCC 56

**EARNINGS QUALITY AND CASH DIVIDENDS**

Author: NI-YUN CHEN, NATIONAL SUN YAT-SEN UNIVERSITY EA = Empirical Archival  
 Co-Author: Chi-Chun Liu, National Taiwan University

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

Author: ALESSANDRO MURA, UNIVERSITY OF CAGLIARI EA = Empirical Archival  
 Co-Author: Marco Piano, University of Cagliari  
 Aljosa Valentincic, Faculty of Economics, University of Ljubljana

**THE QUALITY OF NON-GAAP EARNINGS**

Author: STEPHEN TAYLOR, UNIVERSITY OF TECHNOLOGY SYDNEY EA = Empirical Archival  
 Co-Author: Andrea Ribeiro, University of Technology Sydney  
 Yaowen Shan, University of Technology Sydney

**A REVIEW ON THE MULTIDIMENSIONAL ANALYSIS OF EARNINGS QUALITY**

Author: ANA LICERÁN GUTIÉRREZ, UNIVERSITY OF JAÉN CD = Conceptual Development  
 Co-Author: MANUEL CANO RODRÍGUEZ, UNIVERSITY OF JAÉN

**STUDYING UNMANAGED EARNINGS DISTRIBUTIONS**

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

**FAFR-RF** | Thursday 11<sup>th</sup> May • 09:00-10:30**FAFRRF06: RISK RELATED ISSUES**

Chair: FABIAN GOGOLIN | Room: HMV Meeting 9

**INTEREST RATE RISK OF LIFE INSURERS - EVIDENCE FROM ACCOUNTING DATA**

Author: AXEL MOEHLMANN, EA = Empirical Archival

**MACROECONOMIC ACTIVITY INFLATION AND AGGREGATE DOWNSIDE RISK IN EARNINGS**

Author: CHRISTOS NEGAKIS, MACEDONIA UNIVERSITY EA = Empirical Archival  
 Co-Author: DIMITRIOS KOUSENIDIS, ARISTOTLE UNIVERSITY OF THESSALONIKI  
 ANESTIS LADAS, MACEDONIA UNIVERSITY

**LIQUIDITY RISK AND TAKEOVERS**

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

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

Author: ANNAMARIA ZAMPELLA, FEDERICO II UNIVERSITY OF NAPLES EA = Empirical Archival  
 Co-Author: Alessandra Allini, University of Naples Federico II  
 Begoña Giner Inchausti, University of Valencia  
 Riccardo Macchioni, Second University of Naples  
 Annamaria Zampella, University of Naples Federico II

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

Author: VINCENT CHEN, NATIONAL CHENGCHI UNIVERSITY EA = Empirical Archival  
 Co-Author: Heeick Choi, University of Massachusetts at Lowell  
 Myungsun Kim, University at Buffalo-SUNY

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

### FAFRRF07: FAIR VALUE DISCLOSURE

Chair: DIMITRIOS GOUNOPOULOS | Room: VCC S8

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

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

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

Amalia Carrasco, University of Seville

#### DISCLOSURE MATERIALITY: AN ANALYSIS OF STAKEHOLDERS' PERCEPTION

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

Co-Author: Leif Christensen, Copenhagen Business School

Thomas Ryttersgaard, Copenhagen Business School

#### THE PERCEPTIONS OF FAIR VALUE REVISITED: A COGNITIVE LOAD APPLICATION

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

Co-Author: José Antonio Gonzalo Angulo, Universidad de Alcalá (UAH)

Laura Parte, Universidad Nacional de Educación a Distancia (UNED)

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

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

Co-Author: Maik Lachmann, Technical University of Berlin

#### TRUST IN FAIR VALUE ACCOUNTING: EVIDENCE FROM THE FIELD

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

Co-Author: Chu Yeong Lim, Singapore Institute of Technology

Jeffrey Ng, The Hong Kong Polytechnic University

Gary Pan, Singapore Management University

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

### FAFRRF08: VOLUNTARY DISCLOSURE

Chair: JOHAN GRAAF | Room: VCC S9

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

Author: DERYA VURAL, UPPSALA UNIVERSITY EA = Empirical Archival

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

Author: BIKKI JAGGI, RUTGERS UNIVERSITY EA = Empirical Archival

Co-Author: Alessandra Allini, University Naples Federico II

Riccardo Macchioni, Second University of Naples

Annamaria Zampella, University Naples Federico II

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

Author: JANA NEULAND, ILMENAU UNIVERSITY OF TECHNOLOGY EA = Empirical Archival

Co-Author: Jana Neuland, ILMENAU UNIVERSITY OF TECHNOLOGY

Michael Grüning, ILMENAU UNIVERSITY OF TECHNOLOGY

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

Author: HENNING SCHNACK, MACQUARIE UNIVERSITY EA = Empirical Archival

Co-Author: Joerg-Markus Hitz, Georg-August-University Goettingen

#### IS THERE MORE VOLUNTARY DISCLOSURE IF INVESTORS ARE BETTER INFORMED?

Author: GEORG SCHNEIDER, GRAZ KARL-FRANZENS UNIVERSITY AM = Analytical/Modelling

Co-Author: Michael Ebert, University of Paderborn

**FAFR-RF** | Thursday 11<sup>th</sup> May • 11:00-12:30**FAFRRF09: DISCLOSURE RELATED ISSUES**

Chair: TUAN QUOC HO | Room: VCC 55

**THE CONCEPT OF RATIO ANALYSIS OF CONSOLIDATED FINANCIAL STATEMENTS**

Author: ANNA KARMANSKA, WARSAW SCHOOL OF ECONOMICS CD = Conceptual Development  
 Co-Author: Dorota Wisniewska, Warsaw School of Economics

**EFFECTS OF THE INFORMATIVENESS OF CORPORATE DISCLOSURES ON PRICE DISCOVERY**

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

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

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

**USEFULNESS OF ADDITIONAL-GAAP VERSUS NON-GAAP MEASURES**

Author: ISABELLE MARTINEZ, PAUL SABATIER UNIVERSITY - TOULOUSE III EA = Empirical Archival  
 Co-Author: Thomas Jeanjean, ESSEC Business School  
 Grégoire Davrinche, LGCO Toulouse Paul Sabatier University - IAE University Toulouse 1  
 Capitole

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

Author: JAN MICHALAK, LODZ UNIVERSITY EA = Empirical Archival  
 Co-Author: Joanna Krasodomska, Cracow University of Economics

**FAFR-RF** | Thursday 11<sup>th</sup> May • 16:00-17:30**FAFRRF10: DISCLOSURE ANALYSIS**

Chair: SUMAN LODH | Room: VCC 56

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

Author: JÖRG HERING, UNIVERSITY OF ERLANGEN NUREMBERG EX = Experimental

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

Author: ANNE JENY-CAZAVAN, ESSEC BUSINESS SCHOOL PARIS EA = Empirical Archival  
 Co-Author: Ionela Andreicovici, Essec Business School  
 Daphne Lui, Essec Business School

**DEMAND FOR, AND BARRIERS TO, <IR> DISCLOSURES**

Author: KEVIN MCMEEKING, UNIVERSITY OF EXETER CF = Case/Field Study  
 Co-Author: Chiara DeMartini, University of Pavia  
 Sara Trucco, Rome University of International Studies  
 Matt Bamber, University of Toronto

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

Author: ALONSO MORENO, UNIVERSITY OF JAÉN EA = Empirical Archival  
 Co-Author: Michael John Jones, University of Bristol  
 Martin Quinn, Dublin City University

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

Author: ANN TARCA, THE UNIVERSITY OF WESTERN AUSTRALIA EA = Empirical Archival  
 Co-Author: Greg Clinch, University of Melbourne  
 Marvin Wee, University of Western Australia

## FAFR-RF | Thursday 11<sup>th</sup> May • 16:00-17:30

### FAFRRF11: IMPACT OF RECOGNIZED/DISCLOSED ITEMS

Chair: RUBY CHAU TRINH | Room: VCC S7

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

Author: FLORIAN EUGSTER, STOCKHOLM SCHOOL OF ECONOMICS EA = Empirical Archival  
 Co-Author: Vasiliki Athanasakou, London School of Economics, Department of Accounting  
 Thomas Schleicher, Manchester Accounting & Finance Group, Manchester Business School, University of Manchester, Manchester, UK  
 Martin Walker Walker, Manchester Accounting & Finance Group, Manchester Business School, University of Manchester, Manchester, UK

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

Author: WOLFGANG HERB, AUGSBURG UNIVERSITY EA = Empirical Archival  
 Co-Author: Philipp Sander, Frankfurt School of Finance and Management  
 Wolfgang Schultze, Augsburg University

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

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

#### TESTING THE DEBT COVENANT HYPOTHESIS USING EBITDA-BASED COVENANTS

Author: KAMRAN MALIKOV, UNIVERSITY OF ESSEX EA = Empirical Archival  
 Co-Author: Jerry Coakley, University of Essex  
 Stuart Manson, University of Essex

#### ROLE OF EARNINGS ANNOUNCEMENT IN UNCERTAINTY REDUCTION AND ITS MARKET IMPLICATION

Author: YUSHI WANG, RUTGERS UNIVERSITY EA = Empirical Archival  
 Co-Author: Bharat Sarah, Rutgers University

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

### FAFRRF12: STANDARD-SETTING PROCESS

Chair: DANIEL WANGERIN | Room: VCC S7

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

Author: A F M MAINUL AHSAN, MACQUARIE UNIVERSITY SU = Survey  
 Co-Author: Chris Patel, Macquarie University

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

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

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

Author: WARRICK VAN ZYL, UNIVERSITY OF WESTERN AUSTRALIA CD = Conceptual Development  
 Co-Author: Neil Fargher, Australian National University  
 Baljit Sidhu, University of New South Wales  
 Ann Tarca, University of Western Australia

#### COMPANIES WITH PSYCHOPATHIC TRAITS AND THEIR FUTURE RETURNS

Author: SINA YEKINI, COVENTRY UNIVERSITY / BUSINESS SCHOOL EA = Empirical Archival  
 Co-Author: Tomasz Wisniewski, University of Leicester  
 Ayman Omar, University of Leicester

#### MOTIVATIONS BEHIND USERS' INVOLVEMENT IN THE STANDARD-SETTING PROCESS

Author: CLAUDIA ZAGARIA, SECONDA UNIVERSITÀ DI NAPOLI SU = Survey  
 Co-Author: Alessandra Allini, University of Naples Federico II  
 Massimo Aria, University of Naples Federico II  
 Riccardo Macchioni, Second University of Naples

**FAFR-RF** | Friday 12<sup>th</sup> May • 09:00-10:30**FAFRRF13: IFRS AND SMES**

Chair: ARI YEZEGEL | Room: VCC S8

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

Author: TILL FOERSTEMANN, DEUTSCHE BUNDESBANK EA = Empirical Archival  
 Co-Author: Stephan Gossner, UniCredit Bank AG

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

Author: YU-LIN HSU, NATIONAL CHENG KUNG UNIVERSITY CF = Case/Field Study  
 Co-Author: Gavin Reid, University of Abertay and University of St Andrews

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

Author: THANDO LOLIWE, UNIVERSITY OF LIMPOPO CF = Case/Field Study  
 Co-Author: Nelson Waweru, York University  
 Enrico Uliana, University of Cape Town

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

Author: CLÁUDIO PAIS, ISTC BUSINESS SCHOOL EA = Empirical Archival  
 Co-Author: Ana Bonito,

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

Author: RONITA RAM, HENLEY BUSINESS SCHOOL AT THE UNIVERSITY OF READING CF = Case/Field Study  
 Co-Author: Sidney Gray, University of Sydney

**FAFR-RF** | Friday 12<sup>th</sup> May • 09:00-10:30**FAFRRF14: REPORTING RELATED ISSUES**

Chair: ATTILA BALOGH | Room: VCC S9

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

Author: TSUNG-KANG CHEN, FU JEN CATHOLIC UNIVERSITY EA = Empirical Archival  
 Co-Author: Ruey-Ching Lin, Fu Jen Catholic University  
 Yijie Tseng, Fu Jen Catholic University

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

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

**DOES CHANGING ACCOUNTING STANDARDS AFFECT EQUITY FINANCING?**

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

**THE IMPLICATIONS OF FILING DEADLINES FOR QUARTERLY REPORTING**

Author: FLORIAN KLASSMANN, MUENSTER UNIVERSITY EA = Empirical Archival

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

Author: FERNANDO POLO-GARRIDO, POLYTECHNIC UNIVERSITY OF VALENCIA EA = Empirical Archival  
 Co-Author: Sergio Mari-Vidal, POLYTECHNIC UNIVERSITY OF VALENCIA

## FAFR-RF | Thursday 11<sup>th</sup> May • 14:00-15:30

### FAFRRF15: EFFECTS OF IFRS (I)

Chair: NI-YUN CHEN | Room: VCC S5

#### THE PREDICTIVE ABILITY OF DISCONTINUED OPERATIONS UNDER IFRS 5

Author: MICHAEL BRADBURY, MASSEY UNIVERSITY EA = Empirical Archival  
 Co-Author: Oyuntsend Chagnaadorj, Massey University

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

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

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

Author: VOLKAN DEMIR, GALATASARAY UNIVERSITY EA = Empirical Archival  
 Co-Author: Melik Erturk, Galatasaray University  
 Ece Gür, Galatasaray University

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

Author: KATARZYNA KOLESNIK, GDANSK UNIVERSITY SU = Survey  
 Co-Author: Jerzy Gierusz, Gdansk University  
 Sylwia Silska-Gembka, Gdansk University

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

Author: MIHO NAKAMURA, OITA UNIVERSITY EA = Empirical Archival  
 Co-Author: Kyoko Nagata, Tokyo Institute of Technology  
 Chikako Ozu, Kyushu University

## FAFR-RF | Thursday 11<sup>th</sup> May • 14:00-15:30

### FAFRRF16: EFFECTS OF IFRS (II)

Chair: ROBERT MARIUSZ J. CZERNKOWSKI | Room: VCC S7

#### IFRS EFFECTS ON EUROPEAN FIRMS' ASSET WRITE-OFFS

Author: ALESSANDRO ALA, QUEEN'S UNIVERSITY BELFAST EA = Empirical Archival  
 Co-Author: Christodoulos Louca, Durham University and Cyprus University of Technology

#### DOES MANDATORY IFRS ADOPTION AFFECT ACCRUALS MISPRICING? EVIDENCE FROM CROSS-LISTED FIRMS

Author: ANN LING-CHING CHAN, NATIONAL CHENGCHI UNIVERSITY EA = Empirical Archival  
 Co-Author: Pei-Shan Wu, PWC

#### FINANCIAL STATEMENT EFFECTS OF ADOPTING IFRS: THE CANADIAN EXPERIENCE

Author: EVA JERMAKOWICZ, TENNESSEE STATE UNIVERSITY EA = Empirical Archival  
 Co-Author: Chun-Da Chen, Lamar University  
 Han Donker, University of Alaska Anchorage

#### THE IMPAIRMENT TEST AND MANAGERS' COST OF CAPITAL ESTIMATES DISCLOSED IN COMPLIANCE WITH IAS 36 AND IFRS 13

Author: CHRISTIAN LASCHEWSKI, MUNICH UNIVERSITY OF THE FEDERAL ARMED FORCES EA = Empirical Archival  
 Co-Author:

#### THE EFFECT OF VOLUNTARY ADOPTION OF IFRS ON EARNINGS QUALITY: EVIDENCE FROM JAPAN

Author: CHIH-HSIEN LIAO, NATIONAL TAIWAN UNIVERSITY EA = Empirical Archival  
 Co-Author: Rong-Ruey Duh, National Taiwan University  
 Chien-Min Kevin Pan, National Chengchi University  
 Atsuko Takinishi, National Taiwan University

**FAFR-RF** | Friday 12<sup>th</sup> May • 14:00-15:30**FAFRRF17: COST OF CAPITAL**

Chair: GEORGIOS PAPANASTASOPOULOS | Room: HMV Meeting 9

**DO INVESTORS REWARD EARNINGS SMOOTHNESS? EVIDENCE FROM THE UK**

Author: YASSER ELIWA, LOUGHBOROUGH UNIVERSITY EA = Empirical Archival

**RESOLVING THE RELIANCE ON FIXED ESTIMATION DATES IN THE IMPLIED COST OF EQUITY CAPITAL APPROACH**

Author: JAN KEMPKES, DUISBURG-ESSEN UNIVERSITY AM = Analytical/Modelling

Co-Author: Andreas Wömpener, University of Duisburg-Essen

**NON-GAAP REPORTING AND COST OF DEBT: EVIDENCE FROM REGULATION G**

Author: FELIX THIELEMANN, UNIVERSITY OF ST. GALLEN EA = Empirical Archival

Co-Author: Tami Dinh, St. Gallen University

Helen Kang, University of New South Wales

**A DIVIDEND-BASED MODEL TO EXPLAIN THE CROSS SECTION OF EQUITY RETURNS FOR BOTH FINANCIAL AND NON-FINANCIAL STOCKS**

Author: JAMES FOYE, UNIVERSITY OF LJUBLJANA EA = Empirical Archival

Co-Author: Aljosa Valentincic, University of Ljubljana

**FINANCIAL REPORTING QUALITY AND THE COST OF DEBT: EVIDENCE FROM INDONESIA**

Author: HENY KURNIAWATI, GHENT UNIVERSITY EA = Empirical Archival

Co-Author: Philippe Van Cauwenberge, Ghent University

Heidi Vander Bauwhede, Ghent University

**FAFR-RF** | Friday 12<sup>th</sup> May • 11:00-12:30**FAFRRF18: FINANCIAL ANALYSTS (I)**

Chair: YONG LI | Room: VCC S8

**DO FINANCIAL ANALYSTS CARE ABOUT FCPA VIOLATIONS?**

Author: EFTHIMIOS DEMIRAKOS, ATHENS UNIVERSITY OF ECONOMICS AND BUSINESS EA = Empirical Archival

Co-Author: Apostolos Ballas, Athens University of Economics and Business

**ON THE ROLE OF MEDIA IN CORPORATE REPORTING: NEW EVIDENCES FROM THE SPANISH MARKET**

Author: ANDREA BAFUNDI, CARLOS III UNIVERSITY, MADRID EA = Empirical Archival

Co-Author: Marco Trombetta, IE Business School

**EVALUATION MARKERS IN ANALYST REPORTS AND MARKET RESPONSE TO STOCK RECOMMENDATIONS**

Author: KAROL KLIMCZAK, UNIVERSITY OF NAVARRA EA = Empirical Archival

Co-Author: Marta Dynel, University of Lodz

**XBRL MANDATE AND ANALYST FORECAST PROPERTIES: EXAMINING THE ROLE OF ANALYST ABILITY AND RESOURCES**

Author: JAP EFENDI, THE UNIVERSITY OF SYDNEY EA = Empirical Archival

Co-Author: Ava Wu, The University of Sydney

**WHICH ANALYSTS TO BELIEVE? ANALYSTS' CONFLICTS OF INTEREST AND SOCIETAL TRUST**

Author: KIRIDARAN KANAGARETNAM, YORK UNIVERSITY EA = Empirical Archival

Co-Author: Kee-Hong Bae, York University

Hongping Tan, York University

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

### FAFRRF19: FINANCIAL ANALYSTS (II)

Chair: JIRI NOVAK | Room: HSP Almadà

#### VALUATION MODELING IN PERIODS OF ABNORMAL INTEREST RATES

Author: MAGNUS AXEN, UPPSALA UNIVERSITY AM = Analytical/Modelling  
 Co-Author: Mattias Hamberg, Uppsala University

#### THE MODERATING EFFECT OF EMOTIONAL INTELLIGENCE ON LOAN OFFICERS' JUDGMENTS AND DECISIONS

Author: BRUCE LAGRANGE, UNIVERSITY OF QUÉBEC IN RIMOUSKI EX = Experimental  
 Co-Author: Chantal Viger, Université du Québec à Montréal  
 Asokan Anandarajan, New Jersey Institute of Technology

#### NONDISCLOSURE - A GOOD NEWS SIGNAL?

Author: KYUNGRAN LEE, THE UNIVERSITY OF HONG KONG EA = Empirical Archival

#### THE IMPACT OF LEAHY-SMITH AMERICA INVENTS ACT ON FIRM'S INFORMATION ENVIRONMENT

Author: HAI WU, THE AUSTRALIAN NATIONAL UNIVERSITY EA = Empirical Archival  
 Co-Author: Rui Huang, Australian National University  
 Louise Lu, Australian National University  
 Hai Wu, Australian National University

#### CUSTOMIZED EXPECTATIONS: NON-GAAP MANAGEMENT FORECASTS

Author: SHUO YANG, THE HONG KONG POLYTECHNIC UNIVERSITY EA = Empirical Archival  
 Co-Author: Shuo Yang, Hong Kong Polytechnic University

## FAFR-RF | Friday 12<sup>th</sup> May • 14:00-15:30

### FAFRRF20: BANKS (I)

Chair: EFTHIMIOS DEMIRAKOS | Room: VCC 55

#### DEPOSITOR DISCIPLINE AND EARNINGS MANAGEMENT IN PRIVATE BANKS

Author: GERMAN LOPEZ-ESPINOSA, UNIVERSITY OF NAVARRA EA = Empirical Archival  
 Co-Author: Javier Gómez-Biscarri, UPF  
 Florencio López-de-Silanes, Edhec Business School

#### THE IMPACT OF SFAS166/167 ON BANK LIQUIDITY AND LENDING

Author: DANA FORGIONE, THE UNIVERSITY OF TEXAS AT SAN ANTONIO EA = Empirical Archival  
 Co-Author: Qihong Zhao, Texas A&M University Corpus Christi

#### EFFECTS OF DECLINING BANK HEALTH ON BORROWERS' LEVEL OF EARNINGS MANAGEMENT: EVIDENCE FROM THE EUROPEAN SOVEREIGN DEBT CRISIS

Author: FLORIAN KIY, GOETHE UNIVERSITY FRANKFURT EA = Empirical Archival  
 Co-Author: Theresa Zick, Goethe University

#### HOW DO BANKS ACCOUNT FOR SHORT-TERM EFFECTS OF IFRS 9?

Author: CHRISTOPHE LEJARD, TOULOUSE 1 CAPITOLE UNIVERSITY EA = Empirical Archival

#### THE IMPACT OF THE MOST RECENT FINANCIAL CRISIS ON EUROPEAN BANKS' PROCYCLICAL BEHAVIOR: A TURNING POINT

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

**FAFR-RF** | Friday 12<sup>th</sup> May • 11:00-12:30**FAFRRF21: BANKS (II)**

Chair: SERAINA ANAGNOSTOPOULOU | Room: VCC S9

**CAPITAL REQUIREMENTS AND BALANCE-SHEET MANAGEMENT BY LARGE BANKS**

Author: JEFF DOWNING, BI NORWEGIAN BUSINESS SCHOOL EA = Empirical Archival

**SOCIAL CAPITAL AND BANK STABILITY**

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

Co-Author: Justin Yiqiang JIN, McMaster University  
Kiridaran Kanagaretnam, York University  
Gerald j. Lobo, University of Houston**ACCOUNTING FOR INVESTMENT SECURITIES IN BANKS, RISK-BASED REGULATION, AND INFORMATION ASYMMETRY**

Author: ROMAIN OBERSON, UNIVERSITY OF LAUSANNE EA = Empirical Archival

Co-Author: Minyue Dong, University of Lausanne

**EARNINGS MANAGEMENT MODELLING IN THE BANKING INDUSTRY - EVALUATING VALUABLE APPROACHES**

Author: MARKUS STRALLA, WUERZBURG UNIVERSITY EA = Empirical Archival

Co-Author: Daniel Schaupp, Wuerzburg University

**FAFR-RF** | Friday 12<sup>th</sup> May • 11:00-12:30**FAFRRF22: CORPORATE GOVERNANCE (I)**

Chair: FANIS TSOLIGKAS | Room: VCC S7

**THE RELEVANCE OF CUSTOMER SATISFACTION-RELATED INFORMATION FOR CORPORATE FINANCIAL PERFORMANCE**

Author: KHALED ALBLOWI, THE UNIVERSITY OF HULL CD = Conceptual Development

Co-Author: Waymond Rodgers, The University of Hull

**PENSION PLANS ASSUMPTIONS: THE CASE OF DISCOUNT RATE**

Author: INES PINTO, LISBON TECHNICAL UNIVERSITY / ISEG - INSTITUTE OF ECONOMICS AND MANAGEMENT EA = Empirical Archival

Co-Author: Ana Isabel Morais, ISEG - Lisbon School of Economics &amp; Management/Universidade de Lisboa

**THE IMPACT OF INTERNAL CONTROL WEAKNESSES ON PENSION ASSUMPTIONS MANIPULATION**

Author: BHARAT SARATH, RUTGERS UNIVERSITY EA = Empirical Archival

Co-Author: Seokyoung Hwang, CUNY- Staten Island

**MARKET SENTIMENT, POLICY UNCERTAINTY, AND CORPORATE INVESTMENT: EVIDENCE FROM OBAMA'S AFFORDABLE CARE ACT**

Author: HAIYAN (HELEN) ZHOU, UNIVERSITY OF TEXAS RIO GRANDE VALLEY EA = Empirical Archival

Co-Author: Guiru Hua, East China University of Science and Technology  
Chad Kwon, University of Texas Rio Grande Valley

**FAFR-RF** | Wednesday 10<sup>th</sup> May • 15:00-16:30**FAFRRF23: CORPORATE GOVERNANCE (II)**Chair: SHAFU ZHANG | Room: **HMV Meeting 10****THE ROLE OF SENTIMENT AND STOCK CHARACTERISTICS IN THE TRANSLATION OF ANALYSTS' FORECASTS INTO RECOMMENDATIONS**

Author: ELENA FERRER, PUBLIC UNIVERSITY OF NAVARRE EA = Empirical Archival

Co-Author: PILAR CORREDOR, PUBLIC UNIVERSITY OF NAVARRE  
RAFAEL SANTAMARIA, PUBLIC UNIVERSITY OF NAVARRE**PRIVATE CORPORATE REPORTING IN POLAND AND THE BANK LENDING IMPACT ON THE BOOK-TAX CONFORMITY**

Author: ANNA BIAŁEK-JAWORSKA, UNIVERSITY OF WARSAW EA = Empirical Archival

Co-Author: Michał Ziembski, University of Warsaw (PhD student)

**STRATEGIC DECISION MAKING AND KNOWLEDGE SHARING IN INNOVATION:**

Author: MARITA BLOMKVIST, THE UNIVERSITY OF GOTHENBURG SU = Survey

Co-Author: Jeaneth Johansson, Luleå University of Technology  
Waymond Rodgers, University of Texas, El Paso / University of Hull, UK**ROUND AND STEADY: AN INVESTIGATION OF GAAP ETR MANAGEMENT**

Author: ADRIAN KUBATA, MUENSTER UNIVERSITY EA = Empirical Archival

Co-Author: Jeffrey L. Hoopes, University of North Carolina at Chapel Hill  
Adrian Kubata, University of Münster  
Tim Wagener, University of Münster  
Christoph Watrin, University of Münster**COUNTRY LEVEL CORRUPTION AND ACCOUNTING CHOICE: RESEARCH & DEVELOPMENT CAPITALISATION**

Author: FANIS TSOLIGKAS, UNIVERSITY OF BATH EA = Empirical Archival

Co-Author: Francesco Mazzi, University of Florence  
Richard Slack, Durham University  
Ioannis Tsalavoutas, University of Glasgow**FAFR-RF** | Wednesday 10<sup>th</sup> May • 17:00-18:30**FAFRRF24: CORPORATE GOVERNANCE (III)**Chair: KAROL KLIMCZAK | Room: **HMV Meeting 11****SHARE REPURCHASING MOTIVATIONS OF UK FTSE350 COMPANIES**

Author: COLETTE GREY, UNIVERSITY OF LIMERICK, KEMMY BUSINESS SCHOOL EA = Empirical Archival

Co-Author: Craig Berry, University of Limerick  
Antoinette Flynn, University of Limerick**FINANCIAL PATHS OF REORGANIZING FIRMS AFTER REORGANIZATION PLAN CONFIRMATION**

Author: EIJA KÄRKINEN, UNIVERSITY OF VAASA EA = Empirical Archival

**THE GOOD, THE BAD, AND THE ASSETS: THE EFFECT OF MANAGERIAL ABILITY ON THE QUALITY OF NET OPERATING ASSETS**

Author: PHILIPP SCHABERL, UNIVERSITY OF DENVER EA = Empirical Archival

Co-Author: Davit Adut, Seattle University  
Marc Picconi, The College of William & Mary**DETERMINING FACTORS OF PROFITABILITY OF OUTSOURCING SERVICE ENTERPRISES, RESEARCH RESULTS FROM POLAND**

Author: RAFAL SZMAJSER, CRACOW UNIVERSITY OF ECONOMICS SU = Survey

Co-Author: Mariusz Andrzejewski, Cracow University of Economics  
Marcin Kedzior, Cracow University of Economics**DO MANAGERS LEARN FROM ANALYSTS? EVIDENCE FROM EXOGENOUS SHOCKS TO FIRM INFORMATION ENVIRONMENTS**

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

Co-Author: K.C. John Wei, Hong Kong Polytechnic University  
Haifeng You, Hong Kong University of Science and Technology

**FAFR-RF** | Thursday 11<sup>th</sup> May • 09:00-10:30**FAFRRF25: DIVIDENDS AND CASH POLICY**Chair: GUANG MA | Room: **HMV Meeting 11****DETERMINANTS OF CASH HOLDINGS IN PRIVATE FIRMS: THE CASE OF SLOVENIAN SMES**

Author: MARIJA ANGELOVSKA, UNIVERSITY OF LJUBLJANA EA = Empirical Archival

Co-Author: Aljoša Valentinčič, Faculty of Economics, University of Ljubljana

**PAYOUT RATIO AND STOCK RETURN PREDICTABILITY**

Author: EUNYOUNG LEE, KOREA UNIVERSITY BUSINESS SCHOOL EA = Empirical Archival

**WHY THE LONG-RUN MARKET VALUE IS A MULTIPLICATIVE POWER LAW OF ACCOUNTING VARIABLES AND THE IMPLICATIONS FOR FUNDAMENTAL ANALYSIS**

Author: MARTIEN LUBBERINK, VICTORIA UNIVERSITY OF WELLINGTON EA = Empirical Archival

Co-Author: Roger Willett, University of Tasmania

**RESTRUCTURING FOR GLOBAL SUCCESS? POST-RESTRUCTURING PERFORMANCE OF LOCAL VERSUS GEOGRAPHICALLY-DISPersed COMPANIES**

Author: KOREN JO, THE HONG KONG POLYTECHNIC UNIVERSITY EA = Empirical Archival

Co-Author: Guang Ma, National University of Singapore

**DO CHANGES IN CONSOLIDATED ACCOUNTING SY STEM AFFECT EARNINGS ATTRIBUTES AND DIVIDEND POLICY ?**

Author: TETSUYUKI KAGAYA, HITOTSUBASHI UNIVERSITY EA = Empirical Archival

Co-Author: Kenji Kometani, Tohoku University

**FAFR-RF** | Wednesday 10<sup>th</sup> May • 15:00-16:30**FAFRRF26: SMEs AND PRIVATE FIRMS**Chair: CHUN YU MAK | Room: **HMV Meeting 11****PERFORMANCES IN NETWORKED SMES. RESULTS FROM A LARGE SCALE EMPIRICAL INVESTIGATION**

Author: MAURIZIO CISI, UNIVERSITY OF TURIN EA = Empirical Archival

Co-Author: Francesco Devicienti, University of Turin - Collegio Carlo Alberto  
Alessandro Manello, University of Turin & IRCrES-CNR  
Davide Vannoni, University of Turin, Collegio Carlo Alberto & IRCrES-CNR**TRADE CREDIT RELATIONSHIPS OF EUROPEAN SMES DURING FINANCIAL DISTRESS**

Author: MARKUS MÄTTÖ, UNIVERSITY OF EASTERN FINLAND EA = Empirical Archival

**DIFFERENTIAL EFFECT OF TRADE CREDIT AS OPPOSED TO BANK LOAN ON INTERNATIONALISATION OF SMES**

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

**PARTICIPATIVE LOANS AS AN ALTERNATIVE POLICY INSTRUMENT FOR PROMOTING SMES' GROWTH**

Author: CARMELO REVERTE, POLYTECHNIC UNIVERSITY OF CARTAGENA EA = Empirical Archival

Co-Author: FABIO BERTONI, EM Lyon (Ecole de Management de Lyon) (France)  
JOSE MARTI, Complutense University of Madrid**DOES THE CHOICE OF A VALUATION METHOD MATTER IN THE JUDICIAL VALUATION OF PRIVATE FIRMS?**

Author: JANI SAASTAMOINEN, UNIVERSITY OF EASTERN FINLAND EA = Empirical Archival

Co-Author: Hanna Savolainen, University of Eastern Finland

## FAFR-RF | Thursday 11<sup>th</sup> May • 16:00-17:30

### FAFRRF27: FORECASTING RELATED ISSUES

Chair: HUITIAN | Room: HMV Meeting 11

#### DOES INTELLECTUAL CAPITAL HELP PREDICT BANKRUPTCY?

Author: VELIA GABRIELLA CENCIARELLI, UNIVERSITY OF PISA EA = Empirical Archival

Co-Author: Giulio Greco, University of Pisa  
Marco Allegrini, University of Pisa

#### FINANCIAL FORECAST REFORM AND STOCK PRICE INFORMATIVENESS

Author: YU-HSUAN CHUNG, TUNGHAI UNIVERSITY EA = Empirical Archival

Co-Author: Shaio Yan Huang, National Chung Cheng University/Department of Accounting and Information Technology  
Yu-Hsuan Chung, Department of Accounting/Tunghai University  
An-An Chiu, Department of International Trade/Feng Chia University

#### INCORPORATING QUARTERLY EARNINGS INFORMATION INTO CROSS-SECTIONAL EARNINGS FORECASTS MODELS

Author: TOBIAS LORSBACH, UNIVERSITY OF COLOGNE EA = Empirical Archival

Co-Author: Dieter Hess, University of Cologne

#### MANAGEMENT SALES FORECASTS AND INCREMENTAL ACCRUALS

Author: GEORGIA SIOUGLE, ATHENS UNIVERSITY OF ECONOMICS AND BUSINESS EA = Empirical Archival

Co-Author: Panagiotis Chronopoulos, Athens University of Economics and Business

#### EARNINGS MANAGEMENT BEFORE M&A: THE CASE OF SWISS ACQUIRERS

Author: FRANCK MISSONIER-PIERA, UNIVERSITY OF FRIBOURG EA = Empirical Archival

Co-Author: Sophie Hostettler, University of Fribourg  
Stéphane Parisod, University of Fribourg

## FAFR-RF | Friday 12<sup>th</sup> May • 14:00-15:30

### FAFRRF28: STOCK MARKET RETURNS (I)

Chair: AMIR AMEL-ZADEH | Room: HMV Meeting 11

#### DIFFERENTIAL TIMING IN STOCK PRICE INCORPORATION OF INDUSTRY AND FIRM-SPECIFIC EARNINGS INFORMATION: REVENUE AND EXPENSE ANALYSIS

Author: PENG-CHIA CHIU, THE CHINESE UNIVERSITY OF HONG KONG EA = Empirical Archival

Co-Author:

#### DOES REAL ACTIVITIES MANAGEMENT INFLUENCE EARNINGS QUALITY?: ANALYSIS ON THE PERSISTENCE OF EARNINGS AND CASH FLOWS AND FUTURE EARNINGS NEWS REFLECTED IN THE STOCK RETURN

Author: KWANG HWA JEONG, KANGWON NATIONAL UNIVERSITY EA = Empirical Archival

Co-Author: SEUNG UK CHOI, KWANGWOON UNIVERSITY

#### INFORMATION ASYMMETRY AND LEAD UNDERWRITERS' ROLE IN THE IPO AFTERMARKET: EMPIRICAL EVIDENCE FOR THE U.S. BEFORE AND AFTER THE LOCK-UP PERIOD

Author: GEORGE LOIZIDES, UNIVERSITY OF CYPRUS EA = Empirical Archival

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

#### PORTFOLIO RETURNS TO THE ANALYSIS OF STRATEGIC ADVANTAGE

Author: WILLIAM P. REES, THE UNIVERSITY OF EDINBURGH EA = Empirical Archival

Co-Author: Alistair Haig, Edinburgh  
Ronan Gallagher, Edinburgh  
Bill Rees, Edinburgh

#### THE ASSOCIATION OF FUTURE REPORTED EARNINGS CHANGES AND SECURITY RETURNS WITH ACTIVITY-BASED SUSTAINABLE EARNINGS

Author: SHU YEH, NATIONAL TAIWAN UNIVERSITY EA = Empirical Archival

Co-Author: Hsuan Wang, Yuan Ze University

**FAFR-RF** | Friday 12<sup>th</sup> May • 14:00-15:30**FAFRRF29: STOCK MARKET RETURNS (II)**

Chair: HAWFENG SHYU | Room: HSP Pinedo

**A SIMPLE PROBABILITY MODEL OF THE EARNINGS RESPONSE COEFFICIENT**

Author: RUBY CHAU TRINH, UNIVERSITY OF BRISTOL EA = Empirical Archival  
 Co-Author: David Ashton, University of Bristol

**THE EFFECT OF EXPENSE RECOGNITION ON FUTURE STOCK PRICE CRASH RISK**

Author: WONSUN PAEK, SUNGKYUNKWAN UNIVERSITY EA = Empirical Archival

**THE PERSISTENCE AND MARKET RESPONSIVENESS TO CHANGES IN EFFECTIVE TAX RATES - EVIDENCE FROM GERMANY**

Author: FABIAN SCHMAL, MUENSTER UNIVERSITY EA = Empirical Archival  
 Co-Author: Adrian Kubata, University of Muenster  
 Fabian Schmal, University of Muenster  
 Christoph Watrin, University of Muenster

**STOCK PRICE CRASHES ALONG THE SUPPLY CHAIN**

Author: FANGMING XU, UNIVERSITY OF BRISTOL EA = Empirical Archival  
 Co-Author: Buhui Qiu, University of Sydney Business School  
 Cheng Zeng, University of Manchester

**DOES FIRM-SPECIFIC STOCK PRICE CRASH RISK LEAD TO A STIMULATION OR DISTORTION OF MARKET INFORMATION EFFICIENCY?**

Author: ZHENMEI ZHU, FUDAN UNIVERSITY EA = Empirical Archival  
 Co-Author: Jeong-Bon Kim, University of Waterloo  
 Edward Lee, Manchester Business School

**FAFR-RF** | Thursday 11<sup>th</sup> May • 09:00-10:30**FAFRRF30: SOCIAL RESPONSABILITY**

Chair: IONELA-IRINA ANDREICOVICI | Room: VCC S5

**A THEORETICAL FRAMEWORK OF EXTERNAL ACCOUNTING COMMUNICATION: RESEARCH PERSPECTIVES, TRADITIONS, AND THEORIES**

Author: NIAMH M. BRENNAN, UNIVERSITY COLLEGE DUBLIN CD = Conceptual Development  
 Co-Author: Doris M Merkl-Davies, Bangor University  
 Niamh M. Brennan, University College Dublin

**CORPORATE SOCIAL RESPONSIBILITY AND EARNINGS QUALITY IN THE CONTEXT OF CHANGING REGULATORY REGIMES**

Author: ZHANGFAN CAO, THE UNIVERSITY OF EDINBURGH EA = Empirical Archival  
 Co-Author: William Rees, University of Edinburgh  
 Tatiana Rodionova, University of Edinburgh

**THE REPUTATION-RECOVERY EFFECT OF INDEPENDENT CORPORATE SOCIAL RESPONSIBILITY REPORTS**

Author: KUNCHIH CHEN, NATIONAL TAIWAN UNIVERSITY EA = Empirical Archival  
 Co-Author: Wei-Chuan Kuo,

**INTEGRATED REPORTING AND ITS COMPONENT: AN EMPIRICAL APPROXIMATION TO SOCIAL AND INTELLECTUAL PROPERTY CAPITALS RELATIONSHIPS**

Author: MARIA VICTORIA LÓPEZ PÉREZ, UNIVERSITY OF GRANADA EA = Empirical Archival  
 Co-Author: Lopez-Perez Maria Victoria, Universidad de Granada  
 Perez-Lopez Maria Carmen, Universidad de Granada  
 Rodriguez-Ariza Lazaro, Universidad de Granada  
 Garde-Sanchez Raquel, Universidad de Granada

**DOES GREATER DISCLOSURE OF INFORMATION ON CSR PERFORMANCE REDUCE ANALYSTS' FORECAST ERRORS?**

Author: JAN-FREDERIC SCHULZ, UNIVERSITY OF ST. GALLEN EA = Empirical Archival

**GV-PSD** | Thursday 11<sup>th</sup> May • 09:00-10:30**GVPSD01**

Chair: CLAUDE FRANCOEUR | Room: VCC Auditorium 3A

**RESTRICTIONS ON MANAGERS' OUTSIDE EMPLOYMENT OPPORTUNITIES AND ASYMMETRIC DISCLOSURE OF BAD VERSUS GOOD NEWS**

Discussant: ANTONIO PARBONETTI  
 Author: ASHIQ ALI, THE UNIVERSITY OF TEXAS AT DALLAS EA = Empirical Archival  
 Co-Author: Ningzhong Li, University of Texas at Dallas  
 Weining Zhang, Cheung Kong Graduate School of Business

**LIFE AFTER A SHAREHOLDER PAY "STRIKE": CONSEQUENCES FOR ASX-LISTED FIRMS**

Discussant: ANTONIO PARBONETTI  
 Author: MARTIN BUGEJA, UNIVERSITY OF TECHNOLOGY SYDNEY EA = Empirical Archival  
 Co-Author: Raymond Da Silva Rosa, University of Western Australia  
 Yaowen Shan, University of Technology Sydney  
 Terry Walter, University of Sydney  
 David Yermack, New York University

**GV-PSD** | Thursday 11<sup>th</sup> May • 14:00-15:30**GVPSD02**

Chair: ANDREAS CHARITOU | Room: VCC Auditorium 3A

**DOES DISTANCE IMPEDE REGULATORY MONITORING? EVIDENCE FROM THE BANKING INDUSTRY**

Discussant: SEPPA IKAHEIMO  
 Author: IVAN LIM, THE UNIVERSITY OF EDINBURGH EA = Empirical Archival  
 Co-Author: Jens Hagendorff, Cardiff Business School  
 Seth Armitage, University of Edinburgh Business School

**ARE ALL INSIDER SALES CREATED EQUAL? NEW EVIDENCE FROM FORM 4 FOOTNOTE DISCLOSURES**

Discussant: SEPPA IKAHEIMO  
 Author: JULIANE LOTZ, UNIVERSITY OF MANNHEIM EA = Empirical Archival  
 Co-Author: Amir Amel-Zadeh, Said Business School, University of Oxford  
 Jonathan Faasse, Judge Business School, University of Cambridge

**GV-PS** | Friday 12<sup>th</sup> May • 11:00-12:30**GVPS01**

Chair: SILVIA GAIA | Room: VCC 54

**BOARD COMPOSITION AND ACCOUNTING CONSERVATISM: THE ROLE OF PROFESSIONAL EXPERTISE ON BOARD**

Author: EMMA GARCÍA-MECA, POLYTECHNIC UNIVERSITY OF CARTAGENA EA = Empirical Archival  
 Co-Author: LUMINITA ENACHE, TUCK SCHOOL OF BUSINESS, DARMOUTH, USA

**THE ROLE OF INDEPENDENT DIRECTORS ON EARNINGS MANAGEMENT: EVIDENCE FROM INDIVIDUAL INCENTIVES**

Author: CRISTINA GRANDE HERRERA, CARLOS III UNIVERSITY, MADRID EA = Empirical Archival  
 Co-Author: Beatriz Garcia Osmá, Universidad Carlos III de Madrid  
 Antonio B. Vazquez, Universidad Carlos III de Madrid

**BIASED BOARD**

Author: XIAOJING MENG, NEW YORK UNIVERSITY AM = Analytical/Modelling  
 Co-Author: Tim Baldenius, New York University  
 Lin Qiu, New York University

## GV-PS | Wednesday 10<sup>th</sup> May • 15:00-16:30

### GVPS02

Chair: JOERG-MARKUS HITZ | Room: HMV Meeting 6

#### DO ACCOUNTING MISSTATEMENTS DAMAGE FIRMS' REPUTATION AMONG NON-PROFESSIONAL STAKEHOLDERS?

Author: ANASTASIA AXJONOW, DORTMUND UNIVERSITY EA = Empirical Archival  
 Co-Author: Benedikt Downar, Technical University of Munich  
 Jürgen Ernstberger, Technical University of Munich  
 Christiane Pott, Dortmund University

#### THE MODERATING EFFECT OF SMALL SIGNIFICANT SHAREHOLDERS ON SHAREHOLDER PROTECTION

Author: RAUL BARROSO CASADO, IESEG SCHOOL OF MANAGEMENT EA = Empirical Archival  
 Co-Author: Chiraz Ben Ali, IPAG  
 Cedric LESAGE, Concordia University  
 Daniel Oyon, HEC Lausanne

#### THE ECONOMIC EFFECTS OF MANDATED ICFR DISCLOSURE IN CHINA: AN INSIDER PERSPECTIVE

Author: JIAN CAO, SUN YAT-SEN UNIVERSITY EA = Empirical Archival  
 Co-Author: Gennaro Bernile, Singapore Management University  
 Bin Lin, Sun Yat-sen University  
 Wei Shu, Sun Yat-sen University

## GV-PS | Friday 12<sup>th</sup> May • 09:00-10:30

### GVPS03

Chair: NICO LEHMANN | Room: VCC S3

#### TARGET AND ACQUIRER BOARD DYNAMICS AS DETERMINANTS OF M&A PERFORMANCE: A SOCIAL IDENTITY PERSPECTIVE

Author: EDDY CARDINAELS, KU LEUVEN EA = Empirical Archival  
 Co-Author: Liesbeth Bruynseels, KU Leuven  
 Ann Gaeremynck, KU Leuven  
 Mathijs Van Peteghem, Maastricht University

#### CEO CONTRACTUAL PROTECTION AND DEBT CONTRACTING

Author: XIA CHEN, SINGAPORE MANAGEMENT UNIVERSITY EA = Empirical Archival  
 Co-Author: Qiang Cheng, Singapore Management University  
 Alvis Lo, Boston College  
 Xin Wang, University of Hong Kong

#### TRUSTING THE FAMILY FIRM? FAMILY CONTROL AND CULTURAL VALUES DURING FINANCIAL CRISES

Author: MIRCEA EPURE, POMPEU FABRA UNIVERSITY EA = Empirical Archival  
 Co-Author: Mario Daniele Amore, Bocconi University



## GV-PS | Wednesday 10<sup>th</sup> May • 17:00-18:30

### GVPS04

Chair: IVAN LIM | Room: HMV Meeting 6

#### EMPOWERING WOMEN: THE ROLE OF EMANCIPATIVE FORCES IN BOARD GENDER DIVERSITY

Author: CLAUDE FRANCOEUR, HEC MONTREAL EA = Empirical Archival  
 Co-Author: Christian Welzel, Leuphana University of Lüneburg  
 Steven A Brieger, Leuphana University of Lüneburg  
 Walid Ben Amar, University of Ottawa

#### THE EFFECT OF INTERNAL CONTROL CERTIFICATION REGULATORY CHANGES ON REAL AND ACCRUAL-BASED EARNINGS MANAGEMENT

Author: MUKESH GARG, MONASH UNIVERSITY EA = Empirical Archival

#### THE ROLE OF POWERFUL NON-EXECUTIVE CHAIRMAN IN MERGERS AND ACQUISITIONS

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

## GV-PS | Thursday 11<sup>th</sup> May • 09:00-10:30

### GVPS05

Chair: CRISTINA ABAD | Room: HMV Meeting 6

#### EARNINGS QUALITY AND SHAREHOLDERS' SATISFACTION WITH THE MANAGEMENT AND SUPERVISORY BOARD - EVIDENCE FROM GERMAN ANNUAL GENERAL MEETINGS

Author: SVEN HÖRNER, UNIVERSITY OF WÜRZBURG EA = Empirical Archival

#### THE MONITORING EFFECT OF FINANCIAL ANALYSTS ON EXECUTIVE COMPENSATION

Author: ZHONGWEI HUANG, CASS BUSINESS SCHOOL - CITY, UNIVERSITY OF LONDON EA = Empirical Archival

#### LANGUAGE FTR AND EARNINGS MANAGEMENT: INTERNATIONAL EVIDENCE

Author: TONY KANG, MCMASTER UNIVERSITY EA = Empirical Archival  
 Co-Author: Giorgio Gotti, University of Texas - El Paso  
 Marco Fasan, Ca'Foscari University of Venice  
 Yi Liu, McMaster University

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

### GVPS06

Chair: SEPPO IKAHEIMO | Room: HMV Meeting 6

#### ARE MANAGERS PUNISHED FOR CRASH RISK? EVIDENCE FROM CHINA

Author: JEONG-BON KIM, UNIVERSITY OF WATERLOO EA = Empirical Archival  
 Co-Author: Junxiong Fang, Fudan University  
 Chuanrong Yu, Fudan University  
 Yi Zhou, Fudan University

#### CEO'S GEOGRAPHIC ORIGIN AND CORPORATE MYOPIC BEHAVIORS

Author: SHUFANG LAI, SOUTHERN UNIVERSITY OF SCIENCE AND TECHNOLOGY EA = Empirical Archival  
 Co-Author: Zengquan Li, Shanghai University of Finance and Economics  
 Yong Yang, The Chinese University of Hong Kong

#### BEHIND THE SCENES: INTERNATIONAL EVIDENCE ON THE MONITORING ROLE OF THE NORWEGIAN GOVERNMENT PENSION FUND GLOBAL

Author: NICO LEHMANN, GOETTINGEN UNIVERSITY EA = Empirical Archival  
 Co-Author: Almasa Sarabi, Georg-August University of Goettingen

**GV-PS** | Thursday 11<sup>th</sup> May • 14:00-15:30**GVPS07**Chair: LJILJANA KUKEC | Room: **HMV Meeting 6****SECRECY POLICY, REGULATION ARBITRAGE AND STOCK PRICE CRASH RISK**

Author: TIEMEI (SARAH) LI, UNIVERSITY OF OTTAWA EA = Empirical Archival  
 Co-Author: Jeong-Bon Kim, University of Waterloo  
 Tiemei Li, University of Ottawa  
 Liandong Zhang, City University of Hong Kong

**CAREER CONCERNS AND “UNPAID” EXECUTIVES**

Author: WEI LUO, PEKING UNIVERSITY EA = Empirical Archival  
 Co-Author: Hui Chen, University of Zurich  
 Naomi Soderstrom, University of Melbourne

**USING THE PROFILE OF CEOs TO DETECT EARNINGS MANAGEMENT**

Author: TRI TRI NGUYEN, UNIVERSITY OF EAST LONDON EA = Empirical Archival  
 Co-Author: Chau Duong, University of East London  
 Sunitha Narendran, University of East London

**GV-PS** | Thursday 11<sup>th</sup> May • 16:00-17:30**GVPS08**Chair: JULIANE LOTZ | Room: **HMV Meeting 6****AUDIT COMMITTEES' INDEPENDENCE AND THE INFORMATION CONTENT OF EARNINGS ANNOUNCEMENTS IN WESTERN EUROPE**

Author: CÉDRIC PORETTI, ECOLE HÔTELIÈRE DE LAUSANNE, HES-SO // UNIVERSITY OF APPLIED SCIENCES WESTERN SWITZERLAND EA = Empirical Archival  
 Co-Author: Alain Schatt, University of Lausanne - HEC  
 Liesbeth Bruynseels, KU Leuven - Accounting department

**THE EFFECT OF PERFORMANCE-BASED TOURNAMENT INCENTIVES ON ACCOUNTING CONSERVATISM**

Author: MARIANO PABLO SCAPIN, UNIVERSITY OF BRISTOL EA = Empirical Archival  
 Co-Author: Mahmoud Gad, Tilburg University

**DOES THE MEDIA SPOTLIGHT BURN OR SPUR INNOVATION?**

Author: RUI SHEN, NANYANG TECHNOLOGICAL UNIVERSITY EA = Empirical Archival  
 Co-Author: Lili Dai, The Australian National University  
 Bohui Zhang, University of New South Wales

**GV-PS** | Friday 12<sup>th</sup> May • 14:00-15:30**GVPS09**Chair: ELISABETH DEDMAN | Room: **VCC S2****TAKEOVER DEFENSES IN THE ERA OF SHAREHOLDER ACTIVISM**

Author: SA-PYUNG SEAN SHIN, SINGAPORE MANAGEMENT UNIVERSITY EA = Empirical Archival

**DO WOMEN COOK IN BOARDROOMS? EVIDENCE FROM EQUITY OFFERING**

Author: TIFFANY THNG, HENLEY BUSINESS SCHOOL AT THE UNIVERSITY OF READING EA = Empirical Archival  
 Co-Author: Carol Padgett, ICMA Centre, University of Reading  
 Michael Clements, ICMA Centre, University of Reading

**EXAMINING THE D&O INSURANCE EFFECTS ON EARNINGS MANAGEMENT STRATEGIES - THE MODERATING ROLE OF RESTATEMENT ANNOUNCEMENT**

Author: TENG-SHIH WANG, NATIONAL TAIPEI UNIVERSITY OF TECHNOLOGY EA = Empirical Archival  
 Co-Author: Shen-Ho Chang, Feng Chia University/Professor, Department of Accounting  
 Shaio-Yan Huang, National Chung Cheng University/Professor, Department of Accounting and Information Technology  
 Feng-Yi Lin, National Taipei University of Technology/Professor, Department of Business Management  
 Teng-Shih Wang, National Taipei University of Technology/Postdoctoral Fellow, Department of Business Management

## GV-PS | Friday 12<sup>th</sup> May • 14:00-15:30

### GVPS10

Chair: EMMA GARCÍA-MECA | Room: HMV Meeting 2

#### FEMALE DIRECTORS AND EARNINGS QUALITY: EVIDENCE FROM FEMALES WITH FINANCIAL EXPERTISE

Author: ALAA ZALATA, UNIVERSITY OF SOUTHAMPTON EA = Empirical Archival  
 Co-Author: Collins Ntim, The University of Southampton  
 Mona Bakr,

#### POLITICAL BIAS OF CORPORATE NEWS: ROLE OF CONGLOMERATION REFORM IN CHINA

Author: TIANYU ZHANG, THE CHINESE UNIVERSITY OF HONG KONG EA = Empirical Archival  
 Co-Author: T J Wong, University of South California  
 Joseph Piotroski,

## GV-RF | Wednesday 10<sup>th</sup> May • 17:00-18:30

### GVRF01: BOARD COMPOSITION AND PERFORMANCE

Chair: MAHBUB ZAMAN | Room: HMV Meeting 7

#### IMPROVING INFORMATION TRANSPARENCY: DOES BOARD DIVERSITY MATTER?

Author: CRISTINA ABAD, UNIVERSITY OF SEVILLE EA = Empirical Archival  
 Co-Author: Nuria Reguera-Alvarado, University of Seville  
 Francisco Bravo, University of Seville

#### BOARD DYNAMICS AND FIRM LIFE CYCLE

Author: ATTILA BALOGH, THE UNIVERSITY OF SYDNEY EA = Empirical Archival  
 Co-Author:

#### BOARDS AND PERFORMANCE: EFFECT OF DIRECTOR TENURE

Author: LAURA GRASSI, POLYTECHNIC UNIVERSITY OF MILAN EA = Empirical Archival  
 Co-Author: Mahbub Zaman, Queensland University of Technology  
 Marco Giorgino, POLYTECHNIC UNIVERSITY OF MILAN

#### GENDER COMPOSITION OF CORPORATE BOARDS AND FIRM PERFORMANCE: EVIDENCE FROM RUSSIA

Author: ALEXANDER MURAVYEV, NATIONAL RESEARCH UNIVERSITY HIGHER SCHOOL OF ECONOMICS EA = Empirical Archival  
 Co-Author: Tatiana Garanina, St Petersburg State University

#### DO RELIGION AND POLITICS IMPACT CORPORATE WORKFORCE DIVERSITY POLICY?

Author: HEIBATOLLAH SAMI, LEHIGH UNIVERSITY EA = Empirical Archival  
 Co-Author: Parveen Gupta, Lehigh University  
 Kevin C K Lam, Hang Seng Management College and the Chinese University of Hong Kong  
 Haiyan Zhou, The University of Texas - Rio Grande Valley

**GV-RF** | Thursday 11<sup>th</sup> May • 09:00-10:30**GVRF02: DETERMINANTS OF EXECUTIVE COMPENSATIONS**

Chair: MILLICENT CHANG | Room: HMV Meeting 7

**CEO COMPENSATION AND SUSTAINABILITY ASSURANCE**

Author: HABIBA AL-SHAER, NEWCASTLE UNIVERSITY EA = Empirical Archival  
 Co-Author: Habiba Al-Shaer, Newcastle University  
 Mahbub Zaman, Queensland University of Technology

**ON THE RELATIONSHIP OF STEWARDSHIP AND VALUATION-EMPIRICAL EVIDENCE FROM GERMAN FIRMS**

Author: VIKTORIA AUST, UNIVERSITY OF INNSBRUCK EA = Empirical Archival  
 Co-Author: Christoph Pelger, University of Innsbruck  
 Christian Drefahl, University of Cologne

**CEO CHARACTERISTICS AND PAY: DO CEOS WITH ADVERSE PERSONAL TRAITS NEGOTIATE A HIGHER COMPENSATION?**

Author: BIANCA BEYER, UNIVERSITY OF OULU EA = Empirical Archival  
 Co-Author: Juha-Pekka Kallunki, University of Oulu  
 Anna Elsilä, University of Oulu  
 Henrik Nilsson, Stockholm School of Economics

**FOREIGN VERSUS LOCAL INSTITUTIONAL INVESTORS AND CEO PAY-PERFORMANCE IN MALAYSIAN FIRMS**

Author: YEE-BOON FOO, MONASH UNIVERSITY MALAYSIA EA = Empirical Archival  
 Co-Author: Chwee Ming Tee, Monash University Malaysia  
 Ferdinand A Gul, Deakin University  
 Abdul Majid, Monash University Malaysia

**GENDER DIVERSITY ON THE COMPENSATION COMMITTEE AND CEO PAY-PERFORMANCE SENSITIVITY**

Author: MARION HUTCHINSON, QUEENSLAND UNIVERSITY OF TECHNOLOGY EA = Empirical Archival  
 Co-Author: Janet Mack, Queensland University of Technology  
 Peter Verhoeven, Queensland University of Technology

**GV-RF** | Thursday 11<sup>th</sup> May • 11:00-12:30**GVRF03: EXECUTIVE COMPENSATION**

Chair: KEITH DUNCAN | Room: HMV Meeting 7

**DOES SAY ON PAY HAVE A DETERRENT EFFECT ON EXECUTIVE COMPENSATION? A CANADIAN STUDY**

Author: SYLVIE BERTHELOT, UNIVERSITY OF SHERBROOKE EA = Empirical Archival  
 Co-Author: Michel Coulmont, University of Sherbrooke  
 Vanessa Serret, Université de Bretagne-Sud

**CEO EQUITY COMPENSATION AND FINANCIAL MISREPORTING: EVIDENCE FROM THE MOTIVE OF MISREPORTING**

Author: YUPING JIA, FRANKFURT SCHOOL OF FINANCE & MANAGEMENT EA = Empirical Archival  
 Co-Author: Wenjiao Cao, Frankfurt School of Finance and Management  
 Yachang Zeng, Nanyang Business School, Nanyang Technological University

**ARE OPTIMAL CONTRACTING AND MANAGERIAL POWER COMPETING OR COMPLEMENTARY VIEWS? EVIDENCE FROM THE COMPENSATION OF STATUTORY AUDITORS IN ITALY**

Author: LUIGI ROMBI, UNIVERSITY OF CAGLIARI EA = Empirical Archival  
 Co-Author: Andrea Melis, University of Cagliari

**THE ECONOMIC CONSEQUENCES OF COMPENSATION REGULATION AND ITS CONTAGION EFFECT: EVIDENCE FROM CHINA**

Author: JUN SHAO, SHANGHAI LIXIN UNIVERSITY OF ACCOUNTING AND FINANCE EA = Empirical Archival  
 Co-Author: Haiyan zhou, University of Texas Rio Grande Valley  
 JUN SHAO, Shanghai Lixin University of Accounting and Finance  
 Na Gong, Shanghai Lixin University of Accounting and Finance  
 junzi zhang, Michigan State University

**RELATIONSHIP BETWEEN FEATURES OF INSOLVENCY AND EXECUTIVE COMPENSATION IN BRAZILIAN COMPANIES LISTED ON BM&FBOVESPA**

Author: VIVIANE THEISS, FEDERAL UNIVERSITY OF SANTA CATARINA EA = Empirical Archival  
 Co-Author: Fernanda Kreuzberg, Federal University of Santa Catarina  
 Pedro Alberto Barbetta, Federal University of Santa Catarina  
 Ilse Maria Beuren, Federal University of Santa Catarina  
 Ernesto Fernando Rodrigues Vicente, Federal University of Santa Catarina

## **GV-RF** | Thursday 11<sup>th</sup> May • 11:00-12:30

### **GVRF04: CORPORATE SOCIAL RESPONSIBILITY**

Chair: MIRCEA EPURE | Room: HSP Pinedo

#### **EXPLORING THE RELATIONSHIP BETWEEN CORPORATE SOCIAL RESPONSIBILITY AND EARNINGS MANAGEMENT IN A EUROPEAN CONTEXT**

Author: APOSTOLOS BALLAS, ATHENS UNIVERSITY OF ECONOMICS AND BUSINESS EA = Empirical Archival

Co-Author: Anastasia Filiou, Athens University of Economics and Business

#### **PROTESTANT SOCIAL NORMS, WORK ETHIC, AND MONITORING**

Author: NINA KÜHNE, MUNICH LUDWIG-MAXIMILIANS UNIVERSITY EA = Empirical Archival

Co-Author: Christian Hofmann, LMU Munich  
Laurence van Lent, Tilburg University

#### **THE RELATIONSHIP AMONG CORPORATE SOCIAL PERFORMANCE, SOCIAL RESPONSIBILITY DISCLOSURE, AND FINANCIAL PERFORMANCE**

Author: TSUILIN KUO, FU JEN CATHOLIC UNIVERSITY EA = Empirical Archival

Co-Author: Jie Jiang,

#### **THE EFFECTS OF LGBT EXECUTIVES ON FINANCIAL PERFORMANCE AND FIRM VALUE**

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

Co-Author: Isabel Lourenço, ISCTE - UNIVERSITY INSTITUTE OF LISBON  
Manuel Branco, Faculdade de Economia - Universidade do Porto  
Raquel Sarquis, Universidade de São Paulo

#### **CAN FIRM WITH DISCLOSURE OF CSR REPORTS ATTRACT MORE FOREIGN INVESTORS IN AN EMERGING MARKET**

Author: YING ZHENG, SUN YAT-SEN UNIVERSITY EA = Empirical Archival

Co-Author: wei yu, Shanghai University of International Business and Economics

## **GV-RF** | Wednesday 10<sup>th</sup> May • 15:00-16:30

### **GVRF05: GOVERNANCE MECHANISMS, OWNERSHIP AND FAMILY**

Chair: MARYAM FIROOZI | Room: HSP El Racó

#### **THE IMPACT OF CORPORATE GOVERNANCE MECHANISMS ON EARNINGS MANAGEMENT PRACTICES: EVIDENCE FROM JORDAN**

Author: LARA AL-HADDAD, UNIVERSITY OF ABERDEEN EA = Empirical Archival

Co-Author: Mark Whittington, University of Aberdeen

#### **DO FAMILY SUCCESSORS PREFER TO BUILD THEIR EMPIRE? EVIDENCE FROM CHINA**

Author: HSIN YI CHI, NATIONAL CHUNNG HSING UNIVERSITY EA = Empirical Archival

Co-Author: Tzu-Ching Weng, Feng Chia University

#### **FAMILY GOVERNANCE AND HETEROGENEITY IN INVESTMENT DECISIONS**

Author: KEITH DUNCAN, BOND UNIVERSITY EX = Experimental

Co-Author: Tim Hasso, Bond Business School

#### **THE PURCHASE PRICE ALLOCATION**

Author: PETER FRIL, NHH NORWEGIAN SCHOOL OF ECONOMICS EA = Empirical Archival

Co-Author: Mattias Hamberg, Uppsala University

#### **MARKET CONSEQUENCES OF VOLUNTARY DISCLOSURE AND THE EFFECT OF FAMILY OWNERSHIP AND AGENCY CONFLICT IN EAST ASIA FIRMS**

Author: RATNA WARDHANI, UNIVERSITAS INDONESIA EA = Empirical Archival

**GV-RF** | Thursday 11<sup>th</sup> May • 16:00-17:30**GVRF06: INSTITUTIONAL ENVIRONMENT AND FUNDS**

Chair: DANIEL HSIAO | Room: HSP Pinedo

**RE-FORMING HEALTHCARE: THE ROLE OF ACCOUNTING ARTIFACTS**

Author: JEFF EVERETT, YORK UNIVERSITY CF = Case/Field Study  
 Co-Author: Abu Shiraz Rahaman, University of Calgary  
 Dean Neu, York University

**THE ROLE OF INSTITUTIONAL ENVIRONMENT AND GOVERNANCE TO ADOPTION OF INTERNATIONAL AUDITING STANDARDS.**

Author: ELINA HAAPAMÄKI, UNIVERSITY OF VAASA EA = Empirical Archival

**DO MUTUAL FUNDS TAKE SIDES? EVIDENCE FROM CHINA**

Author: WEI JIANG, THE UNIVERSITY OF MANCHESTER EA = Empirical Archival  
 Co-Author: Thomas Kuo, Birmingham University  
 Xiaoqi Song,

**BRAZILIAN PRIVATE PENSION FUNDS: A CALL FOR IMPROVED GOVERNANCE**

Author: DAVI SOUZA SIMON, UNIVERSITY OF THE RIO DOS SINOS VALLEY EA = Empirical Archival  
 Co-Author: Bruno de Medeiros Teixeira, Faculdade Fisul  
 Clea Beatriz Macagnan, Universidade do Vale do Rio dos Sinos  
 Davi Souza Simon, Universidade do Vale do Rio dos Sinos

**POLITICAL CONNECTIONS OF NEWLY PUBLIC FIRMS: THE NURTURING AND CERTIFICATION ROLES OF VENTURE CAPITALIST INVESTORS**

Author: WAN WONGSUNWAI, THE CHINESE UNIVERSITY OF HONG KONG EA = Empirical Archival

**GV-RF** | Thursday 11<sup>th</sup> May • 14:00-15:30**GVRF07: REGULATORY REFORMS AND BEHAVIOUR**

Chair: MARION HUTCHINSON | Room: VCC S6

**IMPRESSION MANAGEMENT IN POLISH LETTERS TO SHAREHOLDERS**

Author: DOMINIKA FIJALKOWSKA, WROCLAW UNIVERSITY OF ECONOMICS EA = Empirical Archival  
 Co-Author: Karol Klimczak, University of Navarra  
 Marek Pauka, Wrocław University of Economics

**FORMAL PARTICIPATION IN THE EFRAG'S CONSULTATION PROCESS: THE ROLE OF EUROPEAN NATIONAL STANDARD-SETTERS**

Author: MARTIN GÄUMANN, DRESDEN UNIVERSITY OF TECHNOLOGY EA = Empirical Archival

**DOES SOX AFFECT TAX AGGRESSIVENESS**

Author: YIWEI LI, UNIVERSITY OF READING EA = Empirical Archival  
 Co-Author: Xiuye Zhang, THE AUSTRALIAN NATIONAL UNIVERSITY

**PARENT-SUBSIDIARY COMMON MANAGERS AND CORPORATE TAX PLANNING: EVIDENCE FROM CHINA**

Author: XIN WANG, THE UNIVERSITY OF HONG KONG EA = Empirical Archival  
 Co-Author: Liandong Zhang, City University of Hong Kong  
 Gaoping Zheng, Southwestern University of Finance and Economics  
 Yongxin Xu, Southwestern University of Finance and Economics

**CORPORATE GOVERNANCE AND TAX AVOIDANCE: EVIDENCE FROM GOVERNANCE REFORM**

Author: RICHARD PRICE, THE UNIVERSITY OF OKLAHOMA EA = Empirical Archival  
 Co-Author: John Kerr, Baruch College, City University of New York  
 Francisco Roman, George Mason University

## GV-RF | Friday 12<sup>th</sup> May • 09:00-10:30

### GVRF08: ACQUISITIONS, MANAGEMENT TEAMS AND EARNINGS MANAGEMENT

Chair: COLLETTE KIRWAN | Room: VCC 55

#### TOP MANAGEMENT TEAM CONNECTIONS AND EARNINGS INFORMATIVENESS

Author: SO YEAN KWACK, CITY UNIVERSITY OF HONG KONG EA = Empirical Archival  
 Co-Author: Steven Balsam, Temple University

#### IMPACT OF MERGERS AND ACQUISITIONS ON TYPES OF EARNINGS MANAGEMENT DURING CRISIS: A STUDY ON CHINESE LISTED FIRMS

Author: SUMAN LODH, MIDDLESEX UNIVERSITY EA = Empirical Archival  
 Co-Author: Monomita Nandy, Brunel University

#### EMPIRE BUILDING IN CROSS-BORDER M&AS: THE ROLE OF THE ACQUIRER'S ACCOUNTING STANDARDS

Author: FRANCESCO MOMENTE', BOCCONI UNIVERSITY EA = Empirical Archival  
 Co-Author: Cristina Clemenza, Bocconi University  
 Mascia Ferrari, Università di Modena e Reggio Emilia  
 Mariya Nikolova Ivanova, Bocconi University

#### THE EFFECT OF CHIEF OPERATING OFFICERS ON REAL EARNINGS MANAGEMENT

Author: LINDA MYERS, UNIVERSITY OF TENNESSEE AT KNOXVILLE EA = Empirical Archival  
 Co-Author: Cory Cassell, University of Arkansas  
 Andrew Doucet, University of Tennessee, Knoxville  
 E. Scott Johnson, Virginia Tech University

#### EFFECTS OF DIRECTOR NETWORKS ON ACQUIRING FIRMS' EARNINGS MANAGEMENT PRIOR TO MA: TIME IS IMPORTANT

Author: THAI QUOC NGUYEN, UNIVERSITY OF EAST LONDON EA = Empirical Archival  
 Co-Author: Chau Duong, University of East London

## GV-RF | Friday 12<sup>th</sup> May • 09:00-10:30

### GVRF09: GOVERNANCE BEHAVIOUR, RISKS AND COSTS

Chair: FRANZ MAYBUECHEN | Room: VCC 56

#### AUDIT COMMITTEE DIRECTORS' ACCOUNTING EXPERTISE, INFORMATION COST, AND STOCK PRICE CRASH RISK

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

#### ACCOUNTING CONSERVATISM AND LONG-TERM DEBT CONTRACTS: INTERIM LIQUIDATION DECISIONS

Author: AIKATERINI FERENTINO, GRAZ KARL-FRANZENS UNIVERSITY AM = Analytical/Modelling  
 Co-Author:

#### AUDIT COMMITTEE CHAIR AND FINANCIAL REPORTING TIMELINESS: A FOCUS ON FINANCIAL, EXPERIENTIAL AND MONITORING EXPERTISE

Author: CHAUDHRY GHAFRAN, SHEFFIELD UNIVERSITY MANAGEMENT SCHOOL. EA = Empirical Archival  
 Co-Author: Sofia Yasmin, University of Manchester

#### HOW DO ACCOUNTING CONSERVATISM AND CORPORATE GOVERNANCE INTERACT IN REDUCING AGENCY COSTS?

Author: MOHAMED KHALIL, HULL UNIVERSITY / HULL UNIVERSITY BUSINESS SCHOOL EA = Empirical Archival  
 Co-Author: Aydin Ozkan, Bradford University School of Management, Bradford, UK.  
 Agnieszka Trzeciakiewicz, Hull University Business School, Hull University, Hull, UK

#### BANK INTERNAL CONTROLS AND CREDIT RISK IN EUROPE: A QUANTITATIVE APPROACH

Author: ELLIS KOFI AKWAA-SEKYI, UNIVERSITY OF LLEIDA EA = Empirical Archival  
 Co-Author: Jordi Moreno, University of Lleida  
 José Luis Gallizo, University of Lleida

**GV-RF** | Friday 12<sup>th</sup> May • 11:00-12:30**GVRF10: GOVERNANCE STRUCTURE, STOCK MARKET AND INVESTORS**

Chair: SVETLANA MIRA | Room: VCC 55

**DO INVESTORS TAKE DIRECTORS' AGE AND TENURE INTO ACCOUNT?**

Author: ANNE MARIE GOSELIN, UNIVERSITY OF SHERBROOKE EA = Empirical Archival  
 Co-Author: Sylvie Berthelot, University of Sherbrooke  
 Michel Coulmont, University of Sherbrooke

**DO FAVORABLE DOMESTIC CREDIT RATINGS AFFECT PEER FIRMS' INVESTMENT?**

Author: HYUN AH KIM, KOREA UNIVERSITY BUSINESS SCHOOL EA = Empirical Archival  
 Co-Author: Kwang Wuk Oh, College of Business and Economics Korea University (Sejong Campus)

**CORPORATE GOVERNANCE AND THE VOL-OF-VOL**

Author: ALEXANDER MERZ, GOETTINGEN UNIVERSITY EA = Empirical Archival  
 Co-Author: Sebastian Trabert, Goettingen University

**THE EFFECT OF STOCK OPTION PAY ON ANALYST TARGET BEATING - EVIDENCE FROM A QUASI-NATURAL EXPERIMENT**

Author: MARTIN NIENHAUS, MÜNSTER UNIVERSITY EA = Empirical Archival

**HOW TO INDUCE PERSISTENT, VALUE-INCREASING, CASH HOLDING POLICIES: THE EFFECT OF LONG-TERM INCENTIVES**

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

**GV-RF** | Friday 12<sup>th</sup> May • 11:00-12:30**GVRF11: EMPLOYMENT, DIRECTORS' BEHAVIOUR AND COMPLIANCE**

Chair: MONOMITA NANDY | Room: VCC 56

**TRADING ALIGNMENT AND CORPORATE GOVERNANCE**

Author: MESSOD DANIEL BENEISH, INDIANA UNIVERSITY / KELLEY SCHOOL OF BUSINESS EA = Empirical Archival  
 Co-Author: Cassandra Marshall, University of Richmond

**COMPLIANCE WITH THE GERMAN CORPORATE GOVERNANCE CODE: CAN THE HETEROGENEOUS IMPLEMENTATION BE EXPLAINED?**

Author: KARSTEN EISENSCHMIDT, KIEL UNIVERSITY OF APPLIED SCIENCES EA = Empirical Archival  
 Co-Author: Ute Vanini, University of Applied Sciences Kiel

**UNEMPLOYMENT GOVERNANCE, LABOR COST AND EARNINGS MANAGEMENT: EVIDENCE FROM CHINA**

Author: WENLIN FAN, HUAZHONG UNIVERSITY OF SCIENCE AND TECHNOLOGY EA = Empirical Archival  
 Co-Author: Jianguo Yuan, HUAZHONG UNIVERSITY OF SCIENCE AND TECHNOLOGY  
 Chen Cheng, ZHENGZHOU UNIVERSITY  
 Qingsong Hou, HUAZHONG UNIVERSITY OF SCIENCE AND TECHNOLOGY  
 Mingsheng Hu, HUAZHONG UNIVERSITY OF SCIENCE AND TECHNOLOGY

**INTANGIBLE ASSETS AND DETERMINANTS OF FIRM GROWTH IN CHINA**

Author: JULIA SMITH, UNIVERSITY OF STRATHCLYDE CF = Case/Field Study  
 Co-Author: Gavin Reid, Abertay University  
 Zhibin Xu, University of St Andrews

**EFFECTS OF CORPORATE GOVERNANCE MECHANISMS ON CEO EMPLOYMENT RISK**

Author: KEMI YEKINI, DE MONTFORT UNIVERSITY EA = Empirical Archival  
 Co-Author: Aruoriwo Marian Chijoke-Mgbame, De Montfort University  
 Emmanuel Adegbite, De Montfort University  
 Chijoke Oscar Mgbame, University of Benin

**GV-RF** | Friday 12<sup>th</sup> May • 14:00-15:30

**GVRF12: GOVERNANCE AND INSTITUTIONAL OWNERSHIP**

Chair: TRI TRI NGUYEN | Room: VCC S6

**THE FIRM-LEVEL CORPORATE GOVERNANCE IMPACT ON THE COMPANY'S INFORMATION ENVIRONMENT**

Author: MICHAEL JÖNSSON, LINNÆUS UNIVERSITY EA = Empirical Archival  
Co-Author: Christopher von Koch, LINNÆUS UNIVERSITY  
Ola Nilsson, LINNÆUS UNIVERSITY

**POLICY UNCERTAINTY AND CORPORATE INNOVATION IN A TRANSITIONAL ECONOMY --EVIDENCE FROM CHINA**

Author: XIAOYAN LU, SUN YAT-SEN UNIVERSITY EA = Empirical Archival  
Co-Author: Wenjing Li, Jinan University  
Manni Zheng, Jinan University

**STANDING OUT OF THE CROWD - A CONTINGENCY MODEL OF STRATEGY UNIQUENESS AND INSTITUTIONAL INVESTORS**

Author: FRANZ MAYBUECHEN, GOETTINGEN UNIVERSITY EA = Empirical Archival  
Co-Author: Jana Oehmichen, GOETTINGEN UNIVERSITY

**CORPORATE GOVERNANCE AND DISTRIBUTION OF ACCOUNTING ADDED VALUE TO STAKEHOLDERS IN AN ECONOMIC CRISIS CONTEXT**

Author: ELENA MERINO MADRID, UNIVERSITY OF CASTILLA LA MANCHA EX = Experimental  
Co-Author: MONTSERRAT MANZANEQUE, UNIVERSITY OF CASTILLA-LA MANCHA

**DIVIDEND POLICY & GOVERNANCE IN EMERGING MARKETS DURING FINANCIAL CRISES**

Author: JEAN-MICHEL SAHUT, IDRAC INTERNATIONAL SCHOOL OF MANAGEMENT (LYON) EA = Empirical Archival  
Co-Author: Mili Medhi, College of Business Administration, University of Bahrain



**HI-PSD** | Thursday 11<sup>th</sup> May • 11:00-12:30**HIPSD01**

Chair: IGNACE DE BEELDE | Room: VCC S2

**INSTITUTIONAL WORK AND THE ACCOUNTING PROFESSION: THE CASE OF THE PROFESSIONALIZATION PROJECT OF ACCOUNTANCY IN LEBANON (1963-1994)**

Discussant: MARIA CADIZ DYBALL  
 Author: GREG STONER, UNIVERSITY OF GLASGOW CF = Case/Field Study  
 Co-Author: Sami Sadaka, UNIVERSITY OF GLASGOW  
 John McKernan, UNIVERSITY OF GLASGOW

**A HISTORICAL STUDY OF THE FIRST 30 YEARS OF ACCOUNTING HORIZONS**

Discussant: CHARLES RICHARD BAKER  
 Author: STEPHEN ZEFF, RICE UNIVERSITY SU = Survey  
 Co-Author: Thomas Dyckman, Cornell University

**HI-PS** | Wednesday 10<sup>th</sup> May • 15:00-16:30**HIPS01**

Chair: FRANCES MILEY | Room: HMV Meeting 8

**ACCOUNTING AND BANKING PRACTICES IN THE FIFTEENTH AND EARLY SIXTEENTH CENTURIES AS ILLUSTRATED BY THE CAREER OF JACOB FUGGER THE RICH**

Author: CHARLES RICHARD BAKER, ADELPHI UNIVERSITY EA = Empirical Archival  
 Co-Author: Bertrand Quere, University of Grenoble Alps

**THE HISTORICAL ORIGINS OF ACCOUNTING OF CHANGING DEPRECIATION AND IMPAIRMENT OF ASSETS**

Author: MIKHAIL KUTER, KUBAN STATE UNIVERSITY EA = Empirical Archival  
 Co-Author: Marina Gurskaya, Kuban State University  
 Angelina Andreenkova, Kuban State University  
 Ripsime Bagdasarian, Kuban State University

**LUCA PACIOLI: MYTHS, MISUNDERSTANDINGS, AND FALSE FACTS, AND THEIR DESTRUCTIVE IMPACT ON UNDERSTANDING, MEANING, AND MOTIVATION**

Author: ALAN SANGSTER, UNIVERSITY OF SUSSEX EA = Empirical Archival

**HI-PS** | Wednesday 10<sup>th</sup> May • 17:00-18:30**HIPS02**

Chair: MARIA CADIZ DYBALL | Room: HMV Meeting 12

**'FORGING ACCOUNTING PRINCIPLES IN FOUR COUNTRIES': A COMPARATIVE REVIEW OF FINANCIAL REPORTING REGULATION IN FRANCE, GERMANY, JAPAN AND CHINA**

Author: DOMINIC DETZEN, VU - UNIVERSITY OF AMSTERDAM, FACULTY OF ECONOMICS AND BUSINESS ADMINISTRATION CD = Conceptual Development  
 Co-Author: Kees Camfferman, Vrije Universiteit Amsterdam

**ACCOUNTING QUALITY IN RAILWAY COMPANIES DURING THE 19TH AND 20TH CENTURIES: THE CASE OF SPANISH NORTE AND MZA**

Author: BEATRIZ SANTOS-CABALGANTE, AUTONOMOUS UNIVERSITY OF MADRID CF = Case/Field Study  
 Co-Author: BEATRIZ GARCÍA OSMA, UNIVERSIDAD CARLOS III DE MADRID  
 DOMI ROMERO FÚNEZ, UNIVERSIDAD AUTÓNOMA DE MADRID

**DEVELOPMENT OF PROFESSIONAL ACCOUNTING REGULATION IN THE KINGDOM OF THAILAND**

Author: PREM YAPA, RMIT UNIVERSITY CF = Case/Field Study  
 Co-Author: Chaimongkon Pholkeo, Faculty of Business Administration, Rajamangala University of Technology Thanyaburi, Pathum Thani, Thailand

## HI-PS | Thursday 11<sup>th</sup> May • 14:00-15:30

### HIPS03

Chair: CHARLES RICHARD BAKER | Room: **HMV Meeting 12**

#### THE RELATIONSHIP BETWEEN ACCOUNTING AND SHELL SHOCK IN BRITISH ARMY MEDICAL UNITS 1914-18

Author: FRANCES MILEY, UNIVERSITY OF SUSSEX CD = Conceptual Development  
 Co-Author: Andrew Read, University of Canberra

#### THE EVOLUTION OF MANAGEMENT CONTROL IN A TRANSITION CONTEXT. A MOLDOVAN CASE STUDY

Author: IRINA PALADI, PARIS X NANTERRE UNIVERSITY CF = Case/Field Study  
 Co-Author: Pierre FENIES, CEROS/ PARIS 10

## HI-RF | Friday 12<sup>th</sup> May • 09:00-10:30

### HIRF01: ACCOUNTING SYSTEMS AND N-ENTRY BOOKKEEPING

Chair: DELFINA ROSA DA ROCHA GOMES | Room: **HMV Meeting 7**

#### THE STUDY OF THE DOUBLE ACCOUNT SYSTEM AT THE GAS LIGHT AND COKE COMPANY

Author: MITSUNORI KASUKABE, HOKKAIDO UNIVERSITY CF = Case/Field Study  
 Co-Author: Chie Sawanobori, Osaka Sangyo University

#### FINDING ACCOUNTING HISTORY RESEARCH TOPICS - AN ANALYSIS OF LEADING JOURNALS 2006-2015

Author: MARTIN QUINN, DUBLIN CITY UNIVERSITY EA = Empirical Archival  
 Co-Author: Gary Spraakman, York University

#### HISTORY OF THE SOLE RUSSIAN PROFESSIONAL SOCIETY TO IMPLEMENT TRIPLE ACCOUNTING SYSTEM

Author: VIATCHESLAV SOKOLOV, ST. PETERSBURG STATE UNIVERSITY OF ECONOMICS AND FINANCE EA = Empirical Archival  
 Co-Author: Svetlana Karelskaia, Saint-Petersburg State University of Economics  
 Ekaterina Zuga, Saint-Petersburg State University

#### REEVALUATION OF SORTER'S EVENTS APPROACH AFTER 50 YEARS

Author: SADAHARU TAKESHIMA, KANAZAWA UNIVERSITY CD = Conceptual Development

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

### HIRF02: ACCOUNTING HISTORY: DRIVERS AND CONSEQUENCIES

Chair: ALAN SANGSTER | Room: **HMV Meeting 11**

#### THE POPULAR PURSUIT OF DIY: EXPLORING THE ROLE OF CALCULATIVE TECHNOLOGIES IN AN ACTOR NETWORK

Author: INGRID JEACLE, THE UNIVERSITY OF EDINBURGH CF = Case/Field Study

#### THE ROLE OF AN HEGEMONIC ELITE IN A BANKING CRISIS: LESSONS FROM THE CASE OF BANCO AMBROSIANO

Author: ANDREA LIONZO, UNIVERSITÀ CATTOLICA DEL SACRO CUORE CF = Case/Field Study  
 Co-Author: Carlo Bellavite Pellegrini, Università Cattolica del Sacro Cuore

#### THEIR NAME LIVETH FOR EVERMORE: ACCOUNTING FOR THE HUMAN COST OF WAR

Author: ANDREW READ, UNIVERSITY OF CANBERRA CD = Conceptual Development  
 Co-Author: Frances Miley, University of Sussex, UK

#### GLOBAL IMPACT ON LOCAL ACCOUNTING PROFESSION: POST-INDEPENDENCE JURISDICTION OF THE ACCOUNTING PROFESSION IN SRI LANKA, 1978 - 2015

Author: SARATH UKWATTE, RMIT UNIVERSITY CF = Case/Field Study  
 Co-Author: Prem Yapa, RMIT University

**IC-PSD** | Friday 12<sup>th</sup> May • 14:00-15:30**ICPSD01**

Chair: LISA EVANS | Room: VCC S1

**FRAME CONTESTS ON ACCOUNTING RULES: EVIDENCE FROM THE PUBLIC MEDIA DEBATE ON FAIR VALUE ACCOUNTING**

Discussant: THOMAS CARRINGTON  
 Author: KIRSTIN BECKER, UNIVERSITY OF MANNHEIM EA = Empirical Archival  
 Co-Author: Holger Daske, University of Mannheim  
 Christoph Sextroh, Tilburg University

**THE PROXEMICS OF ACCOUNTS**

Discussant: YVES GENDRON  
 Author: BINO CATASUS, STOCKHOLM BUSINESS SCHOOL CF = Case/Field Study  
 Co-Author: Andreas Sundström, SBS, Stockholm University

**IC-PSD** | Friday 12<sup>th</sup> May • 09:00-10:30**ICPSD02**

Chair: CARLOS RAMIREZ | Room: VCC S1

**INTERVIEW-BASED RESEARCH IN ACCOUNTING 2000-2014: A REVIEW**

Discussant: CARLA EDGLEY  
 Author: YVES GENDRON, LAVAL UNIVERSITY CF = Case/Field Study  
 Co-Author: Narisa Tianjing Dai, University of International Business and Economics  
 Clinton Free, University of New South Wales

**IC-PS** | Wednesday 10<sup>th</sup> May • 15:00-16:30**ICPS01**

Chair: THOMAS CARRINGTON | Room: HSP El Brosquil

**DISCONTINUOUS SURVEILLANCE: AN ETHNOGRAPHIC STUDY OF ACCOUNT PREPARATION**

Author: LAMBERT JERMAN, HEC MONTREAL CF = Case/Field Study

**REFRAMING MATERIALITY IN SUSTAINABILITY DISCLOSURE**

Author: HANNELE MAKELA, UNIVERSITY OF TAMPERE CD = Conceptual Development  
 Co-Author: Jenni Puroila, University of Tampere  
 Johanna Kujala, University of Tampere

**HOW ACCOUNTING INFORMS RISK DISCOURSES IN PUBLIC INTEREST DECISIONS: A CASE STUDY**

Author: SILVIA PANFILO, CA' FOSCARI UNIVERSITY OF VENICE CF = Case/Field Study  
 Co-Author: Alessandro Lai, University of Verona  
 Riccardo Stacchezzini, University of Verona

## IC-PS | Wednesday 10<sup>th</sup> May • 17:00-18:30

### ICPS02

Chair: SIMON DERMARKAR | Room: HSP El Brosquil

#### PROFESSIONALS WITH BORDERS: THE RELATIONSHIP BETWEEN MOBILITY AND TRANSNATIONALISM IN GLOBAL PROFESSIONAL SERVICE FIRMS

Author: CHRIS CARTER, THE UNIVERSITY OF EDINBURGH CF = Case/Field Study  
 Co-Author: Crawford Spence, Warwick Business School  
 Andrew Sturdy, Bristol University

#### THE STEREOTYPE OF ACCOUNTANTS: A STRUCTURAL APPROACH

Author: FERNANDA LEÃO, POLYTECHNIC INSTITUTE OF OPORTO SU = Survey  
 Co-Author: Delfina Gomes, University of Minho

#### THE COLONIZATION OF PUBLIC ACCOUNTING FIRMS BY MARKETING EXPERTISE: PROCESSES AND CONSEQUENCES

Author: CLAIRE-FRANCE PICARD, LAVAL UNIVERSITY CF = Case/Field Study  
 Co-Author: Sylvain Durocher, Telfer School of Management, University of Ottawa  
 Yves Gendron, Université Laval

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

### ICPS03

Chair: SHAUL HAYOUN | Room: HMV Meeting 8

#### ACCOUNTING AND THE TRANSFORMATION OF SOCIAL WORK PRACTICES: THE PERSONAL BUDGETS PROGRAMME IN ENGLAND

Author: DANNY CHOW, DURHAM UNIVERSITY CF = Case/Field Study  
 Co-Author: Enrico Bracci, University of Ferrara

#### THE RISE AND IMPLICATION OF HYBRID CONTROL PROCESSES WITHIN THE PUBLIC UNIVERSITY SECTOR

Author: JOSEPH CHRISTOPHER, RMIT UNIVERSITY CD = Conceptual Development

#### ACCOUNTING FOR THE UNEXPECTED: A CASE STUDY OF HUMANITARIAN PERFORMANCE EVALUATION IN A LARGE-SCALE REFUGEE CAMP

Author: MARIAN KONSTANTIN GATZWEILER, THE UNIVERSITY OF EDINBURGH CF = Case/Field Study  
 Co-Author: Matteo Ronzani, The University of Edinburgh

## IC-PS | Thursday 11<sup>th</sup> May • 14:00-15:30

### ICPS04

Chair: LAMBERT JERMAN | Room: VCC S8

#### ENHANCING AUDIT QUALITY: CONSTRUCTING A SOOTHING DISCOURSE CENTERED ON APPEARANCES, DEFORMATIONS AND MYTHS

Author: SIMON DERMARKAR, HEC MONTREAL CF = Case/Field Study  
 Co-Author: Yves Gendron, Université Laval

#### FROM TRUST TO AUDIT SOCIETY: GRANT GIVERS' PERSPECTIVES ON OUTCOME REPORTING

Author: ELISA HENDERSON, THE UNIVERSITY OF EDINBURGH CF = Case/Field Study  
 Co-Author: Vicky Lambert, University of Dundee

#### REVISITING THE POLITICAL ECONOMY OF FINANCIAL REGULATION: LOCATING A TRANSNATIONAL DISCLOSURE INITIATIVE ON THE REGULATORY MAP

Author: LISA KARASIEWICZ BAUDOT, UNIVERSITY OF CENTRAL FLORIDA CF = Case/Field Study  
 Co-Author: David J. Cooper, University of Alberta

**IC-PS** | Thursday 11<sup>th</sup> May • 14:00-15:30**ICPS05**Chair: DANIEL MARTINEZ | Room: **HMV Meeting 8****ACCOUNTING TALK AND EMOTIONS: A STUDY OF THE SENSE MAKING PROCESS OF ACCOUNTS**

Author: CHARLOTTA BAY, STOCKHOLM BUSINESS SCHOOL CF = Case/Field Study

Co-Author: Fredrik Svärdesten, Stockholm Business School

Bino Catasús, Stockholm Business School

Andreas Sundström, Stockholm Business School

**NEGOTIATIONS OF ACCOUNTING FIGURES AND THE INDIVIDUALIZING EFFECTS OF HIERARCHICAL ACCOUNTABILITY**

Author: CLAUDINE GRISARD, UNIVERSITY OF STRATHCLYDE CF = Case/Field Study

Co-Author: Marcia Anisette, Schulich School of Business - York University

Cameron Graham, Schulich School of Business - York University

**THE SEMIO-LOGIC OF ACCOUNTING: NON-ESSENCE AND POWER IN IFRS RECOGNITION AND MEASUREMENT**

Author: SHAUL HAYOUN, THE UNIVERSITY OF EDINBURGH CD = Conceptual Development

**IC-PS** | Friday 12<sup>th</sup> May • 14:00-15:30**ICPS06**Chair: LUKAS LOEHLEIN | Room: **VCC 54****ASSEMBLING AN ACCOUNTABILITY WORKSPACE: GOVERNING INTERNATIONAL DEVELOPMENT**

Author: DANIEL MARTINEZ, HEC PARIS CF = Case/Field Study

Co-Author: David Cooper, University of Alberta

**EXPLORING THE DIVERGING PATHS AND OUTCOMES OF BSC AND ABC IMPLEMENTATION IN THE SAME ORGANISATION - FROM AN INSTITUTIONAL LOGICS PERSPECTIVE**

Author: MO YAN, ABERTAY UNIVERSITY CF = Case/Field Study

**MUSLIM NGOS AND THE CONSTRUCTION OF ACCOUNTABILITY AND LEGITIMACY THROUGH SOCIO-RELIGIOUS NARRATIVES**

Author: SOFIA YASMIN, THE UNIVERSITY OF MANCHESTER CF = Case/Field Study

Co-Author: Chaudhry Ghafran, University of Sheffield

**IC-PS** | Thursday 11<sup>th</sup> May • 16:00-17:30**ICPS07**Chair: ENRICO BRACCI | Room: **HMV Meeting 12****ACCOUNTING AS A STRATEGIC AGENT**

Author: LEE MOERMAN, UNIVERSITY OF WOLLONGONG CD = Conceptual Development

Co-Author: Sandra van der Laan, University of Sydney

**THE PENETRATION OF THE GLOBAL ACCOUNTING REGULATIONS INTO DOMESTIC STANDARD SETTING: THE ACCOUNTING STANDARDS BOARD OF JAPAN (ASBJ) FROM 2005 TO 2008**

Author: KENSUKE OGATA, OSAKA CITY UNIVERSITY CF = Case/Field Study

**MAINTAINING THE UNIVERSAL BANKING MODEL - AN INSTITUTIONAL THEORY PERSPECTIVE ON THE ENDOGENIZATION OF A TRANSNATIONAL POST-CRISIS FINANCIAL MARKET REFORM**

Author: CHRISTOPH PELGER, UNIVERSITY OF INNSBRUCK CF = Case/Field Study

Co-Author: Margit Münzer, EM Strasbourg Business School

## IC-PS | Friday 12<sup>th</sup> May • 11:00-12:30

### ICPS08

Chair: CHARLOTTA BAY | Room: HMV Meeting 6

#### **MAINTAINING AND DISRUPTING INSTITUTIONS: (UN)INTENDED CONSEQUENCES OF PARALLEL INSTITUTIONAL WORKS IN A LOCAL REGULATORY CONTEXT**

Author: LUKAS LOEHLEIN, THE LONDON SCHOOL OF ECONOMICS AND POLITICAL SCIENCE CF = Case/Field Study

Co-Author: Anke Müßig, University of Luxembourg

#### **THE AUDIT COURT SOCIETY: APPLYING AN ELIASIAN THEORETICAL FRAMEWORK TO THE ANALYSIS OF THE UP-OR-OUT SYSTEM IN AUDIT FIRMS**

Author: CARLOS RAMIREZ, ESSEC BUSINESS SCHOOL PARIS CF = Case/Field Study

Co-Author: Sebastien STENGER, ISG paris

Claire GARNIER, HEC Montreal

#### **UNFOLDING THE BASEL INTERNAL AUDIT PRACTICES IN INTERNATIONAL FINANCIAL ORGANIZATIONS**

Author: VIKASH KUMAR SINHA, POLYTECHNIC UNIVERSITY OF MILAN CF = Case/Field Study

Co-Author: Marika Arena, POLYTECHNIC UNIVERSITY OF MILAN

## IC-PS | Friday 12<sup>th</sup> May • 11:00-12:30

### ICPS09

Chair: GUNILLA EKLOV ALANDER | Room: HMV Meeting 8

#### **TRANSNATIONALIZATION OF PUBLIC SECTOR ACCOUNTING - THE CASE OF EUROPEAN PUBLIC SECTOR ACCOUNTING STANDARDS**

Author: ANNEMARIE CONRATH-HARGREAVES, EUROPEAN UNIVERSITY VIADRINA CF = Case/Field Study

Co-Author: Sonja Wüstemann, European University Viadrina

#### **ACCOUNTING CHOICE AND POLICY CHOICE BY GOVERNMENTS: THE POLITICS OF ATTENTION**

Author: IRVINE LAPSLEY, THE UNIVERSITY OF EDINBURGH EA = Empirical Archival

Co-Author: Cristina Vicente, Murcia

#### **FINANCIALIZATION IN ACTION: THE PUBLIC PRIVATE PARTNERSHIP NEGOTIATION PROCESS**

Author: CHRYSTELLE RICHARD, ESSEC BUSINESS SCHOOL PARIS SU = Survey

Co-Author: Emmanuel LAZEGA, Sciences Po

Anne JENY, ESSEC Business School

Elise PENALVA-ICHER, Université Paris Dauphine

## IC-PS | Friday 12<sup>th</sup> May • 14:00-15:30

### ICPS10

Chair: JULIA MORLEY | Room: HMV Meeting 8

#### **FRAMING IN FORMATION: INVESTIGATING THE FACE-TO-FACE MEETINGS OF ANALYSTS AND MANAGERS**

Author: JOHAN GRAAF, STOCKHOLM SCHOOL OF ECONOMICS CF = Case/Field Study

#### **POST-MARXIST CRITICAL PRAGMATISM AND THE NOTION OF ENABLING CONTROL (INCLUDING ACCOUNTING): THEORETICAL POSITIONING AND WAYS FORWARD**

Author: BERTRAND MASQUEFA, UNIVERSITY OF NICE-SOPHIA ANTIPOLIS CD = Conceptual Development

Co-Author: Sonja Gallhofer, University of Glasgow

Jim Haslam, University of Sheffield

**IC-RF** | Thursday 11<sup>th</sup> May • 16:00-17:30**ICRF01: THE USE OF THE LANGUAGES IN FINANCIAL REPORTS**

Chair: MIHAELA IONASCU | Room: VCC S8

**ANALYSIS OF MACHIAVELLIAN AND NARCISSISTIC DISCOURSE IN FIRMS FINANCIAL REPORTS INVOLVED IN FINANCIAL SCANDALS**

Author: MÁRCIA D'SOUZA, UNIVERSITY OF SAO PAULO CF = Case/Field Study

Co-Author: IRACEMA RAIMUNDA BRITO NEVES ARAGÃO, STATE UNIVERSITY OF FEIRA DE SANTANA  
GERLANDO AUGUSTO SAMPAIO FRANCO DE LIMA, UNIVERSITY OF SAO PAULO  
MARCIA MARTINS MENDES DE LUCA, FEDERAL UNIVERSITY OF CEARA**PHILOSOPHY OF LANGUAGE AND ACCOUNTING**

Author: EVA EBERHARTINGER, VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS CD = Conceptual Development

Co-Author: David Alexander, University of Birmingham  
Hélène de Brébisson, IESEG School of Management  
Cristina Circa, West University of Timisoara  
Roberta Fasiello, University of Salento  
Markus Grottke, University of Passau  
Joanna Krasodomska, Cracow University of Economics**LANGUAGE, TRANSLATION AND ACCOUNTING: TOWARDS A CRITICAL RESEARCH AGENDA**

Author: LISA EVANS, UNIVERSITY OF STIRLING CD = Conceptual Development

**THE PREPARATION OF THE IFRS FINANCIAL STATEMENTS IN MULTIPLE LANGUAGES - HANDLING WITH THE TRANSLATION ISSUES**

Author: JAANA KETTUNEN, UNIVERSITY OF JYVASKYLA CF = Case/Field Study

**LIMITATIONS OF THE DOMINANT ACCOUNTING MODEL AND SHIFT TOWARDS AN INTERPRETATIVE MODEL IN DEMOCRATIC CONTEXTS**

Author: ALBERTO MUÑOZ ARENAS, UNIVERSITY OF CASTILLA LA MANCHA CD = Conceptual Development

**IC-RF** | Wednesday 10<sup>th</sup> May • 17:00-18:30**ICRF02: THEORY, FORMATION AND PRACTICE IN ACCOUNTING: CRITICAL VIEW**

Chair: VIKASH KUMAR SINHA | Room: VCC S6

**STRATEGY AS PRACTICE FORMATION AND QUALITY MANAGEMENT IN A FAMILY BUSINESS: A QUALITATIVE CASE STUDY**

Author: ROSALIA ALDRACI BARBOSA LAVARDA, FEDERAL UNIVERSITY OF SANTA CATARINA CF = Case/Field Study

Co-Author: Aline Cristine Ghisi, FEDERAL UNIVERSITY OF SANTA CATARINA  
Rubens Rozsa-Neto, FEDERAL UNIVERSITY OF SANTA CATARINA**ACCOUNTING LAW IN PRACTICE: COMPLIANCE, CONSISTENCY AND SUBSTANCE FOCUSING ON THE UK'S IMPLEMENTATION OF EU EXTRACTIVE INDUSTRY COUNTRY BY COUNTRY REPORTING OF CORPORATE PAYMENTS TO GOVERNMENTS**

Author: LOUISE CRAWFORD, THE ROBERT GORDON UNIVERSITY EA = Empirical Archival

Co-Author: Eleni Chatzivgeri, University of Westminster  
Lynsie Chew, University College London  
Martyn Gordon, Robert Gordon University  
Jim Haslam, University of Sheffield**"UNKNOWN UNKNOWN" AND THE TAX KNOWLEDGE GAP: MEDIATING MATERIALITY AND TAX RISK IN TAX DISCLOSURES.**

Author: CARLA EDGLEY, CARDIFF UNIVERSITY BUSINESS SCHOOL CF = Case/Field Study

Co-Author: Professor Kevin Holland, Cardiff Business School

**A PROFESSION IN PERIL? ACCOUNTING ACADEMICS, CORPORATISATION, AND THE BRAVE NEW WORLD OF ENGLISH HIGHER EDUCATION**

Author: FLORIAN GEBREITER, ASTON UNIVERSITY / ASTON BUSINESS SCHOOL CF = Case/Field Study

**ACCOUNTING SCHOLARS AND THE GAP BETWEEN RESEARCH AND PRACTICE: HOW DO WE CHOOSE OUR RESEARCH TOPICS?**

Author: PAOLA RAMASSA, UNIVERSITY OF GENOA SU = Survey

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

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

### ICRF03: ACCOUNTING PERCEPTION UNDER DIFFERENT CONTEXTS

Chair: ALESSANDRO ALA | Room: VCC 56

#### JUSTIFICATIONS OF ACCOUNTING RELIABILITY

Author: THOMAS CARRINGTON, STOCKHOLM UNIVERSITY CF = Case/Field Study  
Co-Author: Gunilla Eklöv Alander, Stockholm University

#### ARCHITECTURES OF POSSIBILITY FOR ACCOUNTING AS SOCIAL AND ORGANIZATIONAL PRACTICE: REFLECTING ON KEY APPRECIATIONS OF PARADIGM DIVERSITY AND METAPHOR

Author: JIM HASLAM, SHEFFIELD UNIVERSITY MANAGEMENT SCHOOL. CD = Conceptual Development  
Co-Author: Sonja Gallhofer, Glasgow University Business School  
Akira Yonekura, Heriot-Watt University

#### ACCOUNTING FOR FREEDOM: MARKETING JEWS AND GERMANS BY THE ROMANIAN COMMUNIST REGIME

Author: MIHAELA IONASCU, BUCHAREST UNIVERSITY OF ECONOMIC STUDIES CF = Case/Field Study  
Co-Author: ION IONASCU, BUCHAREST UNIVERSITY OF ECONOMIC STUDIES

#### IFRS ADOPTION BY CZECH UNLISTED COMPANIES UNDER FOREIGN CONTROL: MVQCA OF COSTS AND BENEFITS

Author: DAVID PROCHAZKA, UNIVERSITY OF ECONOMICS IN PRAGUE CF = Case/Field Study

#### FAIR VALUE ACCOUNTING: CONTROVERSIES OVER THE POTENTIAL MANDATORY ADOPTION OF IFRS IN JAPAN

Author: NORIYUKI TSUNOGAYA, NAGOYA UNIVERSITY SU = Survey  
Co-Author: Andreas HELLMANN, Macquarie University

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

### ISRF01: ACCOUNTING AND INFORMATION SYSTEMS

Chair: BENITA M. GULLKVIST | Room: HSP El Racó

#### THE EFFECT OF XBRL ADOPTION ON THE RECEIPT AND REMEDIATION OF SEC COMMENT LETTERS

Author: JEE-HAE LIM, UNIVERSITY OF WATERLOO EA = Empirical Archival  
Co-Author: Min Jeong (Minna) Hong, University of Waterloo

#### INFORMATION TECHNOLOGY AND FIRM PROFITABILITY: THE MODERATING ROLE OF COMPETITION

Author: RAJ MASHRUWALA, UNIVERSITY OF CALGARY EA = Empirical Archival  
Co-Author: JORGE ROMERO, TOWSON UNIVERSITY

#### RELATIONSHIP BETWEEN CHARACTERISTICS OF ACCOUNTING FIRMS AND AUDIT RISKS

Author: EUNJUNG SUN, HANNAM UNIVERSITY EA = Empirical Archival  
Co-Author: Park Sung-jin, Sungshin Women's University

#### BUSINESS INTELLIGENCE IN MANAGEMENT ACCOUNTING RESEARCH: CURRENT STATUS AND FUTURE FOCUS

Author: OGAN YIGITBASIOGLU, QUEENSLAND UNIVERSITY OF TECHNOLOGY CD = Conceptual Development  
Co-Author: Pall Rikhardsson, Reykjavik University



**MA-PSD** | Friday 12<sup>th</sup> May • 14:00-15:30**MAPSD01**

Chair: DAVID OTLEY | Room: VCC Auditorium 3A

**BENCHMARKING, INCENTIVE REBALANCING, AND THE INFLUENCE OF LABOR MARKET COMPETITION ON CEO EQUITY GRANTS**

Discussant: MATTHIAS MAHLENDORF

Author: MARY ELLEN CARTER, BOSTON COLLEGE

EA = Empirical Archival

Co-Author: Brian Cadman, University of Utah  
Xiaoxia Peng, University of Utah**INCENTIVES AND THE DELEGATION OF TASK ASSIGNMENT**

Discussant: ROBERT GOEX

Author: ANNA ROHLFING-BASTIAN, GOETHE UNIVERSITY

AM = Analytical/Modelling

Co-Author: Anja Schöttner, Humboldt-Universität Berlin

**MA-PSD** | Wednesday 10<sup>th</sup> May • 15:00-16:30**MAPSD02**

Chair: SOPHIE HOOZÉE | Room: VCC S1

**THE TEMPORAL EXPERIENCE OF BUDGETING**

Discussant: TORKEL STRÖMSTEN

Author: FERDINAND KUNZL, UNIVERSITY OF INNSBRUCK

CF = Case/Field Study

Co-Author: Martin Messner, University of Innsbruck

**MA-PSD** | Thursday 11<sup>th</sup> May • 11:00-12:30**MAPSD03**

Chair: ANN JORISSEN | Room: VCC S1

**HOW MANAGERS' ON THE JOB EXPERIENCE AFFECTS COMPENSATION DESIGN**

Discussant: ADAM PRESSLEE

Author: BART DIERYNCK, TILBURG UNIVERSITY

EX = Experimental

Co-Author: Nathalie Beckers, Tilburg University  
Eddy Cardinaels, KU Leuven and Tilburg University  
Huaxiang Yin, Nanyang Technological University**SOCIALIZATION MECHANISMS AND GOAL CONGRUENCE**

Discussant: THOMAS GÜNTHER

Author: SALLY WIDENER, CLEMSON UNIVERSITY

SU = Survey

Co-Author: Frances Kennedy, Clemson University

**MA-PS** | Wednesday 10<sup>th</sup> May • 15:00-16:30**MAPS01**

Chair: NICOLA DALLA VIA | Room: HSP Les Palmeretes

**SELECTIVE INFORMATION SHARING OF A MULTI-PRODUCT MANUFACTURER**

Author: CLEMENS LÖFFLER, VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS

AM = Analytical/Modelling

**A NEW PERSPECTIVE ON THE BENEFITS OF SLACK BUILDING UNDER PARTICIPATIVE BUDGETING**

Author: CHRISTIAN RIEGLER, VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS

AM = Analytical/Modelling

Co-Author: Michael Kopel, University of Graz

**RELATIVE PERFORMANCE EVALUATION, STRATEGIC DIFFERENTIATION AND ENDOGENOUS CORRELATION LEVELS**

Author: PETER DANIEL SCHAEFER, MUNICH UNIVERSITY OF TECHNOLOGY

AM = Analytical/Modelling

## MA-PS | Wednesday 10<sup>th</sup> May • 15:00-16:30

### MAPS02

Chair: OLGA IERMOLENKO | Room: HSP Las Arenas

#### THE EFFECT OF BONUS DEFERRAL ON MANAGERS' SELF-INTEREST: AN EXPERIMENTAL EXAMINATION OF INVESTMENT DECISIONS AND EFFORT PROVISION

Author: MARIA ASSEL, AUGSBURG UNIVERSITY EX = Experimental  
 Co-Author: Mandy M. Cheng, UNSW Australia  
 Tami Dinh, St Gallen University  
 Wolfgang Schultze, University of Augsburg

#### THE EFFECT OF RELATIVE PERFORMANCE INFORMATION ON EXCESSIVE RISK-TAKING

Author: CHRISTIAN BRÜCK, RUHR UNIVERSITY BOCHUM EX = Experimental  
 Co-Author: Thorsten Knauer, Ruhr University Bochum  
 Harald Meier, Ruhr University Bochum

#### THE IMPACT OF REMUNERATION RESPONSIBILITY AND COSTING PRECISION ON INTER-FIRM NEGOTIATION

Author: LINDA CHANG, UNSW SYDNEY EX = Experimental  
 Co-Author: Nicole Ang, The University of New South Wales

## MA-PS | Wednesday 10<sup>th</sup> May • 17:00-18:30

### MAPS03

Chair: NAN JIANG | Room: HSP Les Palmeretes

#### THE HIDDEN EFFECTS OF HISTORICAL INFORMATION ON MANAGERIAL HONESTY IN PARTICIPATIVE BUDGETING

Author: MARTIN ALTENBURGER, UNIVERSITY OF VIENNA EX = Experimental

#### PROCESSES AND QUALITY OF CASH FLOW FORECASTING: A CASE STUDY OF A MULTINATIONAL CORPORATION

Author: MARTIN GLAUM, WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT CF = Case/Field Study  
 Co-Author: Peter Schmidt, Justus-Liebig-Universität Giessen  
 Kati Schnürer, Justus-Liebig-Universität Giessen

#### THE IMPACT OF PARTICIPATION IN STRATEGIC PLANNING AND ACTION PLANNING ON MANAGEMENT CONTROL EFFECTIVENESS: AN ANALYSIS OF INDEPENDENT AND JOINT EFFECTS

Author: DANIEL JOHANSON, NHH NORWEGIAN SCHOOL OF ECONOMICS SU = Survey  
 Co-Author: David Bedford, University of Technology Sydney  
 Pjotr Bednarek, Wroclaw University of Economics  
 Angelo Ditillo, University of Bocconi  
 Andrea Dossi, University of Bocconi  
 Maurice Gosselin, University of Laval  
 Dag Oivind Madsen, University College of Southern Norway

## MA-PS | Wednesday 10<sup>th</sup> May • 17:00-18:30

### MAPS04

Chair: ERKKI LASSILA | Room: HSP Las Arenas

#### HOW MANAGEMENT CONTROL SYSTEMS HELP TO ATTAIN ORGANIZATIONAL AMBIDEXTERITY

Author: KLAUS MOELLER, UNIVERSITY OF ST. GALLEN SU = Survey  
 Co-Author: Philipp Wenig, UNIVERSITY OF ST. GALLEN

#### RESPONSIBILITY ACCOUNTING AND MANAGERIAL BEHAVIOUR IN THE CONTEXT OF INTER-TEMPORAL DEPENDENCY

Author: HIROYUKI SUZUKI, UNIVERSITY OF BRISTOL CF = Case/Field Study

#### CORRELATES OF XBRL IMPLEMENTATION STRATEGIES OF U.S. PUBLIC COMPANIES

Author: ZHIHONG WANG, CLARK UNIVERSITY EA = Empirical Archival  
 Co-Author: Tien-Shih Hsieh, University of Massachusetts Dartmouth  
 Mohammad Abdolmohammadi, Bentley University

**MA-PS** | Thursday 11<sup>th</sup> May • 09:00-10:30**MAPS05**

Chair: TORHEL STRÖMSTEN | Room: HSP Las Arenas

**THE SUBJECTIVE PERFORMANCE EVALUATION EFFECT ON MANAGERIAL INTENTION TO TURNOVER, IDENTIFICATION AND PERFORMANCE**Author: IRYNA BEROVA ALVES, LISBON UNIVERSITY SU = Survey  
Co-Author: Sofia Lourenço, Lisbon University**AN EMPIRICAL EXAMINATION OF PERFORMANCE IMPROVEMENTS FOLLOWING THE INTRODUCTION OF AN INCENTIVE PLAN INVOLVING SWITCHING FROM DEPARTMENTAL MEASURES TO AGGREGATE MEASURES: THE ROLE OF PAY DISPERSION**

Author: CHEN, YU-LIN, NATIONAL TAIPEI UNIVERSITY OF BUSINESS CF = Case/Field Study

**THE EFFECT OF CEO TENURE ON PERFORMANCE: THE ROLE OF REAPPOINTMENT INCENTIVES**Author: JEONG-HOON HYUN, NEOMA BUSINESS SCHOOL EA = Empirical Archival  
Co-Author: Tae Sik Ahn, Seoul National University  
Youn-Sik Choi, Kyunghee University  
Jiwon Hyeon, Seoul National University**MA-PS** | Thursday 11<sup>th</sup> May • 09:00-10:30**MAPS06**

Chair: SANDER RENES | Room: HSP El Perellonet

**THE EFFECTS OF CORPORATE SOCIAL RESPONSIBILITY AND WRONGDOER RANK ON WHISTLEBLOWING**Author: ALISA BRINK, VIRGINIA COMMONWEALTH UNIVERSITY EX = Experimental  
Co-Author: C. Kevin Eller, Appalachian State University  
Karen Green, The University of Toledo**INTEGRATED REPORTING AND INTEGRATED THINKING IN ITALIAN PUBLIC SECTOR ORGANIZATIONS**Author: JAMES GUTHRIE, MACQUARIE UNIVERSITY CD = Conceptual Development  
Co-Author: Francesca Manes-Rossi, University of Salerno  
Rebecca Orelli, University of Bologna**MAKING SOCIAL IMPACT CALCULABLE: THE DEVELOPMENT OF SOCIAL RETURN ON INVESTMENT**

Author: CRISTIANA PARISI, COPENHAGEN BUSINESS SCHOOL CF = Case/Field Study

**MA-PS** | Thursday 11<sup>th</sup> May • 11:00-12:30**MAPS07**

Chair: SVEN RICHTER | Room: HSP El Brosquil

**THE INTERFIRM CONTRACTING VALUE OF MANAGEMENT ACCOUNTING INFORMATION**Author: TAKAHARU KAWAI, DOSHISHA UNIVERSITY SU = Survey  
Co-Author: Henri Dekker, VU University Amsterdam  
Junya Sakaguchi, Nagoya University**TRUST, DISTRUST AND INTER-ORGANIZATIONAL MANAGEMENT CONTROL**Author: ULF NILSSON, KOC UNIVERSITY CF = Case/Field Study  
Co-Author: Henrik Agndal, University of Göteborg**MANAGING ALLIANCE RISKS: MANAGEMENT CONTROL CHOICE IN CULTURALLY AND INSTITUTIONALLY DIVERSE ALLIANCE SETTINGS**Author: WEI ZENG, THE AUSTRALIAN NATIONAL UNIVERSITY SU = Survey  
Co-Author: Anne Lillis, The University of Melbourne  
Jennifer Grafton, The University of Melbourne

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

### MAPS08

Chair: SANDER VAN TRIEST | Room: HSP Les Palmeretes

#### THE LEVERS OF CONTROL, THEIR ANTECEDENTS AND THEIR CONSEQUENCES: A META-ANALYTICAL EXAMINATION OF MORE THAN 20 YEARS OF RESEARCH

Author: LUCIA BELLORA-BIENENGRABER, HAMBURG UNIVERSITY EA = Empirical Archival  
 Co-Author: Klaus Derfuss, University of Hagen  
 Jan Endrikat, Technische Universität Dresden

#### BALANCED SCORECARD IN SMALL AND MEDIUM-SIZED ENTERPRISES

Author: RICARDO MALAGUENO, UNIVERSITY OF EAST ANGLIA SU = Survey  
 Co-Author: Lopez-Valeiras Ernesto, Universidad de Vigo  
 Gomez-Conde Jacobo, Universidad Autónoma de Madrid

#### OVERCOMING THE DUALISM OF ENABLING AND COERCIVE CONTROLS

Author: MARJO VÄISÄNEN, UNIVERSITY OF OULU CF = Case/Field Study  
 Co-Author: Erik Strauss, Witten/Herdecke University  
 Sophie Tessier, HEC Montréal  
 Janne Järvinen, University of Oulu

## MA-PS | Thursday 11<sup>th</sup> May • 14:00-15:30

### MAPS09

Chair: KATRIN WEISKIRCHNER-MERTEN | Room: HSP Les Palmeretes

#### PREDICTION-POSTDICTION MODEL OF RISK REGULATION AND GOVERNANCE IN BANKING: INFUSING A PSYCHOLOGICAL THEORY PERSPECTIVE.

Author: JASON EDWARD CRAWFORD, UPPSALA UNIVERSITY CF = Case/Field Study

#### PRINCIPAL LEADERSHIP STYLE AND SCHOOL PERFORMANCE: EVIDENCE ON THE MEDIATING ROLES OF RISK MANAGEMENT CULTURE AND MANAGEMENT CONTROL SYSTEMS USE IN AUSTRALIAN SCHOOLS

Author: ZHIYUN GONG, MONASH UNIVERSITY SU = Survey  
 Co-Author: Nava Subramaniam, RMIT University

#### PERFORMANCE MEASURES AND SHORT-TERMISM

Author: EMMA PUGH, UNIVERSITY OF BRISTOL CF = Case/Field Study  
 Co-Author: David Marginson, University of Warwick

## MA-PS | Thursday 11<sup>th</sup> May • 14:00-15:30

### MAPS10

Chair: ISTEMI DEMIRAG | Room: HSP Las Arenas

#### HOW DISAGGREGATED PERFORMANCE REPORTS AFFECT TEAM COOPERATION: CONTENT MATTERS?

Author: LAURA GOMEZ-RUIZ, UNIVERSITY PABLO DE OLAVIDE, SEVILLE EX = Experimental  
 Co-Author: DAVID NARANJO-GIL, Universidad Pablo de Olavide

#### PEER INFLUENCE ON MANAGERIAL HONESTY: THE ROLE OF TRANSPARENCY AND EXPECTATIONS

Author: ANDREAS OSTERMAIER, MUNICH UNIVERSITY OF TECHNOLOGY EX = Experimental  
 Co-Author: Markus Brunner, Technische Universität München

#### CONTRACTS, CONTROLLABILITY, FAIRNESS, AND MISREPORTING

Author: WILLIAM TAYLER, BRIGHAM YOUNG UNIVERSITY EX = Experimental  
 Co-Author: H. Scott Asay, The University of Iowa  
 Jace, Garrett  
 William B. Tayler, Brigham Young University

**MA-PS** | Thursday 11<sup>th</sup> May • 16:00-17:30**MAPS11**

Chair: JODIE MOLL | Room: VCC S4

**CEO RESHUFFLE IN BUSINESS GROUPS AND FIRM PERFORMANCE: EVIDENCE FROM KOREA**

Author: GUN LEE, KOREA UNIVERSITY EA = Empirical Archival  
 Co-Author: Jinbae Kim, Korea University  
 Minyoung Lee, Korea University  
 Han Yi, Korea University

**HOW DOES REDUCING PAY DISPERSION AFFECT EMPLOYEE BEHAVIOR?**

Author: ADAM PRESSLEE, UNIVERSITY OF PITTSBURGH EX = Experimental  
 Co-Author: Conor Brown, University of Pittsburgh  
 John Evans, University of Pittsburgh  
 Donald Moser, University of Pittsburgh

**IMPROVING PERFORMANCE MEASURES THROUGH MANAGERIAL ROTATION**

Author: VICTOR VAN PELT, TILBURG UNIVERSITY EX = Experimental  
 Co-Author: Eddy Cardinaels, KU Leuven  
 Bart Dierynck, Tilburg University

**MA-PS** | Thursday 11<sup>th</sup> May • 16:00-17:30**MAPS12**

Chair: ALISA BRINK | Room: HMV Meeting 8

**CROSS-LISTINGS AND VOLUNTARY DISCLOSURE: INTERNATIONAL EVIDENCE**

Author: JEFF NG, THE CHINESE UNIVERSITY OF HONG KONG EA = Empirical Archival  
 Co-Author: Long Chen, George Mason University  
 Yashu Dong, Shanghai University of Finance and Economics  
 Albert Tsang, York University

**VALUE-BASED MANAGEMENT'S PROMISE TO SUPPORT MANAGERIAL DECISION MAKING - AN EMPIRICAL ANALYSIS OF DIVESTITURE DECISIONS**

Author: SVEN RICHTER, GOETTINGEN UNIVERSITY EA = Empirical Archival  
 Co-Author: Michael Wolff, GOETTINGEN UNIVERSITY  
 Sebastian Firk, GOETTINGEN UNIVERSITY

**THE RELATIONSHIP BETWEEN INVESTMENT AND REVENUE CAP UNDER INCENTIVE REGULATION: A PANEL DATA APPROACH**

Author: DENGJUN ZHANG, UNIVERSITY OF STAVANGER EA = Empirical Archival

**MA-PS** | Thursday 11<sup>th</sup> May • 16:00-17:30**MAPS13**

Chair: JASON EDWARD CRAWFORD | Room: HSP El Perellonet

**EVIDENCE ON THE TRADE-OFF BETWEEN COST STICKINESS AND INCOME SMOOTHING**

Author: SVEN HARTLIEB, UNIVERSITY OF BAMBERG EA = Empirical Archival  
 Co-Author: Thomas Loy, University of Bayreuth

**SLACK RESOURCES AS REAL OPTIONS: A LIFE CYCLE ANALYSIS**

Author: JOO HYUNG LEE, UNIVERSITY OF CALGARY EA = Empirical Archival  
 Co-Author: Mark Anderson, University of Calgary

**A FUZZY-SET ANALYSIS OF MANAGERS' INCENTIVES: THE RELATIONSHIP WITH PERFORMANCE AND SATISFACTION**

Author: SOFIA LOURENÇO, LISBON UNIVERSITY SU = Survey  
 Co-Author: Iryna Alves, ISEG (Lisbon School of Economics & Management), Universidade de Lisboa

## MA-PS | Friday 12<sup>th</sup> May • 09:00-10:30

### MAPS14

Chair: UTZ SCHÄFFER | Room: HSP El Brosquil

#### LEADERSHIP STYLE, PERFORMANCE MEASURE USE AND INNOVATION IN RESEARCH AND DEVELOPMENT PROJECTS

Author: NINA KRUSE, VU - UNIVERSITY OF AMSTERDAM, FACULTY OF ECONOMICS AND BUSINESS ADMINISTRATION SU = Survey

Co-Author: Frank Verbeeten, ARCA/EMFC Programme, VU University Amsterdam/ Utrecht University School of Economics  
Klaus Möller, University of St. Gallen

#### THE ROLE OF CONTROLS IN INNOVATION: AN EXAMINATION OF DIAGNOSTIC USE, INTERACTIVE USE, AND DYNAMIC TENSION

Author: BENEDIKT MÜLLER-STEWENS, UNIVERSITY OF ST. GALLEN SU = Survey

Co-Author: Sally K. Widener, Clemson University  
Jan-Christoph Steinmann, University of St. Gallen  
Klaus Möller, University of St. Gallen

#### MATERIALIZING RADICAL INNOVATION CAPABILITY: THE ROLE OF MANAGEMENT CONTROL SYSTEMS

Author: ARTHUR POSCH, VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS SU = Survey

Co-Author: Isabella Grabner, Maastricht University  
Markus Wabnegg, Vienna University of Economics and Business

## MA-PS | Friday 12<sup>th</sup> May • 09:00-10:30

### MAPS15

Chair: ULRICH SCHÄFFER | Room: HSP Les Palmeretes

#### BUILDING BLOCKS OF PROFITABILITY: A FRAMEWORK OF REVENUE DRIVERS AND COST DRIVERS

Author: JULIE HARRISON, UNIVERSITY OF AUCKLAND SU = Survey

Co-Author: Frederick Ng, The University of Auckland  
Paul Rouse, The University of Auckland

#### WASTE, TASTE AND ACCOUNTING FOR NEW PRODUCT DEVELOPMENT: A CASE STUDY OF A RETAIL SUPPLY CHAIN

Author: TORHEL STRÖMSTEN, STOCKHOLM SCHOOL OF ECONOMICS CF = Case/Field Study

Co-Author: Erik Alenius, Stockholm School of Economics  
Jodie Moll, Alliance Manchester Business School, University of Manchester

#### THE USE OF A SINGLE BUDGET OR SEPARATE BUDGETS FOR PLANNING AND PERFORMANCE EVALUATION

Author: MARTIN ARTZ, FRANKFURT SCHOOL OF FINANCE & MANAGEMENT SU = Survey

Co-Author: Markus Arnold, University of Bern

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

### MAPS16

Chair: FABIO FREZATTI | Room: HSP El Brosquil

#### DIFFERENT CONTROLS FOR DIFFERENT AGENTS: THE HIDDEN COSTS OF CONTROL AT WORK

Author: NAN JIANG, UNIVERSITY OF AMSTERDAM EA = Empirical Archival

Co-Author: Jan Bouwens, University of Amsterdam

#### RELATIVE PERFORMANCE EVALUATION AND SYNERGIES FROM COOPERATION

Author: STEPHAN KRAMER, ERASMUS UNIVERSITY ROTTERDAM / ERIM EA = Empirical Archival

Co-Author: Martin Holzhaecker, Michigan State University  
Michal Matejka, Arizona State University  
Nick Hoffmeister, Independent

#### LEADER EFFECTS IN COMPETITION AMONG TEAMS: EVIDENCE FROM A FIELD INTERVENTION

Author: F. ASIS MARTINEZ-JEREZ, UNIVERSITY OF NOTRE DAME EA = Empirical Archival

Co-Author: Pablo Casas-Arce, Arizona State University

**MA-PS** | Friday 12<sup>th</sup> May • 11:00-12:30**MAPS17**

Chair: SERGEJA SLAPNICAR | Room: HSP Les Palmeretes

**DIMENSIONS OF COMPETITION AND THE DESIGN AND USE OF MANAGEMENT ACCOUNTING SYSTEMS - THE CASE OF CUSTOMER ACCOUNTING SYSTEM SOPHISTICATION**

Author: MORTEN HOLM, COPENHAGEN BUSINESS SCHOOL SU = Survey

Co-Author: Christian Ax, School of Business, Economics and Law, University of Gothenburg

**IN THE MARGINS OF ACCOUNTING: THE MEDIATING ROLE OF ANALYTICS IN A DIGITAL ENVIRONMENT**

Author: ERKKI LASSILA, UNIVERSITY OF OULU CF = Case/Field Study

Co-Author: Sinikka Moilanen, University of Oulu

**SURVEILLANCE SYSTEMS AND CONTROL PRACTICES IN DIGITIZED CONTEXTS**

Author: BERNARD LECA, ESSEC BUSINESS SCHOOL PARIS CF = Case/Field Study

Co-Author: Aziza Laguecir, Kedge Business School

**MA-PS** | Friday 12<sup>th</sup> May • 14:00-15:30**MAPS18**

Chair: BEREND VAN DER KOLK | Room: HSP Las Arenas

**RELOCATING AND REDISTRIBUTING ACCOUNTING REFORMS THROUGH ACCOUNTING PRACTICES:****TRANSLATIONS FROM TWO UNIVERSITIES**

Author: REVELLINO, SILVANA CF = Case/Field Study

**MANAGEMENT CONTROL OF COMPLEX NEW PRODUCT DEVELOPMENT PROCESSES: CODIFYING COLLABORATION**

Author: ERIK STRAUSS, WITTEN/ HERDECKE UNIVERSITY CF = Case/Field Study

Co-Author: Stefanie Malz, WHU - Otto Beisheim School of Management

Jürgen Weber, WHU - Otto Beisheim School of Management

**PERCEPTIONS OF HEALTHCARE MANAGEMENT TOWARDS AN EXTERNALLY IMPOSED MANAGEMENT CONTROL SYSTEM**

Author: MIGUEL VEGA PEREZ, IÉSEG SCHOOL OF MANAGEMENT CF = Case/Field Study

Co-Author: Breda Sweeney, National University of Ireland, Galway

Geraldine Robbins, National University of Ireland, Galway

**MA-RF** | Wednesday 10<sup>th</sup> May • 15:00-16:30**MARF01: INCENTIVES**

Chair: MARTIN ALTENBURGER | Room: VCC 56

**STOCK BASED INCENTIVES FOR EMPLOYEES - THE IMPACT ON EMPLOYEE BEHAVIOR AND THE MODERATING EFFECT OF INSTITUTIONS**

Author: CAROLIN AHRENS, GOETTINGEN UNIVERSITY EA = Empirical Archival

Co-Author: Jana Oehmichen, Goettingen University

Michael Wolff, Goettingen University

**RECURRING TASKS IN FORWARD-LOOKING INCENTIVE CONTRACTS**

Author: FREDERIKE HINZ, FRANKFURT UNIVERSITY AM = Analytical/Modelling

**THE IMPACT OF BUSINESS STRATEGY AND MANAGERIAL PERSONAL INCENTIVES ON FIRMS' CSR ENGAGEMENT.**

Author: CHIH-WEI PENG, NATIONAL CHANGHUA UNIVERSITY OF EDUCATION EA = Empirical Archival

**INCENTIVES AND SEQUENTIAL PRODUCTION IN TEAMS**

Author: CHRISTIAN SCHMID, VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS AM = Analytical/Modelling

**INCENTIVE SENSITIVITY IN RELATION TO ACHIEVEMENT MOTIVATION IN COGNITIVE TASKS**

Author: SERGEJA SLAPNICAR, UNIVERSITY OF LJUBLJANA EX = Experimental

Co-Author: Karla Oblak, University of Ljubljana

## MA-RF | Wednesday 10<sup>th</sup> May • 17:00-18:30

### MARF02: PUBLIC BUDGETARY MANAGEMENT

Chair: LUCIA BELLORA-BIENENGRABER | Room: VCC 57

#### ENVIRONMENTAL UNCERTAINTY, ORGANIZATIONAL COMPLEXITY AND CHOICE OF BUDGETING METHODS IN A POST CRISIS ENVIRONMENT

Author: CATHERINE ELISABET BATT, REYKJAVÍK UNIVERSITY SU = Survey  
 Co-Author: Páll Melsted Rikharðsson, Reykjavík University  
 Thorlákur Karlsson, Reykjavík University

#### RISK MANAGEMENT INSTITUTIONALIZATION AND BUDGET CONTROL: FIELD STUDY OF THREE STATE-OWNED ENTERPRISES IN CHINA

Author: YUANLUE FU, XIAMEN UNIVERSITY CF = Case/Field Study  
 Co-Author: Yasheng Chen, Xiamen University  
 Chenxi Fu, Dalian University of Technology  
 Johnny Jermias, Simon Fraser University

#### RELEVANCE OF THE CONSTRUCTION IN THE CONSTRUCTIVE RESEARCH APPROACH: PUBLIC SECTOR PERSPECTIVE

Author: TONI MÄTTÖ, UNIVERSITY OF JYVASKYLA CF = Case/Field Study  
 Co-Author: Jenna Anttonen, Jyväskylä University School of Business and Economics  
 Marko Järvenpää, Jyväskylä University School of Business and Economics  
 Antti Rautiainen, Jyväskylä University School of Business and Economics

#### THE COMBINED ROLES OF GOVERNMENT BUDGETING, PERFORMANCE EVALUATION, AND ACCOUNT AUDITING

Author: TOSHIKI WAKABAYASHI, WASEDA UNIVERSITY AM = Analytical/Modelling

## MA-RF | Wednesday 10<sup>th</sup> May • 17:00-18:30

### MARF03: IMPLEMENTATION OF INNOVATION

Chair: IVAR FRIIS | Room: VCC 58

#### THE DIFFUSION OF WESTERN MANAGEMENT ACCOUNTING PRACTICES IN TRANSITIONAL ECONOMIES: A CASE FOR INTERVENTIONIST RESEARCH

Author: CATALIN NICOLAE ALBU, BUCHAREST UNIVERSITY OF ECONOMIC STUDIES CF = Case/Field Study  
 Co-Author: Nadia Albu, Bucharest Academy of Economic Studies  
 Flavius Andrei Guinea, Bucharest Academy of Economic Studies  
 Mathew Tsamenyi, CEIBS

#### HOW DOES LEADERSHIP STYLE INFLUENCE THE USE OF THE MANAGEMENT CONTROL SYSTEM AND TECHNOLOGICAL INNOVATION?

Author: LOAI ALSAID, ABERYSTWYTH UNIVERSITY SU = Survey  
 Co-Author: Jean Mutiganda, Åbo Akademi University  
 Chandana Alawattage, Aberdeen University

#### MANAGEMENT INNOVATION: BEYOND "GOOD" AND "EVIL" OF FORMALIZATION

Author: THOMAS GÜNTHER, DRESDEN UNIVERSITY OF TECHNOLOGY SU = Survey  
 Co-Author: Marc Janka, Technische Universitaet Dresden  
 Xaver Heinicke, Technische Universitaet Dresden

#### TRACING THE PATHS FROM INNOVATION TO FINANCIAL PERFORMANCE

Author: SOONCHUL HYUN, UNIVERSITY OF CALGARY EA = Empirical Archival  
 Co-Author: Mark Anderson, University of Calgary  
 Rajiv Banker, Temple University  
 Dmitri Byzalov, Temple University

#### COEXISTENCE OF MANAGEMENT CONTROL PRACTICES AND SUCCESSFUL PRODUCT INNOVATION

Author: MARC WOUTERS, KARLSRUHE UNIVERSITY SU = Survey  
 Co-Author: Jean-Francois Henri, School of Accounting, Université Laval

**MA-RF** | Thursday 11<sup>th</sup> May • 09:00-10:30**MARF04: ORGANIZATIONAL PERFORMANCE AND SUPPLY CHAINS**

Chair: MIKAEL CÄKER | Room: VCC 57

**A CONFIGURATIONAL APPROACH OF ORGANIZATIONAL PERFORMANCE: THE CASE OF FRONT-OFFICE EMPLOYEES IN THE SERVICE SECTOR**

Author: NATHALIE BENET, TOULOUSE 1 CAPITOLE UNIVERSITY SU = Survey  
 Co-Author: Aude Deville, University of Nice, IAE - INSEEC Monaco  
 Karine Raies, INSEEC Lyon

**MANAGEMENT ACCOUNTING AND NEW SERVICE DEVELOPMENT UNDER SERVICITIZATION: SYSTEMATIC LITERATURE REVIEW AND TWO EXPLORATIVE CASE STUDIES**

Author: LINO CINQUINI, SANT'ANNA SCHOOL OF ADVANCED STUDIES CF = Case/Field Study  
 Co-Author: Andrea Tenucci, SANT'ANNA SCHOOL OF ADVANCED STUDIES  
 Teenu Laine, Tampere University of Technology  
 Petri Suomala, Tampere University of Technology

**THE IMPACT OF CULTURAL AND GEOGRAPHICAL DISTANCE ON THE USE OF FORMAL CONTROLS IN GLOBAL SUPPLY CHAINS**

Author: YAN DU, EDHEC BUSINESS SCHOOL SU = Survey  
 Co-Author: Neale G. O'Connor, Hong Kong Baptist University

**BUYER-SUPPLIER POWER DEPENDENCY IN TECHNOLOGY SUPPLY CHAINS: UNDERSTANDING THE ROLE OF MANAGEMENT CONTROL MECHANISMS**

Author: NEALE O'CONNOR, HONG KONG BAPTIST UNIVERSITY CF = Case/Field Study  
 Co-Author: Kerry Jacobs, UNSW Canberra  
 Anne WU, National Chengchi University

**PURSUIING BUSINESS MODELS AND TARGET SETTING: THE INTERPLAY BETWEEN CUSTOMIZED AND UNIFORM TARGETS**

Author: JINGWEN ZHANG, TILBURG UNIVERSITY CF = Case/Field Study  
 Co-Author: Jan Bouwens, University of Amsterdam  
 Peter Kroos, University of Amsterdam

**MA-RF** | Thursday 11<sup>th</sup> May • 09:00-10:30**MARF05: MANAGEMENT COSTS AND RISKS**

Chair: THOMAS GÜNTHER | Room: VCC 58

**HONESTY IN MANAGERIAL REPORTING: THE IMPACT OF AN ENABLING MANAGEMENT CONTROL SYSTEM AND INFORMAL COST TARGETS**

Author: NICOLE ANG, UNSW AUSTRALIA EX = Experimental  
 Co-Author: Remie Izani, BDO Sydney  
 Mandy M. Cheng, UNSW Australia

**THE IMPACTS OF CEO TURNOVER TYPES AND SUCCESSOR ORIGIN ON COST STICKINESS: TAIWAN EVIDENCE**

Author: CHAO-JUNG CHEN, NATIONAL PINGTUNG UNIVERSITY EA = Empirical Archival  
 Co-Author: Yu-Lin Chen, National Taipei University of Business

**THE LEVEL OF ACCOUNTING INTEGRATION AND THE COST OF EQUITY CAPITAL: EMPIRICAL EVIDENCE FROM EUROPE**

Author: STEPHAN KÜSTER, CATHOLIC UNIVERSITY OF EICHSTÄTT-INGOLSTADT EA = Empirical Archival  
 Co-Author: Max Goettsche, Catholic University of Eichstaett-Ingolstadt  
 Tobias Steindl, Catholic University of Eichstaett-Ingolstadt

**SUPERIORS' DISCRETIONARY BONUS POOL ALLOCATIONS WHEN AGENTS FACE DISPARATE PERFORMANCE RISK**

Author: MICHAEL MAJERCZYK, GEORGIA STATE UNIVERSITY EX = Experimental  
 Co-Author: Tyler Thomas, University of Wisconsin - Madison

**UNCERTAINTY AVOIDANCE, LEGAL SYSTEM AND COST STICKINESS**

Author: MICHAEL S. C. TSE, HOLMES INSTITUTE EA = Empirical Archival  
 Co-Author: ZAHIRUL HOQUE, LA TROBE UNIVERSITY

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

### MARF06: ORGANIZATIONAL CULTURE

Chair: ANDREAS OSTERMAIER | Room: VCC 57

#### ORGANIZATIONAL CULTURE AND ITS INFLUENCE ON STRATEGIC AND ACTION PLANNING PARTICIPATION: SURVEY EVIDENCE FROM BELGIUM, CANADA, GERMANY AND POLAND

Author: SOPHIE HOOZÉE, GHENT UNIVERSITY SU = Survey  
 Co-Author: Rolf Brühl, ESCP Europe, Germany  
 Maurice Gosselin, Université Laval, Canada  
 Piotr Bednarek, Wrocław University of Economics, Poland

#### RM ACCORDING TO COSO IS NO "ONE-SIZE-FITS-ALL"-APPROACH FOR ORGANIZATIONAL PERFORMANCE IMPROVEMENTS

Author: PHILIPP REGELMANN, TU DORTMUND UNIVERSITY SU = Survey  
 Co-Author: Julia Sartor, TU Dortmund University  
 Hermann-Hennig Niemann, Deutsche Bank

#### RUNNING CONTRARY TO THE BRAZILIAN ECONOMIC CRISIS: ORGANIZATIONAL CULTURE AND MANAGEMENT ACCOUNTING PRACTICES IN THE CORPORATE AGRIBUSINESS

Author: MARCELO RESQUETTI TARIFA, STATE UNIVERSITY OF LONDRINA SU = Survey  
 Co-Author: Lauro Brito de Almeida, Federal University of Paraná

#### SUB-CULTURES OF RISK: WHO IS THE EXPERT?

Author: RODRIGO SILVA DE SOUZA, ROEHAMPTON UNIVERSITY CF = Case/Field Study

#### THE INTERPLAY BETWEEN ORGANIZATIONAL SOCIAL CAPITAL AND CLAN CONTROL

Author: PAUL WENTGES, ULM UNIVERSITY SU = Survey  
 Co-Author: Alexander Strobele, Ulm University

## MA-RF | Thursday 11<sup>th</sup> May • 14:00-15:30

### MARF07: ENVIRONMENTAL PERFORMANCE

Chair: ULF NILSSON | Room: HVM Meeting 9

#### ENABLING FORMALISATION, ECO-CONTROL USE AND ENVIRONMENTAL PERFORMANCE

Author: CAMPBELL HEGGEN, DEAKIN UNIVERSITY SU = Survey  
 Co-Author: VG Sridharan, Deakin University

#### SUSTAINABILITY PERFORMANCE REPORTING: AN UNCONSCIOUS SPECTACLE

Author: YVES LEVANT, LILLE II UNIVERSITY CF = Case/Field Study  
 Co-Author: Marc Journeault, École de Comptabilité, Université Laval, Québec, Canada

#### DETERMINANTS OF ENVIRONMENT MONITORING INTENSITY AND ITS IMPACT ON FIRM'S INNOVATIVENESS

Author: MAËL SCHNEGG, LAUSANNE UNIVERSITY / HEC LAUSANNE SU = Survey  
 Co-Author: Daniel Oyon, Lausanne University / HEC Lausanne  
 Tony Davila, IESE - Barcelona  
 Costas Markides, London Business School

#### AGENCY-INSPIRED CONTROL IN A STEWARDSHIP ENVIRONMENT - THE CASE OF AN OWNERSHIP CHANGE OF A FAMILY FIRM

Author: BEREND VAN DER KOLK, INSTITUTO DE EMPRESA CF = Case/Field Study  
 Co-Author: Leon Stam, University of Groningen

#### THE EFFECT OF ETHICAL CLIMATE ON MISREPORTING: THE ROLES OF DELEGATION, COMPENSATION SCHEME AND MORAL DISENGAGEMENT

Author: ISABEL WANG, THE UNIVERSITY OF WESTERN AUSTRALIA SU = Survey  
 Co-Author: Vincent Chong, University of Western Australia  
 Gary Monroe, University of Western Australia

**MA-RF** | Thursday 11<sup>th</sup> May • 14:00-15:30**MARF08: COMPLEXITY AND MANAGEMENT STRUCTURE**Chair: MARTIN QUINN | Room: **HMV Meeting 10****COMPLEXITY AND CONTROL: THE ROLE OF PROFESSIONAL INFLUENCE**

Author: MICHELLE CARR, UNIVERSITY COLLEGE CORK CF = Case/Field Study  
 Co-Author: Barbara Flood, Dublin City University  
 Bernard Pierce, Dublin City University

**OPTIMAL DISTANCE BETWEEN ACCOUNTING MANAGER AND PRODUCTIVE MANAGER**

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

**CEOS, CFOS AND NON-EXECUTIVES: ROLES MATTER**

Author: SANDER RENES, ERASMUS UNIVERSITY ROTTERDAM SU = Survey  
 Co-Author: Bert de Groot, Erasmus University Rotterdam  
 Rene Segers, Erasmus University Rotterdam  
 Philip Hans Franses, Erasmus University Rotterdam

**THE ROLE OF MANAGEMENT ACCOUNTANT IN ENTERPRISES OPERATING IN CENTRAL AND EASTERN EUROPE - THE EXAMPLE OF POLAND**

Author: EWELINA ZARZYCKA, LODZ UNIVERSITY CF = Case/Field Study

**DISTRIBUTION OF TOP MANAGEMENT TEAM PAY AND FIRM PERFORMANCE**

Author: RONG ZHAO, UNIVERSITY OF CALGARY EA = Empirical Archival  
 Co-Author: Mark Anderson, UNIVERSITY OF CALGARY  
 Yan Ma, UNIVERSITY OF CALGARY

**MA-RF** | Thursday 11<sup>th</sup> May • 16:00-17:30**MARF09: INSTITUTIONAL MANAGEMENT AND PUBLIC SECTOR**Chair: ANNA ROHLFING-BASTIAN | Room: **HMV Meeting 9****THE ROLE OF MANAGEMENT CONTROL SYSTEMS AND TRUST IN OPERATIONALISING UK GOVERNMENT'S POLICY IN ROADS PRIVATE FINANCE INITIATIVE CONTRACTS**

Author: ISTEMI DEMIRAG, KEELE UNIVERSITY CF = Case/Field Study  
 Co-Author: Salman Ahmad, I M Sciences  
 Ciaran Connolly, Queens University Belfast

**THE ROLE OF AN INDIVIDUAL AND PERCEIVED WORK SITUATION IN MANAGEMENT ACCOUNTING CHANGE: TRIGGERS, CONDITIONS AND FATE OF INSTITUTIONAL ENTREPRENEURSHIP**

Author: OLGA IERMOLENKO, NORD UNIVERSITY BUSINESS SCHOOL CF = Case/Field Study  
 Co-Author: Anatoli Bourmistrov, Nord University Business School

**A REVIEW AND DISCUSSION ON THE INSTITUTIONALIZATION OF ENTERPRISE RISK MANAGEMENT IN ORGANIZATIONS: ACHIEVEMENTS AND FUTURE DIRECTIONS**

Author: ANITA MEIDELL, NHH NORWEGIAN SCHOOL OF ECONOMICS CD = Conceptual Development

**HORIZON PROBLEMS AND CAPITAL EXPENDITURE: EVIDENCE FROM THE PUBLIC SECTOR**

Author: AINUN NA'IM, GADJAH MADA UNIVERSITY EA = Empirical Archival  
 Co-Author: Fuad Rakhman, Gadjah Mada University

**INSTITUTIONAL CONTRADICTIONS AND SOCIAL ORDER IN A DUTCH WATER BOARD: SYMBOLIC DOMINATION THROUGH THE MANAGEMENT CONTROL SYSTEM**

Author: MARTIJN VAN DER STEEN, UNIVERSITY OF GRONINGEN/ FACULTY OF ECONOMICS AND BUSINESS CF = Case/Field Study

## MA-RF | Thursday 11<sup>th</sup> May • 16:00-17:30

### MARF10: HUMAN CAPITAL FEATURES

Chair: IVO SCHEDLINSKY | Room: HMV Meeting 10

#### AN ANALYSIS OF THE INTELLECTUAL CAPITAL LINK WITH PERFORMANCE USING PUBLICLY AVAILABLE DATA

Author: ANDREEA BORDIANU, LEEDS UNIVERSITY BUSINESS SCHOOL EA = Empirical Archival

Co-Author:

#### OPENING THE BLACK BOX: AN IN-DEPTH ANALYSIS OF CONTROLLERS' ACCOUNTING CHOICES

Author: THERESE DE GROOT, TILBURG UNIVERSITY CF = Case/Field Study

Co-Author: Arco Van de Ven, Tilburg University

#### ON STRATEGY FORMATION AND THE BECOMING OF STRATEGIC MANAGEMENT ACCOUNTING IN A PUBLIC-SECTOR CONTEXT

Author: MIKAEL HOLMGREN CAICEDO, STOCKHOLM BUSINESS SCHOOL CF = Case/Field Study

Co-Author: Mikael Holmgren Caicedo, Stockholm University

Linda Höglund, Mälardalen University

Maria Mårtensson, Stockholm University

Fredrik Svärdesten, Stockholm University

#### MORAL REASONING, DISTRIBUTIONAL INEQUITY, AND HONEST REPORTING

Author: SYLVIA HSU, YORK UNIVERSITY EX = Experimental

Co-Author: Janne Chung, York University

#### DO PERSONALITY TRAITS INFLUENCE THE EFFECTIVENESS OF BALANCED PERFORMANCE EVALUATION SYSTEMS? AN EXPERIMENTAL INVESTIGATION USING AMAZON MECHANICAL TURK.

Author: LORENZO PATELLI, UNIVERSITY OF DENVER EX = Experimental

Co-Author: Kelsey Dworkis, University of Denver

## MA-RF | Friday 12<sup>th</sup> May • 09:00-10:30

### MARF11: MANAGEMENT CONTROL SYSTEMS

Chair: CRISTIANA PARISI | Room: HMV Meeting 9

#### MANAGEMENT CONTROL SYSTEM AND STRATEGY: THE TRANSFORMING ROLE OF IMPLEMENTATION

Author: GRAZIANO COLLER, UNIVERSITY OF TRENTO CF = Case/Field Study

Co-Author: Maria Laura Frigotto, UNIVERSITY OF TRENTO

Ericka Costa, UNIVERSITY OF TRENTO

#### MANAGEMENT CONTROL SYSTEMS IN THE ENTREPRENEURIAL ARENA - REFINING THE NEW CONTROL PARADIGM

Author: CHRISTOPH ENDENICH, ESSEC BUSINESS SCHOOL PARIS CF = Case/Field Study

#### THE IMPACT OF THE MANAGEMENT CONTROL OVER THE INTENTION FOR A COMPANY TO CONTINUE UNDER FAMILY CONTROL

Author: FABIO FREZATTI, UNIVERSITY OF SAO PAULO SU = Survey

Co-Author: Diogenes de Souza Bido, Makenzie Presbyterian University

Daniel Mucci, University of Sao Paulo

Franciele Beck, University of Sao Paulo

Ana Paula da Cruz, Rio Grande University

#### THE EFFECT OF LOCAL CEO'S NATIONALITY ON MANAGEMENT CONTROLS AS A PACKAGE

Author: TAKAHITO KONDO, KYOTO SANGYO UNIVERSITY SU = Survey

Co-Author: Takeshi Nishii, Senshu University

#### DESIGNING AN INFORMATION TECHNOLOGY THAT PRODUCES PROFOUND EFFECTS ON AND FOR MANAGEMENT CONTROLS

Author: ANGELA LIEW, UNIVERSITY OF AUCKLAND CF = Case/Field Study

**MA-RF** | Friday 12<sup>th</sup> May • 09:00-10:30**MARF12: INTRA-ORGANIZATIONAL MANAGEMENT, INVESTMENT AND BEHAVIOUR**

Chair: MINMIN XI | Room: HMV Meeting 10

**AN INTRA-ORGANISATIONAL TRANSFER PRICING CONUNDRUM: INTER DISTRICT FLOWS BETWEEN DISTRICT HEALTH BOARDS.**

Author: KEN BATES, VICTORIA UNIVERSITY OF WELLINGTON CF = Case/Field Study  
 Co-Author: Matthew van Kesteren, Victoria University of Wellington  
 Carolyn Fowler, Victoria University of Wellington

**THE DYNAMISM OF PRE-DECISION CONTROLS IN THE APPRAISAL OF STRATEGIC INVESTMENTS**

Author: JARI HUIKKU, AALTO UNIVERSITY SCHOOL OF BUSINESS SU = Survey  
 Co-Author: Jouko Karjalainen, Aalto University School of Science  
 Tomi Seppälä, Aalto University School of Business

**COST BEHAVIOR AND EARNINGS INFORMATIVENESS**

Author: MIN YOUNG LEE, KOREA UNIVERSITY EA = Empirical Archival  
 Co-Author: Eung-Gil Kim, Korea University  
 Jin-Bae Kim, Korea University  
 Gun Lee, Korea University

**MANAGERIAL ABILITY AND SUBSEQUENT STOCK PRICE CRASH RISK**

Author: JI YEON RYU, KOREA UNIVERSITY BUSINESS SCHOOL EA = Empirical Archival  
 Co-Author: Sang Ho Lee, Korea Univeristy Business School

**MAKING AND BREAKING ROUTINES: THE ORIGINS AND EFFECTS OF GROWTH-DIRECTED MANAGEMENT CONTROL SYSTEMS**

Author: ROBERT SHELDON, NOVANCIA BUSINESS SCHOOL PARIS CF = Case/Field Study  
 Co-Author: Robert Charles Sheldon, Novancia Business School  
 Eric Michael Laviolette, Toulouse Business School  
 Fabien de Geuser, ESCP Europe

**MA-RF** | Friday 12<sup>th</sup> May • 11:00-12:30**MARF13: CONDUCT, WORK EFFORT AND PERFORMANCE**

Chair: JINGWEN ZHANG | Room: HMV Meeting 9

**BETWEEN AMBIGUITY AND CONTROLLABILITY: HOW SCENARIO WORK IMPLICATES MANAGEMENT CONTROL SYSTEM**

Author: KATARINA KAARBØE, NHH NORWEGIAN SCHOOL OF ECONOMICS CF = Case/Field Study  
 Co-Author: Anatoli Bourmistrov, Nord University  
 Grete Helle, Norwegian School of Economics (NHH)

**THE EFFECTS OF SUBJECTIVITY ON PERCEIVED PROCEDURAL JUSTICE: EXPLORING CONTEXTUAL AND TRADE-OFF EFFECTS OF UNCERTAINTY AND TRUST**

Author: PASCAL LANGEVIN, EM LYON EX = Experimental  
 Co-Author: Carla Mendoza, ESCP-Europe

**THE EFFECT OF LEVERS OF CONTROL ON PSYCHOLOGICAL EMPOWERMENT AND PERFORMANCE: EVIDENCE FROM INDONESIA**

Author: MAHFUD SHOLIHIN, GADJAH MADA UNIVERSITY SU = Survey  
 Co-Author: Lora Maulana, Universitas Gadjah Mada

**ORGANIZING EFFECTIVE COMPLIANCE. ON THE IMPACT OF CODES OF CONDUCT, WHISTLE-BLOWING, AND COMPLIANCE TRAINING FOR EFFECTIVE COMPLIANCE**

Author: BARBARA E. WEISSENBERGER, DUESSELDORF UNIVERSITY EX = Experimental  
 Co-Author: Peter Kotzian, Heinrich Heine University Duesseldorf  
 Thomas Stöber, Heinrich Heine University Duesseldorf

**THE EFFECTS OF EFFORT, COGNITIVE CONFLICT, AND TRUST ON BOARD OF DIRECTORS' PERFORMANCE**

Author: BEI YE, WUHAN UNIVERSITY OF SCIENCE AND TECHNOLOGY SU = Survey  
 Co-Author: Johnny Jermias, Simon Fraser University

**MA-RF** | Friday 12<sup>th</sup> May • 14:00-15:30

**MARF14: BALANCED SCORECARD AND MANAGEMENT CONTROL SYSTEMS**

Chair: EVA WITTBOM | Room: VCC 58

**THE EFFECT OF MCS DESIGN ON SMES EXPORT PERFORMANCE: A RESOURCE-BASED THEORY**

Author: PEDRO ARAUJO-PINZON, UNIVERSITY OF CÁDIZ SU = Survey  
 Co-Author: Juan Manuel Ramón Jerónimo , Universidad Pablo de Olavide  
 Raquel Flórez López , Universidad Pablo de Olavide

**MANAGEMENT ACCOUNTING RESEARCH IN AFRICA: REVIEWING THE PAST TO BUILD THE FUTURE REVIEW**

Author: SINCLEAR RICHARD NDEMEWAH, UNIVERSITY OF SIEGEN EA = Empirical Archival  
 Co-Author: Martin R.W. Hiebl, University of Siegen

**BALANCED SCORECARD - A META-ANALYSIS OF SURVEY RESEARCH**

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

**MANAGEMENT CONTROL AND MANAGEMENT ACCOUNTING IN MULTINATIONAL COMPANIES - A SYSTEMATIC LITERATURE REVIEW**

Author: MARTINA SAGEDER, LINZ JOHANNES KEPLER UNIVERSITY CD = Conceptual Development  
 Co-Author: Birgit Feldbauer-Durstmüller, Johannes Kepler University, Institute of Management  
 Control and Consulting

**EXAMINATION APPROPRIATENESS OF INTERDEPENDENCE OF BALANCED SCORECARD DIAGNOSTIC AND INTERACTIVE USE IN CHINESE MANUFACTURING INDUSTRY**

Author: MINMIN XI, COVENTRY UNIVERSITY / BUSINESS SCHOOL SU = Survey

**MA-RF** | Friday 12<sup>th</sup> May • 14:00-15:30

**MARF15: SOCIAL BEHAVIOUR AND MANAGEMENT PRACTICES**

Chair: MARIA ASSEL | Room: VCC 57

**COLLABORATIVE MANAGEMENT CONTROL PACKAGE, RISKS, AND PERFORMANCE**

Author: CAROLE DONADA, ESSEC BUSINESS SCHOOL PARIS EA = Empirical Archival  
 Co-Author: Gwenaëlle Nogatchewsky, Dauphine university  
 Caroline Mothe, Université Savoie Mont Blanc  
 Gisele Ribeiro de Campos, Essec Business School

**OVERCOMING MOTIVATIONAL ISSUES RELATED TO CAPS ON REWARD: GIFT GIVEN AND FAIRNESS IN A SALES CONTEXT**

Author: IVAR FRIIS, COPENHAGEN BUSINESS SCHOOL CF = Case/Field Study  
 Co-Author: Allan Hansen, Copenhagen Business School  
 Cathrine Boe, Copenhagen Business School

**FINANCIAL RISK, MAIN BANK SYSTEM, AND COST BEHAVIOR: EMPIRICAL EVIDENCE FROM JAPAN**

Author: TAKEHISA KAJIWARA, KOBE UNIVERSITY EA = Empirical Archival  
 Co-Author: Mami Koyama, Kobe University  
 Tomohisa Kitada, Kindai University

**CARBON BEHAVIOUR, REPUTATION, AND ECONOMIC PERFORMANCE IN CARBON INTENSIVE AND NON-INTENSIVE INDUSTRIES**

Author: ALIREZA ROHANI, MIDDLESEX UNIVERSITY EA = Empirical Archival  
 Co-Author: Magdy Abdel-Kader, Anglia Ruskin University  
 Mirna Jabbour, Sheffield University

**FACTORS THAT AFFECT THE SOCIOMATERIALITY OF MANAGEMENT ACCOUNTING PRACTICES**

Author: PASCHOAL TADEU RUSSO, FIPECAFI SU = Survey  
 Co-Author: Reinaldo Guerreiro, Universidade de São Paulo / Faculdade de Economia,  
 Administração E Contabilidade

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

**MARF16: STRATEGIC PERFORMANCE AND MANAGEMENT ACCOUNTING DETERMINANTS**

Chair: MICHELLE CARR | Room: HMV Meeting 10

**THE EFFECT OF ALLOCATING DECISION RIGHTS ON THE GENERATION, APPLICATION, AND SHARING OF SOFT INFORMATION**

Author: TIES (T.C.J.) DE KOK, TILBURG UNIVERSITY EA = Empirical Archival  
Co-Author: Jan Bouwens, University of Amsterdam

**STRATEGIC MANAGEMENT ACCOUNTING OF CUSTOMER-RELATED ASSETS: A THEORETICAL FRAMEWORK AND CASE STUDY**

Author: ALEXANDER HIMME, KÜHNE LOGISTICS UNIVERSITY CF = Case/Field Study  
Co-Author: Michael Paul, University of Augsburg  
Nicole Martin, EOS Field Services  
Henrik Sattler, University of Hamburg  
Thorsten Hennig-Thurau, University of Münster

**NONFINANCIAL LEADING INDICATORS OF FINANCIAL PERFORMANCE: EVIDENCE FROM PANEL VAR ESTIMATIONS**

Author: MATTHIAS MAHLENDORF, FRANKFURT SCHOOL OF FINANCE & MANAGEMENT EA = Empirical Archival  
Co-Author: Maximilian Margolin, WHU - Otto Beisheim School of Management  
Utz Schäffer, WHU - Otto Beisheim School of Management

**THE CURVILINEAR ASSOCIATION BETWEEN PERFORMANCE MEASUREMENT SYSTEM DESIGN AND STRATEGIC PERFORMANCE**

Author: MELANIE LUCIA SCHNEIDER, COPENHAGEN BUSINESS SCHOOL SU = Survey  
Co-Author: Matthias D. Mahlendorf, Frankfurt School of Finance & Management/Accounting  
Department  
Utz Schäffer, WHU - Otto Beisheim School of Management/Institute of Management  
Accounting and Control

**WHAT CAUSES THE GAP BETWEEN ACADEMIC FINDINGS AND PRACTICE IN JAPANESE MANAGEMENT ACCOUNTING?**

Author: KOSUMA SHINOHARA, FUKUOKA UNIVERSITY SU = Survey  
Co-Author: Kazunori Fukushima, Seinan Gakuin University



**PSNP-PSD** | Thursday 11<sup>th</sup> May • 16:00-17:30**PSNPPSD01**

Chair: TORBJORN TAGESSON | Room: VCC S1

**EARNINGS MANAGEMENT AMONG NHS FOUNDATION TRUSTS: A GOOD BEGINNING MAKES A GOOD ENDING?**

Discussant: FRANCESCO MOMENTE'

Author: SERAINA ANAGNOSTOPOULOU, ESCP EUROPE

EA = Empirical Archival

Co-Author: Charitini Stavropoulou, City, University of London, School of Health Sciences

**THE IMPACT OF ACCOUNTING INFORMATION AND ITS QUALITY ON GOVERNMENT FUNDING TO NONPROFIT ORGANIZATIONS**

Discussant: DEMI CHUNG

Author: WALID BEN AMAR, UNIVERSITY OF OTTAWA

EA = Empirical Archival

Co-Author: Qiu Chen, University of Ottawa

Shujun Ding, University of Ottawa

Tony Quon, University of Ottawa

**PSNP-PSD** | Thursday 11<sup>th</sup> May • 09:00-10:30**PSNPPSD02**

Chair: CAROLYN CORDERY | Room: VCC S1

**DOES TRANSPARENCY AFFECT BUDGET DEVIATIONS? AN EMPIRICAL EVIDENCE**

Discussant: SERAINA ANAGNOSTOPOULOU

Author: BERNARDINO BENITO, UNIVERSITY OF MURCIA

EA = Empirical Archival

Co-Author: Ana-María Ríos, University Centre of Defence at the Spanish Air Force Academy (SPAIN)

María-Dolores Guillamón, University of Murcia (SPAIN)

Bernardino Benito, University of Murcia (SPAIN)

Francisco Bastida, University of Murcia (SPAIN)

**SHIFTING LOGICS AND PERFORMANCE MEASUREMENT PRACTICES IN HYBRID UNIVERSITIES**

Discussant: OLOV OLSON

Author: WOJCIECH STRZELCZYK, KOZMINSKI UNIVERSITY

CF = Case/Field Study

Co-Author: Dorota Dobija, Kozminski University

Giuseppe Grossi, Kristianstad University

**PSNP-PS** | Wednesday 10<sup>th</sup> May • 15:00-16:30**PSNPPS01**

Chair: JIM HASLAM | Room: HSP El Perellonet

**ENHANCING SUSTAINABILITY TRANSPARENCY IN EUROPEAN LOCAL GOVERNMENTS**

Author: FRANCISCO JOSÉ ALCARAZ QUILES, UNIVERSITY OF GRANADA

CF = Case/Field Study

Co-Author: ANDRES NAVARRO-GALERA, UNIVERSITY OF GRANADA

DAVID ORTIZ-RODRIGUEZ, UNIVERSITY OF GRANADA

**GOVERNMENTAL DISCLOSURES AND STOCK RETURNS: AN EMPIRICAL ANALYSIS OF MANDATED ECONOMIC AND FISCAL FORECASTS**

Author: CLAUDIO COLUMBANO, IE BUSINESS SCHOOL

EA = Empirical Archival

Co-Author: ANDREA BAFUNDI, UNIVERSIDAD CARLOS III MADRID

**IS PUBLIC SECTOR PERFORMANCE AFFECTED BY BOARDS OF DIRECTORS' CHARACTERISTICS? AN EMPIRICAL ANALYSIS OF THE NHS FOUNDATION TRUSTS**

Author: JAVIER GARCIA-LACALLE, UNIVERSITY OF SARAGOSSA

EA = Empirical Archival

Co-Author: SONIA ROYO, UNIVERSIDAD DE ZARAGOZA

ANA YETANO, UNIVERSIDAD DE ZARAGOZA

**PSNP-PS** | Wednesday 10<sup>th</sup> May • 17:00-18:30**PSNPPS02**

Chair: DANNY CHOW | Room: HSP El Perellonet

**PERFORMANCE MANAGEMENT SYSTEMS: UNFOLDING THE HUMAN FACTOR - A CASE FROM THE ITALIAN PUBLIC SECTOR**

Author: ENRICO BRACCI, UNIVERSITY OF FERRARA CF = Case/Field Study  
 Co-Author: Laura Maran, RMIT University  
 Robert Inglis, RMIT University

**A HOLISTIC PERSPECTIVE ON PUBLIC SECTOR MANAGEMENT CONTROL SYSTEMS: WHAT IS THE ROLE FOR PERFORMANCE MEASUREMENT?**

Author: MIKAEL CÄKER, THE UNIVERSITY OF GOTHENBURG CF = Case/Field Study  
 Co-Author: Sven Siverbo, University of Trollhättan  
 Johan Åkesson, University of Gothenburg

**COST MANIPULATION IN JAPANESE DEFENSE PROCUREMENT CONTRACTS: FOCUSING ON OPPORTUNISTIC COST-SHIFTING**

Author: TAKAHIRO MORIMITSU, JAPAN UNIVERSITY OF ECONOMICS EA = Empirical Archival  
 Co-Author: Yoshitaka Shirinashihama, Yamagata University

**PSNP-PS** | Thursday 11<sup>th</sup> May • 09:00-10:30**PSNPPS03**

Chair: FRANCIS MCGEOUGH | Room: HSP El Faro

**PUBLIC PRIVATE PARTNERSHIPS: SHARED VALUE CREATION, TRUST AND CONTROL**

Author: DEMI CHUNG, THE UNIVERSITY OF NEW SOUTH WALES EA = Empirical Archival

**DO AUDIT FIRM AND AUDIT COST/FEE INFLUENCE EARNINGS MANAGEMENT IN SWEDISH MUNICIPALITIES?**

Author: TORBJORN TAGESSON, LINKÖPING UNIVERSITY EA = Empirical Archival  
 Co-Author: Pierre Donatella, School of public administration, University of Gothenburg  
 Mattias Haraldsson, Department of Business Administration, Lund University

**PSNP-PS** | Thursday 11<sup>th</sup> May • 11:00-12:30**PSNPPS04**

Chair: DEMI CHUNG | Room: HSP El Faro

**THE "TICK MARK" APPROACH. THE EFFECTS OF THE MISSING DEFINITION OF THE LOCAL GOVERNMENT GROUP.**

Author: CRISTIAN CARINI, UNIVERSITY OF BRESCIA SU = Survey  
 Co-Author: Laura Rocca, University of Brescia  
 Claudio Teodori, University of Brescia  
 Monica Veneziani, University of Brescia

**COMMUNITY ASSET VALUATIONS BY NON-PROFIT GOVERNMENT ENTITIES**

Author: ROBERT MARIUSZ J. CZERNKOWSKI, UNIVERSITY OF TECHNOLOGY SYDNEY EA = Empirical Archival  
 Co-Author: Stephen Lim, University of Technology Sydney

## PSNP-PS | Thursday 11<sup>th</sup> May • 14:00-15:30

### PSNPPS05

Chair: GUSTAF KASTBERG | Room: HSP El Faro

#### OBJECTIFYING TRUSTWORTHINESS. MARKET RE-FORMATION WITHIN THE TRANSPORT POLICY FIELD

Author: EMMA EK, SOEDERTOERNS UNIVERSITY COLLEGE CF = Case/Field Study

#### HYBRIDIZATION OR ESCALATING CONFLICTS IN HEALTH CARE?

Author: ANTTI RAUTIAINEN, UNIVERSITY OF JYVASKYLA CF = Case/Field Study

Co-Author: Toni Mättö, Jyväskylä University School of Business and Economics  
Kari Sippola, Jyväskylä University School of Business and Economics  
Jukka Pellinen, Jyväskylä University School of Business and Economics

#### RISK AND KNOWLEDGE FOR THE PUBLIC INTEREST A HYBRID SOE TRANSFORMATION CASE STUDY

Author: MARIE-SOLEIL TREMBLAY, NATIONAL SCHOOL OF PUBLIC ADMINISTRATION CF = Case/Field Study

## PSNP-PS | Friday 12<sup>th</sup> May • 09:00-10:30

### PSNPPS06

Chair: FRANCK MISSONIER-PIERA | Room: HSP El Faro

#### BIDIRECTIONAL RELATIONSHIP BETWEEN PRIVATISATION PROCEEDS AND BUDGETARY CONDITIONS. AN EMPIRICAL ANALYSIS IN EUROPE

Author: BEATRIZ CUADRADO-BALLESTEROS, UNIVERSITY OF SALAMANCA EA = Empirical Archival

Co-Author: Noemi Peña-Miguel, Universidad del País Vasco

#### ACCOUNTING INFORMATION DEMANDS OF INSTITUTIONAL DONORS FROM A HUMAN RIGHTS ORGANIZATION IN NORWAY:

##### PARALLEL REPORTING REALITIES

Author: GALINA GONCHARENKO, UNIVERSITY OF SUSSEX CF = Case/Field Study

#### THE IMPACT OF SARBANES-OXLEY ON THE ETHICAL GOVERNANCE OF NONPROFIT ORGANIZATIONS

Author: GREGORY SAXTON, YORK UNIVERSITY EA = Empirical Archival

Co-Author: Daniel Neely, University of Wisconsin, Milwaukee

## PSNP-PS | Friday 12<sup>th</sup> May • 11:00-12:30

### PSNPPS07

Chair: JOSE MANUEL VELA | Room: HSP El Faro

#### CUTBACK MANAGEMENT IN SCOTTISH AND IRISH LOCAL AUTHORITIES: A CASE STUDY APPROACH

Author: FRANCIS MCGEOUGH, INSTITUTE OF TECHNOLOGY BLANCHARDSTOWN CF = Case/Field Study

Co-Author: Francis Mcgeough, Institute of Technology, Blanchardstown

#### EVALUATING LOCAL GOVERNMENTS' PERFORMANCE IN CRISIS TIMES

Author: ISABEL NARBÓN-PERPIÑÁ, UNIVERSITY JAUME I EA = Empirical Archival

Co-Author: Isabel Narbón-Perpiñá, Universitat Jaume I  
Maria Teresa Balaguer-Coll, Universitat Jaume I  
Emili Tortosa-Ausina, Universitat Jaume I and IVIE

**PSNP-RF** | Wednesday 10<sup>th</sup> May • 17:00-18:30**PSNPRF01: PERFORMANCE REPORTING AND TRANSPARENCY**

Chair: SILVANA SECINARO | Room: HMV Meeting 4

**SOCIAL AND PERFORMANCE REPORTING IN LOCAL HEALTHCARE AUTHORITIES: EMPIRICAL EVIDENCE FROM THE ITALIAN CONTEXT**

Author: STEFANO AGOSTINONE, PESCARA "G.D'ANNUNZIO" DI CHIETI-PESCARA UNIVERSITY SU = Survey

Co-Author: Domenico Raucci, 'G. d'Annunzio' University of Chieti-Pescara  
Erika Di Santo, erikasds01@libero.it**SOCIAL RESPONSIBILITY IN THE PUBLIC SECTOR: AN OVERVIEW OF SPANISH LOCAL ADMINISTRATION AND ITS RELATION TO THE RANKING DEVELOPED BY TRANSPARENCY INTERNATIONAL SPAIN**

Author: JULIAN CHAMIZO-GONZALEZ, AUTONOMOUS UNIVERSITY OF MADRID EA = Empirical Archival

Co-Author: Herenia Gutierrez-Ponce, Autonoma de Madrid University  
Elisa-Isabel Cano-Montero, Castilla-La Mancha University**ARE SPANISH UNIVERSITY FOUNDATIONS COMMITTED TO TRANSPARENCY? A WEB-CONTENT ANALYSIS**

Author: MARIA C. CONESA CARRIL, UNIVERSITY OF CÁDIZ EA = Empirical Archival

Co-Author: Manuel Larrán Jorge, University of Cádiz  
Domingo Martinez Martinez, University of Seville  
Francisco Javier Andrades Peña, University of Cádiz**'TELLING YOUR STORY' PUBLICLY: VOLUNTARY AND MANDATORY APPROACHES TO PERFORMANCE REPORTING**

Author: CAROLYN CORDERY, ASTON UNIVERSITY / ASTON BUSINESS SCHOOL EA = Empirical Archival

Co-Author: Danielle Mcconville, Queen's University Belfast

**APPROACHING PUBLIC SECTOR TRANSPARENCY THROUGH AN INTEGRATED REPORTING BENCHMARK**

Author: ANDREI-RAZVAN CRISAN, BABES-BOLYAI UNIVERSITY CF = Case/Field Study

Co-Author: Cristina Silvia Nistor, Babes-Bolyai University, Cluj-Napoca, Romania  
Cristina Alexandrina Stefanescu, Babes-Bolyai University, Cluj-Napoca, Romania  
Tudor Oprisor, Babes-Bolyai University, Cluj-Napoca, Romania  
George Silviu Cordos, Babes-Bolyai University, Cluj-Napoca, Romania**PSNP-RF** | Wednesday 10<sup>th</sup> May • 15:00-16:30**PSNPRF02: REFORMS AND REGULATORY RELATED ISSUES**

Chair: MARIE-SOLEIL TREMBLAY | Room: HSP Almadà

**PUBLIC REVIEW AND INPUT REGARDING GOVERNMENTAL FINANCIAL GUIDELINES: TEXT MINING ANALYSIS OF ONLINE NEWS**

Author: DESI ARISANDI, SINGAPORE INSTITUTE OF TECHNOLOGY CF = Case/Field Study

**REFORMING PUBLIC SECTOR ACCOUNTING AND FINANCIAL MANAGEMENT: THE CASE OF SPAIN, 2010-2015**

Author: YULIA KASPERSKAYA, UNIVERSITAT DE BARCELONA CF = Case/Field Study

Co-Author: Yulia Kasperskaya, Universitat de Barcelona  
Ramon Xifré, ESCI - Universitat Pompeu Fabra and Public-Private Sector Research Center,  
IESE Business School**CONSOLIDATED FINANCIAL STATEMENTS OF MUNICIPAL CORPORATION: LOCAL GAAP VERSUS INTERNATIONAL ACCOUNTING STANDARDS.**

Author: SILVANA SECINARO, UNIVERSITY OF TURIN CF = Case/Field Study

Co-Author: Paolo Pietro Biancone, of Turin  
Maria Chiara Vietti, of Turin**ALIGNMENT OF GOVERNMENT FINANCIAL STATISTICS AND ACCOUNTING IN EUROPE AT CENTRAL AND LOCAL GOVERNMENT**

Author: JOSE MANUEL VELA, POLYTECHNIC UNIVERSITY OF VALENCIA EA = Empirical Archival

Co-Author: Vicente Montesinos, UNIVERSITY OF VALENCIA  
Rosa María Dasi, UNIVERSITY OF VALENCIA

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

### PSNPRF03: BUDGET, COST AND TAX

Chair: ANTTI RAUTIAINEN | Room: HMV Meeting 9

#### FRENCH BUDGET ACT (LOLF) INDICATORS UNDER THE SPOTLIGHT OF THE NATIONAL DRAMA CENTERS: A CASE STUDY

Author: SIMON ALCOUFFE, TOULOUSE BUSINESS SCHOOL CF = Case/Field Study  
 Co-Author: Pascale Amans, Toulouse University - LGCO  
 Isabelle Assassi, Toulouse Business School  
 Fabienne Oriot, Toulouse Business School

#### TAX MIMICKING IN SPANISH MUNICIPALITIES

Author: FRANCISCO BASTIDA, UNIVERSITY OF MURCIA EA = Empirical Archival  
 Co-Author: María-Dolores Guillamón, University of Murcia  
 Ana-María Ríos, Ministry of Defense-Technical University of Cartagena  
 Bernardino Benito, University of Murcia

#### BETWEEN THE SYMPLEGADES OF RESISTING POLITICIANS AND DEMANDING INTERNATIONAL LENDERS: THE CASE OF THE GREEK STATE BUDGET REFORM

Author: SOTIRIOS KARATZIMAS, AUTONOMOUS UNIVERSITY OF BARCELONA CF = Case/Field Study  
 Co-Author: Sandra Cohen, Athens University of Economics and Business

#### 'A VERY COSTLY INDUSTRY': THE COST OF BRITAIN'S PRIVATISED RAILWAY

Author: JOHN STITTLE, UNIVERSITY OF ESSEX CF = Case/Field Study  
 Co-Author: Sean McCartney, Queen Mary, University of London

## PSNP-RF | Thursday 11<sup>th</sup> May • 14:00-15:30

### PSNPRF04: FINANCIAL REPORTING QUALITY AND EXTERNAL MONITORING

Chair: DOROTHEA GREILING | Room: VCC 59

#### WHAT ABOUT SUPREME AUDIT INSTITUTIONS? A LITERATURE REVIEW AND SUGGESTIONS FOR FUTURE RESEARCH

Author: BELÉN GONZÁLEZ-DÍAZ, UNIVERSITY OF OVIEDO EA = Empirical Archival  
 Co-Author: Roberto García-Fernández, University of Oviedo

#### A "LOGIC BALANCED SCORECARD" PROPOSAL FOR SOCIO-ECONOMIC, HEALTH AND AGRICULTURAL IMPROVEMENT IN DEVELOPMENT: THE CASE OF RURAL ETHIOPIA

Author: MARIE-ANNE LORAIN, ESCP - EUROPE CF = Case/Field Study  
 Co-Author: Elena Urquia, Complutense University of Madrid  
 Antti Rautiainen, Jyväskylä University  
 Elisa Cano-Montero, Universidad Castilla La Mancha

#### THE EMERGENCE OF INTEGRATED REPORTING IN PUBLIC HIGHER EDUCATION: EVIDENCE FROM EXISTING DISCLOSURE PRACTICE

Author: TUDOR OPRISOR, BABES-BOLYAI UNIVERSITY CF = Case/Field Study  
 Co-Author: Cristina Silvia Nistor, Babes-Bolyai University of Cluj-Napoca, Romania  
 Adriana Tiron-Tudor, Babes-Bolyai University of Cluj-Napoca, Romania  
 Cristina Alexandrina Stefanescu, Babes-Bolyai University of Cluj-Napoca, Romania  
 Andrei-Razvan Crisan, Babes-Bolyai University of Cluj-Napoca, Romania  
 George-Silviu Cordos, Babes-Bolyai University of Cluj-Napoca, Romania

#### DETERMINANTS OF FINANCIAL REPORTING QUALITY IN THE PUBLIC SECTOR

Author: FUAD RAKHMAN, GADJAH MADA UNIVERSITY EA = Empirical Archival

#### EXTERNAL MONITORING AND FINANCIAL REPORTING QUALITY IN THE NOT FOR PROFIT AND PUBLIC SECTORS: EVIDENCE FROM UNIVERSITIES

Author: LEI TAO, PORTSMOUTH UNIVERSITY / PORTSMOUTH BUSINESS SCHOOL EA = Empirical Archival  
 Co-Author: Margaret Greenwood, University of Bath

**PSNP-RF** | Thursday 11<sup>th</sup> May • 09:00-10:30

**PSNPRF05: LOCAL GOVERNMENTS**

Chair: CRISTIAN CARINI | Room: HSP El Racó

**ANALYZING FORCES TO THE FINANCIAL CONTRIBUTION OF LOCAL GOVERNMENTS TO THE SUSTAINABLE DEVELOPMENT**

Author: LAURA ALCAIDE-MUÑOZ, UNIVERSITY OF GRANADA EA = Empirical Archival  
Co-Author: Maria Deseada López Subirés, University of Granada  
Andrés Navarro Galera, University of Granada  
Manuel Pedro Rodríguez Bolívar, University of Granada

**POLITICAL CYCLES AND OTHER FACTORS UNDERLYING THE CONTRACTING OUT OF LOCAL GOVERNMENT PUBLIC SERVICES**

Author: EMILIO JOSÉ DE LA HIGUERA MOLINA, UNIVERSITY OF GRANADA EA = Empirical Archival  
Co-Author: Emilio José De la Higuera-Molina, University of Granada  
José Luis Zafra-Gómez, University of Granada  
Ana María Plata-Díaz, University of Granada  
Cristina María Campos-Alba, University of Granada  
Juan Carlos Garrido-Rodríguez, University of Granada

**DETERMINANTS OF CITIZENS' ENGAGEMENT ON LOCAL GOVERNMENTS' SOCIAL MEDIA**

Author: MARÍA-DOLORES GUILLAMÓN, MURCIA UNIVERSITY EA = Empirical Archival  
Co-Author: Ana-María Ríos, University Centre of Defence at the Spanish Air Force Academy  
Benedetta Gesuele, University of Parthenope  
Concetta Metallo, University of Parthenope

**SOCIAL INVESTMENTS. TIME, SPACE AND TRANSLATION POINTS**

Author: GUSTAF KASTBERG, BORÅS UNIVERSITY COLLEGE CF = Case/Field Study

**TRENDS AND CHALLENGES OF PUBLIC ACCOUNTABILITY IN LOCAL GOVERNMENT ACCOUNTING RESEARCHES: LITERATURE ANALYSIS USING TEXT MINING**

Author: KATSUHIRO MOTOKAWA, GAKUSHUIN UNIVERSITY EA = Empirical Archival  
Co-Author: Yoshitaka Hirose, Takasaki University of Commerce Junior College  
Makoto Kuroki, Yokohama City University



**SEE-PSD** | Wednesday 10<sup>th</sup> May • 17:00-18:30**SEEPSD01**

Chair: GIOVANNA MICHELON | Room: VCC 52

**THE PIPELINE CRACK'D: PIERCING THROUGH ORGANIZATIONAL NARCISSISM VIA RISK MANAGEMENT AND GOVERNANCE**

Discussant: CRAIG DEEGAN  
 Author: MICHELLE RODRIGUE, LAVAL UNIVERSITY CF = Case/Field Study  
 Co-Author: Michel Magnan, Concordia University  
 Denis Cormier, UQAM

**RESPOND OR REMAIN SILENT? WHAT RESPONSES TO ACCUSATIONS OF ORGANIZED HYPOCRISY BY STAKEHOLDER ACTIVISTS?**

Discussant: ERICKA COSTA  
 Author: MARIE-ANNE VERDIER, PAUL SABATIER UNIVERSITY - TOULOUSE III CF = Case/Field Study  
 Co-Author: Emmanuelle Negre, University of Montpellier  
 Isabelle Martinez, Université Toulouse 3 Paul Sabatier

**SEE-PSD** | Friday 12<sup>th</sup> May • 09:00-10:30**SEEPSD02**

Chair: RICHARD BARKER | Room: VCC Auditorium 3A

**WHAT ACCOUNTABILITY FROM INTEGRATED REPORTING? A CASE STUDY**

Discussant: ROBIN ROBERTS  
 Author: GAIA MELLONI, UNIVERSITY OF EAST ANGLIA CF = Case/Field Study  
 Co-Author: Riccardo Stacchezzini, Verona University  
 Alessandro Lai, Verona University

**THE POWER OF WORDS? EFFECTS OF DISCLOSING AND LEGITIMIZING NEGATIVE SUSTAINABILITY INCIDENTS ON INVESTOR PERCEPTION AND DECISION-MAKING**

Discussant: JASON CHEN  
 Author: DANIEL REIMSBACH, RADBOUD UNIVERSITY EX = Experimental  
 Co-Author: Ruediger Hahn, University of Hohenheim  
 Peter Kotzian, University of Duesseldorf  
 Barbara Weißenberger, University of Duesseldorf  
 Madeleine Feder, University of Duesseldorf

**SEE-PS** | Wednesday 10<sup>th</sup> May • 15:00-16:30**SEEPS01**

Chair: SABINA DU RIETZ | Room: HSP El Faro

**DISCLOSURE OF NON-FINANCIAL INFORMATION AND GREEN R&D EXPENDITURES**

Author: HARALD HINTERECKER, GRAZ KARL-FRANZENS UNIVERSITY AM = Analytical/Modelling

**OVERCOMING VALIDITY PROBLEMS WITH THE DESIGN OF EPMS IN AN AGRICULTURAL SETTING**

Author: HANNAH PHAM, UNIVERSITY OF TECHNOLOGY SYDNEY AM = Analytical/Modelling  
 Co-Author: Bruce Sutton, The University of Sydney  
 Paul Brown, University of Technology Sydney  
 David Brown, University of Technology Sydney

**DETERMINANTS ON CSR REPORTING AND ASSURANCE: AN ANALYSIS AMONG THE TOP COOPERATIVE AND MUTUAL ORGANISATIONS**

Author: ELIES SEGUÍ-MAS, POLYTECHNIC UNIVERSITY OF VALENCIA EA = Empirical Archival  
 Co-Author: Helena-María Bollas-Araya, Polytechnic University of Valencia  
 Fernando Polo-Garrido, Polytechnic University of Valencia

**SEE-PS** | Thursday 11<sup>th</sup> May • 09:00-10:30**SEEPS02**Chair: PETER BEUSCH | Room: **HMV Meeting 12****BECAUSE CHANGE HAPPENS! ANALYZING THE CHANGE AGENT IN LEGITIMIZING INTEGRATED REPORTING**

Author: DANIELA ARGENTO, KRISTIANSTAD UNIVERSITY CF = Case/Field Study  
 Co-Author: Francesca Culasso, Turin University (Italy)  
 Elisa Truant, Turin University (Italy)

**SUSTAINABILITY ACCOUNTING NUMBERS AND AUTHORITY IN INVESTOR-COMPANY RELATIONS**

Author: SABINA DU RIETZ, NHH NORWEGIAN SCHOOL OF ECONOMICS CF = Case/Field Study

**FACTORS AFFECTING CREDIBILITY PERCEPTIONS OF SUSTAINABILITY REPORTS**

Author: GREG SHAILER, THE AUSTRALIAN NATIONAL UNIVERSITY SU = Survey  
 Co-Author: Xinning Xiao, Monash University

**SEE-PS** | Thursday 11<sup>th</sup> May • 11:00-12:30**SEEPS03**Chair: EVEN FALLAN | Room: **HMV Meeting 12****NO PRESSURE, NO DIAMONDS: THE ROLE OF SHAREHOLDER ACTIVISM ON CSR TRANSPARENCY**

Author: GIOVANNA MICHELON, UNIVERSITY OF EXETER EA = Empirical Archival  
 Co-Author: Michelle Rodrigue, Université Laval  
 Elisabetta Trevisan, University of Padova

**INFLUENCE OF PRIVATE SHAREHOLDER ACTIVISM ON COMPANY ESG DISCLOSURE AND PERFORMANCE**

Author: NATALIA SEMENOVA, LINNÆUS UNIVERSITY EA = Empirical Archival  
 Co-Author: Lars Hassel, Umeå School of Business and Economics

**SEE-PS** | Thursday 11<sup>th</sup> May • 11:00-12:30**SEEPS04**Chair: ALI GERGED | Room: **HSP Las Arenas****THE RELATIONSHIP BETWEEN CORPORATE REPUTATION RISK AND CSR REPORTING**

Author: BENITA M. GULLKVIST, HANKEN SCHOOL OF ECONOMICS EA = Empirical Archival  
 Co-Author: Wayne G. Bremser, Villanova School of Business

**CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE IN EUROPE AND THE UNITED STATES: INVESTIGATING THE IMPLICIT-EXPLICIT-FRAMEWORK USING TEXTUAL ANALYSIS**

Author: KATRIN HUMMEL, UNIVERSITY OF ZÜRICH EA = Empirical Archival  
 Co-Author: Stéphanie Mittelbach-Hörmanseder, WU Vienna

**WHEN DOES SUSTAINABILITY MATTER FOR PROFESSIONAL CAPITAL MARKET PARTICIPANTS? AN EXPERIMENTAL STUDY ON NON-FINANCIAL MATERIALITY**

Author: FRANK SCHIEMANN, HAMBURG UNIVERSITY EX = Experimental  
 Co-Author: Eric Schmiedchen, University of Hamburg  
 Daniel Reimsbach, Nijmegen School of Management, Radboud University  
 Rüdiger Hahn, University of Hohenheim

## SEE-PS | Thursday 11<sup>th</sup> May • 14:00-15:30

### SEEPS05

Chair: STÉPHANIE A. HOERMANSEDER | Room: HSP El Perellonet

#### HOW ARE ACCOUNTING BODIES AND FIRMS RESPONDING TO THE NEEDS OF FINANCIAL REPORTING ON GREENHOUSE GAS EMISSIONS? THE STATE OF THE ART

Author: BEGOÑA GINER, UNIVERSITY OF VALENCIA CD = Conceptual Development  
 Co-Author: Alessandra Allini, University of Naples Federico II  
 Adele Caldarelli, University of Naples Federico II

#### THE IMPACT OF POWER DISTANCE ON CORPORATE CARBON TRANSPARENCY: DIRECT EFFECT AND MODERATING ROLE

Author: LE LUO, THE UNIVERSITY OF NEWCASTLE EA = Empirical Archival  
 Co-Author: Qingliang Tang, Western Sydney University

#### CARBON TRANSACTION, CARBON ACCOUNTING AND FIRM VALUE -- A STUDY BASED ON CHINA'S PILOT CARBON MARKETS

Author: LIYAN WANG, PEKING UNIVERSITY CD = Conceptual Development  
 Co-Author: Qun Cao, Peking University  
 Qian Xu, China Agricultural University

## SEE-PS | Thursday 11<sup>th</sup> May • 16:00-17:30

### SEEPS06

Chair: MICHELLE RODRIGUE | Room: HSP El Faro

#### SOCIAL TRUST AND CORPORATE FRAUD

Author: YING CHEN, SUN YAT-SEN UNIVERSITY EA = Empirical Archival  
 Co-Author: Bin LIN, Business School, Sun Yat-sen University  
 Wei SHU, School of Business, Xi'an University of Finance and Economics ;Business  
 School, Sun Yat-sen University  
 Ying ZHENG, Business School, Sun Yat-sen University

#### CORPORATE SOCIAL RESPONSIBILITY AND CORPORATE FRAUD

Author: LIN LIAO, SOUTHWESTERN UNIVERSITY OF FINANCE AND ECONOMICS EA = Empirical Archival  
 Co-Author: Guanting Chen, Tsinghua University  
 Dengjin Zheng, Tsinghua University

#### THE BATTLE AGAINST FRAUD: DO REPORTING MECHANISMS WORK?

Author: DOMINIC PELTIER-RIVEST, CONCORDIA UNIVERSITY CD = Conceptual Development

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

### SEEPS07

Chair: ROLF BRÜHL | Room: HMV Meeting 12

#### MANAGERS' RESPONSES TO POLITICAL COSTS: AN EXAMINATION OF THE RELATIONSHIP BETWEEN NARRATIVE IMPRESSION MANAGEMENT AND EARNINGS MANAGEMENT DURING WORKFORCE REDUCTIONS

Author: JENNIFER BOUTANT, UNIVERSITY OF TOULOUSE I CAPITOLE EX = Experimental  
 Co-Author: Marie-Anne Verdier, Université Toulouse 3 Paul Sabatier

#### THE EFFECTS OF SOCIAL MEDIA ACTIVISM ON STOCK MARKETS

Author: PABLO GOMEZ CARRASCO, AUTONOMOUS UNIVERSITY OF MADRID EA = Empirical Archival

#### STAKEHOLDER (DIS)ENGAGEMENT IN SOCIAL MEDIA: THE CASE OF TWITTER AND THE BANKING INDUSTRY

Author: ENCARNA GUILLAMON SAORIN, CARLOS III UNIVERSITY, MADRID EA = Empirical Archival  
 Co-Author: Pablo Gomez-Carrasco, Universidad Autonoma de Madrid  
 Beatriz Garcia Osma, Universidad Carlos III de Madrid

**SEE-PS** | Friday 12<sup>th</sup> May • 14:00-15:30**SEEPS08**Chair: DIOGENIS BABOUKARDOS | Room: **HMV Meeting 12****BIODIVERSITY REPORTING. EVIDENCE FROM ENGLISH LOCAL COUNCILS**

Author: SILVIA GAIA, UNIVERSITY OF ESSEX EA = Empirical Archival  
 Co-Author: Michael John Jones, University of Bristol

**CURRENT U. S. TAX LAWS AND THE FULFILLMENT OF CORPORATE FOUNDATIONS' SOCIAL FUNCTIONS: EVIDENCE FROM FORM 990-RETURNS OF PRIVATE FOUNDATIONS**

Author: ROBIN ROBERTS, UNIVERSITY OF CENTRAL FLORIDA EA = Empirical Archival  
 Co-Author: Jason Chen, Idaho State University  
 Jennifer Chen, BYU-Hawaii  
 Robin Roberts, University of Central Florida

**PERFORMANCE MEASUREMENT TOOLS FOR SOCIAL ENTERPRISES**

Author: PASI SYRJÄ, LAPPEENRANTA UNIVERSITY OF TECHNOLOGY CD = Conceptual Development  
 Co-Author: Helena Sjögrén, Lappeenranta University of Technology

**SEE-PS** | Thursday 11<sup>th</sup> May • 09:00-10:30**SEEPS09**Chair: ELISABETTA MAFROLLA | Room: **HMV Meeting 8****WORKPLACE SAFETY IN THE BANGLADESH READY-MADE GARMENTS INDUSTRY: EXAMINING THE INTERPLAY BETWEEN GOVERNANCE, CULTURE AND ORGANISATIONAL BEHAVIOUR**

Author: CRAIG DEEGAN, RMIT UNIVERSITY CF = Case/Field Study  
 Co-Author: Suraiyah Akbar, RMIT University  
 Robert Inglis, RMIT University

**"DOING" DIALOGIC ENGAGEMENT: THE POTENTIAL OF CONSTRUCTIVE CONFLICT METHODOLOGY**

Author: MATTHEW SOROLA, VICTORIA UNIVERSITY OF WELLINGTON EX = Experimental

**SEE-PS** | Friday 12<sup>th</sup> May • 09:00-10:30**SEEPS10**Chair: HANNELE MAKELA | Room: **HSP Las Arenas****CORPORATE SOCIAL RESPONSIBILITY, EMPLOYEE PRODUCTIVITY AND FIRM VALUATION**

Author: SHIEH-LIANG CHEN, ASIA UNIVERSITY TAIWAN EA = Empirical Archival  
 Co-Author: Chia-Ying Liu, Asia University  
 Cheng-Kun Liu, Chung Hsing University

**CORPORATE CHARITABLE DONATIONS, TAX AGGRESSIVENESS AND FIRM VALUE**

Author: NAVA COHEN, ESSEC BUSINESS SCHOOL PARIS EA = Empirical Archival  
 Co-Author: Nava COHEN, ESSEC Business School  
 Anne JENY, ESSEC Business School  
 Luc PAUGAM, HEC Paris

**THE INFLUENCE OF PRIORITIZATION IN THE RELATIONSHIP BETWEEN STAKEHOLDER ENGAGEMENT AND FUTURE FINANCIAL PERFORMANCE**

Author: MANUEL SOSCIA, UNIVERSITY OF PERUGIA EA = Empirical Archival  
 Co-Author: Lorenzo Dal Maso, Erasmus School of Economics  
 Francesco Mazzi, University of Florence  
 Simone Terzani, University of Perugia

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

### SEEPS11

Chair: SVETLANA SABELFELD | Room: HSP Las Arenas

#### MAKING SUSTAINABILITY THINGS AUDITABLE: TWISTING OLD DANCE MOVES INTO A NEW CHOREOGRAPHY

Author: LIES BOUTEN, IÉSEG SCHOOL OF MANAGEMENT CF = Case/Field Study

Co-Author: Sophie Hoozée, Ghent University

#### EXPLORING THE RELATIONSHIP BETWEEN CORPORATE SUSTAINABILITY PERFORMANCE AND ASSURANCE ON SUSTAINABILITY REPORTS

Author: GEERT BRAAM, RADBOUD UNIVERSITY EA = Empirical Archival

Co-Author: Roy Peeters, Radboud University Nijmegen

#### SUSTAINABILITY COMMITTEE EFFECTIVENESS AND CSR ASSURANCE: EVIDENCE FROM AUSTRALIA

Author: YUYU ZHANG, QUEENSLAND UNIVERSITY OF TECHNOLOGY EA = Empirical Archival

Co-Author: Ellie Chapple, Queensland University of Technology  
Jessica Zixi Chen, Queensland University of Technology

## SEE-PS | Friday 12<sup>th</sup> May • 14:00-15:30

### SEEPS12

Chair: DANIELA ARGENTO | Room: HSP El Perellonet

#### DOES MANAGERIAL ABILITY AFFECT THE ACCURACY OF ENVIRONMENTAL CAPITAL EXPENDITURE PROJECTIONS OF THE ENVIRONMENTALLY SENSITIVE INDUSTRIES?

Author: JASON CHEN, IDAHO STATE UNIVERSITY EA = Empirical Archival

#### IS BUSINESS ETHICS THE 'LAST RAMPART' AGAINST TAX AGGRESSIVENESS?

Author: SOPHIE MARMOUSEZ, HEC MONTREAL EA = Empirical Archival

Co-Author: Réal Labelle, HEC Montréal

Jean-Pierre Vidal, HEC Montréal

Matthew Wegener, University of New Brunswick Saint John, Faculty of Business

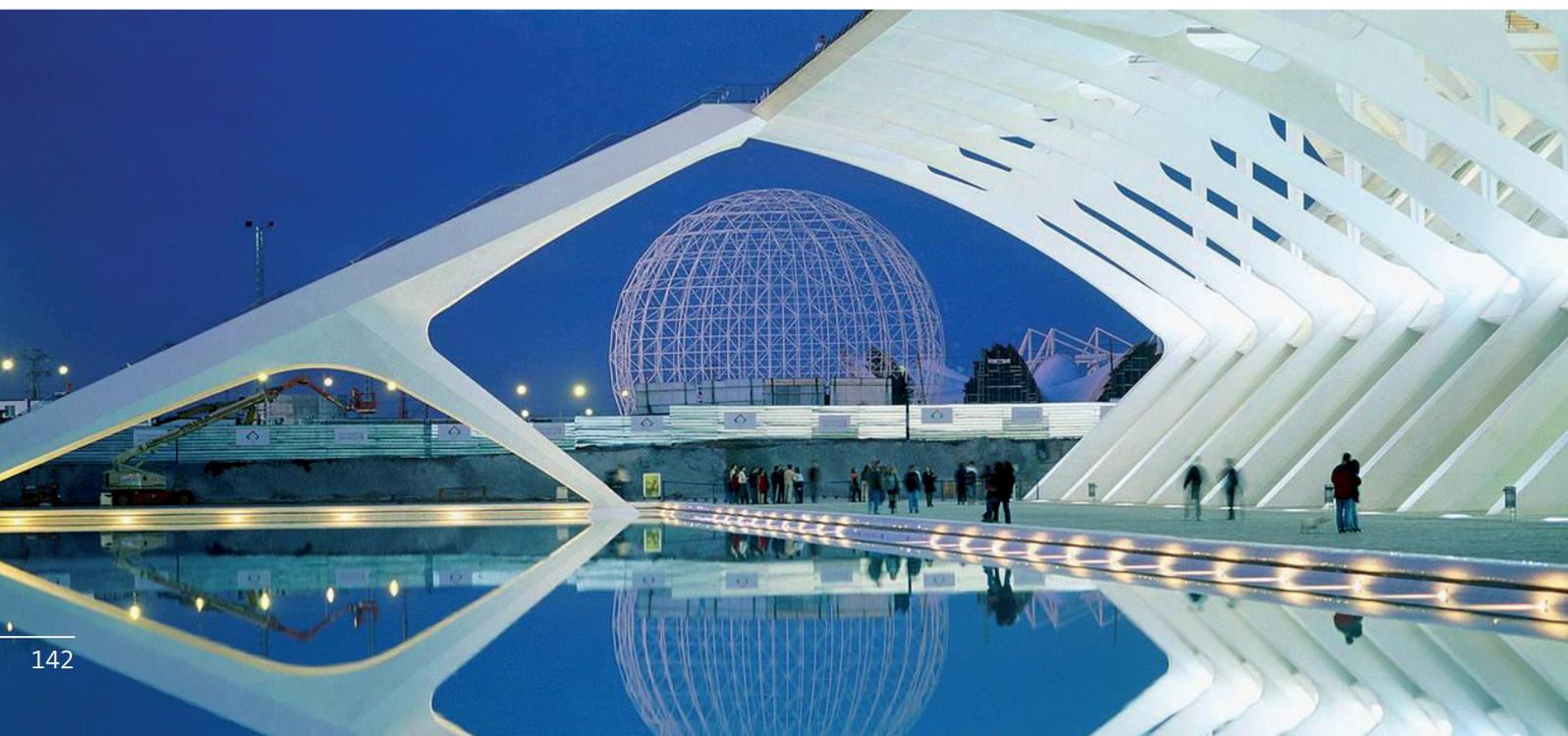
#### DOES 10-K DISCLOSURE OF CORPORATE SOCIAL RESPONSIBILITY REFLECT OPERATING PERFORMANCE CONSISTENT WITH CONSUMER PREFERENCE?

Author: QIAN WANG, IOWA STATE UNIVERSITY EA = Empirical Archival

Co-Author: James Cannon, Iowa State University

Zhejia Ling, Iowa State University

Olena Watanabe, Iowa State University



**SEE-RF** | Wednesday 10<sup>th</sup> May • 15:00-16:30**SEERF01: ENVIRONMENTAL DISASTERS, SAFETY AND ETHICS**Chair: LINA DAGILIENE | Room: **HMV Meeting 9****ACCOUNTABILITY FOR WORKPLACE SAFETY IN THE BANGLADESH READY-MADE GARMENT INDUSTRY**

Author: SURAIYAH AKBAR, RMIT UNIVERSITY EA = Empirical Archival  
 Co-Author: Craig Deegan, RMIT University  
 Rob Inglis, RMIT University

**AIS-ETHICS: A CASE ANALYSIS OF AN ATTEMPT TO CREATE A NEW SUBSET OF BUSINESS ETHICS**

Author: MICHAEL ALLES, RUTGERS UNIVERSITY CD = Conceptual Development

**CORPORATE SOCIAL RESPONSIBILITY UNDER THE PERSPECTIVE OF SENSEMAKING: THE CASE OF SAMARCO'S ENVIRONMENTAL DISASTER**

Author: JOSÉ PAULO COSENZA, FLUMINENSE FEDERAL UNIVERSITY CF = Case/Field Study  
 Co-Author: CINTIA DE MELO ALBUQUERQUE, FLUMINENSE FEDERAL UNIVERSITY  
 ARIEL LEVY, FLUMINENSE FEDERAL UNIVERSITY  
 SELMA ALVES DIOS, FLUMINENSE FEDERAL UNIVERSITY

**ETHICS AND SOX: ASSESSING FIFTEEN YEARS OF BUSINESS ETHICS RESEARCH**

Author: IRENE M. GORDON, SIMON FRASER UNIVERSITY EA = Empirical Archival  
 Co-Author: Jamal A. Nazari, Beedie School of Business, Simon Fraser University

**CAPITAL MARKET REACTION TO NATURAL DISASTER, CORPORATE DISCLOSURE, AND CORPORATE PHILANTHROPY: A CASE STUDY OF THE 2016 KUMAMOTO EARTHQUAKES IN JAPAN**

Author: KENJI KAWASHIMA, HOSEI UNIVERSITY EA = Empirical Archival  
 Co-Author: KENJI KAWASHIMA,

**SEE-RF** | Thursday 11<sup>th</sup> May • 11:00-12:30**SEERF02: BEHAVIOUR AND REPUTATION IN CORPORATE SOCIAL RESPONSIBILITY**Chair: JORDI MARTI | Room: **HMV Meeting 11****ECONOMIC INCENTIVES AND SOCIAL NORMS**

Author: KRISTINA BERGER, GRAZ KARL-FRANZENS UNIVERSITY AM = Analytical/Modelling

**CORPORATE ACCOUNTABILITY REPORTING: 'GREENWASHING' OR MONITORING SYSTEMS?**

Author: GIOVANNI BATTISTA DERCHI, LAUSANNE UNIVERSITY / HEC LAUSANNE EA = Empirical Archival

**CSR REPORTING AND CORPORATE REPUTATION: A CRITICAL APPROACH**

Author: BERNABE ESCOBAR PEREZ, UNIVERSITY OF SEVILLE EA = Empirical Archival  
 Co-Author: María del Mar Miras, University of Seville  
 Francisco Bravo, University of Seville

**DETERMINANTS OF CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE: EMPIRICAL EVIDENCE FROM POLAND**

Author: JOANNA KRASODOMSKA, CRACOW UNIVERSITY OF ECONOMICS EA = Empirical Archival  
 Co-Author: JUSTYNA DYDUCH, AGH University of Science and Technology

**HOW FIRMS RECOVER FROM A LOSS IN REPUTATION CAUSED BY ACCOUNTING RESTATEMENT: A STUDY OF ENVIRONMENTAL PERFORMANCE IN POLLUTING INDUSTRIES**

Author: ELISABETTA MAFROLLA, UNIVERSITY OF FOGGIA EA = Empirical Archival  
 Co-Author: Felice Matozza, Roma Tre  
 Eugenio D'Amico, Roma Tre

## SEE-RF | Thursday 11<sup>th</sup> May • 09:00-10:30

### SEERF03: GLOBAL REPORTING INICIATIVE AND SUSTAINABILITY

Chair: JAN MICHALAK | Room: HSP Almadà

#### GRI ECONOMIC VALUE REPORTING BY BRAZILIAN COMPANIES: THE PERSISTENCE OF OLD SOLUTIONS

Author: ROSANA GONÇALVES, UNIVERSITY OF SAO PAULO EA = Empirical Archival

Co-Author: Mariana S. F. A. Fregonesi, University of Sao Paulo/ FEA-RP

Aruna Roncolato, University of Sao Paulo/ FEA-RP

#### THE INTERNAL PROCESS OF GRI REPORTING - INSIGHTS FROM AUSTRIA, GERMANY AND SWITZERLAND

Author: DOROTHEA GREILING, LINZ JOHANNES KEPLER UNIVERSITY SU = Survey

Co-Author: Albert Anton Traxler, JOHANNES KEPLER UNIVERSITY/INSTITUTE OF MANAGEMENT ACCOUNTING

#### THE EVOLUTION OF THE VALUE ADDED STATEMENT IN ITALY BETWEEN NATIONAL TRADITION AND GLOBAL STANDARDS

Author: CRISTINA LANDIS, UNIVERSITY OF REGENSBURG EA = Empirical Archival

Co-Author: Michael Link, Regensburg University

#### CORPORATE GOVERNANCE MECHANISMS AS DRIVERS THAT ENHANCE THE CREDIBILITY AND USEFULNESS OF CSR DISCLOSURE

Author: MARÍA DEL MAR MIRAS RODRÍGUEZ, UNIVERSITY OF SEVILLE EA = Empirical Archival

Co-Author: Roberto Di Pietra, Università degli Studi di Siena

#### THE IMPACT OF NATIONAL CULTURE ON FINANCIAL CRIME: A CROSS COUNTRY ANALYSIS

Author: AHMED YAMEN, AMERICAN UNIVERSITY OF THE MIDDLE EAST EA = Empirical Archival

Co-Author: Anas Al Qudah, Negara Brunei Darussalam

Ahmed Bani-Mustafa, The American University of the Middle East

Ahmed Badawi, The American University of the Middle East

## SEE-RF | Thursday 11<sup>th</sup> May • 14:00-15:30

### SEERF04: ENVIRONMENTAL DISCLOSURE

Chair: MARIA TERESA SPEZIALE | Room: HSP Pinedo

#### RESOURCE ALLOCATION AND STEWARDSHIP DEMAND FOR ENVIRONMENTAL DISCLOSURE

Author: EVEN FALLAN, HEDMARK UNIVERSITY COLLEGE CF = Case/Field Study

#### COUNTRY-LEVEL GOVERNANCE, ENVIRONMENTAL DISCLOSURE, AND FIRM VALUE: EVIDENCE FROM THE GULF COOPERATION COUNCIL REGION

Author: ALI GERGED, UNIVERSITY OF HUDDERSFIELD EA = Empirical Archival

Co-Author: Eshani S. Beddewela, University of Huddersfield

Christopher J. Cowton, University of Huddersfield

#### NEW INSIGHTS INTO THE ASSOCIATIONS BETWEEN FINANCIAL PERFORMANCE AND ENVIRONMENTAL DISCLOSURE AND PERFORMANCE

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

Co-Author: Peter Romilly, Ecmetrika Consultancy & Research,

#### TOO DARK TO SEE: CORPORATE ENVIRONMENTAL PERFORMANCE AND ANALYSTS' FORECAST ERRORS

Author: DANIEL HSIAO, UNIVERSITY OF MINNESOTA EA = Empirical Archival

Co-Author: Qunfeng Liao, University of Michigan-Flint

Weichieh Su, National Cheng Chi University

#### SOCIAL AND ENVIRONMENTAL INFORMATION AND GRAPHS' DISTORTION: CAN THEY REALLY IMPRESS THE INVESTORS AND MANAGE THEIR DECISIONS?

Author: SILVIA TRIANI, UNIVERSITY OF PARMA EA = Empirical Archival

Co-Author: Caterina Pesci, University of Trento

Teerooven Soobaroyen, Essex University

Alice Medioli, University of Ferrara

Luca Fornaciari, University of Ferrara

**SEE-RF** | Thursday 11<sup>th</sup> May • 16:00-17:30**SEERF05: ADDED-VALUE, STAKEHOLDERS AND CONSERVATISM**

Chair: LIES BOUTEN | Room: HSP Almadà

**FURTHER EVIDENCE ON THE MARKET VALUATION OF ENVIRONMENTAL PERFORMANCE**

Author: DIOGENIS BABOUKARDOS, UNIVERSITY OF ESSEX EA = Empirical Archival

**CSR DISCLOSURE, MARKET TRADING VOLUME, AND PRICE RESPONSE**

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

**THE ADOPTION OF INTERNATIONAL SUSTAINABILITY REPORTING GUIDELINES WITHIN A MANDATORY REPORTING FRAMEWORK:****LESSONS FROM SOUTH AFRICA**

Author: MUMBI WACHIRA, UNIVERSITY OF ST. GALLEN EA = Empirical Archival

Co-Author: Thomas Berndt, University of St. Gallen

Carlos Martinez, University of St. Gallen

**VALUE-ADDED STATEMENTS AS A COMMUNICATION TOOL FOR STAKEHOLDERS: THE CASE OF IM IN MEXICO**

Author: ADRIAN ZICARI, ESSEC BUSINESS SCHOOL PARIS CF = Case/Field Study

Co-Author: Adrian Zicari, ESSEC Paris

Luis Perera Aldama, Huella de Valor SPA Chile

**CORPORATE SOCIAL RESPONSIBILITY AND ACCOUNTING CONSERVATISM-AN INSTRUMENTAL STAKEHOLDER THEORY PERSPECTIVE**

Author: YI-HSING LIAO, CHUNG YUAN CHRISTIAN UNIVERSITY EA = Empirical Archival

Co-Author: Guan\_Syun Wu, Chung Yuan Christian University

Teng-Sheng Sang, Chung Yuan Christian University

Li-Hua Kao, Chung Yuan Christian University

**SEE-RF** | Friday 12<sup>th</sup> May • 14:00-15:30**SEERF06: CORPORATE SOCIAL RESPONSABILITY, GENDER AND COST OF EQUITY**

Chair: JOSE ANTONIO CALVO | Room: HSP El Racó

**OUTSIDE WOMEN DIRECTORS AND CORPORATE SOCIAL RESPONSIBILITY**

Author: INMACULADA BEL-OMS, UNIVERSITY JAUME I EA = Empirical Archival

Co-Author: Maria Consuelo Pucheta-Martinez, University Jaume I

**CSR IN THE PEOPLE'S REPUBLIC OF CHINA: FIELD FORMATION AND CONTEXTUAL DRIVERS**

Author: SOPHIA JI, RMIT UNIVERSITY CD = Conceptual Development

Co-Author: Lee Parker, RMIT University

**CORPORATE GOVERNANCE AND INVESTOR PROTECTION AS MODERATING FACTORS OF THE RELATION BETWEEN CSR ENTRENCHMENT STRATEGY AND CAPITAL STRUCTURE**

Author: JENNIFER MARTÍNEZ FERRERO, UNIVERSITY OF SALAMANCA EA = Empirical Archival

Co-Author: Isabel-María García-Sánchez, University of Salamanca

Óscar Villarón-Peramato, University of Salamanca

**CORPORATE SOCIAL RESPONSABILITY, FINANCIAL INDICATORS AND GENDER IN LISTED COMPANIES IN FRANCE AND SPAIN**

Author: NEUS ORGAZ-GUERRERO, UNIVERSITAT OBERTA DE CATALUNYA EA = Empirical Archival

Co-Author: Núria Arimany-Serrat, Universitat de Vic

Carlota Menendez-Plans, Universidad Autónoma Barcelona (UAB)

Anna Sabata-Aliberch, Universitat de Vic

**EFFECTS OF CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE ON THE COST OF EQUITY CAPITAL AND THE MODERATING ROLE OF OWNERSHIP: EVIDENCE FROM VIETNAMESE FIRMS**

Author: HANH THAI, UNIVERSITY OF TWENTE EA = Empirical Archival

## SEE-RF | Friday 12<sup>th</sup> May • 09:00-10:30

### SEERF07: SUSTAINABILITY DISCLOSURE: CARBON EMISSION AND WATER

Chair: MAURIZIO CISI | Room: HSP Pinedo

#### COUNTRY INSTITUTIONS AND FIRM RESPONSE TO SUSTAINABILITY INITIATIVES: EVIDENCE FROM VOLUNTARY CORPORATE WATER DISCLOSURES

Author: MOHAMED CHELLI, UNIVERSITY OF OTTAWA EA = Empirical Archival

Co-Author: Walid Ben-Amar, Telfer School of Management (University of Ottawa)

#### DETERMINANTS AND VALUE RELEVANCE OF CONFLICT MINERALS DISCLOSURE QUALITY: FIRST EVIDENCE UNDER THE DODD-FRANK ACT

Author: NICOLA DALLA VIA, ERASMUS UNIVERSITY ROTTERDAM / ERIM EA = Empirical Archival

Co-Author: Paolo Perego, RSM Erasmus University

#### CORPORATE SOCIAL RESPONSIBILITY AND ITS EFFECT ON INNOVATION AND FIRM PERFORMANCE: AN EMPIRICAL RESEARCH IN SMES

Author: ISABEL MARTINEZ CONESA, MURCIA UNIVERSITY EA = Empirical Archival

Co-Author: Mercedes Palacios-Manzano, Universidad de Murcia  
Pedro Soto-Acosta, Universidad De Murcia

#### CORPORATE CARBON EMISSION AND FINANCIAL PERFORMANCE: DOES CARBON DISCLOSURE MEDIATE THE RELATIONSHIP IN THE UK?

Author: YANG LIU, HENLEY BUSINESS SCHOOL AT THE UNIVERSITY OF READING EA = Empirical Archival

Co-Author: XIAOYAN ZHOU, ICMA-UNIVERSITY OF READING  
Jessica Yang, Henley-University of Reading  
Andreas Hoepner, Icma-University of Reading

#### UNIVERSITY SUSTAINABILITY REPORTING IN ITALY. A "TRIGGER" OF PERFORMANCE MEASUREMENT SYSTEMS EVOLUTION TOWARDS SUSTAINABLE DEVELOPMENT?

Author: MARIA TERESA SPEZIALE, UNIVERSITY OF BOLOGNA CF = Case/Field Study

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

### SEERF08: INDICATORS AND MANAGEMENT CONTROL ABOUT SUSTAINABILITY REPORTING

Chair: KATRIN HUMMEL | Room: HMV Meeting 7

#### PERFORMANCE INDICATORS DISCLOSURE IN SUSTAINABILITY REPORTS -LESSONS FROM GHANAIAAN LARGE MINING COMPANIES

Author: CLEMENT LAMBOI ARTHUR, UNIVERSITY OF CAPE COAST CF = Case/Field Study

Co-Author: Junjie Wu, Leeds Beckett University  
Milton Yago, Leeds Beckett University

#### ACCOUNTS MATTER, BUT DOES IT MATTER WHAT COUNTS?

Author: PETER BEUSCH, THE UNIVERSITY OF GOTHENBURG CD = Conceptual Development

#### MISMANAGEMENT OF SUSTAINABILITY: WHAT BUSINESS STRATEGY MAKES THE DIFFERENCE? EMPIRICAL EVIDENCE FROM THE U.S.

Author: JANINE MANIORA, TU DORTMUND UNIVERSITY EA = Empirical Archival

#### EXPLORING THE POSSIBILITIES AND CHALLENGES OF SECTOR-LEVEL SUSTAINABILITY REPORTING

Author: REBECCA MAUGHAN, UNIVERSITY COLLEGE DUBLIN CF = Case/Field Study

Co-Author: Aideen O'Dochartaigh, University College Dublin

#### HOW ENVIRONMENTAL MANAGEMENT CONTROLS CONTRIBUTE TO RESOURCE EFFICIENCY - A LITERATURE BASED REVIEW OF EMPIRICAL EVIDENCE

Author: DANIELA SCHRACK, LINZ JOHANNES KEPLER UNIVERSITY CD = Conceptual Development

Co-Author: Ramona Rieckhof, TU Dresden, Faculty of Business and Economics,  
Chair of Environmental Management and Accounting  
Edeltraud Guenther, TU Dresden, Faculty of Business and Economics,  
Chair of Environmental Management and Accounting

**SEE-RF** | Wednesday 10<sup>th</sup> May • 17:00-18:30

**SEERF09: CORPORATE SUSTAINABILITY PERFORMANCE, CAPITALISM AND INNOVATION**

Chair: DANIEL REIMSBACH | Room: HSP Almadà

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**CORPORATE SOCIAL RESPONSIBILITY REPORTING AND VARIETIES OF CAPITALISM: AN INTERNATIONAL ANALYSIS**

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

Co-Author: Ivo Alexandre Quina-Custodio, University of Salamanca

**DETERMINANTS OF CARBON EMISSION DISCLOSURE**

Author: VERA DIYANTY, UNIVERSITAS INDONESIA EA = Empirical Archival

Co-Author: Gayo Allaam Alfani, University of Indonesia

**THE DIFFERENT DIMENSIONS OF SUSTAINABILITY AND BANK PERFORMANCE: EVIDENCE FROM THE EU AND THE US**

Author: SOUAD MOUFTY, STAFFORDSHIRE UNIVERSITY EA = Empirical Archival

Co-Author: Professor Ephraim Clark, Middlesex University

**CORPORATE SUSTAINABILITY PERFORMANCE OVER THE FIRM LIFE CYCLE**

Author: CHRISTIAN ROSE, UNIVERSITY OF MUENSTER EA = Empirical Archival

Co-Author: Jan Diebecker, University of Münster

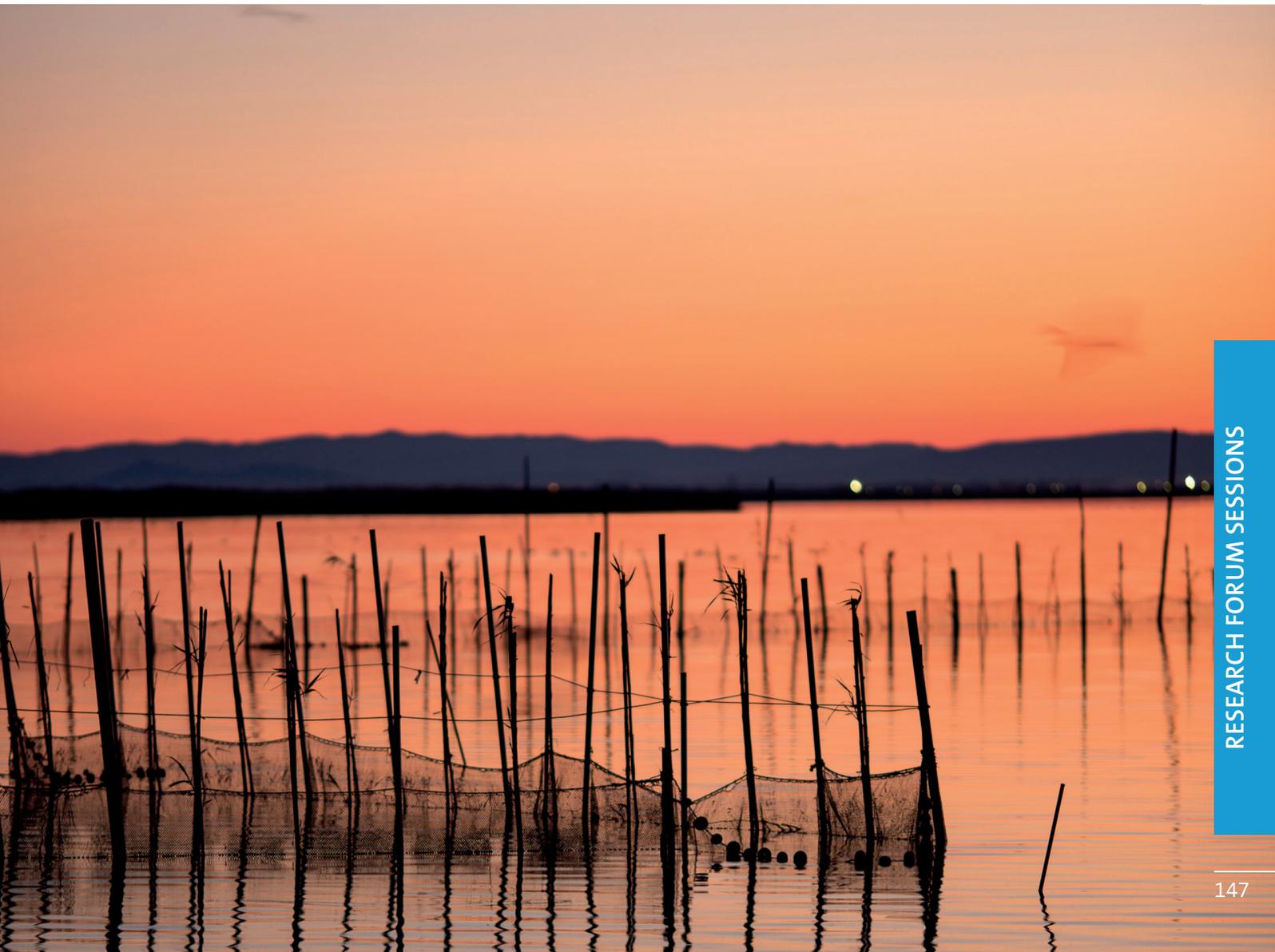
Friedrich Sommer, University of Münster

**CAUSAL CONFIGURATIONS FOR SUSTAINABILITY REPORTING BY HIGHER EDUCATIONS INSTITUTIONS**

Author: LAURA SIERRA GARCÍA, UNIVERSITY PABLO DE OLAVIDE, SEVILLE EA = Empirical Archival

Co-Author: ANA ZORIO-GRIMA, UNIVERSITY OF VALENCIA

María A. García-Benau, UNIVERSITY OF VALENCIA



## TX-PSD | Thursday 11<sup>th</sup> May • 14:00-15:30

### TXPSD01

Chair: EVA EBERHARTINGER | Room: VCC S1

#### THE EFFECT OF INTERNATIONAL TAXATION ON MULTATIONALS' ORGANIZATIONAL FORM CHOICES

Discussant: KATHLEEN ANDRIES  
 Author: SASKIA KOHLHASE, ROTTERDAM UNIVERSITY EA = Empirical Archival  
 Co-Author: Harald Amberger, Vienna University of Economics and Business

#### CORPORATE TAX MANAGERS AND THE INTERPLAY BETWEEN TAX AVOIDANCE AND TAX COMPLIANCE

Discussant: JOHANNES VOGET  
 Author: PETER KRENN, UNIVERSITY OF GRAZ AM = Analytical/Modelling

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

### TXPSD02

Chair: CINTHIA VALLE RUIZ | Room: VCC S1

#### ASSESSING THE RELATION BETWEEN TAXES AND STOCK RETURNS: THE CRITICAL ROLE OF CHOOSING THE TAX VARIABLE

Discussant: ANNA ALEXANDER  
 Author: ZHAN GAO, LANCASTER UNIVERSITY / MANAGEMENT SCHOOL EA = Empirical Archival  
 Co-Author: Dan Givoly, Pennsylvania State University  
 Rick Laux, Pennsylvania State University

#### TAX AVOIDANCE AND COST OF DEBT: THE CASE FOR SYNDICATE RISK MITIGATION AND PUBLIC BOND MARKETS

Discussant: EVA EBERHARTINGER  
 Author: ADNAN ISIN, UNIVERSITY OF EXETER EA = Empirical Archival

## TX-PS | Wednesday 10<sup>th</sup> May • 15:00-16:30

### TXPS01

Chair: ANNA ALEXANDER | Room: VCC S8

#### NON-LINEAR RELATION BETWEEN TAX AND FINANCIAL REPORTING AGGRESSIVENESS

Author: HYUNGJIN CHO, CARLOS III UNIVERSITY, MADRID EA = Empirical Archival  
 Co-Author: Heesun Chung, Sejong University  
 Lee-Seok Hwang, Seoul National University  
 Seunghee Yang, Seoul National University

#### CONSUMPTION TAXES AND CORPORATE INVESTMENT

Author: MARTIN JACOB, WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT EA = Empirical Archival  
 Co-Author: Roni Michaely, Cornell University  
 Maximilian A. Müller, WHU - Otto Beisheim School of Management

#### FOR HERE OR TO GO? HOW VAT INDUCES SHIFTING TOWARD PREFERENTIALLY TAXED TAKE-AWAY SALES

Author: ROBERT ULLMANN, AUGSBURG UNIVERSITY EA = Empirical Archival  
 Co-Author: Arnt Hopland, NHH Bergen

**TX-PS** | Thursday 11<sup>th</sup> May • 11:00-12:30**TXPS02**

Chair: ROBERT ULLMANN | Room: HSP El Perellonet

**ARE INNOVATIVE FIRMS TOO AGGRESSIVE IN AVOIDING TAXES?**

Author: C.S. AGNES CHENG, LOUISIANA STATE UNIVERSITY EA = Empirical Archival  
 Co-Author: Peng Guo, Michigan Technological University  
 Chia-Hsiang Weng, The Hong Kong Polytechnic University  
 Qiang Wu, Rensselaer Polytechnic Institute

**CORPORATE TAX PLANNING AND STOCK RETURNS**

Author: SHANE HEITZMAN, UNIVERSITY OF SOUTHERN CALIFORNIA EA = Empirical Archival  
 Co-Author: Maria Ogneva, University of Southern California

**TAX INCIDENCE AND TAX AVOIDANCE**

Author: MAXIMILIAN A. MÜLLER, WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT EA = Empirical Archival  
 Co-Author: Martin Jacob, WHU - Otto Beisheim School of Management

**TX-PS** | Wednesday 10<sup>th</sup> May • 17:00-18:30**TXPS03**

Chair: MARCEL OLBERT | Room: HMV Meeting 8

**A THEORY OF TAX AVOIDANCE AND GEOGRAPHIC SEGMENT DISCLOSURE**

Author: YUTARO MURAKAMI, KEIO UNIVERSITY AM = Analytical/Modelling  
 Co-Author: Atsushi Shiiba, Osaka University

**DOES CAPITAL TAX UNCERTAINTY DELAY IRREVERSIBLE RISKY INVESTMENT?**

Author: RAINER NIEMANN, GRAZ KARL-FRANZENS UNIVERSITY AM = Analytical/Modelling  
 Co-Author: Caren Sureth-Sloane, University of Paderborn

**ONE SET OR TWO SETS OF BOOKS: THE IMPACT OF A STRATEGIC TAX AUDITOR**

Author: KATRIN WEISKIRCHNER-MERTEN, VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS AM = Analytical/Modelling  
 Co-Author: Marcel Haak, Leibniz Universität Hannover  
 Rebecca Reineke, Leibniz Universität Hannover  
 Stefan Wielenberg, Leibniz Universität Hannover

**TX-PS** | Thursday 11<sup>th</sup> May • 16:00-17:30**TXPS04**

Chair: INGA BETHMANN | Room: VCC 59

**LENDERS' DISCIPLINE AND TAX AVOIDANCE**

Author: ANNA ALEXANDER, WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT EA = Empirical Archival  
 Co-Author: Antonio De Vito, WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT  
 Magdalena Pisa, WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT

**SOCIETAL TRUST AND CORPORATE TAX AGGRESSIVENESS**

Author: JIMMY LEE, SINGAPORE MANAGEMENT UNIVERSITY EA = Empirical Archival  
 Co-Author: Kiridaran Kanagaretnam, York University  
 Chee Yeow Lim, Singapore Management University  
 Gerald J. Lobo, University of Houston

**CEO SPORTS HOBBY AND FIRM TAX AVOIDANCE**

Author: SHUQING LUO, NATIONAL UNIVERSITY OF SINGAPORE EA = Empirical Archival  
 Co-Author: Aimee Shih, National University of Singapore  
 Lirong Shi, National University of Singapore

## TX-PS | Friday 12<sup>th</sup> May • 09:00-10:30

### TXPS05

Chair: TOBIAS BORNEMANN | Room: HSP El Perellonet

#### TAX RISK AND DIVIDEND PAYOUTS

Author: HARALD JOHANNES AMBERGER, VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS EA = Empirical Archival

#### TAX AVOIDANCE AND EARNINGS MANAGEMENT DEPENDING ON THE LEVEL OF BOOK-TAX CONFORMITY

Author: JOHANNES LORENZ, UNIVERSITY OF PASSAU

AM = Analytical/Modelling

Co-Author: Lisa Frey, University of Passau

#### CONSEQUENCES OF DIVIDEND POLICY AND TAX AVOIDANCE

Author: HARUN RASHID, UNIVERSITY OF CALGARY

EA = Empirical Archival

Co-Author: Harun Rashid, University of Calgary

Mark Anderson, University of Calgary

Hussein Warsame, University of Calgary

## TX-PS | Friday 12<sup>th</sup> May • 11:00-12:30

### TXPS06

Chair: HARALD JOHANNES AMBERGER | Room: HSP El Perellonet

#### HETEROGENEITY IN TAX RATE ELASTICITIES OF CAPITAL - EVIDENCE FROM LOCAL BUSINESS TAX REFORMS

Author: INGA BETHMANN, WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT

EA = Empirical Archival

#### CORPORATE TAX ASYMMETRIES, INVESTMENT BEHAVIOUR AND THE MARGINAL TAX RATE

Author: REBECCA HOEHL, GOETTINGEN UNIVERSITY

EA = Empirical Archival

Co-Author: Lisa Hillmann, GOETTINGEN UNIVERSITY

#### IDENTIFYING TAX INTERACTIONS AMONG LOCAL GOVERNMENTS WITHIN AND ACROSS COUNTRY BORDERS -

#### EVIDENCE FROM GERMANY AND AUSTRIA

Author: STEFAN TRENCSIK, EUROPEAN UNIVERSITY VIADRINA

EA = Empirical Archival

Co-Author: Philipp Otto, European-University Frankfurt (Oder)

## TX-PS | Friday 12<sup>th</sup> May • 14:00-15:30

### TXPS07

Chair: MATTHIAS PETUTSCHNIG | Room: HSP El Faro

#### CORPORATE TAX AVOIDANCE AND IP BOXES

Author: TOBIAS BORNEMANN, VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS

EA = Empirical Archival

Co-Author: Benjamin Osswald, Vienna University of Economics and Business

#### DO US MULTINATIONAL FIRMS PAY LESS TAX THAN EUROPEAN ONES? ON FIRM CHARACTERISTICS, PROFIT SHIFTING OPPORTUNITIES, AND TAX LEGISLATION AS DETERMINANTS OF TAX-DIFFERENTIALS

Author: SABINE SCHENKELBERG, UNIVERSITY OF COLOGNE

EA = Empirical Archival

Co-Author: Michael Overesch, University of Cologne

Georg Wamser, University of Tuebingen

#### CORPORATE TAXATION AND LOCATION OF INTANGIBLE ASSETS: PATENTS VS. TRADEMARKS

Author: JOHANNES VOGET, UNIVERSITY OF MANNHEIM

EA = Empirical Archival

Co-Author: Olena Pfeiffer, ZEW Mannheim

**TX-PS** | Thursday 11<sup>th</sup> May • 09:00-10:30**TXPS08**Chair: JOHANNES VOGET | Room: **HMV Meeting 5****PROFIT SHIFTING AND THE MARGINAL TAX RATE: IS THERE A SHIFT-TO-LOSS EFFECT?**

Author: MARKUS GAMM, CATHOLIC UNIVERSITY OF EICHSTÄTT-INGOLSTADT EA = Empirical Archival  
 Co-Author: Jost Heckemeyer, Leibniz Universität Hannover  
 Reinald Koch, Catholic University of Eichstaett-Ingolstadt

**LOBBYING ON THE BEPS PROJECT? ASSESSING THE RELEVANCE AND OBJECTIVES OF DIFFERENT INTEREST GROUPS**

Author: INGA HARDECK, EUROPEAN UNIVERSITY VIADRINA EA = Empirical Archival  
 Co-Author: Christina Elschner, European University Viadrina/FACT  
 Marcel Max, European University Viadrina/FACT

**TRANSFER PRICING CONFLICTS AND THE DECISION AUTHORITY OF THE TAX FUNCTION IN MULTINATIONAL COMPANIES**

Author: MARCEL OLBERT, UNIVERSITY OF MANNHEIM SU = Survey  
 Co-Author: Jost Henrich Heckemeyer, Universität Hannover / ZEW  
 Sven-Eric Baersch, Flick Gocke Schaumburg

**TX-PS** | Thursday 11<sup>th</sup> May • 16:00-17:30**TXPS09**Chair: CHRISTOPH HARENDT | Room: **HMV Meeting 5****THERE IS NO LOCK-IN EFFECT ON REAL ESTATE MARKETS**

Author: MATTHIAS PETUTSCHNIG, VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS EA = Empirical Archival  
 Co-Author: Stéphanie A. Hoermanseder, WU Vienna of Economics and Business

**CORPORATE TAX AGGRESSIVENESS AND TAX-RELATED ACCOUNTING MISSTATEMENTS**

Author: PAUL TANYI, UNIVERSITY OF NORTH CAROLINA - CHARLOTTE EA = Empirical Archival  
 Co-Author: Hughlene Burton, UNC Charlotte

**TX-PS** | Friday 12<sup>th</sup> May • 09:00-10:30**TXPS10**Chair: ANNELIES ROGGEMAN | Room: **HMV Meeting 12****DISCOVERING THE CONCEALED BENEFITS OF AUDITOR-PROVIDED TAX SERVICES**

Author: FALKO WEISS, MUENSTER UNIVERSITY EA = Empirical Archival  
 Co-Author: Stephan Burggraef, University of Muenster  
 Christoph Watrin, University of Muenster

**DO SOME MULTINATIONAL FIRMS BENEFIT FROM COMPETITIVE TAX ADVANTAGES IN EUROPE? EVIDENCE FROM STOCK PRICE REACTIONS TO EU STATE AID INVESTIGATIONS**

Author: PATRICK WITTENSTEIN, HAMBURG UNIVERSITY EA = Empirical Archival  
 Co-Author: Tobias Bauckloh, University of Kassel  
 Inga Hardeck, European University Viadrina  
 Bernhard Zwergel, University of Kassel

## TX-RF | Wednesday 10<sup>th</sup> May • 15:00-16:30

### TXRF01: TAX RULES (I)

Chair: KATHLEEN ANDRIES | Room: HMV Meeting 7

#### THE IMPACT OF TAX LOSS CARRY-FORWARDS ON FIRMS' FINANCING BEHAVIOR

Author: MARTINA RECHBAUER, GRAZ KARL-FRANZENS UNIVERSITY EA = Empirical Archival

#### THE EFFECTS ON INVESTMENT INCENTIVES OF AN ALLOWANCE FOR CORPORATE EQUITY TAX SYSTEM: THE BELGIAN CASE AS AN EXAMPLE

Author: KONRAD RICHTER, LEIPZIG UNIVERSITY AM = Analytical/Modelling  
 Co-Author: Carmen Bachmann, Leipzig University  
 Martin Baumann, Leipzig University

#### ECONOMIC EFFECTS OF THE INTRODUCTION OF AN ALLOWANCE FOR EQUITY INCREASES

Author: SILKE RÜNGER, GRAZ KARL-FRANZENS UNIVERSITY EA = Empirical Archival

Co-Author: Matthias Petutschnig, Vienna University of Economics and Business

#### PRICE AND COMPETITION EFFECT OF VAT: EVIDENCE FROM THE BULLION COIN MARKET IN GERMANY

Author: WOJCIECH STILLER, BERLIN SCHOOL OF ECONOMICS AND LAW EA = Empirical Archival

## TX-RF | Thursday 11<sup>th</sup> May • 09:00-10:30

### TXRF02: TAX RULES (II)

Chair: SASKIA KOHLHASE | Room: VCC S9

#### SHIFTING THE ACCOUNTING PROFESSIONS ENGAGEMENT WITH THE "PUBLIC INTEREST

Author: ERIC CLUBB, THE UNIVERSITY OF SYDNEY CD = Conceptual Development

#### FRAMING IN REPORTING BEHAVIOR - THE CASE OF GERMAN INCOME TAX RETURN DATA

Author: DANIELA KÜHNE, UNIVERSITY OF PASSAU EA = Empirical Archival

Co-Author: Markus Prof. Dr. Diller, University of Passau

#### TAX TRANSPARENCY - AN ANALYSIS OF THE LUXLEAKS FIRMS

Author: JOHANNES MANTHEY, WUERZBURG UNIVERSITY EA = Empirical Archival

Co-Author: Dirk Kiesewetter, WUERZBURG UNIVERSITY

#### DOES RISK SHARING CONTRACT FOSTER THE INVESTMENT CLIMATE OF MALAYSIAN MARGINAL OIL FIELDS?

Author: NATRAH SAAD, UNIVERSITY UTARA MALAYSIA EA = Empirical Archival

Co-Author: NOR AZIAH ABDUL MANAF, UNIVERSITI UTARA MALAYSIA

ABDULSALAM MAS'UD, HUSSAINI ADAMU FEDERAL POLYTECHNIC

Zuaini Ishak, Universiti Utara Malaysia

## TX-RF | Friday 12<sup>th</sup> May • 14:00-15:30

### TXRF03: MULTINATIONAL FIRMS AND M&A ACTIVITY

Chair: MARKUS DILLER | Room: VCC S9

#### IMPACT OF CONTROLLED FOREIGN COMPANY RULES ON POST-ACQUISITION INVESTMENT IN TARGET FIRMS

Author: CHRISTOPH HARENDT, UNIVERSITY OF MANNHEIM EA = Empirical Archival

Co-Author: Dominik von Hagen, University of Mannheim

#### THE IMPACT OF INTERNATIONAL DIVIDEND AND CAPITAL GAINS TAXATION ON CROSS-BORDER M&A PRICES

Author: FABIAN NICOLAS PÖNNIGHAUS, UNIVERSITY OF MANNHEIM EA = Empirical Archival

Co-Author: Dominik von Hagen, University of Mannheim

#### SPECIAL TAX ZONES: TAX AVOIDANCE WITHIN THE EUROPEAN UNION

Author: KATHARINA SCHULTE SASSE, MUESTER UNIVERSITY EA = Empirical Archival

Co-Author: Martin Thomsen, Muenster University

Christoph Watrin, Muenster University

#### INFLUENCE OF CONTROLLED FOREIGN COMPANY RULES ON CROSS-BORDER M&A ACTIVITY

Author: DOMINIK VON HAGEN, UNIVERSITY OF MANNHEIM EA = Empirical Archival

Co-Author: Axel Prettl, Universität Tübingen

**TX-RF** | Thursday 11<sup>th</sup> May • 14:00-15:30**TXRF04: TAX AVOIDANCE AND EARNINGS MANAGEMENT**

Chair: FALKO WEISS | Room: HSP Almadà

**THE RELATION BETWEEN TAX AVOIDANCE AND VOLUNTARY DISCLOSURES OF TAXATION-- EVIDENCE FROM UNITED KINGDOM**

Author: WEI-CHUAN KAO, NATIONAL TAIWAN UNIVERSITY EA = Empirical Archival

Co-Author: Chih-Ya Chang,

**MULTINATIONAL TAX AVOIDANCE: IS IT ALL ABOUT PROFIT SHIFTING?**

Author: JOCHEN PIERK, ERASMUS UNIVERSITY ROTTERDAM EA = Empirical Archival

Co-Author: Christof Beuselinck, IESEG School of Management

**EARNINGS MANAGEMENT IN RESPONSE TO CORPORATE TAX REDUCTIONS AND THE VALUE OF AUDITS**

Author: DENNIS SUNDBVIK, HANKEN SCHOOL OF ECONOMICS EA = Empirical Archival

Co-Author: HENRIK HÖGLUND, HANKEN SCHOOL OF ECONOMICS

**FINANCIAL TRANSPARENCY TO THE RESCUE: EFFECTS OF COUNTRY-BY-COUNTRY REPORTING IN THE EU BANKING SECTOR ON TAX AVOIDANCE**

Author: HUBERTUS WOLFF, UNIVERSITY OF COLOGNE EA = Empirical Archival

Co-Author: Michael Overesch, University of Cologne

**TX-RF** | Wednesday 10<sup>th</sup> May • 17:00-18:30**TXRF05: TAX AVOIDANCE: FIRMS' CHARACTERISTICS AND INSTITUTIONAL CONTEXT**

Chair: FABIAN SCHMAL | Room: HSP El Racó

**WHEN CAN YOU HAVE YOUR CAKE AND EAT IT? AN EXAMINATION OF TAX AVOIDANCE AND TAX RISK**

Author: KATHLEEN ANDRIES, WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT EA = Empirical Archival

Co-Author: Anna Alexander, WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT

**ARE SMALL AND MEDIUM FIRMS LESS ENGAGED IN TAX AVOIDANCE ACTIVITIES COMPARED TO OTHER FIRMS: FIRM-LEVEL EVIDENCE FROM BELGIAN TAX RETURN DATA**

Author: PIETER BUYL, GHENT UNIVERSITY EA = Empirical Archival

Co-Author: Antoine Doolaee, Ghent University

Annelies Roggeman, Ghent University

**OVER TAX AVOIDANCE AND FIRM VALUE**

Author: YAN YI CHIOU, NATIONAL TAIPEI UNIVERSITY EA = Empirical Archival

Co-Author: Min-Jeng Shiue, National Taipei University

Nai-Yng Liu, National Taiwan University

**EFFECTS OF DISCLOSING TAX AVOIDANCE: CAPITAL MARKET REACTION TO LUXLEAKS**

Author: BIRGIT HÜSECKEN, UNIVERSITY OF COLOGNE EA = Empirical Archival

Co-Author: Michael Overesch, University of Cologne

Alexander Tassius, University of Cologne

**LABOR TAX AVOIDANCE MEASURES AND DETERMINANTS: EMPIRICAL TESTS ON FRENCH UNLISTED FIRMS**

Author: DIEGO RAVENDA, UNIVERSITY OF TOULOUSE, TOULOUSE BUSINESS SCHOOL (CAMPUS BARCELONA) EA = Empirical Archival

Co-Author: Maika Melina Valencia-Silva, ESADE Business School

Josep Maria Argiles-Bosch, Universitat de Barcelona

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Crawford	Louise	ICRF02
Cready	William	FRPS11, FRPS12
Crisan	Andrei-Razvan	PSNPRF01, PSNPRF04
Cruz	Ana Paula Da	MARF11
Cuadrado-Ballesteros	Beatriz	PSNPPS04
Culasso	Francesca	SEEPS02
Cunha	Jacqueline Veneroso Alves Da	EDRF04
Curto	José	FAFRRF01
Czernkowski	Robert Mariusz J.	PSNPPS04

## D

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Dai	Lili	GVPS08
Dai	Narisa Tianjing	ICPSD02
Dalla Via	Nicola	SEERF07
D'amico	Eugenio	SEERF02
Dao	Mai	AUPS06
D'arcy	Anne	FRPS02
Dargenidou	Christina	FRPS19
Dasi	Rosa María	PSNPRF02
Daske	Holger	FRPS15, ICPSD01
Datt	Rina	AUPS09
Daunfeldt	Sven-Olov	AURF09
David	Newton	FAPS07
Davila	Tony	MARF07
Davrinche	Grégoire	FAFRRF09
De Groot	Therese	MARF10
De Kok	Ties (T.c.j.)	MARF16
De La Higuera Molina	Emilio José	PSNPRF05
De Vicente	Marta	FRPS19
Dedman	Elisabeth	AUPS10
Deegan	Craig	SEEPS09, SEERF01
Dekker	Henri	MAPS07
Dell'atti	Vittorio	FAFRRF01
Demartini	Chiara	FAFRRF10
Demers	Elizabeth	FRPS21
Demir	Volkan	FAFRRF15
Demirag	Istemi	MARF09
Demirakos	Efthimios	FAFRRF18
Demirtas	Melanie	FAPS02
Demmer	Matthias	FAPSD01

Derchi	Giovanni Battista	SEERF02
Derfuss	Klaus	MAPS08
Dermarkar	Simon	ICPS04
Desai	Prajakta	FAPS01
Desender	Kurt	FRPS05
Detzen	Dominic	HIPS02
Devicienti	Francesco	FAFRRF26
Deville	Aude	MARF04
Dhole	Sandip	FRPS03
Di Meo	Fabrizio	AURF02
Dias	José	FRPS16
Dicuonzo	Grazia	FAFRRF01
Diebecker	Jan	SEERF09
Dierynck	Bart	MAPSd03, MAPS11
Diller	Markus	TXRF02
Ding	Rong	FAPSD02
Ding	Shujun	PSNPPSD01
Dinh	Tami	FAFRRF17, FAPS14, MAPS02
Dios	Selma Alves	SEERF01
Ditillo	Angelo	MAPS03
Diyanty	Vera	SSSRF09
Dobija	Dorota	PSNPPSD02
Dobroszek	Justyna	EDRF02
Doherr	Thorsten	FAPS10
Donada	Carole	MARF15
Donatella	Pierre	PSNPPS03
Dong	Minyue	FAFRRF21, FRPS05
Dong	Ting	AURF05
Dong	Yashu	FRPS31, MAPS12
Donker	Han	FAFRRF16
Donnelly	Ray	AUPS08
D'onza	Giuseppe	AURF01, AUPS22
Doolaeye	Antoine	TXRF05
Dossi	Andrea	MAPS03
Doucet	Andrew	GVRF08
Doukakis	Leonidas	FRPS05
Downar	Benedikt	AUPS07, GVPS02
Downing	Jeff	AUPS14, FAFRRF21
Drake	Michael	FRPSD03
Drefahl	Christian	GVRF02
Driskill	Matthew	FAPSD03
D'souza	Márcia	ICRF01
Du	Yan	MARF04
Du Rietz	Sabina	SEEPS02
Dubois	Michel	FAPS12
Duh	Rong-Ruey	FAFRRF16
Duncan	Keith	GVRF05
Duong	Chau	GVPS07, GVRF08
Duro	Miguel	FRPSD04
Durocher	Sylvain	ICPS02
Dworkis	Kelsey	MARF10
Dyball	Maria Cadiz	FAPS02
Dyckman	Thomas	HIPSD01
Dyduch	Justyna	SEERF02
Dynel	Marta	FAFRRF18

**E**


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Eberhartinger	Eva	ICRF01
Ebert	Michael	FAFRRF08
Edgley	Carla	ICRF02
Efendi	Jap	FAFRRF18
Eisenschmidt	Karsten	GVRF11
Ek	Emma	PSNPPS05
El Fassi	Fatem-Zahra	FAPS08
Eldeeb	Mohamed	AURF08
Elder	Randal	GVRF09
Elemes	Anastasios	AUPS18
El-Haj	Mahmoud	FRPSD05
Elhelaly	Moataz	FRPS19
Eliwa	Yasser	FAFRRF17
Eller	C. Kevin	MAPS06
Elschner	Christina	TXPS08
Elsilä	Anna	GVRF02
Emby	Craig	AUPS03
Enache	Luminita	GVPS01
Endenich	Christoph	MARF11
Endrikat	Jan	MAPS08
Enev	Maria	AUPSD02
Epure	Mircea	GVPS03
Erasmus	Lourens	AURF01
Ernstberger	Jürgen	AUPS07, GVPS02
Ertugrul	Melik	FAFRRF15
Escobar Perez	Bernabe	SEERF02
Eugster	Florian	AURF05, FAFRRF11
Eulaiwi	Baban	AUPS19
Evans	John	MAPS11
Evans	Lisa	ICRF01
Everett	Jeff	GVRF06

**F**


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Faasse	Jonathan	FRPS04, GVPSD02
Fabrizi	Michele	FAPS08
Fallan	Even	SEERF04
Falta	Michael	FAFRRF01
Fan	Wenlin	GVRF11
Fang	Junxiong	GVPS06
Fargher	Neil	AUPS08, FAFRRF12
Fasan	Marco	GVPS05
Fasiello	Roberta	ICRF01
Feder	Madeleine	SEEPSD02
Fedyk	Tatiana	FRPS28
Feldbauer-Durstmüller	Birgit	MARF14
Fenies	Pierre	HIPS03
Ferentinou	Aikaterini	GVRF09
Ferramosca	Silvia	AUPS22
Ferrari	Mascia	GVRF08
Ferrer	Elena	FAFRRF23
Fijalkowska	Dominika	GVRF07
Filiou	Anastasia	GVRF04

Filip	Andrei	FRPS12, FRPS24, FRPSD03
Fink	Matthias	AURF07
Firk	Sebastian	FAPS03, MAPS12
Firoozi	Maryam	AUPS23
Flagmeier	Vanessa	FAFRRF11
Flood	Barbara	MARF08
Floropoulos	Nikolaos	FRPS10
Florou	Annita	AUPSD04, FRPS14
Floyd	Theresa	AUPS03
Flynn	Antoinette	FAFRRF24
Foerstemann	Till	FAFRRF13
Fogel-Yaari	Hila	AUPSD02
Foo	Yee-Boon	GVRF02
Forgione	Dana	FAFRRF20
Fornaciari	Luca	SEERF04
Fowler	Carolyn	MARF12
Foye	James	FAFRRF17
Francis	Jere	AUPS21
Franco	Gus De	AUPSD02
Francoeur	Claude	GVPS04
Franke	Benedikt	FRPS18
Franses	Philip Hans	MARF08
Fredriksson	Antti	AUPS23
Free	Clinton	ICPSD02
Fregonesi	Mariana S. F. A.	SEERF03
Freitas De Moura	Andre Aroldo	FRPS08
Frey	Lisa	TXPS05
Frezatti	Fabio	MARF11
Frigotto	Maria Laura	MARF11
Frii	Peter	GVRF05
Friis	Ivar	MARF15
Fu	Chenxi	MARF02
Fu	Yuanlue	MARF02
Fujitani	Ryosuke	FAFRRF04
Fukushima	Kazunori	MARF16
Fúnez	Domi Romero	HIPS02
Fung	Simon	AUPS15

## G

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Gad	Mahmoud	GVPS08
Gaeremynck	Ann	AUPS19, GVPS03
Gaia	Silvia	SEEPS08
Gallagher	Ronan	FAFRRF28
Gallego Alvarez	Isabel	SEERF09
Gallhofer	Sonja	ICRF03, ICPS10
Gallizo	José Luis	GVRF09
Gamm	Markus	TXPS08
Gammie	Elizabeth	AURF08
Gao	Feng	FRPS25
Gao	Ru	AURF03
Gao	Zhan	TXPSD02
Garanina	Tatiana	GVRF01
García-Benau	María A.	SEERF09
García-Fernández	Roberto	PSNPRF04

Garcia-Lacalle	Javier	PSNPPS01
García-Meca	Emma	GVPS01
Garcia Osma	Beatriz	GVPS01, SEEPS07, FRPS19, HIPS02
García-Sánchez	Isabel-María	SEERF06
Garde-Sanchez	Raquel	FAFRRF30
Garg	Mukesh	GVPS04
Garnier	Claire	ICPS08
Garrido-Rodríguez	Juan Carlos	PSNPRF05
Garvey	Anne Marie	FAFRRF07
Gassen	Joachim	FRPS17
Gatzweiler	Marian Konstantin	ICPS03
Gäumann	Martin	GVRF07
Gautier	Frederic	AURF02
Gebreiter	Florian	ICRF02
Geiger	Marshall	AUPSD02, AUPS02
Gendron	Yves	ICPSD02, ICPS02, ICPS04
Georgiou	Nadine	FAFRRF04
Gerged	Ali	SEERF04
Gesuele	Benedetta	PSNPRF05
Geuser	Fabien De	MARF12
Ghafran	Chaudhry	GVRF09, ICPS06
Ghannam	Samir	GVPS04
Ghio	Alessandro	FRPSD03
Ghisi	Aline Cristine	ICRF02
Gibson	Rajna	FAFRRF22
Gierusz	Jerzy	FAFRRF15
Giner	Begoña	SEEPS05, FAFRRF06
Giorgino	Marco	GVRF01
Giosi	Alessandro	AURF06
Gissel	Jodi	AUPS06
Givoly	Dan	TXPSD02
Glaum	Martin	MAPS03
Gloger	Mario Albert	FAFRRF02
Goel	Pratik	FRPS04
Goettsche	Max	MARF05
Gogolin	Fabian	AURF09
Gold	Anna	AUPSD02
Goldman	Nathan	AUPS12
Gomes	Delfina	EDRF03, ICPS02
Gomez-Biscarri	Javier	FAPS10, FAFRRF20
Gomez Carrasco	Pablo	SEEPS07
Gomez-Conde	Jacobo	MAPS08
Gomez-Ruiz	Laura	MAPS10
Gonçalves	Rosana	SEERF03
Goncharenko	Galina	PSNPPS06
Goncharov	Igor	FRPS02
Gong	Na	GVRF03
Gong	Zhiyun	MAPS09
González-Díaz	Belén	PSNPRF04
Gonzalo Angulo	José Antonio	FAFRRF07
Gordon	Irene M.	SEERF01
Gordon	Martyn	ICRF02
Gosselin	Anne Marie	GVRF10
Gosselin	Maurice	MAPS03, MARF06
Gossner	Stephan	FAFRRF13
Gotti	Giorgio	GVPS05

Gounopoulos	Dimitrios	FAPS08, FRPS06
Graaf	Johan	ICPS10
Grabi ski	Konrad	EDRF01
Grabner	Isabella	MAPS14
Grafton	Jennifer	MAPS07
Graham	Cameron	ICPS05
Grande Herrera	Cristina	GVPS01
Graschitz	Sabine	AURF04
Grassi	Laura	GVRF01
Gray	Glen	AURF08
Gray	Sidney	FAFRRF13
Greco	Giulio	AUPS22, FAFRRF27
Green	Karen	MAPS06
Green	Wendy	AUPS05
Greenwood	Margaret	PSNPRF04
Greiling	Dorothea	SEERF03
Grey	Colette	FAFRRF24
Grigaliuniene	Zana	FAPS12
Grisard	Claudine	ICPS05
Gronewold	Ulfert	FRPS20
Groot	Bert De	MARF08
Grossi	Giuseppe	PSNPPSD02
Grosskopf	Ann-Kristin	FAFRRF14
Grottke	Markus	ICRF01
Grüning	Michael	FAFRRF08
Gu	Junjian	AUPS16
Gu	Tracy	AUPSD03, AUPS01
Gu	Zhaoyang	FAFRRF03, FRPS29
Guan	Yanling	FRPSD01
Guenther	Edeltraud	SEERF08
Guerreiro	Reinaldo	MARF15
Guillamón	María-Dolores	PSNPRF05, PSNPPSD02, PSNPRF03
Guillamon Saorin	Encarna	SEEPS07
Guinea	Flavius Andrei	MARF03
Gul	Ferdinand	AUPS08, FAFRRF03, GVRF02
Gullkvist	Benita	SEEPS04
Günther	Thomas	MARF03
Guo	Peng	TXPS02
Gupta	Jairaj	FRPS08
Gupta	Parveen	GVRF01
Gür	Ece	FAFRRF15
Gurskaya	Marina	HIPS01
Guthrie	James	MAPS06
Gutierrez-Ponce	Herenia	PSNPRF01
Gwilliam	David	AURF12

## H

Haak	Marcel	TXPS03
Haapamäki	Elina	GVRF06
Habib	Ahsan	AUPS19
Hagen	Dominik Von	TXRF03
Hagendorff	Jens	GVPSD02
Hahn	Rüdiger	SEEPSD02, SEEPS04
Haig	Alistair	FAFRRF28

Hamberg	Mattias	FAFRRF19, GVRF05
Hammami	Ahmad	FRPS13
Hammersley	Jackie	AUPS05
Hansen	Allan	MARF15
Harakeh	Mostafa	FAFRRF14
Haraldsson	Mattias	PSNPPS03
Hardeck	Inga	TXPS08, TXPS10
Hardies	Kris	AUPS12, AUPS14
Harendt	Christoph	TXRF03
Harris	Kathleen	AUPS12
Harrison	Julie	MAPS15
Hartlieb	Sven	MAPS13
Hartwig	Fredrik	AURF09
Hasan	Iftekhhar	AUPS09
Hasan	Rajib	FRPS11
Hashim	Noor	FRPS09
Haslam	Jim	ICRF03, ICRF02, ICPS10
Hassall	Trevor	EDPS01
Hassan	Omaima	SEERF04
Hassel	Lars	SEEPS03
Hasso	Tim	GVRF05
Hay	David	AURF11
Hayes	Louise	FAPSD01
Hayoun	Shaul	ICPS05
He	Li-Jen	AURF11
Hecimovic	Angela	AUPS04
Heckemeyer	Jost	TXPS08
Hegazy	Karim	AURF08
Hegazy	Mohamed	AURF08
Heggen	Campbell	MARF07
Heinicke	Xaver	MARF03
Heitzman	Shane	TXPS02
Helle	Grete	MARF13
Hellman	Niclas	FRPS02
Hellmann	Andreas	ICRF03
Hemaidan	Nader	FAPS09
Henderson	Elisa	ICPS04
Hennig	Jan Christoph	FAPS03
Hennig-Thurau	Thorsten	MARF16
Henri	Jean-Francois	MARF03
Henrizi	Philipp	AURF06
Herb	Wolfgang	FAFRRF11
Herdan	Agnieszka	EDRF01
Hering	Jörg	FAFRRF10
Herrmann	Theresa	FAFRRF07
Hess	Dieter	FAFRRF27, FAPS07
Hiebl	Martin.	MARF14
Higuera-Molina	Emilio José De La	PSNPRF05
Hilary	Gilles	FRPS11
Hill	Paula	FAPS09
Hillmann	Lisa	TXPS06
Himme	Alexander	MARF16
Himmelsbach	Dario	AURF06
Hinterecker	Harald	SEEPS01
Hinz	Frederike	MARF01
Hirose	Yoshitaka	PSNPRF05

Hitz	Joerg-Markus	FAFRRF08, FAFRRF14
Hjelstrom	Tomas	FRPS02
Ho	Tuan Quoc	FAPS03
Höbelt	Johannes	FRPS06
Hoehl	Rebecca	TXPS06
Hoepner	Andreas	SEERF07
Hoermanseder	Stéphanie A.	TXPS09
Hoffmann	Sebastian	FRPS16
Hoffmeister	Nick	MAPS16
Hofmann	Christian	GVRF04
Höglund	Linda	MARF10
Höglund	Henrik	TXRF04
Hoitash	Rani	FRPS07
Hoitash	Udi	FRPS07
Holland	Kevin	ICRF02
Holm	Claus	AURF03
Holm	Morten	MAPS17
Holmgren	Helén	EDPS01
Holmgren Caicedo	Mikael	MARF10
Holzacker	Martin	MAPS16
Hombach	Katharina	FRPS26
Hong	Min Jeong (Minna)	ISRF01
Hoopes	Jeffrey	FAFRRF23
Hoozée	Sophie	MARF06, SEEPS11
Hopland	Arnt	TXPS01
Hoque	Zahirul	MARF05
Hörner	Sven	GVPS05
Horton	Joanne	FRPS10
Hossain	Sarowar	AUPS12
Hostettler	Sophie	FAFRRF27
Hou	Qingsong	GVRF11
Hou	Wenxuan	AUPS08
Houqe	Muhammad Nurul	AUPS20
Howieson	Bryan	AURF08
Hrazdil	Karel	FAPS09
Hsiao	Daniel	SEERF04
Hsieh	Tien-Shih	MAPS04
Hsieh	Yu-Ting	AURF04
Hsu	Hwa-Hsien	AURF07
Hsu	Sylvia	MARF10
Hsu	Yu-Lin	FAFRRF13
Hu	Mingsheng	GVRF11
Hua	Guiru	FAFRRF22
Huang	Alan	FRPS29
Huang	Hua-Wei	AUPS06
Huang	Rui	FAFRRF19
Huang	Shaio Yan	FAFRRF27, GVPS09
Huang	Sterling	AURF06
Huang	Ting-Chiao	AURF04, AUPS06
Huang	Zhongwei	GVPS05
Huang	Li-Chun	AUPS14
Hudaib	Mohammad	AURF11
Hughes	Susan	EDRF04
Hugon	Artur	FAPS06
Huikku	Jari	MARF12
Hummel	Katrin	SEEPS04

Hung	Shengmin	FAPS13, GVRFO9
Hunziker	Stefan	AURF06
Huq	Asif	AURF09
Hurtt	David	PSNPPS06
Hurtt	Kathy	PSNPPS06
Hüsecken	Birgit	TXRF05
Hutchinson	Marion	GVRFO2
Hwang	Lee-Seok	TXPS01
Hwang	Seokyoun	FAFRRF22
Hyeon	Jiwon	MAPS05
Hyun	Jeong-Hoon	MAPS05
Hyun	Soonchul	MARF03

## I

Iermolenko	Olga	MARF09
Inglis	Robert	SEERF01, PSNPPS02, SEEPS09
Ionascu	Mihaela	ICRF03
Ionascu	Ion	ICRF03
Ipino	Elisabetta	FAPS08
Ishak	Zuaini	TXRF02
Isidro	Helena	FRPS16
Isin	Adnan	TXPSD02
Ivanova	Mariya	AUPS23, FRPS30, GVRFO8
Izani	Remie	MARF05

## J

Jabbour	Mirna	MARF15
Jace		MAPS10
Jacob	Martin	TXPS01, TXPS02
Jacobs	Kerry	MARF04
Jager	Herman De	EDRF04
Jaggi	Bikki	FAFRRF08
Jain	Ankit	FRPS04
Jana	Stephanie	FAFRRF09
Janka	Marc	MARF03
Järvenpää	Marko	MARF02
Jarvinen	Tuukka	AUPS05
Järvinen	Janne	MAPS08
Jeacle	Ingrid	HIRF02
Jeanjean	Thomas	FAFRRF09
Jenkins	Nicole	AUPS03
Jeny-Cazavan	Anne	ICPS09, SEEPS10, FAFRRF10
Jeong	Kwang Hwa	FAFRRF28
Jeong	Seok Woo	AUPS04
Jermakowicz	Eva	FAFRRF16
Jerman	Lambert	ICPS01
Jermias	Johnny	MARF02, MARF13
Jerónimo	Juan Manuel Ramón	MARF14
Ji	Sophia	SEERF06
Ji	Xudong	AURF02
Jia	Weishi	FRPS27
Jia	Yuping	GVRFO3

Jiang	Jie	GVRF04
Jiang	Like	FRPS28
Jiang	Nan	MAPS16
Jiang	Wei	GVRF06
Jin	Justin Yiqiang	FAFRRF21
Jo	Koren	FAFRRF25
Johanson	Daniel	MAPS03
Johansson	Jeaneth	FAFRRF23
Johnson	E. Scott	GVRF08
Johnson	Elizabeth	AUPS13
Johnson	Joseph	FRPS24
Jokipii	Annuikka	AURF02
Jonäll	Kristina	EDPS01, EDRF03
Jones	Michael John	FAFRRF10, FRPS21, SEEPS08
Jönsson	Micael	GVRF12
Joos	Philip	FRPS08
Jorgensen	Bjorn	FRPS01, FRPSD04
Journeault	Marc	MARF07
Jung	Jay Heon	FAPS04
Jung	Kyoungchul	AURF05
Jung	Nam Chul	AUPS04

## K

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Kaarbøe	Katarina	MARF13
Kagaya	Tetsuyuki	FAFRRF25
Kai	Hisao	MARF08
Kajiwara	Takehisa	MARF15
Kajüter	Peter	AUPS04
Kalay	Alon	FRPS08
Kallapur	Sanjay	FRPS04
Kallunki	Juha-Pekka	GVRF02
Kamath	Saipriya	AUPS17
Kanagaretnam	Kiridaran	FAFRRF18, FAFRRF21, TXPS04
Kang	Byoung Uk	AUPS10
Kang	Helen	FAFRRF17
Kang	Jian	FAPS13
Kang	Tony	GVPS05, FRPS09
Kao	Li-Hua	SEERF05
Kao	Wei-Chuan	TXRF04
Karaibrahimoglu	Yasemin	AUPS10
Karamanou	Irene	FAFRRF28, FAPS05, FRPS10
Karasiewicz Baudot	Lisa	ICPS04
Karatzimas	Sotirios	PSNPRF03
Karelskaia	Svetlana	HIRF01
Karim	Wares	AUPS20
Karjalainen	Jouko	MARF12
Kärkinen	Eija	FAFRRF24
Karlsson	Thorlákur	MARF02
Karmanska	Anna	FAFRRF09
Kaspereit	Thomas	FAFRRF02
Kasperskaya	Yulia	PSNPRF02, EDRF04, PSNPRF02
Kastberg	Gustaf	PSNPRF05
Kasukabe	Mitsunori	HIRF01, AURF10

Kaul	Ashok	FAPS07
Kausar	Asad	FRPS21
Kawai	Takaharu	MAPS07
Kawashima	Kenji	SEERF01
Kedzior	Marcin	EDRF01, FAFRRF24
Kempkes	Jan	FAFRRF17
Kennedy	Frances	MAPSd03
Kent	Pamela	AUPS12
Kerr	John	GVRF07
Kesteren	Matthew Van	MARF12
Kettunen	Jaana	ICRF01
Khalil	Mohamed	GVRF09
Kharuddin	Khairul Ayuni Mohd	AURF02
Khurana	Inder	FRPS14
Kiesewetter	Dirk	TXRF02
Kim	Eung Gil	FRPS03, MARF12
Kim	Hyun Ah	GVRF10
Kim	Ja	AUPS10
Kim	Jae B.	FRPS31
Kim	Jeong-Bon	GVPS06, FAPS11, FAFRRF29, GVPS07
Kim	Jinbae	MAPS11, MARF12
Kim	Myungsun	FAFRRF06
Kim	Yongtae	FAPS05
Kimbrough	Michael	FRPS30
Kiran	Anila	AUPS23
Kirk	Marcus	FAPSD03
Kirschenheiter	Michael	FRPS25
Kitada	Tomohisa	MARF15
Kiy	Florian	FAFRRF20
Klaes	Elisabeth	FRPS14
Klassmann	Florian	FAFRRF14
Klimczak	Karol	FAFRRF18, GVRF07
Knauer	Thorsten	MAPS02
Ko	Wansuk	AURF05
Koch	Christopher	AUPS07, GVRF12
Koch	Reinald	TXPS08
Koh	Kevin	AUPS19
Koh	Wei Chern	AUPS11
Kohlhase	Saskia	TXPSD01
Kolesnik	Katarzyna	FAFRRF15
Kometani	Kenji	FAFRRF25
Kondo	Takahito	MARF11
Koo	Jeongho	EDRF03
Kopel	Michael	MAPS01
Kopita	Anastasia	FAPS05
Korczak	Adriana	FAPS09
Korczak	Piotr	FAPS09
Koroy	Tri Ramaraya	AUPS05
Kostaris	Konstantinos	EDPS02
Kotzian	Peter	MARF13, SEEPSD02
Kousenidis	Dimitrios	AURF12, FAFRRF06
Koyama	Mami	MARF15
Kraft	Pepa	FAPS10
Kramer	Stephan	MAPS16
Krasodomska	Joanna	SEERF02, EDRF01, FAFRRF09, ICRF01

Krenn	Peter	TXPSD01
Kreuzberg	Fernanda	GVRF03
Krishnan	Gopal	AUPS15, AURF03
Kroeichert	Sarah	FRPS23
Kronenberger	Sandra Katarina	FAPS01
Kronenberger	Sebastian	AUPS01, AUPS02
Kroos	Peter	MARF04
Kruse	Nina	MAPS14
Kubata	Adrian	FAFRRF23, FAFRRF29
Kühne	Daniela	TXRF02
Kühne	Nina	GVRF04
Kujala	Johanna	ICPS01
Kumar	Alok	FAPS04
Kunz	Rolien	EDRF04
Kunzl	Ferdinand	MAPSd02
Kuo	Thomas	GVRF06
Kuo	Tsuilin	GVRF04
Kuo	Wei-Chuan	FAFRRF30
Kurniawati	Heny	FAFRRF17
Kuroki	Makoto	PSNPRF05
Küster	Stephan	MARF05
Kuter	Mikhail	HIPS01
Kvaal	Erlend	FRPS12
Kwack	So Yean	GVRF08
Kwak	Byungjin	AUPS17
Kwon	Chad	FAFRRF22
Kwon	Soo Young	AURF05
Kyung	Hangsoo	FRPS10

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**L**

Laan	Sandra Van Der	ICPS07
Labelle	Réal	SEEPS12
Lachmann	Maik	FAFRRF07
Ladas	Anestis	FAFRRF06
Lagrange	Bruce	FAFRRF19
Laguecir	Aziza	MAPS17
Lai	Alessandro	ICPS01, SEEPSD02
Lai	Karen My	FAFRRF03
Lai	Shufang	GVPS06
Laine	Teenu	MARF04
Lam	Kevin C K	GVRF01
Lambert	Vicky	ICPS04
Lamoreaux	Phillip	AUPS16
Landis	Cristina	SEERF03
Langevin	Pascal	MARF13
Langli	John Christian	AUPS14, AUPS07, AUPS14, AUPSD03
Lapsley	Irvine	ICPS09
Larrán	Manuel	PSNPRF01
Laschewski	Christian	FAFRRF16, FRPS25
Lassila	Erkki	MAPS17
Laux	Rick	TXPSD02
Laux	Volker	AUPS01
Laviolette	Eric Michael	MARF12
Lazega	Emmanuel	ICPS09

Leão	Fernanda	ICPS02
Leca	Bernard	MAPS17
Lee	Brandon Byunghwan	FRPS18
Lee	Bryan Byung-Hee	FAPS05
Lee	Dongyoung	FAPS05
Lee	Edward	FAFRRF14, FAFRRF29, FAPS11
Lee	Eunyoung	FAFRRF25
Lee	Gun	MAPS11, MARF12
Lee	Hanna	FRPS30
Lee	Hyoik	EDRF03
Lee	Jae Eun	AUPS16
Lee	Jay Junghun	FAPS05
Lee	Jimmy	TXPS04
Lee	Joo Hyung	MAPS13
Lee	Kin Wai	AUPS11
Lee	Kyungran	FAFRRF19
Lee	Mei Yee	FAFRRF03
Lee	Min Young	MAPS11, MARF12
Lee	Sam	FRPSD05
Lee	Sam (Sunghan)	FRPS26
Lee	Sang Ho	AUPS04, MARF12
Lee	Woo-Jong	AUPS10
Lehmann	Nico	GVPS06
Lejard	Christophe	FAFRRF20
Lent	Laurence Van	GVRF04
Lenz	Hansrudi	AUPS18
Lesage	Cedric	GVPS02
Levant	Yves	MARF07
Levi	Shai	FRPS11
Levy	Ariel	SEERF01
Li	Congcong	FAPS06
Li	Heather	AUPSD02
Li	Ken	FRPS25
Li	Ningzhong	GVPSD01
Li	Siyi	FRPS25
Li	Tiemei (Sarah)	GVPS07
Li	Wenjing	GVRF12
Li	Xiao (Amanda)	FRPS01
Li	Yiwei	GVRF07
Li	Yong	FRPSD01
Li	Zengquan	GVPS06
Liao	Chih-Hsien	FAFRRF16
Liao	Guanmin	AURF03
Liao	Lin	SEEPS06
Liao	Qunfeng	SEERF04
Liao	Yi-Hsing	SEERF05
Licerán Gutiérrez	Ana	FAFRRF05
Liempd	Dennis Van	AURF09
Liew	Angela	MARF11
Lillis	Anne	MAPS07
Lim	Chee Yeow	TXPS04
Lim	Chu Yeong	FAFRRF07
Lim	Felix	FAFRRF09
Lim	Ivan	GVPSD02
Lim	Jee-Hae	ISRF01
Lim	Sonya	FAPS04

Lim	Stephen	PSNPPS04
Lima	Gerlando Augusto Sampaio Franco De	EDRF04, ICRF01
Lin	An-Ping	FAPS06
Lin	Bin	GVPS02
Lin	Chan-Jane	AURF04
Lin	Feng-Yi	GVPS09
Lin	I-Cheng	FAFRRF03
Lin	Ruey-Ching	FAFRRF14
Lin	Tse-Chun	AUPSD03
Lin	Wen	FRPS18
Lin	Yi-Hung	AUPS06, AURF04
Lin	Yi-Mien	FAFRRF02
Lin	Yu-Chun	AURF10
Lin	Bin	SEEPS06
Ling	Zhejia	FRPS26, SEEPS12
Link	Michael	SEERF03
Lionzo	Andrea	HIRF02
Lisic	Ling	AUPS21, AURF03
Litjens	Robin	FRPS30
Liu	Cheng-Kun	SEEPS10
Liu	Chia-Ying	SEEPS10
Liu	Chi-Chun	FAFRRF05
Liu	Nai-Yng	TXRF05
Liu	Xiaoding	AUPSD03
Liu	Yang	SEERF07
Liu	Yanju	FRPS24
Liu	Yi	GVPS05
Livne	Gilad	FRPS10
Livne	Tsafrir	FRPS11
Lo	Alvis	GVPS03
Lobo	Gerald	AUPS18, FAPS06, FRPS12, FRPS24, FAFRRF21, TXPS0
Lodh	Suman	GVRF08
Loehlein	Lukas	ICPS08
Löffler	Clemens	MAPS01
Loizides	George	FAFRRF28, FRPS10
Loliwe	Thando	FAFRRF13
Lombardi	Teri	FAPSD01
Lont	David	AUPS15
Lopatta	Kerstin	FAFRRF02
Lopes	Ana Isabel	GVRF04
López	Dennis	AURF04
López	Raquel Flórez	MARF14
López Pérez	Maria Victoria	FAFRRF30
López-De-Silanes	Florencio	FAFRRF20
López-Espinosa	Germán	FAPS10
López-Puertas Lamy	Monica	FRPS05
Lopez-Valeiras	Ernesto	MAPS08
Lorain	Marie-Anne	PSNPRF04
Lorenz	Johannes	TXPS05
Lorsbach	Tobias	FAFRRF27
Lotz	Juliane	GVPSD02
Lou	Yun	FRPS23
Louca	Christodoulos	FAFRRF16
Louis	Henock	FAPS11
Lourenco	Isabel	EDPS01, FAFRRF01, GVRF04
Lourenço	Sofia	MAPS13, MAPS05

Loy	Thomas	MAPS13
Lu	Hai	FAPS06, FRPS29
Lu	Louise	FAFRRF19
Lu	Wei	AURF02
Lu	Xiaoyan	GVRF12
Lubberink	Martien	FAFRRF25
Luca	Marcia Martins Mendes De	ICRF01
Lui	Daphne	FRPSD01, FAFRRF10
Lunawat	Radhika	FRPS20
Luo	Le	AUPS09, SEEPS05
Luo	Shuqing	TXPS04
Luo	Wei	GVPS07
Lyle	Matthew	FRPS27
Lynn	Theodore	AURF09

## M

Ma	Guang	FAPSD03, FAFRRF25
Ma	Mark (Shuai)	AURF03
Ma	Yan	MARF08
Macagnan	Clea Beatriz	GVRF06
Macchioni	Riccardo	FAFRRF06, FAFRRF08, FAFRRF12
Mack	Janet	GVRF02
Madadian	Oveis	FAFRRF01
Madsen	Dag Oivind	MAPS03
Mafrolla	Elisabetta	SEERF02
Magee	Shane	FAFRRF03
Magnan	Michel	AUPS23, FAPS08, FRPS28, SEEPSD01
Mahieux	Lucas	AUPS02
Mahlendorf	Matthias	MARF16
Mahoney	Andrew	AUPS20
Majerczyk	Michael	MARF05
Majid	Abdul	GVRF02
Major	Maria	EDRF03
Mak	Chun Yu	FRPS22, FRPS08, FRPS22
Makar	Stephen	FAPS14
Makela	Hannele	ICPS01
Malagueno	Ricardo	MAPS08
Malikov	Kamran	FAFRRF11
Mallik	Girijansankar	AUPS09
Malz	Stefanie	MAPS18
Manaf	Nor Aziah Abdul	TXRF02
Manello	Alessandro	FAFRRF26
Manes-Rossi	Francesca	MAPS06
Mangelmans	Job	FAPS07
Maniora	Janine	SEERF08
Manson	Stuart	FAFRRF11
Manthei-Geh	Christina	FAFRRF02
Manthey	Johannes	TXRF02
Manzaneque	Montserrat	GVRF12
Maran	Laura	PSNPPS02
Maresch	Daniela	AURF07
Marginson	David	MAPS09
Margolin	Maximilian	MARF16
Mari-Vidal	Sergio	FAFRRF14

Markides	Costas	MARF07
Markov	Stanimir	FAPS06, FAPSD03
Marmousez	Sophie	SEEPS12
Marnet	Oliver	AURF12
Marques	Ana	FRPS06
Marra	Antonio	FAPS02
Marshall	Cassandra	GVRF11
Mårtensson	Maria	MARF10
Marti	Jose	FAFRRF26
Martin	Nicole	MARF16
Martin	Patrick	FRPS24
Martinez	Carlos	SEERF05
Martinez	Daniel	ICPS06
Martinez	Domingo Martinez	PSNPRF01
Martinez	Isabelle	FAFRRF09, SEEPSD01
Martinez Conesa	Isabel	SEERF07
Martínez Ferrero	Jennifer	SEERF06
Martinez-Jerez	F.asis	MAPS16
Martín-Lozano	F. Javier	FAFRRF07
Martinov-Bennie	Nonna	AUPS04, AURF02, AURF08, FAPS02
Marton	Jan	EDPS01, FRPS06
Mashruwala	Raj	ISRF01
Maso	Lorenzo Dal	FAPS06, SEEPS10
Masquefa	Bertrand	ICPS10
Mas'ud	Abdulsalam	TXRF02
Matejka	Michal	MAPS16
Mathieu	Robert	FAFRRF21, AURF09
Matolcsy	Zoltan	GVPS04
Matozza	Felice	SEERF02
Mattei	Marco Maria	FAPS04
Mättö	Markus	FAFRRF26
Mättö	Toni	MARF02, PSNPPS05
Maughan	Rebecca	SEERF08
Maulana	Lora	MARF13
Max	Marcel	TXPS08
Maybuechen	Franz	GVRF12
Mazboudi	Mohamad	AUPS09
Mazza	Tatiana	AUPS22
Mazzi	Francesco	FAPS06, FAFRRF23, SEEPS10
Mbagwu	Chima	AURF09
Mccartney	Sean	PSNPRF03
Mcclure	Charles	FRPS25
Mconville	Danielle	PSNPRF01
Mcgeough	Francis	PSNPPS07
Mckernan	John	HIPSD01
Mcmeeking	Kevin	FAFRRF10
Mcmullin	Jeff	FRPS26
Medhi	Mili	GVRF12
Medioli	Alice	SEERF04
Meidell	Anita	MARF09
Meier	Harald	MAPS02
Melis	Andrea	FRPS21, GVRF03
Melloni	Gaia	SEEPSD02
Mendoza	Carla	MARF13
Menendez-Plans	Carlota	SEERF06
Meng	Xiaojing	GVPS01

Menini	Andrea	FAPSD04
Mensah	Albert Kwame	FRPS22
Merino Madrid	Elena	GVRF12
Merkel-Davies	Doris M	FAFRRF30
Mersland	Roy	AURF05
Merz	Alexander	GVRF10
Mesa Toro	Andres	FAPS10
Messner	Martin	MAPSd02
Metallo	Concetta	PSNPRF05
Meuter	Martin	FAPS07
Mgbame	Chijoke Oscar	GVRF11
Michaely	Roni	TXPS01
Michalak	Jan	FAFRRF09
Michelon	Giovanna	SEEPS03
Mihara	Taketoshi	AURF10
Miihkinen	Antti	AUPS11
Miley	Frances	HIPS03, HIRF02
Miller	Brian	FRPS26
Minutti-Meza	Miguel	FRPS15
Mira	Svetlana	FAPS04
Miras	María Del Mar	SEERF02, SEERF03
Missonier-Piera	Franck	FAFRRF27
Mitra	Santanu	AUPS20
Mittelbach-Hörmanseder	Stéphanie	SEEPS04
Moehlmann	Axel	FAFRRF06
Moeller	Klaus	MAPS04
Moerman	Lee	ICPS07
Mohrmann	Ulf	AURF12
Moilanen	Sinikka	MAPS17
Moldovan	Rucsandra	FRPS13
Moll	Jodie	MAPS15
Möller	Klaus	MAPS14
Momente'	Francesco	GVRF08
Monroe	Gary	MARF07
Montesinos	Vicente	PSNPRF02
Morais	Ana	FAFRRF12
Moraru-Arfire	Andreea	FAPS12
Mörec	Barbara	FAFRRF26
Moreno	Alonso	FAFRRF10
Moreno	Jordi	GVRF09
Morimitsu	Takahiro	PSNPPS02
Morley	Julia	FRPS17
Moroney	Robyn	AUPSD01
Morricone	Serena	FRPS14
Moser	Donald	MAPS11
Mothe	Caroline	MARF15
Motokawa	Katsuhiro	PSNPRF05
Motoki	Fabio	FRPS19
Moufty	Souad	SEERF09
Moya	Soledad	EDRF01
Mubariz	Samur Mustafayev	FRPS22
Mucci	Daniel	MARF11
Muhn	Maximilian	FAPSD04
Müller	Maximilian A.	TXPS02, TXPS01
Müller	Sonja	FRPS18
Müller-Stewens	Benedikt	MAPS14

Muñoz Arenas	Alberto	ICRF01
Munoz-Izquierdo	Nora	AURF06
Munro	Jacqui	FRPS04
Münzer	Margit	ICPS07
Mura	Alessandro	FAFRRF05
Murakami	Yutaro	TXPS03
Muravyev	Alexander	GVRF01
Murphy	Brid	EDPS01
Müssig	Anke	ICPS08
Mutiganda	Jean	MARF03
Myers	Linda	GVRF08, AUPS21
Myllymäki	Emma-Riikka	AUPS05

## N

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Nagata	Kyoko	FAFRRF15
Na'im	Ainun	MARF09
Nakamura	Miho	FAFRRF15
Nam	Jonathan	FRPS31
Nandy	Monomita	GVRF08
Naranjo-Gil	David	MAPS10
Narbón-Perpiñá	Isabel	PSNPPS07
Narendran	Sunitha	GVPS07
Nasev	Julia	FRPS25
Navarro-Galera	Andres	PSNPPS01, PSNPRF05
Nazari	Jamal	SEERF01
Ndemewah	Sinclear Richard	MARF14
Neely	Daniel	PSNPPS06
Negakis	Christos	FAFRRF06
Negre	Emmanuelle	SEEPSD01
Neu	Dean	GVRF06
Neuland	Jana	FAFRRF08
Ng	Cheok Man	FAFRRF03
Ng	Frederick	MAPS15
Ng	Jeffrey	MAPS12, FAFRRF07
Nguyen	Thai Quoc	GVRF08
Nguyen	Tri Tri	GVPS07
Nichols	Craig	FRPS23
Niemann	Hermann-Hennig	MARF06
Niemann	Rainer	TXPS03
Niemi	Lasse	AUPS23
Nienaber	Matthias	AUPS04
Nienhaus	Martin	GVRF10, AUPS04
Niggemann	Felix	AURF03
Nilsson	Henrik	GVRF02
Nilsson	Ola	GVRF12
Nilsson	Ulf	MAPS07
Nishii	Takeshi	MARF11
Nistor	Cristina Silvia	PSNPRF01, PSNPRF04
Niyama	Jorge Katsumi	FAFRRF01
Noda	Akihiro	SEERF05
Nogatchewsky	Gwenaëlle	MARF15
Nova	Silvia Pereira De Castro Casa	EDPS01
Novak	Jiri	FAPS13, FAPS09
Ntim	Collins	FRPS19, GVPS10

## O

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Oberson	Romain	FAFRRF21
Oblak	Karla	MARF01
O'connell	Brendan	EDPS02
O'connor	Neale	MARF04
O'dochartaigh	Aideen	SEERF08
Oehmichen	Jana	GVRF12, MARF01
Ogata	Kensuke	ICPS07
Ogneva	Maria	TXPS02
Oh	Kwang Wuk	GVRF10
Oh	Peter	FRPSD05
Oktavia		FAFRRF04
Olbert	Marcel	TXPS08
Omar	Ayman	FAFRRF12
Omer	Thomas	AUPS12
Opdecam	Evelien	EDRF01
Oprisor	Tudor	PSNPRF04, PSNPRF01
Orelli	Rebecca	MAPS06
Orgaz-Guerrero	Neus	SEERF06
Oriot	Fabienne	PSNPRF03
Ormazabal	Gaizka	FRPSD04
Ortiz-Rodriguez	David	PSNPPS01
Osswald	Benjamin	TXPS07
Ostermaier	Andreas	MAPS10
Otto	Philipp	TXPS06
Overesch	Michael	TXPS07, TXRF04, TXRF05
Ow Yong	Kevin	FAFRRF07
Oyon	Daniel	GVPS02, MARF07
Ozkan	Aydin	GVRF09
Ozu	Chikako	FAFRRF15

## P

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Padgett	Carol	GVPS09
Paek	Wonsun	FAFRRF29
Paik	Daniel Gyung	FRPS18
Paik	Tae-Young	EDRF03
Pais	Cláudio	FAFRRF13
Palacios-M	Mercedes	SEERF07
Paladi	Irina	HIPS03
Pan	Chien-Min Kevin	FAFRRF16
Pan	Gary	EDRF01, FAFRRF07
Pan	Peipei	AURF08
Panaretou	Argyro	FRPS18
Pandit	Shailendra	FRPS25
Panfilo	Silvia	ICPS01
Papadopoulos	Savvas	FRPS06
Papanastasopoulos	Georgios	FAFRRF02
Papanikolaou	Nikolaos	FRPS06
Pappas	Kostas	FAPS11, FRPS22
Parbonetti	Antonio	FAPS08
Parisi	Cristiana	MAPS06
Parisod	Stéphane	FAFRRF27
Park	Chul	FRPS30

Park	Yeon Hee	AURF05, EDRF03
Parker	Lee	SEERF06
Pärl	Ülle	EDRF02
Parng	Yuh-Jiuan	FAFRRF02
Parte	Laura	FAFRRF07
Pascual-Ezama	David	AURF06
Patel	Chris	AURF08, FAFRRF12, FRPS16
Patelli	Lorenzo	MARF10
Paugam	Luc	FAPS06, FRPS12, FRPS24, FRPSD03, SEEPS10
Pauka	Marek	GVRF07
Paul	Michael	MARF16
Pawlina	Grzegorz	FRPS18
Peek	Erik	FAPS04
Peeters	Roy	SEEPS11
Pelger	Christoph	ICPS07, GVRF02
Pellegrini	Carlo Bellavite	HIRF02
Pellinen	Jukka	PSNPPS05
Peltier-Rivest	Dominic	SEEPS06
Penalva-Icher	Elise	ICPS09
Peña-Miguel	Noemi	PSNPPS03
Peng	Baochun	FRPS01
Peng	Chih-Wei	MARF01
Peng	Xiaoxia	MAPSd01, FAFRRF03
Penman	Stephen	FRPSD02
Perego	Paolo	SEERF07
Perez-Lopez	Maria Carmen	FAFRRF30
Perramon	Jordi	EDRF01
Perrone	Andrea	FAFRRF01
Pesci	Caterina	SEERF04
Peteghem	Mathijs Van	GVPS03
Petrov	Evgeny	FRPS01
Petutschnig	Matthias	TXPS09, TXRF01
Pevzner	Mikhail	AUPS21
Pfeiffer	Olena	TXPS07
Pham	Hang	FAPS08
Pham	Hannah	SEEPS01
Pholkeo	Chaimongkon	HIPS02
Piano	Marco	FAFRRF05
Picard	Claire-France	ICPS02
Picconi	Marc	FAFRRF24
Pierce	Bernard	MARF08
Pierk	Jochen	TXRF04
Pietra	Roberto Di	SEERF03
Pinho	Rafaela	FRPS19
Pinto	Ines	FAFRRF22
Pinto Basto	Florence	FRPS06
Piotroski	Joseph	GVPS10
Pisa	Magdalena	TXPS04
Pittman	Jeffrey	AUPS21
Plata-Díaz	Ana María	PSNPRF05
Plietzsch	Elisabeth	AUPS02
Plumlee	Marlene	FRPS15
Polo-Garrido	Fernando	FAFRRF14, SEEPS01
Pönnighaus	Fabian Nicolas	TXRF03
Pope	Peter	AUPSD04, FAPS01, FRPS14
Porcuna	Luis	FAFRRF20

Porcuna	Rubén	AURF03
Poretti	Cédric	GVPS08
Porumb	Vlad Andrei	AUPS10
Posch	Arthur	MAPS14
Pott	Christiane	GVPS02
Prasad	Ashna	AURF03
Prasad	Pranil	AUPS06
Prencipe	Annalisa	AUPS23, FRPS31
Presslee	Adam	MAPS11
Prettl	Axel	TXRF03
Price	Richard	GVRF07
Prochazka	David	ICRF03
Pronin	Kira	FRPS20
Pronobis	Paul	FAPSD01
Pruijssers	Jorien	AUPSD01
Pucheta-Martinez	Maria Consuelo	AURF07, SEERF06
Pugh	Emma	MAPS09
Pummerer	Erich	AURF11
Puroila	Jenni	ICPS01

## Q

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Qi	Baolei	AURF04
Qiao	Zheng	FAPS13
Qiu	Buhui	FAFRRF29
Qiu	Lin	GVPS01
Qu	Wen	AURF02
Quagli	Alberto	ICRF02
Quan	Ying	FRPS12
Qudah	Anas Al	SEERF03
Quere	Bertrand	HIPS01
Quick	Reiner	AURF09
Quina-Custodio	Ivo Alexandre	SEERF09
Quinn	Martin	HIRF01, FAFRRF10
Quon	Tony	PSNPPSD01

## R

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Radhakrishnan	Suresh	FRPS31
Rahaman	Abu Shiraz	GVRF06
Rahayu	Ning	FAFRRF04
Rahman	Asrarul	AURF11
Raies	Karine	MARF04
Rakhman	Fuad	PSNPRF04, MARF09
Ram	Ronita	FAFRRF13
Ramassa	Paola	ICRF02
Ramirez	Carlos	ICPS08
Raonic	Ivana	FRPS07, FRPS13
Rashid	Harun	TXPS05
Rasmussen	Bent Warming	AURF09
Raucci	Domenico	PSNPRF01
Rautiainen	Antti	PSNPPS05, MARF02, PSNPRF04
Ravenda	Diego	TXRF05
Rayson	Paul	FRPSD05

Read	Andrew	HIRF02, HIPS03
Reagan	J.r.	EDRF02
Rechbauer	Martina	TXRF01
Redigolo	Giulia	FRPS21
Rees	William	FAFRRF28, FAFRRF30
Regelmann	Philipp	MARF06
Reguera-Alvarado	Nuria	GVRF01
Reichelt	Kenneth	AUPS13, AUPS22
Reid	Gavin	FAFRRF13, GVRF11
Reimsbach	Daniel	SEEPSD02, SEEPS04
Reineke	Rebecca	TXPS03
Reinstein	Alan	EDRF03
Renders	Annelies	AUPS22
Renes	Sander	MARF08
Resquetti Tarifa	Marcelo	MARF06
Revellino	Silvana	MAPS18
Reverte	Carmelo	FAFRRF26
Rezaee	Zabihollah	FRPS26
Ribeiro	Andrea	FAFRRF05
Ricci	Michael	AUPS05
Richard	Chrystelle	ICPS09
Richards	Claire	PSNPPS06
Richardson	Grant	AUPS12
Richter	Konrad	TXRF01
Richter	Sven	MAPS12
Rieckhof	Ramona	SEERF08
Rieg	Robert	MARF14
Riegler	Christian	MAPS01
Rigsby	Christopher	FRPS27
Rijken	Herbert	FAPS07
Ríkharðsson	Páll	ISRF01, MARF02
Ríos	Ana-María	PSNPPSD02, PSNPRF03, PSNPRF05
Robbins	Geraldine	MAPS18
Roberts	Robin	SEEPS08
Rocca	Laura	PSNPPS04
Rodgers	Waymond	AUPS11, AURF01, FAFRRF22, FAFRRF23
Rodionova	Tatiana	FAFRRF30
Rodrigue	Michelle	SEEPSD01, SEEPS03
Rodrigues	Lucia Lima	AURF07
Rodriguez-Ariza	Lazaro	FAFRRF30
Roggeman	Annelies	TXRF05
Rohani	Alireza	MARF15
Rohlfing-Bastian	Anna	MAPSd01
Roman	Francisco	GVRF07
Rombi	Luigi	GVRF03
Romero	Jorge	ISRF01
Romilly	Peter	SEERF04
Roncolato	Aruna	SEERF03
Ronzani	Matteo	ICPS03
Rosa	Raymond Da Silva	GVPSD01
Rosa	Regina	FAFRRF15
Rosati	Pierangelo	AURF09
Rose	Christian	SEERF09
Røsok	Kjell Ove	FRPS20
Rouse	Paul	MAPS15
Routledge	James	AUPS12

Royo	Sonia	PSNPPS01
Rozsa-Neto	Rubens	ICRF02
Rubaltelli	Enrico	FRPS08
Rudholm	Niklas	AURF09
Rueangsuwan	Sarayut	FRPS10
Ruiz Barbadillo	Emiliano	AURF07
Rünger	Silke	TXRF01
Russo	Paschoal Tadeu	MARF15
Ryan	Stephen	FRPS05
Ryttersgaard	Thomas	FAFRRF07
Ryu	Ji Yeon	MARF12
Ryu	Patrick	FRPSD05

## S

Saad	Natrah	TXRF02
Saastamoinen	Jani	FAFRRF26
Sabata-Aliberch	Anna	SEERF06
Sabelfeld	Svetlana	EDRF03
Sadaka	Sami	HIPSD01
Sadka	Gil	FRPS08
Sageder	Martina	MARF14
Sahin	Ali	FRPS13, FRPS07
Sahut	Jean-Michel	GVRF12
Sakaguchi	Junya	MAPS07
Salzedo	Catherine	FAPS12
Samarinas	Michalis	AURF12
Sami	Heibatollah	GVRF01
Sander	Philipp	FAFRRF11
Sang	Teng-Sheng	SEERF05
Sangster	Alan	HIPS01, EDRF03
Santamaria	Rafael	FAFRRF23
Santo	Erika Di	PSNPRF01
Santos-Cabalgante	Beatriz	HIPS02
Santoso	Ari	EDRF04
Sarabi	Almasa	GVPS06
Sarah	Bharat	FAFRRF11, FAFRRF22
Sarens	Gerrit	AURF01
Sarquis	Raquel	GVRF04
Sartor	Julia	MARF06
Sattler	Henrik	MARF16
Savolainen	Hanna	FAFRRF26
Sawanobori	Chie	AURF10, HIRF01
Saxton	Gregory	PSNPPS06
Scapin	Mariano Pablo	GVPS08
Schaberl	Philipp	FAFRRF24
Schaefer	Peter Daniel	MAPS01
Schäffer	Utz	MARF16
Schatt	Alain	GVPS08
Schaupp	Daniel	AUPS18, FAFRRF21
Schenkelberg	Sabine	TXPS07
Schiemann	Frank	SEEPS04
Schleicher	Thomas	FAFRRF11
Schmal	Fabian	FAFRRF29
Schmid	Christian	MARF01
Schmidt	Martin	FAPSD04

Schmidt	Peter	MAPS03
Schmiedchen	Eric	SEEPS04
Schnack	Henning	FAFRRF08
Schnegg	Maël	MARF07
Schneider	Georg	FAFRRF08
Schneider	Melanie Lucia	MARF16
Schnürer	Kati	MAPS03
Schöttner	Anja	MAPSd01
Schrack	Daniela	SEERF08
Schrank	Reinhard	AUPS01
Schroeder	Joe	AUPS16
Schulte Sasse	Katharina	TXRF03
Schultze	Wolfgang	FAFRRF02, FAFRRF11, MAPS02
Schulz	Jan-Frederic	FAFRRF30
Scott	Tom	AUPS15
Secinaro	Silvana	PSNPRF02
Segal	Benjamin	FRPS11
Segers	Rene	MARF08
Segovia-Vargas	Maria-Jesus	AURF06
Seguí-Mas	Elies	SEEPS01
Seidel	Timothy	AUPS21, FRPSD03
Seitz	Barbara	FAPS14
Seligmann	Joanne	AUPS18
Semba	Hu Dan	AUPS16
Semenova	Natalia	SEEPS03
Seow	Poh-Sun	EDRF01
Seppälä	Tomi	MARF12
Serret	Vanessa	GVRF03
Sextroh	Christoph	FRPS15, ICPSD01
Shah	Zulfiqar	FRPS03
Shailer	Greg	SEEPS02
Shakespeare	Cathy	FRPS15
Shan	Yaowen	FAFRRF05, GVPSD01
Shao	Jun	GVRF03
Sharma	Divesh	AUPS12
Sheldon	Robert	MARF12
Shen	Rui	GVPS08
Shepardson	Marcy	AUPS16
Shi	Lirong	TXPS04
Shi	Wei	FAFRRF24
Shih	Aimee	TXPS04
Shiiba	Atsushi	TXPS03
Shin	Sa-Pyung Sean	GVPS09
Shinohara	Kosuma	MARF16
Shinoto	Ryoko	AURF10
Shipman	Jonathan	AUPS20
Shirinashihama	Yoshitaka	PSNPPS02
Shiue	Min-Jeng	TXRF05
Sholihin	Mahfud	MARF13
Shu	Wei	GVPS02, SEEPS06
Shust	Efrat	FAFRRF01
Shyu	Hawfeng	FAFRRF06
Siciliano	Gianfranco	FRPS31
Sidhu	Baljit	FAFRRF12
Sierra García	Laura	SEERF09
Sieweke	Jost	AUPS03

Silka-Gembka	Sylwia	FAFRRF15
Simon	Davi Souza	GVRF06
Simonov	Andrey	AUPS22
Simunic	Dan A.	AUPS01
Singer	Zvi	FRPS28
Sinha	Vikash Kumar	ICPS08
Siougle	Georgia	FAFRRF27
Sippola	Kari	PSNPPS05
Siregar	Sylvia Veronica	FAFRRF04
Siu	Ken	FRPS16
Siverbo	Sven	PSNPPS02
Sjögrén	Helena	SEEPS08
Slack	Richard	FAFRRF23
Slapnicar	Sergeja	MARF01
Smeets	Britt	AUPS22
Smith	Joyce Van Der Laan	AUPS02
Smith	Julia	GVRF11
Soderstrom	Naomi	GVPS07
Soh	Dominic	AURF02
Sohn	Byungcherl Charlie	AUPS13
Soileau	Jared	AUPS13
Sokolov	Viatcheslav	HIRF01
Soliman	Mark	FRPS28
Sols	Josefin Andersson	EDRF03
Soltani	Bahram	AURF09
Soltis	Scott	AUPS03
Sommer	Friedrich	SEERF09
Song	Hakjoon	AUPS20
Song	Inman	AURF05
Song	Xiaoqi	GVRF06
Soobaroyen	Teerooven	SEERF04
Sormunen	Nina	AUPS05
Sorola	Matthew	SEEPS09
Soscia	Manuel	SEEPS10
Soto-Acosta	Pedro	SEERF07
Souza	Rodrigo Silva De	MARF06
Souza Simon	Davi	GVRF06
Spathis	Charalambos	AURF01
Spence	Crawford	ICPS02
Speziale	Maria Teresa	SEERF07
Spiropoulos	Helen	GVPS04
Spraakman	Gary	HIRF01
Sridharan	Vg	MARF07
Stacchezzini	Riccardo	ICPS01, SEEPSD02
Staden	Marianne Van	AURF08
Stainbank	Lesley June	EDRF03
Stam	Leon	MARF07
Starica	Catalin	FAPS13
Stathopoulos	Konstantinos	FAPSD02
Stavropoulou	Charitini	PSNPPSD01
Steckel	Rudolf	AURF04
Stefanescu	Cristina Alexandrina	PSNPRF01, PSNPRF04
Steffen	Thomas D.	FAPSD04
Stein	Michael	AUPS01
Steindl	Tobias	MARF05
Steinmann	Jan-Christoph	MAPS14

Steller	Marcel	AURF11, AURF04
Stenger	Sebastien	ICPS08
Stenheim	Tonny	FRPS12
Stephan	Andy	FRPS27
Stevens	Edward	AUPSD01
Stice	Derrald	FRPS28
Stice	Earl	FRPS28
Stice	Joseph Han	FRPS28
Stice-Lawrence	Lorien	FRPS28
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Stiller	Wojciech	TXRF01
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Subramaniam	Nava	MAPS09
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Sun	Kevin	FRPS29
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Sung-Jin	Park	ISRF01
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Sureth-Sloane	Caren	TXPS03
Sutton	Bruce	SEEPS01
Suwanyangyuan	Nattavut	FAPS09
Suzuki	Hiroyuki	MAPS04
Svanström	Tobias	AUPS07, AUPS03
Svärdsten	Fredrik	ICPS05, MARF10
Swanquist	Quinn	AUPS20
Sweeney	Breda	MAPS18
Syrjä	Pasi	SEEPS08
Szmajser	Rafal	FAFRRF24
Szychta	Anna	EDRF02

## T

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Tagesson	Torbjorn	PSNPPS03
Tahinakis	Panayiotis	AURF12
Takagi	Junko	AURF08
Takeshima	Sadaharu	HIRF01

Takinishi	Atsuko	FAFRRF16
Tan	Hongping	FAFRRF18, FAPS12
Tang	Qingliang	AUPS09, SEEPS05
Tanner	Carmen	FAFRRF22
Tanyi	Paul	TXPS09
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Tarca	Ann	FAFRRF10, FAFRRF12, FRPS02
Tassius	Alexander	TXRF05
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Taylor	Nicholas	FAPS04
Taylor	Stephen	FAFRRF05
Tee	Chwee Ming	GVRF02
Teixeira	Bruno De Medeiros	GVRF06
Teixeira	Cláudia	EDRF03
Tenucci	Andrea	MARF04
Teodori	Claudio	PSNPPS04
Terzani	Simone	SEEPS10
Tessier	Sophie	MAPS08
Thai	Hanh	SEERF06
Thai	Nathan	GVPS04
Tharapos	Meredith	EDPS02
Theiss	Viviane	GVRF03
Thielemann	Felix	FAFRRF17
Thng	Tiffany	GVPS09
Thomas	Tyler	MARF05
Thomsen	Martin	TXRF03
Tian	Hui	FAPS07
Tiras	Samuel	FAFRRF15
Tiron-Tudor	Adriana	PSNPRF04
Tong	Yen	AUPS19
Tortosa-Ausina	Emili	PSNPPS07
Trabert	Sebastian	GVRF10
Traxler	Albert Anton	SEERF03
Tremblay	Marie-Soleil	PSNPPS05
Trencsik	Stefan	TXPS06
Trevisan	Elisabetta	SEEPS03
Triani	Silvia	SEERF04
Triest	Sander Van	FRPS02
Trinh	Ruby	FAPS03, FAFRRF29
Trombetta	Marco	FAFRRF18, AUPS07
Truant	Elisa	SEEPS02
Trucco	Sara	FAFRRF10
Trzeciakiewicz	Agnieszka	GVRF09
Tsalavoutas	Ioannis	FAFRRF23
Tsamenyi	Mathew	MARF03
Tsang	Albert	MAPS12
Tse	Michael	MARF05
Tseng	Yijie	FAFRRF14
Tsileponis	Nikolaos	FAPSD02
Tsipouridou	Maria	AURF01
Tsoligkas	Fanis	FAFRRF23
Tsunogaya	Noriyuki	ICRF03
Tucker	Jennifer	FAPSD03
Twedt	Brady	FRPSD03, FRPS26
Tweedie	Dale	FAPS02

## U

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Ukwatte	Sarath	HIRF02
Uliana	Enrico	FAFRRF13
Ullmann	Robert	TXPS01
Urquia	Elena	PSNPRF04

## V

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Väisänen	Marjo	MAPS08
Valencia-Silva	Maika Melina	TXRF05
Valentincic	Aljosa	FAFRRF05, FAFRRF17, FAFRRF25
Valle Ruiz	Cinthia	FAFRRF04
Van Der Heijden	Hans	EDRF02
Van Der Kolk	Berend	MARF07
Van Der Laan Smith	Joyce	FRPS18
Van Der Steen	Martijn	MARF09
Van Linden	Christophe	AUPS14
Van Pelt	Victor	MAPS11
Van Rinsum	Marcel	AUPSD01
Van Zijl	Tony	AUPS20
Van Zyl	Warrick	FAFRRF12
Vander Cruyssen	Jeroen	AUPS19
Vanhaverbeke	Steven	FAPS10
Vanini	Ute	GVRF11
Vannoni	Davide	FAFRRF26
Vanstraelen	Ann	AUPS22
Vazquez	Antonio	GVPS01
Vega	Jose	AURF04
Vega Perez	Miguel	MAPS18
Vela	Jose Manuel	PSNPRF02
Ven	Arco Van De	MARF10
Veneziani	Monica	PSNPPS04
Verbeeten	Frank	MAPS14
Verdier	Marie-Anne	SEEPSD01, SEEPS07
Verhoeven	Peter	GVRF02
Vicente	Cristina	ICPS09
Vicente	Ernesto Fernando Rodrigues	GVRF03
Victoria	Lopez-Perez Maria	FAFRRF30
Vidal	Jean-Pierre	SEEPS12
Vidal	Olivier	FAFRRF05
Vietti	Maria Chiara	PSNPRF02
Viger	Chantal	FAFRRF19
Villarón-Peramato	Óscar	SEERF06
Vitalis	Adam	AUPS06
Vito	Antonio De	TXPS04
Voget	Johannes	TXPS07
Voll	Daniel	FAFRRF09
Von Hagen	Dominik	TXRF03
Vorst	Patrick	AUPS22
Vural	Derya	FAFRRF08
Vyas	Dushyantkumar	FRPS15
Vysotskaya	Anna	EDRF02

## W

Wabnegg	Markus	MAPS14
Wachira	Mumbi	SEERF05
Wagener	Tim	FAFRRF23
Wagner	Alexander	FAFRRF22
Wakabayashi	Toshiaki	MARF02
Walker	Martin	FAPSD02, FRPSD05, FRPS22, FAFRRF11, FAFRRF14
Wallage	Philip	AUPSD02
Walter	Terry	GVPSD01
Wamser	Georg	TXPS07
Wang	Hsuan	FAFRRF28
Wang	Isabel	MARF07
Wang	Jin	FAPS12
Wang	Li	FAPS14
Wang	Lin	AUPS21
Wang	Liyan	SEEPS05
Wang	Pengguo	FAPS01
Wang	Qian	SEEPS12
Wang	Ray	FRPS09
Wang	Rencheng	AUPSD04
Wang	Ruixin	FRPS09
Wang	Shiheng	FRPSD02
Wang	Teng-Shih	GVPS09
Wang	Xin	GVRF07, GVPS03, FRPS23
Wang	Yushi	FAFRRF11
Wang	Yusiyu	AUPS17
Wang	Zheng	AUPS15
Wang	Zhihong	MAPS04
Wardhani	Ratna	GVRF05, FAFRRF04
Warsame	Hussein	TXPS05
Watanabe	Olena	SEEPS12
Watrin	Christoph	FAFRRF23, FAFRRF29, TXPS10, TXRF03
Waweru	Nelson	FAFRRF13
Weber	Jürgen	MAPS18
Webster	John	AUPSD01
Wee	Marvin	FAFRRF09, FAFRRF10
Wegener	Matthew	SEEPS12
Wei	John	FAFRRF24
Weidemann	Jan Felix	GVRF10
Weintrop	Joseph	FRPS10
Weiskirchner-Merten	Katrin	TXPS03
Weiss	Dan	FAFRRF01
Weiss	Falko	TXPS10
Weiss	Katharina	FRPS20
Weissenberger	Barbara	SEEPSD02, MARF13
Welker	Michael	FRPSD02
Welzel	Christian	GVPS04
Wen	He	FAPS05
Weng	Chia-Hsiang	TXPS02
Weng	Tzu-Ching	GVRF05
Wenig	Philipp	MAPS04
Wentges	Paul	MARF06
Werner	Joerg	FAPS02, FRPS14
Whited	Robert	AUPS20
Whittington	Mark	GVRF05

Whyte	Ann Marie	FAPS14
Widener	Sally	MAPSd03, MAPS14
Wielenberg	Stefan	TXPS03
Wiesen	Taylor	FAPS14
Willekens	Marleen	AUPS19
Willett	Roger	FAFRRF01, FAFRRF25
Windisch	David	FRPSD04
Wirtz	Dieter	FRPS02
Wisniewska	Dorota	FAFRRF09
Wisniewski	Tomasz	FAFRRF12
Wittenstein	Patrick	TXPS10
Witzky	Marcus	FRPS09
Wolff	Hubertus	TXRF04
Wolff	Michael	MAPS12, MARF01
Wömpener	Andreas	FAFRRF17
Wong	T J	GVPS10
Wongsunwai	Wan	GVRF06
Wood	David	FRPSD03
Wouters	Marc	MARF03
Wright	Sue	FAFRRF03, AURF07
Wu	Ava	FAFRRF04, FAFRRF18
Wu	Chen-Hui	FRPS27
Wu	Guan_syun	SEERF05
Wu	Hai	FAFRRF19, FAPS03
Wu	Joanna Shuang	FAPSD03
Wu	Junjie	SEERF08
Wu	Michael	FAFRRF03
Wu	Pei-Shan	FAFRRF16
Wu	Qiang	TXPS02
Wu	Serena	FRPSD02
Wu	Xi	AURF10
Wu	Yu-Hsuan	AURF07
Wu	Anne	MARF04
Wu	Donghui	AUPS21
Wu	Ming-Cheng	FAFRRF03
Wüstemann	Sonja	ICPS09
Wysocki	Peter	FAPS14

## X

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Xi	Minmin	MARF14
Xiao	Xinning	SEEPS02
Xie	Yuan	FAPS10
Xifré	Ramon	PSNPRF02
Xu	Alice-Liang	FAPS11
Xu	Fangming	FAFRRF29
Xu	Liang	FRPS22
Xu	Qian	SEEPS05
Xu	Yongxin	GVRF07
Xu	Zhibin	GVRF11
Xu	Fangming	FAPS03

**Y**


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Yago	Milton	SEERF08
Yamen	Ahmed	SEERF03
Yan	Mo	ICPS06
Yang	Dong-Hoon	EDRF03
Yang	Holly	FRPS29
Yang	Seunghye	TXPS01
Yang	Shuo	FAFRRF19
Yang	Yong	GVPS06
Yang	Jessica	SEERF07
Yang	Yi-Fang	AUPS14
Yao	Li	FAPS12
Yapa	Prem	HIPS02
Yasmin	Sofia	ICPS06, GVRF09
Yazawa	Kenichi	AURF01
Ye	Bei	MARF13
Yeh	Shu	FAFRRF28
Yekini	Kemi	GVRF11
Yekini	Sina	FAFRRF12
Yermack	David	GVPSD01
Yetano	Ana	PSNPPS01
Yezege	Ari	FRPS07
Yi	Han	AURF05, MAPS11
Yigitbasioglu	Ogan	ISRF01
Yim	Andrew	FAPS07
Yin	Huaxiang	MAPSd03
Yin	Noleen	AURF07
Yohn	Teri	FRPS15, FRPS27
Yonekura	Akira	ICRF03
Yoo	Choong-Yuel	FAPS04
Yoo	Yong Keun	AUPS04
Yoon	Sung Wook	FRPS18
You	Haifeng	FAFRRF24
Young	Danqing	FRPS31
Young	Donald	FRPS24
Young	Steven	FRPS04, FAPS12, FRPSD05
Yu	Wei	GVRF04
Yu	Chuanrong	GVPS06
Yu	Jaeyoon	AUPS17
Yu	Julia	FRPS21
Yuan	Jianguo	GVRF11
Yun	Yongsuk	AURF05

**Z**


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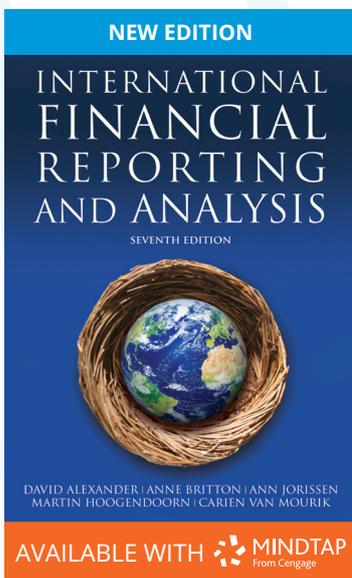
Zafra-Gómez	José Luis	PSNPRF05
Zagaría	Claudia	FAFRRF12
Zalata	Alaa	GVPS10
Zaman	Mahbub	AUPS09, AURF03, GVRF01, GVRF02
Zampella	Annamaria	FAFRRF06, FAFRRF08
Zarowin	Paul	FAPS02
Zarzycka	Ewelina	MARF08
Zeff	Stephen	HIPSD01
Zeng	Cheng	FRPS22, FAFRRF29

Zeng	Wei	MAPS07
Zeng	Yachang	FRPS30, GVRF03
Zhang	Junzi	GVRF03
Zhang	Bohui	GVPS08
Zhang	Chunqiu	FRPS29
Zhang	Dengjun	MAPS12
Zhang	Gaoqing	FRPS20
Zhang	Jingwen	MARF04
Zhang	John	AUPS08
Zhang	Liandong	AUPS15, GVPS07
Zhang	May	FRPS11
Zhang	Ping	AURF04, AURF09
Zhang	Shafu	FRPS28
Zhang	Tianyu	GVPS10
Zhang	Weining	GVPSD01
Zhang	Xiuye	GVRF07
Zhang	Yanlei	FAFRRF02
Zhang	Yuyu	SEEPS11
Zhao	Bin	AUPS03
Zhao	Jingran	FRPS27
Zhao	Qihong	FAFRRF20
Zhao	Rong	MARF08
Zheng	Dengjin	SEEPS06
Zheng	Gaoping	GVRF07
Zheng	Manni	GVRF12
Zheng	Ying	GVRF04
Zheng	Yue	FRPS30
Zheng	Zhuoru (Bella)	AURF08
Zheng	Ying	SEEPS06
Zhou	Haiyan	GVRF03, GVRF01, FAFRRF22
Zhou	Hang	FAPSD02
Zhou	Ling	FAPS10
Zhou	Xiao	FAFRRF04
Zhou	Yi	GVPS06
Zhou	Xiaoyan	SEERF07
Zhu	Chunmei	FAPS11
Zhu	Xindong	AUPS15
Zhu	Zhenmei	FAFRRF29
Zhu	Zinan	AUPS19
Zhuang	Zili	FAPS11
Zicari	Adrian	SEERF05
Zick	Theresa	FAFRRF20
Ziembinski	Michał	FAFRRF23
Zorio-Grima	Ana	AURF12, SEERF09
Zounta	Stella	EDPS02
Zuga	Ekaterina	HIRF01
Zülch	Henning	FAFRRF09
Zwergel	Bernhard	TXPS10



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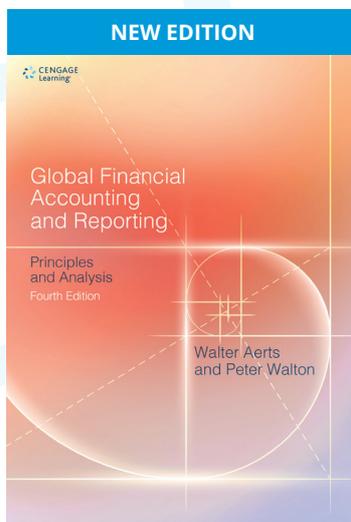


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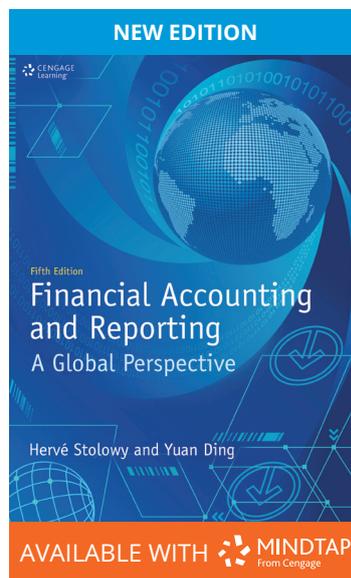
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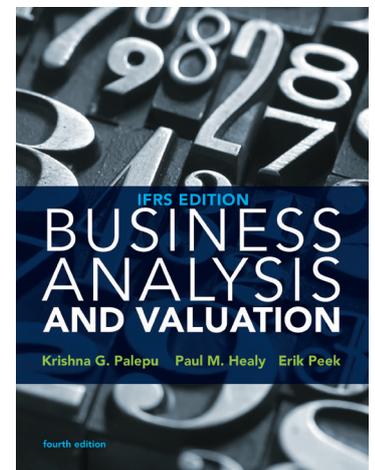
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