



EUROPEAN ACCOUNTING ASSOCIATION

38TH ANNUAL CONGRESS

28-30 APRIL, 2015

GLASGOW, UK

**PROGRAMME AND
COLLECTED PAPERS**

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CATEGORIES OF SCIENTIFIC PROGRAMME

CATEGORY ABBREVIATIONS FOR PRALLEL SESSIONS AND RESEARCH FORA

AU	Auditing
ED	Accounting Education
FA	Financial Analysis
FR	Financial Reporting
GV	Accounting and Governance
IS	Accounting and Information Systems
MA	Management Accounting
PS	Public Sector
SE	Social and Environmental Accounting
TX	Taxation

NOTICE

Neither the European Accounting Association nor the EAA 2015 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 the information.

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

<http://www.eaacongress.org>

Collected abstracts are accessible on-line from the EAA database at:

<http://www.eaacongress.org>

ORGANISER'S WELCOME

Dear Colleagues,

It is our great pleasure to welcome you to the 38th Annual Congress of the European Accounting Association in Glasgow, Scotland. We hope that you enjoy the scientific and the social programme of the congress.

We are delighted to host this event and provide a forum for our international colleagues to present their research and strengthen collaborative ties. This year's programme includes 150 parallel sessions, 75 research fora and 8 symposia. 775 papers will be presented and the congress will be attended by over 1,100 delegates. I hope you will find plenty on the programme that is of great interest to you. Hosting the EAA Annual Congress is a privilege for our university.

On behalf of the local organizers, I would like to thank the President of the EAA, the Executive Secretary, the EAA Management Committee and the EAA Conference Committee for their decision to award the hosting of the 2015 congress to Strathclyde University. We would further like to thank and acknowledge the significant effort and expertise of the Standing Scientific Committee and the members of the Scientific Committee. We thank all of the sponsors for their generous contributions to the congress. Finally, we thank our event management group In-Conference, our volunteers and the army of staff at our congress venues for their help in organising the congress and making it run smoothly. The ability to run a congress of this size is dependent on the efforts of all those who have contributed to its organisation and we thank you all for the contribution you have made to the hosting of this event.

Please enjoy the congress and take some time to enjoy our city. Glasgow is one of the most vibrant cities in the world. It has magnificent Victorian architecture, elegant streets and squares, beautiful parks and gardens and relaxing canal and riverside walks. Glasgow has many excellent restaurants, chic stores, and a thriving cultural scene. But, Glasgow is also about its people, their friendliness, humour, and sense of fun. A short distance from the city centre there is the most amazing scenery in the world -- breathtaking seascapes, stunning lochs, and fascinating castles.

Lastly, my personal thanks go to all of the delegates attending and participating in the congress this week. I wish you a fruitful event; the opportunity to develop existing and generate new ideas, and to refresh and make new acquaintances. The success of the event is dependent on you, and on behalf of the EAA and the local organising committee we thank you for coming to Glasgow.

Sincerely,

Christine Cooper
Congress Chair

PRESIDENT'S WELCOME

Dear EAA Congress Delegate,

It is both a pleasure and a great honour to welcome you to the 38th Annual Congress of the European Accounting Association in the dynamic and vibrant city of Glasgow situated near the beautiful Scottish Highlands. An event of this size requires a great deal of planning and coordinating with people across the European Accounting Association and many organizations outside the EAA. We are greatly indebted to the Local Organizing Committee, led by Professor Christine Cooper, for all the hours they have spent over the past few years for the organization of the academic as well as the social program of this congress. Thanks to their dedication and hard work, we are now able to take part in an interesting academic event and to enjoy an impressive social program. We give special thanks to the Scientific Committee chaired by Professor Aljosa Valentincic. Within a short period of time the Scientific Committee reviewed 1035 papers submitted to the conference. For the next three days the Local Organizing Committee in cooperation with the Scientific Committee prepared a program consisting of an opening session, 8 symposia, and 417 papers in parallel sessions, including 48 papers with discussants, another 358 papers in the research forum, an editors' panel as well as a special SESSION: on an IFRS Framework based teaching approach. I take this opportunity to thank the sponsors from the professional and the business communities as well as the City of Glasgow and the University of Strathclyde for their financial support and their generosity.

This year a PhD forum was organized for the third time, in the morning before the start of the conference itself. Our intention with this initiative is to help PhD students establish networks and develop their abilities and competences in research. In the days preceding the annual conference, the EAA's Doctoral Colloquium took place in St Andrews. This year 36 students were able to attend this inspiring event for PhD students.

Alongside the Local Organizing Committee and the Scientific Committee, other EAA members also contributed to the organization this 38th Annual Congress of the EAA. I would like to thank Philip Joos and Thorsten Sellhorn (for organizing the PhD forum) as well as all the speakers at the PhD forum. I would also like to express my appreciation of the Chairs (Bill Rees and Keith Robson) and the faculty of the Doctoral Colloquium. Thanks are also due to Gunnar Rimmel, Chair of the EAA's Conference Committee for helping the Local Organizing Committee. I am extremely grateful to Nicole Coopman and her team at EIASM for their professionalism and selfless dedication demonstrated throughout the year, but particularly for their commitment and work in the preparation and support of the annual congress.

Finally, I would also like to take this opportunity to thank all the presenters, discussants, chairs, symposium speakers and congress participants for their contributions to this 38th EAA Annual Congress. Without your participation there simply would not be a congress. I wish each delegate lots of inspiring and helpful academic discussions as well as many joyful moments with friends old and new. I hope you will enjoy the conference and that you will also find some time to explore the city, its culture and industrial heritage, and the stunning beauty of the Highlands.

Ann Jorissen
EAA President

EAA COMMITTEES

MANAGEMENT COMMITTEE 2014-2015

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President Elect	Salvador CARMONA
Treasurer	Martin MESSNER
Congress Chair 2015	Christine COOPER
Congress Chair 2016	Ann VANSTRAELEN
Members:	Beatriz GARCIA OSMA Philip JOOS Martin MESSNER Thorsten SELLHORN Hanna SILVOLA Martin WALKER

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Congress Secretary-General 2015	Patrick McCOLGAN	University of Strathclyde
Congress Treasurer 2015	Javier HUSILLOS	University of Strathclyde
Congress Chair 2016	Ann VANSTRAELEN	University of Maastricht

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Estonia	Lehte ALVER	Tallinn University of Technology
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Germany	Thorsten SELLHORN	WHU Otto-Beisheim School of Management
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Ireland	Domenico CAMPA	Trinity College Dublin
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Portugal	Lucia Lima RODRIGUES	University of Minho
Romania	Dumitru MATIS	Babes-Bolyai University
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Switzerland	Daniel OYON	HEC Lausanne
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North America	Ervin BLACK	Brigham Young University
Central & South America	Fabio FREZATTI	University of São Paulo

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Chair Conference Committee	Gunnar RIMMEL	Jönköping University
Chair Scientific Committee	Aljosa VALENTINCIC	University of Ljubljana
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European Accounting Review (EAR) Editor	Keith ROBSON	Cardiff Business School
Accounting in Europe (AinE) Editor	Laurence VAN LENT	Tilburg University
	Paul ANDRE	ESSEC Business School

EX OFFICIO

Executive Secretary	Nicole COOPMAN	European Institute for Advanced Studies in Management (EIASM)
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Anthony G. HOPWOOD (†)	1978 – 1979	Giuseppe GALASSI	1994 – 1995
Walter BUSSE von COLBE	1979 – 1980	John SAMUELS	1995 – 1996
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Bengt PROVSTGAARD	1982 – 1983	Carl REYNS	1998 – 1999
David FLINT	1983 – 1984	Serge EVRAERT	1999 – 2000
André ZÜND	1984 – 1985	Wolfgang BALLWIESER	2000 – 2001
Jean-Pierre GILLET	1985 – 1986	George VENIERIS	2001 – 2002
Sven Erik JOHANSSON	1986 – 1987	Jens ELLING	2002 – 2003
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Lagos FALUVÉGI	1990 – 1991	John CHRISTENSEN	2006 – 2009
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Leandro CAÑIBANO	1992 – 1993	Begoña GINER	2011 – 2013
Reino MAJALA	1993 – 1994	Ann JORISSEN	2013 – 2015

LOCATIONS OF EAA CONGRESSES 1978 - 2015

1978 Paris (France)	
1979 Köln (Germany)	
1980 Amsterdam (the Netherlands)	
1981 Barcelona (Spain)	
1982 Aarhus (Denmark)	
1983 Glasgow (United Kingdom)	
1984 St. Gallen (Switzerland)	
1985 Brussels (Belgium)	
1986 Stockholm (Sweden)	
1987 London (United Kingdom)	
1988 Nice (France)	
1989 Stuttgart (Germany)	Chair: Peter Horvath
1990 Budapest (Hungary)	Chair: Lajos Faluvégi
1991 Maastricht (the Netherlands)	Chair: Hein Schreuder
1992 Madrid (Spain)	Chair: Leandro Canibano
1993 Turku (Finland)	Chair: Pekka Pihlanto
1994 Venice (Italy)	Chair: Giuseppe Marcon
1995 Birmingham (United Kingdom)	Chair: R.H. Jones
1996 Bergen (Norway)	Chair: Arne Kinserdal
1997 Graz (Austria)	Chair: Alfred Wagenhofer
1998 Antwerp (Belgium)	Chair: Hilda Theunisse
1999 Bordeaux (France)	Chair: Serge Evraert
2000 Munich (Germany)	Chair: Wolfgang Ballwieser

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2001 Athens (Greece)	Chair: George Venieris
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2003 Seville (Spain)	Chair: Guillermo Sierra
2004 Prague (Czech Republic)	Chair: Bohumil Kral
2005 Gothenburg (Sweden)	Chair: Olov Olson
2006 Dublin (Ireland)	Chair: Aileen Pierce
2007 Lisbon (Portugal)	Chair: Carlos Baptista da Costa
2008 Rotterdam (the Netherlands)	Chair: Frank Hartmann
2009 Tampere (Finland)	Chair: Salme Näsi
2010 Istanbul (Turkey)	Chair: Recep Pekdemir
2011 Rome (Italy)	Chair: Angelo Riccaboni & Luigi Fiori
2012 Ljubljana (Slovenia)	Chair: Aljosa Valentincic
2013 Paris (France)	Chair: Nicolas Berland
2014 Tallinn (Estonia)	Chair: Toomas Haldma
2015 Glasgow (United Kingdom)	Chair: Christine Cooper

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	Andrea COULSON
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Mahbub ZAMAN	Queensland University of Technology

LOCAL HOST

University of Strathclyde

University management team:

The Right Honourable Lord Smith Of Kelvin – Chancellor
 Professor Sir Jim McDonald -- Principal and Vice-Chancellor
 Richard Hunter -- Convener of Court
 Professor Scott MacGregor -- Vice-Principal



The University was established in 1796 as 'the place of useful learning' and this remains our mission today: to combine academic excellence with social and economic relevance. As 'the place of useful learning' the University is committed to the advancement of society through the pursuit of excellence in research, education and knowledge exchange, and through creative engagement with partner organisations at local, national and international levels.

Strathclyde's vision is

- to be a distinctive institution, characterised by leading research and technology of international standing and with a reputation for excellence across research, education and knowledge exchange;
- to provide a high-quality, inspirational education experience to all our students and produce outstanding professional and enterprising graduates for industry, business and the professions;
- to be modern in our outlook, generating new ideas, creating fresh opportunities and engaging in collaborative activities and strategic partnerships that benefit wider society;
- to enable and encourage all staff to develop their full potential and contribute to the achievement of the University's mission;
- to contribute to the development and quality of life of our City, nation and the international community.

Strathclyde is proud of its reputation as a welcoming university with a diverse range of students. Every year, thousands of students make Strathclyde their first choice. Why? Partly because Glasgow is a fantastic city to live in and Scotland is an exciting place to be, but mainly because Strathclyde is a friendly, switched-on university that provides great teaching and excellent learning opportunities.

We have well over 15,000 undergraduates, 80% of whom live on or close to campus in the heart of Glasgow. Around 4,000 of our students are 'mature' students, starting their studies after gaining experience in the workplace, and almost 10% are overseas students from more than 100 countries around the world.

Over 7,000 students are undertaking postgraduate studies at Strathclyde and each year, approximately 45,000 students come to the university to study part-time, either in the evenings and weekends or through distance learning.

And our Alumni community is 140,000-strong, with more than a quarter based overseas.

LOCAL HOST

Strathclyde Business School

Faculty Management Team

Susan Hart Executive Dean

Helyn Gould Vice Dean (Academic)

David Hillier Vice Dean (Operations)

Barbara Simpson Associate Dean (Research)

Phil Taylor Vice Dean (International)

Ian Wooton Vice Dean (Research), Head of Department, Economics

Founded in 1948, Strathclyde Business School (SBS) is an enterprising, pioneering institution of global standing. We engage business minds, and pursue impact on the stakeholders we serve.

Our University's mission for over 200 years has been to be 'the place of useful learning'; an ethos which still drives the business school and distinguishes us from our competitors.

Strathclyde is a triple accredited business school: one of only 60 in the world (2014) and the only business school in Scotland to be triple accredited, holding accreditation from the international bodies, AMBA, AACSB and EQUIS. In addition to triple accreditation, Strathclyde Business School is Europe's first university faculty to be awarded a licence to operate an MBA programme in the United Arab Emirates.

ENTERPRISING

Widely acknowledged for our innovation in business and management education, SBS continues to demonstrate pioneering developments across its undergraduate and postgraduate teaching. For example, SBS was the first UK business school to offer a one year MBA in 1966, the first Global Energy Management masters in 2012 and has recently, launched an MSc Leadership in Global Sustainable Cities.

ENGAGING

Strathclyde Business School has a strong reputation for effective working with business, industry and the public sector and our vision is to attain the highest levels of knowledge exchange. Over and above graduating programmes, our Centre for Corporate Connections offers executive education to a wide range of clients.

INFLUENTIAL RESEARCH

Strathclyde Business School's research was judged by the most recent UK Research Assessment Exercise to be amongst the best in the UK, placing SBS as one of a handful of business schools internationally recognised for dynamic, innovative and influential perspectives on the problems confronting business and society today.

INTERNATIONAL

We are strongly international in our outlook. We have long-standing and established links with universities across the world. Our partner institutions include universities in Australia, Canada, Europe, Asia, and the USA, and currently we operate nine international centres offering the MBA and other programmes.

USEFUL INFORMATION

VENUE LOCATIONS

The 38th European Accounting Association Annual Congress takes place in two adjacent buildings.

Scottish Exhibition and Congress Centre (SECC) Exhibition Way, Glasgow, G3 8YW and Crowne Plaza Hotel, Congress Road, Glasgow, G3 8QT.

COFFEE BREAKS

Coffee and tea will be available in Hall 5 as per the programme.

LUNCHES

Bag Lunch is available on 29th & 30th April in Hall 5

CERTIFICATE OF ATTENDANCE

Certificate of attendance will be provided at the registration desk, Hall 5

Congress Secretariat/Registration Desk

Located in Hall 5

WIRELESS NETWORK

The login/password is **EAA2015**
(all uppercase)

SMOKING

Smoking is not permitted within the premises or in any enclosed spaces within the SECC/Crowne Plaza Hotel

IN CASE OF EMERGENCIES

In the case of an emergency we would recommend that a delegate informs either a steward or the Venue Services Manager immediately. In the case of a medical emergency again inform a steward or member of staff. The medical centre is located on the concourse by the East entrance (public transport entrance).

TAXI

There is a Glasgow Taxis rank pick-up and drop-off point at the East entrance adjacent to the Clyde Auditorium. There are taxi ranks throughout the city. Main pick up points include Buchanan Bus Station, Queen Street and Central Stations and most large hotels. An average journey from the city centre will cost around £5.00. Glasgow Taxi + 44 (0) 141 429 7070

Further useful information about Glasgow can be found at <https://peoplemakeglasgow.com/>

LOCATIONS AND MEETING ROOMS

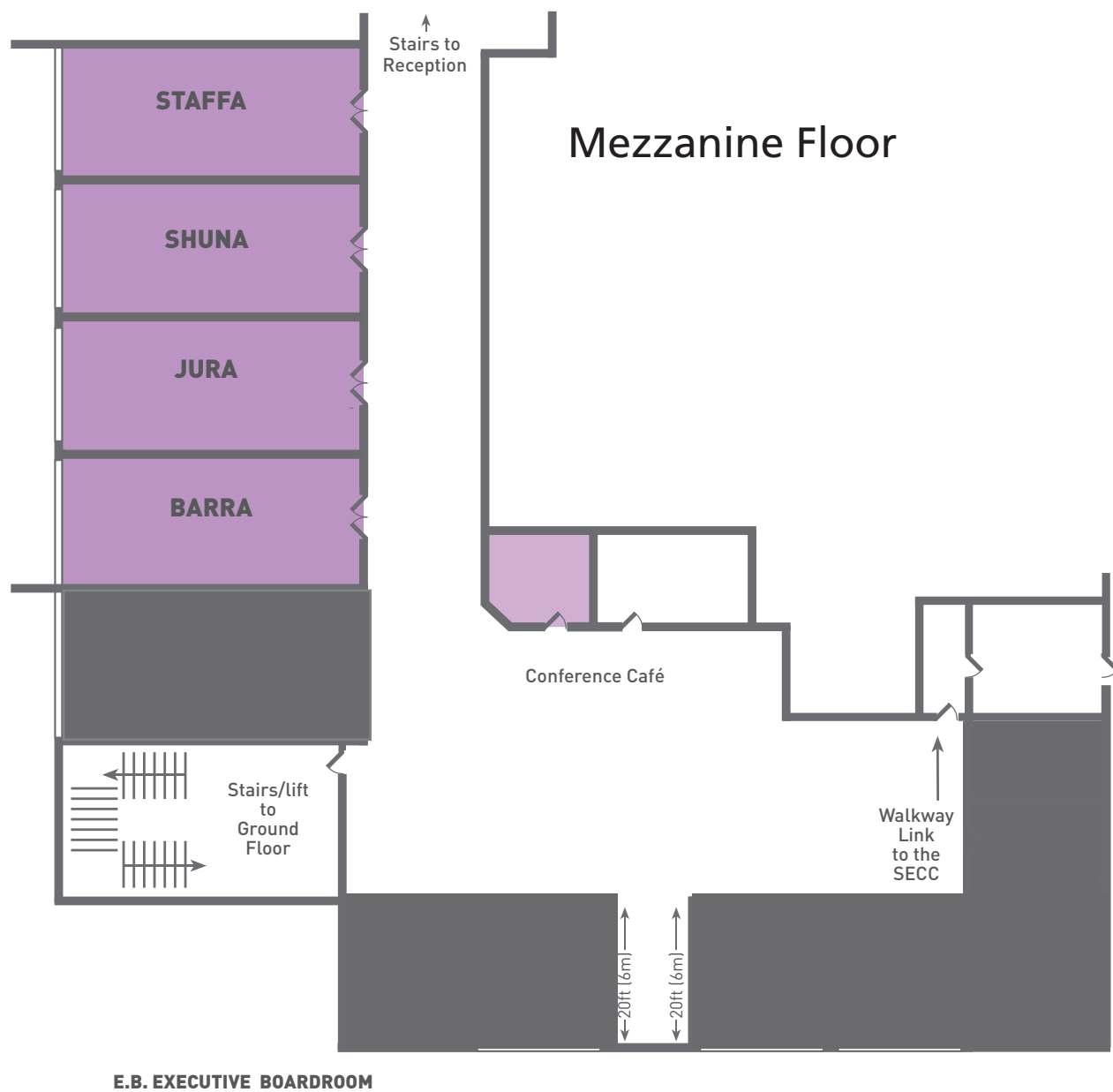
SCOTTISH EXHIBITION AND CONGRESS CENTRE

SERVICE ROOMS AND AREAS	FLOOR
Registration desk	Hall 5
Lunch and Coffee breaks	Hall 5
Publisher's Exhibition	Hall 5
Luggage and Cloakroom	Concourse
MEETING ROOMS	FLOOR
Clyde Auditorium	Ground Floor
Lomond Auditorium	Ground Floor
Forth	Ground Floor (<i>part of Clyde Auditorium</i>)
Leven	Ground Floor
Alsh (1 & 2)	Ground Floor
Boisdale (1 & 2)	Ground Floor
Carron (1 & 2)	First Floor
Dochart (1 & 2)	First Floor
Gala (1 & 2)	Ground Floor (<i>part of Clyde Auditorium</i>)
Morar	First Floor
Ness	First Floor
Katrine	First Floor
Etive	Ground Floor
Fyne	Ground Floor
Barra, Crowne Plaza Hotel	Mezzanine Floor, Crowne Plaza Hotel
Jura, Crowne Plaza Hotel	Mezzanine Floor, Crowne Plaza Hotel
Shuna, Crowne Plaza Hotel	Mezzanine Floor, Crowne Plaza Hotel

FLOOR PLANS OF THE SECC



FLOOR PLANS OF CROWNE PLAZA



SPONSORS & PUBLISHERS' EXHIBITION

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ICAS

CIMA

PUBLISHERS' EXHIBITION

AUDIT ANALYTICS

CENGAGE

CIMA GLOBAL

ELSEVIER

EMERALD GROUP PUBLISHING

ICAEW

ICAS

IMA

NOW PUBLISHERS

ROUTLEDGE

SPRINGER

WILEY

SPONSORS & PUBLISHERS' EXHIBITION

Gold Sponsor



ICAS is a leading professional body of Chartered Accountants (CAs) with over 20,000 members worldwide. We are an educator, examiner, regulator and thought leader. We take great pride in our proactive contributions to public and professional debate and in the impact of our independent policy-relevant research.

Silver Sponsor



Chartered Institute of
Management Accountants

CIMA is the world's largest and leading professional body of management accountants. Our mission is to help people and businesses to succeed in the public and private sectors. We have more than 227,000 members and students in 179 countries. They work at the heart of business in industry, commerce and not for profit organisations. CIMA is also committed to upholding the highest ethical and professional standards, and to maintaining public confidence in management accounting.

Exhibitors



Audit Analytics is an independent research provider of audit, regulatory and disclosure intelligence. Through an easy-to-use online interface, Audit Analytics enables the academic communities to track, analyze and understand public company disclosure issues and trends. For more information visit www.auditanalytics.com, or to schedule a personalized online demonstration, please e-mail info@auditanalytics.com.



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Accountants and
Financial Professionals
in Business

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CONGRESS PROGRAMME

MONDAY, 27 APRIL 2015

14:00 – 18:30 Registration at SECC, Hall 5

18:30 – 20:00 Early Bird Reception, Crowne Plaza Hotel

TUESDAY, 28 APRIL 2015

08:00 – 18:00 Registration at SECC, Hall 5

08:00 – 12:45 PhD Forum

09:30 – 12:30 IFRS Teaching Symposium

12:45 – 13:40 Opening Ceremony, Clyde Auditorium

13:45 – 15:15 Parallel Sessions, Research Fora and Symposium 1

15:15 – 15:30 Refreshments and Exhibition

15:30 – 17:00 Parallel Sessions, Research Fora and Symposium 2

17:00 – 18:30 Parallel Sessions, Research Fora and Symposium 3

18:30 – 20:00 Civic Reception, hosted by Glasgow City Council at Glasgow Science Centre

WEDNESDAY, 29 APRIL 2015

08:00 – 18:00 Registration at SECC, Hall 5

08:30 – 10:00 Parallel Sessions, Research Fora and Symposium 4

10:00 – 10:15 Refreshments and Exhibition

10:15 – 11:45 Parallel Sessions, Research Fora and Symposium 5

11:45 – 13:15 Parallel Sessions, Research Fora and Symposium 6

13:15 – 14:00 Lunch and Exhibition

14:00 – 15:30 Parallel Sessions, Research Fora and Symposium 7

15:30 – 15:45 Refreshments and Exhibition

15:45 – 17:15 Parallel Sessions, Research Fora and Symposium 8

THURSDAY, 30 APRIL 2015

08:00 – 18:00 Registration at SECC, Hall 5

08:30 – 10:00 Parallel Sessions, Research Fora

10:00 – 10:15 Refreshments and Exhibition

10:15 – 11:45 Parallel Sessions, Research Fora

11:45 – 13:15 Parallel Sessions, Research Fora

13:15 – 14:00 Lunch and Exhibition

14:00 – 15:30 Parallel Sessions, Research Fora

15:30 – 17:00 Parallel Sessions, Research Fora

17:15 – 18:00 General Assembly, Lomond Auditorium

20:00 – 23:59 Congress Dinner – The Arches / Kelvingrove Art Gallery and Museum

OPENING PLENARY SESSION

WELCOMING ADDRESSES:

Professor Christine Cooper

Chair of the EAA 2015 Congress, Professor of Accounting, University of Strathclyde

Professor Ann Jorissen

EAA President, Professor of Accounting, University of Antwerp

Professor Tim Bedford

Associate Deputy Principal, University of Strathclyde

Professor Phil Taylor

Vice Dean (International), University of Strathclyde

AND OF COURSE BAG ROCKERS

SYMPOSIUM 1

ICAEW – Capital in the 21st Century: Accounting Perspective

TUESDAY 28 APRIL : 13.45 – 15.15

ROOM: CLYDE AUDITORIUM

The subject of 'capital', what it is and how to measure it, is one that used to be debated keenly by accountants, but then disappeared from view for some time, except in some specific areas such as capital adequacy for banks. Integrated Reporting and its 'six capitals' and Thomas Piketty's Capital in the Twenty-First Century have revived broader interest in the topic.

This symposium, organised by ICAEW, brings together leading international academics and practitioners to debate the different aspects of capital, why it matters and how businesses should report on it.

Panel:

Jan Bebbington, University of St Andrews

George Cobb, SSE

Robert Hodgkinson, ICAEW (chair)

Jan Mouritsen, Copenhagen Business School

Christopher Nobes, Royal Holloway, University of London

SYMPOSIUM 2

Accounting in Europe and EAA Financial Reporting Standards Committee (Frsc) Symposium: IFRS Ten Years On!

TUESDAY 28 APRIL : 15.30 – 17.00

ROOM: CLYDE AUDITORIUM

Ten years after EU Regulation 1606/2002 made compliance with IFRS mandatory for the consolidated accounts of companies with securities traded on a regulated market, we ask ourselves where we have been and where we might be going. The regulation remains controversial and the European Commission is currently analysing the impact of IFRSs in the EU! This symposium is organised by *Accounting in Europe* and the EAA FRSC to debate issues surrounding the use of IFRS in Europe ten years on. Some of the exchange will be reported in an upcoming Special Issue of *Accounting in Europe* on IFRS.

Chair :

Paul ANDRÉ, ESSEC Business School & Editor *Accounting in Europe*

Presenters:

Mario ABELA, Leader – Research and Development, International Federation of Accountants, International Federation of Accountants (IFAC)

Brian SINGLETON-GREEN, Manager, Corporate Reporting, Financial Reporting Faculty, Institute of Chartered Accountants in England and Wales (ICAEW)

Alan TEIXEIRA, Senior Technical Director, International Accounting Standards Board (IASB)

Peter WALTON, ESSEC Business School & EAA FRSC

SYMPOSIUM 3

ICAS – ‘Professional investors and the objectives of financial reporting’

TUESDAY 28 APRIL : 17.00 – 18.30

ROOM: CLYDE AUDITORIUM

As the IASB continues to work on the Conceptual Framework, with an Exposure Draft of the Framework due to be published in quarter two of 2015, fundamental questions on professional investors’ use of financial information and the objectives of financial reporting remain. The session will include contributions from senior individuals from the investment and corporate world and include a presentation of interim results from a large pan-European academic study of professional investors’ financial information usage, which is being supported by ICAS and the European Financial Reporting Advisory Group (EFRAG).

The study is based on a large sample of face-to-face interviews of international professional investors and will inform the debate on the IASB Conceptual Framework. This research project follows an extensive literature review published by ICAS and EFRAG by the same research team entitled *The use of information by capital providers* (available at: www.icas.org.uk/clatworthy) which was presented to several accounting standard setters, including the IASB.

Chair:

ALLISTER WILSON, Convener of the ICAS Research Committee and Partner, EY, UK

Speakers:

MARK CLATWORTHY, Professor of Accounting, University of Bristol, UK

JOACHIM GASSEN, Professor of Accounting, Humboldt-Universität zu Berlin, Germany

GUY JUBB, Global Head of Governance & Stewardship, Standard Life Investments, UK

JIM PETTIGREW, ICAS President and Chairman of Edinburgh Investment Trust Plc, Deputy Chairman Royal Bank of Canada Europe, Chairman of Audit Committee at Aberdeen Asset Management plc and Clydesdale Bank plc and non-executive director at Hermes, AON UK Ltd and Crest Nicholson plc, UK

SYMPOSIUM 4

'The Conceptual Framework for Financial Reporting - a project update'

WEDNESDAY 29 APRIL : 08.30 – 10.00

ROOM: LOMOND AUDITORIUM

Speaker: Anne McGeachin, Technical Principal at the IASB

The IASB (International Accounting Standards Board) is the independent standard-setting body of the IFRS Foundation, an independent, not-for-profit organisation working in the public interest. The primary mission is to develop a single set of high quality, understandable, enforceable and globally accepted International Financial Reporting Standards (IFRS) based upon clearly articulated principles.

The IASB engages closely with stakeholders around the world, including investors, analysts, regulators, business leaders, accounting standard-setters, academics and the accountancy profession. During the IASB's 2011 Agenda Consultation, respondents identified the Conceptual Framework as a priority project for the IASB. Consequently, the IASB restarted its Conceptual Framework project which had been previously suspended.

The Conceptual Framework for Financial Reporting describes the objective of, and concepts for general purpose financial reporting. The IASB proposes that it should be a practical tool that:

- (a) assists the IASB to develop and revise Standards;
- (b) assists preparers to develop consistent accounting policies when no Standard applies to a particular transaction or event, or when a Standard allows a choice of accounting policy; and
- (c) assists others to understand and interpret the Standards.

Although the existing Conceptual Framework has helped the IASB when developing and revising International Financial Reporting Standards:

- (a) some important areas are not covered;
- (b) the guidance in some areas is unclear; and
- (c) some aspects of the existing Conceptual Framework are out of date and do not reflect the IASB's current thinking.

The objective of this project is to improve financial reporting by providing a more complete, clear and updated set of concepts.

The IASB will publish an Exposure Draft on the Conceptual Framework in Q2 2015 that will set out proposals for a revised Conceptual Framework, taking into account the responses received on the preceding Discussion Paper published in July 2013.

The IASB seeks views on the proposals and will consider the comments received on the Exposure Draft when developing a revised Conceptual Framework. The IASB aims to finalise the revised Conceptual Framework in 2016.

Chair:

Peter Walton, Chair EAA FRSC (Financial Reporting Standards Committee)

Members:

Anne McGeachin, (Technical Principal)

Richard Barker, University of Oxford, member of the EAA FRSC

Chris Nobes, Royal Holloway - University of London, member of the EAA FRSC

SYMPOSIUM 5

EAR Symposium on Tax Research

WEDNESDAY 29 APRIL : 10.15 – 11.45

ROOM: LOMOND AUDITORIUM

Tax Research: Status Quo and Avenues for Future Research

Taxes can affect a wide variety of business decisions, including location decisions of firms, profit shifting of multinationals, capital structure, payout policies, and corporate investment. However, the extent to which taxes matter for these decisions can vary across countries. Institutional differences may accentuate or mitigate the response to taxes by firms, managers, and investors. For example, policy makers have responded to aggressive tax planning of multinationals and have implemented rules to prevent income shifting. Other countries set specific incentives by reducing corporate taxes or investor level taxes. Such political factors shape the form and nature of the tax impact on businesses.

The Annual Congress of the European Accounting Association will feature a panel discussion on tax research. The panelists will discuss the current research ideas and what unexplored questions they think will be examined by researchers in the coming years.

The symposium is related to the *Special Issue on Tax Research of European Accounting Review*. The special issue is devoted to examining research in the broad area of taxation using empirical-archival methods, experiments, field studies, and analytical approaches. The submission deadline for the special issue is September 30, 2015.

Chair:

Martin Jacob, WHU – Otto Beisheim School of Management

Speakers:

Michael Devereux, Centre for Business Taxation, University of Oxford

Edward Maydew, University of North Carolina at Chapel Hill

Rainer Niemann, University of Graz

Leslie Robinson, Tuck School of Business at Dartmouth

SYMPOSIUM 6

“Accounting and Popular Culture”

WEDNESDAY 29 APRIL : 11.45 – 13.15

ROOM: LOMOND AUDITORIUM

In spite of a growing understanding of accounting as something that has come to permeate everyday life, still most accounting research has a tendency to view the actions and practices of professionals as inherently more important than the life of ‘ordinary people’. As such, making connections with *popular culture* has been recently developing within accounting research and this brings new and illuminating understandings to the roles of accounting in society.

This symposium will bring forward three distinct illustrations of how accounting is tightly connected to popular culture. It will begin with a discussion about our mundane daily activities – watching lifestyle shows on TV; shopping for clothes; making travel arrangements; planning for retirement – to show how accounting is present in our everyday life and its effect when the empirical focus is moved beyond the confines of people’s working hours and gets into their private spheres. Next, a study of the history of an alcoholic drink will be presented—more specifically, a historical episode involving the competing forces surrounding the Scotch whisky industry at the end of the nineteenth century. Last but not least, there will be two separate but related discussions revolving around a very popular sport—football. First, the Financial Fair Play (FFP), and second, the issue of football fans. The first discussion will explore the conditions associated with the development and application of FFP accounting practices in the distinct organisational and social setting which is professional football. The second discussion will shed light on how massive disciplining technologies and management control system(s) exercised by Paris Saint-Germain Football Club (PSG) management had an impact on its fan base’s socio-demographics and, ultimately, its human rights.

Chair:

Charles H. Cho, ESSEC Business School, France

Speakers:

Charlotta Bay, Stockholm Business School, Sweden

Audrey Paterson, Heriot-Watt University, United Kingdom

Stephen Morrow, University of Stirling, United Kingdom

Christine Cooper, University of Strathclyde

Charles H. Cho, ESSEC Business School, France

SYMPOSIUM 7

Editors' Symposium -**"How to publish research aimed at making a more equal and fair society."****WEDNESDAY 29 APRIL : 14.00 – 15.30****ROOM: LOMOND AUDITORIUM**

It has been argued that inequality produces malign effects on society in terms of increased stress and ill health, excessive consumption and a break-down in trust. Indeed, the more unequal rich countries are, the worse they fare in terms of their physical health, mental health, drug abuse, education, imprisonment, obesity, social mobility, trust and community life, violence, teenage pregnancies, and child well-being.

This symposium will discuss how academic research has an important role in creating a better world for everyone.

Chair:

David Cooper

Journal Panellists

1. Acc. Auditing & Accountability	James Guthrie
2. Acc. Organizations & Society	Chris Chapman
3. British Accounting Review	Alan Lowe
4. Contemporary Accounting Research	Patricia O'Brien
5. Critical Perspectives on Accounting	David Cooper (Symposium Chair)
6. European Accounting Review	Laurence van Lent
7. Journal of Business Finance and Accounting	Martin Walker

SYMPOSIUM 8

IFRS: A TRANSNATIONAL PERSPECTIVE

WEDNESDAY 29 APRIL: 15.45 – 17.15

ROOM: LOMOND AUDITORIUM

The symposium purports to address accounting standards-setting and its harmonization from a transnational perspective. Accounting design is a fundamental task for governing national and transnational economic and financial activities. The choice of an accounting regime frames and shapes the very fabric of accounting, which affects the socio-economic role of those activities and their accountability, including their representation in the institutional framework. IFRS have been at the core of transnational accounting standards-setting for the last two decades. The symposium will focus on issues, implications, and consequences of alternative modes of accounting standard-setting, including the IFRS, with a view to promote sustainability and accountability. The symposium aims to raise questions such as: Should accounting standards be global or national? What are the challenges for accountants to have uniform, disparate or mutually understandable standards across territories? Should accounting standards fit with jurisdictions, including taxation and financial regulation regimes, or passing across them? What are the local and regional positions and resistances to a global set of accounting standards? And how do they affect the harmonization process? What are the lessons to be learned from the global financial crisis? What are the implications of the choice of an accounting regime on the role that accounting practices have and should have in promoting sustainability and accountability?

Chairs:

Nihel Chabrak
Yuri Biondi

Presenters:

Prof. Dr. Michael Hommel Chair of Auditing and Accounting, Goethe University Frankfurt, Germany
Prof. Jacques Richard Emeritus Professor at the University of Paris Dauphine, Member of the French National Accounting Standard Board (Ministry of Finance), France
Prof. Tomo Suzuki Professor Oxford University, Saïd Business School
Nihel Chabrak UAEU
Yuri Biondi, CNRS; ESCP

SCIENTIFIC COMMITTEE REPORT

Dear Colleagues,

As the Chair of the Standing Scientific Committee (SSC), it is a pleasure and honour to provide you with a brief summary of the main features of the process of accepting papers to be presented at the 38th Annual Congress of the EAA 2015 in Glasgow, Scotland, UK. The aim of the SSC and the EAA is to continue to increase quality of the annual congresses in order to attract scholars and generate debates of interest and relevance. For this year's conference, we had 1,035 submissions. Of these, 908 (87.7%) were accepted for presentation at the conference in one of the three presentation formats. Ultimately, the authors of 777 papers registered for the conference and 777 papers (75% of total submissions) are due to be presented at the conference. Some of the less developed papers and papers at initial stages will appear in the Research Forum (RF) – there are 360 such papers. Other, more developed papers that might be closer to publication will be presented in Parallel Sessions (PS) – there are 369 such papers. An additional group of higher-quality papers will be discussed by discussants that are experts in the appropriate areas (PSD). The congress will see a total of 48 papers presented and discussed, an increase from last year's congress due to an increase in quality of well-developed papers.

Let me present some background information regarding the aims, processes, outcomes and issues related to paper acceptance/presentation. The EAA Congress Guidelines (2011; updated 2014) requires that the review process and the paper selection process "...acknowledges the diversity within the European accounting research community and encourages both established and emerging accounting scholars to present papers. The selection of papers therefore is non-prejudicial ... with respect to paradigms, methodologies and research styles." (p.1). The SSC and the larger Scientific Committee thus operate, express their views and communicate the decisions taken under this stated requirement. The SSC consists of the Chair and five members of the SSC with overlapping, non-renewable three-year mandates. The composition of the SSC reflects the above requirement in terms of research paradigms, methodologies and research styles. Each SSC member co-ordinates the review process of the Scientific Committee in their areas/research methodologies areas. There were a total of 118 reviewers involved for the 2015 annual congress. Each paper is reviewed by two reviewers. The process is double-blind peer-review. On average, each reviewer thus had to review 17.5(!) papers. The reviewers required to assess the paper with a fixed score from 1 to 6, "anchored" against a "good accounting journal". The details of anchoring are published every year on the congress web page. The average score a paper must achieve to be presented at the PS session is 4.0 and for the average of the two reviews must be 2.5 or higher. These thresholds have also been applied at several past congresses. However, viewed historically, they represent stricter criteria than they were applied in the not so distant past. The authors were not asked about their preferences for presentation format. The decision to accept a paper is a decision of the Chair of the SSC. The Standing Scientific Committee has an advisory role on the remainder of the scientific programme, although in practice the SSC decides upon the PSD sessions and suggests PS groupings (the RF groupings are done by the Local Organising Committee – LOC).

I must stress that the 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. Hence, the comments the authors receive are *not* intended to provide a full review of papers, but rather an expert, unbiased opinion based on their experience. I should stress that each of the 127 reviewers has at least one publication in a high-quality international accounting journal (and many have many more). The reviewers do their work on a voluntary basis and are not compensated in any way from doing this work. Requiring each to write on average 17.5(!) full reviews on the papers submitted in such a short period of time would clearly be unrealistic. The SSC thus encourages the view that the comments the authors receive are unbiased but consistent opinions. I should also comment upon the co-called "blanks" in the review process. These do not by any means imply that the paper has been in any way overlooked by the reviewer – the anchoring system itself provides a summary of the reviewer's opinion. Also, blank reviews are monitored by the SSC. In a massive majority of 1,035 papers reviewed, representing 76.7% of papers submitted, the difference in

Scientific Committee Report

score between the two reviewers of each paper was 1 or 0. This is almost exactly much as for the previous year's congress and in line with previous years (in fact, a slight improvement compared to earlier years). The number of larger disagreements between the two reviewers' opinions was again minimal. All this is a good indication of the consistency of SC members, particularly given the large numbers and enlargements of the SC in the previous years. Let me also use this opportunity to encourage the members of the European accounting research community to participate in the role of the Scientific Committee member when asked to do so by the SSC as part of service to the European accounting community. I am also appealing on senior researchers to encourage their junior colleagues to be prepared for such an effort in the future. Without this, the quality of the conference might not develop in a way that would benefit our society.

The deadline for paper submission was December 1st 2014. All submissions were reviewed on time and all notifications of acceptance/rejection were sent out on the 8th of February, two days before the deadline. The authors were then required to register by the 28th of February. All accepted papers will be made publicly-available for a limited period of time to conference participants. The EAA requires full-paper submission. Equal deadlines are foreseen to be applied for future congresses, too, so authors should remember to have their papers ready before the December 1st deadline.

We have maintained the format of parallel sessions with discussants (PSD) on a small scale. A total of 24 sessions (48 selected papers) have discussants. The decision about the PSD allocation has been made on the basis of the number of papers accepted for PS in each area. Thus we have the following distribution of papers discussed: 12 in Financial Reporting, 8 in Management Accounting, 8 in Auditing, 6 in Accounting and Governance, 4 in Financial Analysis, 4 in Social and Environmental Accounting, and 2 in Taxation and Public Sector Accounting. Papers by research method, such as Analytical Modelling, Critical, History, or Market Based, are included in the programme, but are subsumed within subject categories. I would like you to recall that the submission procedure was changed five years ago. We have since followed a "mixed" system of reviewing and allocating papers for presentation. Although the criteria used for most of the sessions correspond to the subject of research, we have also taken into account the research method to allocate papers to the different sessions. The SSC has chosen the papers for PSD considering quality and diversity as our main criteria. While we took as a starting point the papers with the higher scores, we also tried to provide a wide variety of research methodologies. The SSC also views the PSD papers as "role-models" rather than a mere step 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 the 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.

I am very pleased with this year's submission, review and acceptance process. I thank the Scientific Committee members for their effort for the 2015 congress. I thank the authors of the papers, who have put substantial amount of effort in their papers. I thank Nicole Coopman and her team at the EIASM for handling the submissions and other technical issues seamlessly. There was not a single unsolved issue in this process. I thank the LOC (particularly the Chair, Christie Cooper) for their effort in organising the sessions. Finally, but by no means less important, I thank the President of the EAA Ann Jorissen and the Management Committee for their firm and continuous support of all these activities of the Scientific Committee. As always, I personally and the SSC are firmly committed to the EAA and to resolving any challenges that our research community might encounter in the future.

I am looking forward to meeting you in Glasgow. Enjoy the 2015 EAA Annual Congress.

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

STATISTICS

PAPERS TO BE PRESENTED AT EAA 2015 ANALYSIS BY TOPIC STREAM AND COUNTRY OF RESEARCHER ORIGIN

EAA 2015	STATISTICS BY COUNTRY - PAPERS ACCEPTED AND PRESENTED										
	AU	ED	FA	FR	GV	IS	MA	PS	SE	TX	TOTAL
Australia	6	1	1	6	9		8		5		36
Austria	2		1	4		1	6	3	1	6	24
Belgium	7	1		4	1			1		1	15
Brazil		2	3	1	1		4	2	1		14
Canada	9	2	3	12	7		3		5	3	44
Chine			1	2	3		2		1		9
Cyprus			1		1						2
Czech Republic		1			1					1	3
Denmark	2			1			4				7
Egypt	2		1								3
Estonia	1										1
Finland	2		1	1	5		4	1		1	15
France	3	1	2	10	5	2	9	1	4		37
Germany	17	2	13	25	11	3	27		4	17	119
Greece	1		3	3			1				8
Hong Kong	4			9							13
Iceland							2				2
Indonesia			1				2				3
Iran				1							1
Ireland		1		3	2		1	1			8
Israel				3							3
Italy	6	1	1	11	6		2	4	6	1	38
Japan	2		2	8	3		4				19
Jordan											0
Korea				3			1		1		5
Lithuania									2		2
Luxembourg	1										1
Macedonia	1										1
Malaysia	1									1	2
Malta	1										1
Netherlands	6		5	4	3		8		1		27
New Zealand				2			2				4
Norway				3	1		2		1	1	8
Poland		4		1		1		1	2		9
Portugal		3		3	3		3			1	13
Qatar									1		1
Romania				1							1
Russia	1	1									2
Saudi Arabia	2										2
Singapore			2	5	4		2			4	17
Slovenia	1	1					2			2	6
South Africa		1									1
South Korea	2		1		1						4
Spain	5	4	3	12	7		4	8	6		49
Sweden	6	1	4	2	2		3	1	1		20
Switzerland			2	1	1		6		2		12
Taiwan	6		2	7	6		2				23
Turkey				1							1
U.K.	8	2	16	15	13	1	9	7	8		79
U.S.A.	17	1	7	16	7	1	5	1		5	60
United Arab Emirates	1	1									2
TOTAL	123	31	76	180	103	9	128	31	52	44	777

STATISTICS

EAA 2015, Glasgow, United Kingdom

EAA 2015		Submissions received	Submissions accepted and presented			
Topics			Total	PSD	PS	RF
AU	Auditing	146	123	8	65	50
ED	Accounting Education	37	31	2	12	17
FA	Financial Analysis	105	76	4	33	39
FR	Financial Reporting	256	180	12	96	72
GV	Accounting and Governance	143	103	6	51	46
IS	Accounting and Information Systems	14	9	0	2	7
MA	Management Accounting	171	128	8	50	70
PS	Public Sector Accounting	42	31	2	16	13
SE	Social and Environmental Accounting	72	52	4	22	26
TX	Taxation	49	44	2	22	20
Total		1,035	777	48	369	360

EAA 2014, Tallin, Estonia

EAA 2014		Submissions received	Submissions accepted and presented			
Topics			Total	PSD	PS	RF
AU	Auditing	118	100	8	49	43
ED	Accounting Education	37	19	0	6	13
FA	Financial Analysis	122	85	4	42	39
FR	Financial Reporting	236	176	12	85	79
GV	Accounting and Governance	118	87	6	34	47
IS	Accounting and Information Systems	13	10	0	3	7
MA	Management Accounting	144	114	8	43	63
PS	Public Sector Accounting	47	35	0	14	21
SE	Social and Environmental Accounting	74	55	2	25	28
TX	Taxation	47	44	2	24	18
Total		956	851	42	325	358

EAA 2013 Paris, France

EAA 2013		Submissions received	Submissions accepted and presented			
Topics			Total	PSD	PS	RF
AU	Auditing	152	124	8	66	50
ED	Accounting Education	59	42	2	11	29
FA	Financial Analysis	159	116	8	49	59
FR	Financial Reporting	299	225	12	115	98
GV	Accounting and Governance	167	126	6	52	68
IS	Accounting and Information Systems	15	8	0	2	6
MA	Management Accounting	186	134	8	59	67
PS	Public Sector Accounting	52	39	2	11	26
SE	Social and Environmental Accounting	100	79	4	34	41
TX	Taxation	47	38	2	20	16
Total		1236	931	52	419	460

DISCUSSANTS

LAST NAME	First Name	Session	Rooms	Date	Time
BARROSO CASADO	Raul	GVPSD03	Carron 2	Tuesday	17:00-18:30
BARTH	Mary	FRPSD01	Alsh 2	Wednesday	14:00-15:30
BHARAT	Sarath	FRPSD02	Alsh 2	Thursday	10:15-11:45
BUIJINK	Willem	AUPSD04	Morar	Wednesday	08:30-10:00
CICONTE	William	AUPSD02	Morar	Tuesday	15:30-17:00
CREADY	William	FAPSD02	Carron 1	Tuesday	15:30-17:00
D'ARCY	Anne	GVPSD01	Carron 2	Tuesday	13:45-15:15
DE LANGE	Paul	EDPSD01	Boisdale 1	Wednesday	10:15-11:45
DU	Yan	GVPSD03	Carron 2	Tuesday	17:00-18:30
EVERAERT	Patricia	EDPSD01	Boisdale 1	Wednesday	10:15-11:45
GAERNER	Fabio	FAPSD01	Carron 1	Wednesday	08:30-10:00
GARCIA LARA	Juan Manuel	FRPSD04	Alsh 2	Wednesday	15:45-17:15
GÜNTHER	Thomas	MAPSD02	Boisdale 1	Wednesday	14:00-15:30
HEESE	Jonas	MAPSD01	Boisdale 1	Wednesday	11:45-13:15
HEITZMAN	Shane	TXPSD01	Shuna, Crowne Plaza	Thursday	11:45-13:15
HUSON	Mark	FRPSD02	Alsh 2	Thursday	10:15-11:45
JIA	Yuping	GVPSD02	Carron 2	Tuesday	15:30-17:00
KIHN	Lili-Anne	MAPSD03	Boisdale 1	Wednesday	15:45-17:15
KLOOT	Louise	PSPSD01	Lomond Auditorium	Thursday	15:30-17:00
KOCHETOVA-KOZLOSKI	Natalia	AUPSD03	Morar	Tuesday	17:00-18:30
KRAFT	Pepa	FRPSD03	Alsh 2	Thursday	08:30-10:00
KRUIS	Anne-Marie	MAPSD02	Boisdale 1	Wednesday	14:00-15:30
LABELLE	Real	SEPSD02	Boisdale 2	Tuesday	15:30-17:00
LAPLANTE	Stacie	TXPSD01	Shuna, Crowne Plaza	Thursday	11:45-13:15
LAUX	Christian	GVPSD01	Carron 2	Tuesday	13:45-15:15
MARKOV	Stanimir	FAPSD02	Carron 1	Tuesday	15:30-17:00
MICHELON	Giovanna	SEPSD02	Boisdale 2	Tuesday	15:30-17:00
MONROE	Gary	AUPSD03	Morar	Tuesday	17:00-18:30
NG	Jeffrey	FRPSD03	Alsh 2	Thursday	08:30-10:00
PARBONETTI	Antonio	FRPSD06	Gala 1	Tuesday	17:00-18:30
REICHELT	Kenneth	AUPSD04	Morar	Wednesday	08:30-10:00
RICKARDS	Robert C.	MAPSD01	Boisdale 1	Wednesday	11:45-13:15
RODRIGUE	Michelle	SEPSD01	Dochart 2	Tuesday	15:30-17:00
ROUWELAAR	Hans	MAPSD03	Boisdale 1	Wednesday	15:45-17:15
SALTERIO	Steve	AUPSD01	Lomond Auditorium	Thursday	08:30-10:00
SELLHORN	Thorsten	FRPSD04	Alsh 2	Wednesday	15:45-17:15
SKINNER	Douglas	FRPSD05	Alsh 2	Thursday	11:45-13:15
STECCOLINI	Ileana	PSPSD01	Lomond Auditorium	Thursday	15:30-17:00
STOLOWY	Herve	FRPSD06	Gala 1	Tuesday	17:00-18:30
STRÖMSTEN	Torkel	MAPSD04	Boisdale 1	Tuesday	15:30-17:00
SUZUKI	Tomo	SEPSD01	Dochart 2	Tuesday	15:30-17:00
TROMBETTA	Marco	FRPSD01	Alsh 2	Wednesday	14:00-15:30
TUNA	Irem	AUPSD01	Lomond Auditorium	Thursday	08:30-10:00
VAN BUUREN	Joost	AUPSD02	Morar	Tuesday	15:30-17:00
VEENMAN	David	FAPSD01	Carron 1	Wednesday	08:30-10:00
WRIGHT	Sue	GVPSD02	Carron 2	Tuesday	15:30-17:00
YANG	Holly	FRPSD05	Alsh 2	Thursday	11:45-13:15
ZHANG	Jingwen	MAPSD04	Boisdale 1	Tuesday	15:30-17:00

CHAIRS

Last name	First name	Session	Rooms	Date	Time
ABAD	CRISTINA	TXPS08	Dochart 2	Thursday	15:30 – 17:00
ABDEL-KADER	MAGDY	MAPSD02	Boisdale 1	Wednesday	14:00 – 15:30
AFFES	HOUDA	GVPD01	Carron 2	Tuesday	13:45 – 15:15
ALMEZWEQ	MUHAMMAD	FAPSD02	Carron 1	Tuesday	15:30 – 17:00
ALSAID	LOAI	MAPSD01	Boisdale 1	Wednesday	11:45 – 13:15
ANDERSON	DONALD	MAPSD03	Boisdale 1	Wednesday	15:45 – 17:15
ANDREAS	MICHELE	SEPSD01	Dochart 2	Tuesday	15:30 – 17:00
ANYANWU	CHARLES B.	FRPS15	Alsh 1	Tuesday	15:30 – 17:00
ARANDA	CARMEN	MAPSD04	Boisdale 1	Tuesday	15:30 – 17:00
ARGENTO	DANIELA	MAPS01	Boisdale 1	Thursday	10:15 – 11:45
ARTHUR	NEAL	FRPSD01	Alsh 2	Wednesday	14:00 – 15:30
B ALMEIDA	BRUNO	EDPS01	Boisdale 1	Tuesday	13:45 – 15:15
BABOUKARDOS	DIOGENIS	GVPD03	Carron 2	Tuesday	17:00 – 18:30
BALATBAT	MARIA	SEPSD02	Boisdale 2	Tuesday	15:30 – 17:00
BALLAS	APOSTOLOS	MAPS02	Boisdale 1	Thursday	11:45 – 13:15
BALORIA	VISHAL	FRPSD02	Alsh 2	Thursday	10:15 – 11:45
BANERJEE	SANJAY	FRPSD06	Gala 1	Tuesday	17:00 – 18:30
BARBU	ELENA M.	SEPS01	Dochart 1	Thursday	10:15 – 11:45
BAR-HAVA	KEREN	FRPSD04	Alsh 2	Wednesday	15:45 – 17:15
BARROSO CASADO	RAUL	GVPD02	Carron 2	Tuesday	15:30 – 17:00
BARTH	MARY	FRPSD05	Alsh 2	Thursday	11:45 – 13:15
BATES	KEN	MAPS03	Boisdale 1	Thursday	14:00 – 15:30
BEEKES	WENDY	GVPD04	Carron 2	Wednesday	14:00 – 15:30
BELLORA	LUCIA	MAPS04	Boisdale 1	Thursday	15:30 – 17:00
BERTHELOT	SYLVIE	SEPS02	Dochart 1	Thursday	11:45 – 13:15
BIAŁEK-JAWORSKA	ANNA	FRPSD03	Alsh 2	Thursday	08:30 – 10:00
BIRT	JACQUELINE	FRPS01	Leven	Tuesday	13:45 – 15:15
BISCONTRI	ROBERT	ISPS01	Alsh 2	Thursday	15:30 – 17:00
BLACK	ERVIN	FRPS02	Leven	Tuesday	15:30 – 17:00
BRADSHAW	MARK	FAPSD01	Carron 1	Wednesday	08:30 – 10:00
BRAUMANN	EVELYN	MAPS07	Boisdale 2	Tuesday	17:00 – 18:30
BRENNAN	NIAMH M.	GVPD02	Carron 2	Wednesday	10:15 – 11:45
BRUGGEMANN	ULF	FRPS03	Leven	Tuesday	17:00 – 18:30
BUIJINK	WILLEM	FRPS05	Leven	Wednesday	10:15 – 11:45
BUJAKI	MERRIDEE	GVPD03	Carron 2	Wednesday	11:45 – 13:15
CADEZ	SIMON	AUPSD01	Lomond Auditorium	Thursday	08:30 – 10:00
CARABIAS	JOSE	FAPSD01	Carron 1	Tuesday	17:00 – 18:30
CHABRAK	NIHEL	FRPS13	Leven	Thursday	15:30 – 17:00
CHAMIZO-GONZALEZ	JULIAN	PSPSD01	Lomond Auditorium	Thursday	15:30 – 17:00
CHAPPLE	ELLIE (LARELLE)	GVPD05	Carron 2	Wednesday	15:45 – 17:15
CHARITOU	ANDREAS	GVPD06	Carron 2	Thursday	08:30 – 10:00
CHEN	SHIMIN	FRPS04	Leven	Wednesday	08:30 – 10:00
CHIU	TZU-TING	FRPS06	Leven	Wednesday	11:45 – 13:15

CHAIRS

Last name	First name	Session	Rooms	Date	Time
CHOW	TRAVIS	TXRF01	Shuna, Crowne Plaza Hotel	Thursday	10:15 – 11:45
CIESLAK	MAREK	EDPS02	Boisdale 1	Wednesday	08:30 – 10:00
COLLIN	SVEN-OLOF	GVPS07	Carron 2	Thursday	10:15 – 11:45
DAFF	LYN	MAPS06	Dochart 1	Thursday	08:30 – 10:00
DAGILIENĖ	LINA	SEPS03	Dochart 1	Thursday	14:00 – 15:30
DALLA VIA	NICOLA	MAPS05	Boisdale 2	Tuesday	13:45 – 15:15
D'ARCY	ANNE	GVPS08	Carron 2	Thursday	11:45 – 13:15
DE BEELDE	IGNACE	SEPS04	Dochart 1	Thursday	15:30 – 17:00
DE LAS HERAS	ELENA	FRPS07	Leven	Wednesday	14:00 – 15:30
DEMERS	ELIZABETH	FRPS08	Leven	Wednesday	15:45 – 17:15
DESSALVI	BERNADETTE	GVPS09	Carron 2	Thursday	14:00 – 15:30
DEVILLE	AUDE	MAPS08	Boisdale 2	Wednesday	08:30 – 10:00
DIERYNCK	BART	MAPS09	Boisdale 2	Wednesday	10:15 – 11:45
DILLA	WILLIAM	AUPS01	Morar	Wednesday	10:15 – 11:45
DINH	TAMI	FRPS09	Leven	Thursday	08:30 – 10:00
DONI	FEDERICA	SEPS06	Dochart 1	Wednesday	15:45 – 17:15
DU	QIANQIAN	FAPS02	Carron 1	Tuesday	13:45 – 15:15
DYBTSYNA	ELENA	FRPS32	Alsh 2	Wednesday	11:45 – 13:15
E ASCHAUER	EWALD	AUPSD02	Morar	Tuesday	15:30 – 17:00
EAMES	MICHAEL	FRPS10	Leven	Thursday	10:15 – 11:45
EBERT	MICHAEL	FRPS11	Leven	Thursday	11:45 – 13:15
EIERLE	BRIGITTE	FRPS12	Leven	Thursday	14:00 – 15:30
EL SAYAD	SAMAR	MAPS10	Boisdale 2	Wednesday	11:45 – 13:15
EL TAWY	NEVINE	EDPSD01	Boisdale 1	Wednesday	10:15 – 11:45
ENACHE	LUMINITA	GVPS11	Dochart 1	Tuesday	13:45 – 15:15
ENDENICH	CHRISTOPH	MAPS11	Boisdale 2	Thursday	08:30 – 10:00
ERKENS	MICHAEL	GVPS12	Dochart 1	Tuesday	15:30 – 17:00
ESPINOSA-PIKE	MARCELA	AUPS04	Morar	Wednesday	15:45 – 17:15
ESPLIN	ADAM	FAPS03	Carron 1	Wednesday	10:15 – 11:45
EULERICH	MARC	AUPS03	Ness	Thursday	11:45 – 13:15
EVERAERT	PATRICIA	EDPS03	Boisdale 1	Thursday	08:30 – 10:00
FALLAN	EVEN	SEPS05	Dochart 2	Tuesday	13:45 – 15:15
FEARNLEY	STELLA	AUPS02	Morar	Wednesday	11:45 – 13:15
FEILS	DOROTHEE	GVPS13	Dochart 1	Tuesday	17:00 – 18:30
FOCHMANN	MARTIN	TXPS02	Dochart 2	Thursday	11:45 – 13:15
FOWLER	CAROLYN	MAPS12	Boisdale 2	Wednesday	15:45 – 17:15
FRIMANSON	LARS	MAPS13	Boisdale 2	Wednesday	14:00 – 15:30
FUNCKE	NADINE	AUPS05	Morar	Thursday	08:30 – 10:00
FUNG	SIMON	AUPS06	Ness	Tuesday	13:45 – 15:15
GALASSI	GIUSEPPE	GVPS14	Dochart 1	Wednesday	08:30 – 10:00
GALLHOFFER	SONJA	SEPS07	Dochart 2	Tuesday	17:00 – 18:30
GAO	YANMIN	GVPS15	Dochart 1	Wednesday	10:15 – 11:45
GARCIA LARA	JUAN MANUEL	FRPS14	Alsh 1	Tuesday	13:45 – 15:15
GARVEY	ANNE MARIE	EDPS04	Boisdale 1	Tuesday	17:00 – 18:30
GAUTIER	FREDERIC	MAPS14	Boisdale 2	Thursday	10:15 – 11:45

CHAIRS

Last name	First name	Session	Rooms	Date	Time
GHOSH	DIPANKAR	MAPS15	Boisdale 2	Thursday	11:45 – 13:15
GILL DE ALBORNOZ NOGUER	BELEN	FRRF14	Fyne1	Thursday	15:30 – 17:00
GILLENKIRCH	ROBERT	MAPS16	Boisdale 2	Thursday	14:00 – 15:30
GINER	BEGOÑA	FRPS16	Alsh 1	Tuesday	17:00 – 18:30
GIULIANI	MARCO	MAPS17	Boisdale 2	Thursday	15:30 – 17:00
GOMES	DELFINA ROSA DA ROCHA	PSPS01	Lomond Auditorium	Tuesday	13:45 – 15:15
GORTON	M. DAVID	FRPS17	Alsh 1	Wednesday	08:30 – 10:00
GRAAF	JOHAN	FAPS04	Carron 1	Wednesday	11:45 – 13:15
GRAY	SIDNEY	FRPS18	Alsh 1	Wednesday	10:15 – 11:45
GRAY	GLEN	ISRF01	Forth	Tuesday	15:30 – 17:00
GREENWOOD	MARGARET	PSPS02	Lomond Auditorium	Tuesday	15:30 – 17:00
GREILING	DOROTHEA	PSPS03	Lomond Auditorium	Tuesday	17:00 – 18:30
GULLKVIST	BENITA M.	ISRF02	Forth	Tuesday	17:00 – 18:30
GÜNTHER	THOMAS	MARF01	Jura, Crowne Plaza Hotel	Wednesday	08:30 – 10:00
GUO	LAN	MARF02	Jura, Crowne Plaza Hotel	Wednesday	10:15 – 11:45
HALDMA	TOOMAS	PSPS04	Lomond Auditorium	Thursday	10:15 – 11:45
HANSEN	ALLAN	MARF03	Jura, Crowne Plaza Hotel	Thursday	14:00 – 15:30
HARING	NIKOLAI	SEPS08	Dochart 2	Wednesday	08:30 – 10:00
HARRIS	ELAINE	MARF04	Jura, Crowne Plaza Hotel	Thursday	08:30 – 10:00
HASSANEIN	AHMED	FRPS19	Alsh 1	Wednesday	11:45 – 13:15
HASELL	JOHN M.	FRPS20	Alsh 1	Wednesday	14:00 – 15:30
HASSO	TIM	GVPS16	Dochart 1	Wednesday	11:45 – 13:15
HAUSSMANN	KATRIN	GVPS17	Dochart 1	Wednesday	14:00 – 15:30
HEESE	JONAS	MARF07	Jura, Crowne Plaza Hotel	Thursday	10:15 – 11:45
HEGAZY	MOHAMED	AUPS07	Morar	Thursday	11:45 – 13:15
HELLMAN	NICLAS	FRPS21	Alsh 1	Thursday	15:30 – 17:00
HEMMERICH	KRISTINA	TXPS03	Dochart 2	Wednesday	15:45 – 17:15
HERLY	MARIE	FRPS22	Alsh 1	Thursday	08:30 – 10:00
HITZ	JOERG-MARKUS	FRPS23	Alsh 1	Thursday	10:15 – 11:45
HOFFMANN	SEBASTIAN	AUPS08	Morar	Thursday	14:00 – 15:30
HOLLAND	JOHN	FAPS05	Carron 1	Wednesday	14:00 – 15:30
HOOGENDOORN	MARTIN	FRPS24	Alsh 1	Thursday	11:45 – 13:15
HRAZDIL	KAREL	FRPS25	Alsh 1	Thursday	14:00 – 15:30
HUMMEL	KATRIN	SERF01	Shuna, Crowne Plaza Hotel	Wednesday	08:30 – 10:00
HUTCHINSON	MARION	GVRF01	Barra, Crowne Plaza Hotel	Wednesday	08:30 – 10:00
IKAHEIMO	SEPPO	GVRF02	Barra, Crowne Plaza Hotel	Wednesday	14:00 – 15:30

CHAIRS

Last name	First name	Session	Rooms	Date	Time
JARVA	HENRY	FRPS26	Alsh 1	Wednesday	15:45 – 17:15
JENY-CAZAVAN	ANNE	FRPS27	Alsh 2	Tuesday	13:45 – 15:15
JOOS	PETER	FAPS06	Carron 1	Wednesday	15:45 – 17:15
JORISSEN	ANN	GVRFO3	Barra, Crowne Plaza Hotel	Thursday	14:00 – 15:30
KAISER	STEFANIE	GVRFO4	Barra, Crowne Plaza Hotel	Wednesday	10:15 – 11:45
KANG	HELEN	FRPS28	Alsh 2	Tuesday	15:30 – 17:00
KARAMANOU	IRENE	FRPS29	Alsh 2	Tuesday	17:00 – 18:30
KATOLNIK	SVETLANA	MARF05	Jura, Crowne Plaza Hotel	Wednesday	15:45 – 17:15
KAUSAR	ASAD	AUPS09	Morar	Thursday	15:30 – 17:00
KAYA	DEVIRIMI	FRPS31	Alsh 2	Wednesday	10:15 – 11:45
KELLY	MARTIN	PSPS05	Lomond Auditorium	Thursday	11:45 – 13:15
KELSALL	CHRIS	SERF06	Shuna, Crowne Plaza Hotel	Wednesday	11:45 – 13:15
KENT	PAMELA	AUPS10	Morar	Thursday	10:15 – 11:45
KHAN	SHAHID	FRPS30	Alsh 2	Wednesday	08:30 – 10:00
KIESEWETTER	DIRK	TXPS04	Dochart 2	Thursday	08:30 – 10:00
KIHN	LILI-ANNE	MARF06	Jura, Crowne Plaza Hotel	Wednesday	14:00 – 15:30
KIRWAN	COLLETTE	GVRFO5	Barra, Crowne Plaza Hotel	Wednesday	15:45 – 17:15
KJOLLESDAL	KARL SAEBJORN	MARF08	Jura, Crowne Plaza Hotel	Thursday	11:45 – 13:15
KLOOT	LOUISE	PSPS06	Lomond Auditorium	Thursday	14:00 – 15:30
KO	WAN SUK	GVPS10	Carron 2	Thursday	15:30 – 17:00
KOCHETOVA-KOZLOSKI	NATALIA	AUPS11	Ness	Tuesday	15:30 – 17:00
KOEHLER	ANNETTE	AUPS12	Ness	Wednesday	10:15 – 11:45
KRUIS	ANNE-MARIE	MARF12	Gala 2	Tuesday	15:30 – 17:00
KUBATA	ADRIAN	FRRF01	Etive	Thursday	15:30 – 17:00
KUSNADI	YUANTO	GVRFO6	Barra, Crowne Plaza Hotel	Thursday	08:30 – 10:00
L BROOKS	LI	AUPSD03	Morar	Tuesday	17:00 – 18:30
LABELLE	REAL	SERF03	Shuna, Crowne Plaza Hotel	Thursday	08:30 – 10:00
LAI	KAM-WAH	AUPS13	Ness	Wednesday	08:30 – 10:00
LAMP	FELIX	FAPS07	Carron 1	Thursday	08:30 – 10:00
LARI DASHTBAYAZ	MAHMOUD	FRRF02	Fyne	Thursday	14:00 – 15:30
LAUX	CHRISTIAN	GVRFO7	Barra, Crowne Plaza Hotel	Thursday	10:15 – 11:45
LAWSON	RAEF	MARF10	Jura, Crowne Plaza Hotel	Thursday	15:30 – 17:00
LEUNG	EDITH	FRRF03	Fyne	Tuesday	15:30 – 17:00
LI	NA	GVRFO8	Barra, Crowne Plaza Hotel	Thursday	11:45 – 13:15

CHAIRS

Last name	First name	Session	Rooms	Date	Time
LIAO	LIN	SERF05	Shuna, Crowne Plaza Hotel	Wednesday	15:45 – 17:15
LIN	KAREN JINGRONG	GVRF09	Barra, Crowne Plaza Hotel	Wednesday	11:45 – 13:15
LINSLEY	PHILIP	GVRF10	Barra, Crowne Plaza Hotel	Thursday	15:30 – 17:00
LIU	XIAOTAO	MARF11	Gala 2	Tuesday	13:45 – 15:15
LOBO	GERALD	FRRF04	Fyne	Wednesday	10:15 – 11:45
LONT	DAVID	AUPS14	Ness	Tuesday	17:00 – 18:30
LOU	YUN	FRRF05	Fyne	Wednesday	08:30 – 10:00
LOY	THOMAS	AUPS15	Ness	Wednesday	11:45 – 13:15
LUBBERINK	MARTIEN	FRRF06	Fyne	Tuesday	17:00 – 18:30
M CAMERAN	MARA	AUPSD04	Morar	Wednesday	08:30 – 10:00
MAAS	VICTOR	MARF09	Jura	Wednesday	11:45 – 13:15
MACUDA	MALGORZATA	SERF04	Shuna, Crowne Plaza Hotel	Wednesday	14:00 – 15:30
MAHLENDORF	MATTHIAS	MARF13	Gala 2	Tuesday	17:00 – 18:30
MAK	CHUN YU	FAPS08	Carron 1	Thursday	10:15 – 11:45
MANTZARI	ELISAVET	FRRF07	Fyne	Wednesday	11:45 – 13:15
MARKOV	STANIMIR	FAPS09	Carron 1	Thursday	11:45 – 13:15
MARTIN	REBECCA	AUPS16	Ness	Wednesday	14:00 – 15:30
MARTINEZ CONESA	ISABEL	FRRF08	Fyne	Wednesday	14:00 – 15:30
MAT ZAIN	MAZLINA	AUPS17	Ness	Wednesday	15:45 – 17:15
MATUSZAK	ŁUKASZ	SERF02	Shuna, Crowne Plaza Hotel	Wednesday	10:15 – 11:45
MCMECKING	KEVIN	FRRF09	Fyne	Wednesday	15:45 – 17:15
MERKL-DAVIES	DORIS	FRRF10	Fyne	Thursday	08:30 – 10:00
MESSIER	WILLIAM	AUPS18	Ness	Thursday	08:30 – 10:00
MITRA	SANTANU	AUPS19	Ness	Thursday	10:15 – 11:45
MONROE	GARY	AUPS20	Morar	Wednesday	14:00 – 15:30
MOYA	SOLEDAD	EDRF01	Etive	Thursday	10:15 – 11:45
MUKHERJEE	SHIBASHISH	FAPS10	Carron 1	Thursday	14:00 – 15:30
MURA	ALESSANDRO	FRRF11	Fyne	Thursday	10:15 – 11:45
MUSA	MOHAMED	FRRF12	Fyne	Thursday	11:45 – 13:15
MYERS	LINDA	AUPS21	Ness	Thursday	14:00 – 15:30
NAPIER	CHRISTOPHER	FRRF13	Fyne	Tuesday	13:45 – 15:15
NGUYEN	NGUYET	FAPS11	Carron 1	Thursday	15:30 – 17:00
NIENHAUS	MARTIN	FRRF15	Gala 1	Tuesday	13:45 – 15:15
NOSOVA	OLGA	EDRF04	Etive	Tuesday	17:00 – 18:30
NOVAK	JIRI	FARF01	Etive	Wednesday	10:15 – 11:45
O'CONNOR	NEALE	MARF14	Gala 1	Tuesday	15:30 – 17:00
OKIKE	ELEWECHI	AUPS22	Ness	Thursday	15:30 – 17:00
PAANANEN	MARI	TXRF02	Dochart 2	Wednesday	10:15 – 11:45
PAPA	MARCO	TXPSD01	Shuna, Crowne Plaza Hotel	Thursday	11:45 – 13:15
PARBONETTI	ANTONIO	TXRF04	Shuna, Crowne Plaza Hotel	Thursday	15:30 – 17:00

CHAIRS

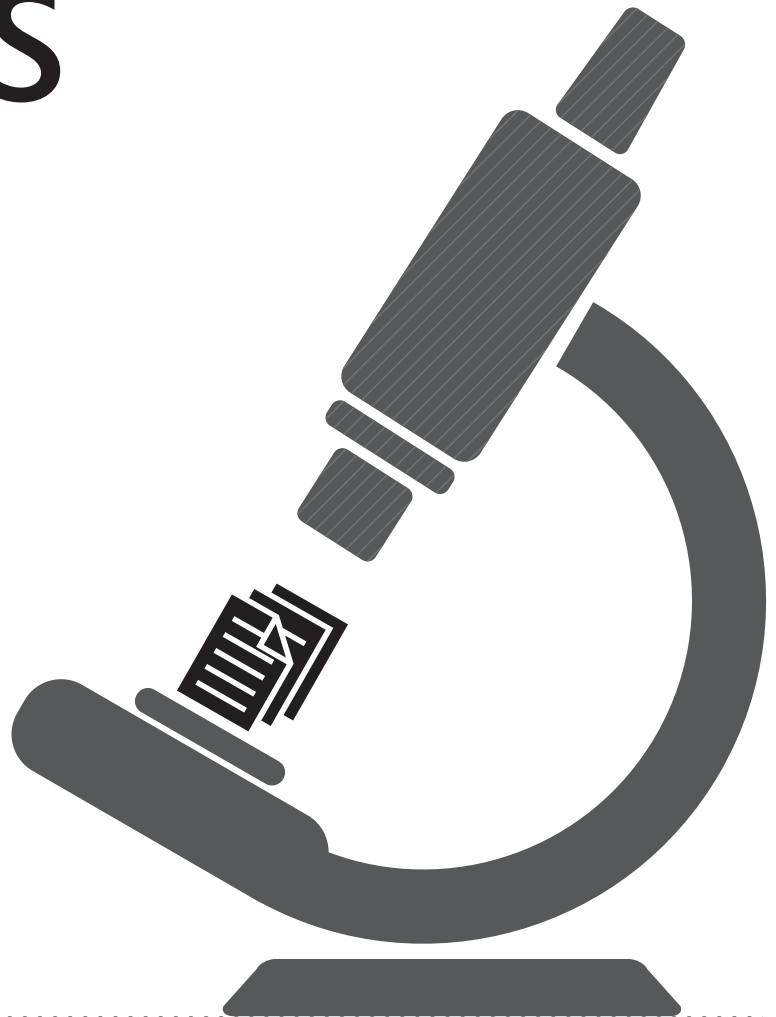
Last name	First name	Session	Rooms	Date	Time
PAUGAM	LUC	TXRF03	Shuna, Crowne Plaza Hotel	Thursday	14:00 – 15:30
PAYNE	JEFF	AURF01	Katrine	Thursday	14:00 – 15:30
PEREIRA DE CASTRO CASA NOVA	SILVIA	EDRF03	Etive	Wednesday	08:30 – 10:00
PETUTSCHNIG	MATTHIAS	TXPS05	Dochart 2	Wednesday	11:45 – 13:15
PIERCE	AILEEN	AURF02	Katrine	Tuesday	15:30 – 17:00
PRAMOR	MARCUS	FARF02	Etive	Wednesday	11:45 – 13:15
PRICE	RICHARD	FARF03	Etive	Wednesday	14:00 – 15:30
REICHELT	KENNETH	AURF03	Katrine	Wednesday	11:45 – 13:15
ROUSSY	MELANIE	AURF05	Katrine	Wednesday	10:15 – 11:45
SCHATT	ALAIN	AURF04	Katrine	Wednesday	08:30 – 10:00
SHELLEMAN	CAREN	AURF06	Katrine	Tuesday	17:00 – 18:30
SCHINDLER	DIRK	TXPS06	Dochart 2	Wednesday	14:00 – 15:30
SCHMIDT	MARTIN	AURF07	Katrine	Wednesday	14:00 – 15:30
SEAVEY	SCOTT	AURF08	Katrine	Thursday	10:15 – 11:45
SHANE	PHILIP	FARF04	Etive	Wednesday	15:45 – 17:15
SHARPE	WEN HUA	AURF09	Katrine	Thursday	08:30 – 10:00
SMITH	DAVID	FARF08	Etive	Thursday	14:00 – 15:30
STECCOLINI	ILEANA	PSRF02	Katrine	Tuesday	13:45 – 15:15
STONER	GREG	EDRF02	Etive	Tuesday	15:30 – 17:00
SU	XIJIA	AURF10	Katrine	Wednesday	08:30 – 10:00
TAGESSON	TORBJORN	PSRF03	Katrine	Thursday	15:30 – 17:00
TOSCANO	DAVID	FARF06	Etive	Tuesday	13:45 – 15:15
VEENMAN	DAVID	FARF07	Etive	Thursday	11:45 – 13:15
WANG	PENGGUO	FARF05	Etive	Thursday	08:30 – 10:00
WOLF	NADJA	TXPS07	Dochart 2	Thursday	14:00 – 15:30
YIGITBASIOGLU	OGAN	PSRF01	Katrine	Thursday	11:45 – 13:15
ZENG	CHENG	TXPS01	Dochart	Thursday	10:15-11:45
ZHOU	YIBIN	GVPS01	Carron 2	Wednesday	08:30 – 10:00

RESEARCH INSIGHTS

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business is done*

As the world's largest body of management accountants, CIMA is committed to advancing the science of management accountancy through rigorous research into issues that are important for business. This research forms the foundations of CIMA's Lifelong Learning Framework and the Global Management Accounting Principles®.

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AUDITING

PSD – Parallel Sessions with Discussants	46
PS – Parallel Sessions	48
RF – Research Forum Sessions	57

In each category, sessions are presented by time slot

AU

SESSION: **AU-PSD** Day and Time: **Tuesday 28th April • 15:30-17:00**

AUPSD02 Chair: *Ewald Aschauer*

Room: **Morar**

AUDITOR LEADERSHIP IN JOINT AUDIT AND AUDIT QUALITY

Discussant: *William Ciconte*
 Author: *LUC PAUGAM, ESSEC BUSINESS SCHOOL PARIS* EA = Empirical Archival
 Co-Author: *Andrei Filip, ESSEC Business School*
Thomas Jeanjean, ESSEC Business School
Gerald Lobo, University of Houston - Bauer College of Business

DECOMPOSING FEES PAID TO AUDIT FIRMS - ASSESSING KNOWLEDGE SPILLOVERS AND INDEPENDENCE

Discussant: *Joost Van Buuren*
 Author: *CLAUS HOLM, AARHUS UNIVERSITY* EA = Empirical Archival

ED

FA

SESSION: **AU-PSD** Day and Time: **Tuesday 28th April • 17:00-18:30**

AUPSD03 Chair: *Li Brooks*

Room: **Morar**

THE EFFECT OF REVIEW MODE AND REVIEWER PREFERENCE ON AUDITORS' PERFORMANCE

Discussant: *Gary Monroe*
 Author: *RONG-RUEY DUH, NATIONAL TAIWAN UNIVERSITY* EX = Experimental
 Co-Author: *Ching-Chieh Lin, I-Shou University*
Jung-Ling Laio, National Taiwan University

FR

GV

THE EFFECTS OF TONE AT THE TOP AND QUALITY OF THE AUDIT COMMITTEE ON INTERNAL AUDITORS' INTERNAL CONTROL EVALUATIONS

Discussant: *Natalia Kochetova-Kozloski*
 Author: *ZHE WANG, THE UNIVERSITY OF WESTERN AUSTRALIA* EX = Experimental

IS

SESSION: **AU-PSD** Day and Time: **Wednesday 29th April • 08:30-10:00**

AUPSD04 Chair: *Mara Cameran*

Room: **Morar**

THE INFORMATIVE VALUE OF THE AUDITORS' GOING-CONCERN OPINION INCREMENTAL TO SIGNALS FROM OTHER INFORMATION INTERMEDIARIES

Discussant: *Kenneth Reichelt*
 Author: *NADINE FUNCKE, ERASMUS UNIVERSITY ROTTERDAM* EA = Empirical Archival

MA

RECOGNITION AND CONTROL OF PROFESSIONAL SKEPTICISM IN BIG 4 AND NON-BIG 4 AUDIT FIRMS

Discussant: *Willem Buijink*
 Author: *AMIN S. SOFLA, UMEA UNIVERSITY / UMEA SCHOOL OF BUSINESS AND ECONOMICS*
 Co-Author: *Tobias Svanström, Umea University* EA = Empirical Archival

PS

SE

TX

SESSION: **AU-PSD** Day and Time: **Thursday 30th April • 08:30-10:00**

AUPSD01

Chair: *Simon Cadez*

Room: **Lomond Auditorium**

HOW IS EXPERTISE ACQUIRED AND SHARED BY PROFESSIONAL ACCOUNTANTS? EVIDENCE FROM ITALIAN STATUTORY AUDITORS' NETWORKS AND TAX AVOIDANCE

Discussant: *Irem Tuna*

Author: *ERIC WEISBROD, UNIVERSITY OF MIAMI*

EA = Empirical Archival

Co-Author: *Pietro Andrea Bianchi, University of Miami*
Diane Falsetta, University of Miami
Miguel Minutti-Meza, University of Miami

ONE TEAM OR TWO TEAMS? EXPLORING THE EXISTENCE OF A COLLECTIVE AUDIT TEAM IDENTITY BETWEEN AUDITORS AND IT SPECIALISTS AND ITS IMPLICATIONS ON AUDIT PROCESS AND OUTCOMES

Discussant: *Steve Salterio*

Author: *TIM BAUER, UNIVERSITY OF ILLINOIS AT URBANA-CHAMPAIGN*

CF = Case/Field Study

Co-Author: *Cassandra Estep, University of Illinois at Urbana-Champaign*

AU

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AU
SESSION: AU-PS Day and Time: Tuesday 28th April • 13:45-15:15
AUPS06
Chair: Simon Fung
Room: Ness
MANAGING LEGITIMACY TO ATTRACT MILLENNIAL EMPLOYEES
Author: MERRIDEE BUJAKI, CARLETON UNIVERSITY
IC = Interdisciplinary/Critical
*Co-Author: François Brouard, Carleton University
Sylvain Durocher, University of Ottawa*
ED
Value Co-Creation In Auditing: Understanding The Importance Of Interactions Within The Financial Reporting Process
Author: CHRYSTELLE RICHARD, ESSEC BUSINESS SCHOOL PARIS
IC = Interdisciplinary/Critical
*Co-Author: Damien Lambert, ESSEC Business School
Roger Meuwissen, Maastricht University
Ann Vanstraelen, Maastricht University*
FA
SESSION: AU-PS Day and Time: Tuesday 28th April • 15:30-17:00
AUPS11
Chair: Natalia Kochetova-Kozloski
Room: Ness
THE IMPACT OF PCAOB AUDITING STANDARD NO. 5 AND THE GREAT RECESSION ON AUDIT FEES AND AUDIT QUALITY
Author: KENNETH REICHEL, LOUISIANA STATE UNIVERSITY
EA = Empirical Archival
*Co-Author: Elizabeth Johnson, Louisiana State University
Jared Soileau, Louisiana State University*
GV
AUDIT FIRM CHARACTERISTICS AND THE QUALITY OF THE SOX 404 AUDIT
Author: NADER WANS, MEMORIAL UNIVERSITY OF NEWFOUNDLAND
EA = Empirical Archival
Co-Author: Divya Anantharaman, Rutgers University
IS
SESSION: AU-PS Day and Time: Tuesday 28th April • 17:00-18:30
AUPS14
Chair: David Lont
Room: Ness
THE EFFECT OF MATERIAL INTERNAL CONTROL WEAKNESSES ON THE RELATIONSHIP BETWEEN MANAGERIAL STOCK OWNERSHIP AND AUDIT FEES
Author: SANTANU MITRA, WAYNE STATE UNIVERSITY
EA = Empirical Archival
*Co-Author: Bikki Jaggi, Rutgers, The State University of New Jersey
Talal Al-Hayale, University of Windsor
Mahmud Hossain, American University of Sharjah*
PS
THE MATERIALITY PRINCIPLE IN THE INTERNAL CONTROLS OVER FINANCIAL REPORTING
Author: LUCA FORNACIARI, UNIVERSITY OF PARMA
EA = Empirical Archival
*Co-Author: Stefano Azzali, University of Parma
Tatiana Mazza, University of Parma
Laura Trinchera, NEOMA Business School*
SE
TX

DETERMINANTS OF MATERIALITY THRESHOLDS: EMPIRICAL EVIDENCE FROM AUDITOR REPORTING IN THE UNITED KINGDOM

Author: JOERG R. WERNER, FRANKFURT SCHOOL OF FINANCE & MANAGEMENT EA = Empirical Archival
Co-Author: Elisabeth Klaes, Frankfurt School of Finance & Management

SESSION: **AU-PS** Day and Time: **Wednesday 29th April • 08:30-10:00**

AUPS13

Chair: Kam-Wah Lai

Room: **Ness**

THE DETERMINANTS OF COMBINED ASSURANCE ADOPTION: A GLOBAL SURVEY

Author: LOÏC DECAUX, CATHOLIC UNIVERSITY OF LOUVAIN SU = Survey
Co-Author: Gerrit Sarens, Catholic University of Louvain

RISK MANAGEMENT FOR VOLUNTARY ASSURANCE SERVICES? - A PROVIDER'S PERSPECTIVE ON SUSTAINABILITY ASSURANCE

Author: JUERGEN ERNSTBERGER, TECHNICAL UNIVERSITY MUNICH EA = Empirical Archival
Co-Author: Michael Stich, University of Erlangen Nuremberg
Maria Steinmeier, BMW Group

INTERNAL AUDIT QUALITY: A POLYSEMOUS NOTION? THE CONTRASTED VIEWPOINTS OF EXTERNAL AUDITORS, AUDIT COMMITTEE MEMBERS, INTERNAL AUDITORS AND THE INSTITUTE OF INTERNAL AUDITORS

Author: MELANIE ROUSSY, LAVAL UNIVERSITY CF = Case/Field Study
Co-Author: Marion Brivot, Laval University

SESSION: **AU-PS** Day and Time: **Wednesday 29th April • 10:15-11:45**

AUPS01

Chair: William Dilla

Room: **Morar**

PRIVATE LENDERS' DEMAND FOR AUDIT

Author: MARK ANTHONY CLATWORTHY, UNIVERSITY OF BRISTOL EA = Empirical Archival
Co-Author: Richard Baylis, Cardiff University
Peter Burnap, Cardiff University
Mahmoud Gad, University Of Bristol
Chris Pong, Heriot Watt University

AUDIT FEES AND VOLUNTARY AUDIT

Author: DAVID HUGUET, UNIVERSITY OF VALENCIA EA = Empirical Archival
Co-Author: Juan L. Gandia, University of Valencia

SIGNALING IN DEBT CONTRACTING VIA VOLUNTARY VERIFICATION OF TIMELY INFORMATION

Author: SANDRA KATARINA KUKEC, GRAZ KARL-FRANZENS UNIVERSITY AM = Analytical/Modelling
Co-Author: Sebastian Kronenberger, Graz Karl-Franzens University

AUPS12

Chair: Annette Koehler

Room: Ness

DO SCHOOL TIES BETWEEN AUDITORS AND CLIENT EXECUTIVES INFLUENCE AUDIT DECISIONS?

Author: YUYAN GUAN, CITY UNIVERSITY OF HONG KONG
Co-Author: Nancy Su, Hong Kong Polytechnic University
Donghui Wu, Chinese University of Hong Kong
Zhifeng Yang, City University of Hong Kong

EA = Empirical Archival

AUDIT PARTNER PERFORMANCE: A NETWORK PERSPECTIVE

Author: IREM TUNA, LONDON UNIVERSITY / LONDON BUSINESS SCHOOL
Co-Author: Joanne Horton, University of Exeter
Anthony Wood, University of Exeter

EA = Empirical Archival

AUDIT FIRMS AS A NETWORK OF OFFICES

Author: SCOTT SEAVEY, UNIVERSITY OF NEBRASKA-LINCOLN
Co-Author: Tiffany Westfall, University of Nebraska-Lincoln
Michael Imhof, Wichita State University

EA = Empirical Archival

SESSION: **AU-PS** Day and Time: **Wednesday 29th April • 11:45-13:15**

AUPS02

Chair: Stella Fearnley

Room: Morar

AUDITORS' MATERIALITY JUDGMENTS UNDER INTEGRATED REPORTING:

Author: WENDY GREEN, THE UNIVERSITY OF NEW SOUTH WALES
Co-Author: Mandy Cheng, The University of New South Wales

EX = Experimental

OFFSETTING MISSTATEMENTS: THE EFFECT OF CLIENT PRESSURE AND MATERIALITY ON AUDITORS' JUDGMENTS

Author: MARTIN SCHMIDT, ESCP - EUROPE BUSINESS SCHOOL BERLIN
Co-Author: William Messier, University of Nevada, Las Vegas and
Norwegian School of Economics (NHH)

EX = Experimental

FINE FEATHERS MAKE A FINE BIRD – DOES PHYSICAL APPEARANCE INFLUENCE INTERNAL AUDITORS' FRAUD-RISK JUDGMENTS?

Author: JOCHEN THEIS, DUISBURG & ESSEN UNIVERSITY, DUISBURG CAMPUS
Co-Author: Marc Eulerich, University of Duisburg-Essen
Meike Ramon, University of Glasgow

EX = Experimental

AUPS15

Chair: Thomas Loy

Room: Ness

ENGAGEMENT TEAM COMPOSITION AND AUDIT QUALITY

Author: CHRISTOPHE VAN LINDEN, K.U.LEUVEN

EA = Empirical Archival

AUDIT TEAM CHARACTERISTICS MATTER: HOW GROUPS OF INDIVIDUALS DETERMINE AUDIT QUALITY

Author: MARA CAMERAN, BOCCONI UNIVERSITY
Co-Author: Angelo Ditillo, Università Bocconi
Angela K Pettinicchio, Università Bocconi

EA = Empirical Archival

IDENTIFYING PRACTICES THAT MAY REDUCE THE QUALITY OF GOVERNMENT AUDIT – EVIDENCE FROM INDONESIA

Author: FIRDAUS AMYAR, ASTON UNIVERSITY / ASTON BUSINESS SCHOOL CF = Case/Field Study
Co-Author: Margaret Woods, Aston University / Aston Business School
Alan Lowe, Aston University / Aston Business School

SESSION: **AU-PS** Day and Time: **Wednesday 29th April • 14:00-15:30**

AUPS16

Chair: Rebecca Martin

Room: **Ness**

INCENTIVES AND AUDIT QUALITY OF INDIVIDUAL AUDIT PARTNERS

Author: EVA MARIA WÜHST, TECHNISCHE UNIVERSITÄT MÜNCHEN EA = Empirical Archival
Co-Author: Jürgen Ernstberger, Technische Universität München
Christopher Koch, Universität Mainz

DO AUDIT FIRMS INCENTIVISE AUDITORS TO MAKE PROFIT OR TO DELIVER HIGH-QUALITY AUDITS? EMPIRICAL EVIDENCE BASED ON THE AGENCY PERSPECTIVE OF AUDIT PARTNER COMPENSATION SCHEMES.

Author: MARIE-LAURE VANDENHAUTE, FREE UNIVERSITY OF BRUSSELS
Co-Author: Diane Breesch, Free university of Brussels

AUDIT COMMITTEE QUALITY AND DOWNWARD AUDITOR CHANGES

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

AUPS20

Chair: Gary Monroe

Room: **Morar**

THE EFFECT OF AUDITOR INDUSTRY EXPERTISE ON MERGER AND ACQUISITION OUTCOMES

Author: YU-TING HSIEH, NATIONAL CHENG KUNG UNIVERSITY EA = Empirical Archival
Co-Author: Chan-Jane Lin, National Taiwan University

AUDITING FAIR VALUE MEASUREMENTS IN THE REAL ESTATE INDUSTRY: AUDITORS' RESPONSE AND THE ROLE OF INDUSTRY SPECIALISTS

Author: YU-TING HSIEH, NATIONAL TAIWAN UNIVERSITY EA = Empirical Archival
Co-Author: Chan-Jane Lin, National Cheng Kung University

AUDITOR INDUSTRY SPECIALIZATION, ANALYST FORECAST ACCURACY AND ANALYST EXPERTISE

Author: AVA WU, THE UNIVERSITY OF SYDNEY EA = Empirical Archival
Co-Author: Mark Wilson, The Australian National University

AU
SESSION: AU-PS Day and Time: Wednesday 29th April • 15:45-17:15
AUPS04
Chair: Marcela Espinosa-Pike
Room: Morar
MITIGATING THE DILUTION EFFECT OF NON-DIAGNOSTIC INFORMATION ON AUDITORS' JUDGMENTS USING A FREQUENCY RESPONSE MODE

Author: NATALIA KOCHETOVA-KOZLOSKI, SAINT MARY'S UNIVERSITY *EX = Experimental*
 Co-Author: Aasmund Eilifsen, Norwegian School of Economics (NHH)
 William F. Messier, Jr., University of Nevada, Las Vegas

PROFESSIONAL SKEPTICISM AND BELIEF REVISION IN AUDITING

Author: ANNETTE KOEHLER, DUISBURG & ESSEN UNIVERSITY, DUISBURG CAMPUS *EX = Experimental*
 Co-Author: Christopher Koch, Johannes Gutenberg University Mainz
 Kristina Yankova, University of Duisburg-Essen

PRESSURES ON AUDIT PARTNER'S NEGOTIATION STRATEGY AND DECISION MAKING

Author: STEVEN SALTERIO, QUEEN'S UNIVERSITY *EX = Experimental*
 Co-Author: Christopher Koch, Mainz University

ED
FA
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AUPS17
Chair: Mazlina Mat Zain
Room: Ness
DOES CLIENTS' INVESTMENT-RELATED PRESSURE AFFECT AUDIT RISK?

Author: HAI WU, THE AUSTRALIAN NATIONAL UNIVERSITY *EA = Empirical Archival*
 Co-Author: Yangxin Yu, City University of Hong Kong

NON-AUDIT SERVICES AND IMPROVEMENTS IN CLIENTS' OPERATING PERFORMANCE AND RISK MANAGEMENT

Author: WILLIAM CICONTE, UNIVERSITY OF FLORIDA *EA = Empirical Archival*
 Co-Author: W. Robert Knechel, University of Florida
 Michael Mayberry, University of Florida

IS
MA
AUDITORS' RESPONSE TO ORGANIZED LABOR IN CLIENT FIRMS

Author: SIMON FUNG, THE HONG KONG POLYTECHNIC UNIVERSITY *EA = Empirical Archival*
 Co-Author: Woo Jong Lee, The Hong Kong Polytechnic University
 Bin Srinidhi, University of Texas at Arlington
 Lixin (nancy) Su, The Hong Kong Polytechnic University

PS
SESSION: AU-PS Day and Time: Thursday 30th April • 08:30-10:00
AUPS05
Chair: Nadine Funcke
Room: Morar
AUDITORS' AND SPECIALISTS' VIEWS ABOUT THE USE OF SPECIALISTS DURING AN AUDIT

Author: J. EFRIM BORITZ, UNIVERSITY OF WATERLOO *CF = Case/Field Study*
 Co-Author: Natalia Kochetova-Kozloski, St. Mary's University
 Linda Robinson, University of Waterloo
 Christopher Wong, University of Waterloo

SE
TX

INTERNAL AUDIT: IS THE GOVERNANCE 'THIRD LINE OF DEFENSE' EFFECTIVE? AN EXPLORATORY STUDY OF CAES' IMPRESSION MANAGEMENT TECHNIQUES

Author: MICHELLE RODRIGUE, LAVAL UNIVERSITY
Co-Author: Mélanie Roussy, Laval University

CF = Case/Field Study

INTERNAL AUDIT QUALITY: INSIGHTS FROM AUDIT COMMITTEES, MANAGEMENT AND INTERNAL AUDITORS

Author: ANDREW TROTMAN, NORTHEASTERN UNIVERSITY
Co-Author: Keith Duncan, Bond University

CF = Case/Field Study

AUPS18

Chair: William Messier

Room: **Ness**

SHOULD AUDITORS BE CONCERNED ABOUT PLEASING THE CLIENT? AN EXAMINATION OF AUDITOR CHANGES SUBSEQUENT TO EARNINGS REVISIONS

Author: LINDA MYERS, UNIVERSITY OF ARKANSAS
Co-Author: Jacob Haislip, Binghamton University
Susan Scholz, University of Kansas
Timothy Seidel, Utah State University

EA = Empirical Archival

WHEN AUDITORS SAY "NO", DOES THE MARKET LISTEN?

Author: DONGHUI WU, THE CHINESE UNIVERSITY OF HONG KONG
Co-Author: Shimin Chen, China Europe International Business School
Bingbing Hu, Hong Kong Baptist University

EA = Empirical Archival

AUDITOR RATIFICATION AND SHAREHOLDERS' PERCEPTION OF FINANCIAL REPORTING QUALITY

Author: JACOB JUSTUS LEIDNER, UNIVERSITY OF WÜRZBURG
Co-Author: Sven Hörner, University Of Würzburg

EA = Empirical Archival

SESSION: **AU-PS** Day and Time: **Thursday 30th April • 10:15-11:45**

AUPS10

Chair: Pamela Kent

Room: **Morar**

MULTIPLE SUPERVISORS IN AUDIT: FAIRNESS AND THE MANY-TO-ONE PERFORMANCE APPRAISAL ENVIRONMENT

Author: REBECCA MARTIN, VRIJE UNIVERSITEIT BRUSSEL
Co-Author: Marcia Simmering Dickerson, Louisiana Tech University

SU = Survey

KEEPING JUNIOR AUDITORS MOTIVATED AND LEARNING-ORIENTED: THE ROLE OF BEHAVIORAL INTEGRITY OF THE TEAM LEADER

Author: SOFIE VANDENBOGAERDE, TILBURG UNIVERSITY
Co-Author: Bart Dierynck, Tilburg University

SU = Survey

WHO MAKES IT TO THE TOP? – DETERMINANTS OF CAREER SUCCESS IN THE AUDITING PROFESSION

Author: BENEDIKT DOWNAR, MUNICH UNIVERSITY OF TECHNOLOGY
Co-Author: Jürgen Ernstberger, Munich University of Technology
Christopher Koch, Johannes Gutenberg University Mainz

EA = Empirical Archival

AU

AUPS19

Chair: Santanu Mitra

Room: **Ness**

TIME PRESSURE, TRAINING ACTIVITIES AND DYSFUNCTIONAL AUDITOR BEHAVIOUR: EVIDENCE FROM SMALL AUDIT FIRMS

Author: TOBIAS SVANSTRÖM, UMEA UNIVERSITY /
UMEÅ SCHOOL OF BUSINESS AND ECONOMICS

SU = Survey

ED

EFFICIENCY, QUALITY AND COMPETITIVENESS IN THE AUDIT INDUSTRY. NO COUNTRY FOR OLD MEN?

Author: DIEGO PRIOR JIMENEZ, UNIVERSITAT AUTONOMA DE BARCELONA
Co-Author: Stefan Sundgren, University of Vaasa

EA = Empirical Archival

FA

THE EFFECT OF THE AUDITOR'S PORTFOLIO STRUCTURE ON AUDITING EFFICIENCY

Author: AHMED ABDEL-MEGUID, THE AMERICAN UNIVERSITY IN CAIRO

EA = Empirical Archival

SESSION: **AU-PS** Day and Time: Thursday 30th April • 11:45-13:15

FR

AUPS03

Chair: Marc Eulerich

Room: **Ness**

THE IMPACT OF AUDIT COMMITTEE CHARACTERISTICS ON THE INTERNAL AUDIT CONFORMANCE WITH INTERNATIONAL STANDARDS FOR THE PROFESSIONAL PRACTICE OF INTERNAL AUDITING

Author: ABDULAZIZ ALZEBAN, KING ABDULAZIZ UNIVERSITY

SU = Survey

GV

INTERNAL AUDIT FUNCTION QUALITY AND THE FINANCIAL REPORTING PROCESS – RESULTS OF A SURVEY ON GERMAN LISTED COMPANIES

Author: SEBASTIAN KOCH, GOETHE UNIVERSITY
Co-Author: Marius Gros, Goethe University
Christoph Wallek, Goethe University

SU = Survey

IS

AN UNDERSTANDING OF THE DIFFERENCES BETWEEN INTERNAL AND EXTERNAL AUDITORS IN OBTAINING INFORMATION ABOUT INTERNAL CONTROL WEAKNESSES

Author: IAN BURT, NIAGARA UNIVERSITY

EX = Experimental

MA

AUPS07

Chair: Mohamed Hegazy

Room: **Morar**

COMPARING FINANCIAL AND TAX AUDIT REGIMES: AUDITORS' PROFESSIONAL SCEPTICISM, AUDITOR-CLIENT RELATIONSHIPS, AND AUDIT EVIDENCE, EFFICIENCY AND QUALITY

Author: EWALD ASCHAUER, LINZ JOHANNES KEPLER UNIVERSITY
Co-Author: Nonna Martinov-Bennie, Macquarie University
Maria Cadiz Dyball, University of Sydney

SU = Survey

PS

SE

INVESTIGATING THE IMPACT OF ORGANISATIONAL CULTURE AND AUDIT PERSONNEL CHARACTERISTICS ON DYSFUNCTIONAL AUDIT BEHAVIOUR

Author: PETER J. BALDACCHINO, UNIVERSITY OF MALTA
Co-Author: Norbert Tabone, University of Malta
Frank Bezzina, University of Malta
Justine Agius, University of Malta

SU = Survey

TX

ORGANIZATION CULTURE AND WELL-BEING OF SWEDISH AUDITORS

Author: SVEN-OLOF YRJÖ COLLIN, LINNEAUS UNIVERSITY
 Co-Author: Timurs Umans, Kristianstad University/Linnaeus University
 Pernilla Broberg, Kristianstad University/Linköping University
 Sofie Nilsson, Kristianstad University
 Emma Olsson, Kristianstad University

SU = Survey

SESSION: **AU-PS** Day and Time: **Thursday 30th April • 14:00-15:30**

AUPS08

Chair: Sebastian Hoffmann

Room: **Morar**

EXPLORING COMPLIANCE AND CONVERGENCE OF AUDITOR COMMITMENTS TO PROFESSIONAL VALUES: A CONTEXTUAL ANALYSIS

Author: THOMAS CARRINGTON, UPPSALA UNIVERSITY
 Co-Author: Tobias Johansson, Örebro University
 Gustav Johed, Stockholm Business School
 Peter Öhman, Mid Sweden University

SU = Survey

THE INFLUENCE OF EXPERIENCE ON AUDITORS' PROFESSIONAL VALUES

Author: MARCELA ESPINOSA-PIKE, UNIVERSITY OF THE BASQUE COUNTRY
 Co-Author: Itsaso Barrainkua, University of the Basque Country UPV/EHU

SU = Survey

PERCEIVED RESPONSIBILITY TO ACT: AN INVESTIGATION OF AUDITORS' WILLINGNESS TO DETECT FRAUD IN THE UAE

Author: SAWSAN HALBOUNI, UNIVERSITY OF SHARJAH

SU = Survey

AUPS21

Chair: Linda Myers

Room: **Ness**

DETERMINANTS OF AUDITOR-CLIENT RETENTION DECISIONS: AN EMPIRICAL ANALYSIS

Author: LI BROOKS, WASHINGTON STATE UNIVERSITY
 Co-Author: Susan Gill, Washington State University
 Bernard Wong-On-Wing, Washington State University

EA = Empirical Archival

WHAT ARE THE DRIVERS OF AUDIT QUALITY AFTER AN AUDITOR CHANGE? EUROPEAN EVIDENCE FROM VOLUNTARY AND MANDATORY AUDITOR SWITCHES

Author: ULF MOHRMANN, KONSTANZ UNIVERSITY

EA = Empirical Archival

HOW THE SPLIT-SHARE STRUCTURE REFORM AND CROSS-LISTING INFLUENCE AUDIT FEES IN CHINA?

Author: HSIAOWEN WANG, NATIONAL CENTRAL UNIVERSITY

EA = Empirical Archival

AU
SESSION: AU-PS Day and Time: **Thursday 30th April • 15:30-17:00**
AUPS09

 Chair: *Asad Kausar*

 Room: **Morar**
WHAT DRIVES THE VOLUNTARY AUDIT ADOPTION IN SMALL GERMAN COMPANIES?

 Author: *ANDREAS WEIK, UNIVERSITY OF BAMBERG*
SU = Survey

 Co-Author: *Brigitte Eierle, University of Bamberg
Hannu Ojala, Aalto University School of Economics*
ED
WHAT TURNS THE TAXMAN ON? THE EFFECT OF TAX AGGRESSIVENESS AND VOLUNTARY AUDIT ON ADJUSTMENTS TO THE TAX RETURNS OF PRIVATE COMPANIES

 Author: *HANNU OJALA, AALTO UNIVERSITY SCHOOL OF BUSINESS*
EA = Empirical Archival

 Co-Author: *Juha Kinnunen, Aalto University
Lasse Niemi, Aalto University
Pontus Troberg, Hanken School of Economics
Jill Collis, Brunel University*
FA
CAPITAL RAISING AND DEMAND FOR AUDITING IN PRIVATE AND PUBLIC FIRMS

 Author: *WEN HUA SHARPE, DEAKIN UNIVERSITY*
EA = Empirical Archival

 Co-Author: *Peter Carey, Deakin University
John Zhang, Deakin University*
FR
GV
AUPS22

 Chair: *Elewechi Okike*

 Room: **Ness**
ACCOUNTANT QUALITY: EVIDENCE FROM LINKEDIN

 Author: *JOHN BARRIOS, UNIVERSITY OF MIAMI*
EA = Empirical Archival
IS
AUDIT PARTNER EXPERIENCES AND AUDIT QUALITY

 Author: *JOOST VAN BUUREN, NYENRODE UNIVERSITY*
EA = Empirical Archival

 Co-Author: *Monika Causholli, University of Kentucky*
MA
THE DETERMINANTS OF AUDITORS' LENGTH OF STAY IN THEIR INITIAL AUDIT FIRM: AN EMPIRICAL STUDY FOR THE BELGIAN AUDIT PROFESSION

 Authors: *STEENACKERS KELLY, VRIJE UNIVERSITEIT BRUSSEL*
SU = Survey

 Co-Author: *Diane Breesch, Vrije Universiteit Brussel*
PS
SE
TX

SESSION: **AU-RF** Day and Time: **Tuesday 28th April • 15:30-17:00**

AURF02

Chair: *Aileen Pierce*

Room: **Katrine**

THE INFLUENCE OF PUBLIC INTEREST COMMITMENT, RULE ORIENTATION AND ORGANIZATIONAL ETHICAL CULTURE ON SPANISH AUDITORS' ETHICAL DECISIONS

Author: *ITSASO BARRAINKUA AROZTEGI, UNIVERSITY OF THE BASQUE COUNTRY* EA = Empirical Archival
Co-Author: *Marcela Espinosa-Pike, University of the Basque Country*

AUDITING AND PRIVATE CAPITAL FORMATION: A FIELD STUDY

Author: *ADAM ESPLIN, UNIVERSITY OF ALBERTA* CF = Case / Field Study
Co-Author: *Karim Jamal, University of Alberta*
Shyam Sunder, Yale University

THE IT AUDITOR FUNCTION ON FINANCIAL STATEMENT AND INTEGRATED AUDITS: DESCRIPTION OF PRACTICE AND AVENUES FOR FUTURE RESEARCH

Author: *CASSANDRA ESTEP, UNIVERSITY OF ILLINOIS AT URBANA-CHAMPAIGN* CF = Case / Field Study
Co-Author: *Tim Bauer, University of Illinois at Urbana-Champaign*

INTERNAL AUDITOR AS A SECOND ORDER OBSERVER: A NEED TO IDENTIFY AND ASSESS RISKS WITHIN ORGANIZATIONS

Author: *FREDERIC GAUTIER, PARIS X NANTERRE UNIVERSITY* CF = Case / Field Study
Co-Author: *Coskun Cakar, Université Paris Ouest*

TIMING OF AUDITOR SWITCHES

Author: *YAOU ZHOU, DREXEL UNIVERSITY* EA = Empirical Archival
Co-Author: *Hiu Lam Choy, Drexel University*

SESSION: **AU-RF** Day and Time: **Tuesday 28th April • 17:00-18:30**

AURF06

Chair: *Caren Schelleman*

Room: **Katrine**

NON AUDIT SERVICES, AUDIT QUALITY AND ENFORCEMENT – EVIDENCE FROM GERMAN ENFORCEMENT EXAMINATIONS

Author: *MARIUS GROS, GOETHE UNIVERSITY* EA = Empirical Archival

THE PROVISION OF NON- AUDIT SERVICES AND AUDIT FEES: DOES SOURCING ARRANGEMENT OF INTERNAL AUDIT MATTERS?

Author: *MAZLINA MAT ZAIN, MULTIMEDIA UNIVERSITY* EA = Empirical Archival
Co-Author: *Effiezal Aswadi Abdul Wahab, Curtin University of Technology*
Willie. E. Gist, Ohio University

THE CONTENTS OF ASSURANCE STATEMENTS FOR SUSTAINABILITY REPORTS AND INFORMATION ASYMMETRY

Author: *CHRISTIAN OTT, EUROPEAN UNIVERSITY VIADRINA* EA = Empirical Archival
Co-Author: *Stephan Fuhrmann, Technische Universität Dresden*
Thomas Guenther, Technische Universität Dresden
Lisa Looks, Technische Universität Dresden

AU

THE EFFECTS OF THE MANDATORY AUDIT PARTNER ROTATION ON AUDIT QUALITY IN KOREA : FOCUSED ON THE IMPACT OF REGULATORY CHANGE

Author: MOON KICHUNG, THE UNIVERSITY OF SUWON
Co-Author: Yeon Hee Park, Kongju National University

EA = Empirical Archival

ED

SCIENTIFIC AUDITORS

Author: MARTIN PROTT, TECHNISCHE UNIVERSITÄT MÜNCHEN
Co-Author: Juergen Ernstberger, Technische Universität München
Christopher Koch, Universität Mainz

EA = Empirical Archival

SESSION: **AU-RF** Day and Time: **Wednesday 29th April • 08:30-10:00**

FA

AURF04

Chair: Alain Schatt

Room: **Katrine**

YOU ARE WHAT YOU DO. INVESTIGATING THE ROLE OF AUDITORS IN PRACTICE

Author: FEDERICA DE SANTIS, UNIVERSITA' POLITECNICA DELLE MARCHE
Co-Author: Marco Giuliani, Università Politecnica Delle Marche

CF = Case / Field Study

FR

THE BIG-4 PREMIUM AND ITS ROOTS AND IMPLICATIONS ON THE GERMAN AUDIT MARKET

Author: JOHANNES GÜNTHER, UNIVERSITY OF WÜRZBURG
Co-Author: Philipp Joha, University of Wuerzburg

EA = Empirical Archival

GV

CLIENT MERGERS, AUDIT FEE PRICING AND AUDIT OPINION

Author: QIANG GUO, UNIVERSITY OF SOUTHERN DENMARK

EA = Empirical Archival

IS

MANDATORY AUDITOR ROTATION AND AUDIT QUALITY—FROM THE ASPECT OF AUDITOR INDUSTRY SPECIALIZATION

Author: LI-JEN HE, ASIA UNIVERSITY TAIWAN
Co-Author: Chen-Lung Chin, National Chengchi University
Hsiang-Tsai Chiang, Feng Chia University

EA = Empirical Archival

MA

THE STOCK MARKET REACTION TO AUDIT FAILURE: AN INDIVIDUAL AUDITOR AND FIRM LEVEL ANALYSIS

Author: YUSHUN HUNG, FU JEN CATHOLIC UNIVERSITY
Co-Author: Sin-Hui Yen, Tamkang University

EA = Empirical Archival

SESSION: **AU-RF** Day and Time: **Wednesday 29th April • 10:15-11:45**

PS

AURF05

Chair: Melanie Roussy

Room: **Katrine**

AUDIT FEES AND THE SALIENCE OF FINANCIAL CRISIS - EVIDENCE FROM SLOVENIA

Author: ALEKSANDER IGLIČAR, UNIVERSITY OF LJUBLJANA
Co-Author: Maja Zaman Groff, UNIVERSITY OF LJUBLJANA FACULTY OF ECONOMICS
Domen Trobec, UNIVERSITY OF LJUBLJANA FACULTY OF ECONOMICS

EA = Empirical Archival

SE

TX

FURTHER EVIDENCE ON THE EFFECT OF REGULATION ON THE EXIT OF SMALL AUDITORS FROM THE AUDIT MARKET AND RESULTING AUDIT QUALITY

Author: ALICIA JIANG, THE AUSTRALIAN NATIONAL UNIVERSITY EA = Empirical Archival
Co-Author: Neil Fargher, The Australian National University
Yangxin Yu, City University of Hong Kong

AUDITOR-PROVIDED FINANCIAL INFORMATION SYSTEM DESIGN AND IMPLEMENTATION SERVICES, AUDIT REPORT LAG AND AUDIT QUALITY

Author: KAM-WAH LAI, THE HONG KONG POLYTECHNIC UNIVERSITY EA = Empirical Archival

THE INTERRELATIONSHIPS OF AUDIT QUALITY OUTCOME MEASURES: AN ANALYSIS ON INDIVIDUAL AUDITOR LEVEL

Author: ERKKI K. LAITINEN, UNIVERSITY OF VAASA EA = Empirical Archival

IMPROVING AUDIT QUALITY THROUGH AUDITOR MERGERS

Author: YINGFA LU, UNIVERSITY OF BRISTOL EA = Empirical Archival
Co-Author: Cheng Zeng, Manchester Business School

SESSION: **AU-RF** Day and Time: **Wednesday 29th April • 11:45-13:15**

AURF03 Chair: *Kenneth Reichelt* Room: **Katrine**

BOARD OF DIRECTORS EFFECTIVENESS, AUDIT COMMITTEE EFFECTIVENESS AND THE CHANGE IN AUDIT QUALITY: EVIDENCE FROM GCC REGION

Author: EHSAN SALEH AL-MOATAZ, UMM AL-QURA UNIVERSITY EA = Empirical Archival
Co-Author: Khaled Aljaaidi Hadhramout, University of Science and Technology – Yemen
Shamharir Abidin, Universiti Utara Malaysia

AUDITOR CHOICE, COST OF DEBT, EARNINGS MANAGEMENT IN PRIVATE FIRMS

Author: STEFANO AZZALI, UNIVERSITY OF PARMA EA = Empirical Archival
Co-Author: Tatiana Mazza, Parma University

IS AUDITOR INDEPENDENCE REALLY COMPROMISED BY THE MAGNITUDE OF AUDIT FEES? EVIDENCE FROM THE SPANISH CONTEXT

Author: ESTIBALIZ BIEDMA LOPEZ, UNIVERSITY OF CÁDIZ EA = Empirical Archival
Co-Author: Andres Guiral, Yonsei University
Emiliano Ruiz Barbadillo, University of Cadiz
Minyoung Noh, Yonsei University

THE ROLE OF INDEPENDENT NON-EXECUTIVES IN THE UK AUDIT FIRMS' GOVERNANCE

Author: MOHAMED KHALED ELDALY, UNIVERSITY OF BRADFORD EA = Empirical Archival
Co-Author: Diana Mostafa, Germany University in Cairo
Magdy Abdel-Kader, Anglia Ruskin University

MANDATORY AUDIT FIRM ROTATION AND EFFECTS ON PRICING, QUALITY, AND AUDITOR INDUSTRY EXPERTISE IN ITALY

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

AU

SESSION: **AU-RF** Day and Time: **Wednesday 29th April • 14:00-15:30**

AURF07

Chair: *Martin Schmidt*

Room: **Katrine**

AUDIT QUALITY EFFECT ON AUDIT OPINION UNDER A RECESSIVE ENVIRONMENT

Author: *PANAYIOTIS TAHINAKIS, UNIVERSITY OF MACEDONIA* EA = Empirical Archival
Co-Author: *Michalis Samarinas, University of Macedonia & The University of Sheffield*

ED

DO IT YOURSELF: THE ACCOUNTING PROFESSION SHAPING TRANSITION IN GERMANY

Author: *SEBASTIAN HOFFMANN, HHL LEIPZIG GRADUATE SCHOOL OF MANAGEMENT* HI = History
Co-Author: *Lisa Evans, University of Stirling*
Dominic Detzen, Vrije Universiteit Amsterdam

FA

ECONOMIC CONSEQUENCES OF AUDITOR CHOICE FOR NONPROFIT ORGANIZATIONS: AN EMPIRICAL ANALYSIS

Author: *MACHTELD VAN DEN BOGAERD, KU LEUVEN CAMPUS BRUSSELS* EA = Empirical Archival
Co-Author: *Anne-Mie Reheul, KU Leuven campus Brussels*
Tom Van Caneghem, KU Leuven campus Brussels
Sandra Verbruggen, KU Leuven campus Brussels

FR

BIG 4 VERSUS NON-BIG 4 AUDIT QUALITY: EVIDENCE FROM CHINA

Author: *ZHEMIN WANG, UNIVERSITY OF WISCONSIN-PARKSIDE* EA = Empirical Archival
Co-Author: *Jinsong Tan, Sun Yat-sen University*
Zhijun Lin, Hong Kong Baptist University
Jianguo Wei, Sun Yat-sen University, Nanfang College

GV

INTEGRATED REPORTING: THE INFLUENCE OF NON-FINANCIAL ASSURANCE REPORT LEVEL AND FORMAT ON INVESTOR JUDGMENTS

Author: *WILLIAM DILLA, IOWA STATE UNIVERSITY* EX = Experimental
Co-Author: *Diane Janvrin, Iowa State University*
Jon Perkins, Iowa State University
Robyn Raschke, University of Nevada--Las Vegas

IS

SESSION: **AU-RF** Day and Time: **Wednesday 29th April • 15.45-17:15**

MA

AURF10

Chair: *Xijia Su*

Room: **Katrine**

THE RELATIONSHIP BETWEEN INDIVIDUAL TRAITS, FRAUD EXPERIENCE AND TRAINING ON THE AUDITOR'S ABILITY TO ASSESS FRAUD RISKS AND PLAN EFFECTIVE PROCEDURES TO MITIGATE FRAUD RISKS.

Author: *INEZ VERWEY RA, NYENRODE UNIVERSITY* EX = Experimental

PS

THE NEW AUDIT REPORT SEEN THROUGH THE PRISM OF THE CERTIFIED AUDITORS – RESEARCH IN THE REPUBLIC OF MACEDONIA

Author: *ZORICA BOZINOVSKA LAZAREVSKA, SS. CYRIL AND METHODIUS UNIVERSITY* SU = Survey
Co-Author: *Marina Serafimoska Trpeska, Ss. Cyril and Methodius University,*
Faculty of Economics – Skopje

SE

TX

AUDIT COMMITTEES IN ESTONIAN PUBLIC INTEREST ENTITIES: A PRELIMINARY ASSESSMENT

Author: ÜLLE PÄRL, ESTONIAN BUSINESS SCHOOL
Co-Author: Maris Valts, ICA Norway AS

SU = Survey

THE DEVELOPMENT OF THE AUDITOR MANAGERIAL ETHICAL PROFILE SCALE

Author: JOHANNA SYLVANDER, KRISTIANSTAD UNIVERSITY COLLEGE

SU = Survey

FEELING WELL BY BEING TOGETHER: STUDY OF SWEDISH AUDITORS

Author: TIMURS UMANS, KRISTIANSTAD UNIVERSITY
Co-Author: Pernilla Broberg, Kristianstad University
Manuela Schmidt, Kristianstad University
Sofie Nilsson, Kristianstad University
Emma Olsson, Kristianstad University

SU = Survey

SESSION: **AU-RF** Day and Time: **Thursday 30th April • 08:30-10:00**

AURF09

Chair: Wen Hua Sharpe

Room: **Katrine**

INTELLECTUAL CAPITAL DISCLOSURE, AUDIT RISK, AND AUDIT FEES: EVIDENCE FROM THE UK AND ITALY

Author: SARA TRUCCO, ROME UNIVERSITY OF INTERNATIONAL STUDIES
Co-Author: Chiara Demartini, University of Pavia

EA = Empirical Archival

INTERNAL AUDIT IN THE MID-NINETEENTH CENTURY RAILROAD COMPANIES : COMPARING THE PRACTICES OF AMERICAN AND BRITISH RAILROAD COMPANIES

Author: MITSUNORI KASUKABE, HOKKAIDO UNIVERSITY
Co-Author: Chie Sawanobori, Osaka Sangyo University/ Faculty of Business Management
Motohiro Aihara, Hokkaido University

HI = History

HISTORY OF AUDITING IN RUSSIA: PERIODIZATION AND CHALLENGES OF DEVELOPMENT

Author: DINA LVOVA, ST PETERSBURG STATE UNIVERSITY
Co-Author: Yury Guzow St. Petersburg State University
Vyacheslav Sokolov, St. Petersburg State University of Economics

HI = History

MODERNITY, KNOWLEDGE AND APPEARANCE: PROFESSIONAL SOCIALIZATION IN THE AFTERMATH OF GERMAN REUNIFICATION

Author: DOMINIC DETZEN, VU - UNIVERSITY OF AMSTERDAM,
FACULTY OF ECONOMICS AND BUSINESS ADMINISTRATION
Co-Author: Lisa Evans, University of Stirling
Sebastian Hoffmann, HHL Leipzig Graduate School of Management

IC = Interdisciplinary / Critical

PARTNERSHIP LAW AND ITS SPAWN: DID LLP DELIVER ON ITS PROMISES?

Author: KEVIN MCMEEKING, UNIVERSITY OF EXETER
Co-Author: Rachel Baskerville, University of Wellington
Dalice Sim, University of Wellington

IC = Interdisciplinary / Critical

AU

SESSION: **AU-RF** Day and Time: **Thursday 30th April • 10:15-11:45**

AURF08 Chair: *Scott Seavey* Room: **Katrine**

RISKY BUSINESS IN AUDITING. AN EMPIRICAL ANALYSIS OF THE CONCEPT OF MATERIALITY.

Author: *DIANE BREESCH, VRIJE UNIVERSITEIT BRUSSEL* EX = Experimental

THE ACCOUNTANT, THE ENTREPRENEUR AND THE PUBLIC FUNCTION

Author: *SYTSE DUIVERMAN, TILBURG UNIVERSITY* EX = Experimental

RISK PREFERENCE, AUDIT EFFORT AND AUDIT FEE: AN EXPERIMENTAL INVESTIGATION OF THE AUDITOR AND INVESTOR'S PERSPECTIVES

Author: *SABINE GRASCHITZ, UNIVERSITY OF INNSBRUCK* EX = Experimental

AUDIT QUALITY CONTROL MEASURES: A PRACTICAL INVESTIGATION

Author: *MOHAMED HEGAZY, THE AMERICAN UNIVERSITY IN CAIRO* EX = Experimental
Co-Author: *Ibrahim Hegazy, Faculty of Commerce -Cairo University*
Noha Kamar Eldawla, Faculty of Commerce -Cairo University

AN EXPERIMENTAL INVESTIGATION OF AUDITOR LIABILITY AND CLIENT REJECTION

Author: *TATSUHIKO KATO, MEIJI UNIVERSITY* EX = Experimental

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GV

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

AURF01 Chair: *Jeff Payne* Room: **Katrine**

ETHICAL POSITIONS INFLUENCING BOUNDARY SPAN BETWEEN BOARD/CEO AND INTERNAL AUDIT REPORTING

Author: *SALEM MESFER AL FAYI, THE UNIVERSITY OF HULL* AM = Analytical / Modelling
Co-Author: *Waymond Rodgers, University of Hull/ University of Texas, El Paso*
Salem Al Fayi, University of Hull; UK

THE MEDIUM IS THE MESSAGE: AN UPDATE TO THE THEORY OF CONTINUOUS ASSURANCE

Author: *MICHAEL ALLES, RUTGERS UNIVERSITY* AM = Analytical / Modelling
Co-Author: *Glen Gray, California State University, Northridge*

AUDITOR INDEPENDENCE: A MATTER OF TRUST

Author: *JAMES GAA, UNIVERSITY OF ALBERTA* AM = Analytical / Modelling
Co-Author: *Jim Staihar, University of Maryland - College Park*

A RESEARCH AGENDA FOR ANALYZING THE POTENTIAL ROLES AND ISSUES OF BIG DATA IN AUDITING

Author: *GLEN GRAY, CALIFORNIA STATE UNIVERSITY, NORTHRIDGE* AM = Analytical / Modelling
Co-Author: *Michael Alles, Rutgers Business School*

FINANCIAL EXPERTS AND THE IMPACT ON THE ROLE AND AUTHORITY OF AUDIT COMMITTEES IN RELATION TO AUDIT AND FINANCIAL REPORTING QUALITY, AN ANALYSIS OF THE US, UK AND GERMANY

Author: *MOHAMED MUSA, THE UNIVERSITY OF HULL* AM = Analytical / Modelling
Co-Author: *Waymond Rodgers(Prof.), University of Hull*

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ACCOUNTING EDUCATION

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EDPSD01

Chair: *Nevine El Tawy*

Room: **Boisdale 1**

LEARNING ACCOUNTING THROUGH “SERIOUS GAMES”: ATTRIBUTES AND MOTIVATION

Discussant: *Patricia Everaert*

Author: *SOLEDAD MOYA, EADA BARCELONA*

EX = Experimental

Co-Author: *Marisol Calabor, Universidad de Valencia*

Araceli Mora, Universidad de Valencia

THE SOCIAL PERCEPTION OF ACCOUNTANTS PORTRAYED IN THE 19TH CENTURY PORTUGUESE REALISTIC LITERATURE: AN ENGLISH FAMILY AND THE IDIOSYNCRASIES OF A YOUNG BLONDE WOMAN

Discussant: *Paul de Lange*

Author: *DELFINA ROSA DA ROCHA GOMES, MINHO UNIVERSITY / SCHOOL OF ECONOMICS*

AND MANAGEMENT

HI = History

Co-Author: *Fernanda Leão, Polytechnic Institute of Oporto*

SESSION: **ED-PS** Day and Time: **Tuesday 28th April • 13:45-15:15**

EDPS01

Chair: *Bruno B Almeida*

Room: **Boisdale 1**

THE STUDENTS' PERCEPTION OF THE ETHICAL COMMITMENT OF COMPANIES. A STUDY ABOUT THE DEVELOPMENT OF THE ETHICAL COMPETENCE IN ACCOUNTING STUDENTS.

Author: *MARIA VICTORIA LÓPEZ PÉREZ, UNIVERSITY OF GRANADA*

EA = Empirical Archival

Co-Author: *Sara Rodríguez-Gómez, University of Granada*

Lazaro Rodríguez-Ariza, University of Granada

Raquel Garde-Sánchez, University of Granada

THE ROLE OF THE UNIVERSITY IN THE EDUCATION OF ACCOUNTANTS IN ITALY AND THE DEGREE OF THE IES 2 APPLICATION

Author: *CLAUDIO TEODORI, UNIVERSITY OF BRESCIA*

SU = Survey

Co-Author: *Monica Veneziani, University of Brescia*

Giulia Bendotti, University of Brescia

FACTORS ASSOCIATED WITH THE SUCCESS (OR LACK THEREOF) OF IMMIGRANT INDIAN CHARTERED ACCOUNTANTS IN CANADA

Author: *VISWANATH TRIVEDI, YORK UNIVERSITY*

SU = Survey

Co-Author: *Marcia Annisette, Schulich School of Business, York University*

Session: **ED-PS** Day and Time: **Tuesday 28th April • 17:00-18.30**

EDPS04

Chair: *Anne Marie Garvey*

Room: **Boisdale 1**

THE NEW GENERATION OF AUDITORS MEETING PRAXIS

Author: *PERNILLA BROBERG, KRISTIANSTAD UNIVERSITY*

CF = Case / Field Study

Co-Author: *Lena Agevall, Linnaeus University*

Timurs Umans, Kristianstad University & Linnaeus University

A HUMBOLDTIAN PERSPECTIVE ON THE ACADEMIC ACCOUNTANT

Author: *MARKUS GROTTKE, UNIVERSITY OF PASSAU*

IC = Interdisciplinary / Critical

Co-Author: *Christoph Pelger, University of Cologne*

THE LEARNING OF INTRODUCTORY ACCOUNTING: THE STUDENTS' EXPERIENCES

Author: *CLÁUDIA TEIXEIRA, ISCAP - INSTITUTO SUPERIOR DE CONTABILIDADE DO PORTO*

EX = Experimental

Co-Author: *Delfina Gomes, University of Minho*

SESSION: **ED-PS** Day and Time: **Wednesday 29th • 08:30-10:00**

EDPS02

Chair: *Marek Cieslak*

Room: **Boisdale 1**

DETERMINANTS OF STUDENT WITHDRAWAL FROM UNDERGRADUATE ACCOUNTING PROGRAMS

Author: *CHANTAL VIGER, UNIVERSITY OF QUÉBEC IN MONTRÉAL* *SU = Survey*
 Co-Author: *Anne Fortin, Université du Québec à Montréal*
Louise Sauvé, TÉLUQ
France Landry, Université du Québec à Montréal

THE RELATIONSHIP BETWEEN LEARNING APPROACHES, MOTIVATION, TIME SPENT AND ACADEMIC PERFORMANCE.

Author: *EVELIEN OPDECAM, GHENT UNIVERSITY* *SU = Survey*
 Co-Author: *Patricia Everaert, Ghent University*
Sophie Maussen, Ghent University
Shana Lescrauwaet, Ghent University

GENDER DIFFERENCES IN RISK AVERSION: EVIDENCE FROM A MULTIPLE CHOICE EXAM OF ACCOUNTING STUDENTS

Author: *MARIANO PABLO SCAPIN, CARLOS III UNIVERSITY, MADRID* *EX = Experimental*
 Co-Author: *Juan Manuel García Lara, Universidad Carlos III de Madrid*
Lluís Santamaria Sánchez, Universidad Carlos III de Madrid

SESSION: **ED-PS** Day and Time: **Thursday 30th April • 08:30-10:00**

EDPS03

Chair: *Patricia Everaert*

Room: **Boisdale 1**

WOMEN ON BRAZILIAN FINANCIAL MARKET: A SIGHT THROUGH GENDER LENSE

Author: *ITALI PEDRONI COLLINI, UNIVERSITY OF SAO PAULO* *IC = Interdisciplinary / Critical*
 Co-Author: *Silvia Casa Nova, University of Sao Paulo*
Tania Casado, University of Sao Paulo

THE EARLIEST TREATISE ON DOUBLE ENTRY BOOKKEEPING BY MARINO DE RAPHAELI

Author: *ALAN SANGSTER, GRIFFITH UNIVERSITY* *HI = History*

REFLECTIONS ABOUT THE FIRST LEVEL OF ACCOUNTING THEORY

Author: *BRUNO ALMEIDA, POLYTECHNIC INSTITUTE OF COIMBRA* *HI = History*
 Co-Author: *José Joaquim, Marques De Almeida, Lusiada University of Vila Nova de Famalicão*

SESSION: **ED-RF** Day and Time: **Tuesday 28th April • 15:30-17:00**

EDRF02

Chair: *Greg Stoner*

Room: **Etive**

IN SEARCH OF EARLY TRIAL BALANCES AND EARLY FINANCIAL STATEMENTS (BY THE EXAMPLE OF FRANCESCO DATINI'S COMPANIES IN PISA AND BARCELONA)

Author: *MIKHAIL KUTER, KUBAN STATE UNIVERSITY*

HI = History

Co-Author: *Marina Gurskaya, Kuban State University*

EXPLORING THE DISCONNECT BETWEEN GRADUATE ATTRIBUTES AND EMPLOYER EXPECTATIONS

Author: *PAUL DE LANGE, CURTIN UNIVERSITY OF TECHNOLOGY*

SU = Survey

Co-Author: *Beverley Jackling, Victoria University*

E-LEARNING IN ACCOUNTING EDUCATION. WHAT DETERMINES STUDENTS' SATISFACTION?

Author: *JOANNA KRASODOMSKA, CRACOW UNIVERSITY OF ECONOMICS*

SU = Survey

Co-Author: *Konrad Grabinski, Cracow University of Economics/Department of Financial Accounting*

Marcin Kedzior, Cracow University of Economics/Department of Financial Accounting

Business Simulation As An Active Learning Activity For Developing Soft Skills

Author: *YVES LEVANT, SKEMA BUSINESS SCHOOL*

SU = Survey

Co-Author: *Michel Coulmont, Sherbrooke University*

Raluca Sandu, Skema Business School

SESSION: **ED-RF** Day and Time: **Tuesday 28th April • 17:00-18:30**

EDRF04

Chair: *Olga Nosova*

Room: **Etive**

CULTURE, COMMUNICATION SKILLS AND INTELLECTUAL CAPITAL: A THEORETICAL FRAMEWORK

Author: *SAEED ASKARY, ABU DHABI UNIVERSITY*

IC = Interdisciplinary / Critical

Co-Author: *Nudrat Qayyum, Abu Dhabi University*

Rick Van Sant, FBV Consulting

EDUCATION IN THE AREA OF MANAGEMENT ACCOUNTING/CONTROLLING IN POLAND AND GERMANY – COMPARATIVE STUDIES

Author: *JUSTYNA DOBROSZEK, LODZ UNIVERSITY*

IC = Interdisciplinary / Critical

Co-Author: *Ewelina Zarzycka, University of Lodz*

THOUGHTS ON COMPETENCY INTEGRATION IN ACCOUNTING EDUCATION

Author: *RAEF LAWSON, IMA*

IC = Interdisciplinary / Critical

Co-Author: *Edward Blocher, University of North Carolina, Chapel Hill*

Peter Brewer, Wake Forest University

Jan Taylor Morris, Sam Houston State University

Kevin Stocks, Brigham Young University

James Sorensen, University of Denver

David Stout, Youngstown State University

Marc Wouters, Karlsruhe Institute of Technology

WHO IS THE AUTHOR? WHO IS THE COAUTHOR? AN EMPIRICAL STUDY BASED ON THE PERCEPTION OF BRAZILIAN RESEARCHERS

Author: *MARIA THEREZA POMPA ANTUNES, MACKENZIE PRESBYTERIAN UNIVERSITY*

SU = Survey

Co-Author: *Octavio Ribeiro De Mendonça Neto, Mackenzie Presbyterian University*

Rodrigo Okimura, INSPER

SESSION: **ED-RF** Day and Time: **Wednesday 29th April • 08:30-10:00**

EDRF03

Chair: *Silvia Pereira De Castro Casa Nova*

Room: **Etive**

INSTITUTIONAL PRESSURES AND STRATEGIES IN PERIPHERY BUSINESS SCHOOLS

Author: *SIMON CADEZ, UNIVERSITY OF LJUBLJANA*

EA = Empirical Archival

THE RELEVANCE OF COOPERATIVE NETWORKING FOR TOP ACCOUNTING RESEARCH

Author: *DANIELA PLIETSCH, DORTMUND UNIVERSITY*

EA = Empirical Archival

Co-Author: *Marc Eulerich, Duisburg-Essen University*

INTERPRETATIONS OF THE NATIONAL ACCOUNTING BOARD AND ITS INFLUENCE ON EDUCATION OF PROFESSIONALS

Author: *MARCELA ZAROVA, UNIVERSITY OF ECONOMICS IN PRAGUE*

EA = Empirical Archival

Co-Author: *Jana Skalova, University of Economics, Prague*

19TH CENTURY FACTORY ACCOUNTING IN THE LIGHT OF POLISH ACCOUNTING MANUALS

Author: *ANNA SZYCHTA, LODZ UNIVERSITY*

HI = History

HIGHER EDUCATION CHALLENGES: ACCOUNTING AND FINANCE ACADEMIA IN A RESEARCH-LED TEACHING UNIVERSITIES.

Author: *NEVINE EL TAWY, BRUNEL UNIVERSITY*

CF = Case / Field Study

Co-Author: *Magdy Abdel-Kader, Anglia Ruskin University*

SESSION: **ED-RF** Day and Time: **Thursday 30th April • 10:15-11:45**

EDRF01

Chair: *Soledad Moya*

Room: **Etive**

INSIGHTS ON OBSTACLES ENCOUNTERED BY ACCOUNTING PHD STUDENTS/FACULTY DURING THE PHD LIFECYCLE.

Author: *ANNE MARIE WARD, UNIVERSITY OF ULSTER*

CF = Case / Field Study

THE CHOICE OF ACCOUNTING STUDIES AND ACCOUNTING PERCEPTION BY ACCOUNTING AND FINANCE STUDENTS IN POZNAN UNIVERSITY OF ECONOMICS

Author: *MAREK CIESLAK, POZNAN UNIVERSITY OF ECONOMICS*

SU = Survey

Co-Author: *Remigiusz Napiecek Poznan University of Economics*

SOUTH AFRICAN ACCOUNTING STUDENTS CHOICE OF PROFESSIONAL ACCOUNTING ASSOCIATION

Author: *STEPHEN COETZEE, UNIVERSITY OF PRETORIA*

SU = Survey

Co-Author: *Elizabeth Gammie, Robert Gordon University*

Susan Hamilton, Robert Gordon University

DATA-MINING FOR IMPROVING LEARNING OUTCOMES IN TEACHING ACCOUNTING WITHIN HIGHER EDUCATION

Author: *JULIAN CHAMIZO-GONZALEZ, UNIVERSITY OF CASTILLA LA MANCHA* EA = Empirical Archival

Co-Author: *Elisa Isabel Cano-Montero, Castilla-La Mancha University*

Elena Urquia-Grande, Complutense de Madrid University

Clara Isabel Muñoz-Colomina, Complutense de Madrid University

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FINANCIAL ANALYSIS

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SESSION: **FA-PSD** Day and Time: **Tuesday 28th April • 15:30-17:00**

FAPSD02

Chair: *Muhammad Almezweq*

Room: **Carron 1**

ED

THE INTERACTIVE ROLE OF DIFFICULTY AND INCENTIVES IN EXPLAINING THE ANNUAL EARNINGS FORECAST WALKDOWN

Discussant: *William Cready*

Author: *MARK BRADSHAW, BOSTON COLLEGE*

EA = Empirical Archival

Co-Author: *Lian Fen Lee, Boston College
Kyle Peterson, University of Oregon*

FA

THE BEST OF ALL POSSIBLE WORLDS: ANALYST EX ANTE VALUATION FORECAST OPTIMISM AND THE DISTRIBUTION OF SCENARIO-BASED VALUATIONS

Discussant: *Stanimir Markov*

Author: *PETER JOOS, INSEAD*

EA = Empirical Archival

Co-Author: *Joseph D.Piotroski, Stanford University*

FR

SESSION: **FA-PSD** Day and Time: **Wednesday 29th April • 08:30-10:00**

FAPSD01

Chair: *Mark Bradshaw*

Room: **Carron 1**

GV

THE JOBS ACT AND INFORMATION UNCERTAINTY IN IPO FIRMS

Discussant: *Fabio Gaerner*

Author: *MARY BARTH, STANFORD UNIVERSITY*

MB = Market Based

Co-Author: *Wayne Landsman, University of North Carolina, Chapel Hill
Daniel Taylor, Wharton School, University of Pennsylvania*

IS

SPEED AND EXPERTISE IN STOCK PICKING: OLDER, SLOWER, AND WISER?

Discussant: *David Veenman*

Author: *ROMAIN BOULLAND, ESSEC BUSINESS SCHOOL PARIS*

EA = Empirical Archival

Co-Author: *Chay Ornthanalai, University of Toronto
Kent Womack, University of Toronto*

MA

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SE

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SESSION: **FA-PS** Day and Time: **Tuesday 28th April • 13:45-15:15**

FAPS02

Chair: *Qianqian Du*

Room: **Carron 1**

INDIVIDUAL INVESTORS AND THE VOLUME OF DISCLOSURE IN FIRMS' ANNUAL REPORTS

Author: *STEFAN ANCHEV, UMEA UNIVERSITY / UMEA SCHOOL OF BUSINESS EA = Empirical Archival AND ECONOMICS*
 Co-Author: *Jörgen Hellström, Umeå University*
Rickard Olsson, Umeå University

THE EFFECTS OF FOOTNOTE DISCLOSURE SIMILARITY ON INFORMATION ASYMMETRY AND MARKET LIQUIDITY

Author: *DOMINIK DITTER, UNIVERSITY OF ERLANGEN NUREMBERG* EA = Empirical Archival

WHO BENEFITS FROM VOLUNTARY PUBLIC DISCLOSURE? EVIDENCE FROM ITALIAN MARKET MICROSTRUCTURE DATA

Author: *CLAUDIA GABBIONETA, NEWCASTLE UNIVERSITY* EA = Empirical Archival
 Co-Author: *Joachim Gassen, Humboldt-Universität zu Berlin*
Pietro Mazzola, IULM University

SESSION: **FA-PS** Day and Time: **Tuesday 28th April • 17:00-18:30**

FAPS01

Chair: *Jose Carabias*

Room: **Carron 1**

THE ROLE OF FINANCIAL ANALYSTS IN STOCK MARKET EFFICIENCY WITH RESPECT TO ANNUAL EARNINGS AND ITS CASH AND ACCRUAL COMPONENTS

Author: *PHILIP SHANE, THE COLLEGE OF WILLIAM & MARY* EA = Empirical Archival
 Co-Author: *Dana Hollie, Louisiana State University*
Qihong Zhao, University of Missouri

EQUITY MARKET INTERACTIONS: EXPLORING MANAGERS' AND ANALYSTS' ROLE ENACTMENT AT EARNINGS PRESENTATIONS

Author: *JOHAN GRAAF, STOCKHOLM BUSINESS SCHOOL* F = Case / Field Study

HOW DO FINANCIAL ANALYSTS INTERPRET INDUSTRIAL FIRMS' CORPORATE REFOCUSING ANNOUNCEMENTS?

Author: *CHUN YU MAK, UNIVERSITY OF BIRMINGHAM* MB = Market Based

SESSION: **FA-PS** Day and Time: **Wednesday 29th April • 10:15-11:45**

FAPS03

Chair: *Adam Esplin*

Room: **Carron 1**

THE ROLE OF INDUSTRY PEER CONSISTENCY FOR ANALYST FORECASTS

Author: *CHRISTIAN GROB, GRAZ KARL-FRANZENS UNIVERSITY* EA = Empirical Archival
 Co-Author: *Pietro Perotti, University of Bath/School of Management*

THE EFFECT OF ADDING OR DROPPING COMPANIES ON ANALYSTS' EARNINGS FORECAST ACCURACY

Author: CHANGHEE LEE, RAMAPO COLLEGE OF NEW JERSEY EA = Empirical Archival
Co-Author: Foong Soon, Cheong Rutgers University
Dan Palmon, Rutgers University

FAMILY OWNERSHIP AND INVESTOR PERCEPTION OF FINANCIAL REPORTING QUALITY

Author: TIM HASSO, LEUPHANA UNIVERSITY OF LÜNEBURG EX = Experimental

SESSION: **FA-PS** Day and Time: **Wednesday 29th April • 11:45-13:15**

FAPS04 Chair: John Graaf Room: **Carron 1**

IFRS ADOPTION AND ANALYSTS' EARNINGS ADJUSTMENTS

Author: HANNA SETTERBERG, STOCKHOLM SCHOOL OF ECONOMICS EA = Empirical Archival
Co-Author: Frank Ecker, Duke University
Tomas Hjelström, Stockholm School of Economics
Per Olsson, Duke University

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

Author: MATTHIAS DEMMER, FREIE UNIVERSITÄT BERLIN EA = Empirical Archival
Co-Author: Paul Pronobis, Freie Universität Berlin
Teri Yohn, Indiana University

STOCK PRICES AND EARNINGS MANAGEMENT AROUND M&A TRANSACTIONS

Author: ANTONIA BOTSARI, UNIVERSITY OF PIRAEUS MB = Market Based

SESSION: **FA-PS** Day and Time: **Wednesday 29th April • 14:00-15:30**

FAPS05 Chair: John Holland Room: **Carron 1**

DOWNSIDE RISK, CAPITAL FLEXIBILITY AND OPERATING LEASES

Author: JOSE CARABIAS, THE LONDON SCHOOL OF ECONOMICS AND POLITICAL SCIENCE
EA = Empirical Archival

ARE PROFITABILITY AND INVESTMENT PRICED RISK FACTORS? - EVIDENCE FROM CORPORATE BOND PREMIA

Author: BENEDIKT FRANKE, UNIVERSITY OF MANNHEIM EA = Empirical Archival
Co-Author: Sebastian Müller, University of Mannheim
Sonja Müller, University of Mannheim

AGGREGATE ACCOUNTING DATA AND THE PREDICTION OF CREDIT RISK

Author: CHRISTOS NEGAKIS, MACEDONIA UNIVERSITY EA = Empirical Archival
Co-Author: Dimitrios Kousenidis, Aristotle University of Thessaloniki
Anestis Ladas, Macedonia University

SESSION: **FA-PS** Day and Time: **Wednesday 29th April • 15:45-17:15**

FAPS06

Chair: *Peter Joos*

Room: **Carron 1**

INTERNAL INFORMATION AND INVESTMENT SENSITIVITIES TO MARKET VALUE AND CASH FLOW

Author: *SHANE HEITZMAN, UNIVERSITY OF SOUTHERN CALIFORNIA*

EA = Empirical Archival

Co-Author: *Mengjie Huang, University of Rochester*

CORPORATE INVESTMENT AND PUBLIC INFORMATION

Author: *CASPAR DAVID PETER, WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT*

EA = Empirical Archival

DO FIRMS MANIPULATE REAL OPERATIONS TO CATER TO THE MARKET: GROWTH VERSUS MARGIN IMPROVEMENT

Author: *CHAU DUONG, UNIVERSITY OF EAST LONDON*

EA = Empirical Archival

SESSION: **FA-PS** Day and Time: **Thursday 30th April • 08:30-10:00**

FAPS07

Chair: *Felix Lamp*

Room: **Carron 1**

THE EFFECTS OF EARNINGS QUALITY AND LEVERAGE DEFICIT ON FINANCING POLICY

Author: *YI-MIEN LIN, NATIONAL CHUNG HSING UNIVERSITY*

EA = Empirical Archival

Co-Author: *Tzu-Wen Lee, Feng Chia University, Taiwan*

INFORMATION SIGNALS AND FINANCIAL DISTRESS IN THE CORPORATE DEBT MARKET

Author: *THOMAS LOY, BAYREUTH UNIVERSITY*

EA = Empirical Archival

Co-Author: *Ronny Hofmann, IE Business School*

DO CREDIT RATING AGENCIES INFLUENCE THE DECISION TO MANAGE EARNINGS BY IPO ISSUERS?

Author: *HANG PHAM, UNIVERSITY OF SUSSEX*

EX = Experimental

Co-Author: *Dimitrios Gounopoulos, University of Sussex*

SESSION: **FA-PS** Day and Time: **Thursday 30th April • 10:15-11:45**

FAPS08

Chair: *Chun Yu Mak*

Room: **Carron 1**

HETEROGENOUS EARNINGS STABILITY AND THE EARNINGS DISCONTINUITY

Author: *FELIX LAMP, ERASMUS UNIVERSITY ROTTERDAM / ERIM*

EA = Empirical Archival

IMPACT OF MANDATORY CHANGES IN CONVERTIBLE DEBT ACCOUNTING

Author: *NA LI, SINGAPORE MANAGEMENT UNIVERSITY*

EA = Empirical Archival

EXPLOITING QUALITATIVE (NARRATIVE) INFORMATION FROM ANNUAL REPORTS FOR THE PURPOSE OF ACCOUNTING BASED FIRM VALUATION – A MARKOV CHAIN APPROACH

Author: DAVID CHRISTEN, UNIVERSITY OF MARBURG EA = Empirical Archival
Co-Author: Markus Grottke, University of Passau

AGGREGATE MARKET ATTENTION AROUND EARNINGS ANNOUNCEMENTS

Author: WILLIAM CREADY, THE UNIVERSITY OF TEXAS AT DALLAS EA = Empirical Archival
Co-Author: Abdullah Kumas, University of Richmond

SESSION: **FA-PS** Day and Time: **Thursday 30th April • 11:45-13:15**

FAPS09 Chair: Stanimir Markov Room: **Carron 1**

STOCK PRICE ASSOCIATIONS WITH EXPECTED AND UNEXPECTED EARNINGS

Author: ADRIAN KUBATA, MUENSTER UNIVERSITY EA = Empirical Archival
Co-Author: Terry Shevlin, University of California-Irvine
Christoph Watrin, University of Muenster

MANAGERIAL CONTROL, CASH FLOW RIGHTS, AND ANALYSTS' USE OF PUBLIC AND PRIVATE INFORMATION

Author: YONG-CHUL SHIN, UNIVERSITY OF MASSACHUSETTS BOSTON EA = Empirical Archival
Co-Author: Koeun Park, University of Massachusetts Boston
Surjit Tinaikar, University of Massachusetts Boston

THE INCREMENTAL INFORMATION CONTENT OF ANALYSTS' EARNINGS FORECASTS

Author: PENGGUO WANG, UNIVERSITY OF EXETER MB = Market Based
Co-Author: Richard Harris, University of Exeter

SESSION: **FA-PS** Day and Time: **Thursday 30th April • 14:00-15:30**

FAPS10 Chair: Shibashish Mukherjee Room: **Carron 1**

LABORISM AND CORPORATE EMPLOYMENT EFFICIENCY AROUND THE WORLD

Author: TONY KANG, MCMASTER UNIVERSITY EA = Empirical Archival
Co-Author: Boochun Jung, University of Hawaii at Manoa
Tony Kang, McMaster University
Woo Jong Lee, Hong Kong Polytechnic University
Gaoguang (Stephen) Zhou, Hong Kong Shue Yan University

ONE SIZE DOES NOT FIT ALL: CAPITAL INVESTMENT DECISIONS AND SHORT TERM FIRM PERFORMANCE

Author: CHIMA MBAGWU, WILFRID LAURIER UNIVERSITY EA = Empirical Archival
Co-Author: Ling Chu, Wilfrid Laurier University
Robert Mathieu, Wilfrid Laurier University
Ping Zhang, University of Toronto

SESSION: **FA-PS** Day and Time: **Thursday 30th April • 15:30-17:00**

FAPS11

Chair: *Nguyet Nguyen*

Room: **Carron 1**

SHOULD I TRUST YOU? THE RELEVANCE OF EARNINGS QUALITY IN ACQUISITIONS INVOLVING EARNOUTS

Author: *LUCA VIARENGO, BOCCONI UNIVERSITY*

EA = Empirical Archival

Co-Author: *Annalisa Prencip, Università Bocconi*

MARKET MISVALUATION, SHORT-TERM PERFORMANCE AND FUTURE GROWTH: A PERSPECTIVE ON BRICS COUNTRIES

Author: *RENE COPPE PIMENTEL, FIPECAFI*

MB = Market Based

FINANCING, FIRE SALES, AND THE STOCKHOLDER WEALTH EFFECTS OF ASSET DIVESTITURE ANNOUNCEMENTS

Author: *WILLIAM FINLAY, UNIVERSITY OF ABERDEEN*

EA = Empirical Archival

Co-Author: *Andrew Marshall, University of Strathclyde*

Patrick Mccolgan, University of Strathclyde

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SESSION: FA-RF Day and Time: Tuesday 28th April • 13:45-15:15
FARF06
Chair: David Toscano
Room: Etive
THE RELATION BETWEEN DIVIDENDS AND INSIDER OWNERSHIP IN A STAKEHOLDER CIVIL LAW FINANCIAL SYSTEM: THE ROLE OF MANDATORY DIVIDEND PAYMENT

Author: ALEXANDROS SIKALIDIS, UNIVERSITY OF AMSTERDAM *EA = Empirical Archival*
 Co-Author: Stergios Leventis, International Hellenic University and Aston Business School

THE VALUE RELEVANCE AND INFORMATIVENESS OF GAAP AND NON-GAAP EARNINGS FOR FINANCIAL FIRMS DURING THE GLOBAL FINANCIAL CRISIS

Author: SENG THIAM TEH, THE AUSTRALIAN NATIONAL UNIVERSITY *EA = Empirical Archival*
 Co-Author: Gary Monroe, University of New South Wales
 Dominic Gasbarro, Murdoch University
 Robert Schwebach, Colorado State University

INFORMATIVE INSIDER TRADING AND PRICE DISCOVERY: EVIDENCE FROM THE POST-EARNINGS-ANNOUNCEMENT-DRIFT ANOMALY

Author: FANIS, TSOLIGKAS, UNIVERSITY OF BATH *EA = Empirical Archival*
 Co-Author: Christina Dargenidou, University of Exeter
 Ian Tonks, University of Bath
 Fanis Tsoligkas, University of Bath

A COMPARISON OF INVESTORS' AND ANALYSTS' EFFICIENCY IN INCORPORATING ACCOUNTING INFORMATION

Author: YONG KEUN YOO, KOREA UNIVERSITY *EA = Empirical Archival*
 Co-Author: Kwan Hee Yoo, Korea University

SESSION: FA-RF Day and Time: Wednesday 29th April • 10:15-11:45
FARF01
Chair: Jiri Novak
Room: Etive
ANALYST INFORMATION INTERMEDIATION AND THE ROLE OF KNOWLEDGE AND SOCIAL FORCES IN ECONOMIC PROCESSES IN THE 'MARKET FOR INFORMATION'

Author: JOHN HOLLAND, UNIVERSITY OF GLASGOW *CF = Case / Field Study*
 Co-Author: Lei Chen, Sheffield University
 Jo Danbolt, Edinburgh University

CLASSIFICATION SHIFTING, ABNORMAL EARNINGS DYNAMICS, AND STOCK VALUATION

Author: AHMED ABDALLA, THE LONDON SCHOOL OF ECONOMICS AND *EA = Empirical Archival*
 POLITICAL SCIENCE
 Co-Author: Colin Clubb, King's College London

DOES SAVING-INVESTMENT CREATE VALUE FOR THE SAVERS? – A CASE OF THE UK LIFE INSURANCE FIRMS

Author: MUHAMMAD ALMEZWEQ, HENLEY BUSINESS SCHOOL AT THE *EA = Empirical Archival*
 UNIVERSITY OF READING

LONG-TERM EFFECTS OF CORPORATE MISREPORTING: HOW LONG DO CREDIT RATINGS REFLECT THE RISKS ARISING FROM INTENTIONAL MISSTATEMENTS?

Author: MARTIN BIEREY, ESCP - EUROPE BUSINESS SCHOOL BERLIN
Co-Author: Martin Schmidt, ESCP Europe

EA = Empirical Archival

TEMPORALITY AND EVIDENCE OF EARNINGS MANAGEMENT IN FRAUD COMPANIES

Author: ROBERT BISCONTRI, UNIVERSITY OF MANITOBA

EA = Empirical Archival

SESSION: **FA-RF** Day and Time: **Wednesday 29th April • 11:45-13:15**

FARF02

Chair: Marcus Pramor

Room: **Etive**

COST STICKINESS AND ACCRUALS ESTIMATION MODELS

Author: MANUEL CANO RODRIGUEZ, UNIVERSITY OF JAÉN
Co-Author: Manuel Núñez-Nickel, University Carlos III of Madrid

EA = Empirical Archival

COVERAGE TERMINATION DUE TO REALLOCATION OF RESEARCH RESOURCES: EUPHEMISM FOR BLEAK BUSINESS PROSPECTS?

Author: IRENE KARAMANOU, UNIVERSITY OF CYPRUS
Co-Author: Andreas Charitou, University Of Cyprus
Anastasia Kopita, University of Cyprus

EA = Empirical Archival

THE EFFECT OF AUDIT QUALITY ON THE ASSOCIATION BETWEEN THE CREDIT RATING AND THE CHOICE OF SIGNALING

Author: NI-YUN CHEN, NATIONAL DONG HWA UNIVERSITY
Co-Author: Chris Patel

EA = Empirical Archival

DETERMINANTS OF INVESTOR REACTIONS TO ERROR ANNOUNCEMENTS - EVIDENCE FROM GERMANY

Author: GERMAR EBNER, LEIPZIG GRADUATE SCHOOL OF MANAGEMENT
Co-Author: Matthias Hoeltken HHL Leipzig Graduate School of Management /
Chair of Accounting and Auditing
Henning Zülch, HHL Leipzig Graduate School of Management /
Chair of Accounting and Auditing

EA = Empirical Archival

ACCOUNTING DATA AS SHARE PRICE EXPLANATORY VARIABLES: A STUDY IN AN EMERGING MARKET STOCK EXCHANGE

Author: BRUNO FIGLIOLI, SÃO PAULO STATE UNIVERSITY
Co-Author: Antonio De Cistolo Ribeiro, USP-FEAP
Ennio Politi Lopes, USP-FEAP
Fabiano Guasti Lima, USP - FEAP

EA = Empirical Archival

SESSION: **FA-RF** Day and Time: **Wednesday 29th April • 14:00-15:30**

FARF03

Chair: *Richard Price*

Room: **Etive**

DOES THE ACCOUNTING METHOD FOR JOINT VENTURES AFFECT THE FINANCIAL ANALYSTS' INFORMATION ENVIRONMENT?

Author: *BEGOÑA GINER, UNIVERSITY OF VALENCIA*
Co-Author: *Raul Iñiguez-Sánchez, University of Alicante*
Francisco Poveda-Fuentes, University of Alicante

EA = Empirical Archival

SOCCER PLAYERS' HUMAN CAPITAL AS AN ASSET CLASS: WHICH FACTORS DETERMINE THE MARKET VALUE OF PROFESSIONAL SOCCER PLAYERS?

Author: *TIM ALEXANDER HERBERGER, UNIVERSITY OF BAMBERG*
Co-Author: *Florian Wedlich, University of Bamberg*

EA = Empirical Archival

HOW BRANDS HELP TO OVERCOME CAPITAL CONSTRAINTS

Author: *ALEXANDER HIMME, VLERICK BUSINESS SCHOOL AND GHENT UNIVERSITY*

EA = Empirical Archival

IS THE STRENGTH OF THE FORECAST ARGUMENT ASSOCIATED WITH FORECAST ACCURACY? – EVIDENCE FROM EUROPEAN HALF-YEARLY FINANCIAL REPORT FORECASTS

Author: *KRISTIAN JUHANA HURSTI, AALTO UNIVERSITY SCHOOL OF ECONOMICS*

EA = Empirical Archival

EARNINGS QUALITY OF INDONESIAN FIRMS SURROUNDING INITIAL PUBLIC OFFERINGS (IPOS)

Author: *YANTHI HUTAGAOL, BINUS INTERNATIONAL*
Co-Author: *Felita Wydianto, HSBC*

EA = Empirical Archival

SESSION: **FA-RF** Day and Time: **Wednesday 29th April • 15:45-17:15**

FARF04

Chair: *Philip Shane*

Room: **Etive**

DO COMPANIES OPPORTUNISTICALLY MANAGE ESO FAIR VALUE ESTIMATES?

Author: *EKATERINA ISAKINA, ERASMUS UNIVERSITY ROTTERDAM*

EA = Empirical Archival

THE MARKET REACTION TO BORROWING ANNOUNCEMENTS: UK EVIDENCE SURROUNDING THE GLOBAL FINANCIAL CRISIS

Author: *LAURA MCCANN, UNIVERSITY OF ABERDEEN*
Co-Author: *Patrick Mccolgan, University of Strathclyde*
Andrew Marshall, University of Strathclyde

EA = Empirical Archival

CEO'S POWER, PREFERENCE AND PERFORMANCE: LOOKING THROUGH THE PRISM OF BENFORD'S LAW

Author: *SHIBASHISH MUKHERJEE, UNIVERSITY OF FERRARA*

EA = Empirical Archival

THERE'S NO SMOKE WITHOUT FIRE: DOES THE CONTEXT OF EARNINGS MANAGEMENT CONTAIN INFORMATION ABOUT FUTURE STOCK RETURNS?

Author: *NGUYET NGUYEN, UNIVERSITY OF KENT*
Co-Author: *Abdullah Iqbal, University of Kent*
Radha Shiwakoti, University of Kent

EA = Empirical Archival

TAX NONCOMPLIANCE, ETHICAL NORMS, AND INSIDER TRADING

Author: HENRIK NILSSON, STOCKHOLM SCHOOL OF ECONOMICS
 Co-Author: Juha-Pekka Kallunki, University of Oulu
 Jenni Mikkonen, University of Oulu
 Hanna Setterberg, Stockholm School of Economics

EA = Empirical Archival

SESSION: **FA-RF** Day and Time: **Thursday 30th April • 08:30-10:00**

FARF05

Chair: Pengguo Wang

Room: **Etive**

INSIDER TRADING AND EARNINGS MANAGEMENT IN BRAZILIAN CAPITAL MARKET

Author: EDILSON PAULO, FEDERAL UNIVERSITY OF PARAÍBA
 Co-Author: Orleans Martins, Federal University of Paraíba
 Luiz Felipe Girão, Federal University of Paraíba
 Fábio Costa, Fucape Business School

EA = Empirical Archival

IS EV/EBITDA MORE ACCURATE THAN P/E AND P/B?

Author: ALAIN SCHATT, LAUSANNE UNIVERSITY / HEC LAUSANNE
 Co-Author: Jian Kang, University of Neuchâtel
 Alain Schatt, HEC Lausanne, University of Lausanne
 Catalin Starica, University of Neuchâtel

EA = Empirical Archival

HOW MULTIPLE-BASED VALUATIONS OUTPERFORM FUNDAMENTAL VALUATIONS – THE CASE OF SWISS FAIRNESS OPINIONS

Author: JAN-FREDERIC SCHULZ, UNIVERSITY OF ST. GALLEN
 Co-Author: Florian Deglmann, University of St. Gallen
 Thomas Berndt, University of St. Gallen

EA = Empirical Archival

VALUE-RELEVANCE OF INVESTMENT FORECASTS AND RELIABILITY OF FORECAST INFORMATION

Author: YOSHINORI SHIMADA, IWATE UNIVERSITY

EA = Empirical Archival

SELF-FULFILLING EFFECTS OF LIQUIDITY RISK ON TAKEOVERS

Author: HAWFENG SHYU, SUN YAT-SEN UNIVERSITY

EA = Empirical Archival

SESSION: **FA-RF** Day and Time: **Thursday 30th April • 11:45-13:15**

FARF07

Chair: David Veenman

Room: **Etive**

THE RELATION BETWEEN CASH HOLDINGS AND EARNINGS PERSISTENCE

Author: YUTO YOSHINAGA, HITOTSUBASHI UNIVERSITY

EA = Empirical Archival

INFORMATION EFFICIENCY AND THE EUROPEAN TRANSPARENCY DIRECTIVE: DOES THE DISCLOSURE OF CHANGE IN VOTING RIGHTS MATTER? – EVIDENCE FROM GERMANY

Author: KARSTEN EISENSCHMIDT, KIEL UNIVERSITY OF APPLIED SCIENCES
 Co-Author: Jan-Hendrik Meier, Kiel University of Applied Sciences

MB = Market Based

REGULATION OF MANDATORY DISCLOSURES: EVIDENCE FROM OIL & GAS

Author: BJORN JORGENSEN, THE LONDON SCHOOL OF ECONOMICS AND POLITICAL SCIENCE
 Co-Author: Marc Badia, IESE Business School MB = Market Based
 Miguel Duro Rivas, Columbia University
 Gaizka Ormazabal, IESE Business School

TYPES OF MISSTATEMENT PUBLICATIONS AND EFFECTS ON THE STOCK MARKET - EMPIRICAL EVIDENCE FROM GERMANY

Author: STEFAN MAUL, TUEBINGEN UNIVERSITY MB = Market Based

CAN ANALYSTS PREDICT STOCK RETURNS? THE IMPLIED COST OF CAPITAL IN INTERNATIONAL CAPITAL MARKETS

Author: DAVID SCHROEDER, LONDON UNIVERSITY / BIRKBECK COLLEGE MB = Market Based
 Co-Author: Florian Esterer, Bank J. Safra Sarasin

SESSION: **FA-RF** Day and Time: **Thursday 30th April • 14:00-15:30**

FARF08 Chair: David Smith Room: **Etive**

EARNINGS RESPONSE COEFFICIENT IN THE MENA REGION

Author: NERMEEN SHEHATA, THE AMERICAN UNIVERSITY IN CAIRO MB = Market Based
 Co-Author: Omar Farooq, The American University in Cairo

THE IMPLIED EQUITY DURATION WHEN DISCOUNTING AND FORECASTING PARAMETERS ARE INDUSTRY-SPECIFIC

Author: DAVID TOSCANO, UNIVERSITY OF HUELVA MB = Market Based
 Co-Author: Olga Fullana, University Ceu-Cardenal Herrera (Spain)
 Juan M. Nave, University Castilla-La Mancha

IMPACT OF REAL EARNINGS MANAGEMENT ON LOAN CONTRACT TERMS

Author: ALICE-LIANG XU, MANCHESTER BUSINESS SCHOOL MB = Market Based
 Co-Author: Eamonn Walsh, University College Dublin

INSTITUTIONAL INVESTORS NEEDS OF ACCOUNTING AND FINANCIAL INFORMATION

Author: FATEM-ZAHRA EL FASSI, TOULOUSE I UNIVERSITY OF SOCIAL SCIENCES SU = Survey
 Co-Author: Christophe Godowski, Toulouse I University of Social Sciences

ILLIQUIDITY AND STOCK PRICE SYNCHRONICITY

Author: DAVID VEENMAN, ERASMUS UNIVERSITY ROTTERDAM / ERIM EA = Empirical Archival
 Co-Author: Joachim Gassen, Humboldt University Berlin
 Ryan Lafond, Blackrock
 Hollis Skaife, University of California – Davis

Collected Papers



FINANCIAL REPORTING

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AU

SESSION: **FR-PSD** Day and Time: **Tuesday 28th April • 17:00-18:30**

FRPSD06

Chair: *Sanjay Banerjee*

Room: **Gala 1**

ED

THE IMPORTANCE OF MUTUAL UNDERSTANDING AND ITS IMPACT ON FINANCIAL PERFORMANCE OF BELGIAN SMES

Discussant: *Herve Stolowy*

Author: *STEFANIE DE BRUYCKERE, UNIVERSITY COLLEGE GHENT*

EA = Empirical Archival

Co-Author: *Frederik Verplancke, University College Ghent*

Carine Coppens, University College Ghent

Patricia Everaert University Ghent

Gerrit Sarens, Université Catholique de Louvain

FA

CUSTOMER-SUPPLIER RELATIONSHIPS AND STRATEGIC DISCLOSURES OF LITIGATION LOSS CONTINGENCIES

Discussant: *Antonio Parbonetti*

Author: *GORDON RICHARDSON, UNIVERSITY OF TORONTO*

EA = Empirical Archival

Co-Author: *Ling Cen, University of Toronto*

Feng Chen, University of Toronto

Yu Hou, Queen's University

FR

SESSION: **FR-PSD** Day and Time: **Wednesday 29th April • 14:00-15:30**

GV

FRPSD01

Chair: *Neal Arthur*

Room: **Alsh 2**

THE EFFECT OF REGULATORY HARMONIZATION ON CROSS-BORDER LABOR MIGRATION: EVIDENCE FROM THE ACCOUNTING PROFESSION

Discussant: *Mary Barth*

Author: *CHRISTIAN LEUZ, UNIVERSITY OF CHICAGO*

EA = Empirical Archival

Co-Author: *Matthew Bloomfield, University of Chicago*

Ulf Brueggemann, Humboldt University of Berlin

Hans Christensen, University of Chicago

IS

MA

MANDATORY FINANCIAL REPORTING AND VOLUNTARY DISCLOSURE: EVIDENCE FROM MANDATORY IFRS ADOPTION

Discussant: *Marco Trombe*

Author: *HOLLY YANG, SINGAPORE MANAGEMENT UNIVERSITY*

EA = Empirical Archival

Co-Author: *Xi Li, Temple University/Wharton*

Holly Yang, Singapore Management University

PS

SESSION: **FR-PSD** Day and Time: **Wednesday 29th April • 15:45-17:15**

SE

FRPSD04

Chair: *Keren Bar-Hava*

Room: **Alsh 2**

CORPORATE DIVERSIFICATION AND REAL ACTIVITIES MANIPULATION

Discussant: *Thorsten Sellhorn*

Author: *CHE-CHIA CHANG, TUNG HAI UNIVERSITY*

EA = Empirical Archival

Co-Author: *Chan-Jane Lin, Department of Accounting, National Taiwan University*

TX

RETURN NEWS DECOMPOSITION AND CONDITIONAL CONSERVATISM

Discussant: Juan Manuel Garcia Lara
 Author: SHENGMIN HUNG, SOOCHOW UNIVERSITY
 Co-Author: Zheng Qiao, Xiamen University

EA = Empirical Archival

SESSION: **FR-PSD** Day and Time: Thursday 30th April • 08:30-10:00

FRPSD03

Chair: Anna Bialek-Jaworska

Room: Alsh 2

BOND RATING ACCURACY AND TIMELY LOSS RECOGNITION IN EARNINGS

Discussant: Pepa Kraft
 Author: YU GAO, UNIVERSITY OF MINNESOTA
 Co-Author: Zhaoyang Gu, Chinese University of Hong Kong

EA = Empirical Archival

A TALE OF TWO REGULATORS: RISK DISCLOSURES, LIQUIDITY, AND ENFORCEMENT IN THE BANKING SECTOR

Discussant: Jeffrey Ng
 Author: FERDINAND ELFERS, UNIVERSITY OF MANNHEIM
 Co-Author: Luzi Hail, University of Pennsylvania
 Jannis Bischof, Goethe University Frankfurt
 HolgerbDaske, University of Mannheim

EA = Empirical Archival

SESSION: **FR-PSD** Day and Time: Thursday 30th April • 10:15-11:45

FRPSD02

Chair: Vishal Baloria

Room: Alsh 2

TEXTUAL CLASSIFICATION OF SEC COMMENT LETTERS

Discussant: Mark Huson
 Author: JAMES RYANS, BERKELEY / HAAS SCHOOL OF BUSINESS

EA = Empirical Archival

OH WHAT A BEAUTIFUL MORNING! DIURNAL VARIATIONS IN THE TONE OF CONFERENCE CALL Q&A DISCUSSIONS AND THEIR ECONOMIC CONSEQUENCES

Discussant: Sarath Bharat
 Author: ELIZABETH DEMERS, UNIVERSITY OF VIRGINIA / THE DARDEN SCHOOL OF
 BUSINESS ADMINISTRATION
 Co-Author: Jing Chen, State University of NY at Buffalo
 Baruch Lev, NYU-Stern School of Business

EA = Empirical Archival

SESSION: **FR-PSD** Day and Time: Thursday 30th April • 11:45-13:15

FRPSD05

Chair: Mary Barth

Room: Alsh 2

PRECISION OF PUBLIC INFORMATION AND COORDINATION FAILURE: AN EXPERIMENTAL ANALYSIS

Discussant: Douglas Skinner
 Author: SANJAY BANERJEE, UNIVERSITY OF ALBERTA
 Co-Author: Michael Maier, University of Alberta

EA = Empirical Archival

MANAGEMENT GUIDANCE AT THE SEGMENT LEVEL

Discussant:

Author:

Co-Author:

Holly Yang

PAUL ANDRE, ESSEC BUSINESS SCHOOL PARIS

Andrei Filip, ESSEC Business School

Rucsandra Moldovan, ESSEC Business School

EA = Empirical Archival

AU

ED

FA

FR

GV

IS

MA

PS

SE

TX

SESSION: **FR-PS** Day and Time: **Tuesday 28th April • 13:45-15:15**

FRPS01

Chair: *Jacqueline Birt*

Room: **Leven**

DISCRETIONARY AGGREGATION

Author: *MICHAEL EBERT, UNIVERSITY OF MANNHEIM*

AM = Analytical / Modelling

Co-Author: *Dirk Simons, University of Mannheim*
Jack Stecher, Carnegie Mellon University

COMPETING INFORMATION SOURCES

Author: *ETI EINHORN, TEL AVIV UNIVERSITY*

AM = Analytical / Modelling

AN ANALYSIS OF DIFFERENT ACCOUNTING STANDARDS FOR DIFFERENT PURPOSES APPROACH TO GLOBAL ACCOUNTING CONVERGENCE

Author: *HISAO KAI, NIIGATA UNIVERSITY*

AM = Analytical / Modelling

FRPS14

Chair: *Juan Manuel Garcia Lara*

Room: **Alsh 1**

STRATEGIC INCENTIVES FOR THE ADOPTION OF THE INTERNATIONAL FINANCIAL REPORTING STANDARDS BY NON-LISTED COMPANIES IN GREECE

Author: *ELISAVET MANTZARI, UNIVERSITY OF WESTMINSTER*

IC = Interdisciplinary / Critical

Co-Author: *Dr. Christos Sigalas, University of Piraeus, Athens*

IMPORTANCE OF STAKEHOLDER THINKING IN FINANCIAL ACCOUNTING AND REPORTING – ANALYSIS OF THE REASONS OF SHORTCOMINGS IN THIS RELATIONSHIP

Author: *BAHRAM SOLTANI, UNIVERSITY OF PARIS 1 PANTHEON-SORBONNE* *IC = Interdisciplinary / Critical*

DOES COMPLIANCE WITH IFRS EXPLAINS EARNINGS QUALITY: AN INTERNATIONAL STUDY

Author: *HOUDA AFFES, TELUQ*

EA = Empirical Archival

Co-Author: *Real Labelle, HEC Montreal*

FRPS27

Chair: *Anne jeny-Cazavan*

Room: **Alsh 2**

DO MANAGERS USE VOLUNTARY DISCLOSURE TO EXPLAIN ACCOUNTING CONSERVATISM? THE ROLE OF BUNDLED FORECASTS

Author: *GIULIA REDIGOLO, CA' FOSCARI UNIVERSITY OF VENICE*

EA = Empirical Archival

Co-Author: *Carlo D'Augusta, Georgia State University*

THE TRADE-OFF BETWEEN MANDATORY AND VOLUNTARY DISCLOSURE: EVIDENCE FROM THE RISK REPORTING BY OIL COMPANIES

Author: *SAVERIO BOZZOLAN, LUISS UNIVERSITY*

EA = Empirical Archival

Co-Author: *Claudia Arena, Federico II – Napoli*
Claudia Imperatore, IE – University

THE EFFECT OF DISCLOSURE AND INFORMATION ASYMMETRY ON THE PRECISION OF INFORMATION IN DAILY STOCK PRICES

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

SESSION: **FR-PS** Day and Time: **Tuesday 28th April • 15:30-17:00**

FRPS02 Chair: *Ervin Black* Room: **Leven**

HOW SELL-SIDE AND MANAGEMENT TIES AFFECT FORECAST TIMING AND ACCURACY

Author: YANNICK MALEVERGNE, UNIVERSITE DE SAINT ETIENNE
 Co-Author: Hind Sami, Université Lyon 2
 AM = Analytical / Modelling

MANDATORY DISCLOSURE, GENERATION OF DECISION-RELEVANT INFORMATION AND MARKET ENTRY

Author: GEORG SCHNEIDER, UNIVERSITY OF PADERBORN
 Co-Author: Andreas Scholze, Osnabrück University
 AM = Analytical / Modelling

CROSS-FIRM EARNINGS MANAGEMENT

Author: TSAHI VERSANO, TEL AVIV UNIVERSITY
 Co-Author: Eti Einhorn, Tel Aviv University
 Nisan Langberg, Tel Aviv University, University of Houston
 AM = Analytical / Modelling

FRPS15 Chair: *Charles B. Anyanwu* Room: **Alsh 1**

THE ROLE OF NATIONAL STANDARDS SETTER IN THE GLOBAL ERA: THE CASE OF THE JAPANESE SETTER FROM 2001 TO 2008

Author: KENSUKE OGATA, UNIVERSITY OF NAGASAKI
 IC = Interdisciplinary / Critical

EXPENSING PERFORMANCE-VESTED EXECUTIVE STOCK OPTIONS: IS THERE UNDERREPORTING UNDER IFRS 2?

Author: ALEXANDER MERZ, GOETTINGEN UNIVERSITY
 EA = Empirical Archival

PRODUCT MARKET COMPETITION AND PERFORMANCE SENSITIVITY OF EXECUTIVE COMPENSATION: EVIDENCE FROM THE EMERGING MARKETS

Author: HAIYAN (HELEN) ZHOU, THE UNIVERSITY OF TEXAS-PAN AMERICAN
 Co-Author: Hanwen Chen, The University of Texas-Pan American
 Liquan Xing, Xiamen University
 EA = Empirical Archival

FRPS28 Chair: *Helen Kang* Room: **Alsh 2**

EQUITY METHOD ON JOINT VENTURES CONSOLIDATION: IFRS INADEQUATE SOLUTION? PROSPECTIVE EVIDENCE FROM THE CANADIAN CASE

Author: MARIA CEU RIBEIRO, UNIVERSITY OF PORTO (FEP.UP)
 Co-Author: José António Moreira, University of Porto School of Economics and Management (FEP.UP)
 EA = Empirical Archival

EARNINGS USEFULNESS AROUND MANDATORY IFRS ADOPTION AND SIMULTANEOUS CHANGES IN PRESS RELEASE DISCLOSURE

Author: GIANFRANCO SICILIANO, BOCCONI UNIVERSITY
Co-Author: Pureum Kim, University of Southern California
Pierluigi Marchini, University of Parma
Paolo Andrei, University of Parma

EA = Empirical Archival

IFRS ADOPTION AND ACQUIRER WEALTH GAINS

Author: MARTIN NIENHAUS, MUENSTER UNIVERSITY
Co-Author: Peter Kajüter, University of Münster
Martin Vogelpohl, University of Münster

SESSION: **FR-PS** Day and Time: **Tuesday 28th April • 17:00-18:30**

FRPS03

Chair: Ulf Bruggemann

Room: **Leven**

ACCOUNTING QUALITY AND DEBT CONCENTRATION: EVIDENCE FROM INTERNAL CONTROL WEAKNESS DISCLOSURES

Author: YUN LOU, GROUPE HEC, GRADUATE BUSINESS SCHOOL
Co-Author: Ningzhong Li, University of Texas at Dallas
Clemens Otto, HEC Paris
Regina Wittenberg-Moerman, The University of Chicago Booth School of Business

EA = Empirical Archival

INCENTIVES FOR PRIOR PERIOD ERROR CORRECTIONS UNDER IAS 8

Author: RICHARD KENT, THE UNIVERSITY OF QUEENSLAND
Co-Author: Pamela Kent, Griffith University
Amanda Carrol, University of Sunshine Coast

EA = Empirical Archival

MATERIAL WEAKNESS DISCLOSURES AND RESTATEMENT ANNOUNCEMENTS

Author: BHARAT SARATH, RUTGERS UNIVERSITY
Co-Author: Li He, Rutgers University
Nader Wans, Memorial University of Newfoundland

EA = Empirical Archival

FRPS16

Chair: Begona Giner

Room: **Alsh 1**

CEO COMPENSATION DISCLOSURES: A STUDY OF IMPRESSION MANAGEMENT TACTICS

Author: ORLA LENIHAN, UNIVERSITY OF LIMMERICK, KEMMY BUSINESS SCHOOL
Co-Author: Niamh Brennan, University College Dublin

EA = Empirical Archival

COMPLIANCE, DETERMINANTS AND VALUE RELEVANCE OF IFRS DISCLOSURES IN UNDERSTANDING DISCLOSURE OVERLOAD PROBLEM: AUSTRALIAN EVIDENCE

Author: AMITAV SAHA, UNIVERSITY OF NOTRE DAME

EA = Empirical Archival

WHY DO FIRMS GO GREY? EVIDENCE ON THE COSTS OF IFRS COMPLIANCE AND ENFORCEMENT

Author: STEPHANIE MUELLER-BLOCH, GOETTINGEN UNIVERSITY
Co-Author: Joerg-Markus Hitz, Goettingen University

EA = Empirical Archival

FRPS29
Chair: Irene Karamanou
Room: Alsh 2
THE ROLE OF FOREIGN SHAREHOLDERS IN DISCIPLINING FINANCIAL REPORTING

Author: JUAN MANUEL GARCIA LARA, CARLOS III UNIVERSITY, MADRID EA = Empirical Archival
 Co-Author: Christof Beuselinck, IESEG School of Management, Lille
 Belen Blanco, University of Melbourne

TAX INCENTIVES AND FINANCIAL REPORTING BEHAVIOR OF PUBLICLY LISTED FIRMS

Author: JOCHEN PIERK, HUMBOLDT UNIVERSITY OF BERLIN EA = Empirical Archival
 Co-Author: Saskia Kohlhase, Vienna University of Economics and Business

Compliance Control And Financial Reporting Quality

Author: XIUYE ZHANG, LANCASTER UNIVERSITY / MANAGEMENT SCHOOL EA = Empirical Archival

SESSION: **FR-PS** Day and Time: **Wednesday 29th April • 08:30-10:00**

FRPS04
Chair: Shimin Chen
Room: Leven
THE EFFECT OF MANDATORY RISK FACTOR DISCLOSURES ON THE PRICING OF CREDIT DEFAULT SWAPS

Author: TZU-TING CHIU, NHH NORWEGIAN SCHOOL OF ECONOMICS EA = Empirical Archival
 Co-Author: Yuyan Guan, City University of Hong Kong
 Jeong-Bon Kim, City University of Hong Kong

FRAUD DISCOVERY IN THE CREDIT DEFAULT SWAPS MARKET

Author: YANMIN GAO, CITY UNIVERSITY OF HONG KONG EA = Empirical Archival
 Co-Author: Jeong-Bon Kim, City University of Hong Kong
 Desmond Tsang, McGill University
 Haibin Wu, City University of Hong Kong

ACTIVE CDS TRADING AND MANAGERS' VOLUNTARY DISCLOSURE

Author: DUSHYANTKUMAR MAHESHKUMAR VYAS, UNIVERSITY OF TORONTO EA = Empirical Archival
 Co-Author: Dushyantkumar Vyas, University of Toronto
 Jae B. Kim, Singapore Management University
 Pervin Shroff, University of Minnesota
 Regina Wittenberg-Moerman, University of Chicago

FRPS17
Chair: M David Gorton
Room: Alsh 1
INTEGRATION OF QUARTERLY EARNINGS FOR ANNUAL-LOSS FIRMS VERSUS ANNUAL-PROFIT FIRMS

Author: WONSUN PAEK, SUNGKYUNKWAN UNIVERSITY EA = Empirical Archival
 Co-Author: Sunkyu Jun, Sungkyunkwan University

CAUSAL EFFECTS OF QUARTERLY REPORTING – AN ANALYSIS OF BENEFITS AND COSTS

Author: FLORIAN KLASSMANN, MUENSTER UNIVERSITY EA = Empirical Archival
 Co-Author: Peter Kajüter, Muenster University
 Martin Nienhaus, Muenster University

INFORMATION TECHNOLOGY INVESTMENTS AND THE TIMELINESS OF FINANCIAL REPORTS

Author: JOSEPH ATKINS JOHNSTON, CITY UNIVERSITY OF HONG KONG EA = Empirical Archival
Co-Author: Joseph Zhang, The University of Memphis

FRPS30 Chair: Shahid Khan

Room: **Alsh 2**

DOES LOCATION MATTER FOR DISCLOSURE? EVIDENCE FROM GEOGRAPHICAL SEGMENTS

Author: ARNT VERRIEST, EDHEC BUSINESS SCHOOL EA = Empirical Archival
Co-Author: Edith Leung, University of Rotterdam

DISCLOSURE COMPREHENSIVENESS AND MARKET EFFICIENCY: EVIDENCE FROM THE TORONTO STOCK EXCHANGE

Author: KAREL HRAZDIL, SIMON FRASER UNIVERSITY EA = Empirical Archival
Co-Author: Dennis Chung, Simon Fraser University
Nattavut Suwanyangyuan, Simon Fraser University

IS FORWARD-LOOKING FINANCIAL DISCLOSURE REALLY INFORMATIVE? EVIDENCE FROM UK NARRATIVE STATEMENTS

Author: AHMED HASSANEIN, PLYMOUTH UNIVERSITY MB = Market Based
Co-Author: Khaled Hussainey, Plymouth University

SESSION: FR-PS Day and Time: Wednesday 29th April • 10:15-11:45

FRPS05 Chair: Willem Buijink

Room: **Leven**

AN EXAMINATION OF OTHER-THAN-TEMPORARY IMPAIRMENTS: EVIDENCE FROM FSP FAS 115-2 AND FAS 124-2

Author: TUBA TOKSOZ, KOC UNIVERSITY EA = Empirical Archival

GOODWILL IMPAIRMENT AND MARKET RESPONSE

Author: SUSAN YOUNG, FORDHAM UNIVERSITY EA = Empirical Archival

DETERMINANTS OF GOODWILL IMPAIRMENT INCIDENCE AND INTENSITY: INTERNATIONAL EVIDENCE

Author: SVEN WYRWA, JUSTUS-LIEBIG-UNIVERSITÄT GIEßEN EA = Empirical Archival
Co-Author: Martin Glaum, WHU – Otto Beisheim School of Management
Wayne Landsman, University of North Carolina

FRPS18 Chair: Sidney Gray

Room: **Alsh 1**

REVENUE MANAGEMENT: THE USE OF ORDER BACKLOG TO MEET REVENUE REPORTING TARGETS

Author: THOMAS GILLIAM, IE BUSINESS SCHOOL EA = Empirical Archival
Co-Author: Frank Heflin, Florida State University
Jeff Paterson, Florida State University

IMPLICATIONS OF MATCHING DEPRECIATION WITH SALES REVENUE FOR EQUITY VALUATION

Author: SHU YEH, NATIONAL TAIWAN UNIVERSITY MB = Market Based
Co-Author: Hsuan (sarah) Wang, Yuan Ze University

HIGHER ERC OR HIGHER FUTURE ERC FROM INCOME SMOOTHNESS? – THE ROLE OF INFORMATION ENVIRONMENT

Author: SHUO LI, THE HONG KONG POLYTECHNIC UNIVERSITY EA = Empirical Archival
Co-Author: C.S. Agnes Cheng, Hong Kong Polytechnic University
Joseph Johnston, City University of Hong Kong

FRPS31 Chair: Devrimi Kaya Room: **Alsh 2**

A STUDY OF LONG-LIVED ASSET IMPAIRMENT UNDER U.S. GAAP AND IFRS WITHIN THE U.S. INSTITUTIONAL ENVIRONMENT

Author: JOYCE VAN DER LAAN SMITH, RICHMOND UNIVERSITY / ROBINS SCHOOL OF BUSINESS
Co-Author: Keejae Hong, Univeristy of North Carolina EA = Empirical Archival
Daniel Gyung Paik

THEORY AND PRACTICE OF THE CONCEPTUAL FRAMEWORK: EVIDENCE FROM THE FIELD

Author: KEVIN OW YONG, SINGAPORE MANAGEMENT UNIVERSITY CF = Case / Field Study
Co-Author: Chu Yeong Lim, Singapore Management University
Pearl Tan, Singapore Management University

THE TIMING OF EARNINGS ANNOUNCEMENTS: THE INFLUENCE OF INDUSTRY LEADERS

Author: JEFF PAYNE, UNIVERSITY OF KENTUCKY EA = Empirical Archival
Co-Author: Brian Bratter, University of Kentucky
Wayne Thomas, University of Oklahoma

SESSION: FR-PS Day and Time: Wednesday 29th April • 11:45-13:15

FRPS06 Chair: Tzu-Ting Chiu Room: **Leven**

CONSERVATISM AND THE INFORMATION CONTENT OF EARNINGS

Author: VIVEK RAVAL, UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL MB = Market Based
Co-Author: Mary Barth, Stanford University
Wayne Landsman, University of North Carolina
Sean Wayne, University of North Carolina

CEO RETIREMENT, CORPORATE GOVERNANCE, AND CONDITIONAL ACCOUNTING CONSERVATISM

Author: SHIMIN CHEN, CHINA EUROPE INTERNATIONAL BUSINESS SCHOOL EA = Empirical Archival
Co-Author: Serene Xu Ni, China Europe International Business School
Feida Zhang, Murdoch University

CONDITIONALLY CONSERVATIVE FAIR VALUE MEASUREMENTS

Author: FERNANDO PENALVA, IESE BUSINESS SCHOOL, UNIVERSITY OF NAVARRA
Co-Author: Marc Badia, IESE Business School EA = Empirical Archival
Miguel Duro, Columbia Business School
Stephen Ryan, Leonard N. Stern School of Business, New York University

FRPS19

Chair: Ahmed Hassanein

Room: Alsh 1

FINANCIAL REPORTING OPACITY AND PRICE IMPACT OF BLOCKHOLDER SALES: NEW INSIGHTS FROM CHINESE DATA

Author: HAN WU, NHH NORWEGIAN SCHOOL OF ECONOMICS

EA = Empirical Archival

LOAN LOSS ACCOUNTING AND PRUDENT RISK MANAGEMENT

Author: KATRIN HAUSSMANN, ILMENAU UNIVERSITY OF TECHNOLOGY

EA = Empirical Archival

Co-Author: Andreas Schweinberger, Frankfurt School of Finance and Management

DOES PRESENTATION OF OWN CREDIT RISK MATTER? MARKET REACTIONS TO IFRS 9 PRONOUNCEMENTS

Author: SEVERIN WIDMER, UNIVERSITY OF NEUCHÂTEL

EA = Empirical Archival

FRPS32

Chair: Elena Dybtsyna

Room: Alsh 2

AN EVALUATION OF COMPETENCY DEVELOPMENT IN ACCOUNTING TRAINEES

Author: CAROLINE CHAFFER, THE UNIVERSITY OF YORK

EA = Empirical Archival

Co-Author: Jill Webb, The University of York

CONTINGENCY LIABILITIES: THE EFFICACY OF THREE ALTERNATIVE STYLES OF REPORTING

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*

ACCOUNTING AND CLAIMS OF ASSET SECURITIZATIONS

Author: CHRISTOPHE LEJARD, TOULOUSE 1 CAPITOLE UNIVERSITY

EA = Empirical Archival

SESSION: FR-PS Day and Time: Wednesday 29th April • 14:00-15:30

FRPS07

Chair: Elena De Las Heras

Room: Leven

COME ON OVER: ANALYST/INVESTOR DAYS AS A DISCLOSURE MEDIUM

Author: STANIMIR MARKOV, SOUTHERN METHODIST UNIVERSITY / COX SCHOOL OF BUSINESS

Co-Author: Marcus Kirk, University of Florida

EA = Empirical Archival

MANAGEMENT FORECAST DISAGGREGATION AND THE LEGAL ENVIRONMENT: INTERNATIONAL EVIDENCE

Author: JEFF NG, THE CHINESE UNIVERSITY OF HONG KONG

EA = Empirical Archival

*Co-Author: Albert Tsang, The Chinese University of Hong Kong
Oktay Urcan, University of Illinois at Urbana Champaign*

QUALITATIVE CORPORATE DISCLOSURE AND CREDIT ANALYSTS' SOFT RATING ADJUSTMENTS

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

Co-Author: Zahn Bozanic, The Ohio State University

EA = Empirical Archival

FRPS20
Chair: John M Hassell
Room: Alsh 1
MULTIDIMENSIONAL COMPETITION AND CORPORATE DISCLOSURE

Author: MARIA FLORA MUINO VAZQUEZ, UNIVERSITY OF LA CORUÑA
Co-Author: Manuel Nuñez-Nickel, Carlos III University, Madrid

EA = Empirical Archival
COMPETITION AND BANK INCOME SMOOTHING

Author: JUANA ALEDO MARTINEZ, CARLOS III UNIVERSITY, MADRID
Co-Author: Juana Aledo Martínez, Universidad Carlos III de Madrid
Kurt Achiel Desender, Universidad Carlos III de Madrid
Mónica López-Puertas Lamy, Universidad Carlos III de Madrid

EA = Empirical Archival
EARNINGS MANAGEMENT AND MANAGERIAL ABILITY - THE ROLE OF COMPETITION

Author: MALEK EL DIRI, LEEDS UNIVERSITY BUSINESS SCHOOL
Co-Author: Kevin Keasey, Leeds University Business School
Iain Clacher, Leeds University Business School

EA = Empirical Archival
SESSION: FR-PS Day and Time: Wednesday 29th April • 15:45-17:15
FRPS08
Chair: Elizabeth Demers
Room: Leven
USER EVALUATIONS OF FINANCIAL STATEMENTS: THE EFFECTS OF PRESENTATION CHOICES UNDER IFRS AND US GAAP

Author: HANS VAN DER HEIJDEN, UNIVERSITY OF SUSSEX

EX = Experimental
THE EFFECT OF RESTATEMENTS ON ANALYST BEHAVIOR

Author: LIN-HUI YU, NATIONAL TAIWAN UNIVERSITY
Co-Author: Chunlai Ye, Texas A&M International University

EA = Empirical Archival
SEEING IS BELIEVING: DO ANALYSTS BENEFIT FROM SITE VISITS?

Author: XIN WANG, THE UNIVERSITY OF HONG KONG
Co-Author: Qiang Cheng, Singapore Management University
Fei Du, The University of Hong Kong
Yutao Wang, Central University of Finance and Economics

EA = Empirical Archival
FRPS26
Chair: Henry Jarva
Room: Alsh 1
INCREASES IN ACCOUNTING REGULATION: IS 'MORE' ACTUALLY 'LESS'?

Author: ANNELIES RENDERS, MAASTRICHT UNIVERSITY
Co-Author: Joost Impink, Fisher School of Accounting, University of Florida
Mari Paananen, University of Exeter

EA = Empirical Archival
CONSTITUENTS' LOBBYING IN CONCEPTUAL PROJECTS – A STUDY OF THE FASB/IASB'S FRAMEWORK REVISION

Author: CARSTEN ERB, DUESSELDORF UNIVERSITY
Christoph Pelger, University of Cologne

CF = Case / Field Study

COMPLEX ACCOUNTING CONCEPTS: IMPORTANCE OF REDUCING COGNITIVE LOAD TO OBTAIN MORE USEFUL FINANCIAL INFORMATION

Author: ANNE MARIE GARVEY, UNIVERSITY OF ALCALÁ
 Co-Author: José Antonio Gonzalo Angulo, Universidad de Alcalá
 Laura Parte-Esteban, Universidad Nacional de Distancia

SU = Survey

SESSION: **FR-PS** Day and Time: **Thursday 30th April • 08:30-10:00**

FRPS09

Chair: Tami Dinh

Room: **Leven**

PRACTICES OF STANDARD-SETTING – AN ANALYSIS OF THE IASB AND FASB'S PROCESS OF IDENTIFYING THE OBJECTIVE OF FINANCIAL REPORTING

Author: CHRISTOPH PELGER, UNIVERSITY OF COLOGNE

HI = History

THE BALANCE BETWEEN USERS AND PREPARERS IN THE NEW EUROPEAN ACCOUNTING DIRECTIVE

Author: PAOLA RAMASSA, UNIVERSITY OF GENOA
 Co-Author: Alberto Quagli, University of Genoa
 Gabriele D'Alauro, University of Rome Tor Vergata

SU = Survey

DIVERSE VIEWS ON MANDATORY ADOPTION OF IFRS IN JAPAN

Author: NORIYUKI TSUNOGAYA, NAGOYA UNIVERSITY

HI = History

FRPS22

Chair: Marie Herly

Room: **Alsh 1**

FINANCIAL REPORTING CHANGES AND INTERNAL INFORMATION ENVIRONMENT: EVIDENCE FROM SFAS 142

Author: YOUNG JUN CHO, SINGAPORE MANAGEMENT UNIVERSITY
 Co-Author: Qiang Cheng, Singapore Management University
 Holly Yang, Singapore Management University

EA = Empirical Archival

REAL AND REPORTING EFFECTS OF IFRS-INDUCED ACCOUNTING CHANGES FOR CONVERTIBLE DEBT

Author: HEATHER WIER, UNIVERSITY OF ALBERTA
 Co-Author: Adam Esplin, University of Alberta
 Christina Mashruwala, University of Alberta
 Mark Huson, University of Alberta

EA = Empirical Archival

DO ACCOUNTING STANDARDS MATTER FOR FIRM PRODUCTIVITY? EVIDENCE FROM MANDATORY IFRS ADOPTION

Author: RONG HUANG, BARUCH COLLEGE
 Co-Author: Rajiv Banker, Temple University
 Yinghua Li, Arizona State University

EA = Empirical Archival

SESSION: **FR-PS** Day and Time: **Thursday 30th April • 10:15-11:45**

FRPS10

Chair: *Michael Eames*

Room: **Leven**

FAIR VALUE MANAGEMENT: A CASE STUDY OF EMPLOYEE STOCK OPTION (MIS)PRICING MODELS

Author: *FRANCOIS LARMANDE, HEC PARIS* EA = Empirical Archival
Co-Author: *Loic Belze, EMLYON Business School*
Lorenz Schneider, EMLYON Business School

FAIR VALUE ACCOUNTING, EARNINGS VOLATILITY, AND STOCK PRICE VOLATILITY

Author: *IGOR GONCHAROV, LANCASTER UNIVERSITY / MANAGEMENT SCHOOL* MB = Market Based

THE ECONOMIC CONSEQUENCES OF EXTENDING THE USE OF FAIR VALUE ACCOUNTING IN REGULATORY CAPITAL CALCULATIONS

Author: *ZOLTAN NOVOTNY-FARKAS, LANCASTER UNIVERSITY / MANAGEMENT SCHOOL*
Co-Author: *Justin Chircop, Lancaster University / Management School* EA = Empirical Archival

FRPS23

Chair: *Joerg-Markus Hitz*

Room: **Alsh 1**

DO IFRS BASED EARNINGS ANNOUNCEMENTS HAVE MORE INFORMATION CONTENT THAN CANADIAN GAAP BASED EARNINGS ANNOUNCEMENTS?

Author: *SHAHID KHAN, UNIVERSITY OF CALGARY* EA = Empirical Archival
Co-Author: *Mark Anderson, University of Calgary*
Hussein Warsame, University of Calgary
Michael Wright, University of Calgary

ACCOUNTING QUALITY, INFORMATION RISK AND THE TERM STRUCTURE OF IMPLIED VOLATILITY AROUND EARNINGS ANNOUNCEMENTS

Author: *SERAINA ANAGNOSTOPOULOU, ATHENS UNIVERSITY OF ECONOMICS AND BUSINESS*
Co-Author: *Andrianos Tsekrekos, Athens University of Economics and Business* EA = Empirical Archival

LIQUIDITY AND MARK-TO-MODEL ACCOUNTING

Author: *JACK STECHER, CARNEGIE MELLON UNIVERSITY*
Co-Author: *Radhika Lunawat, University of California, Irvine*
Kira Pronin, University of Pittsburgh
Gaoqing Zhang, University of Minnesota

SESSION: **FR-PS** Day and Time: **Thursday 30th April • 11:45-13:15**

FRPS11

Chair: *Michael Ebert*

Room: **Leven**

THE EFFECTS OF FINANCIAL CRISIS ON THE VALUATION OF BOOK VALUE AND NET INCOME: EVIDENCE FROM FINANCIAL FIRMS

Author: *SAMI ADWAN, UNIVERSITY OF ESSEX*

EA = Empirical Archival

THE IMPACT OF THE 2010 EU BANK STRESS-TEST RESULTS DISCLOSURE ON BANKS' EARNINGS MANAGEMENT

Author: *VLAD ANDREI PORUMB, CERGY-PONTOISE UNIVERSITY*

EA = Empirical Archival

Co-Author: *Ioan-Bogdan Robu, Alexandru Ioan Cuza University of Iasi
Ion Anghel, Bucharest Academy of Economic Studies*

EARNINGS MANAGEMENT IN TOUGH TIMES: AN INTERNATIONAL COMPARISON OF BANKING AND EQUITY CRISES

Author: *MARCO TROMBETTA, IE UNIVERSITY*

EA = Empirical Archival

Co-Author: *Claudia Imperatore, IE Business School - IE University*

FRPS24

Chair: *Martin Hoogendoorn*

Room: **Alsh 1**

THE OVERSIGHT ROLE OF REGULATORS

Author: *BING LI, CITY UNIVERSITY OF HONG KONG*

EA = Empirical Archival

Co-Author: *Zhenbin Liu, Chinese University of Hong Kong, Shenzhen*

ACCOUNTING IS THE MESSAGE: AN UNDERMINING, OVERMINING AND DUOMINING CRITIQUE

Author: *CHRISTOPHER NAPIER, LONDON UNIVERSITY / ROYAL HOLLOWAY*

IC = Interdisciplinary / Critical

Co-Author: *Martin Persson, Western University, Ontario*

THE STANDARD-SETTERS' TOOLKIT: CAN PRINCIPLES PREVAIL OVER BRIGHT LINES?

Author: *PATRICIA C.O'BRIEN, UNIVERSITY OF WATERLOO*

EA = Empirical Archival

Co-Author: *Darren Henderson, University of Western Ontario*

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

FRPS12

Chair: *Brigitte Eierle*

Room: **Leven**

BANK RELATIONSHIPS AND PRIVATE FIRMS' FINANCIAL REPORTING OPACITY

Author: *CHRISTA BAUER, FREE UNIVERSITY OF BERLIN*

EA = Empirical Archival

Co-Author: *Jochen Bigus, Free University of Berlin*

THE EFFECT OF BANK QUALITY ON CORPORATE CUSTOMERS

Author: *MARIE HERLY, AARHUS UNIVERSITY, BUSINESS AND SOCIAL SCIENCES* *EA = Empirical Archival*

Co-Author: *Lene Gilje Justesen, Aarhus University, Department of Economics and Business*

MANAGERIAL OVERCONFIDENCE AND THE USE OF LEVEL 3 ESTIMATES:EVIDENCE FROM THE BANKING INDUSTRY

Author: JAN RIEPE, TUEBINGEN UNIVERSITY

EA = Empirical Archival

FRPS25

Chair: Karel Hrazdil

Room: Alsh 1

INCOME SMOOTHING DUE TO UNEMPLOYMENT CONCERNS

Author: THARINDRA RANASINGHE, SINGAPORE MANAGEMENT UNIVERSITY EA = Empirical Archival

Co-Author: Jeffrey Ng, Singapore Management University
Tharindra Ranasinghe, Singapore Management University
Guifeng Shi, Shanghai Jiao Tong University
Holly Yang, Singapore Management University

ENFORCEMENT, MANAGERIAL DISCRETION, AND THE INFORMATIVENESS OF DISCRETIONARY ACCRUALS – EVIDENCE FROM GERMANY

Author: DAVID WINDISCH, GRAZ KARL-FRANZENS UNIVERSITY

EA = Empirical Archival

HARD-WIRED OR SOFT-WIRED? THE INFLUENCE OF MANAGERIAL CHARACTERISTICS AND SOCIAL NORMS ON CORPORATE BEHAVIOR

Author: LISA ALBRECHT, UNIVERSITY OF MANNHEIM

EA = Empirical Archival

Co-Author: Benedikt Franke, University of Mannheim
Michael Favere-Marchesi, Simon Fraser University

SESSION: **FR-PS** Day and Time: **Thursday 30th April • 15:30-17:00**

FRPS13

Chair: Nihel Chabrak

Room: Leven

Procyclicality Of Us Bank Leverage

Author: CHRISTIAN LAUX, VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS EA = Empirical Archival

Co-Author: Thomas Rauter, Vienna University of Economics and Business

ARE BANKS' BELOW-PAR OWN DEBT REPURCHASES A CAUSE FOR PRUDENTIAL CONCERN?

Author: MARTIEN LUBBERINK, VICTORIA UNIVERSITY OF WELLINGTON

EA = Empirical Archival

SPECIAL PURPOSE ENTITIES AND BANK LOAN CONTRACTING

Author: ZHENG WANG, CITY UNIVERSITY OF HONG KONG

EA = Empirical Archival

Co-Author: Jeong-Bon Kim, City University of Hong Kong
Byron Song, Hong Kong Baptist University

FRPS21

Chair: Niclas Hellman

Room: Alsh 1

CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE AND THE VALUE OF CASH HOLDINGS

Author: YANGXIN YU, CITY UNIVERSITY OF HONG KONG

EA = Empirical Archival

Co-Author: Louise Y. Lu, The Australian National University

Greg Shailer, The Australian National University

THE ROLE OF CULTURE AND CORRUPTION IN EXPLAINING GOODWILL DISCLOSURE LEVELS

Author: FRANCESCO MAZZI, UNIVERSITY OF FLORENCE

EA = Empirical Archival

Co-Author: Richard Slack, University of Durham

Ioannis Tsalavoutas, University of Glasgow

THE EARNINGS MANAGEMENT EFFECTS OF PROXIMITY TO POLITICAL POWER

Author: ROLAND KOENIGSGRUBER, VU - UNIVERSITY OF AMSTERDAM, FACULTY OF ECONOMICS

EA = Empirical Archival

AND BUSINESS ADMINISTRATION

Co-Author: Christian Groß, University of Graz

Christos Pantzalis, University of South Florida

Pietro Perotti, University of Bath

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SESSION: **FR-RF** Day and Time: **Tuesday 28th April • 13:45-15:15**

FRRF13

Chair: *Christopher Napier*

Room: **Fyne**

CEO CAMPAIGN CONTRIBUTION CHANNELS AND FINANCIAL REPORTING QUALITY

Author: YU (TONY) ZHANG, THE HONG KONG POLYTECHNIC UNIVERSITY EA = Empirical Archival
Co-Author: Shuo Li, Hong Kong Polytechnic University
Valid Saffar, Hong Kong Polytechnic University
Cs Agnes Cheng, Hong Kong Polytechnic University

CASH FLOW MANAGEMENT AND THE COST OF EQUITY

Author: MAHMOUD LARI DASHTBAYAZ, FERDOWSI UNIVERSITY OF MASHHAD EX = Experimental
Co-Author: Stuart Mcleay, Lancaster University

THE INFLUENCE OF AMERICAN ACCOUNTING THOUGHT IN FRANCE DURING 1950S: THE CASE OF CONSOLIDATED FINANCIAL STATEMENTS

Author: DIDIER BENSADON, PARIS DAUPHINE UNIVERSITY HI = History

RELIGIOUS ORDER RULES SHAPING ACCOUNTING RULES: THE IMPACT OF INSTITUTIONAL LOGICS ON INSTITUTIONAL CHANGE IN THE 15TH AND 16TH CENTURIES

Author: MARIA CHIARA DEMARTINI, UNIVERSITY OF PAVIA HI = History
Co-Author: Piero Mella, University of Pavia

IAS 36 IMPAIRMENT OF ASSETS: ECONOMIC RELEVANCE OF VALUE IN USE

Author: DIRK SWAGERMAN, UNIVERSITY OF GRONINGEN/ FACULTY OF ECONOMICS AND BUSINESS
Co-Author: Gijs De Graaff, University of Groningen HI = History

FRRF15

Chair: *Martin Nienhaus*

Room: **Gala 1**

MEASURING READABILITY IN FINANCIAL DISCLOSURES USING 10-K DOCUMENT FILE SIZE

Author: CHRISTIAN STADLER, LANCASTER UNIVERSITY / MANAGEMENT SCHOOL
Co-Author: Christopher Nobes, Royal Holloway EA = Empirical Archival

ACCOUNTING MEASUREMENT AND CORPORATE INVESTMENT

Author: CHRISTIAN STIER, MUNICH LUDWIG-MAXIMILIANS UNIVERSITY EA = Empirical Archival
Co-Author: Thorsten Sellhorn, Ludwig-Maximilians-University Munich

THE RELATIONSHIP BETWEEN FINANCIALIZATION AND ACCOUNTING STANDARDS: A JAPANESE PERSPECTIVE

Author: NORIAKI OKAMOTO, RYUTSU KEIZAI UNIVERSITY IC = Interdisciplinary / Critical

WHO BENEFITS? THE IASB'S CONSTRUCTION OF THE USER.

Author: KJELL OVE RØSOK, NHH NORWEGIAN SCHOOL OF ECONOMICS IC = Interdisciplinary / Critical

SEGMENT REPORTING QUALITY AND ANALYST FORECAST ACCURACY

Author: SUNGSOO YOON, KOREA UNIVERSITY BUSINESS SCHOOL
Co-Author: Seoyoung Doo, Korea University Business School
Kyongsun Heo, Korea University Business School
Seungweon Yoo, Korea University Business School

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SESSION: **FR-RF** Day and Time: **Tuesday 28th April • 15:30-17:00**

FRRF03

Chair: Edith Leung

Room: **Fyne**

MANDATORY EARNINGS GUIDANCE AND ACCRUALS MANAGEMENT IN CHINA

Author: PENG CHENG, XI'AN JIAOTONG-LIVERPOOL UNIVERSITY
Co-Author: Walter Aerts, University of Antwerpen
Ann Jorissen, University of Antwerpen

EA = Empirical Archival

GROSS PROFIT SURPRISES, FUTURE EARNINGS AND CROSS-SECTION OF STOCK RETURNS

Author: PENG-CHIA CHIU, THE CHINESE UNIVERSITY OF HONG KONG
Co-Author: Tim Haight, Loyola Marymount University

EA = Empirical Archival

EARNINGS MANAGEMENT, VOLUNTARY DISCLOSURES AND THE INTRODUCTION OF AN AUSTRALIAN CARBON TRADING SCHEME

Author: BOBAE CHOI, THE UNIVERSITY OF NEWCASTLE
Co-Author: Adrian Melia
Jim Psaros

EA = Empirical Archival

ON THE BANK FINANCING OF INFORMATIONALLY OPAQUE SMES

Author: MICHEL DE MEYERE, GHENT UNIVERSITY
Co-Author: Heidi Vander Bauwhede, Ghent University
Philippe Van Cauwenberge, Ghent University

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SESSION: **FR-RF** Day and Time: **Tuesday 28th April • 17:00-18:30**

FRRF06

Chair: Martien Lubberink

Room: **Fyne**

FINANCIAL EXPERT RESPONSES TO NOTE DISCLOSURE PRACTICES UNDER IFRS REQUIREMENTS

Author: WAN SUK KO, HANKUK UNIVERSITY OF FOREIGN STUDIES

EA = Empirical Archival

ROLE, STRUCTURE, AND DETERMINANTS OF DEBT COVENANTS: EVIDENCE FROM JAPAN

Author: TAKUMA KOCHIYAMA, ASIA UNIVERSITY
Co-Author: Ryosuke Nakamura, University of Tsukuba

EA = Empirical Archival

ACCOUNTING COMPARABILITY IN INSTITUTIONAL INVESTORS' PORTFOLIOS

Author: SARAH KROECHERT, HUMBOLDT UNIVERSITY OF BERLIN

EA = Empirical Archival

COST OF EQUITY EFFECTS FROM MANDATORY IFRS ADOPTION – THE IMPORTANCE OF REPORTING INCENTIVES

Author: RAYMOND WT LEUNG, UNIVERSITY OF THE FRASER VALLEY EA = Empirical Archival

EARNINGS ANNOUNCEMENTS ON MARKET VALUE, DIVIDEND CHANGES, INSIDE AND INSTITUTIONAL STOCKHOLDINGS: THE GREEK EXPERIENCE

Author: STERGIOS LEVENTIS, INTERNATIONAL HELLENIC UNIVERSITY EA = Empirical Archival

SESSION: **FR-RF** Day and Time: **Wednesday 29th April • 08:30-10:00**

FRRF05 Chair: Yun Lou Room: **Fyne**

DISCLOSURE AND RECOGNITION OF INTANGIBLE ASSETS - INSIGHTS FROM PURCHASE PRICE ALLOCATIONS

Author: ANNE JENY-CAZAVAN, ESSEC BUSINESS SCHOOL PARIS EA = Empirical Archival
Co-Author: Luc Paugam, ESSEC Business School
Pierre Astolfi, Paris-Est Créteil University

JUST “SOME FUZZY MATH”? VALUE RELEVANCE OF DVAS

Author: SEBASTIAN KAUMANN, GOETTINGEN UNIVERSITY EA = Empirical Archival

SMALL AND LARGE TRADER REACTION TO OPTIMISM BIAS IN LANGUAGE TONE AROUND MANAGEMENT FORECAST PRESS RELEASES

Author: ASAD KAUSAR, NANYANG TECHNOLOGICAL UNIVERSITY EA = Empirical Archival
Co-Author: Stephen Baginski, University of Georgia
Elizabeth Demers, University of Virginia
Julia Yu, Nanyang Technological University

SIZE MANAGEMENT BY EUROPEAN PRIVATE FIRMS TO MINIMIZE DISCLOSURE AND AUDIT COSTS

Author: DEVRIMI KAYA, UNIVERSITY OF ERLANGEN NUREMBERG EA = Empirical Archival
Co-Author: Darren Bernard, University of Washington
David Burgstahler, University of Washington

THE REVERSAL OF IMPAIRMENTS OF PPE: A TEST OF FAIR VALUE ACCOUNTING

Author: RAY DONNELLY, UNIVERSITY COLLEGE CORK EA = Empirical Archival
Co-Author: Domenico Campa, Trinity College Dublin
Tongyu Cao, University College Cork

SESSION: **FR-RF** Day and Time: **Wednesday 29th April • 10:15-11:45**

FRRF04 Chair: Gerald Lobo Room: **Fyne**

DOES BRANCH RELIGIOSITY INFLUENCE BANK RISK TAKING?

Author: MICHELE FABRIZI, UNIVERSITY OF PADUA EA = Empirical Archival
Co-Author: Justin Chircop, Lancaster University Management School
Elisabetta Ipino, Concordia University
Antonio Parbonetti, University of Padua

VALUE-RELEVANCE OF BIOLOGICAL ASSETS UNDER IFRS

Author: RUTE GONÇALVES, UNIVERSITY OF PORTO
Co-Author: Patrícia Lopes, University of Porto

EA = Empirical Archival

FIRM-SPECIFIC DETERMINANTS OF GOODWILL DISCLOSURE QUALITY UNDER IFRS

Author: BENITA M. GULLKVIST, HANKEN SCHOOL OF ECONOMICS

EA = Empirical Archival

PROVIDING DISCLOSURE IN THE FACE OF COMPETITION - AN ANALYSIS OF FINANCIAL STATEMENTS IN IMPERIAL GERMANY

Author: JENS GÜNTHER, HUMBOLDT UNIVERSITY OF BERLIN

EA = Empirical Archival

MEET/BEAT MARKET EXPECTATION, ACCOUNTING CONSERVATISM AND CORPORATE GOVERNANCE

Author: BIKKI JAGGI, RUTGERS UNIVERSITY
Co-Author: Hua Xin, Rutgers University
Anthony Ng, The Hong Kong Polytechnic University

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SESSION: **FR-RF** Day and Time: **Wednesday 29th April • 11:45-13:15**

FRRF07

Chair: Elisavet Mantzari

Room: **Fyne**

IS THERE A HONEYMOON FOR NEW CEOS?

Author: DAVID LONT, UNIVERSITY OF OTAGO
Co-Author: Helen Lu, University of Auckland
Paul Geertsema, University of Auckland

EA = Empirical Archival

BANK TRANSPARENCY AND THE CRISIS

Author: PANAYOTIS MANGANARIS, ARISTOTLE UNIVERSITY OF THESSALONIKI
Co-Author: Elena Beccalli, Università Cattolica del Sacro Cuore and London School of Economics
Panagiotis Dimitropoulos, University of Peloponnese

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THE IMPACT OF THE PRESENCE OF OUTSIDE DIRECTORS ON THE USEFULNESS OF OPERATING INCOME IN CONTEXT OF HIGH RIS

Author: ROBERT MATHIEU, WILFRID LAURIER UNIVERSITY
Co-Author: Ling Chu, Wilfrid Laurier University
Chima Mbagwu, Wilfrid Laurier University
Ping Zhang, University of Toronto

EA = Empirical Archival

PRESIDENT LETTER TEXTUAL CHARACTERISTICS: IMPRESSION IN DEPRESSION?

Author: ALONSO MORENO, UNIVERSITY OF JAÉN

EA = Empirical Archival

DO PRIVATE FIRMS MANIPULATE THE DEFERRED TAX ACCOUNTS?

Author: ALESSANDRO MURA, UNIVERSITY OF CAGLIARI

EA = Empirical Archival

SESSION: **FR-RF** Day and Time: **Wednesday 29th April • 14:00-15:30**

FRRF08

Chair: *Isabel Martinez Conesa*

Room: **Fyne**

THE INTERACTION BETWEEN MANDATORY AND VOLUNTARY RISK DISCLOSURE: A COMPARATIVE STUDY

Author: *MARCO PAPA, UNIVERSITY OF BARI* EA = Empirical Archival
Co-Author: *Michela Cordazzo, Ca' Foscari University of Venice*
Paola Rossi, University of Trento

COMPETITIVE HARM AND BUSINESS SEGMENT REPORTING UNDER IFRS 8: EVIDENCE FROM EUROPEAN UNION LISTED FIRMS

Author: *PEDRO PARDAL, POLYTECHNIC INSTITUTE OF SETÚBAL* EA = Empirical Archival
Co-Author: *Ana Isabel Morais, ISEG - School of Economics and Management*
José Dias Curto, ISCTE - IUL Business School

LOAN LOSS ACCOUNTING RULES AND BANK LENDING OVER THE CYCLE: EVIDENCE FROM A GLOBAL SAMPLE

Author: *MARCUS PRAMOR, DEUTSCHE BUNDESBANK* EA = Empirical Archival
Co-Author: *Christian Domikowsky, University of Muenster*
Daniel Foos, Deutsche Bundesbank

THE BENEFITS OF STRUCTURED DATA ACROSS THE INFORMATION SUPPLY CHAIN: INITIAL EVIDENCE ON XBRL ADOPTION AND LOAN CONTRACTING OF PRIVATE FIRMS

Author: *PAUL PRONOBIS, FREE UNIVERSITY OF BERLIN* EA = Empirical Archival
Co-Author: *Devrimi Kaya, University of Erlangen-Nuremburg*

IFRS, EARNINGS CONSERVATISM AND VALUE RELEVANCE: A CROSS-COUNTRY EXAMINATION

Author: *HUI SUNG KAO, FENG CHIA UNIVERSITY* EA = Empirical Archival

SESSION: **FR-RF** Day and Time: **Wednesday 29th April • 15:45-17:15**

FRRF09

Chair: *Kevin McMeeking*

Room: **Fyne**

INTERNATIONAL DIFFERENCES IN IFRS POLICY CHOICE AND THE PERSISTENCE OF ACCOUNTING CLASSIFICATION: THE CASE OF CHINA

Author: *SILVIA ROSSETTI, UNIVERSITY OF PISA* EA = Empirical Archival
Co-Author: *Roberto Verona, UNIVERSITY OF PISA*

IFRS, INFORMATION ASYMMETRY, AND REAL ACTIVITIES MANIPULATION

Author: *JUAN PEDRO SÁNCHEZ BALLESTA, MURCIA UNIVERSITY* EA = Empirical Archival
Co-Author: *David Abad, Alicante University*
M.Fuensanta Cutillas Gomariz, Murcia University
José Yagüe, Murcia University

IT'S CLOSING TIME: A LONGITUDINAL STUDY OF REPORTING LAGS OF GERMAN STOCK-LISTED COMPANIES

Author: *JOHANNES SCHLUNSKY, AALEN UNIVERSITY OF APPLIED SCIENCES* EA = Empirical Archival
Co-Author: *Robert Rieg, University of Applied Sciences Aalen*

THE POLITICAL ECONOMY OF FAIR VALUE ACCOUNTING: POLITICIANS' POSITIONING DURING THE FINANCIAL CRISIS

Author: CHRISTOPH SEXTROH, UNIVERSITY OF MANNHEIM

EA = Empirical Archival

ACCOUNTING FOR OPERATING LEASES: IMPACT OF THE CAPITALIZATION ON SPANISH IBEX 35 COMPANIES

Author: FRANCISCA PARDO, UNIVERSITY OF VALENCIA
Begoña Giner, University of Valencia
Raquel Cancho

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SESSION: **FR-RF** Day and Time: **Thursday 30th April • 08:30-10:00**

FRRF10

Chair: Doris Merkl-Davies

Room: **Fyne**

HOW VALUE-RELEVANT ARE FAIR VALUE CHANGES DURING AN ECONOMIC DOWNTURN? EVIDENCE FROM EUROPEAN REAL ESTATE COMPANIES

Author: STEFAN SUNDGREN, UMEA UNIVERSITY / UMEA SCHOOL OF BUSINESS AND ECONOMICS

EA = Empirical Archival

Co-Author: Juha Mäki, University of Vaasa
Antonio Somoza López, Barcelona University

IMPAIR OR NOT TO IMPAIR? A CROSS-COUNTRY STUDY OF THE FACTORS AFFECTING THE APPLICATION OF IAS 36

Author: ANN TARCA, THE UNIVERSITY OF WESTERN AUSTRALIA

EA = Empirical Archival

Co-Author: Izan Izan, The University of Western Australia
Dianne Massoudi, The University of Western Australia

ACCRUALS AND REAL-ACTIVITY EARNINGS MANAGEMENT AND TARGETS' STOCK OVERVALUATION IN UK M&A

Author: CAMELIA VASILESCU, UNIVERSITY OF LEICESTER

EA = Empirical Archival

FINANCIAL CRISIS AND TYPES OF EARNINGS MANAGEMENT: EUROPEAN EVIDENCE

Author: ALINA BEATRICE VLADU, BABES-BOLYAI UNIVERSITY

EA = Empirical Archival

Co-Author: Oriol Amat, Universitat Pompeu Fabra
Konrad Grabinski, Cracow University of Economics
Dan Cuzdriorean, Babes-Bolyai University

SESSION: **FR-RF** Day and Time: **Thursday 30th April • 10:15-11:45**

FRRF11

Chair: Alessandro Mura

Room: **Fyne**

CHANGES IN EARNINGS SYNCHRONICITY OVER THE LAST 30 YEARS: EVIDENCE FROM JAPAN

Author: HIROMI WAKABAYASHI, KONAN UNIVERSITY

EA = Empirical Archival

Co-Author: Kazuhisa Otagawa, Kobe University

DETERMINANTS OF FORMAL PARTICIPATION BEHAVIOR IN EFRAG'S DUE PROCESS

Author: KATHARINA WEISS, POTSDAM UNIVERSITY

EA = Empirical Archival

T

THE INFLUENCES OF DIFFERENT COMPENSATION STRUCTURES ON FIRM'S INVESTMENT AND FINANCING POLICY

Author: MING-CHENG WU, NATIONAL CHANGHUA UNIVERSITY OF EDUCATION EA = Empirical Archival
Co-Author: I-Cheng Lin, NATIONAL CHANGHUA UNIVERSITY OF EDUCATION
Yi-Ting Huang, Taiwan Academy of Banking and Finance

THE EFFECT OF PUBLIC ENFORCEMENT OF ACCOUNTING STANDARDS ON THE CONSISTENT APPLICATION OF INTERNATIONAL FINANCIAL REPORTING STANDARDS (IFRSS)

Author: MIRA YAMMINE, UNIVERSITY OF LIEGE – HEC EA = Empirical Archival
Co-Author: Henri Olivier, HEC- Management School of the University of Liege

CORPORATE SOCIAL RESPONSIBILITY AND ITS EFFECT ON ORGANIZATIONAL INNOVATION AND FIRM PERFORMANCE: AN EMPIRICAL RESEARCH IN SMES

Author: ISABEL MARTINEZ CONESA, MURCIA UNIVERSITY SU = Survey
Co-Author: Pedro Soto Acosta, University of Murcia, Spain
Mercedes Palacios Manzano, University of Murcia, Spain

SESSION: **FR-RF** Day and Time: **Thursday 30th April • 11:45-13:15**

FRRF12 Chair: *Mohamed Musa* Room: **Fyne**

ACCOUNTING PROFESSIONALS' PERCEPTIONS OF GOODWILL ACCOUNTING UNDER US GAAP

Author: M. DAVID GORTON, EASTERN WASHINGTON UNIVERSITY SU = Survey
Co-Author: Kati Pajunen, Finnish Financial Supervisory Authority
Jani Saastamoinen, University of Eastern Finland
Arsen Djatej, Eastern Washington University

FINANCIAL ANALYSTS AND THE EVALUATION OF CORPORATE ACQUISITIONS: SURVEY EVIDENCE ON THE KNOWLEDGE OF ACCOUNTING STANDARDS AND THE USE OF ACCOUNTING INFORMATION FOR EQUITY VALUATION PURPOSES

Author: NICLAS HELLMAN, STOCKHOLM SCHOOL OF ECONOMICS SU = Survey
Co-Author: Patric Andersson, Stockholm School of Economics

ADOPTION AND USE OF IFRS: EVIDENCE FROM BRAZIL

Author: MARTA CRISTINA PELUCIO GRECCO, MACKENZIE PRESBYTERIAN UNIVERSITY SU = Survey
Co-Author: Cecilia Moraes Santostaso Geron, Mackenzie Presbyterian University
Gerson Begas Grecco, Mackenzie Presbyterian University

CULTURAL INFLUENCE ON ACCOUNTANT'S JUDGMENT FOR SMES ACCOUNTING

Author: SATOSHI SUGAHARA, HIROSHIMA SHUDO UNIVERSITY SU = Survey
Co-Author: Noriyuki Tsunogaya, Nagoya University

SESSION: **FR-RF** Day and Time: **Thursday 30th April • 14:00-15:30**

FRRF02

Chair: *Mahmoud Lari Dashtbayaz*

Room: **Fyne**

CAPITAL EXPENDITURE AND ITS IMPACT ON FUTURE PROFITABILITY: AN EMPIRICAL STUDY OF AUSTRALIAN FIRMS

Author: *NEAL ARTHUR, THE UNIVERSITY OF SYDNEY*
Co-Author: *Kaiying Ji, The University of Sydney*
Shawn Ho, The University of Sydney

EA = Empirical Archival

TEXTUAL ANALYSIS AND SENTIMENT IN THE CREDIT DEFAULT SWAP MARKET

Author: *ANDREA BAFUNDI, IE BUSINESS SCHOOL*
Co-Author: *Ronny Hofmann, IE Business School*

EA = Empirical Archival

DETERMINANTS OF THE LEVEL OF INFORMATION DISCLOSURE IN FINANCIAL STATEMENTS PREPARED IN ACCORDANCE WITH INTERNATIONAL FINANCIAL REPORTING STANDARDS

Author: *ANNA BIAŁEK-JAWORSKA, UNIVERSITY OF WARSAW*
Co-Author: *Anna Matusiewicz, alumnus of University of Warsaw, Faculty of Economic Sciences*

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CHOICE OF MEASUREMENT BASIS AND DISCRETIONARY DETERMINATION OF CURRENT VALUE OF REAL ESTATE: EVIDENCE FROM DUTCH SOCIAL HOUSING ASSOCIATIONS

Author: *ROB BOTERENBROOD, VU - UNIVERSITY OF AMSTERDAM, FACULTY OF ECONOMICS AND BUSINESS ADMINISTRATION*

EA = Empirical Archival

VOLUNTARY DISCLOSURE OF SALES AND THE EXTENT OF TRADE CREDIT IN SMALL YOUNG PRIVATE COMPANIES

Author: *STEFANIE CEUSTERMANS, FREE UNIVERSITY OF BRUSSELS*
Co-Author: *Diane Breesch, Vrije Universiteit Brussel*

SESSION: **FR-RF** Day and Time: **Thursday 30th April • 15:30-17:00**

FRRF01

Chair: *Adrian Kubata*

Room: **Etive**

MANAGING EMPLOYEE STOCK OPTION EXPENSE: A FAIR-VALUE APPROACH

Author: *I-CHENG LIN, NATIONAL CHANGHUA UNIVERSITY OF EDUCATION*
Co-Author: *Ming-Cheng Wu, NATIONAL CHANGHUA UNIVERSITY OF EDUCATION*
Yi-Ting Huang, Taiwan Academy of Banking and Finance

UNDERSTANDING THE EFFECTS OF THE IFRS MANDATE: FURTHER CONSIDERATION OF ECONOMIC SIGNIFICANCE AND STATISTICAL SIGNIFICANCE

Author: *STUART J. MCLEAY, THE UNIVERSITY OF SYDNEY*
Co-Author: *Elisabetta Barone, Henley Business School*

AM = Analytical / Modelling

MANDATORY DEFERRED COMPENSATION AND THE STEWARDSHIP PERSPECTIVE OF FINANCIAL ACCOUNTING

Author: *ULRICH SCHÄFER, GOETTINGEN UNIVERSITY*
Co-Author: *Christoph Pelger, University of Cologne*

AM = Analytical / Modelling

AUDIT QUALITY AND ACCRUALS MANIPULATION IN EX - POST BANKRUPT FIRMS

Author: AYMAN ALDAHRAH, LEEDS UNIVERSITY BUSINESS SCHOOL EA = Empirical Archival

VOLUNTARY VERSUS MANDATORY REPORTING OF SHARE-BASED PAYMENTS AND THE LEVEL OF INVESTOR PROTECTION: AN ANALYSIS OF THE EU AND US BANKING INDUSTRIES.

Author: ALAA ALHAJ ISMAIL, UNIVERSITY OF ESSEX EA = Empirical Archival
Co-Author: John Stittle, University of Essex
Idlan Zakaria, University of Essex

FRRF14

Chair: Belen Gill-de-Albornoz

Room: **Fyne**

10 YEARS IMPAIRMENT-ONLY APPROACH – STAKEHOLDERS' PERCEPTIONS AND RESEARCHERS' FINDINGS

Author: TORBEN TEUTEBERG, HHL LEIPZIG GRADUATE SCHOOL OF MANAGEMENT
Co-Author: Tobias Stork Genannt Wersborg, Hhl Leipzig Graduate School of Management
Henning Zülch, Hhl Leipzig Graduate School of Management
IC = Interdisciplinary / Critical

OBFUSCATION AND CONSERVATISM

Author: JIMMY YU, UNIVERSITY OF CALGARY EA = Empirical Archival

IMPRESSION MANAGEMENT IN EXPLANATIONS FOR CORPORATE GOVERNANCE NON-COMPLIANCE: LIP SERVICE OR LIP GLOSS?

Author: NIAMH M.BRENNAN, UNIVERSITY COLLEGE DUBLIN IC = Interdisciplinary / Critical
Co-Author: Philip Shrives, Newcastle Business School, Northumbria University

FACTORS DRIVING MEMORY FALLIBILITY: A CONCEPTUAL FRAMEWORK FOR ACCOUNTING AND FINANCE STUDIES

Author: YIKE DING, MACQUARIE UNIVERSITY IC = Interdisciplinary / Critical
Co-Author: Andreas Hellmann, Macquarie University
Lurion De Mello, Macquarie University

CONSISTENCY BETWEEN THE RECOGNITION OF WINDFALL, SUBJECTIVE GOODWILL, AND THE CONCEPT OF INCOME

Author: YUKO KATSUO, GAKUSHUIN UNIVERSITY IC = Interdisciplinary / Critical

Collected Papers



ACCOUNTING AND GOVERNANCE

PSD – Parallel Sessions with Discussants	108
PS – Parallel Sessions	109
RF – Research Forum Sessions	117

In each category, sessions are presented by time slot

AU

SESSION: **GV-PSD** Day and Time: **Tuesday 28th April • 13:45-15:15**

GVPSD01

Chair: *Houda Affess*

Room: **Carron 2**

CAN SHORT SELLERS SERVE A MONITORING ROLE? THE EVIDENCE FROM INSIDER TRADING PROFITABILITY

Discussant: *Christian Laux*

Author: *QIANG CHENG, SINGAPORE MANAGEMENT UNIVERSITY*

EA = Empirical Archival

Co-Author: *Xia Chen, Singapore Management University*

Ting Luo, Tsinghua University

Heng Yue, Peking University

ED

FA

WELCOME BACK? ECONOMIC CONSEQUENCES OF CEO REAPPOINTMENTS

Discussant: *Anne D'Arcy*

Author: *HERVE STOLOWY, HEC PARIS*

EA = Empirical Archival

Co-Author: *Michael Erkens, Erasmus University Rotterdam*

Ying Gan, Erasmus University Rotterdam

FR

SESSION: **GV-PSD** Day and Time: **Tuesday 28th April • 15:30-17:00**

GVPSD02

Chair: *Raul Barroso Cadado*

Room: **Carron 2**

THE EFFICACY OF SHAREHOLDER VOTING IN STAGGERED AND NON-STAGGERED BOARDS: THE CASE OF AUDIT COMMITTEE ELECTIONS

Discussant: *Sue Wright*

Author: *RONEN GAL-OR, NORTHEASTERN UNIVERSITY*

EA = Empirical Archival

Co-Author: *Rani Hoitash, Bentley University*

Udi Hoitash, Northeastern University

GV

IS

DOES PROXY VOTING ADVISORY MATTER IN A EUROPEAN CONTEXT? EMPIRICAL EVIDENCE FROM GERMAN ANNUAL GENERAL MEETINGS

Discussant: *Yuping Jia*

Author: *NICO LEHMANN, GOETTINGEN UNIVERSITY*

EA = Empirical Archival

Co-Author: *Joerg-Markus Hitz, Georg-August-Universität Göttingen*

MA

SESSION: **GV-PSD** Day and Time: **Tuesday 28th April • 17:00-18:30**

GVPSD03

Chair: *Diogenis Baboukardos*

Room: **Carron 2**

POLITICAL CONNECTION AND REGULATION ENFORCEMENT: EVIDENCE FROM CORPORATE FRAUD DETECTION

Discussant: *Raul Barros Casado*

Author: *QINGBO YUAN, THE UNIVERSITY OF MELBOURNE*

EA = Empirical Archival

Co-Author: *Xuanyu Jiang, Central University of Finance and Economics*

Lixin Xu, World Bank

Nianhang Xu, Renmin University of China

PS

SE

GOVERNMENT AFFILIATION, EARNINGS MANAGEMENT, AND FIRM PERFORMANCE: THE CASE OF PRIVATELY HELD FIRMS

Discussant: *Yan Du*

Author: *RONG DING, WARWICK UNIVERSITY BUSINESS SCHOOL*

EA = Empirical Archival

Co-Author: *Shujun Ding, Telfer School of Management, University of Ottawa*

Jialong Li, Asper School of Business, University of Manitoba

Zhenyu Wu, Asper School of Business, University of Manitoba

TX

SESSION: **GV-PS** Day and Time: **Tuesday 28th April • 13:45-15:15**

GVPS11

Chair: *Luminita Enache*

Room: **Dochart 1**

MANAGERIAL ABILITY AND MANAGER'S EQUITY INCENTIVES ON EARNINGS MANAGEMENT

Author: *SAI-CHUNG NGAN, LAWRENCE KINLIN SCHOOL OF BUSINESS, FANSHAWE COLLEGE*
 Co-Author: *Hsinyu Chen, National Taiwan University* *EA = Empirical Archival*
Shuhsing Li, National Taiwan University

SOCIAL STIGMA AND EXECUTIVE REMUNERATION: THE COMPENSATION PREMIUM IN "SIN" INDUSTRIES

Author: *JIRI NOVAK, CHARLES UNIVERSITY IN PRAGUE* *EA = Empirical Archival*
 Co-Author: *Pawel Bilinski, Cass Business School, City University London*

THE IMPACT OF INVESTOR HORIZON ON SAY-ON-PAY VOTING

Author: *GEORGIOS VOULGARIS, THE UNIVERSITY OF WARWICK* *EA = Empirical Archival*
 Co-Author: *Konstantinos Stathopoulos, University of Manchester*

SESSION: **GV-PS** Day and Time: **Tuesday 28th April • 15:30-17:00**

GVPS12

Chair: *Michael Erkens*

Room: **Dochart 1**

DO MANAGERS MANIPULATE EARNINGS PRIOR TO MANAGEMENT BUYOUTS?

Author: *YAPING MAO, AALTO UNIVERSITY* *EA = Empirical Archival*
 Co-Author: *Luc Renneboog, Tilburg University*

EARNINGS MANAGEMENT IN TAKEOVERS: DO TARGETS RUN AWAY WITH CASH?

Author: *AMIR HAJBABA, UNIVERSITY OF THE FRASER VALLEY* *EA = Empirical Archival*
 Co-Author: *Domenico Campa, Trinity College Dublin*

ON THE MANAGEMENT OF LEGACY ASSETS

Author: *MARK HUSON, UNIVERSITY OF ALBERTA* *EA = Empirical Archival*
 Co-Author: *Heather Wier, University of Alberta*

SESSION: **GV-PS** Day and Time: **Tuesday 28th April • 17:00-18:30**

GVPS13

Chair: *Dorothee Feils*

Room: **Dochart 1**

POSITIVE AND NEGATIVE CEO PERSONALITY TRAITS AND FIRM COMMUNICATION

Author: *ENCARNA GUILLAMON SAORIN, CARLOS III UNIVERSITY, MADRID* *EA = Empirical Archival*
 Co-Author: *Beatriz Garcia Osmá, Universidad Autonoma de Madrid*
Encarna Guillamon Saorin, Universidad Carlos III de Madrid

FORWARD-LOOKING DISCLOSURES AND THE INDEPENDENCE AND FINANCIAL EXPERTISE OF U.S. DIRECTORS

Author: *FRANCISCO BRAVO URQUIZA, UNIVERSIDAD DE SEVILLA* *EA = Empirical Archival*
 Co-Author: *Cristina Abad, University Of Seville*

STRATEGIC MANOEUVRES AND IMPRESSION MANAGEMENT: COMMUNICATION APPROACHES IN THE CASE OF A CRISIS EVENT

Author: GREG STONER, UNIVERSITY OF GLASGOW
 Co-Author: Brendan O'Connell, RMIT
 Paul De Lange, Curtin University
 Alan Sangster, Griffith University

HI = History

SESSION: **GV-PS** Day and Time: **Wednesday 29th April • 08:30-10:00**

GVPS01

Chair: Yibin Zhou

Room: **Carron 2**

THE IMPACT OF THE REVISED WHISTLEBLOWING REGULATION UNDER THE DODD-FRANK-ACT

Author: HENRIK MOSER, UNIVERSITY OF MANNHEIM
 Co-Author: Benedikt Franke, University of Mannheim
 Dirk Simons, University of Mannheim

AM = Analytical / Modelling

EARNINGS MANAGEMENT INCENTIVES: DOES CEO INCENTIVE-BASED COMPENSATION MATTER?

Author: WENJIAO CAO, FRANKFURT SCHOOL OF FINANCE & MANAGEMENT
 Co-Author: Yuping Jia, Frankfurt School of Finance & Management
 Yachang Zeng, Tilburg University

EA = Empirical Archival

WHAT DETERS MANAGERS FROM COMMITTING ACCOUNTING FRAUD? - AN EXPERIMENTAL INVESTIGATION

Author: MIRIAM SCHLEICHER, UNIVERSITY OF BAMBERG
 Co-Author: Brigitte Eierle, University of Bamberg

EX = Experimental

GVPS14

Chair: Giuseppe Galassi

Room: **Dochart 1**

INTERNAL CONTROL AND OPERATIONAL EFFICIENCY

Author: BENG WEE GOH, SINGAPORE MANAGEMENT UNIVERSITY
 Co-Author: Qiang Cheng, Singapore Management University
 Jae Bum Kim, Singapore Management University

EA = Empirical Archival

THE EFFECT OF INTERNAL CONTROL MATERIAL WEAKNESSES ON EXECUTIVE EQUITY INCENTIVES AND CORPORATE RISK-TAKING

Author: CHIH-HSIEN LIAO, NATIONAL TAIWAN UNIVERSITY
 Co-Author: Hsin-Yi Huang, National Taiwan University

IMPACT OF EXTERNAL AND INTERNAL AUDIT ON THE VALUE RELEVANCE OF FAIR VALUES

Author: JIMI SIEKKINEN, HANKEN SCHOOL OF ECONOMICS

MB = Market Based

SESSION: **GV-PS** Day and Time: **Wednesday 29th April • 10:15-11:45**

GVPS02

Chair: *Niamh M Brennan*

Room: **Carron 2**

SPILLOVER EFFECT OF FINANCIAL FRAUD: DOES CORPORATE GOVERNANCE MATTER?

Author: *XIAOMIN LIN, MUNICH LUDWIG-MAXIMILIANS UNIVERSITY* EA = Empirical Archival

FIRM-LEVEL DRIVERS OF THE IMPLEMENTATION OF FRAUD TRAINING AND EFFECTS ON EMPLOYEES' ETHICS. A EUROPEAN INVESTIGATION

Author: *DOMENICO CAMPA, UNIVERSITY OF DUBLIN, TRINITY COLLEGE DUBLIN, SCHOOL OF BUSINESS* EA = Empirical Archival

INTERNAL CONTROL AND CORRUPTION: EVIDENCE FROM CHINESE STATE-OWNED ENTERPRISES

Author: *YING ZHENG, SUN YAT-SEN UNIVERSITY* EA = Empirical Archival
Co-Author: *Wei Shu, Xi'an University of Finance and Economics*
Zhuquan Wang, Ocean University of China
Can Zhao, Ocean University of China

GVPS15

Chair: *Yanmin Gao*

Room: **Dochart 1**

PARENT-SUBSIDIARY INVESTMENT LAYERS, DEVIATION, FAMILY CONTROL, AND THE VALUE OF CORPORATE CASH HOLDINGS

Author: *SOPHIA H.T. LIU, NATIONAL TAIWAN UNIVERSITY* EA = Empirical Archival
Co-Author: *Ferdinand A.K. Gul, Monash University*
Audrey Hsu, National Taiwan University
Sophia Liu, National Taiwan University

FOREIGN OWNERSHIP AND FINANCIAL REPORTING QUALITY: EVIDENCE FROM SPANISH SUBSIDIARIES

Author: *SIMONA RUSANESCU, JAMES I UNIVERSITY* EA = Empirical Archival
Co-Author: *Belen Gill De Albornoz Noguez, James I University*

INVESTMENT LAYERS, REGIONAL ENVIRONMENTS, AND INVESTMENT EFFICIENCY: EVIDENCE FROM FDI IN CHINA

Author: *AUDREY WEN-HSIN HSU, NATIONAL TAIWAN UNIVERSITY* EA = Empirical Archival
Co-Author: *Hsintai Liu, National Taiwan University*

SESSION: **GV-PS** Day and Time: **Wednesday 29th April • 11:45-13:15**

GVPS03

Chair: *Merridee Bujaki*

Room: **Carron 2**

ACCOUNTABILITY PROCESSES IN BOARDROOMS: A CONCEPTUAL MODEL OF MANAGER-NON-EXECUTIVE DIRECTOR INFORMATION ASYMMETRY

Author: *COLLETTE KIRWAN, UNIVERSITY COLLEGE DUBLIN*

IC = Interdisciplinary / Critical

Co-Author: *Niamh M. Brennan, University College Dublin
John Redmond, Electricity Supply Board, Ireland*

TRANSPARENCY AND THE PROXY ADVISOR: AN INTRIGUING RELATIONSHIP IN CORPORATE GOVERNANCE

Author: *DAMIEN LAMBERT, ESSEC BUSINESS SCHOOL PARIS*

IC = Interdisciplinary / Critical

TOWARDS A CONCEPTUAL FRAMEWORK ON THE CATEGORISATION OF STEREOTYPICAL PERCEPTIONS IN ACCOUNTING

Author: *STEVEN DELLAPORTAS, RMIT UNIVERSITY*

IC = Interdisciplinary / Critical

Co-Author: *Peter Richardson, RMIT University
Luckmika Perera, Deakin University
Ben Richardson, Deakin University*

GVPS16

Chair: *Tim Hasso*

Room: **Dochart 1**

STEWARDSHIP, INCENTIVES, AND ACCOUNTING PERFORMANCE MEASURES: EVIDENCE FROM GERMANY

Author: *DOROTHEE FEILS, UNIVERSITY OF ALBERTA*

EA = Empirical Archival

Co-Author: *Florin Sabac, University of Alberta*

STATE OWNERSHIP AND LABOR COST STICKINESS

Author: *RONNY PRABOWO, UNIVERSITY OF GRONINGEN/ FACULTY OF ECONOMICS AND BUSINESS*

EA = Empirical Archival

Co-Author: *Reggy Hooghiemstra, University of Groningen
Paula Van Veen-Dirks, University of Groningen*

COLLUSION IN CAPITAL BUDGETING PROCESS

Author: *NADHARATCH OUNLERT, UNIVERSITY OF CALGARY*

EX = Experimental

Co-Author: *Darlene Bay, nBrock University
Gail Cook, Brock University
Parunchana Pacharn, Brock University*

SESSION: **GV-PS** Day and Time: **Wednesday 29th April • 14:00-15:30**

GVPS04

Chair: Wendy Beekes

Room: **Carron 2**

ECONOMIC CONSEQUENCES OF DETERRENT CLAWBACK PROVISIONS

Author: MICHAEL ERKENS, ERASMUS UNIVERSITY ROTTERDAM
Co-Author: Ying Gan, ERASMUS University Rotterdam
Burcin Yurtoglu, WHU

EA = Empirical Archival

NOT CLAWING THE HAND THAT FEEDS YOU: THE CASE OF CO-OPTED BOARDS AND CLAWBACKS

Author: JEFFREY NG, SINGAPORE MANAGEMENT UNIVERSITY
Co-Author: Sterling Huang, Singapore Management University
Chee Yeow Lim, Singapore Management University

EA = Empirical Archival

THE EFFECT OF ENFORCEMENT STRATEGY FOR DISCLOSURE REGULATIONS ON FINANCIAL ANALYSTS' INFORMATION ENVIRONMENT:EVIDENCE FROM PROGRESSIVE EXPANSION OF SANCTIONS

Author: SUE WRIGHT, MACQUARIE UNIVERSITY
Co-Author: Ka Wai Choi, Macquarie University
Xiaomeng Chen, Macquarie University
Hai Wu, Australian National University

EA = Empirical Archival

THE DIRECTOR REPUTATION HYPOTHESIS AND THE CREDIBILITY AND USEFULNESS OF LEADERSHIP STRUCTURE JUSTIFICATIONS IN PROXY STATEMENTS: A CONTENT ANALYSIS

Author: DAVID SMITH, UNIVERSITY OF NEBRASKA-LINCOLN
Co-Author: Xiaoyan Cheng, University of Nebraska-Omaha
Paul Tanyi, University of Nebraska-Lincoln

EA = Empirical Archival

GVPS17

Chair: Katrin Haussmann

Room: **Dochart 1**

BLOCKHOLDER EXIT THREATS IN THE PRESENCE OF PRIVATE BENEFITS OF CONTROL:A QUASI-EXPERIMENT FROM CHINA'S SPLIT-SHARE STRUCTURE REFORM

Author: OLE-KRISTIAN HOPE, UNIVERSITY OF TORONTO - ROTMAN SCHOOL OF MANAGEMENT
Co-Author: Ha Wu, Norwegian School of Economics
Wuyang Zhao, University of Toronto - Rotman School of Management

EA = Empirical Archival

UNDERSTANDING DIRECTOR ELECTIONS: DETERMINANTS AND CONSEQUENCES

Author: DAVID OESCH, UNIVERSITY OF ZÜRICH
Co-Author: Yonca Ertimur, University of Colorado at Boulder
Fabrizio Ferri, Columbia University

EA = Empirical Archival

THE IMPACT OF BOARD INTERNATIONALIZATION ON EARNINGS MANAGEMENT

Author: REGGY HOOGHMSTRA, UNIVERSITY OF GRONINGEN/ FACULTY OF ECONOMICS AND BUSINESS
Co-Author: Niels Hermes, University of Groningen, The Netherlands
Lars Oxelheim, Lund University, Sweden
Trond Randøy, University of Agder, Norway

EA = Empirical Archival

AU

SESSION: **GV-PS** Day and Time: **Wednesday 29th April • 15:45-17:15**

GVPS05

Chair: *Ellie (Larelle) Chapple*

Room: **Carron 2**

ED

BANK RELATIONS AND BORROWER CORPORATE GOVERNANCE STRUCTURES

Author: *CARLO MARIA GALLIMBERTI, BOCCONI UNIVERSITY*

EA = Empirical Archival

Co-Author: *Richard Lambert, The Wharton School*
Jason Xiao, The Wharton School

FA

CORPORATE GOVERNANCE, COMPANIES' DISCLOSURE PRACTICES, AND MARKET TRANSPARENCY: A CROSS COUNTRY STUDY

Author: *WENDY BEEKES, LANCASTER UNIVERSITY / MANAGEMENT SCHOOL* *EA = Empirical Archival*

Co-Author: *Philip Brown, Universities of New South Wales and Western Australia*
Qiyu Zhang, Lancaster University

FR

THE RELATIONSHIP BETWEEN CORPORATE GOVERNANCE AND FIRM ENTERPRISE RISK MANAGEMENT PRACTICE

Author: *DOOWON LEE, THE UNIVERSITY OF NEWCASTLE*

EA = Empirical Archival

Co-Author: *Michael Seamer, University of Newcastle*
Bo Bae Choi, University of Newcastle

GV

SESSION: **GV-PS** Day and Time: **Thursday 30th April • 08:30-10:00**

GVPS06

Chair: *Andreas Charitou*

Room: **Carron 2**

IS

BOARD EFFECTIVENESS AND TRANSPARENCY OF CORPORATE SOCIAL RESPONSIBILITY REPORTING: A PARTIAL LEAST SQUARES ANALYSIS

Author: *NICOLÁS GARCÍA TOREA, UNIVERSITY OF VIGO*

EA = Empirical Archival

Co-Author: *Belen Fernandez-Feijoo, Universidad de Vigo*
Marta De La Cuesta, UNED

MA

THE EFFECTIVENESS OF BOARD IN CONTROLLING CARBON EMISSIONS: EVIDENCE FROM UK 350 COMPANIES

Author: *LIN LIAO, SOUTHWESTERN UNIVERSITY OF FINANCE AND ECONOMICS*

Co-Author: *Le (laura) Luo, University of Newcastle, Sydney* *EA = Empirical Archival*
Qingliang Tang, University of Western Sydney

PS

INTERNATIONAL INTEGRATED REPORTING IN PRACTICE: THE CONTENT AND QUALITY OF DISCLOSURES BY JAPANESE, FINNISH AND SOUTH AFRICAN COMPANIES

Author: *SIDNEY GRAY, THE UNIVERSITY OF SYDNEY*

EA = Empirical Archival

Co-Author: *Hanna Gillies, University of Sydney*

SE

TX

SESSION: **GV-PS** Day and Time: **Thursday 30th April • 10:15-11:45**

GVPS07

Chair: *Sven-Olof Collin*

Room: **Carron 2**

INSIDER TRADING AND VOLUNTARY NONFINANCIAL DISCLOSURES

Author: *GUANMING HE, WARWICK UNIVERSITY BUSINESS SCHOOL*

EA = Empirical Archival

QUALITATIVE UN-VERIFIABLE DISCLOSURES TO INFORM OR MISLEAD: INSIGHTS FROM INSIDER TRADING ACTIVITY

Author: *MARCO MATTEI, ROME "LA SAPIENZA" UNIVERSITY*

EA = Empirical Archival

Co-Author: *Elena Beccalli, Università del Sacro Cuore - London School of Economics*

Enrico Laghi, University of Roma - La Sapienza

Marco Mattei, University of Roma - La Sapienza

SESSION: **GV-PS** Day and Time: **Thursday 30th April • 11:45-13:15**

GVPS08

Chair: *Anne D'Arcy*

Room: **Carron 2**

INFORMATION PROVISION TO BOARDS OF PRIVATELY-HELD FIRMS: THE INFLUENCE OF BOARD INDEPENDENCE AND FAMILY CONTROL

Author: *YAN DU, IÉSEG SCHOOL OF MANAGEMENT*

SU = Survey

Co-Author: *Ann Jorissen, University of Antwerp*

Lorraine Uhlaner, EDHEC Business School

FAMILY INFLUENCE ON CORPORATE TAX PLANNING

Author: *STEFANIE KAISER, WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT* EA = Empirical Archival

Co-Author: *Martin Glaum, WHU - Otto Beisheim School of Management*

Katrin Haussmann, Ilmenau University of Technology

EARNINGS QUALITY AND FAMILY OWNERSHIP: EVIDENCE FROM TIMES OF ECONOMIC TURMOIL

Author: *DIOGENIS BABOUKARDOS, JÖNKÖPING UNIVERSITY/JÖNKÖPING INTERNATIONAL*

BUSINESS SCHOOL

EA = Empirical Archival

SESSION: **GV-PS** Day and Time: **Thursday 30th April • 14:00-15:30**

GVPS09

Chair: *Bernadette Dessalvi*

Room: **Carron 2**

ENTERPRISE RISK MANAGEMENT AND THE FINANCIAL REPORTING PROCESS: THE EXPERIENCES OF AUDIT COMMITTEE MEMBERS, CFOS, AND EXTERNAL AUDITORS

Author: *GANESH KRISHNAMOORTHY, NORTHEASTERN UNIVERSITY*

CF = Case / Field Study

Co-Author: *Jeffrey Cohen, Boston College*

Arnold Wright, Northeastern University

THE EFFECT OF INTERNAL AUDIT FUNCTION QUALITY AND INTERNAL AUDIT CONTRIBUTION TO EXTERNAL AUDIT ON AUDIT FEES

Author: *MAHBUB ZAMAN, QUEENSLAND UNIVERSITY OF TECHNOLOGY*

EA = Empirical Archival

Co-Author: *Mazlina Mat Zain, Multimedia University*

Zulkifflee Mohamed, Universiti Tun Abdul Razak

SESSION: **GV-PS** Day and Time: **Thursday 30th April • 15:30-17:00**

GVPS10

Chair: *Wan Suk Ko*

Room: **Carron 2**

OVERLAPPING MEMBERSHIPS ON COMPENSATION COMMITTEE AND EXECUTIVE COMPENSATION

Author: *HUNGHUA PAN, TUNG HAI UNIVERSITY*

EA = Empirical Archival

Co-Author: *Taychang Wang, National Taiwan University*

DO COMPENSATION CONSULTANTS ENABLE HIGHER CEO PAY? NEW EVIDENCE FROM RECENT DISCLOSURE RULE CHANGES

Author: *JENNY CHU, UNIVERSITY OF CAMBRIDGE / JUDGE BUSINESS SCHOOL* *EA = Empirical Archival*

Co-Author: *P. Raghavendra Rau, University of Cambridge / Judge Business School*

Jenny Chu, University of Cambridge / Judge Business School

Jonathan Faasse, University of Cambridge / Judge Business School

ANALYSIS OF SUPERVISORY BOARD COMPENSATION STRUCTURE, EMPLOYEE REPRESENTATION AND THE RELATION TO EARNINGS QUALITY: EVIDENCE FROM GERMAN BOARDS

Author: *DEBBIE CLAASSEN, MUNICH LUDWIG-MAXIMILIANS UNIVERSITY*

EA = Empirical Archival

/

SESSION: **GV-RF** Day and Time: **Wednesday 29th April • 08:30-10:00**

GVRF01

Chair: *Marion Hutchinson*

Room: **Barra Crowne Plaza Hotel**

BOARD COMPOSITION: OWNERSHIP CONCENTRATION AND EXECUTIVE RESOURCES

Author: *RAUL BARROSO CASADO, GROUPE HEC, GRADUATE BUSINESS SCHOOL*

Co-Author: *Antonio Davila, IESE*

Daniel Oyon, University of Lausanne

EA = Empirical Archival

EARNINGS QUALITY OF THE AFFILIATED BUSINESS GROUPS: EVIDENCE FROM TAIWAN

Author: *RUEY-DANG CHANG, NATIONAL CHUNG HSING UNIVERSITY*

Co-Author: *Yee-Chy Tseng, National Kaohsiung University of Applied Sciences*

Jessica (i-Ju) Chang, National Taiwan University

EA = Empirical Archival

UNDER COVER OF A DEADLINE: HOW INFORMATIVE IS CORPORATE DISCLOSURE IN RESPONSE TO REGULATORY INTERVENTION?

Author: *ELLIE (Larelle) CHAPPLE, QUEENSLAND UNIVERSITY OF TECHNOLOGY*

Co-Author: *Martien Lubberink, Victoria Business School; Victoria University of Wellington*

Thuphuong Truong, Victoria Business School; Victoria University of Wellington

EA = Empirical Archival

THE PERCEPTION OF FINANCIAL ANALYSTS ON RISK, RISK MANAGEMENT AND INTERNAL CONTROL DISCLOSURE: EVIDENCE FROM BELGIUM AND ITALY

Author: *GIUSEPPE D'ONZA, UNIVERSITY OF PISA*

Co-Author: *Gerrit Sarens, Catholic University of Louvain*

CF = Case/Field Study

SESSION: **GV-RF** Day and Time: **Wednesday 29th April • 10:15-11:45**

GVRF04

Chair: *Stefanie Kaiser*

Room: **Barra Crowne Plaza Hotel**

THE EFFECT OF ACCOUNTING CONSERVATISM ON CORPORATE FINANCING ACTIVITY: EVIDENCE FROM JAPAN

Author: *SUHEI ISHIDA, HITOTSUBASHI UNIVERSITY*

EA = Empirical Archival

WE ARE FAMILY! IMPRESSION MANAGEMENT IN THE LETTER TO SHAREHOLDERS AND THE FAMILY QUEST FOR CONTROL

Author: *CLAUDIA IMPERATORE, IE BUSINESS SCHOOL*

Co-Author: *Saverio Bozzolan, Luiss University*

Marco Mattei, University of Roma - La Sapienza

EA = Empirical Archival

BOARD INTERLOCKS AND PROPERTIES OF ACCOUNTING EARNINGS

Author: *JIAYAN LI, UNIVERSITY OF MASSACHUSETTS LOWELL*

Co-Author: *Karen Lin, University of Massachusetts Lowell*

Khondkar Karim, University of Massachusetts Lowell

EA = Empirical Archival

BOARD INDEPENDENCE, AUDIT QUALITY AND EARNINGS MANAGEMENT: EVIDENCE FROM EGYPT

Author: *MOHAMED KHALIL, HULL UNIVERSITY BUSINESS SCHOOL*

Co-Author: *Aydin Ozkan, Bradford University School of Management*

EA = Empirical Archival

ACCRUAL ESTIMATION ERRORS AND CEO TURNOVER

Author: HENRY JARVA, AALTO UNIVERSITY SCHOOL OF BUSINESS EA = Empirical Archival
Co-Author: Juha-Pekka Kallunki, University of Oulu
Gilad Livne, University of Exeter Business School

SESSION: **GV-RF** Day and Time: **Wednesday 29th April • 11:45-13:15**

GVRFO9 Chair: Karen Jingrong Room: **Barra Crowne Plaza Hotel**

AUDIT COMMITTEE CHARACTERISTICS AND BANK RISK MANAGEMENT IN EUROPE

Author: DAVIDE RIZZOTTI, UNIVERSITY OF CATANIA EA = Empirical Archival
Co-Author: Stefano Salvatore Tomasello, University of Catania

THE RELATIVE PERFORMANCE OF FAMILY-FOUNDED FIRMS: DOES A FOUNDER CEO/CHAIRMAN MATTER?

Author: MUHAMMAD TAHIR, KINGSTON UNIVERSITY LONDON EA = Empirical Archival
Co-Author: Salma Ibrahim, Kingston University

ONE SIZE FITS ALL – BUT NOT ALL THE TIME: AN EXPERIMENT ON THE EFFECTIVENESS OF CODES OF CONDUCT IN DECISION DILEMMAS

Author: THOMAS STOBER, DUESSELDORF UNIVERSITY EX = Experimental
Co-Author: Peter Kotzian, Heinrich Heine University Duesseldorf
Barbare E. Weißenberger, Heinrich Heine University Duesseldorf

DOES SUPERVISORY BOARD COMPOSITION INFLUENCE SUSTAINABILITY REPORTING QUALITY?

Author: PATRICK VELTE, LEUPHANA UNIVERSITY OF LÜNEBURG EA = Empirical Archival

SESSION: **GV-RF** Day and Time: **Wednesday 29th April • 14:00-15:30**

GVRFO2 Chair: Seppo Ikaheimo Room: **Barra Crowne Plaza Hotel**

JUMPING OFF THE SINKING SHIP: INFORMATIVENESS OF THE INDEPENDENT DIRECTOR DEPARTURES IN CHINA'S LISTED COMPANIES

Author: YUAN DING, CHINA EUROPE INTERNATIONAL BUSINESS SCHOOL EA = Empirical Archival
Co-Author: Yongjian Shen, Nanjing University of Finance and Economics
Anthea Yan Zhang, Rice University
Hua Zhang, China Europe International Business School

RED VS. BLUE: DOES FEMALE BOARD MEMBERSHIP DEPEND ON WHETHER THE COMPANY IS LOCATED IN CONSERVATIVE OR LIBERAL STATES?

Author: YING COMPTON, U.S. SECURITIES & EXCHANGE COMMISSION EA = Empirical Archival
Co-Author: Zinan Zhu, National University of Singapore
Sok-Hyon Kang, The George Washington University

AUDIT COMMITTEE DIRECTORS' ACCOUNTING EXPERTISE AND COST OF EQUITY CAPITAL: ENTRENCHMENT VIEW VERSUS OPTIMIZATION VIEW OF BOARD REGULATION

Author: KEN Y. CHEN, NATIONAL TAIWAN UNIVERSITY EA = Empirical Archival
Co-Author: X. Frank Zhang, Yale University
Shengmin Hung, Soochow University

PEER PERFORMANCE AND EARNINGS MANAGEMENT

Author: QIANQIAN DU, STAVANGER UNIVERSITY COLLEGE
Co-Author: Rui Shen, NTU
Marius Sikveland, University of Stavanger

EA = Empirical Archival

DOES THE FIRM'S CORPORATE GOVERNANCE INFLUENCE THE EFFECT OF IFRS ADOPTION ON ANALYSTS' EARNINGS FORECASTS?

Author: JAEYON CHU, KOREA UNIVERSITY
Co-Author: Kyongsun Heo, Korea University
Jinhan Pae, Korea University

EA = Empirical Archival

SESSION: **GV-RF** Day and Time: **Wednesday 29th April • 15:45-17:15**

GVRF05

Chair: Collette Kirwan

Room: **Barra Crowne Plaza Hotel**

CONSOLIDATED TAX RETURN SYSTEM AND CORPORATE GOVERNANCE-A JAPANESE PERSPECTIVE-

Author: HIROSHI OHNUMA, TOKYO UNIVERSITY OF SCIENCE

EA = Empirical Archival

IMPACT OF MEDIA ON EARNING MANAGEMENT: A STUDY DURING THE FINANCIAL CRISIS PERIOD

Author: MONOMITA NANDY, UNIVERSITY OF SURREY
Co-Author: Dr Suman Lodh, Middlesex University

EA = Empirical Archival

FAMILY OWNERS' GOALS AND SELF-CONTROL AGENCY PROBLEMS IN PRIVATE FIRMS

Author: PIETRO MAZZOLA, IULM UNIVERSITY
Co-Author: Alfredo De Massis, Centre for Family Business, Institute for Entrepreneurship and Enterprise Development
Josip Kotlar, Centre for Family Business, Institute for Entrepreneurship and Enterprise Development
Tommaso Minola, Center for Young & Family Enterprise; University of Bergamo
Salvatore Sciascia, Business, Economics and Law Department, IULM University

EA = Empirical Archival

BOARD'S FINANCIAL INCENTIVES, COMPETENCE, AND FIRM RISK DISCLOSURE

Author: MINNA MARTIKAINEN, HANKEN SCHOOL OF ECONOMICS
Co-Author: Antti Miihkinen, Aalto University
Juha Kinnunen, Aalto University
Pontus Troberg, Hanken School of Economics

EA = Empirical Archival

CORPORATE GOVERNANCE QUALITY AND ANALYSTS' INFORMATION ENVIRONMENT. A STUDY OF THE US BIOTECH SECTOR

Author: LUMINITA ENACHE, DARTMOUTH COLLEGE
Co-Author: Luminita Enache, Victoria University of Wellington
Antonio Parbonetti, University of Padua

EA = Empirical Archival

Session: GV-RF Day and Time: Thursday 30th April • 08:30-10:00

GVRF06

Chair: Yuanto Kusnadi

Room: Barra Crowne Plaza Hotel

DO ACCOUNTING STRATEGY CHOICES INFLUENCE COMPANIES' RESULTS? "THE THEORETICAL AND EMPIRICAL CASE OF ALGERIAN FIRMS"

Author: FATEH SACI, UNIVERSITY OF NICE-SOPHIA ANTIPOLIS
Co-Author: Asma Bensabeur-Slimane, Aboubakr Belkaid University

SU = Survey

THE Q&A: UNDER SURVEILLANCE

Author: SANTOSH ABRAHAM, HERIOT-WATT UNIVERSITY EDINBURGH
Co-Author: Matt Bamber, University of Bristol

SU = Survey

WHERE INSTITUTIONAL LOGICS OF CORPORATE GOVERNANCE COLLIDE: THE TALE OF OVERSTATEMENT OF COMPLIANCE WITH A CORPORATE GOVERNANCE GUIDELINE IN A DEVELOPING

Author: MD ABDUS SOBHAN, NORTHUMBRIA UNIVERSITY / NEWCASTLE BUSINESS SCHOOL

SU = Survey

CONVERGENCE OF ACCOUNTING REGULATION FROM THE VIEW OF LEGITIMACY THEORY

Author: ESTHER PITTROFF, LEIPZIG UNIVERSITY

IC = Interdisciplinary / Critical

CORPORATE GOVERNANCE INFLUENCING COMPLIANCE WITH THE SWEDISH CODE OF CORPORATE GOVERNANCE

Author: TOBJORN TAGESSON, LINKÖPING UNIVERSITY
Co-Author: Sven-Olof Yrjö Collin, Linnæus University

EA = Empirical Archival

SESSION: **GV-RF** Day and Time: Thursday 30th April • 10:15-11:45

GVRF07

Chair: Christian Laux

Room: Barra Crowne Plaza Hotel

KEEPING UP APPEARANCES: THE ROLE OF LEADERSHIP STRUCTURE IN IMPRESSION MANAGEMENT UNDER CONDITIONS OF POOR PERFORMANCE

Author: XAVIER WALTHOFF-BORM, GHENT UNIVERSITY
Co-Author: Ignace De Beelde, Ghent University
Stefanie De Lille, Ghent University
Evy Van Cotthem, Ghent University

IC = Interdisciplinary / Critical

GOLDEN PARACHUTES: A CRITICAL REVIEW OF EMPIRICAL EVIDENCE

Author: ANDREAS CHARITOU, UNIVERSITY OF CYPRUS
Co-Author: Irene Karamanou, University Of Cyprus
Charoulla Charalambous, University of Cyprus

HI = History

ACCOUNTING REGULATION: SOCIALLY CONSTRUCTING THE 'PUBLIC INTEREST'

Author: STEFANIA SERVALLI, UNIVERSITY OF BERGAMO
David Alexander, University of Birmingham

IC = Interdisciplinary / Critical

UNDERSTANDING FINANCIALIZATION IN THE UK AND GERMANY THROUGH NEO-DURKHEIMIAN CULTURAL THEORY

Author: PHILIP LINSLEY, THE UNIVERSITY OF YORK

IC = Interdisciplinary / Critical

ANALYZING THE PRACTICES OF CORPORATE GOVERNANCE IN UNIVERSITIES: THE COLOMBIAN CASE

Author: JESUS MAURICIO FLOREZ-PARRA, UNIVERSITY OF GRANADA

SU = Survey

Co-Author: Maria Victoria Lopez-Perrez, University of Granada
Antonio Manuel Lopez-Hernandez, University of Granada

SESSION: **GV-RF** Day and Time: **Thursday 30th April • 11:45-13:15**

GVRF08

Chair: Na Li

Room: Barra Crowne Plaza Hotel

THE EFFECT OF ACQUIRING FIRM'S GROWTH OPPORTUNITY ON THE VALUE RELEVANCE OF GOODWILL

Author: YUJI SHIRABE, HITOTSUBASHI UNIVERSITY

EA = Empirical Archival

BOARD DIVERSITY AND ITS EFFECT ON FIRM FINANCIAL AND NONFINANCIAL PERFORMANCE

Author: HEIBATOLLAH SAMI, LEHIGH UNIVERSITY

EA = Empirical Archival

Co-Author: Parveen Gupta, Lehigh University
Kevin Lam, The Chinese University of Hong Kong
Haiyan Zhou, The University of Texas – Pan American

CAN SHAREHOLDER ACTIVISM IMPROVE GENDER DIVERSITY ON CORPORATE BOARDS

Author: CHRISTINE WIEDMAN, UNIVERSITY OF WATERLOO

EA = Empirical Archival

Co-Author: Carol Marquardt, Baruch College, CUNY

QUO VADIS, INTERNAL AUDITING? FUTURE PROSPECTS OF INTERNAL AUDITING IN 2030

Author: ANNUKKA JOKIPII, UNIVERSITY OF VAASA

SU = Survey

SESSION: **GV-RF** Day and Time: **Thursday 30th April • 14:00-15:30**

GVRF03

Chair: Ann Jorissen

Room: Barra Crowne Plaza Hotel

EDUCATION OF BOARD MEMBERS AND IFRS DISCLOSURE COMPLIANCE: EMPIRICAL EVIDENCE FROM BRAZIL

Author: SONIA FERNANDES, POLYTECHNIC INSTITUTE OF SETÚBAL

EA = Empirical Archival

Co-Author: Isabel Lourenco, ISCTE – IUL

CORPORATE PHILANTHROPY, REPUTATION RISK MANAGEMENT AND SHAREHOLDER VALUE: A STUDY OF AUSTRALIAN CORPORATE GIVING.

Author: KATE HOGARTH, QUEENSLAND UNIVERSITY OF TECHNOLOGY

EA = Empirical Archival

Co-Author: Marion Hutchinson, Queensland University of Technology
Wendy Scaife, Queensland University of Technology

DOES GENDER DIVERSITY ON THE COMPENSATION COMMITTEE REDUCE EXCESSIVE RISK-TAKING?

Author: MARION HUTCHINSON, QUEENSLAND UNIVERSITY OF TECHNOLOGY EA = Empirical Archival
Co-Author: Karen Lai, Hong Kong Polytechnic University
Ferdinand Gul, Monash University Malaysia

THE INFLUENCE OF ACCOUNTING STANDARDS ON CEO COMPENSATION IN HIGH-TECHNOLOGY FIRMS

Author: PAULA FARIA, UNIVERSITY OF PORTO EA = Empirical Archival
Co-Author: Francisco Vitorino Martins, School of Economics and Management
Elisio Brandao, School of Economics and Management

PLAYING WITH FINANCIAL WEAPONS OF MASS DESTRUCTION: THE DERIVATIVES LOSS THAT ENDED SADIA

Author: FLAVIA CRUZ DE SOUZA MURCIA, FEDERAL UNIVERSITY OF SANTA CATARINA
Co-Author: Fernando Murcia, University of Sao Paulo CF = Case/Field Study
Elisete Dahmer Pfitscher, Federal University of Santa Catarina

SESSION: **GV-RF** Day and Time: **Thursday 30th April • 15:30-17:00**

GVRF10

Chair: Philip Linsley

Room: Barra Crowne Plaza Hotel

THE EFFECTS OF CORRUPTION ON EARNINGS MANAGEMENT

Author: ISABEL LOURENCO, LISBON UNIVERSITY INSTITUTE (ISCTE) EA = Empirical Archival
Co-Author: Manuel Castelo-Branco, University of Porto
Alex Rathke, University of São Paulo
Veronica Santana, University of São Paulo

THE IMPACT OF EXTERNAL AND INTERNAL CORPORATE GOVERNANCE MECHANISMS ON AGENCY COSTS

Author: JONAS SCHAEUBLE, FREIE UNIVERSITÄT BERLIN EA = Empirical Archival
Co-Author: Paul Pronobis, Freie Universität Berlin
Patrick Krauss

OWNERSHIP AND BOARD STRUCTURES AND FINANCIAL DISTRESS IN SPANISH FIRMS: EVIDENCE FROM THE GLOBAL FINANCIAL CRISIS

Author: ALBA MARIA PRIEGO DE LA CRUZ, UNIVERSITY OF CASTILLA LA MANCHA
Co-Author: Musa Mangena, Nottingham Trent University, Business School EA = Empirical Archival
Montserrat Manzanegue Lizano, Universidad de Castilla La Mancha

STIRRING RESPONSE TO CLIMATE CHANGE: THE IMPACT OF A RESPONSIBLE INVESTMENT INDEX

Author: TATIANA RODIONOVA, THE UNIVERSITY OF EDINBURGH EA = Empirical Archival
Co-Author: Bill Rees, The University of Edinburgh
Craig Mackenzie, The University of Edinburgh and Aberdeen Asset Management

Collected Papers



ACCOUNTING AND INFORMATION SYSTEMS

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AU

SESSION: **IS-PS** Day and Time: **Thursday 30th April • 15.30-17.00**

ISPS01

Chair: Robert Biscontri

Room: Alsh 2

ED

PROTECTING RIGHTS AND THEIR IMPACT ON THE NCI REPORTING – A PROPERTY RIGHTS BASED VIEW ON ACCOUNTING

Author: HELFRIED LABRENZ, LEIPZIG UNIVERSITY

IC = Interdisciplinary / Critical

FA

THE IMPACT OF ENTERPRISE SYSTEMS ON MANAGEMENT ACCOUNTING: INSIGHTS FROM THE UNIFIED THEORY OF ACCEPTANCE AND USE OF TECHNOLOGY (UTAUT)

Author: NIKOLAOS VAKALFOTIS, UNIVERSITY OF ULSTER

SU = Survey

*Co-Author: Joan Ballantine, University of Ulster
Anthony Wall, University of Ulster*

FR

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SESSION: **IS-RF** Day and Time: **Tuesday 28th April • 15:30-17:00**

ISRF01

Chair: *Glen Gray*

Room: **Forth**

A MULTILEVEL DIFFUSION FRAMEWORK OF ERP TECHNOLOGY

Author: *BERTRAND MASQUEFA, UNIVERSITY OF NICE-SOPHIA ANTIPOLIS*

CF = Case/Field Study

Co-Author: *Paul Egret, Capgemini Consulting*

THE IMPACT OF INFORMATION LOAD AND CREATIVITY ON ESCALATION OF COMMITMENT

Author: *PETER G. ROETZEL, STUTTGART UNIVERSITY*

EX = Experimental

SESSION: **IS-RF** Day and Time: **Tuesday 28th April • 17:00-18:30**

ISRF02

Chair: *Benita M. Gullkvist*

Room: **Forth**

INFORMATION TECHNOLOGIES AND THEIR INFLUENCE ON MANAGEMENT CONTROL SYSTEMS. THE EVIDENCE FROM POLAND

Author: *TOMASZ DYCZKOWSKI, WROCLAW UNIVERSITY OF ECONOMICS*

SU = Survey

Co-Author: *Joanna Dyczkowska, Wroclaw University of Economics*

CONTINUOUS AUDITING BETWEEN THEORY AND PRACTICE - A REVIEW OF CONTINUOUS AUDITING-LITERATURE AND PRACTICAL APPEARANCE IN THE CONTEXT OF THE IAF -

Author: *MARC EULERICH, DUISBURG & ESSEN UNIVERSITY, DUISBURG CAMPUS*

Co-Author: *Artur Kalinichenko, University Duisburg-Essen*

IC = Interdisciplinary / Critical

DISCOVERING MAIN CONCERNS IN COMMENT LETTERS TO TWO FASB EXPOSURE DRAFTS

Author: *KAREN JINGRONG LIN, UNIVERSITY OF MASSACHUSETTS LOWELL*

Co-Author: *Hongwei Zhu, University of Massachusetts Lowell*

IC = Interdisciplinary / Critical

Khondkar Karim, University of Massachusetts Lowell

INFORMATION AND COMMUNICATION TECHNOLOGY AS A CHALLENGE FOR INFORMATION LITERACY SKILLS OF MANAGEMENT ACCOUNTANTS

Author: *DANIELA HAUGENEDER, LINZ JOHANNES KEPLER UNIVERSITY*

CF = Case/Field Study

Co-Author: *Franz Trinkl*

Dorothea Greiling, Linz Johannes Kepler University

ERP AND THE MANAGEMENT CONTROLLER ACTIVITY PROFILE: A STEPWISE EVOLUTION?

Author: *ANASS MAWADIA, MONTPELLIER II UNIVERSITY*

CF = Case/Field Study

Co-Author: *Ariel Eggrickx, Montpellier II University*

Philippe Chapellier, Montpellier II University

Collected Papers



MANAGEMENT ACCOUNTING

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SESSION: **MA-PSD** Day and Time: **Tuesday 28th April 15:30-17:00**

MAPSD04

Chair: *Carmen Aranda*

Room: **Boisdale 1**

ED

IS EMPIRICAL MANAGEMENT ACCOUNTING RESEARCH PROGRESSING? – EVIDENCE ON ITS DIVERSITY AND METHODOLOGICAL SOPHISTICATION OVER THREE DECADES

Discussant: *Torkel Strömsten*

Author: *MAIK LACHMANN, TECHNICAL UNIVERSITY OF BERLIN*

IC = Interdisciplinary / Critical

Co-Author: *Rouven Trapp, TU Dortmund University
Irene Essert, TU Dortmund University*

FA

MAPPING MANAGEMENT ACCOUNTING 2002 – 2012

Discussant: *Jingwen Zhang*

Author: *MATTHIAS MAHLENDORF, FRANKFURT SCHOOL OF FINANCE & MANAGEMENT*

EA = Empirical Archival

Co-Author: *Florian Herschung, WHU - Otto Beisheim School of Management
Jürgen Weber, WHU - Otto Beisheim School of Management*

FR

SESSION: **MA-PSD** Day and Time: **Wednesday 29th April • 11:45-13:15**

MAPSD01

Chair: *Loai Alsaid*

Room: **Boisdale 1**

GV

HOME AND HOST COUNTRY EFFECTS ON STRATEGIC OUTSOURCING CONTRACTS

Discussant: *Jonas Heese*

Author: *TAKAHARU KAWAI, DOSHISHA UNIVERSITY*

SU = Survey

Co-Author: *Henri Dekker, VU University Amsterdam, Department of Accounting
Junya Sakaguchi, Kansai University*

IS

THE USE OF COST INFORMATION IN ANGLOPHONE SUBSIDIARIES IN GERMANY - EVIDENCE ON MICRO LEVEL RESISTANCE TO CORPORATE COST ACCOUNTING STANDARDS

Discussant: *Robert C Rickards*

Author: *Peter Kajuter, Muenster University*

Co-Author: *Moritz Schröder, University of Münster*

MA

SESSION: **MA-PSD** Day and Time: **Wednesday 29th April • 14:00-15:30**

MAPSD02

Chair: *Magdy Abdel-Kader*

Room: **Boisdale 1**

PS

MANAGING THE UNMANAGEABLE: A CLOSER LOOK AT THE RELATIONSHIP BETWEEN CONTROL SYSTEMS AND THE PERFORMANCE OF UNIVERSITIES

Discussant: *Thomas Günther*

Author: *MONICA FRANCO, CRANFIELD UNIVERSITY / CRANFIELD SCHOOL OF MANAGEMENT*

SU = Survey

Co-Author: *Valentina Battista, University of Chieti and Pescara
Lorenzo Lucianetti, University of Chieti and Pescara*

SE

TX

THE RELATIONSHIP OF STRUCTURAL AUTONOMY AND MANAGEMENT CONTROL SYSTEM IN HIGHER EDUCATION

Discussant: Anne-Marie Kruis
 Author: ULRIKE SCHMIDT, DRESDEN UNIVERSITY OF TECHNOLOGY
 Co-Author: Sebastian John, Dresden University of Technology
 Thomas Günther, Dresden University of Technology

SU = Survey

SESSION: **MA-PSD** Day and Time: **Wednesday 29th April • 15:45-17:15**

MAPSD03

Chair: Donald Anderson

Room: **Boisdale 1**

LEADERSHIP STYLE, MANAGEMENT CONTROL SYSTEM AND TECHNOLOGICAL INNOVATION: THE ROLE OF BELIEFS, INTERACTIVE, DIAGNOSTIC AND BOUNDARY SYSTEMS

Discussant: Lili-Anne Kihn
 Author: FABIO FREZATTI, UNIVERSITY OF SAO PAULO
 Co-Author: Ana Paula Capuano Da Cruz, Universidade Federal do Rio Grande (FURG)
 Diógenes De Souza Bido, Universidade Presbiteriana Mackenzie (MACKENZIE)

SU = Survey

BALANCING CONTROL STRUCTURES: AN EMPIRICAL ANALYSIS OF THE LEVERS OF CONTROL FRAMEWORK

Discussant: Hans Rouwelaar
 Author: ANNE-MARIE KRUIS, NYENRODE UNIVERSITY
 Co-Author: Roland Speklé, Nyenrode Business University
 Sally Widener, Clemson University

SU = Survey

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MAPS05

Chair: *Nicola Dalla Via*

Room: **Boisdale 2**

THE EFFECT OF INJUNCTIVE SOCIAL NORMS AND DISSENT ON BUDGET REPORTING HONESTY

Author: *MARTIN ALTENBURGER, VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS EX = Experimental*

ED

THE EFFECTS OF INFORMATION ORGANIZATION AND PRESENTATION FORMAT ON SUBJECTIVE PERFORMANCE EVALUATIONS

Author: *VICTOR MAAS, UNIVERSITY OF AMSTERDAM* *EX = Experimental*
Co-Author: *Niels Verdoorn, DRV Accountants & Adviseurs*

FA

THE EFFECTS OF INFORMATION AGGREGATION AND VISUALIZATION ON DECISION QUALITY FOR COMPLEX MULTIATTRIBUTE JUDGMENT TASKS IN PERFORMANCE EVALUATION

Author: *CHRISTIAN MEIER, UNIVERSITY OF PASSAU* *EX = Experimental*
Co-Author: *Robert Obermaier, University of Passau*
Tamara Jakob

FR

SESSION: **MA-PS** Day and Time: **Tuesday 28th April • 17:00-18:30**

MAPS07

Chair: *Evelyn Braumann*

Room: **Boisdale 2**

TO BE OR NOT TO BE IN THE SAMPLE? ON THE CONSEQUENCES OF USING MANIPULATION CHECKS IN EXPERIMENTAL ACCOUNTING RESEARCH

Author: *PETER KOTZIAN, DUESSELDORF UNIVERSITY* *EX = Experimental*
Co-Author: *Barbara E. Weißenberger, Heinrich Heine University Duesseldorf*
Thomas Stöber, Heinrich Heine University Duesseldorf
Florian Hoos, HEC Paris

GV

IS

TURNING CREATIVITY INTO INNOVATION: HOW PERFORMANCE EVALUATION FACILITATES INNOVATION

Author: *ANDREAS OSTERMAIER, MUNICH UNIVERSITY OF TECHNOLOGY* *EX = Experimental*
Co-Author: *Matthias Uhl, Technische Universität München*

MA

SESSION: **MA-PS** Day and Time: **Wednesday 29th April • 08:30-10:00**

MAPS08

Chair: *Aude Deville*

Room: **Boisdale 2**

FROM CONTROVERSY TO ACCOUNTABILITY: HOW CONTROL SYSTEMS FACILITATE THE DEPLOYMENT OF CORPORATE SOCIAL RESPONSIBILITY IN A GAMBLING COMPANY.

Author: *MARION LIGONIE, ESSEC BUSINESS SCHOOL PARIS* *CF = Case / Field Study*

PS

SUSTAINABILITY MANAGEMENT CONTROL SYSTEMS AS A PACKAGE: A CASE STUDY ON THE OPERATIONALIZATION OF CONTROL PRACTICES IN THE OIL INDUSTRY

Author: *CRISTIANA PARISI, COPENHAGEN BUSINESS SCHOOL*

SE

DESIGN AND USE OF COST ACCOUNTING MODELS IN NORDIC UNIVERSITY HOSPITALS

Author: *KARL SAEBJORN KJOLLESDAL, NHH NORWEGIAN SCHOOL OF ECONOMICS* *CF = Case / Field Study*

TX

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MAPS09

Chair: *Bart Dierynck*

Room: **Boisdale 2**

PERFORMANCE MEASUREMENT ALIGNMENT AND HOLD-UP RISK IN SUPPLY CHAINS

Author: *NEALE O'CONNOR, HONG KONG BAPTIST UNIVERSITY*

CF = Case / Field Study

Co-Author: *Bin Srinidhi, University of Texas Arlington*

THE USE OF CUSTOMER ACCOUNTING PRACTICES TO SUPPORT A CUSTOMER-FOCUSED STRATEGY: A CASE STUDY IN AN AUSTRALASIAN BANK

Author: *KEN BATES, VICTORIA UNIVERSITY OF WELLINGTON*

CF = Case / Field Study

Co-Author: *Carolyn Fowler, Victoria University of Wellington
Ian Eggleton, Victoria University of Wellington*

ACCOUNTING, SHAREHOLDER VALUE CREATION AND INTER-FIRM DYNAMICS – A CASE STUDY OF THE ERICSSON-VODAFONE RELATIONSHIP

Author: *TORTEL STRÖMSTEN, STOCKHOLM SCHOOL OF ECONOMICS*

CF = Case / Field Study

Co-Author: *Kalle Kraus, Stockholm School of Economics*

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MAPS10

Chair: *Samar El Sayad*

Room: **Boisdale 2**

'FRAGILE PARTNERS': ON THE IDENTITY WORK OF MANAGEMENT ACCOUNTANTS

Author: *MARTIN MESSNER, UNIVERSITY OF INNSBRUCK*

CF = Case / Field Study

Co-Author: *Lukas Goretzki, University of Innsbruck*

STRUGGLES FOR RECOGNITION: THE DISCOURSES, IDENTITY AND "DIRTY WORK" OF MANAGEMENT ACCOUNTANTS

Author: *JEREMY MORALES, ESCP – EUROPE*

IC = Interdisciplinary / Critical

COACHING ON DEMAND: THE ROLE OF THE MANAGEMENT ACCOUNTANT AT THE SWEDISH SOCIAL INSURANCE AGENCY

Author: *KRISTINA TAMM HALLSTRÖM, STOCKHOLM SCHOOL OF ECONOMICS* CF = Case / Field Study

Co-Author: *Mikael Holmgren Caicedo, Stockholm University/Stockholm Business School
Maria Mårtensson, Stockholm School Of Economics/Score*

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MAPS13

Chair: *Lars Frimanson*

Room: **Boisdale 2**

DETERMINANTS OF THE ADOPTION AND PERFORMANCE EFFECTS OF VALUE-BASED MANAGEMENT SYSTEMS IN GERMANY

Author: *CHRISTIAN BRÜCK, UNIVERSITY OF BAYREUTH*

EA = Empirical Archival

Co-Author: *Barbara Faltnyck, University of Muenster
Thorsten Knauer, University of Bayreuth
Anja Schwering, University of Muenster*

STAKEHOLDER ORIENTATIONS AND COST MANAGEMENT

Author: XIAOTAO LIU, NORTHEASTERN UNIVERSITY
Co-Author: Xiaoxia Liu, Hohai University
Colin Reid, Northeastern University

EA = Empirical Archival

SOPHISTICATION OF VALUE-BASED MANAGEMENT IN EUROPE – THE ROLE OF ORGANIZATIONAL FIT IN DIFFERENT INSTITUTIONAL ENVIRONMENTS

Author: MICHAEL WOLFF, GOETTINGEN UNIVERSITY
Co-Author: Sebastian Firk, Goettingen University / Chair of Management and Control
Lars Torben, Schmidt, Goettingen University

EA = Empirical Archival

SESSION: **MA-PS** Day and Time: **Wednesday 29th April • 15:45-17:15**

MAPS12

Chair: Carolyn Fowler

Room: **Boisdale 2**

COMBINATIONS OF THE LEVERS OF CONTROL IN PRODUCT DEVELOPMENT

Author: LUCIA BELLORA, HAMBURG UNIVERSITY

SU = Survey

GOAL RIGIDITY AND PROCESS FLEXIBILITY: HOW TO USE PERFORMANCE MEASURES IN NEW PRODUCT DEVELOPMENT PROJECTS

Author: KLAUS MOELLER, UNIVERSITY OF ST. GALLEN
Co-Author: Nina Kruse, University of St Gallen
Frank Verbeeten, VU Amsterdam

SU = Survey

CONTROLLING WORK-RELATED ATTITUDES: THE ROLE OF INTERACTIVE AND DIAGNOSTIC USES OF PERFORMANCE MEASURES

Author: BARBARA E. WEIBENBERGER, DUESSELDORF UNIVERSITY
Co-Author: Christian Kleine, University of Giessen

SU = Survey

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MAPS06

Chair: *Lyn Daff*

Room: **Dochart 1**

STRATEGY EVALUATION WHEN USING A STRATEGIC PERFORMANCE MEASUREMENT SYSTEM: AN EXAMINATION OF MOTIVATIONAL AND COGNITIVE BIASES

Author: *LAN GUO, WILFRID LAURIER UNIVERSITY*

EX = Experimental

Co-Author: *Lan Guo, Wilfrid Laurier University
Theresa Libby, University of Waterloo
Bernard Wong-On-Wing, Washington State University
Dan Yang, Southwestern University of Finance and Economics*

CAN FEEDBACK HURT? ADVERSE IMPACT OF FEEDBACK UNDER NEGATIVE FINANCIAL INCENTIVES

Author: *SOFIA LOURENÇO, LISBON UNIVERSITY*

EX = Experimental

Co-Author: *Jeffrey Greenberg, Partners Healthcare, Brigham Women's Hospital
Melissa Spinks, Partners Healthcare, Brigham Women's Hospital
David Bates, Partners Healthcare, Brigham Women's Hospital
V. G. Narayanan, Harvard Business School*

CAN EMPLOYEES EXERCISE CONTROL OVER MANAGERS? THE ROLE OF THE EMPLOYEES' KNOWLEDGE OF MANAGER BEHAVIOR AND MANAGER DISCRETION

Author: *HUAXIANG YIN, NANYANG TECHNOLOGICAL UNIVERSITY*

EX = Experimental

MAPS11

Chair: *Christoph Endenich*

Room: **Boisdale 2**

THE ROLE OF HETEROGLOSSIC DIALOGUE IN PERFORMANCE EVALUATION: A CASE STUDY OF A NON-GOVERNMENT ORGANIZATION

Author: *DAVID SMITH, MONASH UNIVERSITY*

CF = Case / Field Study

Co-Author: *Susan O'Leary, Monash University*

POLITICISATION OF COST MANAGEMENT PRACTICES: THE CASE OF ELECTRICITY AND ENERGY IN EGYPT

Author: *LOAI ALSAID, UNIVERSITY OF ABERDEEN*

CF = Case / Field Study

Co-Author: *Dr Chandana Alawattage, University of Aberdeen Business School, Scotland, UK*

ENGAGING WITH THE CONCEPT OF SUSTAINABILITY: INTEGRATED REPORTING AS A DISCURSIVE OBJECT

Author: *FABRIZIO GRANÀ, NATIONAL UNIVERSITY OF IRELAND, GALWAY*

CF = Case / Field Study

Co-Author: *Cristiano Busco, University of Roehampton Business School in London, U.K
Elena Giovannoni, Royal Holloway University of London, UK*

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MAPS01

Chair: *Daniela Argento*

Room: **Boisdale 1**

FLEXIBILITY IN COST-BASED TRANSFER PRICING

Author: *MARKUS BRUNNER, TECHNISCHE UNIVERSITÄT MÜNCHEN* AM = Analytical / Modelling
Co-Author: *Peter Schäfer, Technische Universität München*

SLACK AND PARTICIPATIVE BUDGETING – ALWAYS AN EVIL?

Author: *CHRISTIAN RIEGLER, VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS* AM = Analytical / Modelling
Co-Author: *Michael Kopel, University of Graz/Institute of Organization and Economics of Institutions*

SHOULD WE STOP USING THE STEP METHOD? A SIMULATION-BASED ANALYSIS OF METHODS FOR ALLOCATING SUPPORT SERVICE COSTS

Author: *SINA HOCKE, HAMBURG UNIVERSITY OF TECHNOLOGY* AM = Analytical / Modelling
Co-Author: *Matthias Meyer, HAMBURG UNIVERSITY OF TECHNOLOGY*

MAPS14

Chair: *Frederic Gautier*

Room: **Boisdale 2**

DISCLOSURE OF EXECUTIVE BIOGRAPHIC INFORMATION: VOLUNTARY DISCLOSURE AND MANAGERIAL INCENTIVES

Author: *YAO ZHANG, TONGJI UNIVERSITY* EA = Empirical Archival
Co-Author: *Kai Wai Hui, Hong Kong University of Science and Technology*

AGGREGATE CEO COMPENSATION, AGGREGATE PERFORMANCE AND RELATIVE PERFORMANCE EVALUATION

Author: *ANA M. ALBUQUERQUE, BOSTON UNIVERSITY* EA = Empirical Archival
Co-Author: *Mary Ellen Carter, Boston College*
Bjorn Jorgensen, THE LONDON SCHOOL OF ECONOMICS AND POLITICAL SCIENCE

THE EFFECT OF PERFORMANCE MEASUREMENT SYSTEMS USED BY HEADQUARTERS OF GLOBAL ORGANIZATIONS ON THE SUBSIDIARY PERFORMANCE

Author: *TAKAHITO KONDO, KYOTO SANGYO UNIVERSITY* SU = Survey
Co-Author: *Takeshi Nishii, SENSU UNIVERSITY*

SESSION: **MA-PS** Day and Time: **Thursday 30th April • 11:45-13:15**

MAPS02

Chair: *Apostolos Ballas*

Room: **Boisdale 1**

RELATIVE PERFORMANCE EVALUATION IN PRESENCE OF EXPOSURE RISK

Author: *ROBERT GOEX, UNIVERSITY OF ZÜRICH*

AM = Analytical / Modelling

EQUILIBRIUM DISCLOSURE AND THE VALUE OF ACCOUNTING INFORMATION IN A MULTI-PERIOD TOURNAMENT

Author: *CAROLIN MAUCH, TUEBINGEN UNIVERSITY*

AM = Analytical / Modelling

Co-Author: *Jens Robert Schöndube, Leibniz Universität Hannover*

RANKING PERFORMANCE MEASURES WHEN CONTRACTS ARE RENEGOTIATED

Author: *FLORIN SABAC, UNIVERSITY OF ALBERTA*

AM = Analytical / Modelling

MAPS15

Chair: *Dipankar Ghosh*

Room: **Boisdale 2**

PERFORMING SOCIE-TIES: EXPLORING THE PERVASIVENESS OF THE INTERACTIONS BETWEEN ACCOUNTING AND INNOVATION

Author: *SILVANA REVELLINO, COPENHAGEN BUSINESS SCHOOL*

IC = Interdisciplinary / Critical

Co-Author: *Jan Mouritsen, CBS*

REVISITING 30 YEARS OF SMA LITERATURE: A FOCUS ON COST, PRICE AND VALUE

Author: *VERONIQUE MALLERET, GROUPE HEC, GRADUATE BUSINESS SCHOOL*

IC = Interdisciplinary / Critical

THE INFLUENCE BU MANAGERS ALLOW THEIR CONTROLLERS: AN EMPIRICAL INVESTIGATION IN THE NETHERLANDS

Author: *HANS ROUWELAAR, NYENRODE UNIVERSITY*

SU = Survey

Co-Author: *Freek Rebel, Amsterdam University of Applied Sciences*

SESSION: **MA-PS** Day and Time: **Thursday 30th April • 14:00-15:30**

MAPS03

Chair: *Ken Bates*

Room: **Boisdale 1**

SOONER OR LATER: THE EFFECTS OF TIMING ON MANAGERS' DISCRETIONARY WEIGHTING OF MULTIPLE PERFORMANCE MEASURES

Author: *WILLIAM TAYLER, BRIGHAM YOUNG UNIVERSITY* *EX = Experimental*
 Co-Author: *Stephen Deason, Emory University*
Gary Hecht, University of Illinois at Urbana-Champaign
Kristy Towry, Emory University

THE EFFECTS OF EX POST GOAL ADJUSTMENT AND SOCIAL IDENTITY WITH A SUPERIOR ON SUBORDINATES' PERFORMANCE

Author: *THERESA LIBBY, UNIVERSITY OF WATERLOO* *EX = Experimental*
 Co-Author: *Ian Burt, Niagara University*
C. Adam Presslee, University of Pittsburgh

THE EFFECT OF BONUS DEFERRAL ON MANAGERS' INVESTMENT DECISIONS

Author: *TAMI DINH, UNIVERSITY OF ST. GALLEN* *EX = Experimental*
 Co-Author: *Mandy Cheng, University of New South Wales*
Wolfgang Schultze, University of Augsburg

MAPS16

Chair: *Robert Gillenkirch*

Room: **Boisdale 2**

TRANSFER PRICING SYSTEM (TPS) INTEGRATION, DESIGN CHARACTERISTICS AND PERCEIVED TPS SUCCESS

Author: *BENEDIKT BISIG, UNIVERSITY OF ZÜRICH* *EA = Empirical Archival*
 Co-Author: *Katrin Hummel, University of Zürich*
Dieter Pfaff, University of Zürich

REGULATOR LENIENCY AND MISPRICING IN BENEFICENT NONPROFITS

Author: *JONAS HEESE, HARVARD UNIVERSITY / HARVARD BUSINESS SCHOOL* *EA = Empirical Archival*
 Co-Author: *Ranjani Krishnan, Michigan State University*
Frank Moers, Maastricht University

PRINCIPALS AND THEIR CAR DEALERS: WHAT DO TARGETS TELL ABOUT THEIR RELATION?

Author: *JINGWEN ZHANG, TILBURG UNIVERSITY* *EA = Empirical Archival*
 Co-Author: *Jan Bouwens, Tilburg University*
Eddy Cardinaels, Tilburg University

SESSION: **MA-PS** Day and Time: **Thursday 30th April • 15:30-17:00**

MAPS04

Chair: *Lucia Bellora*

Room: **Boisdale 1**

THE EFFECTS OF ORGANIZATIONAL RISK APPETITE, SOCIAL PRESSURE AND HONESTY-HUMILITY ON FINANCIAL REPORTING DECISIONS

Author: *ALISA BRINK, VIRGINIA COMMONWEALTH UNIVERSITY*
Co-Author: *Andrea Gouldman, Weber State University*
Lisa Victoravich, University of Denver

EX = Experimental

DOES ACCOUNTABILITY ENHANCE COGNITIVE CONTROL? EXPERIMENTAL EVIDENCE

Author: *MINA GODEC, UNIVERSITY OF LJUBLJANA*
Co-Author: *Frank Hartmann, Rotterdam School of Management, Erasmus University*
Grega Repovš, Mind & Brain Lab, Faculty of Arts, University of Ljubljana
Sergeja Slapnicar, Faculty of Economics, University of Ljubljana

EX = Experimental

THE ROLE OF COGNITIVE FRAMES IN COMBINED DECISIONS ABOUT RISK LEVEL AND EFFORT EXERTION

Author: *KARLA OBLAK, UNIVERSITY OF LJUBLJANA*
Co-Author: *Sergeja Slapnicar, University of Ljubljana, Faculty of Economics*
Mina Godec, University of Ljubljana, Faculty of Economics

EX = Experimental

MAPS17

Chair: *Marco Giuliani*

Room: **Boisdale 2**

REAL EFFECTS OF ANALYST FORECASTS: EVIDENCE FROM COST BEHAVIOR

Author: *PATRICK VORST, MAASTRICHT UNIVERSITY*
Co-Author: *Annelies Renders, Maastricht University*

EA = Empirical Archival

THE INTERACTION OF USE, LEVEL OF SOPHISTICATION AND BENEFITS OF PERFORMANCE MEASUREMENT SYSTEMS

Author: *THOMAS GÜNTHER, DRESDEN UNIVERSITY OF TECHNOLOGY*
Co-Author: *Anja Heinicke, Dresden University of Technology*

SU = Survey

AN EMPIRICAL TEST OF THE EFFECT OF OUTRAGE COSTS ON CEO COMPENSATION LEVEL

Author: *BART DIERYNCK, TILBURG UNIVERSITY*
Co-Author: *Annelies Renders, Maastricht University*

EA = Empirical Archival

SESSION: **MA-RF** Day and Time: **Tuesday 28th April • 13:45-15:15**

MARF11

Chair: *Xiaotao Liu*

Room: **Gala 2**

LINKING KEY PERFORMANCE INDICATORS TO NEW VENTURE SURVIVAL

Author: *JOHNNY JERMIAS, SIMON FRASER UNIVERSITY*

EA = Empirical Archival

Co-Author: *Yasheng Chen, Simon Fraser University*

THE DECISION TO OUTSOURCE RISK MANAGEMENT SERVICES

Author: *PAMELA KENT, GRIFFITH UNIVERSITY*

EA = Empirical Archival

Co-Author: *Jacqueline Christensen, Bond University*

RELATIVE PERFORMANCE EVALUATION WITHIN BUSINESS GROUPS: EVIDENCE FROM KOREA

Author: *EUNG GIL KIM, KOREA UNIVERSITY BUSINESS SCHOOL*

EA = Empirical Archival

Co-Author: *Jinsuk Heo, Korea University*

Jinbae Kim, Korea University

THE EFFECTS OF PRODUCT MARKET COMPETITION AND NON-FINANCIAL PERFORMANCE ON CAPITAL EXPENDITURE

Author: *YI-CHEN WU, NATIONAL CHUNG HSING UNIVERSITY*

EA = Empirical Archival

Co-Author: *Li-Kai Liao, Tunghai University*

Yi-Mien Lin, National Chung Hsing University

Tsung-Wen Lin, National Chung Hsing University

HOW DOES CEO DECISION HORIZON INFLUENCE R&D INVESTMENT?

Author: *CHIH-WEI PENG, NATIONAL CHANGHUA UNIVERSITY OF EDUCATION* *EA = Empirical Archival*

SESSION: **MA-RF** Day and Time: **Tuesday 28th April • 15:30-17:00**

MARF12

Chair: *Anne-Marie Kruis*

Room: **Gala 2**

THE ROLE OF LABOR AND TRANSACTION COSTS IN THE SUCCESS OF MANUFACTURING OFFSHORE: EVIDENCE FROM MEXICO'S MAQUILADORA INDUSTRY

Author: *RICHARD PRICE, UTAH STATE UNIVERSITY*

EA = Empirical Archival

Co-Author: *Leslie Eldenburg, University of Arizona*

Francisco Roman, George Mason University

ROLE EXPANSION OR SHIFT? CONTROLLER'S ROLES AS BUSINESS PARTNER AND BEAN COUNTER – AN EMPIRICAL STUDY ON TASKS, ROLES AND SELF-PERCEPTION OF GERMAN

Author: *ROBERT RIEG, AALEN UNIVERSITY OF APPLIED SCIENCES*

EA = Empirical Archival

EFFECTS OF VALUE-BASED MANAGEMENT ON THE SUCCESS OF M&A ACTIVITY

Author: *LISA SILGE, UNIVERSITY OF MUENSTER*

EA = Empirical Archival

Co-Author: *Thorsten Knauer, University of Bayreuth*

Friedrich Sommer, University of Münster

DOES SELF-CERTIFICATION ENCOURAGE OR REDUCE ESCALATION OF COMMITMENT?

Author: NICOLE ANG, THE UNIVERSITY OF NEW SOUTH WALES EX = Experimental
Co-Author: Nicole Ang, UNSW
Mandy Cheng, UNSW

THE EFFECT OF MOOD AND INCENTIVES ON NEGOTIATORS' JUDGEMENTS ABOUT NEGOTIATED TRANSFER PRICES

Author: LINDA CHANG, THE UNIVERSITY OF NEW SOUTH WALES EX = Experimental
Co-Author: Mandy Cheng, The University of New South Wales
Samual Ly, The University of New South Wales

MARF14

Chair: Neale O'Connor

Room: **Gala 1**

THE EFFECTS OF PERCEIVED FAIRNESS AND INTER-GROUP RELATIVE PERFORMANCE FEEDBACK ON WHISTLEBLOWING DECISIONS

Author: MARIA J. SANCHEZ EXPOSITO, UNIVERSITY PABLO DE OLAVIDE, SEVILLE EX = Experimental
Co-Author: Victor Maas, University of Amsterdam
David Naranjo-Gil, Universidad Pablo De Olavide

THE EFFECT OF MONITORING INTENSITIES ON MANAGERS' PROJECT EVALUATION DECISIONS

Author: IMRAN SYARIFUDDIN, GADJAH MADA UNIVERSITY EX = Experimental
Co-Author: Mahfud Sholihin, Gadjah Mada University
Ertambang Nahartyo, Gadjah Mada University

PROJECT CONTROL IN RECORD PRODUCTION DURING THE 1960S: RECORD PRODUCERS AS HYBRID ACCOUNTANTS

Author: DARREN JUBB, HERIOT-WATT UNIVERSITY EDINBURGH HI = History
Co-Author: William J. Jackson, Heriot-Watt University
Nicholas J. Paisey, Heriot-Watt University

APPROACHES TO VALIDATION AND EVALUATION IN QUALITATIVE STUDIES OF MANAGEMENT ACCOUNTING

Author: LILI-ANNE KIHN, UNIVERSITY OF TAMPERE HI = History
Co-Author: Eeva-Mari Ihantola, University of Tampere

SESSION: MA-RF Day and Time: Tuesday 28th April • 17:00-18:30

MARF13

Chair: Matthias Mahlendorf

Room: **Gala 2**

THE INFLUENCE OF ACCOUNTABILITY AND BALANCED SCORECARD FRAMING ON INVESTMENT DECISIONS

Author: NICOLA DALLA VIA, ERASMUS UNIVERSITY ROTTERDAM / ERIM EX = Experimental
Co-Author: Marcel Van Rinsum, RSM, Erasmus University
Paolo Perego, RSM, Erasmus University

PSYCHOSOCIAL AND NEUROBIOLOGICAL RESPONSES TO ACCOUNTING: EFFECTS OF FORMAL PERFORMANCE EVALUATION ON ENERGY MOBILIZATION

Author: LARS FRIMANSON, UPPSALA UNIVERSITY EX = Experimental
Co-Author: Ingrid Anderzén, Uppsala University

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WHAT GUIDES SUBJECTIVE PERFORMANCE EVALUATION: INCENTIVE PROVISION OR NORM ENFORCEMENT?

Author: ROBERT GILLENKIRCH, UNIVERSITY OF OSNABRÜCK EX = Experimental
Co-Author: Heike Kreienbaum, University of Osnabrueck

ACCOUNTING FOR FAIR COMPETITION BETWEEN PRIVATE AND PUBLIC SECTOR ARMAMENTS MANUFACTURERS IN VICTORIAN BRITAIN

Author: JOHN RICHARD EDWARDS, CARDIFF UNIVERSITY BUSINESS SCHOOL HI = History

THE CHIEF ACCOUNTANT AT GUINNESS, C. 1920-1940: THE PRECURSOR OF A MODERN-DAY CFO?

Author: MARTIN R. W. HIEBL, LINZ JOHANNES KEPLER UNIVERSITY HI = History
Co-Author: Martin Quinn, Dublin City University Business School
Carmen Martínez Franco, Universidad Politécnica de Cartagena

SESSION: **MA-RF** Day and Time: **Wednesday 29th April • 08:30-10:00**

MARF01 Chair: Thomas Günther Room: **Jura Crowne Plaza Hotel**

THROUGHPUT MODELLING IN PARTICIPATIVE BUDGETING

Author: FAISAL AL HUDITHI, HULL UNIVERSITY BUSINESS SCHOOL AM = Analytical / Modelling
Co-Author: Waymond Rodgers, University of Hull/University of Texas, El Paso

ACCOUNTING MEASURES ABILITY TO CAPTURE INTELLECTUAL CAPITAL

Author: ANDREEA BORDIANU, LEEDS UNIVERSITY BUSINESS SCHOOL AM = Analytical / Modelling

BRIDGING THE "REALITY GAP": FULL-COST PRICING AND PROFIT MAXIMIZATION

Author: GRAZIANO COLLIER, UNIVERSITY OF TRENTO AM = Analytical / Modelling
Co-Author: Paolo Collini, University of Trento

BEYOND WHAT? ON THE DIFFUSION OF BEYOND BUDGETING

Author: TROND BJORNENAK, NHH NORWEGIAN SCHOOL OF ECONOMICS CF = Case/Field Study

ACCOUNTANTS AND THEIR INTRA-ORGANISATIONAL COMMUNICATION CHALLENGES AND STRATEGIES: A NOT-FOR-PROFIT SECTOR PERSPECTIVE

Author: LYN DAFF, QUEENSLAND UNIVERSITY OF TECHNOLOGY CF = Case/Field Study
Co-Author: Lee Parker, RMIT University

SESSION: **MA-RF** Day and Time: **Wednesday 29th April • 10:15-11:45**

MARF02 Chair: Lan Guo Room: **Jura Crowne Plaza Hotel**

BIAS IN SUBJECTIVE PERFORMANCE EVALUATIONS - CURSE OR BLESSING FOR PERFORMANCE-BASED COMPENSATION?

Author: IRENE ESSERT, TU DORTMUND UNIVERSITY AM = Analytical / Modelling

DON'T KILL THE GOOSE THAT LAYS THE GOLDEN EGGS: STRATEGIC DELAY IN PROJECT COMPLETION

Author: SVETLANA KATOLNIK, HANNOVER UNIVERSITY AM = Analytical / Modelling
Co-Author: Jens Robert Schoendube, Leibniz Universitaet Hannover

GOAL CONGRUENCE AND PREFERENCE SIMILARITY BETWEEN PRINCIPAL AND AGENT WITH DIFFERING TIME HORIZONS – SETTING INCENTIVES UNDER RISK

Author: JOSEF SCHOSSER, UNIVERSITY OF PASSAU AM = Analytical / Modelling
Co-Author: Markus Grottko, University of Passau

RESOURCE ALLOCATIONS IN UK UNIVERSITIES - A CASE STUDY OF THREE UK UNIVERSITIES

Author: RUI DAI, UNIVERSITY OF BRISTOL CF = Case / Field Study
Co-Author: David Dugdale, University of Bristol
Stephen Lyne, University of Bristol

FROM THE DIVERSITY OF THE CHARACTERISTICS OF SMES TO THE DIVERSITY OF THEIR MANAGEMENT CONTROL SYSTEM: THE CASE OF AN ELABORATED PURCHASE DASHBOARD

Author: KATIA DANGEREUX, MONTPELLIER I UNIVERSITY CF = Case / Field Study
Co-Author: Philippe Chapellier, Montpellier II University
Fabienne Villeseque-Dubus, Perpignan University

SESSION: **MA-RF** Day and Time: **Wednesday 29th April • 11:45-13:15**

MARF09

Chair: Sander van Triest

Room: Jura Crowne Plaza Hotel

IMPLEMENTING A NEW BUDGETING PRACTISE IN A PUBLIC SECTOR ORGANIZATION

Author: PASI SYRIA, LAPPEENRANTA UNIVERSITY OF TECHNOLOGY CF = Case / Field Study
Co-Author: Satu Patari, Lappeenranta University of Technology
Helena Sjogren, Lappeenranta University of Technology
Vilma Kesanen, Lappeenranta University of Technology

THE SERVITIZATION OF MANUFACTURING: WHAT IS THE ROLE FOR MANAGEMENT ACCOUNTING?

Author: ANDREA TENUCCI, SANT'ANNA SCHOOL OF ADVANCED STUDIES CF = Case / Field Study
Co-Author: Teemu Laine, Cost Management Center, Tampere University of Technology

ANALYSIS OF THE REJECTION AND MISUSE OF MANAGEMENT TOOLS FOLLOWING THE INTRODUCTION OF A MANAGEMENT CONTROL SYSTEM IN SM

Author: CINDY ZAWADZKI, NEOMA BUSINESS SCHOOL CF = Case / Field Study
Co-Author: Thierry Nobre, EM Strasbourg

ENABLERS OF SENSE-MAKING AND RESPONDING AND THEIR IMPACT ON THE EFFECTIVENESS OF MANAGEMENT ACCOUNTING PRACTICES

Author: OGAN YIGITBASIOGLU, QUEENSLAND UNIVERSITY OF TECHNOLOGY SU = Survey

THE IMPACT OF ETHICS EDUCATION ON EARNINGS MANAGEMENT JUDGMENT: A QUASI-EXPERIMENTAL APPROACH

Author: AHMAD ZAKI, GADJAH MADA UNIVERSITY EX = Experimental
Co-Author: Mahfud Sholihin, Gadjah Mada University

AU

SESSION: **MA-RF** Day and Time: **Wednesday 29th April • 14:00-15:30**

MARF06

Chair: *Lili-Anne Kihn*

Room: **Jura Crowne Plaza Hotel**

ED

INFLUENCE OF BUDGETING STYLE ON EXECUTIVES' PERCEIVED USEFULNESS AND CRITICISMS OF BUDGETING

Author: *DANIEL MUCCI, UNIVERSITY OF SAO PAULO*

SU = Survey

Co-Author: *Fabio Frezatti, University of Sao Paulo*
Diogenes Bido, Mackenzie Presbyterian University

FA

CHANGES IN MANAGEMENT ACCOUNTING RELATED ROLES OF SMALL BUSINESS CHIEF FINANCIAL OFFICERS

Author: *PALL RIKHARDSSON, REYKJAVÍK UNIVERSITY*

SU = Survey

Co-Author: *Thorlakur Karlsson, Reykjavik University*
Catherine Elisabet Batt, Reykjavik University

FR

THE INFLUENCE OF INFORMATION AND SOCIAL-AFFECTIVE FACTORS ON DECISION IN ACCOUNTING ENVIRONMENT

Author: *ANA MARIA ROUX CESAR, MACKENZIE PRESBYTERIAN UNIVERSITY*

SU = Survey

Co-Author: *Gilberto Perez, Mackenzie Presbyterian University*

GV

DESIGN AND USE OF MANAGEMENT CONTROL SYSTEMS FOCUSED ON THE CUSTOMER: A STUDY OF BRAZILIAN COMPANIES FROM THE PERSPECTIVE OF CONTINGENCY THEORY

Author: *LILIANE CRISTINA SEGURA, MACKENZIE PRESBYTERIAN UNIVERSITY*

SU = Survey

Co-Author: *Flavio Roberto Mantovani, Mackenzie Presbyterian University*
Henrique Formigoni, Mackenzie Presbyterian University
Rute Abreu, Instituto Politecnico da Guarda

IS

PENNY WISE, POUND FOOLISH? PUBLIC SECTOR MANAGEMENT CONTROL IN TIMES OF AUSTERITY

Author: *BEREND VAN DER KOLK, UNIVERSITY OF GRONINGEN/ FACULTY OF ECONOMICS AND BUSINESS*

CF = Case / Field Study

Co-Author: *Henk Ter Bogt, University of Groningen*
Paula Van Veen-Dirks, University of Groningen

MA

SESSION: **MA-RF** Day and Time: **Wednesday 29th April • 15:45-17:15**

MARF05

Chair: *Svetlana Katolnik*

Room: **Jura Crowne Plaza Hotel**

PS

THE INFLUENCE OF ORGANIZATIONAL DESIGN AND NON-FINANCIAL PERFORMANCE MEASUREMENT ON GLOBAL PERFORMANCE

Author: *NATHALIE BENET, UNIVERSITY OF NICE-SOPHIA ANTIPOLIS*

SU = Survey

Co-Author: *Aude Deville, University of Nice-Sophia Antipolis*

SE

ACTUAL AND PERCEIVED LEVEL OF ERM IMPLEMENTATION IN NON-FINANCIAL COMPANIES – EMPIRICAL EVIDENCE ON THE IMPACT OF COMPANY CULTURE

Author: *EVELYN BRAUMANN, VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS* *SU = Survey*

Co-Author: *Anne D'Arcy, Vienna University of Economics and Business*

TX

DEBT PRESSURE AND THE CHOICE OF INTERACTIVE CONTROL SYSTEMS

Author: ELENA DE LAS HERAS, AUTONOMOUS UNIVERSITY OF MADRID SU = Survey
 Co-Author: Beatriz Garcia Osmá, Universidad Autónoma de Madrid
 Jacobo Gomez, Universidad Autónoma de Madrid
 Elena De Las Heras, Universidad Autónoma de Madrid

INVOLVING MANAGERS TO REDUCE BARRIERS TO PERFORMANCE MEASUREMENT SYSTEM INNOVATION

Author: KLAUS DERFUSS, UNIVERSITY OF HAGEN SU = Survey
 Co-Author: Daniel Sauer, University of Hagen
 Jorn Littkemann, University of Hagen

ADOPTION AND BENEFITS OF LIFE CYCLE COSTING IN GERMAN FIRMS

Author: KATJA MÖSLANG, BAYREUTH UNIVERSITY SU = Survey
 Co-Author: Thorsten Knauer, Bayreuth University

SESSION: **MA-RF** Day and Time: **Thursday 30th April • 08:30-10:00**

MARF04 Chair: Elaine Harris Room: Jura Crowne Plaza Hotel

REPORTING ON INTANGIBLE ASSETS: A CRITICAL REVIEW

Author: FRANCISCA CASTILLA POLO, UNIVERSITY OF JAÉN IC = Interdisciplinary / Critical
 Co-Author: Dolores Gallardo-Vazquez, University of Extremadura

BRINGING POWER, INTERESTS AND RULES TO OIE: A MODEL OF RULE-BASED ACTION

Author: JOAO PEDRO OLIVEIRA, UNIVERSITY OF PORTO IC = Interdisciplinary / Critical
 Co-Author: William Nixon, University of Dundee

MARKET DEFINED INNOVATION SUCCESS

Author: BORIS D. PLÜSCHKE, BAYREUTH UNIVERSITY IC = Interdisciplinary / Critical
 Co-Author: Markus Grottko, University of Passau, Chair of Taxation

THE EFFECTS OF SEVERE ECONOMIC CRISIS ON BUDGETING PRACTICES IN COMPANIES: A LONGITUDINAL STUDY

Author: CATHERINE ELISABET BATT, REYKJAVÍK UNIVERSITY SU = Survey
 Co-Author: Páll Ríkharðsson, Reykjavík University
 Þorlákur Karlsson, Reykjavík University

THE RELATIONSHIP BETWEEN CONTROL AND INNOVATION: AN EXPLANATION BASED ON KNOWLEDGE CREATION

Author: ADEL BELDI, IÉSEG SCHOOL OF MANAGEMENT SU = Survey
 Co-Author: Olivier De La Villaremois, Sorbonne Business School, Paris, France
 Kerim Karmeni, LEM /LaREMFiQ, University of Sousse, Tunisia
 Faysal Mansouri, LaREMFiQ, University of Sousse, Tunisia

SESSION: **MA-RF** Day and Time: **Thursday 30th April • 10:15-11:45**

MARF07

Chair: *Jonas Heese*

Room: **Jura Crowne Plaza Hotel**

ACCOUNTING FOR RESEARCH: ACADEMIC RESPONSES TO RESEARCH PERFORMANCE DEMANDS IN AN AUSTRALIAN UNIVERSITY

Author: *JAMES GUTHRIE, MACQUARIE UNIVERSITY*
 Co-Author: *James Guthrie, Macquarie University*
Ann Sardesia, Central Queensland University
Helen Irvine, Queensland University of Technology
Stuart Tooley, Queensland University of Technology

CF = Case / Field Study

UNCONTROLLABLE RISK AND MANAGEMENT CONTROL SYSTEM DESIGN: EXPLORING ON-TIME DELIVERING PERFORMANCE IN A MANUFACTURING FIRM

Author: *ALLAN HANSEN, COPENHAGEN BUSINESS SCHOOL*
 Co-Author: *Linn Gevoll, Copenhagen Business School*
Ivar Friis, Copenhagen Business School
Tamas Vamosi, Copenhagen Business School

CF = Case / Field Study

THE CONSTRUCTION OF PERSUASIVENESS OF SELF-ASSESSMENT BASED POST-COMPLETION AUDITING REPORTS

Author: *JARI HUIKKU, AALTO UNIVERSITY SCHOOL OF BUSINESS*
 Co-Author: *Kari Lukka, Turku School of Economics; University of Turku*

CF = Case / Field Study

ERM AND CHANGES IN CAPITAL ALLOCATION PRACTICES – THE CASE OF A LARGE NON-LIFE INSURANCE COMPANY

Author: *MIRNA JABBOUR, ANGLIA RUSKIN UNIVERSITY*
 Co-Author: *Magdy Abdel-Kader, Anglia Ruskin University*

CF = Case / Field Study

ADAPTING TO CRISIS: THE MOTION OF MANAGEMENT CONTROL IN A GREEK HOTEL-CHAIN

Author: *GEORGIOS MAKRYGIANNAKIS, CRETE, TEI*

CF = Case / Field Study

SESSION: **MA-RF** Day and Time: **Thursday 30th April • 11:45-13:15**

MARF08

Chair: *Karl Saebjorn Kjollesdal*

Room: **Jura Crowne Plaza Hotel**

THE TRIUMPH OF THE HUMBLE CRO

Author: *ANETTE MIKES, LAUSANNE UNIVERSITY / HEC LAUSANNE*

CF = Case / Field Study

COST CALCULATION IN HOSPITALS: DOES THE TDABC MODEL EFFECTIVELY COMBINE COMPLEXITY AND SIMPLICITY?

Author: *NICOLAS PETIT, UNIVERSITY OF RENNES 1*
 Co-Author: *Charles Ducrocq, University of Rennes I*

CF = Case / Field Study

DIFFUSION, DECOUPLING, AND DISSEMINATION - CONTROLLING TOOL USAGE IN MAINLAND CHINESE ENTERPRISES

Author: ROLF RITSERT, GERMAN POLICE UNIVERSITY MÜNSTER
Co-Authors: Robert C Rickards, German Police University

CF = Case / Field Study

FROM THE GLOBAL TO THE LOCAL: THE IMPACT OF AUSTRALIA'S RESEARCH EVALUATION EXERCISE ON A UNIVERSITY'S CONTROL SYSTEM

Author: ANN SARDESAI, CENTRAL QUEENSLAND UNIVERSITY
Co-Author: Helen Irvine, Queensland University of Technology
Stuart Tooley, Queensland University of Technology
James Guthrie, Macquarie University

CF = Case / Field Study

RESPONSIBILITY ACCOUNTING SYSTEM AS A BELIEF SYSTEM

Author: NORIO SAWABE, KYOTO UNIVERSITY
Co-Author: Sumitaka Ushio, Chukyo University

CF = Case / Field Study

SESSION: **MA-RF** Day and Time: **Thursday 30th April • 14:00-15:30**

MARF03

Chair: Allan Hansen

Room: Jura Crowne Plaza Hotel

UNVERIFIABLE IDENTITY AND INCENTIVE CONTRACTS

Author: TOSHIKI WAKABAYASHI, WASEDA UNIVERSITY

AM = Analytical / Modelling

MANAGERIAL EMPIRE BUILDING AND THE BUDGETING PROCESS

Author: KATRIN WEISKIRCHNER-MERTEN, GRAZ KARL-FRANZENS UNIVERSITY AM = Analytical / Modelling

ACCOUNTING AND THE PRACTICES OF SUPPLY CHAIN STRATEGY IN THE UK RETAIL SECTOR

Author: SAMAR EL SAYAD, UNIVERSITY OF GLASGOW
Co-Author: Danture Wickramasinghe, University of Glasgow
Greg Stoner, University of Glasgow

CF = Case / Field Study

PERFORMANCE MEASUREMENT AND CONTROL SYSTEMS IN GLOBAL AUDIT FIRMS - COMPARATIVE CASE STUDIES FROM GERMANY AND ITALY

Author: CHRISTOPH ENDENICH, IESEG SCHOOL OF MANAGEMENT
Co-Author: Angelo Ditillo, Bocconi University
Andreas Hoffjan, TU Dortmund University

CF = Case / Field Study

THE REASONS BEHIND COSTING SYSTEM USE IN NON-PROFIT ORGANISATIONS IN NEW ZEALAND

Author: CAROLYN FOWLER, VICTORIA UNIVERSITY OF WELLINGTON
Co-Author: Yih Ling Tan

CF = Case / Field Study

SESSION: **MA-RF** Day and Time: **Thursday 30th April • 15:30-17:00**

MARF10

Chair: *Raef Lawson*

Room: **Jura Crowne Plaza Hotel**

SUBJECTIVE BONUS AND TARGET DIFFICULTY IN BUDGET BASED INCENTIVE CONTRACTS

Author: *CARMEN ARANDA, UNIVERSITY OF NAVARRA*

EA = Empirical Archival

Co-Author: *Javier Arellano, University of Navarra
Antonio Davila, IESE Business School*

STRATEGY IMPLEMENTATION BY PERFORMANCE MEASURE DISAGGREGATION: EVIDENCE FROM A QUASI-FIELD EXPERIMENT IN SALES RETAILING

Author: *MARTIN ARTZ, FRANKFURT SCHOOL OF FINANCE & MANAGEMENT*

EA = Empirical Archival

Co-Author: *Johannes Habel, ESMT Berlin
Sascha Alavi, University of Bochum
Jan Wieseke, University of Bochum*

CORPORATE PROVISION OF INCENTIVES FOR THE ATTAINMENT OF ENVIRONMENTAL TARGETS

Author: *GIOVANNI BATTISTA DERCHI, LAUSANNE UNIVERSITY / HEC LAUSANNE*

Co-Author: *Daniel Oyon, Lausanne University/HEC Lausanne*

EA = Empirical Archival

THE ROLE OF DIFFERENT VALUE-BASED MANAGEMENT IMPLEMENTATIONS AND THEIR EFFECTS ON VALUE DRIVERS AND FIRM PERFORMANCE

Author: *MARKUS DIRMHIRN, UNIVERSITY OF PASSAU*

EA = Empirical Archival

Co-Author: *Robert Obermaier, University of Passau*

IS DELIBERATE COST STICKINESS ECONOMICALLY JUSTIFIABLE IN THE PRESENCE OF ADJUSTMENT COSTS?

Author: *KIRA HOFFMANN, COPENHAGEN BUSINESS SCHOOL*

EA = Empirical Archival

Collected Papers



PUBLIC SECTOR ACCOUNTING

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SESSION: **PS-PSD** Day and Time: **Thursday 30th April • 15.30-17.00**

PSPSD01 Chair: *Julian Chamizo-Gonzalez* Room: **Lomond Auditorium**

Justifying Accounting Change: How Global Discourses Win Organisational Legitimation

Discussant: *Ileana Steccolini*
 Author: *MARIANNUNZIATA LIGUORI, QUEEN'S UNIVERSITY BELFAST* CF = Case / Field Study
 Co-Author: *Noel Hyndman, Queen's University Belfast*

The Discharge Of Accountability By Social Enterprise Organisations: Do As We Say, Not As We Do

Discussant: *Louise Kloot*
 Author: *MARTIN KELLY, QUEEN'S UNIVERSITY BELFAST* IC = Interdisciplinary / Critical
 Co-Author: *Ciaran Connolly, Queen's University Belfast*

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SESSION: **PS-PS** Day and Time: **Tuesday 28th April • 13.45-15.15**

PSPS01

Chair: *Delfina Rosa Da Rocha Gomes*

Room:

Lomond Auditorium

Blame Game Or Dialogue! Financial, Professional And Democratic Accountabilities In A Complex Health Care Setting

Author: *JUKKA PELLINEN, UNIVERSITY OF JYVASKYLA*

CF = Case / Field Study

Co-Author: *Toni Mättö, University of Jyväskylä
Kari Sippola, University of Jyväskylä
Antti Rautiainen, University of Jyväskylä*

Failure To Institutionalize Clinical Budgeting Practices In An Irish Hospital

Author: *GERARDINE DOYLE, UNIVERSITY COLLEGE DUBLIN*

CF = Case / Field Study

Co-Author: *John Burns, University of Exeter*

Insights Into Performance- Based Budgeting: A Literature Review And A Research Agenda

Author: *SARA GIOVANNA MAURO, SANT'ANNA SCHOOL OF ADVANCED STUDIES EA = Empirical Archival*

Co-Author: *Lino Cinquini, Sant'Anna School of Advanced Studies
Giuseppe Grossi, Kristianstad University*

SESSION: **PS-PS** Day and Time: **Tuesday 28th April • 15.30-17.00**

PSPS02

Chair: *Margaret Greenwood*

Room:

Lomond Auditorium

Discursive Struggles Over Organisational Restructuring In A Public-Private Partnership: The Case Of London Underground

Author: *DORIS MERKL-DAVIES, WALES UNIVERSITY / BANGOR*

IC = Interdisciplinary / Critical

Co-Author: *Emma Hughes, Bangor University
Tony Dobbins, Bangor University*

The Relationship Between Trust And Contract Within Externalized Public Service Provision: How Does Closeness Matter?

Author: *DANUELA ARGENTO, KRISTIANSTAD UNIVERSITY*

CF = Case / Field Study

Co-Author: *Peeter Peda, University of Turkey*

SESSION: **PS-PS** Day and Time: **Tuesday 28th April • 17.00-18.30**

PSPS03

Chair: *Dorothea Greiling*

Room:

Lomond Auditorium

A Survival Analysis Of Privatisation Of Municipal Solid Waste Collection Services. Modeling The Impact Of The Great Recession And Fiscal Stress

Author: *ANA MARÍA PLATA DÍAZ, UNIVERSITY OF GRANADA*

EA = Empirical Archival

Co-Author: *José Luis Zafra-Gómez, University of Granada
Juan Carlos Garrido-Rodríguez, University of Granada
Emilio De La Higuera-Molina, University of Granada
Gemma Pérez-López, University of Granada
Antonio Manuel López- Hernández, University of Granada*

The Effect Of Ownership Types On Hospital Efficiency

Author: CHAD KWON, THE UNIVERSITY OF TEXAS-PAN AMERICAN
Co-Author: Haiyan (helen) Zhou, The University of Texas Pan American

EA = Empirical Archival

SESSION: **PS-PS** Day and Time: **Thursday 30th April • 10.15-11.45**

PSPS04

Chair: Toomas Haldma

Room:

Lomond Auditorium

Applying Benford'S Law To Npos' Financial Statements

Author: TOM VAN CANEGHEM, K.U.LEUVEN

EA = Empirical Archival

The Use Of Financial Information By Donors In Poland: The Example Of The Donations Of 1% Of Income Tax

Author: EWELINA ZARZYCKA, LODZ UNIVERSITY
Co-Author: Halina Waniak-Michalak, Lodz University, Faculty of Management

SU = Survey

Can ICT Be A Tool For Public Authorities To Manage Public Resources More Efficiently?

Author: MARIA DEL ROCIO MORENO ENGUIX, MURCIA UNIVERSITY
Co-Author: Laura Lorente Bayona, University of Murcia

EA = Empirical Archival

SESSION: **PS-PS** Day and Time: **Thursday 30th April • 11.45-13.15**

PSPS05

Chair: Martin Kelly

Room:

Lomond Auditorium

The Cost Of Sovereign Debt In Economic Crisis Times

Author: MARÍA-DOLORES GUILLAMÓN, MURCIA UNIVERSITY
Co-Author: Francisco Bastida, Murcia University
Bernardino Benito, Murcia University
Ana-María Ríos, Murcia University

EA = Empirical Archival

Are Political Factor Influencing On Sustainability Of Local Governments? An Empirical Study

Author: MANUEL PEDRO RODRÍGUEZ BOLÍVAR, UNIVERSITY OF GRANADA
Co-Author: Andrés Navarro Galera, University of Granada
María Deseada López Subirés, University of Granada
Laura Alcaide Muñoz, University of Granada

EX = Experimental

An Explanation Of Local Government Debt In Spain Based On Internal Control System

Author: JOAQUIN HERNANDEZ, MURCIA UNIVERSITY
Co-Author: Ester Gras, University of Murcia
Mercedes Palacios, University of Murcia

EA = Empirical Archival

SESSION: **PS-PS** Day and Time: Thursday 30th April • 14.00-15.30

PSPS06

Chair: Louise Kloot

Room:

Lomond Auditorium

Why Do Politicians And Managers Use Performance Information In Rational Or Symbolic Ways? Does This Matter For Performance?

Author: ILEANA STECCOLINI, BOCCONI UNIVERSITY

EA = Empirical Archival

Co-Author: Iris Saliterer, Alpen Adria University, Klagenfurt

Mariafrancesca Sicilia, Università di Bergamo

Earnings Management By Non-Profit Organizations: Evidence From Uk Charities

Author: TEEROOVEN SOOBAROYEN, UNIVERSITY OF SOUTHAMPTON

EA = Empirical Archival

Co-Author: Tam Nguyen, University of Southampton

Regulatory Incentives And Accruals Quality: Evidence From English National Health Service Foundation Trusts

Author: MARGARET GREENWOOD, BATH UNIVERSITY

EA = Empirical Archival

Co-Author: Richard Baylis, Cardiff University

AU

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SESSION: **PS-RF** Day and Time: **Tuesday 28th April • 13:45-15:15**

PSRF02

Chair: *Ileana Steccolini*

Room: **Katrine**

Property Bubble, Urban Development Revenue And Political Corruption In Local Governments

Author: *BERNARDINO BENITO, UNIVERSITY OF MURCIA*

EA = Empirical Archival

Co-Author: *Francisco Bastida, University of Murcia
María-Dolores Guillamón, University of Murcia
Ana-Maria Ríos, University of Murcia*

ED

FA

Sustainability Reporting In The Austrian, German, And Swiss Public Sector

Author: *DOROTHEA GREILING, LINZ JOHANNES KEPLER UNIVERSITY*

EA = Empirical Archival

Co-Author: *Albert Traxler, Johannes Kepler University Linz
Sandra Stoetzer, Johannes Kepler University Linz*

The Causes Of Public Participation In The Central Government Budget Process

Author: *ANA MARÍA RÍOS-MARTÍNEZ, MURCIA UNIVERSITY*

EA = Empirical Archival

Co-Author: *Francisco Bastida, University of Murcia
Bernardino Benito, University of Murcia
María-Dolores Guillamón, University of Murcia*

FR

GV

U.S. Fund Accounting Through The Lens Of History

Author: *ALDO PAVAN, UNIVERSITY OF CAGLIARI*

HI = History

Co-Author: *Bernadette Dessalvi, University of Cagliari
Paola Paglietti, University of Verona*

IS

SESSION: **PS-RF** Day and Time: **Thursday 30th April • 11:45-13:15**

PSRF01

Chair: *Ogan Yigitbasioglu*

Room: **Katrine**

Enhancing Third Sector Accountability Through Accounting – A Review Of Regulations And Practices In German-Speaking Countries

Author: *JOSEF BAUMÜLLER, VIENNA UNIVERSITY*

AM = Analytical / Modelling

Co-Author: *Nikolai Haring, University of Applied Sciences of the Viennese Chamber of Commerce*

MA

The Introduction Of Public Sector Consolidated Financial Statements In Austria

Author: *BARBARA SCHALLMEINER, VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS*

AM = Analytical / Modelling

Cost Accounting Implementation Within The State Administration, Between Usefulness And Legal Obligation. The French Ministry Of Defense Case

Author: *LAURENT CABANES, PARIS DAUPHINE UNIVERSITY*

CF = Case/Field Study

PS

SE

The Process Of Accounting Change In A Local Government: An Analysis From The Institutional Theory Perspective

Author: *LUCIANO REIS, STATE UNIVERSITY OF LONDRINA*

CF = Case/Field Study

Co-Author: *Carlos Eduardo Facin Lavarda, Regional University of Blumenau - FURB*

TX

SESSION: **PS-RF** Day and Time: **Thursday 30th April • 15:30-17:00**

PSRF03

Chair: *Torbjorn Tagesson*

Room: **Katrine**

Accounting Colonization And Emancipation: Contrasting Cases From Nigerian Public Service Organizations

Author: *JIM HASLAM, NEWCASTLE UNIVERSITY*

IC = Interdisciplinary / Critical

Co-Author: *Laurence Ferry, Newcastle University
Sonja Gallhofer, University of Glasgow
Stuart Green, Durham University*

Online Financial Disclosure As An Accountability Mechanism For Ngos Across The Globe

Author: *JOSÉ ALONSO BORBA, FEDERAL UNIVERSITY OF SANTA CATARINA*

SU = Survey

Co-Author: *Kevin Good, UFSC - Federal University of Santa Catarina
Lucas Maragno, UFSC - Federal University of Santa Catarina
Denize Minatti Ferreira, UFSC - Federal University of Santa Catarina
Ernesto Vicente, UFSC - Federal University of Santa Catarina*

Legal Assurance Or Performance Tool? Using Institutional Theory To Explain Perception Of The Local Government Consolidated Report

Author: *CRISTIAN CARINI, UNIVERSITY OF BRESCIA*

SU = Survey

Co-Author: *Davide Giacomini, University of Brescia
Claudio Teodori, University of Brescia*

Frs 30 Heritage Assets In The United Kingdom - Success Or Failure?

Author: *LENKA KRUPOVA, ANGLIA RUSKIN UNIVERSITY*

SU = Survey

Sustainability Information In Anglo Saxon And South European Local Governments. Influencing Factors.

Author: *FRANCISCO JOSÉ ALCARAZ QUILES, UNIVERSITY OF GRANADA*

CF = Case/Field Study

Co-Author: *Andrés Navarro-Galera, University of Granada
David Ortiz-Rodriguez, University of Granada*

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Collected Papers



SOCIAL AND ENVIRONMENTAL ACCOUNTING

PSD – Parallel Sessions with Discussants	156
PS – Parallel Sessions	157
RF – Research Forum Sessions	161

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SESSION: **SE-PSD** Day and Time: **Tuesday 28th April • 15.30-17.00**
SEPSD01

Chair: *Michele Andreaus*

Room: **Dochart 2**
PERFORMANCE MANAGEMENT IN A NGO: IT'S COMPLICATED

Disussant: *Michelle Rodrigue*

Author: *POH CHYE PAUL YAP, MONASH UNIVERSITY*
CF = Case / Field Study

Co-Author: *Aldonio Ferreira, Monash University*
ELITE INVESTMENT NETWORKS AND THE RISE OF SOCIAL IMPACT REPORTING IN UK SOCIAL PURPOSE ORGANISATIONS

Discusstant: *Tomo Suzuki*
IC = Interdisciplinary / Critical

Author: *Julia Morley, THE LONDON SCHOOL OF ECONOMICS AND POLITICAL SCIENCE*
SEPSD02

Chair: *Maria Balatbat*

Room: **Boisdale 2**
STAKEHOLDER ENGAGEMENT AND CSR INFORMATION COMMUNICATION ON SOCIAL MEDIA: THE CASE OF TWITTER AND THE SPANISH BANKING INDUSTRY

Discussant: *Giovanna Michelin*

Author: *PABLO GOMEZ CARRASCO, AUTONOMOUS UNIVERSITY OF MADRID* *EA = Empirical Archival*

Co-Author: *Encarna Guillamon-Saorin, Universidad Carlos III de Madrid*
Beatriz Garcia Osma, Universidad Autonoma de Madrid
THE SUSTAINABILITY MANAGEMENT DISCLOSURE IN THE INTEGRATED REPORTING

Discussant: *Real Labelle*

Author: *GAIA MELLONI, UNIVERSITY OF VERONA*
EA = Empirical Archival

Co-Author: *Alessandro Lai, University of Verona*
Riccardo Stacchezzini, University of Verona

SESSION: **SE-PS** Day and Time: **Tuesday 28th April • 13.45-15.15**

SEPS05

Chair: *Even Fallan*

Room: **Dochart 2**

PROFESSORS ON THE BOARD: DO THEY CONTRIBUTE TO SOCIETY OUTSIDE THE CLASSROOM?

Author: CHARLES CHO, ESSEC BUSINESS SCHOOL PARIS
 Co-Author: Jay Heon Jung, KAIST College of Business
 Byungjin Kwak, KAIST College of Business
 Jaywon Lee, KAIST College of Business
 Choong-Yuel Yoo, KAIST College of Business

EA = Empirical Archival

EMPLOYMENT OUTSIDE THE PROFESSIONAL ACCOUNTANCY SERVICE FIRM: THE FLEXIBLE FRIEND OF THE FEMALE ACCOUNTANT?

Author: ELIZABETH GAMMIE, ABERDEEN ROBERT GORDEN
 UNIVERSITY / ABERDEEN BUSINESS SCHOOL
 Co-Author: Rosalind Whiting, University of Otago
 Morag Matson, The Robert Gordon University

SU = Survey

SESSION: **SE-PS** Day and Time: **Tuesday 28th April • 17.00-18.30**

SEPS07

Chair: *Sonja Gallhofer*

Room: **Dochart 2**

ATTRIBUTES OF CARBON REPORTING OF US FIRMS: HOW ARE THEY RELATED TO FINANCIAL REPORTING QUALITY?

Author: DANIELA SENKL, UNIVERSITY OF HAMBURG
 Co-Author: Frank Schiemann, University of Hamburg

EA = Empirical Archival

FAIR-VALUE RECOGNITION OF ENVIRONMENTAL LIABILITIES BY NATURAL RESOURCE COMPANIES

Author: YUE LI, UNIVERSITY OF TORONTO
 Co-Author: Bruce Mcconomy, Wilfrid Laurier University
 Thomas Schneider, University of Alberta

EA = Empirical Archival

VALUE RELEVANCE OF ENVIRONMENTAL PROVISIONS PRE AND POST IFRS

Author: REAL LABELLE, HEC MONTREAL
 Co-Author: Matthew Wegener, HEC Montréal

EA = Empirical Archival

SESSION: **SE-PS** Day and Time: **Wednesday 29th April • 08.30-10.00**

SEPS08

Chair: *Nikolai Haring*

Room: **Dochart 2**

THE CAUSAL LINKS BETWEEN VOLUNTARY CSR DISCLOSURE AND INFORMATION ASYMMETRY. THE MODERATING ROLE OF THE STAKEHOLDER PROTECTION

Author: JENNIFER MARTÍNEZ FERRERO, UNIVERSITY OF SALAMANCA
 Co-Author: Beatriz Cuadrado-Ballesteros, University of Salamanca
 Luis-Andrés Vaquero-Cacho, University of Salamanca
 Isabel-María García-Sánchez, University of Salamanca

EA = Empirical Archival

PROPOSAL OF AN INTERNATIONAL HUMAN CAPITAL REPORTING GRID TO IMPROVE THE VALORISATION OF HUMAN RESOURCES

Author: ELENA M. BARBU, GRENoble II UNIVERSITY / ESA / CERAG SU = Survey
 Co-Author: Nicoleta Ienciu, Babes-Bolyai University
 Marie-Hélène Bihl, Grenoble II University

INTEGRATED REPORTING AND THE VALUE RELEVANCE OF NON FINANCIAL INFORMATION. EMPIRICAL EVIDENCE FROM SOUTH AFRIC

Author: FEDERICA DONI, UNIVERSITY OF MILANO-BICOCCA EA = Empirical Archival
 Co-Author: Andrea Gasperini, NIBR (WICI Italy) and AIAF "Mission Intangibles"

SESSION: **SE-PS** Day and Time: **Wednesday 29th April • 15.45-17.15**

SEPS06 Chair: *Federica Doni* Room: **Dochart 1**

THE MODERATING EFFECT OF CULTURAL VALUES ON THE RELATIONSHIP BETWEEN CORPORATE SOCIAL PERFORMANCE AND CORPORATE FINANCIAL PERFORMANCE

Author: KEVIN VEENSTRA, MCMASTER UNIVERSITY EA = Empirical Archival
 Co-Author: Wei Shi, Rice University

ACCOUNTING, SPIRIT AND PROFITS: EXPLORING THE INTERRELATIONSHIP BETWEEN ACCOUNTING AND THE SPIRITUALITY IN THE WORKPLACE MOVEMENT

Author: SONJA GALLHOFER, GLASGOW UNIVERSITY / BUSINESS SCHOOL IC = Interdisciplinary / Critical

CONSISTENCY OF CSR ACTIVITIES AND FIRM VALUE

Author: WOO JAE LEE, KOREA UNIVERSITY BUSINESS SCHOOL EA = Empirical Archival
 Co-Author: Seong Ho Bae, Kyungpook National University
 Kwang Hwa Jeong, Korea University
 Seok Woo Jeong, Korea University

SESSION: **SE-PS** Day and Time: **Thursday 30th April • 10.15-11.45**

SEPS01 Chair: *Elena M. Barbu* Room: **Dochart 1**

"LET HE WHO IS WITHOUT SIN, CAST THE FIRST STONE"- RIVALRY AS A REASON FOR VOLUNTARY DISCLOSURE FIRM'S CORRUPTION

Author: MANUEL NUNEZ-NICKEL, CARLOS III UNIVERSITY, MADRID EA = Empirical Archival
 Co-Author: Susana Gago-Rodriguez, Carlos III University, Madrid
 Gilberto Márquez-Illescas, Clarkson University, US

VOLUNTARY DISCLOSURE AND INVESTOR REACTIONS TO DOWNSIZING ANNOUNCEMENTS: A LEGITIMACY PERSPECTIVE

Author: Marie-Anne Verdier, UNIVERSITY OF TOULOUSE I CAPITOLE EA = Empirical Archival
 Co-Author: Emmanuelle Nègre, University of Toulouse 3 Paul Sabatier

SESSION: **SE-PS** Day and Time: Thursday 30th April • 11.45-13.15

SEPS02

Chair: *Sylvie Berthelot*

Room: **Dochart 1**

ANALYSIS OF GREENHOUSE GASES EMISSIONS DISCLOSURES BY RUSSIAN CORPORATIONS

Author: *ROZA SAGITOVA, HERIOT-WATT UNIVERSITY EDINBURGH* IC = Interdisciplinary / Critical
 Co-Author: *Audrey Paterson, Heriot-Watt University*
Jim Haslam, Newcastle University
Akira Yonekura, Heriot-Watt University

CARBON DISCLOSURE: A SYSTEMATIC REVIEW OF AN EMERGING FIELD OF RESEARCH

Author: *DANIEL REIMSBACH, DUESSELDORF UNIVERSITY* IC = Interdisciplinary / Critical
 Co-Author: *Rüdiger Hahn, University of Kassel*
Frank Schiemann, University of Hamburg

INVESTIGATING THE "FATE" OF INTELLECTUAL CAPITAL INDICATORS THROUGH SOCIOLOGY OF WORTH: A CASE STUDY

Author: *MARCO MONTEMARI, POLYTECHNICAL UNIVERSITY OF MARCHE* CF = Case / Field Study
 Co-Author: *Maria Serena Chiacchi, Polytechnical University of Marche*

SESSION: **SE-PS** Day and Time: Thursday 30th April • 14.00-15.30

SEPS03

Chair: *Lina Dagilienė*

Room: **Dochart 1**

MANAGERIAL VIEWS ON SUSTAINABILITY REPORTING AND LACK THEREOF

Author: *PRABANGA THORADENIYA, MONASH UNIVERSITY* CF = Case / Field Study
 Co-Author: *Janet Lee, Australian National University*
Rebecca Tan, Australian National University
Aldonio Ferreira, Monash University

ISLAMIC ETHICS FOR ENVIRONMENTAL RESPONSIBILITY: WHAT DOES QUR'AN SAY?

Author: *AKRUM EKARA HELFAYA, KEELE UNIVERSITY* SU = Survey
 Co-Author: *Akrum Helfaya, Keele University, UK & Damanhour University, Egypt*
Amr Kotb, Anglia Ruskin University
Rasha Hanafi, Cairo University

SUSTAINABILITY REPORTING IN THE ARAB MIDDLE EAST COUNTRIES: THE CASE OF EGYPTIAN BANKING SECTOR

Author: *MOHAMED OSMAN, QATAR UNIVERSITY* IC = Interdisciplinary / Critical

SESSION: **SE-PS** Day and Time: **Thursday 30th April • 15.30-17.00**
SEPS04

Chair: *Ignace De Beelde*

Room: **Dochart 1**
THE RELATION BETWEEN SUSTAINABILITY ASSURANCE AND SUSTAINABILITY REPORT RESTATEMENTS: IS ASSURANCE IMPROVING THE CREDIBILITY OF REPORTING?

Author: GIOVANNA MICHELON, UNIVERSITY OF EXETER
Co-Author: Andrea Romi, Texas Tech University

EA = Empirical Archival

THE NATURE OF MANAGERIAL CAPTURE IN SUSTAINABILITY ASSURANCE ENGAGEMENTS

Author: KATRIN HUMMEL, UNIVERSITY OF ZÜRICH
Co-Author: Christian Schlick, University of Zurich

EA = Empirical Archival

THE MARKET-VALUE EFFECTS OF GHG EMISSIONS, ASSURANCE AND ASSURANCE PROVIDER: AN INTERNATIONAL STUDY

Author: MARIA BALATBAT, THE UNIVERSITY OF NEW SOUTH WALES
Co-Author: Sudipta Bose, The University of New South Wales (UNSW)
Wendy Green, The University of New South Wales (UNSW)

EA = Empirical Archival

SESSION: **SE-RF** Day and Time: **Wednesday 29th April • 08.30-10.00**

SERF01

Chair: *Katrin Hummel*

Room: **Shuna Crowne Plaza**

TOWARD AN INTEGRATED ACCOUNTABILITY MODEL FOR NON-PROFIT ORGANIZATIONS

Author: *MICHELE ANDREAUS, UNIVERSITY OF TRENTO*

AM = Analytical / Modelling

Co-Author: *Ericka Costa, University of Trento*

INTEGRATION OF SUSTAINABILITY REPORTING AND PERFORMANCE MEASUREMENT SYSTEM IN SMES: A LITERATURE REVIEW AND RESEARCH AGENDA

Author: *LINA KLOVIENE, KAUNAS UNIVERSITY OF TECHNOLOGY*

AM = Analytical / Modelling

Co-Author: *Maria Teresa Speziale, University of Bologna, Italy*

IS CONTINUOUS TRAINING IN ACCOUNTING AND FINANCE NEEDED FOR MICRO – BUSINESSES SUSTAINABILITY? EMPIRICAL EVIDENCE FROM THE DEMOCRATIC REPUBLIC OF CONGO (DRC)

Author: *ELENA URQUIA, COMPLUTENSE UNIVERSITY OF MADRID*

CF = Case / Field Study

Co-Author: *Jean De Dieu Madangi, Bwato Ngo*

Flavien Muzumanga, Kivuvu Ngo

ARE ENVIRONMENT, SOCIAL, GOVERNANCE (ESG) SCORES GOOD PREDICTORS OF HIGH PERFORMANCE COMPANIES ?

Author: *STEPHANE TREBUCQ, BORDEAUX IV UNIVERSITY / IAE GRADUATE MANAGEMENT SCHOOL,*

Co-Author: *FrederiqueBardinet-Evraert, University of Bordeaux / IAE*

MB = Market Based

Serge Evraert, University of Bordeaux / IAE

SESSION: **SE-RF** Day and Time: **Wednesday 29th April • 10.15-11.45**

SERF02

Chair: *Łukasz Matuszak*

Room: **Shuna Crowne Plaza**

THE ROLE OF COUNTRY- AND FIRM-LEVEL DETERMINANTS IN EXPLAINING ENVIRONMENTAL, SOCIAL AND GOVERNANCE DISCLOSURE

Author: *MARIA ASSUNTA BALDINI, UNIVERSITY OF FLORENCE*

EA = Empirical Archival

Co-Author: *Lorenzo Dal Maso, University of Florence*
Giovanni Liberatore, University of Florence
Francesco Mazzi, University of Florence
Simone Terzani, University of Perugia

CONTENT TRENDS IN SUSTAINABILITY REPORTING: A CANADIAN INDUSTRY-BASED ANALYSIS

Author: *SYLVIE BERTHELOT, UNIVERSITY OF SHERBROOKE*

EA = Empirical Archival

Michel Coulmont, Université de Sherbrooke

Vanessa Serret, Université de Bretagne-Sud

THE IMPACT OF NATIONAL CULTURE ON GLOBAL REPORTING INITIATIVE APPLICATION LEVELS

Author: *MICHEL COULMONT, UNIVERSITY OF SHERBROOKE*

EA = Empirical Archival

Stacey Loomis, University of Shebrooke

Sylvie Berthelot, University of Shebrooke

COMPANIES' RESPONSES TO INSTITUTIONAL PRESSURES FOR SUSTAINABILITY REPORTING: EVIDENCE FROM A DEVELOPING COUNTRY

Author: LINA DAGILIENĖ, KAUNAS UNIVERSITY OF TECHNOLOGY EA = Empirical Archival
Co-Author: Loreta Valančienė, Kaunas University of Technology
Rūta Adlytė, Kaunas University of Technology

IS CSR REPORT QUALITY ENHANCED BY THE DISCLOSURE DECISIONS OF BOARDS OF DIRECTORS?

Author: ROBERTO DI PIETRA, UNIVERSITY OF SIENA EA = Empirical Archival
Co-Author: Maria Del Mar Miras Rodrigues, University of Seville

SESSION: **SE-RF** Day and Time: **Wednesday 29th April • 11.45-13.15**

SERF06 Chair: Chris Kelsall Room: **Shuna Crowne Plaza**

THE VALUE-RELEVANCE OF CSR REPORTING QUALITY

Author: ROBERT GUTSCHE, UNIVERSITY OF ST. GALLEN EA = Empirical Archival
Co-Author: Jan-Frederic Schulz, University of St.Gallen/School of Management
Andreas Gruener, University of St.Gallen/School of Finance

A STUDY OF CARBON DISCLOSURE BEHAVIOUR OF UK ENERGY INTENSIVE INDUSTRIES

Author: STEPHANIE LIU, HENLEY BUSINESS SCHOOL AT THE UNIVERSITY OF READING
Co-Author: Jessica Yang, University of Reading EA = Empirical Archival

DOES SOCIAL PERFORMANCE INFLUENCE BREADTH OF OWNERSHIP?

Author: ZHENBIN LIU, CHINESE UNIVERSITY OF HONG KONG, SHENZHEN EA = Empirical Archival
Co-Author: Jeong-Bon Kim, City University of Hong Kong
Bing Li, City University of Hong Kong

DETERMINANTS OF CSR DISCLOSURES IN COMMERCIAL BANKS IN POLAND

Author: ŁUKASZ MATUSZAK, POZNAN UNIVERSITY OF ECONOMICS EA = Empirical Archival
Co-Author: Ewa Róžańska, Poznan University Of Economics
Małgorzata Macuda, Poznan University Of Economics

SESSION: **SE-RF** Day and Time: **Wednesday 29th April • 14.00-15.30**

SERF04 Chair: Malgorzata Macuda Room: **Shuna Crowne Plaza**

CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE AND CORPORATE CHARACTERISTICS: THE CASE OF INTERNATIONAL COMPANIES

Author: ISABEL GALLEGO ALVAREZ, UNIVERSITY OF SALAMANCA EA = Empirical Archival
Co-Author: Ivo Alexandre Quina Custodio, University Of Salamanca

THE PERILS AND PROMISES OF CORPORATE VOLUNTARY DISCLOSURE THROUGH NON-GOVERNMENTAL ORGANISATIONS: THE STUDY OF CDP WATER PROGRAM

Author: LINHAN (LINDA) ZHANG, UNIVERSITY OF WESTERN SYDNEY EA = Empirical Archival
Co-Author: Qingliang Tang, University of Western Sydney

CORPORATE GOVERNANCE AND CORPORATE SOCIAL RESPONSIBILITY ASSURANCE: EVIDENCE FROM CHINA

Author: YUYU ZHANG, QUEENSLAND UNIVERSITY OF TECHNOLOGY EA = Empirical Archival
Co-Author: Lin Liao, Southwestern University of Finance and Economics, China

SUSTAINABILITY RESEARCH IN ACADEMIC RESEARCH - A CONTENT AND CITATIONAL ANALYSIS

Author: STÉPHANIE A. HOERMANSEDER, VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS
Co-Author: Ewald Aschauer, JKU Linz HI = History

A COMPARATIVE STUDY OF ANGLO-IRANIAN OIL COMPANY (AIOC) AND BURMAH OIL COMPANY (BOC) PRE AND POST THE SECOND WORLD WAR USING A POLITICAL ECONOMY PERSPECTIVE

Author: SHRADDHA VERMA, THE UNIVERSITY OF YORK HI = History
Co-Author: Neveen Abdelrehim, The York Management School, University of York

SESSION: **SE-RF** Day and Time: **Wednesday 29th April • 15.45-17.15**

SERF05

Chair: Lin Liao

Room: **Shuna Crowne Plaza**

VOLUNTARY DISCLOSURES ON COLLABORATION MADE BY CORPORATIONS AND NGOS. EVIDENCE FROM A TRANSITION COUNTRY.

Author: JAN MICHALAK, LODZ UNIVERSITY EA = Empirical Archival
Co-Author: Halina Waniak-Michalak, LODZ UNIVERSITY, Management Faculty, Accounting Department

THE DETERMINANTS OF SOCIAL AND ENVIRONMENTAL DISCLOSURE PRACTICES: THE BRAZILIAN CASE

Author: FERNANDO MURCIA, UNIVERSITY OF SAO PAULO EA = Empirical Archival
Co-Author: Suliani Rover, Federal University of Santa Catarina
Flávia Cruz De Souza Murcia, Federal University of Santa Catarina

BUSINESS MODEL COMMUNICATION IN INTEGRATED REPORTS

Author: GUNNAR RIMMEL, JÖNKÖPING UNIVERSITY/JÖNKÖPING INTERNATIONAL BUSINESS SCHOOL
Co-Author: Kristina Jonäll, University of Gothenburg EA = Empirical Archival

EXAMINING ANNUAL REPORT USER RESPONSES TO QUALITATIVE, NARRATIVE AND ASSURANCE DISCLOSURES RELATED TO WATER REPORTING

Author: FRANK SCHIEMANN, HAMBURG UNIVERSITY EX = Experimental
Co-Author: James Hazelton, Macquarie University
Andreas Hellmann, Macquarie University

SESSION: **SE-RF** Day and Time: Thursday 30th April • 08.30-10.00

SERF03

Chair: *Real Labelle*

Room: **Shuna Crowne Plaza**

THE IMPACT OF PERCEPTIBLE CORPORATE SUSTAINABILITY PERFORMANCE ON INFORMATION ASYMMETRIES IN EUROPEAN CAPITAL MARKETS

Author: *JAN DIEBECKER, MUENSTER UNIVERSITY*
Co-Author: *Friedrich Sommer, Muenster University*

EA = Empirical Archival

CORPORATE TAX AGGRESSIVENESS AND CSR: DO OWNERSHIP STRUCTURE AND ENVIRONMENTAL DISCLOSURE MATTER?

Author: *EVEN FALLAN, HEDMARK UNIVERSITY COLLEGE*
Co-Author: *Lars Fallan, Trondheim Business School*

EA = Empirical Archival

DO CSR FIRMS WALK THEIR TALK? ANALYSIS OF FIRING DECISIONS OF US FIRMS

Author: *LU YANG, MAASTRICHT UNIVERSITY*
Co-Author: *Bart Dierynck, Tilburg University*
Annelies Renders, Maastricht University

EA = Empirical Archival

MANAGERS' PERSONAL VALUES OR ENTERPRISES CHARACTERISTICS AS DRIVERS OF CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE IN SOES

Author: *RAQUEL GARDE SANCHEZ, UNIVERSITY OF GRANADA*
Co-Author: *Laura Alcaide-Muñoz, University of Granada*
Manuel Pedro Rodríguez Bolívar, Univeristy of Granada
Antonio M. López Hernández, University of Granada

EA = Empirical Archival

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TXPSD01

Chair: Marco Papa

Room: Shuna, Crowne Plaza

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FIRM TAX UNCERTAINTY, CASH HOLDINGS, AND THE TIMING OF LARGE INVESTMENT

Discussant: Heitzman Shane

Author: MARTIN JACOB, WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT EA = Empirical Archival

Co-Author: Kelly Wentland, University of North Carolina – Chapel Hill

Scott A. Wentland, Longwood University

FA

REAL EFFECTS OF INTERNATIONAL TAX PLANNING: EVIDENCE FROM DOMESTIC ACQUISITIONS.

Discussant: Stacie Laplante

Author: TRAVIS CHOW, SINGAPORE MANAGEMENT UNIVERSITY

EA = Empirical Archival

Co-Author: Kenneth Klassen, University of Waterloo

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SESSION: **TX-PS** Day and Time: **Wednesday 29th April • 11.45-13.15**

TXPS05

Chair: *Matthias Petutschnig*

Room: **Dochart 2**

CHANGES IN CORPORATE EFFECTIVE TAX RATES OVER THE PAST TWENTY-FIVE YEARS

Author: *EDWARD MAYDEW, UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL* EA = Empirical Archival
Co-Author: *Scott Dyreng, Duke University*
Michelle Hanlon, MIT
Jake Thornock, University of Washington

THE EFFECT OF TAXES ON CORPORATE FINANCING DECISIONS – EVIDENCE FROM THE GERMAN INTEREST BARRIER

Author: *STEPHAN ALBERTERNST, UNIVERSITY OF PADERBORN* EX = Experimental
Co-Author: *Caren Sureth, University of Paderborn*

CORPORATE TAX SYSTEMS AND DISTRIBUTION POLICY IN THE EUROPEAN UNION

Author: *CHRISTOPH SCHLAPP, MUNICH LUDWIG-MAXIMILIANS UNIVERSITY* EA = Empirical Archival
Co-Author: *Deborah Schanz, Munich Ludwig-Maximilians University*

SESSION: **TX-PS** Day and Time: **Wednesday 29th April • 14.00-15.30**

TXPS06

Chair: *Dirk Schindler*

Room: **Dochart 2**

THE EFFECT OF COMMUNICATION STRATEGIES IN ENCOURAGING TAXPAYERS' COMPLIANCE

Author: *LINDA THORNE, YORK UNIVERSITY* EX = Experimental
Co-Author: *Jonathan Farrar, Ryerson University*

PERCEIVED TRUST IN AUTHORITIES, NORMS AND TAX COMPLIANCE IN SLOVENIA: EMPIRICAL EVIDENCE

Author: *ŞEVİN GÜRARDA, GEDİZ UNIVERSITY* EA = Empirical Archival
Co-Author: *Lidija Hauptman, University of Maribor*

SESSION: **TX-PS** Day and Time: **Wednesday 29th April • 15.45-17.15**

TXPS03

Chair: *Kristina Hemmerich*

Room: **Dochart 2**

CEO CAREER CONCERNS AND CORPORATE TAX AVOIDANCE

Author: *GERALD LOBO, UNIVERSITY OF HOUSTON* EA = Empirical Archival
Co-Author: *Amy Sun, University of Houston*
Dana Zhang, University of Houston

THE EFFECT OF LABOUR INCOME TAXATION ON CEO COMPENSATION

Author: *JULIA SCHMIDER, TUEBINGEN UNIVERSITY* EA = Empirical Archival
Co-Author: *Martin Ruf, Tuebingen University*

THE INCLUSION OF GENERAL COUNSEL IN TOP MANAGEMENT AND TAX AVOIDANCE

Author: *JIMMY LEE, SINGAPORE MANAGEMENT UNIVERSITY* EA = Empirical Archival
Co-Author: *Beng Wee Goh, Singapore Management University*
Jeffrey Ng, Singapore Management University

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POLITICAL CONNECTIONS, TAX AVOIDANCE AND INSTITUTIONAL MONITORING: EVIDENCE FROM MALAYSIA

Author: FERDINAND GUL, MONASH UNIVERSITY MALAYSIA
 Co-Author: Chwee Ming Tee, Monash University Malaysia
 Abdul Majid, Monash University Malaysia
 Jeyapalan Kasipillai, Monash University Malaysia

EA = Empirical Archival
GOVERNMENT OWNERSHIP AND CORPORATE TAX AVOIDANCE: EVIDENCE FROM A WESTERN ECONOMIC CONTEXT

Author: ELISABETTA MAFROLLA, UNIVERSITY OF FOGGIA
 Co-Author: Eugenio D'Amico, Roma Tre

EA = Empirical Archival
WHAT DO POLITICIANS THINK OF THE COMMON CONSOLIDATED CORPORATE TAX BASE? A BELGIAN CASE STUDY.

Author: ANNELIES ROGGEMAN, UNIVERSITY COLLEGE GHENT
 Co-Author: Philippe Van Cauwenberge, Ghent University
 Isabelle Verleyen, University College Ghent
 Carine Coppens, University College Ghent

CF = Case / Field Study
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Room: Dochart 2
CREDITOR CONTROL RIGHTS AND CORPORATE TAX AVOIDANCE

Author:INDER KHURANA, UNIVERSITY OF MISSOURI-COLUMBIA
 Co-Author: Wang Wei, University of Missouri Columbia

EA = Empirical Archival
EVOLUTIONARY DYNAMICS OF TAX COMPLEXITY AND TAX EVASION

Author: JOHANNES LORENZ, UNIVERSITY OF PASSAU

AM = Analytical / Modelling
A LITTLE LESS WAITING, A LITTLE MORE ACTION? INHERITANCE TAX PLANNING UNDER UNCERTAINTY

Author: MAXIMILIAN KITTL, UNIVERSITY OF PASSAU
 Co-Author: Markus Diller, University of Passau

AM = Analytical / Modelling
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DODGING REPATRIATION TAX - EVIDENCE FROM THE M&A MARKET

Author: MARYJANE RABIER, MCGILL UNIVERSITY
 Co-Author: Xiumin Martin, Washington University
 Emanuel Zur, University of Maryland

EA = Empirical Archival

AGGRESSIVE INTERNATIONAL TAX AVOIDANCE AND PUBLIC DISCLOSURE OF FOREIGN SUBSIDIARIES

Author: *PIA OLLIGS, UNIVERSITY OF COLOGNE*
Co-Author: *Tanja Herbert, University of Cologne*
Michael Overesch, University of Cologne

EA = Empirical Archival

TUNNELING AND TAX AVOIDANCE

Author: *JIWEI WANG, SINGAPORE MANAGEMENT UNIVERSITY*
Hang Liu, Dongbei University of Finance and Economics
Kangtao Ye, Renmin University of China

EA = Empirical ArchivalCo-Author:

SESSION: **TX-PS** Day and Time: **Thursday 30th April • 14.00 – 15.30**

TXPS07

Chair: *Nadja Wolf*

Room: **Dochart 2**

TAX PREFERENCE HETEROGENEITY AND CAPITAL STRUCTURES

Author: *MICHAEL BABBEL, FREIE UNIVERSITÄT BERLIN*
Co-Author: *Paul Pronobis, Freie Universität Berlin*

EA = Empirical Archival

SHAREHOLDER WEALTH EFFECTS OF ANTICIPATED TAX AGGRESSIVENESS TRANSFERS

Author: *YANJU LIU, SINGAPORE MANAGEMENT UNIVERSITY*
Co-Author: *Travis Chow, Singapore Management University*
Ken Klassen, University of Waterloo

EA = Empirical Archival

DETERMINANTS AND ECONOMIC CONSEQUENCES OF FIRM PARTICIPATION AT POLICY-RELATED CONGRESSIONAL HEARINGS

Author: *VISHAL BALORIA, BOSTON COLLEGE /*
THE WALLACE E. CAROLL SCHOOL OF MANAGEMENT

EA = Empirical Archival

SESSION: **TX-PS** Day and Time: **Thursday 30th April • 15.30 – 17.00**

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Chair: *Cristina Abad*

Room: **Dochart 2**

DISCRETIONARY COST CLASSIFICATION AND THE R&D TAX CREDIT

Author: *STACIE LAPLANTE, UNIVERSITY OF WISCONSIN-MADISON*
Co-Author: *Hollis A. Skaife, University of California – Davis*
Laura A. Swenson, Georgia State University
Daniel D. Wangerin, Michigan State University

EA = Empirical Archival

INCOME SHIFTING UNDER LOSSES

Author: *DIRK SCHINDLER, NHH NORWEGIAN SCHOOL OF ECONOMICS*
Co-Author: *Arnt Ove Hopland, Norwegian School of Economics*
Petro Lisowsky, University of Illinois at Urbana-Champaign
Mohammed Mardan, ETH Zurich

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TXRF02 Chair: *Mari Paananen* Room: **Dochart 2**

INTERNAL INDEBTEDNESS OF INTERNATIONAL COMPANIES A DECADE AFTER TAX REFORM – THE CASE OF SLOVENIA

Author: *TATJANA JOVANOVIĆ, UNIVERSITY OF LIUBLIANA* EA = Empirical Archival

DOES THE STANDARD DEDUCTION INFLUENCE TAXPAYERS' BEHAVIOUR REGARDING INCOME-RELATED DEDUCTIONS? – EVIDENCE FROM GERMANY

Author: *DANIELA KÜHNE, UNIVERSITY OF PASSAU* EA = Empirical Archival
Co-Author: *Markus Diller, University of Passau*

THE IMPACT OF TAX AVOIDANCE NEWS ON CORPORATE TAX REPORTING

Author: *SOOJIN LEE, VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS* EA = Empirical Archival

BIG DATA, FUTURE ORIENTATION AND TAXES – HOW TAX LAW INFLUENCES PERSONAL ATTITUDES AND SOCIETAL VALUES

Author: *MATTHIAS PETUTSCHNIG, VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS* EA = Empirical Archival

THE EPIDEMIOLOGY OF TAX AVOIDANCE AND TAX EVASION

Author: *MARKUS DILLER, UNIVERSITY OF PASSAU* AM = Analytical/Modelling
Co-Author: *Johannes Lorenz, University of Passau*

SESSION: **TX-RF** Day and Time: **Thursday 30th April • 10.15-11.45**

TXRF01 Chair: *Travis Chow* Room: **Shuna Crowne Plaza**

CCCTB AND CAPM PARAMETERS – A SIMULATION-BASED ANALYSIS OF CONSOLIDATION EFFECTS

Author: *MARCUS AGER, UNIVERSITY OF INNSBRUCK* AM = Analytical/Modelling
Co-Author: *Erich Pummerer, University of Innsbruck*

DO TRANSFER PRICING RULES DISTORT R&D INVESTMENT DECISIONS?

Author: *TOBIAS BORNEMANN, VIENNA UNIVERSITY OF ECONOMICS & BUSINESS* AM = Analytical/Modelling

THE IMPACT OF THIN-CAPITALIZATION AND EARNINGS STRIPPING RULES IN THE EU-15 ON THE TAX SHIELD

Author: *CAROLIN SCHULER, LEIPZIG UNIVERSITY* AM = Analytical/Modelling
Co-Author: *Carmen Bachmann, Leipzig University*
Alexander Lahmann, HHL Graduate School of Management

FAMILY VALUES & THE TAX EXPENDITURE TIPPING POINT: CANADA AS A CAUTIONARY TALE

Author: *MAUREEN DONNELLY, BROCK UNIVERSITY* IC = Interdisciplinary / Critical
Co-Author: *Allister Young, Brock University*

EXECUTIVE INSIDE DEBT AND CORPORATE TAX AVOIDANCE

Author: ANNA ALEXANDER, WHU – OTTO BEISHEIM SCHOOL OF MANAGEMENT
EA = Empirical Archival

SESSION: **TX-RF** Day and Time: **Thursday 30th April • 14.00-15.30**

TXRF03 Chair: Luc Paugam Room: **Shuna Crowne Plaza**

THE IMPACT OF TAX LOSS CARRY-FORWARDS ON FIRMS' INVESTMENT BEHAVIOR

Author: MARTINA RECHBAUER, GRAZ KARL-FRANZENS UNIVERSITY EA = Empirical Archival

FOREIGN OWNERSHIP EFFECTS OF INTRODUCING A CROSS-BORDER GROUP TAXATION SYSTEM - EMPIRICAL EVIDENCE FROM AUSTRIA

Author: SILKE RÜNGER, GRAZ KARL-FRANZENS UNIVERSITY EA = Empirical Archival

TAX-INDUCED FISCAL YEAR EXTENSION AND EARNINGS MANAGEMENT

Author: DENNIS SUNDBVIK, HANKEN SCHOOL OF ECONOMICS EA = Empirical Archival

DO WE REALLY NEED BEPS IN EUROPE?

Author: MARTIN THOMSEN, MUENSTER UNIVERSITY EA = Empirical Archival
Co-Author: Christopher Watrin, Institute of Accounting and Taxation

A SHIFT TO THE TAXATION BASED ON IFRS: ESTIMATION OF IMPACT IN THE CZECH REPUBLIC

Author: LIBOR VASEK, UNIVERSITY OF ECONOMICS IN PRAGUE EA = Empirical Archival
Co-Author: David Prochazka, University of Economics in Prague

SESSION: **TX-RF** Day and Time: **Thursday 30th April • 15.30-17.00**

TXRF04 Chair: Antonio Parbonetti Room: **Shuna Crowne Plaza**

THE EFFECTS OF REWARDS ON TAX COMPLIANCE DECISIONS

Author: MARTIN FOCHMANN, HANNOVER UNIVERSITY EX = Experimental
Co-Author: Eike Kroll

THE EFFECT OF COGNITIVE LOAD IN INVESTMENT DECISIONS

Author: KRISTINA HEMMERICH, WUERZBURG UNIVERSITY EX = Experimental
Co-Author: Martin Fochmann, University of Hannover
Dirk Kieseewetter, Wuerzburg University

MENTAL ACCOUNTING IN TAX EVASION DECISIONS – AN EXPERIMENT ON UNDERREPORTING AND OVERDEDUCTING

Author: NADJA WOLF, HANNOVER UNIVERSITY EX = Experimental
Martin Fochmann, Leibniz University Hannover

AU

INDICES OF TAX COMPLEXITY AND ITS RELATION WITH TAX NONCOMPLIANCE: EMPIRICAL EVIDENCE FROM THE PORTUGUESE TAX PROFESSIONALS

Author: ANA CLARA BORREGO, UNIVERSITY OF AVEIRO
 Co-Author: Cidália Lopes, Coimbra Business School
 Carlos Ferreira, University of Aveiro

SU = Survey

ED

THE BLACK BOX UNDER SCRUTINY – A LOOK INSIDE GERMAN TAX DEPARTMENTS

Author: STEFAN JOHANN HUBER, MUNICH LUDWIG-MAXIMILIANS UNIVERSITY
 Co-Author: Anna Feller, Ludwig-Maximilian-Universität München
 Deborah Schanz, Ludwig-Maximilian-Universität München

SU = Survey

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