



41st Annual Congress



Milan 2018
Bocconi University

EUROPEAN ACCOUNTING ASSOCIATION

40TH
ANNIVERSARY
OF EAA

PROGRAMME AND COLLECTED PAPERS

41ST ANNUAL CONGRESS
May 30th – June 1st 2018



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May 26th – 29th 2018

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Accounting Education (ED)	
Financial Analysis (FA)	
Financial Reporting (FR)	
Accounting and Governance (GV)	
Accounting History (HI)	
Interdisciplinary/Critical (IC)	
Accounting and Information Systems (IS)	
Management Accounting (MA)	
Public Sector and Not-for-Profit Accounting (PSNP)	
Social and Environmental Accounting, and Ethical Issues in Accounting (SEE) (SEE)	
Taxation (TX)	
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CATEGORIES OF SCIENTIFIC PROGRAMME

CATEGORY ABBREVIATIONS FOR PARALLELL SESSIONS AND RESEARCH FORA

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

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

<http://www.eaacongress.org/r/home>

The conference program is also available via our EAA Congress app. For more information, see Useful Information on page 16

Collected papers are accessible online from the EAA databases at:

<http://www.eaacongress.org/r/home>

ORGANISER'S WELCOME

BENVENUTO A MILANO!



On behalf of the Accounting Department at Bocconi University I would like to welcome you to celebrate the 40th year anniversary of the European Accounting Association. Over the 40 years the EAA annual congress has grown from meetings of a small group of visionary academics to a world class academic research conference. This year the Scientific Committee has accepted over 1,300 research papers and I suggest this is demonstrative of the flourishing research environment we have in Europe. Indeed, the diversity of research themes and methodologies practiced by European researchers shows how prominent they are in international research debates.

As we as an Association reach 40 years we have decided to honour two of the founding fathers and thus at the Welcome Reception we will have short speeches remembering the contribution of both Anthony Hopwood and Dieter Ordelheide, plus a short history of the Association since its early days.

In terms of innovations in the programme, this year we have 9 themed symposia reflecting the latest research issues. During your visit to Milan I also hope you find the time to enjoy some of the cultural events of the design and fashion capital of Europe. Perhaps one evening you will have the opportunity to experience the very sociable Milanese tradition of Aperitivo.

I would like to take this opportunity to thank the Association for inviting us to host the congress and all the sponsors that have helped make this meeting possible. Of course there are also many people behind the scenes who have provided a significant contribution to the planning and organization of the congress. In particular I would like to thank Nicole Coopman at the EAA headquarters and the A-team - Ariela Caglio, Angelo Ditillo and Annalisa Prencipe here at Bocconi.

I hope you have very productive research interactions at the Congress and look forward to seeing you in Milan in May.

Miles Gietzmann
Congress Chair

PRESIDENT'S WELCOME

Dear Congress Delegate,



It is my pleasure to welcome you to the Annual Congress of the European Accounting Association. More than 1,600 delegates are attending and contributing to this edition that is now marking the 40th anniversary of the EAA. To celebrate this anniversary, the Organizing Committee at Bocconi, the Standing Scientific Committee, and many actively contributing members of the EAA community have done their best to put together a great program for academic discussion and networking at social events. Special attention for the 40th anniversary is paid at the opening session and reception.

The Standing Scientific Committee, chaired by Ralf Ewert, received a record of 1,381 submissions of which 1,089 papers will be presented at the congress (78.9% of submissions). As usual, the papers are classified into three categories, depending on their respective stage of development. Some of the less developed papers and papers in initial stages of development will appear in the Research Forum (RF) sessions. There are 555 such papers. Other, more developed papers that might be closer to publication will be presented in Parallel Sessions (PS). There are 534 such papers. Of these, a selection of higher quality papers will be presented and then discussed by researchers who are experts in the appropriate areas (PSD sessions). A total of 108 papers have been selected for these PSD sessions, a number which is twice as large as the one of the EAA Congress last year in Valencia.

The program has 9 symposia on diverse topics and one IFRS academic session. The symposia reflect the relationship of the EAA with major stakeholders (e.g., EFRAG, ICAEW), as well as its commitment to diverse and high-quality research (e.g., editors' panel, special issues). Timely topics such as integrated reporting, big data challenges, creativity and innovation and reporting on new business models are discussed in the stimulating symposia. On Wednesday morning there is an IFRS academic workshop organized and moderated by Ann Tarca and Anne McGeachin of the IASB to discuss the conceptual framework and the new standard on insurance contracts (IFRS 17) together with other technical updates.

One of the key strategic objectives of the EAA is the support of young scholars. Two EAA activities focus on this target audience and take place before the opening of the congress. Beatriz Garcia Osma and Keith Robson selected 36 PhD students to participate in a challenging setting with 12 international researchers in Varese (May 26-29). The PhD Forum, co-chaired by Philip Joos and Thorsten Sellhorn, is organized for the 5th time on Wednesday morning (May 30) and is attended by 129 young scholars (PhDs, postdocs, assistant professors). The PhD Forum offers updates on EAA young scholar initiatives, a plenary session on digitalization and accounting research opportunities, and three parallel sessions. Finally, attention will be given to the initiatives related to the digital platform ARC (Accounting Research Center): <http://arc.eaa-online.org/>. Do not hesitate to check out this exciting resources platform to know more about accounting workshops and conferences, repositories, discussion fora and blogs, and the new peer mentoring initiative with feedback for PhD research proposals.

Finally, I would like to express my gratitude to the Bocconi team that made this congress possible. Under the leadership of Miles Gietzmann, Ariela Caglio, Angelo Ditillo and Annalisa Prencipe the local organizing committee has done a fantastic job to let you enjoy the EAA congress on the premises of Bocconi University in the beautiful city of Milan.

Enjoy the congress and networking opportunities.

Philip Joos
EAA President

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Slovenia	Barbara MÖREC	University of Ljubljana
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Wolfgang BALLWIESER	2000 - 2001
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Jens ELLING	2002 - 2003
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Olov OLSON	2005 - 2006
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Aileen PIERCE	2009 - 2011
Begoña GINER	2011 - 2013
Ann JORISSEN	2013 - 2015
Salvador CARMONA	2015 - 2017
Philip JOOS	2017 - 2019

LOCATIONS OF EAA CONGRESSES 1978-2018

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
2001	Athens (Greece) Chair: George Venieris
2002	Copenhagen (Denmark) Chair: Jens Elling
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 (Scotland, U.K.) Chair: Christine Cooper
2016	Maastricht (the Netherlands) Chair: Ann Vanstraelen
2017	Valencia (Spain) Chair: Begoña Giner
2018	Milan (Italy) Chair: Miles Gietzmann

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*We help organisations all over the world create the value they want by improving how they work with others.
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We tackle burning business issues and the most complex commercial challenges.*



Risk



Accounting Advisory



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Bocconi was established in Milan in 1902, with a generous endowment from Ferdinando Bocconi, a wealthy merchant. Named for his lost son, Università Commerciale Luigi Bocconi thus became the first Italian institution of higher education to grant a degree in economics.

Bocconi University is internationally renowned as a point of reference in teaching and research in the fields of economics and business, as testified by the increasingly higher positions held in many of the best worldwide rankings.

Today, Bocconi is a research university of international standing in business, economics, and law. Its research projects are funded by national and supranational institutions. By virtue of being a major node in the European and global network of business and economics universities, Bocconi exchanges faculty and cooperates on large projects with European and American universities and business schools.

Department of Accounting

The Department of Accounting aims at excellence in both teaching and research.

The Department of Accounting collaborates with the two following PhD programs with a track in Accounting: the PhD in Business Administration and Management and the PhD in Economics and Finance.

Our competences and energies, as individuals and as a group, are committed to:

- continuously enhancing the quality of the educational experience of our students through innovation in contents and methodologies both in undergraduate and graduate programs.
- enriching the quality of our research environment through research seminars, professors' exchange, interactions with other departments and research centers, links with professional communities in an international perspective.

The current Department of Accounting is made by 26 faculty members and 3 administrative staffs. The Head of the Department is Prof. Miles Gietzmann.

USEFUL INFORMATION

Venue location

The 41th European Accounting Association Annual Congress takes place at Bocconi University campus located few minutes from the city center. The website is www.unibocconi.eu
Sessions and activities will be held in via Röntgen 1, Piazza Sraffa 13 and via Sarfatti 25.

Coffee breaks

Coffees, tea and refreshments will be available in Foyer -1 and Lounge -2, via Röntgen 1

Lunches

Lunch will be served on Thursday May 31 and Friday June 1 in Foyer -1 and Lounge -2, via Röntgen 1

Registration desk

Registration Desk is located at the main entrance of via Röntgen 1.

Certificate of attendance

Certificates of attendance will be provided at the Registration Desk.

Wireless network

Free wifi is available throughout the venue of the congress.
Network name: EAA Congress, Password: bocconi2018

Congress app

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

Smoking

Please note that according to Italian law, smoking is forbidden anywhere inside buildings, including restaurants and lobbies.

In case of emergencies

In case of any emergency please inform our staff at the Registration Desk located at the main entrance of via Röntgen 1. The Emergency Number is 118 which can be dialed free of charge from any mobile phone.

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LOCATIONS AND MEETINGS ROOMS

VIA RÖNTGEN 1

Service rooms and area	Floor
Registration desk	Ground floor
Coffee breaks	Foyer and Lounge
Lunches	Foyer and Lounge
Luggage and Cloakroom	Ground floor

Meeting rooms	Floor
Aula Magna	-1 level
Foyer	-1 level
Lounge	-2 level
Room AS01	-2 level
Room AS02	-2 level
Room AS03	-2 level

VIA SARFATTI 25

Meeting rooms	Floor
Room 11	1 floor
Room Manfredini	1 floor
Room Perego	1 floor

PIAZZA SRAFFA 13

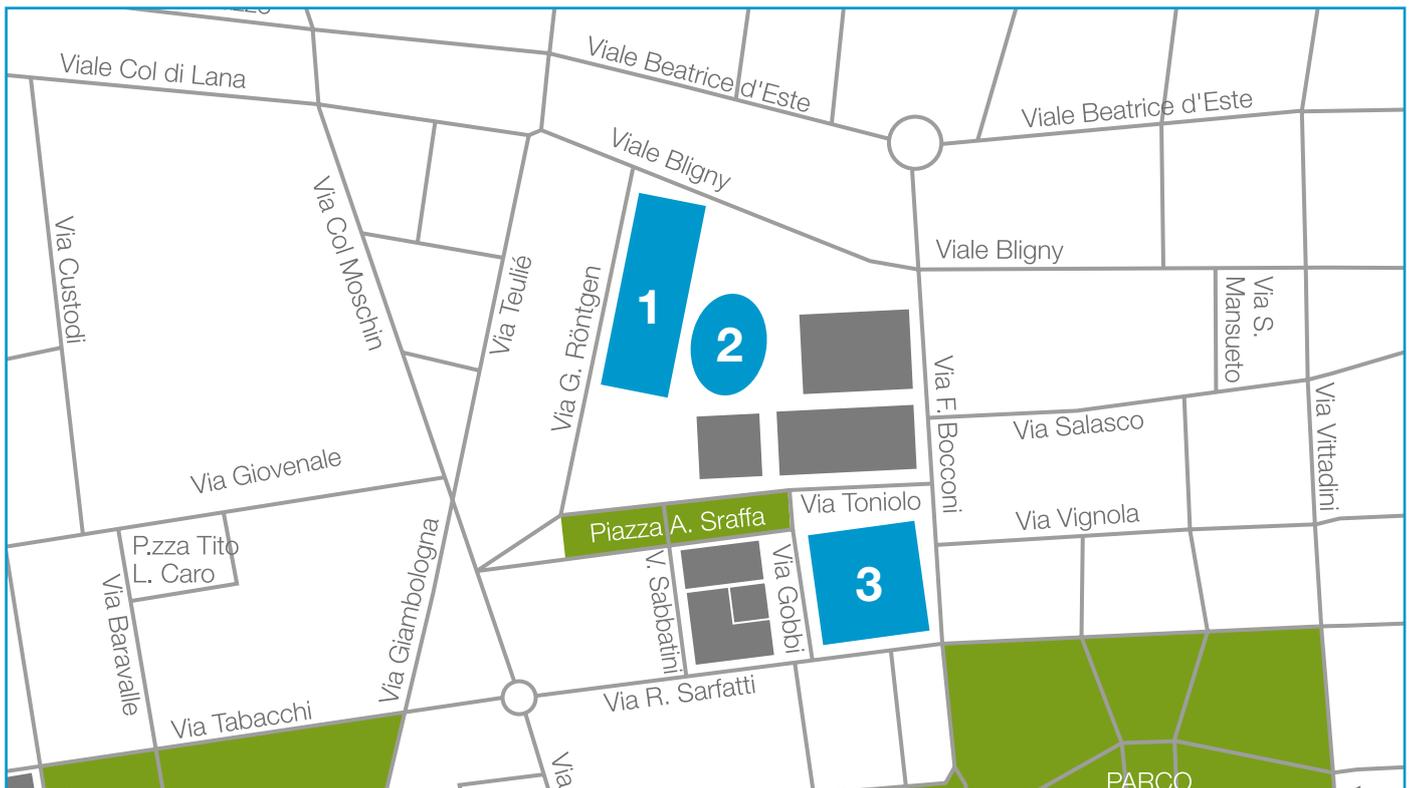
Service rooms and area	Floor
Exhibitors	Ground floor

Meeting rooms	Floor
Room N01	0 level
Room N02	0 level
Room N03	0 level
Room N04	0 level
Room N05	0 level
Room N06	0 level
Room N07	0 level
Room N08	0 level
Room N10	1 floor
Room N11	1 floor
Room N12	1 floor
Room N13	1 floor
Room N14	1 floor

PIAZZA SRAFFA 13

Room N15	1 floor
Room N16	1 floor
Room N17	1 floor
Room N18	1 floor
Room N19	1 floor
Room N20	2 floor
Room N21	2 floor
Room N22	2 floor
Room N23	2 floor
Room N23	2 floor
Room N25	2 floor
Room N26	2 floor
Room N27	2 floor
Room N28	2 floor
Room N29	2 floor
Room N30	3 floor
Room N31	3 floor
Room N32	3 floor
Room N33	3 floor
Room N34	3 floor
Room N35	3 floor
Room N36	3 floor
Room N37	3 floor
Room N38	3 floor
Room N39	3 floor

FLOOR PLAN OF BOCCONI UNIVERSITY



- 1 VIA RÖNTGEN 1**
 Reception
 Aula Magna
 Opening Session
 Social Events
 Catering Services
 Side Activities
 Rooms AS01, AS02, AS03

- 2 PIAZZA SRAFFA 13**
 Rooms from N01 to N39
 Exhibitors
 Side Activities

- 3 VIA SARFATTI 25**
 EAA PhD Forum
 Side Activities

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Association
of International
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Accountants®

The unified voice of AICPA and CIMA

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The Association of International Certified Professional Accountants (the Association) is the most influential body of professional accountants, combining the strengths of the Chartered Institute of Management Accountants (CIMA) and the American Institute of CPAs (AICPA) to power opportunity, trust and prosperity for people, businesses and economies worldwide. It represents 650,000 members and students in public and management accounting and advocates for the public interest and business sustainability on current and emerging issues. With broad reach, rigor and resources, the Association advances the reputation, employability and quality of CPAs, CGMA designation holders and accounting and finance professionals globally.



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in Business

Institute of Management Accountants (IMA)

IMA®, named 2017 Professional Body of the Year by The Accountant/International Accounting Bulletin, is one of the largest and most respected associations focused exclusively on advancing the management accounting profession. Globally, IMA supports the profession through research, the CMA® (Certified Management Accountant) program, continuing education, networking, and advocacy of the highest ethical business practices. IMA has a global network of more than 100,000 members in 140 countries and 300 professional and student chapters Headquartered in Montvale, N.J., USA, IMA provides localized services through its four global regions: The Americas, Asia/Pacific, Europe, and Middle East/India. For more information about IMA, please visit www.imanet.org.



International Accounting Standard Boards (IFRS)

The IFRS Foundation is a not-for-profit, public interest organisation established to develop a single set of high-quality, understandable, enforceable and globally accepted accounting standards—IFRS Standards—and to promote and facilitate adoption of the Standards.

Our work serves the public interest by fostering trust, growth and long-term financial stability in the global economy.

The IFRS Foundation's online content platform eIFRS is the hub for all IFRS Standards and supporting documents. Subscribers have exclusive online access to authoritative, annotated versions of IFRS Standards, Interpretations, due process and thousands of other supporting documents accessible through our publication library which dates back to 1975.

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European Financial Reporting Advisory Group (EFRAG)

EFRAG – European Financial Reporting Advisory Group – is a private association established in 2001 with the encouragement of the European Commission to serve the public interest. Its Member Organisations are European stakeholders and National Organisations having knowledge and interest in the development of IFRS and how they contribute to the efficiency of capital markets.

EFRAG's mission is to serve the European public interest by developing and promoting European views in the field of financial reporting and ensuring these views are properly considered in the IASB standard-setting process and in related international debates. EFRAG ultimately provides advice to the European Commission on whether newly issued or revised IFRS meet the criteria in the IAS Regulation for endorsement for use in the EU, including whether endorsement would be conducive to the European public good.

EFRAG seeks input from all stakeholders, and obtains evidence about specific European circumstances, throughout the standard-setting process and in providing our endorsement advice. Our legitimacy is built on transparency, governance, due process (which may include field tests, impact analyses and outreaches), public accountability and thought leadership. This enables EFRAG to speak convincingly, clearly and consistently, and be recognised as the European Voice in financial reporting. <https://www.efrag.org/>

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The work of professional accountants is fundamental to the stability, efficiency and sustainability of individual companies, financial markets and the economies of entire countries.

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PROGRAMME OUTLINE

Tuesday, 29th May 2018

14:30-18:00	Registration at Bocconi University, via Röntgen 1
18:00-20:00	Early Bird Reception

Wednesday, 30th May 2018

08:00-18:00	Registration at Bocconi University, via Röntgen 1
08:00-12:30	EAA PhD Forum
08:30-12:00	IFRS Academic Workshop
12:45-14:30	Opening Session
14:30-15:00	Coffee Break
15:00-16:30	Parallel Sessions, Research Fora, Symposium 1
16:30-17:00	Coffee Break
17:00-18:30	Parallel Sessions, Research Fora, Symposium 2
19:00-21:00	Welcome Reception

Thursday, 31st May 2018

08:30-18:00	Registration at Bocconi University, via Röntgen 1
09:00-10:30	Parallel Sessions, Research Fora, Symposium 3
10:30-11:00	Coffee Break
11:00-12:30	Parallel Sessions, Research Fora, Symposium 4
12:30-14:00	Buffet Lunch
14:00-15:30	Parallel Sessions, Research Fora, Symposium 5
15:30-16:00	Coffee Break
16:00-17:30	Parallel Sessions, Research Fora, Symposium 6

Friday, 1st June 2018

08:30-18:00	Registration at Bocconi University, via Röntgen 1
09:00-10:30	Parallel Sessions, Research Fora, Symposium 7
10:30-11:00	Coffee Break
11:00-12:30	Parallel Sessions, Research Fora, Symposium 8
12:30-14:00	Buffet Lunch
14:00-15:30	Parallel Sessions, Research Fora, Symposium 9
15:30-16:00	Coffee Break
16:00-17:30	EAA General Assembly
20:00-00:30	Gala Reception and Buffet

SOCIAL EVENTS

EARLY BIRD RECEPTION: TUESDAY 29th MAY, 18.00-20.00

Bocconi University, via Röntgen 1

Milan-Style Aperitivo

WELCOME RECEPTION AND BUFFET: WEDNESDAY 30th MAY, 19.00-21.30

Bocconi University, via Röntgen 1

Celebration of the 40th anniversary of EAA with a Birthday Party, videos and speeches (Aula Magna)

Italian food and Italian wine

GALA RECEPTION AND BUFFET: FRIDAY 1st JUNE, 20.00-00.30

Bocconi University, via Röntgen 1

Classical Music performance 'Virtuosismi al violino e Bel Canto', by Istituto Superiore di Studi Musicali "Claudio Monteverdi", Cremona (Aula Magna)

Gala buffet: Experience Italian taste, with regional food corners and wine

Music entertainment



OPENING PLENARY SESSION

Wednesday, 30th May 2018 - 12:45-14:30- Bocconi University – Aula Magna, via Röntgen 1

Welcome addresses:

Miles Gietzmann - Head of Accounting Department at Bocconi University

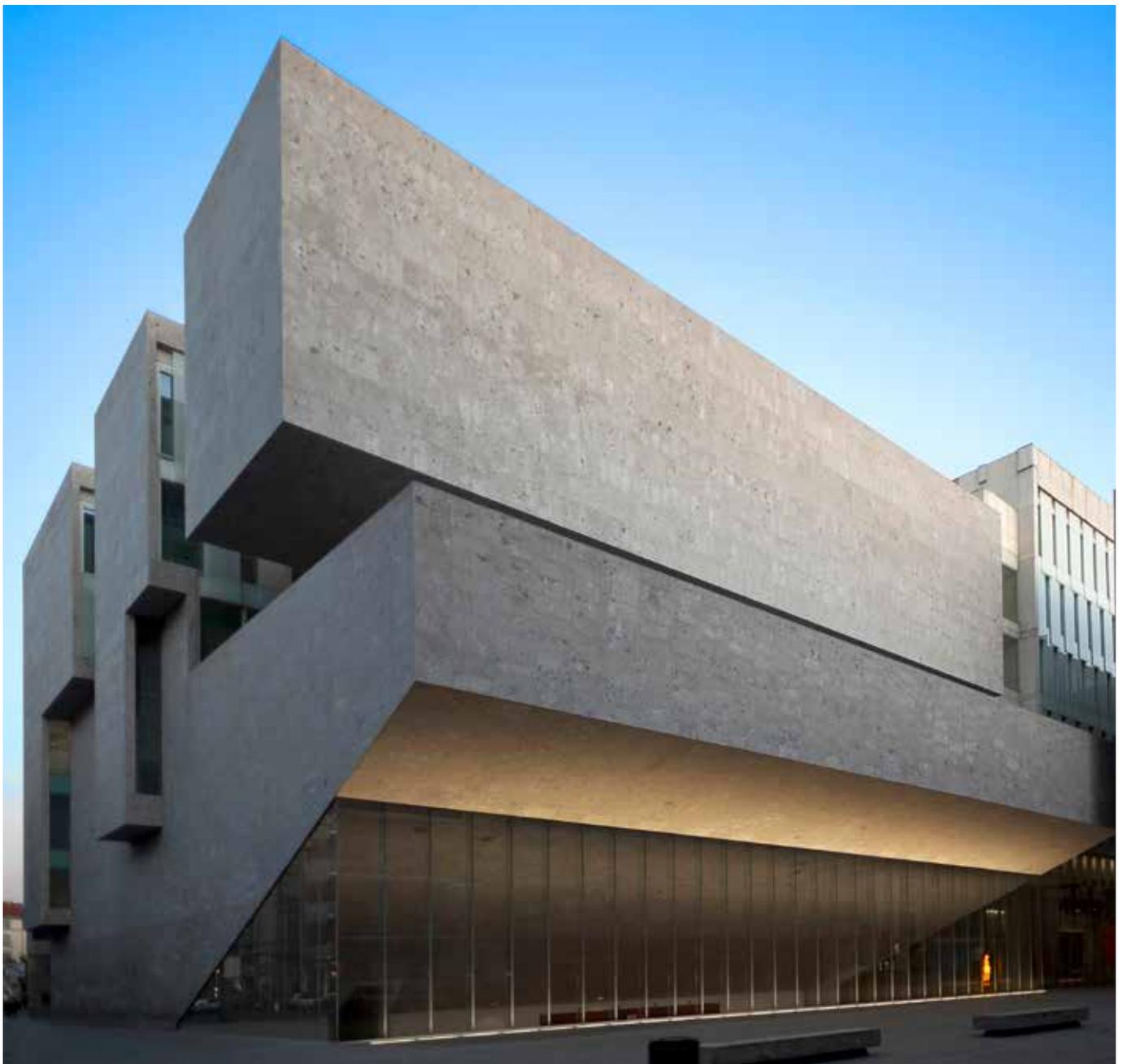
Giuseppe Soda - Dean of SDA Bocconi School of Management

Philip Joos - President European Accounting Association

Plenary speech

Why blockchain will change our future

Paolo Gianturco Partner - Head of Financial Markets, Deloitte



PHD FORUM

Wednesday, 30th May 2018 - 08:00-12:30 - Bocconi University – Room Manfredini, via Sarfatti 25

The **EAA PhD Forum**, launched in 2013, is an initiative of the EAA to help and promote PhD students in accounting. The PhD Forum is part of the EAA Annual Congress. The PhD Forum is a great opportunity for **PhD students** as well as for **Assistant Professors** or **Lecturers in Accounting** who do not have a permanent position yet, or **Postdocs in Accounting** to network and gain insight into academic accounting research and its environment through the speakers. The Forum, which is open to PhD students pursuing research in any topic areas (financial accounting, managerial accounting, audit, tax, etc.) and using any research method (empirical-archival, analytical modelling, behavioural, etc.) related to the EAA, may also provide information as to how to establish contacts for entering the job market.

Objectives

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

Agenda

08:00 08:30	Welcome Coffee
08:30 08:35	Welcome Addresses Philip Joos, Tilburg University, EAA President Miles Gietzman, Bocconi University, EAA 2018 Congress Chair
08:35 09:30	Update on EAA Doctoral Activities and the EAA Accounting Research Centre (ARC) Philip Joos , Tilburg University, EAA President Mark Clatworthy , University of Bristol, ARC Committee Chair Giovanna Michelon , University of Exeter, ARC Editor-in-Chief Beatriz Garcia-Osma , Carlos III University, ARC Senior Editor (Peer Mentoring) Salvador Carmona , IE Business School, EAA Past President EAA Talent Workshop Organizer Sarah Kröchert , Humboldt University of Berlin, EAA Talent Workshop Participant
09:30 10:45	Plenary: Digitalization and Accounting Research: Towards a Research Agenda Mark Clatworthy , University of Bristol Thorsten Sellhorn , Ludwig-Maximilians-Universität München Glen Gray , California State University Al Bhimani , London School of Economics
10:45 11:15	Coffee break
11:15 12:30	Breakout sessions 1. Audit research (Room Perego) Gilad Livne, University of Exeter 2. Bayesian statistics in accounting research (Room 11) Harm A. Schütt, LMU Munich School of Management 3. Python and textual analysis in accounting research (Room Manfredini) Ties de Kok, Tilburg University
12:30 12:45	Sandwich lunch
12:45 14:30	Congress Opening Session

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

IFRS ACADEMIC WORKSHOP

Wednesday, 30th May 2018 - 08:30-12:00 - Bocconi University – ROOM N30, Piazza Sraffa 13

Programme

08:30	Welcome Introduction to the day Ann Tarca , Board member, IASB
08:45	The 2018 Conceptual Framework Learn about the revised Conceptual Framework, questions and discussion encouraged Ann Tarca , Board member, IASB Anne McGeachin , Technical Principal, IASB
10:15	Tea and coffee
10:45	IFRS 17 Insurance Contracts We will give a high-level overview of IFRS 17, focusing on the concepts that underpin it and how it extends the application of principles from other IFRS Standards. We hope this will enable you to refer to IFRS 17 in your teaching. Don't be afraid, insurance expertise is not required. Ann Tarca , Board member, IASB Anne McGeachin , Technical Principal, IASB
11:30	Update on other IASB Technical Developments Ann Tarca , Board member, IASB Anne McGeachin , Technical Principal, IASB
12:00	Close

CLASS ROOM SESSION

Wednesday, 30th May – 17:00 – 18:30 – Bocconi University – Room N04, Piazza Sraffa 13

Introduction

In higher education, there has been a huge interest in the development and use of games, as games provide an interesting approach to the acquisition of knowledge in the context of active learning. Games and playing in general include many characteristics, e.g. problem solving, anticipation on an unknown outcome, higher-order reasoning, creativity, collaboration in the case of multiple players,... and they add the elements of competition and luck. Therefore, the current workshop will consist of two parts: board games and use of visualizations.

Play board games in Accounting!

by **Patricia Everaert** and **Evelien Opdecam** (Ghent University, Belgium)

Board games usually involve a series of simple and innovative game mechanics that together allow depth of play, requiring the players to think, plan and shift tactics in a competitive and pleasant environment. By using board games players can develop higher order thinking skills in an accounting context. In this workshop we present and discuss two board games (Monopoly and 30 seconds), in which game elements were carefully chosen to merge with the accounting content and therefore create an engaging and fun learning experience. All necessary material will be shared to participants and innovative ideas will be discussed on how to integrate these board games into your own course of financial accounting, management accounting, tax or audit.

Monopoly, available in more than 37 languages, is a board game where players roll a dice to move around the game board, buying properties, in order to build houses and hotels. Players collect rent from their opponents. In this interactive workshop, we show how the Chance and Community Chest cards, and some of the rules, can be easily adapted, to use the game to record the transactions in a bookkeeping system. The objective of this accounting version of monopoly is to become the “richest” player and to present an accurate balance sheet and income statement at the end of the year.

30 Seconds is a fast-paced general knowledge game, where players generally play in teams of two to five. One team must guess a word from their teammate’s description and explanation, with the aim to guess as many possible answers in 30 seconds. The main restriction is that the team mate cannot use the actual word itself. We developed “30 seconds around the accounting world”, where the rules and terms were adopted to the accounting content. We show how this game can be adapted to use during class, as an innovative learning approach.

Developing Creative Accountants – Making Sense of Accounting through Visualization

by **Nick McGuigan** (Monash Business School, Melbourne, Australia)

This workshop will begin to explore the use of visual metaphor and visual tools creatively in accounting curricula design. Participants will be presented with the latest in constructivist educational thinking in order to equip them to take on the challenge of visually conceptualizing their teaching and learning material in a way that actively engages the learner. Working in small groups, workshop participants will be tasked with collectively analyzing their own teaching practice and contexts through various visual resources. Using these visual tools as questions participants will be afforded the opportunity to design learning experiences in accounting that place the student directly in the center of their own learning. This workshop will provide participants with a practical means of facilitating creative and integrated learning and assessment design.

Dr. Evelien Opdecam is doctor in Business Economics and has a Master degree in Pedagogical Sciences. She has done research on team learning in large units, at the bachelor level, for courses such as financial accounting or intermediate accounting. She has published her work in journals such as Research in Higher Education, Issues in Accounting Education, Asian Review of Accounting, etc. With the gamification team at Ghent University, she is currently interested in gamification as an approach to stimulate learning.

Prof. dr. Patricia Everaert is associate professor at Ghent University in financial and management accounting. She has done research on target costing, time-driven activity-based costing, the role of the accountant as business advisor for SME's and has numerous publications in international journals such as Small Business Economics, Journal of Business Finance and Accounting, Qualitative Research in Accounting and Management, Issues in Accounting Education, Accounting Education, Journal of Accounting Education, Australian Accounting Review, etc. She is also Associate Editor at Accounting Education. Her latest research highlights her interest in innovations in Accounting Education, with focus on active learning and gaming.

Prof. dr. Nick McGuigan is associate Professor and Director of Education (Accounting) within the Monash Business School and Co-Founder of The Accountability Institute. His research interests include student conceptions of learning, integrated thinking and creativity, innovation, systems design and regenerative economics. He has published widely in international accounting and education journals, presented at numerous conferences and been invited to present his work at research centers and professional organizations in Europe, Australia and New Zealand. Nick co-founded The Accountability Institute as a progressive platform that aims to foster collaborations between art, science, technology and economics, bringing these fields into conversation to create a new sustainable language of business – a language of accountability. Nick is the Co-Chair of the Accounting and Finance Association of Australia and New Zealand (AF-AANZ) Accounting Education Special Interest Group, an Associate Editor of Accounting Education, Issues in Accounting Education and Higher Education, Research Development (HERD) journal.

SYMPOSIA PROGRAMMES

SYMPOSIUM 1

BEYOND CAPITAL MARKET EFFECTS: REAL AND MACROECONOMIC IMPLICATIONS OF ACCOUNTING INFORMATION

Wednesday 30 May: 15:00 – 16:30, Aula Magna, via Röntgen 1

Accounting literature devoted a lot of effort in analyzing the capital market effects of transparency, corporate disclosure and financial reporting regulation. Yet, going beyond capital market effects and focusing on the real and macro-economic implications of financial reporting are on the rise and are crucial to broaden the relevance of accounting research.

The symposium aims to foster discussion on these issues by zooming on the potential implications of accounting information and financial reporting regulation on firms' real decisions and behaviors, social outcomes and the overall allocation of resources in the economy. For instance, how does accounting information affect the type and the timing of firms' investing, financing and operating decisions? Can firm's accounting information influence other firms' strategic choices shaping industry dynamics such as the type and degree of competition as well as the level of innovation and productivity? Is corporate disclosure able to affect consumers' behaviors and their consumption decisions? Can financial reporting have environmental and social consequences related to health care, pollution, employees' safety and mobility in the labor market? When are the real effects of accounting information more likely to occur and what is the role of auditors and gatekeepers? Do changes in financial reporting regulation have market-wide effects? Are they always desirable and intended? Is there a link between corporate transparency and economic growth and, if yes, does financial reporting convey information about macro-economy?

Panellists will discuss the theoretical underpinnings as well empirical challenges related to such topics that received scant attention in the literature but are fundamental for better understanding the role of accounting information in the economy and society.

Chair: **Claudia Imperatore**, Bocconi University

Panellists: **Hareh Sapra**, The University of Chicago Booth School of Business (short format University of Chicago) | **Rodrigo Verdi**, MIT Sloan School of Management (short format MIT) | **Bjorn Jorgensen**, London School of Economics and Political Science (short format LSE) | **Massimiliano Semprini**, Partner in the Professional Practice Director Office – Italian IFRS Specialist and Leader of the Italian IFRS Centre of Excellence, Deloitte

SYMPOSIUM 2

INTEGRATED REPORTING (IR): ACHIEVEMENTS AND CHALLENGES FROM A MULTI-STAKEHOLDER PERSPECTIVE

Wednesday 30 May: 17:00 – 18:30, Aula Magna, via Röntgen 1

There is a wide consensus that increasing the extent of corporate information disclosed (i.e., quantity) does not necessarily imply a better disclosure (i.e., quality) of a firm's activities and performance. Integrated Reporting (IR) represents the latest international attempt to connect a firm's financial and non-financial performance in one single document to overcome the drawbacks in the format and usefulness of current corporate reporting. In particular, the International Integrated Reporting Council's Framework identifies two goals for IR: improved information for outside providers of financial capital and better internal decision making. A key question is whether IR achieves these goals. This symposium thus aims to discuss IR as an emerging, innovative disclosure form and to critically reflect on its capital-market effects and real effects, as well as on its potential (and realized) benefits for broader audiences. Concepts such as IR information quality and credibility will be problematized with the aim of understanding whether and how it is possible to improve the relevance of and the confidence in non-financial performance data for both internal and external decision making.

Chair: **Ariela Caglio**, Bocconi University

Panellists: **Mary E. Barth**, Stanford University | **Richard Barker**, University of Oxford | **Brad J. Monterio**, Colcomgroup and Institute of Management Accountants

SYMPOSIUM 3

EAR - NEW DIRECTIONS IN AUDITING RESEARCH

Thursday 31 May 2018: 09:00-10:30, Aula Magna, via Röntgen 1

This symposium aims to stimulate debate around issues that advance our understanding of auditing from a broad range of perspectives, thereby recognizing the significant need that continues to exist to produce thought-provoking empirical and theoretical knowledge in the auditing literature.

The debate will consider what an audit never became and present some critical perspectives on auditing in an effort to understand what its future may hold and the directions it may take. It will reflect on the potential impact of the creation of independent regulators, the rise of artificial intelligence and the jurisdictional expansion of auditors on their work practices. Finally, it will look at the profession's efforts to retain talents and create a more open, diverse, and inclusive work environment by exploring gender inequality in the profession through a psychosocial lens.

The symposium will present the views of different speakers on these issues and is related to the European Accounting Review Special Issue on 'New directions in auditing research'. The special issue is Guest Edited by Mary Canning (University College Dublin, Ireland), Bertrand Malsch (Queen's University, Canada) and Brendan O'Dwyer (Alliance Manchester Business School, United Kingdom and University of Amsterdam Business School, The Netherlands).

Chairs: **Mary Canning**, University College Dublin | **Bertrand Malsch**, Queen's University

Speakers: **Chris Humphrey**, Alliance Manchester Business School | **Yves Gendron**, Université Laval | **Darren Thomas Baker**, University College Dublin | **Bertrand Malsch**, Queen's University | **Mary Canning**, University College Dublin

SYMPOSIUM 4

ACCOUNTING AND BIG DATA

Thursday 31 May: 11:00 – 12:30, Aula Magna, via Röntgen 1

Data is growing faster than ever and more data has been created in the past two years than in the history of the human race. As data becomes cheap and easily obtainable, it is only valuable to an organization when knowledge can be derived from it. Yet, Big Data is much more than simply storage of large datasets: it is a set of techniques that rely on the abundance of very detailed data to produce knowledge. Big data comes with challenges to the accounting profession and fosters innovation in teaching and practice of the accounting discipline. This symposium will bring together international academics and practitioners to discuss the opportunities and challenges of big data for accountants and academics, including the impact on teaching and research, including:

- How can we as accountants fit in the digital age and what are the challenges and opportunities for the accounting profession?
- What is the impact of big data on the profession on a variety of issues from audit through to ethics and governance?
- What are the implications of ICT development and opportunities relating to artificial intelligence and professional skepticism?
- What does big data means for research?

Chair: **Gabriel Pünderich**, Bocconi University

Panellists: **Robert Hodgkinson**, ICAEW | **Jacqueline Birt**, UWA and IAESB | **Glen Gray**, California State University, Northridge

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

SYMPOSIUM 5

CREATIVITY, INNOVATION AND FUTURE MANAGEMENT ACCOUNTING RESEARCH

Thursday 31 May: 14:00-15:30, Aula Magna, via Röntgen 1

In order to gain and maintain a competitive advantage, organizations require a constant flow of new ideas from employees, partners and more in general the business environment. While this makes creativity, innovation and the iden-

tification of novel opportunities among the main drivers of success, it also means that the importance and complexity of managing these processes increase. The symposium will illustrate what we know about the role of management accounting in steering creativity and what we do not know yet. In particular, it will show avenues of research related to the multifaceted nature of creativity and to the management of collaborative creativity with partners outside the firm. It will also discuss the myths of the complementary process of innovation, its recent analysis in related disciplines, and the potential contributions deriving from management accounting research. Finally, the symposium will stimulate the debate around the paradox that while today's complexity of the business environment is orders of magnitude larger than the complexity of the inside of organizations, management accounting is orders of magnitude better at modelling the inside than the outside. Future management accounting research needs to adapt to these new realities and help businesses better cope with ideas generation and implementation as well as with the exploration and selection of original opportunities.

Chair: **Angelo Ditillo**, Bocconi University

Panellists: **Clara Xiaoling Chen**, University of Illinois at Urbana-Champaign | **Antonio Davila**, Iese Business School | **Isabella Grabner**, Maastricht University

SYMPOSIUM 6

HOW TO MAKE ACCOUNTING RESEARCH MORE IMPACTFUL: THE EDITORS' VIEW

Thursday 31 May: 16:00-17:30, Aula Magna, via Röntgen 1

The impact of accounting research on regulation and practice has been a long debated issue. While there is some evidence of such impact, a few academics argue that accounting research is becoming increasingly rigorous but less and less relevant for decision makers. A major role in such a process is played by tenure and promotion rules, for which academic research is a key element, and by editorial policies of main accounting journals.

In this panel, five editors of leading accounting journals will share their views on the impact of accounting research and will debate over questions like:

- Is accounting research really becoming less impactful?
- To what extent do regulators and practitioners use accounting research?
- What are the issues that reduce the relevance of accounting research?
- Are PhD programs providing the right training to make accounting research impactful?
- Are editors/reviewers giving the right prominence to potential impact when they make publication decisions on a paper?
- How can accounting journals contribute to make accounting research more impactful?
- What are the potential benefits of a more impactful accounting research?

Chair: **Annalisa Prencipe**, Bocconi University

Panellists: **Marcia Annisette**, Joint Editor, Critical Perspectives on Accounting | **Mary Barth**, Senior Editor, The Accounting Review | **Christian Leuz**, Joint Editor, Journal of Accounting Research | **Araceli Mora**, Editor, Accounting in Europe | **Hervé Stolowy**, Editor, European Accounting Review

SYMPOSIUM 7

FAIR VALUE ACCOUNTING: THE ETERNAL DEBATE

Friday 1 June: 09:00 – 10:00, Aula Magna, via Röntgen 1

The last financial crisis led to a vigorous debate still in place about the pros and cons of fair-value accounting (FVA). While detractors basically argue its potential negative impact on procicality and financial stability or inadequacy in illiquid markets or specific business models, IASB pushed to extend FVA in the new financial instruments standard and issued IFRS 13 to clarify its meaning and application. Some empirical research shows the usefulness of fair value accounting information to investors and contradicts its negative impact on stability, while other studies argue about its limitations in the contracting and stewardship role of accounting. The panelists of this symposium will present their

views to contribute to the debate, which should be of interest not just to academic researchers, but also to practitioners and standard setters to deal with implementation issues and potential needs to address in the standards.

Moderator: **Araceli Mora**, Editor AinE

Panellists: **Richard Barker**, Saïd Business School | **Mary Barth**, Stanford University | **Peter Joos**, INSEAD | **Anne McGeachin**, IASB | **Alfred Wagenhofer**, University of Graz

SYMPOSIUM 8

AUDIT ANALYTICS – OPEN ISSUES IN AUDIT QUALITY RESEARCH

Friday 1 June: 11:00 – 12:30, Aula Magna, via Röntgen 1

Leveraging on the international background of the panellists, the Symposium will discuss different perspectives on audit quality, including the role and effectiveness of national and international bodies in setting and managing standards. The concept of “quality” is indeed core to audit research, but the Symposium will also seek to explore beyond this concept. Could an excessive emphasis on “audit quality” as a research term over the past years have affected our understanding of the links between auditing and financial reporting? Would moving the focus beyond the all-encompassing term of ‘audit quality’ give new insights and help designing innovative research objectives?

This Symposium brings together leading academics and practitioners in what we think will be a stimulating discussion of how cutting-edge research on auditing can keep informing financial professionals, standard setters and regulators.

Chair: **Angela Pettinicchio** - Università Bocconi

Panellists: **Roger Simnett** - UNSW Business School | **Mark DeFond** - USC Marshall | **Stuart W. Turley** - Manchester Business School | **Giovanni Andrea Toselli** - PriceWaterhouseCooper

SYMPOSIUM 9

EFRAG-OIC: DIFFERENT BUSINESS MODELS AND CONSISTENT REPORTING

Friday 1 June: 14:00 – 15:30, Aula Magna, via Röntgen 1

Consistent application of accounting standards is a recurrent theme in the reporting world: consistency over time and consistency between entities. In the Conceptual Framework consistency is one of the elements that contributes to comparability. Comparability does not mean uniformity of accounting for the same transactions and events. The principles-based nature of IFRS Standards compared to a more rules-based approach comes into play. Many believe that accounting needs to reflect the business model of an entity, and difference in business models may warrant differences in accounting treatment. There are several potential sources of inconsistency including different interpretations, differences in culture, education and expertise, options and flexibility in standards as well as in accounting policy choices. The use of judgement and inherent estimation uncertainty are other important factors. In addition, there are different players in the process: standard setters, preparers, auditors and enforcers. What is the contribution that academics can bring to the debate? Are more interpretations needed in a principles-based environment? How important is consistency and comparability for users? Is there a trade-off?

Moderator: **Angelo Casò**, OIC and EFRAG

Panellists: **Sue Lloyd**, IFRS Interpretations Committee and IASB | **Ana Martínez-Pina**, Spanish National Securities Market Commission and ESMA | **Luca Cencioni**, OIC, EFRAG and ENI | **Peter Pope**, London School of Economics | **Jacques de Greling**, EFFAS FAC, SFAF and EFRAG

SCIENTIFIC COMMITTEE REPORT

Dear Colleagues,

As Chair of the EAA's Standing Scientific Committee (SSC), it is my pleasure, honour and duty to inform you about important aspects of the scientific process behind the 41st Annual Congress of the EAA 2018 to be held in Milan. According to the EAA Congress Guidelines (latest version October 2015), the "purpose of the annual congress is to advance and disseminate academic accounting knowledge by providing a platform for mutual learning and understanding, for the creation of new intellectual linkages and for creating and sustaining international networks of cooperation between people and institutions" (p.1). Given these aims, the SSC and the EAA are continuously striving to increase the quality of the annual congresses and to generate and stimulate debates of interest and relevance to the academic (and broader) accounting community. For the upcoming congress in Milan, we received a total of 1,381 submissions. Of these, 1,206 (87.3%) were accepted for presentation at the conference. Ultimately, the presenting authors of 1,089 papers have registered for the conference and 1,089 papers (78.9% of total submissions) are due to be presented in Milan. As usual, the papers are classified into three categories, depending on their respective stage of development. Some of the less developed papers and papers in initial stages of development will appear in the Research Forum (RF) sessions. There are 555 such papers. Other, more developed papers that might be closer to publication will be presented in Parallel Sessions (PS). There are 534 such papers. Of these, a selection of higher quality papers will be presented and then discussed by researchers who are experts in the appropriate areas (PSD sessions). A total of 108 papers have been selected for these PSD sessions, a number which is twice as large as the one for Valencia last year (see below for more details).

The SSC is particularly responsible for managing the submission process for EAA congresses in a broad sense. This involves the definition of submission rules (comprising submission categories and the anchoring mechanism to grade papers), the choice of reviewers (i.e., the composition of the broader Scientific Committee (SC)) and their potential assistance during the process of reviewing papers, the assessment of the completed reviews/grades, the decision regarding a paper's acceptance for the congress (this is the SSC Chair's task after consultation of the President of the annual congress) including the presentation format (RF, PS), grouping the PS-papers into sessions (the RF-papers are grouped by the Local Organising Committee (LOC)) and the choice of discussants for papers presented in PSD sessions. In performing these tasks, the SSC strictly follows the EAA's Congress Guidelines requiring that the process described above "acknowledges the diversity within the European accounting research community and encourages both established and emerging accounting scholars to present papers. The selection of papers therefore is non-prejudicial, not only with regard to the substantive accounting issues researched, but also with respect to paradigms, methodologies and research styles" (p.11).

Based on past experiences and suggestions made by EAA members, reviewers and/or participants of annual congresses, the SSC continuously checks the outcomes of the scientific process and the process itself, meets at each annual congress and implements changes whenever appropriate. As a result, the submission categories have been substantially refined since 2016 to provide a proper classification of each paper and its allocation to reviewers (the detailed description of the entire set of submission rules is always available on the congress web page). Corresponding to these refinements, the SSC has been expanded since 2016 and now consists of 9 members (including the SSC chair). Together with the broader scientific committee of 246 members, we have 255 reviewers for the Milan congress, a number as large as never before. Each paper is reviewed by two reviewers and the process follows the double-blind peer-review. This year, each reviewer had to review on average 10.8 papers. The reviewers were required to assess the paper with a fixed score from 1 to 6, "anchored" at score 4 to "being ready for submission to a journal like "European Accounting Review" (EAR) or "Accounting in Europe" (AinE)", i.e. the two journals of the association. The details of anchoring are published every year on the congress web page. The average score a paper must achieve to be presented at the PS (RF) session is 4.0 (2.5). These thresholds have also been applied for the recent congresses. The authors were not asked about their preferences for the presentation format.

The format of parallel sessions with discussants (PSD) has been changed slightly. According to the results of the EAA member survey launched in September 2017, many members expressed the wish to have more papers discussed in order to receive more feedback. As a response we decided to increase the number of discussed papers. For Milan, we will have a total of 54 PSD sessions (108 papers) with discussants which amounts to a doubling of discussed papers relative to the Valencia congress last year.

In choosing papers for PSD sessions, the SSC considers quality and diversity as the main criteria and strives to accommodate various research methods. Papers submitted by the SSC members are excluded from PSD sessions in principle. The SSC also views PSD papers as “role-models” rather than mere steps towards the ultimate goal – publication. This is consistent with the stated requirement of the EAA Congress Guidelines and is also consistent with the EAA encouraging PhD students to attend EAA conferences. The decision about PSD allocation is basically made on the basis of the number of papers accepted for parallel sessions in the different areas. For Milan, we will eventually have the following distribution: 28 papers in Financial Reporting; 16 in Auditing; 14 in Financial Analysis; 12 in Management Accounting and Accounting & Governance respectively; 8 in Taxation and Social and Environmental Accounting & Ethical Issues in Accounting respectively; 4 in Interdisciplinary/Critical and Public Sector Accounting & Not-for-Profit Accounting respectively; and 1 in History and Accounting & Information Systems respectively.

As regards the discussants, recall that you can volunteer to become a discussant during the registration process. Based on the list of these volunteers, the SSC selects discussants taking into account their availability, preferences, and specialist knowledge. Getting back to the issue of increasing the number of PSD papers, the main constraint (apart from the availability of rooms to accommodate more PSD sessions) is clearly the number of available qualified discussants. Thus, in order to increase the pool of potential discussants as a prerequisite for any increase in PSD sessions, I encourage you to take serious the option to volunteer as a discussant for future congresses. On behalf of the SSC, I thank all EAA members who have agreed to discuss papers at the Milan congress.

As has been done in the past reports, I would like to re-emphasize the fact that the EAA review process does not aim to provide a full review of the papers submitted in a way that is expected when we submit papers to scientific journals (see EAA Newsletter, No.3, 2014, for more information). The comments the authors receive are not intended to be full reviews of papers but rather expert, unbiased opinions based on their experience. The SSC takes care of the quality assurance regarding reviewers and requires (consistent with the EAA’s Congress Guidelines) that each reviewer has at least one publication in a high-quality international accounting journal (and many reviewers have an entire portfolio of high-quality publications). This guarantees that reviewers are familiar with the processes by which papers get accepted to journals and conferences. Please recall that for the Milan congress, each reviewer had to review 10.8 papers on average, in a period of a few weeks including Christmas and the turn of the year, on a voluntary basis without compensation in any way for doing this work. Requiring each reviewer to write on average 10 or 11 full reviews in such a short (and special) period of time would not only be unrealistic but probably be a perfect deterrent for agreeing to act as reviewer. The SSC thus encourages the view that the comments the authors receive are unbiased but consistent opinions, and reviewers are asked to provide such instructive comments especially for papers with lower grades. The spectrum of reviewer comments is quite diverse and only a very small number of reviewers abstains from an explicit comment (“blank reviews”). These blanks do not at all imply that the paper has been in any way overlooked by the reviewer – the anchoring system itself provides a clear summary of the reviewer’s opinion. Furthermore, the scoring of papers by reviewers displays a large degree of coherence and consistency. For a massive majority of 1,007 (72.9%) papers reviewed, the scoring difference between the two reviewers of each paper was 0 or 1 (which is perfectly in line with the outcomes for recent congresses), and the number of papers with large disagreements was again small. As an indication that also the authors view the reviewing process as largely appropriate, I take the fact that we only received a handful of complaints about reviewers’ assessments of papers. On behalf of the SSC, I sincerely thank all reviewers for their efforts to assess the quality of submitted papers.

Let me also use this opportunity to encourage the members of the European accounting research community to participate in the role of the Scientific Committee member when asked to do so by the SSC as part of the service to the European accounting community. I am also appealing on senior researchers to encourage their junior colleagues to be prepared for such an effort in the future.

The deadline for paper submissions was December 1st 2017. All submissions were reviewed on time and all notifications of acceptance/rejection were sent out on the 7th of February 2018, three days before the deadline. All accepted papers will be made publicly available for a limited period of time to conference participants. The EAA requires full-paper submission. It also requires that the authors make their papers publicly available. Equal deadlines are foreseen to be applied for future congresses, too, so authors should remember to have their papers ready before the December 1st deadline. I am very pleased with this year's submission, review, and acceptance process. I sincerely thank the SSC members for their effort for the 2018 congress. I thank the authors of the papers, who have put substantial amount of effort in their articles. I thank Nicole Coopman and her team at the EIASM for handling the submissions and other technical issues promptly, perfectly, and seamlessly.

There was not a single unsolved issue in this process. I thank the LOC (particularly the Chair, Miles Gietzmann) for their effort in organizing the sessions. Finally, and by no means less important, I thank the President of the EAA Philip Joos and the Management Committee for their firm and continuous support of the activities of the SSC.

I am looking forward to meeting you in Milan. Enjoy the 2018 EAA Annual Congress.

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



PAPERS TO BE PRESENTED AT EAA 2018 – ANALYSIS BY TOPIC STREAM AND COUNTRY OF RESEARCHER ORIGIN

EAA 2018													
STATISTICS BY COUNTRY - PAPERS ACCEPTED AND PRESENTED													
	AU	ED	FA	FR	GV	HI	IC	IS	MA	PSNP	SEE	TX	TOTAL
Australia	19	5	9	18	13	1	1		11	2	9	2	90
Austria	5	1		3			1		8	1	2	6	27
Bahrain					1								1
Belgium	2	1		2					2	2		2	11
Brazil	1	4	3	4	2				4		2		20
Canada	4		3	8	6		2	1	5		5	3	37
Chile					1								1
China	2		2	6	4				5			1	20
Colombia											1		1
Croatia	1												1
Cyprus			3	1									4
Czech Republic			1									1	2
Denmark				1					3				4
Egypt	1			2							1		4
Estonia										1			1
Finland	2	1	2	6	2		2		4	1	2		22
France	4		5	8		2	5		6		4	2	36
Germany	9		21	23	7	1	6	1	29	4	13	17	131
Greece	2		5	1	2				1				11
Hong Kong	3		6	15	8				3			1	36
Iceland					1				1				2
India				1							3		4
Indonesia										1	1		2
Ireland	1	1		1			1		2	1	2	1	10
Israel				1					1				2
Italy	5		6	9	8	5	3		5	7	9		57
Japan	2	1	4	5	5	3	2		8	3	3		36
Korea	3		1	3	1				2				10
Kosovo					1								1
Lebanon				1	1								2
Luxembourg											1		1
Macau				1									1
Malaysia	1		1										2
Monaco				1									1
Netherlands	4		5	2	2		3		7		3	2	28
New Zealand	1		4	2	1				2		2		12
Norway	2			4	2				3		1	1	13
Poland	2	1		1	1	1	1	1	2	1			11
Portugal	1		2	2	1				3		2	1	12
Romania							2						2
Russia				1		5							6

Saudi Arabia										1		1	
Singapore	1	1		9	2		1			1		15	
Slovenia			1						1			2	
South Africa		1										1	
South Korea	1			1	1				3		1	7	
Spain	3	3	5	15	5		2		2	11	12	58	
Sweden	6	2	1	6	1		4		5	2	2	1	30
Switzerland			3	7	3						1		14
Taiwan	7		7	6	8				5		1	3	37
Thailand	1												1
U.A.E.					1		1		1	1			4
U.K.	6		19	33	20	6	9		3	6	12	1	115
Uruguay	1												1
U.S.A.	25	2	19	36	11		3	3	13	2	8	6	128
TOTAL	128	24	138	246	122	24	49	6	150	46	105	51	1.089

EAA 2018, Milan, Italy

Topics		Submissions received	Submissions accepted and presented			
			Total	PSD	PS	RF
AU	Auditing	159	128	16	52	60
ED	Accounting Education	32	24	0	6	18
FA	Financial Analysis	176	138	14	49	75
FR	Financial Reporting	306	246	28	100	118
GV	Accounting and Governance	167	122	12	42	68
HI	Accounting History	32	24	1	11	12
IC	Interdisciplinary/Critical	65	49	4	23	22
IS	Accounting and Information Systems	10	6	1	2	3
MA	Management Accounting	179	150	12	61	77
PSNP	Public Sector and Not-for-Profit	56	46	4	12	30
SEE	Social, Environmental, and Ethical	138	105	8	44	53
TX	Taxation	61	51	8	23	20
Total		1.381	1.089	108	425	556

EAA 2017, Valencia, Spain

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

EAA 2016, Maastricht, The Netherlands

Topics		Submissions received	Submissions accepted and presented			
			Total	PSD	PS	RF
AU	Auditing	116	86	6	43	37
ED	Accounting Education	33	26	2	8	16
FA	Financial Analysis	116	91	4	47	40
FR	Financial Reporting	236	181	10	69	102
GV	Accounting and Governance	96	53	8	19	26
HI	Accounting History	17	12	2	3	7
IC	Interdisciplinary/Critical	48	29	4	15	10
IS	Accounting and Information Systems	6	4	0	0	4
MA	Management Accounting	145	114	8	56	50
PSNP	Public Sector and Not-for-Profit	44	29	2	9	18
SEE	Social, Environmental, and Ethical	71	48	2	22	24
TX	Taxation	45	34	2	17	15
Total		973	707	50	308	349

EAA 2015, Glasgow, United Kingdom

Topics		Submissions received	Submissions accepted and presented			
			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



DISCUSSANTS

LAST NAME	First Name	Session	Room	Day	Time
AMBERGER	Harald Johannes	TXPSD04	N22	Friday	11:00 - 12:30
ANDERSON	Mark	MAPSD01	N27	Wednesday	15:00 - 16:30
AUDOUSSET-COULIER	Sophie	AUPSD04	N07	Thursday	14:00 - 15:30
BAFUNDI	Andrea	FRPSD05	N18	Thursday	11:00 - 12:30
BAKER	Charles Richard	HIPSD01	N29	Thursday	09:00 - 10:30
BARTH	Mary	FRPSD07	N17	Thursday	16:00 - 17:30
BAUER	Andrew	TXPSD02	N07	Thursday	09:00 - 10:30
BAUER	Tim	TXPSD03	N23	Thursday	14:00 - 15:30
BEDFORD	David	MAPSD03	N28	Thursday	09:00 - 10:30
BISSESSUR	Sanjay	FAPSD06	N13	Friday	09:00 - 10:30
BROCHET	Francois	GVPSD02	N22	Thursday	09:00 - 10:30
BROCHET	Francois	GVPSD02	N22	Thursday	09:00 - 10:30
BROK	Peter	TXPSD04	N22	Friday	11:00 - 12:30
BRUGGEMANN	Ulf	FRPSD09	N18	Thursday	14:00 - 15:30
CASCINO	Stefano	FRPSD07	N18	Thursday	14:00 - 15:30
CEDERGREN	Matthew	FRPSD06	N19	Thursday	11:00 - 12:30
CLATWORTHY	Mark Anthony	FRPSD02	N19	Wednesday	17:00 - 18:30
COOLS	Martine	MAPSD05	N27	Friday	09:00 - 10:30
COURTEAU	Lucie	FRPSD04	N19	Thursday	09:00 - 10:30
DE VILLIERS	Charl	SEEPSD02	N25	Thursday	09:00 - 10:30
DETZEN	Dominic	ICPSD01	N29	Wednesday	15:00 - 16:30
DI MEO	Fabrizio	FRPSD10	N18	Thursday	16:00 - 17:30
ENACHE	Luminita	FAPSD05	N13	Thursday	14:00 - 15:30
EULERICH	Marc	AUPSD05	N10	Thursday	14:00 - 15:30
FERRI	Paolo	PSNPPSD01	N23	Wednesday	17:00 - 18:30
GABBIONETA	Claudia	ICPSD02	N10	Thursday	09:00 - 10:30
GALLIMBERTI	Carlo Maria	FRPSD14	N19	Friday	11:00 - 12:30
GENDRON	Yves	ICPSD01	N29	Wednesday	15:00 - 16:30
GHANNAM	Samir	GVPSD04	N21	Thursday	14:00 - 15:30
GKOUKOUSI	Xanthi	FRPSD13	N17	Friday	14:00 - 15:30
GOLDMAN	Nathan	TXPSD01	N22	Wednesday	15:00 - 16:30
GONCHAROV	Igor	FRPSD04	N19	Thursday	09:00 - 10:30
GORE	Angela	PSNPPSD02	N18	Friday	14:00 - 15:30
GREENWOOD	Margaret	PSNPPSD02	N18	Friday	14:00 - 15:30
GUO	Lan	MAPSD03	N28	Thursday	09:00 - 10:30
HARRIS	David	TXPSD02	N07	Thursday	09:00 - 10:30
HEROUX	Sylvie	GVPSD07	N21	Friday	11:00 - 12:30
HOANG	Kris	AUPSD01	N11	Wednesday	15:00 - 16:30
HOLM	Claus	AUPSD08	N11	Friday	14:00 - 15:30
HUMMEL	Katrin	SEEPSD04	N10	Friday	11:00 - 12:30
IMPERATORE	Claudia	FAPSD04	N13	Thursday	11:00 - 12:30
ISLAM	Muhammad Azizul	SEEPSD03	N26	Thursday	14:00 - 15:30
JANVRIN	Diane	AUPSD01	N11	Wednesday	15:00 - 16:30
JEANJEAN	Thomas	FRPSD13	N17	Friday	14:00 - 15:30
JENNINGS	Jared	FAPSD01	N14	Wednesday	15:00 - 16:30

KADACH	Igor	FRPSD14	N19	Friday	11:00 - 12:30
KE	Bin	FRPSD11	N18	Friday	09:00 - 10:30
KEUSCH	Thomas	GVPSD03	N21	Thursday	11:00 - 12:30
KLEYMENOVA	Anya	FRPSD10	N18	Thursday	16:00 - 17:30
KOCH	Reinald	TXPSD03	N23	Thursday	14:00 - 15:30
KROECHERT	Sarah	FAPSD07	N13	Friday	11:00 - 12:30
KUSNADI	Yuanto	GVPSD01	N21	Wednesday	17:00 - 18:30
KUSNADI	Yuanto	GVPSD03	N21	Thursday	11:00 - 12:30
KVAAL	Erlend	FRPSD01	N18	Wednesday	17:00 - 18:30
LAINE	Matias	SEEPSD01	N24	Wednesday	15:00 - 16:30
LAMBERT	Caroline	ICPSD02	N10	Thursday	09:00 - 10:30
LEE	Lian Fen	FRPSD02	N19	Wednesday	17:00 - 18:30
LEUZ	Christian	FAPSD05	N13	Thursday	14:00 - 15:30
LEVI	Shai	FAPSD04	N13	Thursday	11:00 - 12:30
LI	Heather	FAPSD03	N13	Thursday	09:00 - 10:30
LIU	Xiaotao	MAPSD04	N28	Thursday	11:00 - 12:30
LUBBERINK	Martien	FAPSD02	N13	Wednesday	17:00 - 18:30
MAAS	Victor	MAPSD04	N28	Thursday	11:00 - 12:30
MACCIOCCHI	Daniele	GVPSD05	N21	Thursday	16:00 - 17:30
MACCIOCCHI	Daniele	GVPSD05	N21	Thursday	16:00 - 17:30
MAHLENDORF	Matthias	MAPSD01	N27	Wednesday	15:00 - 16:30
MARTENS	Tim	FAPSD02	N13	Wednesday	17:00 - 18:30
MARTIN	Melissa	MAPSD06	N28	Friday	11:00 - 12:30
MCMARTIN	Andrew	GVPSD06	N22	Friday	09:00 - 10:30
MELLONI	Gaia	SEEPSD01	N24	Wednesday	15:00 - 16:30
MERCADO	Facundo	FRPSD03	N18	Thursday	09:00 - 10:30
MESSNER	Martin	MAPSD05	N27	Friday	09:00 - 10:30
MEUWISSEN	Roger	AUPSD08	N11	Friday	14:00 - 15:30
MOLDOVAN	Rucsandra	FRPSD08	N19	Thursday	14:00 - 15:30
NG	Jeffrey	FRPSD06	N19	Thursday	11:00 - 12:30
PALMON	Dan	FRPSD05	N18	Thursday	11:00 - 12:30
PATELLI	Lorenzo	MAPSD02	N28	Wednesday	17:00 - 18:30
RADHAKRISHNAN	Suresh	FRPSD12	N19	Friday	09:00 - 10:30
ROUEN	Ethan	GVPSD04	N21	Thursday	14:00 - 15:30
SANGSTER	Alan	HIPSD01	N29	Thursday	09:00 - 10:30
SARATH	Bharat	FRPSD12	N19	Friday	09:00 - 10:30
SHELLEMAN	Caren	AUPSD02	N10	Wednesday	17:00 - 18:30
SCHROEDER	Joe	AUPSD02	N10	Wednesday	17:00 - 18:30
SHARMA	Divesh	AUPSD07	N11	Friday	09:00 - 10:30
SHARMA	Vineeta	AUPSD07	N11	Friday	09:00 - 10:30
SICILIA	Mariafrancesca	PSNPPSD01	N23	Wednesday	17:00 - 18:30
SKAIFE	Hollis	FAPSD01	N14	Wednesday	15:00 - 16:30
SPEZIALE	Maria Teresa	SEEPSD03	N26	Thursday	14:00 - 15:30
STICE	Derrald	FRPSD08	N19	Thursday	14:00 - 15:30
SUIJS	Jeroen	FRPSD01	N18	Wednesday	17:00 - 18:30
SUL	Edward	GVPSD01	N21	Wednesday	17:00 - 18:30
SUNDGREN	Stefan	AUPSD03	N11	Thursday	11:00 - 12:30
TANYI	Paul	GVPSD07	N21	Friday	11:00 - 12:30
TAYLOR	Stephen	FRPSD09	N17	Thursday	16:00 - 17:30
THÜRHEIMER	Ulrike	AUPSD06	N10	Thursday	16:00 - 17:30

TOURON	Philippe	AUPSD06	N10	Thursday	16:00 - 17:30
TROMBETTA	Marco	AUPSD03	N11	Thursday	11:00 - 12:30
TURLEY	Stuart	AUPSD05	N10	Thursday	14:00 - 15:30
UCHE	Chinyere	SEEPSD04	N10	Friday	11:00 - 12:30
ULLMANN	Robert	TXPSD01	N22	Wednesday	15:00 - 16:30
VAN PELT	Victor	MAPSD02	N28	Wednesday	17:00 - 18:30
VAN PETEGHEM	Mathijs	GVPSD06	N22	Friday	09:00 - 10:30
VANDER BAUWHEDE	Heidi	AUPSD04	N07	Thursday	14:00 - 15:30
VORST	Patrick	FAPSD06	N13	Friday	09:00 - 10:30
WEISS	Dan	MAPSD06	N28	Friday	11:00 - 12:30
YANG	Holly	FRPSD03	N18	Thursday	09:00 - 10:30
YOHN	Teri	FAPSD07	N13	Friday	11:00 - 12:30
ZENG	Cheng	FRPSD11	N18	Friday	09:00 - 10:30
ZENG	Yachang	FAPSD03	N13	Thursday	09:00 - 10:30
ZHOU	Shan	SEEPSD02	N25	Thursday	09:00 - 10:30



CHAIRS

LAST NAME	First Name	Session	Room	Day	Time
ABOUD	Ahmed	FRRF19	N35	Friday	09:00 - 10:30
ADRIAN	Christofer	AUPS16	N06	Friday	14:00 - 15:30
AGOSTINI	Marisa	FRRF02	N35	Wednesday	15:00 - 16:30
AKAMAH	Herita	AUPS01	N06	Wednesday	15:00 - 16:30
ALBRAHIMI	Albian	FRRF08	N35	Thursday	09:00 - 10:30
AMBERGER	Harald Johannes	TXPS02	N22	Wednesday	17:00 - 18:30
ANDRE	Paul	FRPS15	N17	Thursday	11:00 - 12:30
ANDREENKOVA	Angelina	HIRF02	N04	Thursday	09:00 - 10:30
ANNISETTE	Marcia	ICPS02	AS01	Thursday	09:00 - 10:30
ARESU	Simone	FRRF05	N35	Wednesday	17:00 - 18:30
AUDOUSSET-COULIER	Sophie	AUPS17	N07	Friday	14:00 - 15:30
AZZALI	Stefano	AUPSD06	N10	Thursday	16:00 - 17:30
BAIER	Carolin	SEEPS07	N23	Thursday	16:00 - 17:30
BAKER	Charles Richard	HIPSD01	N29	Thursday	09:00 - 10:30
BALATBAT	Maria	SEEPS14	N24	Friday	14:00 - 15:30
BARONE	Elisabetta	FRPS16	N14	Thursday	14:00 - 15:30
BASTIDA	Francisco	PSNPPS02	N23	Thursday	11:00 - 12:30
BATES	Ken	MAPS04	N26	Wednesday	17:00 - 18:30
BATT	Catherine Elisabet	MARF01	N38	Wednesday	15:00 - 16:30
BAUER	Andrew	TXPSD02	N07	Thursday	09:00 - 10:30
BAUER	Tim	TXPS01	N21	Wednesday	15:00 - 16:30
BERTHELOT	Sylvie	SEEPS15	N25	Friday	14:00 - 15:30
BEUSCH	Peter	SEEPS08	N24	Thursday	16:00 - 17:30
BIGUS	Jochen	FRPS04	N14	Wednesday	17:00 - 18:30
BIK	Olof	AURF09	N05	Friday	09:00 - 10:30
BIRT	Jacqueline	FRPS09	N15	Thursday	09:00 - 10:30
BISBE	Josep	EDPS01	N15	Wednesday	15:00 - 16:30
BISSESSUR	Sanjay	FRRF06	N33	Thursday	09:00 - 10:30
BLOMKVIST	Marita	FRRF21	N34	Friday	11:00 - 12:30
BROK	Peter	TXPSD04	N22	Friday	11:00 - 12:30
BRUGGEMANN	Ulf	FAPS06	N12	Thursday	09:00 - 10:30
BRUNELLI	Sandro	AURF01	N08	Wednesday	15:00 - 16:30
CANNING	Mary	AUPS04	N06	Wednesday	17:00 - 18:30
CAO	June	FRRF01	N34	Wednesday	15:00 - 16:30
CAO	Zhangfan	FRRF24	N36	Friday	14:00 - 15:30
CARRERA	Nieves	AUPS05	N07	Wednesday	17:00 - 18:30
CATASUS	Bino	ICPSD01	N29	Wednesday	15:00 - 16:30
CEDERGREN	Matthew	FRPS06	N16	Wednesday	17:00 - 18:30
CHAND	Parmod	FRPS23	N16	Thursday	16:00 - 17:30
CHANG	Hye Sun	FRPS07	N17	Wednesday	17:00 - 18:30
CHE	Limei	AUPS18	N10	Friday	14:00 - 15:30
CHEN	Changling	FRPSD12	N19	Friday	09:00 - 10:30
CHEN	Jason	SEEPS09	N25	Thursday	16:00 - 17:30
CHIOREAN	Raluca	FRPS30	N16	Friday	11:00 - 12:30
CHOI	Jong-Seo	FRRF07	N34	Thursday	09:00 - 10:30

CINQUINI	Lino	MAPS17	N26	Friday	11:00 - 12:30
CLUBB	Colin	FAPS16	N13	Friday	14:00 - 15:30
COLLIN	Sven-Olof	GVPS01	N19	Wednesday	15:00 - 16:30
COLLIN	Sven-Olof	GVPS13	N19	Friday	14:00 - 15:30
COLUMBANO	Claudio	PSNPRF01	N30	Wednesday	15:00 - 16:30
CORDERY	Carolyn	HIPS04	N04	Friday	14:00 - 15:30
ČULAR	Marko	AUPS02	N07	Wednesday	15:00 - 16:30
DALLA VIA	Nicola	MAPS05	N27	Wednesday	17:00 - 18:30
D'ARCY	Anne	FRRF04	N34	Wednesday	17:00 - 18:30
DASKE	Holger	FRPSD07	N18	Thursday	14:00 - 15:30
DE VILLIERS	Charl	SEEPS13	N23	Friday	14:00 - 15:30
DE VITO	Antonio	TXPS06	N22	Thursday	16:00 - 17:30
DEFOND	Mark	AUPS06	N08	Wednesday	17:00 - 18:30
DEMIRAKOS	Efthimios	FAPS08	N11	Thursday	14:00 - 15:30
DEMIRAKOS	Efthimios	FARF10	N32	Thursday	16:00 - 17:30
DESAI	Prajakta	FRPS19	N17	Thursday	14:00 - 15:30
DETZEN	Dominic	ICPS04	N28	Thursday	14:00 - 15:30
DI CARLO	Emiliano	GVRF02	N36	Wednesday	17:00 - 18:30
DONNELLY	Ray	FRRF20	N33	Friday	11:00 - 12:30
DOYLE	Gerardine	ICPS07	N24	Friday	11:00 - 12:30
DUMONTIER	Pascal	FRRF09	N33	Thursday	11:00 - 12:30
DUY NGUYEN	Duc	GVRF03	N37	Wednesday	17:00 - 18:30
DYDUCH	Justyna	SEERF10	N08	Friday	11:00 - 12:30
DZURANIN	Ann	ISPS01	N27	Thursday	14:00 - 15:30
EAMES	Michael	FRPS05	N15	Wednesday	17:00 - 18:30
EBERT	Michael	MAPS15	N26	Friday	09:00 - 10:30
EFRETUEI	Ekaete	FRPS31	N17	Friday	11:00 - 12:30
EKLOV ALANDER	Gunilla	AUPSD05	N10	Thursday	14:00 - 15:30
ELKHASHEN	Emad	GVPS12	N20	Friday	11:00 - 12:30
EVANS	Lisa	HIPS03	N29	Friday	09:00 - 10:30
EVERAERT	Patricia	EDPS03	N23	Friday	09:00 - 10:30
FABRIZI	Michele	FRPS28	N14	Friday	11:00 - 12:30
FALLAN	Even	SEEPS02	N24	Wednesday	17:00 - 18:30
FASAN	Marco	GVPS14	N20	Friday	14:00 - 15:30
FEHRENBACHER	Dennis D.	MAPS06	N26	Thursday	09:00 - 10:30
FERGUSON	Andrew	AUPSD07	N11	Friday	09:00 - 10:30
FIGUEIREDO	Paulo	TXRF01	N32	Wednesday	15:00 - 16:30
FJELL	Kenneth	MAPS02	N26	Wednesday	15:00 - 16:30
FLOROPOULOS	Nikolaos	FARF07	N32	Thursday	11:00 - 12:30
FRANCIS	Jere	AUPSD04	N07	Thursday	14:00 - 15:30
FRANCO	Francesca	MAPS12	N27	Thursday	16:00 - 17:30
FRIMANSON	Lars	MARF02	N39	Wednesday	15:00 - 16:30
FUJINO	Masafumi	MARF16	N39	Friday	14:00 - 15:30
GABBIONETA	Claudia	ICPS06	N23	Friday	11:00 - 12:30
GARCIA	Clemence	HIRF01	N04	Wednesday	15:00 - 16:30
GARCÍA TOREA	Nicolás	SEEPSD04	N10	Friday	11:00 - 12:30
GARNIER	Claire	ICPS01	N28	Wednesday	15:00 - 16:30
GEBREITER	Florian	PSNPPS03	N29	Thursday	14:00 - 15:30
GEORGIOU	Nadine	FRPS17	N15	Thursday	14:00 - 15:30
GERGED	Ali	SEEPS12	N07	Friday	11:00 - 12:30

GHANNAM	Samir	GVRF10	N37	Thursday	16:00 - 17:30
GHIO	Alessandro	FRRF10	N34	Thursday	11:00 - 12:30
GHOSH	Arpita	GVRF04	N36	Thursday	09:00 - 10:30
GINER	Begoña	FRPSD09	N17	Thursday	16:00 - 17:30
GOLDMAN	Nathan	TXRF04	N32	Friday	09:00 - 10:30
GÓMEZ CONDE	Jacobo	MAPS14	N25	Friday	09:00 - 10:30
GONÇALVES	Tiago	FRRF11	N35	Thursday	11:00 - 12:30
GONZALES	Amanda	FRPS32	N18	Friday	11:00 - 12:30
GORETZKI	Lukas	MARF10	N39	Thursday	16:00 - 17:30
GOTTI	Giorgio	FRPS25	N15	Friday	09:00 - 10:30
GOVENDIR	Brett	TXPS05	N22	Thursday	14:00 - 15:30
GRAAF	Johan	ICPS03	AS01	Thursday	11:00 - 12:30
GRASCHITZ	Sabine	EDRF02	N04	Thursday	11:00 - 12:30
GREEN	Karen	EDRF03	N04	Thursday	16:00 - 17:30
GRÜNING	Michael	FRPS21	N14	Thursday	16:00 - 17:30
GUILLAMON SAORIN	Encarna	FRPSD02	N19	Wednesday	17:00 - 18:30
GÜNTHER	Thomas	MAPSD05	N27	Friday	09:00 - 10:30
HALDMA	Toomas	PSNPPSD01	N23	Wednesday	17:00 - 18:30
HAO	Rubin	FRRF12	N35	Thursday	14:00 - 15:30
HART	Daphne	GVPSD05	N21	Thursday	16:00 - 17:30
HASLAM	Jim	FAPSD04	N13	Thursday	11:00 - 12:30
HIMME	Alexander	MAPS10	N27	Thursday	11:00 - 12:30
HOANG	Kris	AURF02	N05	Wednesday	17:00 - 18:30
HOERMANSEDER	Stéphanie A.	SEEPS05	N24	Thursday	14:00 - 15:30
HOLM	Claus	AUPS07	N06	Thursday	11:00 - 12:30
HOOGENDOORN	Martin	FRPS18	N16	Thursday	14:00 - 15:30
HOOGHIEMSTRA	Reggy	GVPS09	N20	Thursday	16:00 - 17:30
HUBER	Christian	ICRF05	AS01	Friday	11:00 - 12:30
HUMMEL	Katrin	SEERF06	N31	Thursday	16:00 - 17:30
ISLAM	Muhammad Azizul	SEEPSD01	N24	Wednesday	15:00 - 16:30
JANVRIN	Diane	AUPS15	N10	Friday	09:00 - 10:30
JENY-CAZAVAN	Anne	FAPS09	N12	Thursday	14:00 - 15:30
JENY-CAZAVAN	Anne	FARF15	N33	Friday	14:00 - 15:30
JIA	Yuping	FRRF17	N35	Thursday	16:00 - 17:30
JIMENEZ ANDRADE	Jesus Rodolfo	FAPS13	N11	Friday	11:00 - 12:30
JOHANSSON	Jeaneth	MAPS18	N27	Friday	11:00 - 12:30
JOOS	Peter	FAPSD05	N13	Thursday	14:00 - 15:30
JORISSEN	Ann	MAPS08	N25	Thursday	11:00 - 12:30
JUBB	Darren	HIPS01	N29	Wednesday	17:00 - 18:30
KALOGIROU	Fani	FRPS33	N15	Friday	14:00 - 15:30
KARAMANOU	Irene	FAPS10	N11	Thursday	16:00 - 17:30
KARAVITIS	Panagiotis	TXPS03	N06	Thursday	09:00 - 10:30
KASPERSKAYA	Yulia	PSNPRF04	AS02	Thursday	11:00 - 12:30
KATSIKAS	Epameinondas	MARF13	N38	Friday	11:00 - 12:30
KAUSAR	Asad	AURF12	N08	Friday	14:00 - 15:30
KETTUNEN	Jaana	ICRF02	AS02	Thursday	09:00 - 10:30
KHIMICH	Natalya	FRRF13	N38	Thursday	14:00 - 15:30
KHOO	Eunice	AURF03	N05	Thursday	11:00 - 12:30
KIM	Robert	FRPS34	N16	Friday	14:00 - 15:30
KIM-GINA	Jessica	FRRF15	N33	Thursday	16:00 - 17:30

KIRWAN	Collette	GVRF12	N36	Friday	11:00 - 12:30
KOCH	Reinald	TXPSD03	N23	Thursday	14:00 - 15:30
KOSI	Urška	FRPS22	N15	Thursday	16:00 - 17:30
KRONENBERGER	Sebastian	AURF08	N08	Thursday	16:00 - 17:30
KUSNADI	Yuantō	GVPSD01	N21	Wednesday	17:00 - 18:30
LAGUECIR	Aziza	MAPS09	N26	Thursday	11:00 - 12:30
LAINE	Matias	SEERF04	N31	Thursday	14:00 - 15:30
LAMBERT	Caroline	ICPS05	N28	Friday	09:00 - 10:30
LANDSTRÖM	Joachim	FRPS10	N16	Thursday	09:00 - 10:30
LAUX	Christian	FRPS20	N13	Thursday	16:00 - 17:30
LEE	Changhee	SEERF01	N31	Wednesday	15:00 - 16:30
LEHMANN	Nico	GVPS11	N21	Friday	09:00 - 10:30
LEIDNER	Jacob Justus	FARF01	N33	Wednesday	15:00 - 16:30
LESTARI	Jenjang	GVRF05	N36	Thursday	11:00 - 12:30
LI	Siyi	FRPS02	N17	Wednesday	15:00 - 16:30
LIMA	Jessica	EDRF04	N04	Friday	09:00 - 10:30
LIN	Steve	FRRF14	N39	Thursday	14:00 - 15:30
LIN	Wen	FARF05	N32	Thursday	09:00 - 10:30
LINNEMANN	Nils	TXRF02	N08	Thursday	09:00 - 10:30
LIU	Lana Y J	MARF03	N38	Wednesday	17:00 - 18:30
LOEHLEIN	Lukas	ICRF03	N04	Thursday	14:00 - 15:30
LOHMANN	Christian	FAPS01	N12	Wednesday	15:00 - 16:30
LOHMANN	Christian	FARF08	N33	Thursday	14:00 - 15:30
LOUKOPOULOS	Georgios	FARF02	N31	Wednesday	17:00 - 18:30
LOUKOPOULOS	Georgios	FARF04	N31	Thursday	09:00 - 10:30
LOUKOPOULOS	Panagiotis	FRRF03	N33	Wednesday	17:00 - 18:30
LUBBERINK	Martien	FAPS02	N13	Wednesday	15:00 - 16:30
LUBBERINK	Martien	FARF09	N34	Thursday	14:00 - 15:30
LUI	Daphne	FRPSD06	N19	Thursday	11:00 - 12:30
LUQUE VÍLCHEZ	Mercedes	SEERF09	N05	Friday	11:00 - 12:30
LUSTOSA	Paulo Roberto B.	GVPS10	N20	Friday	09:00 - 10:30
MA	Le	FARF11	N33	Friday	09:00 - 10:30
MA	Le	FAPS17	N14	Friday	14:00 - 15:30
MA	Nelson	AURF10	N08	Friday	09:00 - 10:30
MACKAY	Will	GVRF14	N37	Friday	14:00 - 15:30
MADINI	Paola	FARF13	N32	Friday	11:00 - 12:30
MAGNAN	Michel	GVPSD03	N21	Thursday	11:00 - 12:30
MAHMOUDIAN	Fereshteh	SEEPS10	N24	Friday	09:00 - 10:30
MAK	Chun Yu	FRPS03	N18	Wednesday	15:00 - 16:30
MALAFRONTE	Irma	GVRF07	N36	Thursday	14:00 - 15:30
MANES ROSSI	Francesca	PSNPRF03	N05	Thursday	09:00 - 10:30
MANGELMANS	Job	FARF03	N32	Wednesday	17:00 - 18:30
MARGOLIN	Maximilian	MAPSD06	N28	Friday	11:00 - 12:30
MARMOUSEZ	Sophie	AUPS11	N06	Thursday	16:00 - 17:30
MARTIKAINEN	Minna	GVPS03	N20	Wednesday	17:00 - 18:30
MARTINEZ-JEREZ	F.Asis	MAPS07	N27	Thursday	09:00 - 10:30
MASSOUDI	Dianne	FRPS11	N17	Thursday	09:00 - 10:30
MATHER	Paul	GVRF08	N37	Thursday	14:00 - 15:30
MATIAS DA SILVA	Valderio	EDRF01	N05	Wednesday	15:00 - 16:30
MAZBOUDI	Mohamad	GVPSD02	N22	Thursday	09:00 - 10:30

MCMARTIN	Andrew	FRPSD10	N18	Thursday	16:00 - 17:30
MCNAMARA	Ray	AUPSD03	N10	Wednesday	15:00 - 16:30
MELLONI	Gaia	SEEPS06	N25	Thursday	14:00 - 15:30
MERKLE	Christoph	FAPSD02	N13	Wednesday	17:00 - 18:30
MIDDLETON	Alexandra	SEERF02	N30	Thursday	09:00 - 10:30
MILIOS	Vasileios	ICRF01	N37	Wednesday	15:00 - 16:30
MINTCHIK	Natalia	MAPSD03	N28	Thursday	09:00 - 10:30
MOLDOVAN	Rucsandra	GVPS02	N20	Wednesday	15:00 - 16:30
MORRICONE	Serena	FRPSD14	N19	Friday	11:00 - 12:30
MUELLER	Jens	TXPS07	N21	Friday	14:00 - 15:30
MULCAHY	Mark	GVRF13	N37	Friday	11:00 - 12:30
MUNIR	Rahat	GVPS08	N19	Thursday	16:00 - 17:30
NILSSON	Fredrik	MAPS19	N26	Friday	14:00 - 15:30
NISCH	Markus	MARF14	N39	Friday	11:00 - 12:30
NOVAK	Jiri	FAPS11	N12	Thursday	16:00 - 17:30
OLIVEIRA	Joao Pedro	MARF04	N39	Wednesday	17:00 - 18:30
ORENS	Raf	FRPS26	N16	Friday	09:00 - 10:30
ORTAS	Eduardo	SEEPS11	N06	Friday	11:00 - 12:30
OSHIKA	Tomoki	SEERF03	N30	Thursday	14:00 - 15:30
OTT	Christian	SEEPS03	N24	Thursday	09:00 - 10:30
PAANANEN	Mari	FRPSD08	N19	Thursday	14:00 - 15:30
PAGACH	Don	FRPSD04	N19	Thursday	09:00 - 10:30
PAIVA	Inna	PSNPRF02	AS02	Wednesday	17:00 - 18:30
PAPANASTASOPOULOS	Georgios	FAPS12	N12	Friday	09:00 - 10:30
PARK	Cheong Kyu	SEERF11	N30	Friday	14:00 - 15:30
PASSETTI	Emilio	SEERF05	N30	Thursday	16:00 - 17:30
PATELLI	Lorenzo	MAPSD04	N28	Thursday	11:00 - 12:30
PAULSSON	Gert	PSNPRF06	N31	Friday	14:00 - 15:30
PAZMANDY	Gregory	GVRF09	N36	Thursday	16:00 - 17:30
PERECHUDA	Igor	MARF12	N39	Friday	09:00 - 10:30
PETUTSCHNIG	Matthias	TXRF03	N32	Thursday	14:00 - 15:30
PHILIPICH	Kirk	FRPS24	N14	Friday	09:00 - 10:30
PIANEZZI	Daniela	ICPS08	N29	Friday	14:00 - 15:30
PIETSCH	Christian	AUPSD01	N11	Wednesday	15:00 - 16:30
PORUMB	Vlad Andrei	AUPSD03	N11	Thursday	11:00 - 12:30
POWNALL	Grace	FRPSD03	N18	Thursday	09:00 - 10:30
PRASAD	Ashna	AUPS08	N07	Thursday	11:00 - 12:30
PROCHAZKA	David	FRPS29	N15	Friday	11:00 - 12:30
RAHIMINEJAD	Sina	TXPS08	N22	Friday	14:00 - 15:30
RAI	Atul	FAPS03	N11	Wednesday	17:00 - 18:30
RAO	Kathyayini Kathy	SEEPS01	N23	Wednesday	15:00 - 16:30
RAUTER	Thomas	FRPS12	N14	Thursday	11:00 - 12:30
RAUTIAINEN	Antti	PSNPPS01	N23	Thursday	09:00 - 10:30
READ	Andrew	HIPS02	N29	Thursday	16:00 - 17:30
REICHEL	Kenneth	AUPSD08	N11	Friday	14:00 - 15:30
REID	Gavin	FAPSD01	N14	Wednesday	15:00 - 16:30
RICHARDSON	Gordon	SEEPSD03	N26	Thursday	14:00 - 15:30
RINALDI	Leonardo	SEEPSD02	N25	Thursday	09:00 - 10:30
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The unified voice of AICPA and CIMA

RESEARCH INSIGHTS



The Association of International Certified Professional Accountants (the Association) combines the strengths of the Chartered Institute of Management Accountants (CIMA) and the American Institute of CPAs (AICPA) to power opportunity, trust and prosperity for people, businesses and economies worldwide.



CIMA and the AICPA provide pathways to becoming a Chartered Global Management Accountant (CGMA). The CGMA designation distinguishes professionals who have advanced proficiency in finance, operations, strategy and management. It is underpinned by extensive global research to maintain the highest relevance with employers, and develop competencies most in demand.

We are committed to advancing the science of management accountancy through rigorous research into issues that are important for business. This includes thought leadership from our technical specialists and commissioned academic research from our Global Universities and Academics Programme.

The Association's future of finance global research project is designed to bring together different organisational views, to create insight into the process of change, synthesise a composite picture of the finance function of the future and to ensure the continued relevance and employability of current and future holders of the CGMA designation at businesses across the world.

The first report from our future of finance project - *Accounting in Extraordinary times* - is available from www.cgma.org.

More information about our Global Academic and Universities Programme, including research funding initiatives and copies of our latest reports can be found at <https://www.cimaglobal.com/Research--Insight/Research-Funding/>

For information about CIMA membership and the CGMA designation visit www.cimaglobal.com

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Christensen	Hans	FAPSD04
Christensen	Leif	GVRF13
Christodoulou	Demetris	FAPS06
Chtioui	Tawhid	AURF03
Chu	Hsuan-Lien	MARF15
Chun	Hongmin	GVPS03
Chung	Demi	FRPSD09
Chung	Sung Gon	FRPS21
Chung	Yu-Hsuan	GVPS02
Chung	Yu-Hsuan	GVPS02
Churyk	Natalie	EDRF02
Cinquini	Lino	MARF16
Cinquini	Lino	MARF14
Cinquini	Lino	PSNPPS02
Circa	Cristina	ISRF01
Cisi	Maurizio	PSNPRF04
Clacher	Iain	FARF11
Clarkson	Peter	SEEPS01
Clout	Victoria	FRPS16
Clubb	Colin	FAPS02
Cobabe	Mathew	FRRF06
Cobabe	Matthew	AUPSD06
Coda	Roberto	EDRF03
Coelho	Ana	SEERF10
Coelho	Antônio Carlos	MAPS12
Cohanier	Bruno	SEERF09
Cohen	Nava	FRPS18
Cohen	Nava	FRRF12
Collin	Sven-Olof	EDRF02
Colomina	Clara Isabel Muñoz	PSNPRF01
Columbano	Claudio	ICRF03

Compagnie	Vincent	TXRF03
Compagnie	Vincent	AUPS07
Comprix	Joseph	GVRF11
Condor	Vicente	PSNPRF02
Conlon	Thomas	FRPS13
Conrath-Hargreaves	Annemarie	ICPS05
Considine	Brett	ISRF01
Copeland	Scott	EDRF01
Coram	Paul	AUPSD07
Coram	Paul	AURF02
Corazza	Laura	PSNPRF04
Corazza	Laura	SEERF09
Cordery	Carolyn	HIPS01
Coronella	Stefano	HIPS01
Correa Garcia	Jaime Andres	SEEPS14
Coskun	Hülgen	SEERF08
Costa	Fabio	FRPS16
Costa	Fabio	SEEPS14
Coulmont	Michel	GVRF09
Courteau	Lucie	FARF03
Cowton	Christopher	SEEPS06
Coyte	Rodney	MARF08
Crawford	Louise	ICRF02
Cready	William	AUPS07
Cready	William	FRPS17
Cready	William	ICPS02
Crowley	Richard	FRPSD02
Cruz	Ana Paula Capuano Da	MAPS01
Cuadrado-Ballesteros	Beatriz	PSNPRF02
Cular	Marko	AURF07
Cullen	Kate	PSNPPS03
Cuomo	Francesca	GVRF09
Curtis	Emer	MARF13
Czernkowski	Robert	MARF13
Czernkowski	Robert Mariusz J.	PSNPRF06
Dahlén	Olle	FRRF22
Dai	Narisa Tianjing	AURF12
Dainelli	Francesco	FRRF09
Dalen	Jan Van	AURF08
Dalmácio	Flávia Zóboli	EDRF03
Dantas	José Alves	FARF04
Daowadueng	Piyada	MARF06
Dardour	Ali	SEERF06
Dargenidou	Christina	FRPS14
Daske	Holger	ICRF02
Datt	Rina	AUPS08
D'augusta	Carlo	FRPS09
David		SEEPS10
Davina	Kars	TXPS04
Davrince	Gregoire	FRRF19

Dayarathne	Epalawatte	PSNPRF02
De La Higuera Molina	Emilio José	PSNPPS04
De Lange	Paul	EDRF03
De Luca	Francesco	HIPS03
De Martinis	Michael	AURF12
De Meyst	Karen	MAPS06
De Vito	Antonio	TXPS03
De Vries	Marlies	ICPS03
Deangelis	Matthew	FRPS09
Dedoulis	Emmanouil	GVPSD07
Deegan	Craig	SEERF03
Defond	Mark	MAPS11
Dekeyser	Simon	AUPS16
Dekker	Henri	MAPS05
Dekker	Henri C.	MARF02
Delange	Paul	EDPS02
Delis	Manthos	TXRF04
Deller	Carolyn	MARF02
Dello Sbarba	Andrea	MARF14
Demartini	Chiara	AURF04
Demartini	Maria Chiara	AURF04
Demirakos	Efthimios	FARF14
Demirtas	Melanie	FRRF02
Deng	Deqiang	MARF08
Deng	Xiaohu	GVPS02
Deng	Xin	AUPS12
Dennis	Ian	FRRF14
Derchi	Giovanni Battista	MARF05
Derichs	David	MAPS03
Desai	Hrishikesh	FRRF16
Desai	Prajakta	FARF11
Desai	Prajakta	FARF11
Detzel	Andrew	FAPS06
Detzen	Dominic	ICPSD01
Detzen	Dominic	ICPS03
Detzen	Nina	MAPS07
Deville	Aude	MARF16
Devilliers	Charl	SEEPS07
Devive	Olga	FAPS02
Dhole	Sandip	AUPSD07
Dhole	Sandip	TXPS03
Di	Jing	AURF08
Di Carlo	Emiliano	GVRF14
Di Meo	Fabrizio	EDPS01
Dias	Paulo	FRRF01
Díaz	Ana María Plata	PSNPPS04
Diebecker	Jan	SEEPS02
Dierkes	Stefan	SEERF08
Dierynck	Bart	MAPS18
Dillard	Jesse	ICRF03

Diller	Markus	TXPS02
Dimitrov	Valentin	GVPSD04
Ding	Wenhong	GVPS03
Dinh	Tami	FAPS11
Dinh	Tami	FARF04
Dinh	Tami	FRPS15
Dinh	Tami	FRPS08
Djan	Kwame	GVRF09
Dobija	Dorota	GVPS10
Dobroszek	Justyna	ISRF01
Dobroszek	Justyna	MAPSD05
Donatella	Pierre	PSNPRF05
Dong	Minyue	FRPS13
Dong	Ting	TXPSD01
Donnelly	Ray	FRRF12
Donovan	John	FRPSD14
Dossi	Andrea	MARF05
Doukakis	Leonidas	FRRF01
Doumet	Markus	GVPS01
Downes	Jimmy	AUPS09
Doyle	Gerardine	PSNPPS03
Draeger	Michelle	AUPS09
Drake	Katharine	MAPSD01
Drake	Michael	FAPSD03
Driouchi	Tarik	FAPS02
Du	Xingqiangy	AURF12
Du	Yan	MARF06
Dufour	Alfonso	FARF05
Dumay	John	SEEPS13
Dumay	John	SEERF04
Dumontier	Pascal	FAPS02
Dumontier	Pascal	FARF01
Duong	Chau	GVPS08
Duong	Hong Kim	FARF13
Durand	Rodolphe	SEEPS04
Duro	Miguel	FRPS05
Duxbury	Darren	FRRF01
Duy Nguyen	Duc	GVPSD02
Dyczkowska	Joanna	FRRF09
Dyczkowski	Tomasz	PSNPRF03
Dyrenge	Scott	FRPS32
Dzuranin	Ann	EDPS01
Eckerle	Matthias	TXRF04
Efretuei	Ekaete	FRRF18
Eggleton	Ian	MARF05
Eierle	Brigitte	AUPS18
Eierle	Brigitte	FAPS14
Eierle	Brigitte	FRPS20
Eierle	Brigitte	MAPS03
Eierle	Brigitte	MARF07

Eilifsen	Aasmund	AUPS10
Eilifsen	Aasmund	AUPS10
Eining	Martha	PSNPPS02
Eisenschmidt	Karsten	ICRF01
Eklov Alander	Gunilla	ICRF05
El Hajjar	Samah	FRRF01
Elamer	Ahmed	AURF06
Elder	Randal	GVRF08
Elemes	Anastasios	TXPS08
El-Haj	Mahmoud	FRPSD08
Eliwa	Yasser	FARF12
Elkhashen	Emad	GVRF02
Elmahgoub	Mohamed	AURF06
Elnahass	Marwa	FRRF03
Elragal	Ahmed	SEEPS05
Emanuel	David	FRRF02
Enache	Luminita	FRPS03
Enache	Luminita	FRPS03
Enache	Luminita	FRPS22
Enache	Luminita	FRRF09
Endenich	Christoph	SEERF07
Erb	Carsten	ICPSD02
Ernstberger	Juergen	FRRF04
Ernstberger	Jürgen	AUPS04
Ertan	Aytekin	FRPS11
Esch	Martin	MARF15
Estébanez	Raquel Pérez	PSNPRF01
Estep	Cassandra	AUPS15
Eulerich	Marc	AURF07
Eulerich	Marc	AURF07
Eulerich	Marc	AURF07
Evans	Elaine	FRRF15
Evdokimov	Egor	GVRF11
Everaert	Patricia	EDPS03
Ezzamel	Mahmoud	ICRF03
Fabrizi	Michele	GVPSD02
Fallan	Even	SEERF01
Fan	Zhongwen	GVPSD07
Fang	Xiaohua	TXPS01
Fang	Yiwei	GVPS07
Fargher	Neil	FARF10
Farneti	Federica	SEERF04
Fasan	Marco	FARF13
Fattobene	Lucrezia	GVRF14
Faura	Úrsula	PSNPPS04
Favero	Giovanni	HIRF03
Feder	Madeleine	SEERF08
Fehrenbacher	Dennis	MAPS19
Fehrenbacher	Dennis D.	MARF08

Feldbauer-Durstmüller	Birgit	PSNPRF03
Feldhues	Melanie Lucia	MARF12
Feller	Miro	FRPSD01
Feng	Mei	FRPSD12
Feng	Zhuoan	AUPS06
Feng	Zhuoan	FRPS26
Fenies	Pierre	MARF09
Ferentinou	Aikaterini	FRPS01
Fernandez-Feijoo	Belen	SEEPS07
Ferramosca	Silvia	FRRF08
Ferramosca	Silvia	FRRF12
Ferreira	Aldonio	MAPS06
Ferreira	Ana Maria Dias Simões Da Costa	MARF09
Ferreira	Denize Minatti	EDRF04
Ferreira	Petrus	FRPS11
Ferri	Luca	GVRF11
Ferri	Paolo	FRRF15
Ferri	Paolo	HIPS04
Ferry	Laurence	HIRF02
Fiechter	Peter	FRPS11
Fiechter	Peter	FRPS32
Figueiredo	Paulo	TXRF02
Figuereado D'souza	Márcia	EDRF02
Filiou	Anastasia	GVRF02
Filiou	Anastasia	MARF05
Filip	Andrei	FRRF05
Filip	Andrei	AUPS14
Filip	Andrei	FARF12
Firk	Sebastian	GVRF08
Firk	Sebastian	GVRF11
Firk	Sebastian	MAPS07
Firk	Sebastian	SEERF08
Firth	Michael	AURF12
Fjell	Kenneth	MARF14
Flagmeier	Vanessa	TXPS04
Flood	Barbara	MARF12
Florio	Cristina	FRRF02
Floropoulos	Nikolaos	FRRF23
Floros	Ioannis	FRPSD12
Fochmann	Martin	TXPS06
Fogel-Yaari	Hila	FRRF09
Folsom	David	FRRF14
Foo	Yee-Boon	AUPS13
Fornaciari	Luca	SEERF07
Fourné	Sebastian L.p.	MARF15
Fowler	Carolyn	MARF05
Francis	Jere	AUPSD03
Frawley	Jessica	EDPS03
Frei	Judith	SEERF02

Freitas	George Alberto De	SEERF03
Fremeaux	Sandrine	ICPS08
Frezatti	Fabio	MAPS01
Friedman	Henry	FRPSD06
Frimanson	Lars	MAPSD04
Frisenna	Claudia	GVRF03
Froschhammer	Matthias	FRRF10
Fu	Xi	FRRF16
Fuente	Hanns De La	GVRF04
Fuhrmann	Stephan	AURF05
Fujino	Masafumi	MAPS17
Fukukawa	Hironori	GVRF12
Fukushima	Kazunori	MARF03
Fung	Simon	AUPS11
Furlotti	Katia	GVRF01
Furlotti	Katia	SEERF09
Futaesaku	Naoki	FRRF05
G.	Wayne	SEERF05
Gabbioneta	Claudia	FRRF04
Gad	Mahmoud	FRPS18
Gaertner	Fabio	FRPS29
Gaia	Silvia	GVRF09
Gaio	Cristina	FRRF01
Gallego Alvarez	Isabel	SEERF03
Gallemore	John	TXPS01
Gallemore	John	TXPS03
Gallhofer	Sonja	ICRF05
Gallimberti	Carlo Maria	FRPS18
Gambetta	Nicolás	AURF10
Gamm	Markus	TXPS08
Gangopadhyay	Shubhashis	FARF09
Gani	Lindawati	MARF16
Gao	Feng	AUPS12
Gao	Feng	GVPSD04
Gao	Huasheng	FARF03
Gao	Lei	SEERF02
Gao	Ning	FARF03
Gao	Xinghua	FRPS09
Gao	Xinghua	TXPSD03
Gao	Zhan	FAPSD01
Garcia	Clemence	HIRF02
Garcia	Laura Sierra	AURF10
García Osma	Beatriz	FRPS06
García Torea	Nicolás	SEEPS10
García-Benau	Maria Antonia	AURF10
García-Benau	Maria Antonia	SEEPS14
García-Meca	Emma	GVPS09
García-Meca	Emma	SEEPS14
García-Sánchez	Isabel-María	AURF05

Garg	Mukesh	FRRF07
Garg	Mukesh	AUPS01
Garg	Mukesh	GVRF01
Garnier	Claire	AUPS04
Gassen	Joachim	FRRF04
Gastone	Laura-Maria	MAPS03
Gatzweiler	Marian K.	ICRF04
Gaynor	Lisa	ISPS01
Ge	Jingwen	FAPS15
Ge	Jingwen	FAPS02
Ge	Jingwen	FAPS15
Ge	Rui	TXPS05
Gebka	Bartosz	FRRF01
Gebreiter	Florian	PSNPPSD01
Gebreiter	Florian	PSNPPSD01
Gee	Kurt	FRPSD06
Geiger	Marshall	FAPS15
Gelashvili	Vera	FARF15
Gendron	Yves	ICPS03
George	Emmanuel De	FRPS11
Georgiev	Nikolay	MARF12
Georgiou	Nadine	SEEPS01
Georgopoulos	Antonios	FARF10
Gerged	Ali	SEEPS06
Gerhardt	Nadine	MARF03
Gerhart	Manuel	FAPS01
Ghannam	Samir	GVPS03
Ghannam	Samir	GVPS03
Ghannam	Samir	GVRF08
Ghio	Alessandro	FRRF12
Ghosh	Arpita	SEERF11
Giannetti	Riccardo	MARF14
Gibney	Sarah	PSNPPS03
Giese	Henning	TXPS08
Gietzmann	Miles	FRPSD05
Gietzmann	Miles	GVRF12
Gigli	Sabrina	PSNPRF04
Gill-De-Albornoz	Belén	FARF15
Gillenkirch	Robert	MAPS05
Gilliam	Thomas	FRPS10
Giner	Begoña	FRRF18
Giorgioni	Gianluigi	FARF02
Giosi	Alessandro	AURF12
Giovannoni	Elena	MAPSD05
Gipper	Brandon	AUPSD03
Girão	Luiz	FRRF10
Girella	Laura	ICPS08
Giunta	Francesco	FRRF09
Gkoukousi	Xanthi	FAPSD07
Gleichmann	Tobias	FAPS03

Gliniecka	Paulina	AURF05
Goex	Robert	GVPS04
Goh	Beng Wee	AUPSD02
Goh	Clarence	EDRF03
Goh	Lisa	SEEPS01
Gold	Anna	AUPS05
Goldman	Nathan	TXPSD02
Gómez	José Luis Zafra	PSNPPS04
Gómez Conde	Jacobo	MARF04
Gomez-Biscarri	Javier	FRPS27
Gomez-Conde	Jacobo	MARF01
Gomez-Mejia	Luis	GVPS04
Gómez-Villegas	Mauricio	SEERF11
Gonçalves	Tiago	FRRF01
Goncharov	Igor	FAPS09
Goncharov	Igor	FRPS15
Gong	Maleen Z.	MAPS06
Gong	Na	GVPS04
Gong	Na	GVRF06
Gonzales	Amanda	TXPS07
Gore	Angela	AUPS06
Goretzki	Lukas	MAPS04
Gotti	Giorgio	FARF13
Gounopoulos	Dimitrios	FAPS09
Gounopoulos	Dimitrios	EDPS02
Gounopoulos	Dimitrios	FARF08
Gounopoulos	Dimitrios	FARF08
Gounopoulos	Dimitrios	GVPS07
Govendir	Brett	TXRF01
Gow	Ian	GVPS10
Graaf	Johan	ICPS07
Grafton	Jennifer	MAPS18
Grahn	Aline	SEEPSD04
Granà	Fabrizio	MARF05
Grande	Elena Urquía	PSNPRF01
Grande-Herrera	Cristina	FRPS26
Granlund	Markus	MARF03
Grant	Michael	MAPS18
Gras	Ester	GVRF07
Graschitz	Sabine	EDRF01
Graschitz	Sabine	AURF02
Gras-Gil	Ester	FRRF04
Gras-Gil	Ester	PSNPRF02
Grassmann	Michael	AURF05
Gray	Sidney	FRRF17
Greatbatch	David	ICPS03
Greco	Giulio	GVRF03
Green	Brian	AURF02
Green	Karen	MAPS09
Green	Karen	MAPS09

Green	Wendy	FRPS23
Greenwood	Margaret	PSNPPSD02
Greenwood	Margaret	FRRF17
Greiling	Dorothea	SEERF02
Greiner	Adam	AUPS02
Greusard	Olivier	FRRF05
Griffin	Paul	FAPS05
Griffith	Emily	AUPS15
Grimaldi	Francesco	SEERF04
Groß	Christian	FRPS10
Grosse	Matthew	GVRF08
Grossetti	Francesco	FRPSD05
Grossetti	Francesco	GVRF12
Grossi	Giuseppe	MAPS04
Grossi	Giuseppe	MARF16
Grossi	Giuseppe	PSNPPS02
Grüning	Michael	FAPS03
Gu	Jun	FRRF02
Gu	Zhaoyang	FRRF12
Guan	Feng	FARF02
Guan	Yuyan	FRPS25
Guenther	Thomas W.	AURF05
Guerreiro	Reinaldo	MARF07
Guessow	Daniel	MARF15
Guillamón	María-Dolores	PSNPRF01
Guillamón	María-Dolores	PSNPPS01
Guillamón	María-Dolores	PSNPPS04
Guillamon Saorin	Encarna	GVPS04
Guillamon-Saorin	Encarna	GVPS04
Guillamon-Soarin	Encarna	FRPS06
Guiral	Andres	GVPS04
Gul	Ferdinand	AUPS01
Gul	Ferdinand	AUPS11
Gul	Ferdinand	GVRF01
Gul	Ferdinand	GVRF11
Gul	Ferdinand A	FARF09
Gul	Ferdinand A.	FRPS02
Gul	Ferdinand Akthar	AUPS12
Gul	Ferdinand Akthar	AUPS13
Gullkvist	Benita M.	SEERF05
Günther	Thomas	MAPS01
Guo	Lan	MARF11
Guo	Yingwen	AURF09
Gupta	Parveen	AUPS13
Gurskaya	Marina	HIRF01
Gurskaya	Marina	HIRF01
Guthrie	James	SEEPS05
Guthrie	James	GVRF14
Gutierrez-Ponce	Herenia	PSNPRF01
Gutsche	Robert	FARF01

Guzov	Iurii	HIRF03
Ha	Joohyung	FRPS12
Haapamäki	Elina	FRRF20
Hackethal	Andreas	FAPSD02
Hadjigavriel	Stavriana	FRRF13
Hahn	Rüdiger	SEERF07
Haid	Marco	AURF02
Haider	Syeda	FAPS01
Hail	Luzi	AUPSD03
Hail	Luzi	FAPSD02
Haldma	Toomas	PSNPPS03
Haldma	Toomas	PSNPPS03
Hamilton	Timothy	FARF06
Han	Pengfei	FAPS13
Han	Sam	FRRF20
Hansen	James	AUPS09
Hao	Rubin	FAPS03
Haque	Faizul	GVPS05
Haque	Shamima	SEERF11
Harakeh	Mostafa	FRPS28
Hardies	Kris	ICPS02
Harris	David	TXRF04
Harris	Erica	PSNPPS01
Harris	M. Kathleen	TXPS07
Harrison	Julie	SEEPS13
Hart	Daphne	GVPSD03
Hartlieb	Sven	MAPS03
Hartlieb	Sven	AUPS18
Hartlieb	Sven	MARF07
Hartmann	Berit	EDRF04
Hartmann	Frank	MAPSD04
Hasan	Iftexhar	GVPS07
Hasan	Iftexhar	GVRF14
Haslam	Jim	ICRF05
Haslam	Jim	FARF12
Haslam	Jim	SEERF08
Haslam	Colin	GVRF12
Hassan	Omaima	FARF02
Hassan	Rajib	FRRF19
Haw	In-Mu	AUPS16
Hay	David	AUPS18
Hay	David	SEEPS13
Hayes	Louise	FRPS17
Hazelton	James	SEEPS05
He	Colly	SEEPS04
He	Li Yu	FRRF15
He	Li-Jen	AURF05
He	Rong	SEEPSD04
He	Xianjie	FRPSD14
Heaney	Richard	AURF01

Hecht	Gary	MAPSD02
Heese	Jonas	MARF04
Heflin	Frank	FRPS10
Hegazy	Karim	PSNPRF06
Hegazy	Karim	AURF11
Hegazy	Mohamed	AURF11
Hegazy	Mohamed	PSNPRF06
Heilmann	Melina	AURF10
Heilmeier	Ruth	HIPS04
Heinicke	Xaver	MAPS01
Helliar	Christine	ICRF02
Hellmann	Andreas	GVRF10
Hellmann	Andreas	SEEPS04
Hemmer	Thomas	GVPS04
Henk	Oliver	GVRF13
Hennemann	Vanessa	TXRF03
Hennig	Jan Christoph	FAPS11
Henrizi	Philipp	FRRF22
Henselmann	Klaus	FARF07
Henselmann	Klaus	FARF14
Hering	Joerg	FARF14
Hering	Jörg	FARF07
Hernández	Antonio M. López	SEERF11
Heroux	Sylvie	GVRF07
Herremans	Irene M	SEEPSD01
Herrera	Jesus	PSNPRF01
Hess	Dieter	FARF05
Hidayah	Nurul	PSNPPSD01
Hill	Mary	FRPS34
Hillegeist	Steve	FRPS32
Hillert	Gereon Markus	FAPS03
Hines	Tony	HIPS01
Hinterecker	Harald	MAPS02
Hinze	Anne-Kathrin	SEEPS14
Hirose	Yoshitaka	EDRF02
Hirose	Yoshitaka	PSNPRF05
Hirsch	Bernhard	PSNPPSD01
Hitz	Joerg-Markus	FRPS32
Ho	Tuan Quoc	FARF02
Hoermanseder	Stéphanie A.	SEEPS10
Hoffmann	Kira	MAPS13
Hoffmann	Sebastian	ICPSD02
Höglund	Henrik	AURF03
Holzman	Eric	FRPSD10
Hombach	Katharina	FRPSD13
Homburg	Carsten	FAPS04
Homburg	Carsten	FAPSD06
Hong	Keejae	FRPS19
Hooghiemstra	Reggy	AUPSD02
Hooks	Jill	FARF11

Hoozée	Sophie	MARF06
Hope	Ole-Kristian	FRPSD03
Hope	Ole-Kristian	GVPS06
Hope	Ole-Kristian	GVPS09
Hopkins	Patrick	AUPSD01
Hopland	Arnt Ove	TXPS04
Hoppe	André	FAPS04
Hoppe	Thomas	TXPS06
Hornbach	Janina	MAPSD04
Horng	Shwu-Min	FRRF03
Horton	Joanne	FAPS12
Horton	Joanne	FRPS20
Hou	Kewei	FRRF13
Hou	Yu	AUPSD03
Houghton	Keith	AURF12
Houqe	Noor	FRRF23
Hourigan	Niamh	SEERF04
Hovi	Jaakko	FRRF14
Howieson	Bryan	GVRF06
Hsu	Audrey	FRRF15
Hsu	Hwa-Hsien	AUPS10
Hsu	Hwa-Hsien	GVRF10
Hsu	Yu-Lin	FRRF21
Hsuan	Juliana	MARF05
Hu	Ben	FRRF12
Hu	Jinshuai	MAPS11
Hu	Mingsheng	TXRF01
Hu	Yaqin	FRPS17
Hu	Yiming	FAPS13
Hua	Chen	FARF03
Hua	Chen	GVRF11
Huan	Xing	FRPS13
Huang	Allen	FRPS20
Huang	Bingyi	MARF11
Huang	Chen	FARF08
Huang	Hsin-Yi	FRRF23
Huang	Kelly	FRPSD08
Huang	Meichu	MAPSD03
Huang	Shaio Yan	GVPS02
Huang	Wenli	FRPSD02
Huang	Yuan	GVPS05
Huang	Zhongwei	FRPSD03
Huang	Zhongwei	FRPSD03
Huber	Christian	ICPS01
Huber	Christian	PSNPPS03
Huber	Christian	PSNPRF06
Hubmann	Maximilian	TXRF04
Huettemann	Martin	FARF05
Huijgen	Carel	AURF08
Huikku	Jari	FARF14

Hummel	Katrin	SEEPS03
Hummel	Katrin	SEEPS10
Humphrey	Christopher	AUPS04
Hung	Chung-Yu	MAPS08
Hung	Mingyi	MAPS11
Hung	Shengmin	AUPS12
Hung	Shengmin	GVRF08
Huo	Kun	MARF11
Hurt	David	PSNPPS02
Hurt	Kathy	PSNPPS02
Husillos-Carques	Francisco Javier	SEERF01
Hussain	Nazim	SEERF06
Hussainey	Khaled	FRRF05
Hux	Candice	AUPS15
Huynh	Tina	FRRF11
Huynh	Tina	FRPS16
Hwang	Iny	MARF07
Hyun	Jeong-Hoon	MARF02
Hyun	Jeong-Hoon	MARF07
Hyun	Soonchul	MARF16
Hyun	Soonchul	FAPS07
Hyvonen	Timo	PSNPRF04
Iermolenko	Olga	MARF12
Ikaheimo	Seppo	GVRF07
Iloga Balep	Nathalie	PSNPPS03
Imperatore	Claudia	FRRF06
Imperatore	Claudia	FARF10
Inácio	Ana Sofia	SEERF07
Infuehr	Jakob	MAPS02
Inglis	Robert	SEERF03
Inwinkl	Petra	AURF05
Ioannidou	Vasso	FAPS09
Islam	Muhammad Azizul	SEEPS08
Israeli	Doron	FRPSD06
Ito	Takeaki	FARF15
Ivanova	Mariya Nikolova	FAPS13
Iwata	Kiyonori	GVRF09
Izzo	Maria Federica	MARF05
Jackson	Richard	FRPS14
Jackson	William	ICPS06
Jacob	Martin	TXPS01
Jacob	Martin	TXPS03
Jaen	Jose Manuel Santos	FRRF04
Jana	Stephanie	FRRF15
Jankeeparsad	Thanesha Reddy	EDRF01
Janvrin	Diane	ISRF01
Järvenpää	Marko	MARF09
Järvenpää	Marko	MAPS16
Javed	Fahim	AURF03

Jeacle	Ingrid	HIPSD01
Jeanjean	Thomas	FRRF19
Jeanjean	Thomas	FRRF05
Jeganathan	Davina	GVPS03
Jendreck	Annekatriin	FRRF10
Jennings	Jared	FRPSD14
Jennings	Jared	FRRF03
Jeny	Anne	AUPS14
Jeny-Cazavan	Anne	ICRF04
Jeong	Seok Woo	AURF09
Jermakowicz	Eva	FRPS32
Jerman	Lambert	ICPS04
Jerman	Lambert	AUPS04
Jermias	Johnny	MARF16
Jermias	Johnny	MARF10
Ji	David Xu-Dong	HIPS02
Ji	Yuan	AUPS06
Jia	Fansheng	FRPS30
Jia	Weishi	FAPS08
Jia	Yonghong	TXPSD03
Jia	Yonghong	FRPS09
Jiang	Haiyan	GVRF04
Jiang	Jin	AUPS14
Jiang	Like	AUPS11
Jiang	Wei	FARF14
Jiang	Wei	FARF09
Jimenez Andrade	Jesus Rodolfo	FARF07
Jimenez-Andrade	Jesus Rodolfo	FARF07
Jimichi	Masayuki	SEEPS15
Jin	Justin	FRPS12
Jo	Koren	FRPSD04
Jo	Koren M	FAPS17
Johansson	Jeaneth	FRRF09
Johansson	Jeaneth	MARF02
Johnson	Joseph	SEERF03
Johnson	Shane	FRPSD12
Johnston	Joseph	FRPSD07
Johnston	Joseph	GVRF10
Jollands	Stephen	SEEPSD03
Jonäll	Kristina	SEERF09
Jones	Janet	EDPS01
Jones	Michael	GVPS05
Jones	Michael John	FRPS23
Jong	Abe De	AURF08
Joos	Peter	FRPS04
Jorissen	Ann	MARF06
Joshi	Mahesh	FRRF22
Jubb	Darren	ICPS06
Judd	Scott	GVPS11
Juliana	Christina	MARF16

Jung	Hoon	MARF15
Jung	Namchul	AURF09
Jung	Sumi	GVPS05
Jung	Taejin	MAPS07
Junior	Manuel Salgueiro Rodrigues	SEERF03
Kabir	Rezaul	GVRF14
Kadach	Igor	FRPSD12
Kallio	Kirsi-Mari	FRRF14
Kalogirou	Fani	FRRF18
Kalogirou	Fani	FRPS20
Kamath	Saipriya	MAPS10
Kamla	Rania	ICRF05
Kan	Anderson Seny	ICPS05
Kanagaretnam	Kiridaran	FRPS12
Kanapathippillai	Sutharson	AUPS11
Kanbaty	Majid	SEEPS04
Kang	Helen	FARF04
Kang	Jun-Koo	FAPS04
Kang	Sok-Yon	FRPS33
Kang	Yoon Ju	GVPS13
Kapellas	Konstantinos	FRRF01
Kaplan	Steve	GVPS12
Kaplan	Steve	MARF08
Karaibrahimoglu	Yasemin	AUPSD02
Karaibrahimoglu	Yasemin	AUPSD04
Karamanou	Irene	FARF01
Karamanou	Irene	FARF08
Karamanou	Irene	FARF11
Karamanou	Irene	FRRF23
Karatzimas	Sotirios	PSNPRF05
Karavitis	Panagiotis	TXRF04
Karelskaya	Svetlana	HIRF03
Kärkinen	Eija	FARF05
Karlsson	Karoline	AURF02
Karlsson	Thorlakur	GVRF13
Karube	Masaru	GVRF12
Kasbar	Mohammed	GVRF12
Kasim	Tim	SEEPS08
Kaspereit	Thomas	SEERF05
Kaspereit	Thomas	MAPS03
Kaspereit	Thomas	SEEPS12
Kasperskaya	Yulia	PSNPRF01
Kasukabe	Mitsunori	HIRF01
Kasznik	Ron	FRPSD06
Kato	Tatsuhiko	PSNPRF05
Katsikas	Epameinondas	GVRF02
Katsuo	Yuko	FRPS16
Kausar	Asad	FRPS29
Kavanagh	Marie	EDRF01

Kaveski	Itzhak David Simão	EDRF03
Kawai	Takaharu	MAPS05
Kawashima	Kenji	FARF15
Kaya	Devrimi	AUPSD07
Ke	Bin	FRPS07
Kelly	Simone	AURF10
Kempkes	Jan A.	FARF13
Kend	Michael	FRRF22
Kenk	Karina	PSNPPS03
Kent	Pamela	AUPSD07
Kent	Richard	FRRF19
Kent	Richard	FRRF19
Kermiche	Lamya	AURF03
Keskek	Sami	FAPS15
Kettunen	Jaana	FRRF14
Kettunen	Jaana	ICRF01
Keusch	Thomas	FRPS34
Khalifa	Rihab	ICPS02
Khan	Arifur	GVRF05
Khan	Tehmina	SEERF01
Khedmati	Mehdi	GVRF01
Khimich	Natalya	ICPS02
Khelif	Hichem	FRRF16
Khoo	Eunice	AUPS13
Khoo	May	AURF01
Khrenova	Evgeniya	FARF07
Khurana	Inder	AUPS03
Khurana	Inder K.	FRPS04
Khurshed	Arif	FARF03
Kiesewetter	Dirk	TXRF01
Killian	Sheila	TXRF03
Kim	Jae B	FRPS03
Kim	Ji Hye	MARF07
Kim	Jinbae	MARF07
Kim	Joeng-Bon	FRPS25
Kim	Kirak	FRPS18
Kim	Kyonghee	FRPSD04
Kim	Kyonghee	FRPS04
Kim	Kyonghee	FRPS33
Kim	Min Jo	MARF07
Kim	Minjeong	MAPSD01
Kim	Robert	FAPS13
Kim	Taejin	MARF01
Kim	Yongtae	AUPS03
Kim	Yongtae	FRPS22
Kim	Youngjin	MAPS13
Kim	Jeong-Bon	FRPS30
Kim-Gina	Jessica	FAPSD05
Kim-Gina	Jessica	FRPS34

Kiosse	Paraskevi Vicky	FAPS12
Kirkos	Efstathios	AURF07
Kirschenheiter	Michael	AUPS12
Kitagawa	Norio	FRRF05
Kivimaki	Niko	FRPS08
Klassen	Kenneth	TXRF04
Klein	April	GVPS12
Kleppe	Tyler	AUPS09
Kleymenova	Anya	FRPS12
Kloviene	Lina	AURF01
Kloviene	Lina	SEERF08
Clueber	Johanna	AUPS05
Knauer	Thorsten	MAPS14
Knauer	Thorsten	MARF04
Knivsflaa	Kjell	AUPS10
Ko	Chunyou	FAPS11
Ko	John	FRPS23
Ko	Wan Suk	MARF07
Ko	Yen-Chun	FAPS11
Kobelsky	Kevin	AURF02
Kober	Ralph	MAPS06
Kober	Ralph	MARF09
Koch	Reinald	TXPS08
Kodwani	Devendra	GVPS01
Koenraad	Jeroen	FRPS05
Koh	Wei Chern	FRRF21
Kohl	Benedikt	FRRF10
Kok	Ties De	FAPS06
Kolomiets	Alona	AUPS16
Komarev	Iliya	PSNPRF06
Kondo	Takahito	MARF03
Koo	Minjae	MARF07
Kopel	Michael	MAPS02
Kopf	Karla	FARF07
Kopita	Anastasia	FARF11
Korzak	Piotr	GVPSD01
Kotzian	Peter	GVRF12
Kotzian	Peter	MAPS09
Kourouxous	Thomas	TXPS02
Kousenidis	Dimitrios	FARF05
Kraft	Pepa	FRPS20
Krahel	John Paul	ISRF01
Kram	Peter	FRRF10
Krane	Ronja	AURF07
Krasodomska	Joanna	EDRF03
Kräussl	Roman	FRPS11
Kravchenko	Grygorii	GVPS10
Kreilkamp	Niklas	FARF06
Kreß	Andreas	FAPS14
Krishnan	Sarada Rajeswari	GVRF14

Kroechert	Sarah	FAPS04
Kronenberger	Sebastian	MAPS02
Kubata	Adrian	FAPS10
Kuhner	Christoph	HIPS04
Kumas	Abdullah	FAPS15
Kumas	Abdullah	FRRF19
Kunzl	Ferdinand	MAPS04
Kuo	Li-Chun	FAPS11
Kuroki	Makoto	PSNPRF05
Kusnadi	Yuanto	GVPSD03
Kutan	Ali M.	GVRF04
Kuter	Mikhail	HIRF01
Kuter	Mikhail	HIRF01
Kutera	Malgorzata	AURF11
Kvaal	Erlend	FRRF08
Kwack	So Yean	GVPS06
Kwak	Byungjin	GVPS06
Kwak	Byungjin	GVPS06
Kyung	Hangsoo	FAPSD03
Kyung	Hangsoo	MARF01
Labardin	Pierre	ICPS04
Lachmann	Maik	MAPS17
Ladas	Anestis	AURF08
Ladas	Anestis	FARF05
Laguecir	Aziza	ICRF04
Laheen	Martin	TXRF03
Lai	Alessandro	SEEPSD02
Lai	Karen	GVRF01
Lai	Karen	GVRF11
Lai	Karen M.y.	FRPS02
Lai	Karen My	FARF09
Lai	Pei-Hua	MAPS13
Lam	Chee Keung	FRPS02
Lambert	Caroline	ICPSD01
Lancksweerd	Lode	PSNPRF03
Landis	Cristina	SEEPS03
Landsman	Wayne	FAPSD07
Landsman	Wayne	FRPS11
Landsman	Wayne	GVRF05
Landström	Joachim	FRRF18
Langbauer	Claudia	AURF04
Lanis	Roman	TXRF01
Lara	Juan Manuel García	FRRF06
Larmande	Francois	FRPS01
Larrán	Manuel	PSNPRF01
Larrinaga	Carlos	SEEPS06
Larrinaga	Carlos	SEERF01
Larson	Robert K.	FRRF17
Larsson	Rolf	MARF13

Lavarda	Carlos Eduardo	MARF16
Leca	Bernard	ICPS04
Leca	Bernard	ICRF04
Lee	Changhee	SEERF10
Lee	Edward	FAPS14
Lee	Edward	FRPS28
Lee	Edward	GVPSD04
Lee	Eileen Chia-Ling	MAPS06
Lee	Eunyoung	FRRF20
Lee	Gladys	GVPS12
Lee	Gladys	GVRF07
Lee	Gun	MARF07
Lee	Jae Eun	AUPS06
Lee	Jimmy	AUPSD02
Lee	Joo Hyung	MAPS10
Lee	Kwang	FRPS33
Lee	Kwang	FRPSD04
Lee	Kyeong Hun	FRRF21
Lee	Lian Fen	FRPS18
Lee	Ling-Chu	MAPS08
Lee	Mei Yee	FARF09
Lee	Ming-Te	GVRF12
Lee	Ming-Te	GVRF12
Lee	Sam	FRPS19
Lee	Sam	FRPS09
Lee	Sang Ho	AUPS17
Lee	Sang Ho	AURF09
Lee	Sang Mook	AUPS18
Lee	Te-Kuan	TXRF02
Lee	Woo Jae	AUPS17
Lee	Yen-Jung	FRPSD09
Lee	Yvonne	FAPS10
Lee	Brandon Byunghwan	FARF06
Lehmann	Nico	FRPS32
Lei	Lijun	FRPSD02
Leiby	Justin	AUPSD01
Lemaire	Célia	MAPS08
Lemarchand	Yannick	HIPS01
Lenk	Margarita	ISRF01
Lenz	Hansrudi	ICPS07
Lepistö	Lauri	MAPSD05
Letmathe	Peter	MARF11
Leuz	Christian	FAPSD02
Leuz	Christian	AUPSD03
Levant	Yves	HIPS01
Leventis	Stergios	FAPS09
Leventis	Stergios	GVPSD07
Leverkus	Celia Dorothee	MARF06
Levi	Shai	FRRF23

Lewis	Craig	FRPSD05
Li	Bin	TXPSD02
Li	Dan	AUPSD02
Li	Duoxiqi	FRPS31
Li	Guangzhong	FRPS30
Li	Heather	FRRF09
Li	Jiangna	MAPS10
Li	Kevin	FARF02
Li	Kevin	GVRF05
Li	Laura Yue	MAPSD01
Li	Lingwei	FAPS04
Li	Liuchuang	AUPS07
Li	Lynn	FRPS22
Li	Meng	FRPSD08
Li	Na	AUPSD02
Li	Ningzhong	GVPSD07
Li	Qingyuan	FRPS31
Li	Siqi	MAPS11
Li	Siyi	AUPS12
Li	Tiemi (Sarah)	FRRF20
Li	Wenjing	MAPS09
Li	Xi	GVPSD01
Li	Xinlei	FAPS14
Li	Yan	MAPS17
Li	Yang	FRPSD01
Li	Yanlin	FAPS16
Li	Yi	GVPS06
Li	Yiwei	FRPSD10
Li	Yue	SEEPS01
Li	Yuehua	FRPS13
Li	Yutao	FRPSD02
Li	Zengquan	FARF02
Li	Zezeng	FRRF21
Li	Zhe	FRPS30
Li	Zhongtian	SEERF11
Li	Zixuan (Lina)	AURF09
Li	Baixing	GVRF11
Li	Bin	FRPS14
Li	Xiao	GVPS05
Li	Yiwei	GVRF01
Liang	Claire	FRPS27
Liang	Xiao	SEEPS12
Liao	Chih-Hsien	GVPS07
Liao	Chih-Hsien	MAPS06
Liao	Li-Kai	GVRF05
Liao	Yi-Hsing	TXPS07
Libby	Theresa	MARF11
Lilien	Steven	FAPS09
Lill	Jeremy	MAPS12
Lillis	Anne	MAPS14

Lillis	Anne	MAPS18
Lim	Ivan	GVRF14
Lim	Ivan	GVPSD02
Lim	Jee-Hae	ISPS01
Lim	Stephen	PSNPRF06
Lim	Youngdeok	AUPS13
Lima	Emanoel Marcos	EDRF03
Lima	Jessica	EDRF03
Lima	Jéssica De Morais	EDRF03
Lima	Sérgio Henrique Oliveira	SEERF03
Lima	Gerlando Augusto Sampaio Franco De	EDRF02
Limbach	Peter	GVPS01
Lin	An-Ping	FRRF11
Lin	Cecilia	FRRF06
Lin	Chan-Jane	MAPS13
Lin	Che-Hung	AUPS10
Lin	Che-Hung	GVRF10
Lin	I-Cheng	GVRF06
Lin	Steve	AUPS07
Lin	Suming	MAPS13
Lin	Wen	FRRF13
Lin	Y.c. George	AURF03
Lin	Yi-Mien	FARF08
Lin	Yu-Chun	FRRF24
Linder	Stefan	MAPS21
Linder	Stefan	ICPS04
Lindermüller	David	PSNPPSD01
Ling	Ran	AUPS07
Ling	Zhejia	FRPSD12
Linnemann	Nils	TXPS05
Linthicum	Cheryl L.	AURF01
Lionzo	Andrea	FRRF02
Lisic	Ling	AUPS09
Lisowsky	Petro	TXPS04
Litjens	Robin	FRPS05
Liu	Chiawen	FRRF23
Liu	Fuyun	AURF03
Liu	Jia	FARF11
Liu	Jiancheng	FAPSD01
Liu	Jinyu	FRPSD11
Liu	Lana Y J	MARF08
Liu	M.h. Carol	SEEPS14
Liu	Mengning	MARF04
Liu	Peiyi	AURF01
Liu	Pei-Yi	MAPS08
Liu	Qiliang	GVPS06
Liu	Qingqing	FARF12
Liu	Shanming	MARF11

Liu	Sophia	FRRF15
Liu	Sophia H.t.	FRRF15
Liu	Xiaotao	MAPSD03
Liu	Xiaotao (Kelvin)	GVRF08
Liu	Xuejiao	AURF12
Liu	Xuejiao	AURF12
Liu	Xuejio	GVPS02
Liu	Yi	FRPS12
Liu	Yunguo	MARF04
Lo	Agnes W. Y.	TXRF01
Lo	Alvis	FRPS18
Lo	Sheng-Yi	FRPSD09
Lobo	Gerald	FRPS12
Lobo	Gerald	FRPS07
Lobo	Gerald	FRPS21
Lobo	Gerald	GVPS06
Lobo	Gerald	TXPS03
Lodh	Suman	FRRF04
Loehlein	Lukas	ICRF05
Löffler	Clemens	TXPS02
Löffler	Clemens	MAPS15
Loftus	Janice	GVPS10
Loh	Chin Moi	SEERF03
Löhlein	Lukas	ICPSD01
Lohmann	Christian	FARF05
Lohmann	Christian	FARF05
Loizides	George	FARF08
Loizides	George	FRRF23
Long	Warrick	EDRF04
Lont	David	FAPS05
Lopatta	Kerstin	SEEPS12
Lopatta	Kerstin	GVRF11
Lopatta	Kerstin	MAPS03
Lopatta	Kerstin	SEEPS11
Lopatta	Kerstin	SEERF05
Lopes	Ana Isabel	SEERF10
Lopes	Cidália	TXRF02
López Pérez	Maria Victoria	SEERF11
López-Espinosa	Germán	FRPS27
Lopez-Valeiras	Ernesto	MARF01
Lopez-Valeiras	Ernesto	MARF04
Lorente-Bayona	Laura Vanesa	PSNPRF02
Lorenz	Johannes	TXPS02
Lou	Yun	GVPSD01
Lou	Zhukun	AUPS02
Loukopoulos	Georgios	GVPS07
Loukopoulos	Georgios	FARF08
Loukopoulos	Georgios	GVPS07
Loukopoulos	Panagiotis	EDPS02
Loukopoulos	Panagiotis	EDPS02

Loukopoulos	Panagiotis	FARF08
Lourenço	Isabel Costa	SEERF07
Lourenço	Sofia	MAPS01
Low	Yik Pui	AUPS13
Loy	Thomas	MARF07
Loy	Thomas R.	FAPS15
Loy	Thomas R.	MAPS03
Loyeung	Anna	GVRF08
Lu	Hai	FRPSD02
Lu	Meiting	AUPS16
Lu	Ross (Haihao)	GVPS09
Lu	Wei	HIPS02
Lubberink	Martien	FARF10
Lubberink	Martien	FAPS07
Lubinger	Melanie	SEERF02
Lui	Daphne	FARF12
Lukka	Kari	MARF03
Lunawat	Radhika	FARF09
Lundstrom	Nathan	AUPS03
Luo	Jin-Hui	FARF02
Luo	Le	AUPS08
Luo	Le	SEEPSD04
Luo	Ting	FRPS19
Luo	Yan	FRPSD02
Luque Vilchez	Mercedes	SEEPS06
Luque-Vilchez	Mercedes	SEERF01
Lusiani	Maria	HIPS04
Lustosa	Paulo Roberto B.	FRRF08
Lvova	Dina	HIRF02
Lvova	Dina	HIRF03
Lvova	Irina	HIRF02
Lynch	Ruth	TXRF03
Ma	Guang	ICRF02
Ma	Le	FARF07
Ma	Nelson	GVRF08
Ma	Tao	FARF12
Ma	Yan	GVPS08
Ma	Yujing	FARF03
Maas	Victor	MAPSD02
Macagnan	Clea Beatriz	GVRF02
Macagnan	Clea Beatriz	SEERF01
Macciocchi	Daniele	FAPSD04
Machado	Camila	FARF04
Mackay	Will	GVRF06
Madadian	Oveis	FRRF24
Maglio	Roberto	FRRF10
Magnan	Michel	FRRF20
Mahenthiran	Sakthi	GVRF04
Mahlendorf	Matthias	MAPS13
Mahlendorf	Matthias	MAPS13

Mahlendorf	Matthias D.	MAPSD02
Mahmoudian	Fereshteh	SEEPSD01
Mai	Meishan	FRRF11
Majoer	Barbara	AUPSD05
Mak	Chun Yu	FRRF06
Makar	Stephen	FRRF24
Makarem	Naser	FRRF05
Makarem	Naser	FRRF05
Mäkelä	Hannele	PSNPRF04
Malafrente	Irma	FRPS25
Malagueno	Ricardo	MARF01
Malaspina	Patrizia	GVPSD02
Malmi	Teemu	MAPS03
Mandirola	Corrado	FARF14
Manes Rossi	Francesca	PSNPRF02
Manes-Rossi	Francesca	GVRF14
Mangelmans	Job	FAPS05
Mangena	Musa	SEERF10
Mangeny	Louis	FRRF11
Maniora	Janine	SEEPS02
Maniora	Janine	SEEPS01
Manning	Bart	SEERF06
Manthei-Geh	Christina	FAPS11
Manthey	Johannes	TXRF01
Manthey	Johannes	TXRF01
Marangoni	Claudia	FAPS05
Mardan	Mohammed	TXPS04
Margolin	Maximilian	MAPSD02
Mariani	Laura	PSNPRF04
Marin	Salvador	GVRF07
Markle	Kevin S.	TXPSD03
Markov	Stanimir	FRPSD08
Marmousez	Sophie	FRRF05
Marques	Ana	SEEPS07
Marques	Ana	SEERF04
Marques	Gonçalo	GVRF04
Marra	Antonio	FAPSD05
Marra	Teye	AURF08
Marra	Antonio	GVPS01
Martens	Tim	FAPS08
Martí-Ballester	Carmen-Pilar	EDPS01
Martikainen	Minna	GVPS08
Martin	Geoffrey	GVPS04
Martin	Melissa	MAPSD01
Martin	Xiumin	FRPS20
Martín	Eugenio	SEERF03
Martinez	Domingo	PSNPRF01
Martinez	Isabelle	FRRF19
Martinez	Isabelle	SEERF07
Martínez	Diego Abellán	FRRF06

Martínez Ferrero	Jennifer	AURF05
Martínez-Jerez	F.asis	MARF02
Masciandaro	Donato	GVPS01
Masschelein	Stijn	MAPS14
Matanovic	Sascha	MAPS05
Mather	Paul	GVRF05
Mathews	Jestin	AURF10
Matias Da Silva	Valderio	EDRF03
Matolcsy	Zoltan	FARF07
Matolcsy	Zoltan	GVPSD06
Matsuyama	Masayuki	FRRF04
Mättö	Toni	MAPS16
Mättö	Toni	MAPS20
Mauer	David	FRRF21
Maussen	Sophie	MARF06
Mazars Chapelon	Agnès	MARF12
Mazboudi	Mohamad	GVPS07
Mazza	Tatiana	AURF07
Mazza	Tatiana	GVRF01
Mazzola	Pietro	FRRF04
Mcaleer, Cpa	Dorothy L.	FRRF04
Mcbride	Karen	HIPS01
Mcgrath	Dianne	EDRF01
Mcguigan	Nick	EDRF01
Mckernan	John	HIPS02
Mckinlay	Alan	ICPS06
Mcmartin	Andrew	FAPSD04
Mcmeeking	Kevin	AURF04
Mcnamara	Ray	AURF10
Mear	Kim	FARF11
Medioli	Alice	SEERF07
Medjedovic	Josip	FAPSD03
Meißner	Fabian	TXRF03
Melis	Andrea	GVRF06
Melis	Andrea	FRPS23
Mellado-Bermejo	Lucía	FRRF17
Melloni	Gaia	FRPSD05
Melloni	Gaia	SEEPSD02
Menacher	Julia	FRRF03
Mercado	Facundo	FRPS28
Merello	Paloma	FRRF18
Merigó	José M.	ICRF03
Merkle	Christoph	FAPSD03
Merkle	Christoph	FARF13
Mersland	Roy	GVRF09
Mertens	Kai	MARF06
Merz	Alexander	GVPS09
Mesa	Enrique	SEERF01
Mesa Toro	Andres	FRPS27
Mescall	Devan	AURF11

Meservy	Thomas	MAPSD04
Messier	Bill	FRPS23
Messner	Martin	MARF08
Metoki	Takehiro	MARF03
Meuthen	Mario	SEEPS14
Meyer	Matthias	MARF06
Meyer	Steffen	FAPSD02
Mia	Parvez	SEEPS05
Michelon	Giovanna	SEEPSD02
Michelson	Grant	ICPS08
Mickovic	Ana	MARF06
Middleton	Alexandra	SEEPS06
Mihara	Taketoshi	FRRF14
Mihret	Dessalegn	AUPS01
Mihret	Dessalegn	FRPS02
Miihkinen	Antti	FRRF22
Miihkinen	Antti	GVPS08
Miley	Frances	HIRF03
Milios	Vasileios	ICRF03
Miller	Brian	FRPSD10
Miller	Brian	FRPSD10
Miller	Lesley	PSNPRF03
Mintchik	Natalia	SEEPS12
Miquela	Carles Griful	PSNPRF05
Mirola	Tuuli	EDRF01
Mirshekary	Soheila	AUPS11
Mitchell	Falconer	MARF14
Mitrou	Evisa	FAPS12
Miwa	Kazunori	FRRF19
Mo	Kyoungwon	GVPS06
Mo	Kyoungwon	MAPS13
Mo	Phyllis Lai Lan	AURF09
Mo	Phyllis	TXRF01
Mohamed	Basuony	AURF11
Mohamed	Ehab	SEEPS05
Mohamed	Mostafa	GVRF11
Moilanen	Sinikka	MAPSD05
Moldovan	Rucsandra	FRPSD03
Monroe	Gary	AUPS13
Monroe	Gary	FRPSD09
Morales	Jérémy	ICPSD01
Mörec	Barbara	FARF06
Moreira	Jose Antonio	FARF15
Moreno	Alonso	FRRF01
Moreno Enguix	Maria Del Rocio	PSNPRF02
Morricone	Serena	GVPS11
Morris	Richard D.	FRRF06
Moser	Henrik	FRRF03
Motokawa	Katsuhiko	PSNPRF05
Moulang	Carly	MARF08

Moura	André Aroldo Freitas De	FRRF23
Mouritsen	Jan	SEERF05
Mucci	Daniel	MAPS01
Mueller	Claudia	EDRF01
Muhn	Maximilian	FAPSD02
Muhn	Maximilian	FAPSD02
Muir	Janine	EDRF01
Mulcahy	Mark	SEERF04
Mulet Forteza	Carles	ICRF03
Müller	Claudia	AURF02
Müller	Jens	TXPS04
Müller	Jens	TXRF03
Müller	Maximilian	TXPS03
Müller	Nadja	TXPS06
Mulya	Andika Perwira	FARF12
Munoz-Izquierdo	Nora	AURF01
Munro	Kirsty	SEERF01
Murakami	Yutaro	FRRF19
Murthy	Uday	ISPS01
Muserra	Anna Lucia	SEERF04
Muttakin	Mohammad	AUPS01
Myring	Mark	FRRF17
Na	Hyun Jong	FRPS33
Na	Ke	GVPSD06
Na	Ke	FRPS30
Nagar	Neerav	FRRF18
Nagel	Lisa	MARF14
Nair	Sujay	MAPS14
Nakao	Silvio	FARF04
Nakashima	Masumi	GVRF10
Nam	Hyun-Jeong	FRPS21
Nam	Jonathan	GVRF07
Nam	Jonathan	GVPS05
Nandy	Monomita	FRRF04
Naoum	Vassilios Christos	FARF12
Naoum	Vassilios Christos	MARF05
Nareswari	Pingkan	FARF09
Nasev	Julia	MAPS12
Näsvall	Pia	MARF02
Natalizi	Daniele	PSNPPS02
Nazari	Jamal A	SEEPSD01
Nazarov	Dmitry	HIPS03
Negakis	Christos	FARF05
Nekhili	Mehdi	AURF03
Neri	Lorenzo	GVRF03
Neri	Lorenzo	FRRF12
Neto	João Gomes	FARF04
Neururer	Thaddeus	FRPS19
Ng	Anthony	FRRF07

Ng	Jeff	MARF01
Ng	Jeffrey	FRPSD11
Ng	Jeffrey	FRPSD04
Nguyen	Duc Duy	GVRF14
Nguyen	Lan-Phuong	SEEPS09
Nguyen	Linh	GVPSD02
Nguyen	Nguyet	GVPS08
Nguyen	Phuc	FRPSD09
Nguyen	Trang	FARF02
Nguyen	Trang	GVPSD01
Nguyen	Tri Tri	GVPS08
Nichols	David Craig	FAPSD06
Nicolò	Giuseppe	GVRF14
Niederkofler	Thomas	FARF15
Niederwimmer	Karin	PSNPRF03
Niemi	Lasse	AUPS18
Nien	Kai-Ting	FARF02
Nien	Kai-Ting	GVRF12
Niggemann	Felix	TXPSD04
Niggemann	Felix	AURF04
Nikiforow	Nicole	MAPS14
Nikolaev	Valeri	FAPSD04
Nilsson	Fredrik	MAPS18
Nisch	Markus	MARF08
Nishii	Takeshi	MARF03
Niyama	Jorge Katsumi	FARF04
Nobes	Christopher	FRPS06
Noda	Akihiro	SEEPS11
Noda	Kentaro	FRRF04
Noga	Tracy	AUPS15
Noguer	Belen Gill De Albornoz	AUPS14
Noma	Mikiharu	GVRF09
Northcote	Maria	EDRF04
Novak	Jiri	FARF13
Novotny-Farkas	Zoltan	FRPS11
Novotny-Farkas	Zoltan	FRPS15
Nowland	John	GVRF10
Ntim	Collins	GVRF02
Nunez	Montserrat	SEERF10
Núñez-Nickel	Manuel	SEEPS06
Nyamori	Robert	PSNPRF06
Nykyforovych	Maria	FRPS11
Oberson	Romain	FRPS13
Oblak	Karla	MARF11
Ochi	Nobuhito	SEERF09
O'connell	Brendan	EDPS02
Oconnell	Brendan	EDPS02
O'connor	Neale	MAPSD06
O'donnell	Shane	PSNPPS03

O'dwyer	Brendan	AUPSD05
Oesch	David	FAPSD02
Ogando	Natalia Vaz	SEEPS10
Ogata	Kensuke	ICPS05
O'grady	Winnie	MARF10
O'hanlon	John	FRRF02
Ohliger	Thorsten	FARF05
Ohnuma	Hiroshi	FRRF07
Ojala	Hannu	AUPS18
Okafor	Oliver	GVRF13
Okafor	Oliver	MARF13
Okamoto	Noriaki	ICRF01
Olbert	Marcel	ISPS01
Olbert	Marcel	TXPS05
Oliveira	Joao Pedro	MARF14
Oliveira	Jonas	SEERF07
Oliveira	Jonas	SEERF10
Oliveira	Marcelle	SEERF03
Oliveira	Monique Cristiane	EDRF04
Olsen	Kari Joseph	FRRF03
Olvera	Renee	EDPS01
Omer	Thomas C.	TXPS07
Omoteso	Kamil	ICPS07
Omoteso	Kamil	SEERF06
Ong	Yi Ling	ICPS06
Opere	Solomon	FRRF23
Opdecam	Evelien	EDPS03
O'regan	Philip	TXRF03
Orelli	Rebecca Levy	GVRF14
Orens	Raf	AUPS07
Orens	Raf	TXRF03
Orij	René	SEERF06
Ormazabal	Gaizka	FRPS05
Orta-Perez	Manuel	AURF10
Ortas	Eduardo	SEEPS15
Orthaus	Selina	HIPS04
Ortiz	Esther	GVRF07
Ortner	Julia	MAPS15
Ortner	Julia	MARF01
Oshika	Tomoki	SEEPS15
Osma	Beatriz Garcia	MARF04
Osma	Beatriz García	FRPS28
Osma	Beatriz Garcia	FRPS26
Ott	Christian	PSNPPS04
Overesch	Michael	TXPS06
Ow Yong	Kevin	FRPS21
Owusu	Andrews	AURF03
Oyadomari	Jose Carlos Tiomatsu	MARF01
Ozel	N. Bugra	FRPSD06

Paananen	Mari	FRPS20
Paananen	Mari	FRRF22
Paek	Wonsun	FRRF14
Pagach	Don	GVRF13
Paglietti	Paola	SEEPS03
Paige	Patrick	GVPSD03
Paik	Daniel Gyung	FARF06
Paik	Tae Young	MARF07
Pais	Cláudio	GVRF04
Paiva	Inna	FRRF01
Paiva	Inna	FRRF01
Pajunen	Kati	EDRF01
Pajunen	Kati Marita	FRRF09
Pal	Debashis	MARF14
Palacios Manzano	Mercedes	FRRF04
Paladi	Irina	MARF09
Palea	Vera	ICRF01
Palmon	Dan	FARF03
Pan	Gary	EDRF03
Pan	Hunghua	FAPS11
Pan	Peipei	FRPS29
Panaretou	Argyro	FRRF13
Pandit	Shailendra	GVPS11
Pandit	Shailendra	AUPS12
Pandit	Shailendra	FRPS19
Panggabean	Tota	MARF10
Papa	Marco	SEERF04
Papadakis	George	FRPS19
Papadopoulos	Savvas	FRPS17
Papanastasopoulos	Georgios	FARF12
Pappas	Kostas	FAPS14
Parbonetti	Antonio	GVPSD02
Pardo	Francisca	FRRF18
Pareschi	Luca	HIPS04
Parisi	Cristiana	MARF05
Park	Cheong Kyu	SEEPS04
Park	Chul	FRPS19
Park	Han-Up	GVPS08
Park	Sooyeon	MARF15
Parker	Lee	HIPSD01
Parte	Laura	FRRF17
Pasch	Timur	MAPS07
Pascual-Ezama	David	AURF01
Passetti	Emilio	SEEPSD03
Patel	Chris	FRPS29
Patelli	Lorenzo	MAPS17
Patelli	Lorenzo	AUPS02
Paterson	Jeff	FRPS10
Patro	Sukesh	FRPS04
Patsika	Victoria	FARF08

Patsika	Victoria	FARF08
Patterson	Evelyn	AUPSD05
Patterson	Katharine	AURF12
Paugam	Luc	SEEPS04
Paul		SEEPS10
Paulsson	Gert	MARF13
Pavlopoulou	Olga-Chara	FARF01
Pawlina	Grzegorz	FRRF13
Pazmandy	Gregory	GVPSD06
Pecchiari	Nicola	GVPS01
Pedrini	Matteo	AUPS02
Pedron	Angela	SEERF01
Pelger	Christoph	ICPSD02
Pelger	Christoph	HIPS04
Pelger	Christoph	ICRF02
Pellens	Bernhard	AUPS04
Pellinen	Jukka	ICRF01
Pellinen	Jukka	MAPS20
Pellinen	Jukka	MARF09
Pellinen	Jukka	PSNPRF04
Penalva	Fernando	FRPS32
Peña-Miguel	Noemi	PSNPRF02
Pencle	Nadra	ICRF03
Penfold	Adan	FRPS02
Peng	Zihang	FAPS06
Perego	Paolo	FRPSD05
Pereira	Claudia	FARF07
Pereira	John	FRPS25
Pérez	Miguel Ángel	FARF08
Perez Cavazos	Gerardo	MARF04
Pérez-Estébanez	Raquel	SEEPS08
Pérez-López	Gemma	PSNPPS04
Pesämaa	Ossi	MARF02
Pesci	Caterina	SEERF07
Pessina	Eugenio Anessi	PSNPPS01
Peteghem	Mathijs Van	FAPS02
Petrikowski	Lukas	MAPS04
Petrou	Zacharias	FARF01
Petrovits	Christine	PSNPPS01
Pettersson	Kim	MAPS13
Petutschnig	Matthias	TXPSD01
Pham	Hannah	GVRF08
Phillips	Matthew	FAPSD04
Pianezzi	Daniela	PSNPPS02
Pierce	Bernard	MARF12
Pietsch	Christian	FRPS23
Pimentel	Rene Coppe	FARF10
Pimentel	René Coppe	FRRF02
Pinto	Nelson	FRRF01
Piot	Charles	AURF03

Piotrowska	Katarzyna	GVPS10
Pittman	Jeffrey	AUPSD06
Pittman	Jeffrey	TXPS01
Pittman	Jeffrey	TXPS05
Pittroff	Esther	GVRF07
Pomare	Carol	SEEPS10
Ponn	Jordan	SEEPS01
Ponomareva	Yuliya	AURF02
Pope	Peter	FRPS11
Porcuna	Luis	FARF08
Porcuna	Rubén	FARF08
Pornupatham	Sompong	AURF12
Porumb	Vlad Andrei	AURF08
Porumb	Vlad-Andrei	AUPSD02
Porumb	Vlad-Andrei	AUPSD04
Potka-Soininen	Tuulia	ICRF01
Pott	Christiane	AUPS05
Pott	Christiane	AURF10
Pott	Christiane	SEEPS02
Pöyhiä	Aino-Maria	FARF14
Prasad	Ashna	AUPS11
Prasad	Pranil	AUPS15
Pratiwi	Siti Czafrani	GVRF02
Presada	William	EDRF03
Price	Richard	FRPS34
Priego	Alba M.	SEERF10
Priego De La Cruz	Alba Maria	SEERF10
Prochazka	David	TXRF04
Pucheta-Martínez	Maria Consuelo	GVPS09
Pucheta-Martínez	María Consuelo	SEERF03
Pundrich	Gabriel	AURF06
Pundrich	Gabriel	FAPS13
Pundrich	Gabriel Pereira	FRRF06
Pündrich	Gabriel	FRPSD05
Pusch	Carina	FARF14
Puyou	Francois-Regis	ICPS08
Qaingliang	Tang	AUPS08
Qi	Baolei	AUPS07
Qiao	Zheng	AUPS12
Qin	Yafeng	GVRF04
Qu	Wen	HIPS02
Quagli	Alberto	HIRF02
Quick	Reiner	AURF05
Quigley	Etáin	PSNPPS03
Quinkler	Valentin	ISPS01
Quinn	Martin	SEEPSD03
Radhakrishnan	Suresh	FRPS28
Rahiminejad	Sina	TXRF01
Rahman	Sohanur	SEERF01
Rai	Atul	FRRF06

Rakhman	Fuad	PSNPRF05
Ram	Ronita	FRRF17
Raman	K. K.	AUPS11
Raman	K.k	AUPS03
Ramassa	Paola	HIRF02
Rammerstorfer	Margarethe	SEEPS10
Ramon-Llorens	M Camino	GVP509
Rao	Kathy	SEERF02
Rao	Kathyayini Kathy	SEEPS07
Rapone	Valerio	FRRF10
Raschke	Robyn	FRPS23
Rashid	Harun	TXRF01
Rathgeber	Andreas	FRPS15
Ratzinger-Sakel	Nicole V. S.	AURF10
Rauter	Thomas	FRPSD13
Rautiainen	Antti	MAPS16
Rautiainen	Antti	MAPS20
Raval	Vivek	FAPSD07
Ravenda	Diego	SEERF11
Rayson	Paul	FRPSD08
Read	Andrew	HIRF03
Redigolo	Giulia	FAPS08
Rees	Bill	SEEPS09
Reguera-Alvarado	Nuria	GVRF01
Reheul	Anne-Mie	PSNPPSD02
Reheul	Anne-Mie	PSNPRF03
Reichelt	Kenneth	FRPSD07
Reid	Gavin	FRRF21
Reijonen	Helen	FRRF09
Reilley	Jacob	PSNPRF06
Reimsbach	Daniel	SEEPS11
Reimsbach	Daniel	SEERF06
Reimsbach	Daniel	SEERF07
Reineke	Rebecca	TXPSD04
Reineke	Rebecca	TXPSD04
Reinstein	Alan	EDRF02
Reinstein	Alan	FRPS32
Renders	Annelies	FAPS02
Renders	Annelies	FRPS11
Rettenbacher	Hannes	FRRF04
Revellino	Silvana	SEERF05
Rey	Andrea	FRRF10
Ribeiro	Maisa	GVRF06
Richard	Chrystelle	AUPS04
Richards	Claire	PSNPPS02
Richardson	Gordon	SEEPS01
Richardson	Vernon	ISPS01
Richter	Sven	GVRF11
Ricquebourg	Alan Duboisée De	FARF11
Riediger	Monika	FRPS08

Riedl	Eddie	FRPS19
Riedl	Edward	FRPS22
Rieg	Robert	MARF10
Riegler	Christian	MAPS02
Rif	Alexandru Septimiu	FARF01
Rikhardsson	Pall	GVRF13
Rimmel	Gunnar	SEEPS03
Rimmel	Gunnar	SEERF09
Rinaldi	Leonardo	SEEPSD03
Rinsum	Marcel Van	MAPSD02
Ríos	Ana-María	PSNPPS01
Ríos	Ana-María	PSNPPS04
Ríos	Ana-María	PSNPRF01
Ritta	Cleyton	MARF16
Rizzotti	Davide	GVRF03
Roberts	Dominic	GVRF13
Roberts	Robin W.	SEEPSD02
Robinson	John	FRPS24
Rocca	Laura	SEERF04
Rocca	Laura	ICRF02
Rodgers	Waymond	FRRF09
Rodrigues	Raimundo	FRRF10
Rodríguez	Juan Carlos Garrido	PSNPPS04
Roetzel	Peter G.	MAPS19
Roggeman	Annelies	TXRF02
Rombi	Luigi	GVRF06
Romero	Jorge	MAPSD06
Romero	Silvia	SEEPS07
Roncagliolo	Elisa	HIRF02
Ronzani	Matteo	ICRF04
Rosa	Gina	SEEPS14
Rosa	Regina	FRPS16
Rose	Christian	SEEPS02
Roselló	Patricia Horrach	ICRF03
Rossi	Adriana	SEEPS06
Rossi	Ludovico	FARF05
Rotaru	Kristian	AURF12
Rötzel	Peter	SEEPS03
Rouen	Ethan	SEERF06
Roussy	Melanie	GVRF07
Ruch	George	FRPS34
Rudzciz	Frank	SEEPS01
Ruiz	Silvia	SEEPS07
Ruiz-Rodríguez	María Consuelo	SEERF02
Runesson	Emmeli	FRRF22
Rünger	Silke	TXRF02
Rupertus	Hendrik	FRRF17
Rusanescu	Simona	AUPS14
Rusanescu	Simona	FARF15

Russo	Antonella	FRRF12
Rymkiewicz	Bartosz	ICRF02
Ryu	Ji Yeon	FAPS12
Ryu	Ji Yeon	AUPS17
Saastamoinen	Jani	ICRF05
Saastamoinen	Jani	FRRF09
Saavedra	Daniel	FARF06
Sabelfeld	Svetlana	SEEPS13
Sabelfeld	Svetlana	SEERF09
Sadaka	Sami	HIPS02
Sadler	Abbie	AUPS09
Safari	Maryam	FRRF22
Saiy	Sasan	GVP09
Saka	Chika	SEEPS15
Sakaguchi	Junya	MAPS05
Salama	Aly	FRRF03
Salama	Aly	GVRF05
Salinelli	Ernesto	FARF14
Samaha	Khaled	FRRF16
Samaha	Khaled	FRRF16
Samani	Niuosha	FRRF22
Samarinas	Michalis	AURF08
Sami	Heibatollah	AUPS11
Sami	Heibatollah	AUPS13
Sami	Heibatollah	FRPS02
Sami	Heibatollah	FRRF15
Samsonova-Taddei	Anna	AUPS04
Samudrage	Dileepa	PSNPRF02
Samuel	David M. P.	TXPSD03
Sanada	Masatsugu	HIPS04
Sanchez	Raquel Garde	SEERF11
Sandu	Raluca	HIRF02
Sang	Teng-Sheng	TXPS07
Sang	Teng-Sheng	TXRF02
Sangster	Alan	HIRF01
Sangster	Alan	HIRF01
Santacreu-Vasut	Estefania	ICRF04
Santos	Carlos	FRRF01
Sao	Winghei	FRRF12
Sapkota	Pradeep	FRPSD07
Sarath	Bharat	FAPS09
Sargiacomo	Massimo	HIPSD01
Sargiacomo	Massimo	PSNPPS02
Sasaki	Ikuko	MAPSD06
Sasaki	Takafumi	FARF13
Saunders	K. Kelli	AUPSD08
Savolainen	Hanna	ICRF05
Sawabe	Norio	MAPS17
Sawanobori	Chie	HIRF01
Sax	Johanna	MAPS21

Scagnelli	Simone Domenico	PSNPRF04
Scagnelli	Simone Domenico	SEERF09
Scapens	Robert	MAPSD05
Scapens	Robert W.	MARF09
Scapin	Mariano Pablo	GVPSD01
Schaberl	Philipp	FAPS06
Schabert	Bettina	FRRF08
Schachel	Hanna	MAPS19
Schaefer	Tammie	AUPSD01
Schaeffer	Utz	MAPSD02
Schafer	Joice	MARF15
Schäfer	Ulrich	FRPSD01
Schäffer	Utz	MARF15
Schanz	Deborah	TXPS06
Schanz	Deborah	TXPS06
Schappo	Fillipe	EDRF04
Schatt	Alain	GVRF01
Schaupp	Daniel	FRRF16
Schenkelberg	Sabine	TXPSD02
Scheytt	Tobias	PSNPRF06
Scheytt	Tobias	PSNPPS03
Schick	Roman	FAPSD06
Schiehl	Eduardo	GVRF07
Schiemann	Frank	SEEPS14
Schiemann	Frank	PSNPPS04
Schindler	Dirk	TXPS04
Schloetzer	Jason	FRPS22
Schmalz	Martin	FAPS09
Schmid	Christian	MAPS15
Schmidt	André	AUPS04
Schmidt	Florian	AURF05
Schmidt	Julia Katharina	FRRF08
Schmidt	Manuela	EDRF02
Schmidt	Martin	FRRF15
Schmidt	Matthias	ICRF01
Schmidt	Maximilian	MAPS05
Schmidt	Regan	AURF11
Schnack	Henning	GVRF10
Schneider	Georg	TXRF03
Schnieder	Christian	MARF02
Schober	Daniela	AURF11
Schölzel	Simon	MAPS11
Schrank	Reinhard	AURF01
Schroeder	Joe	AUPSD01
Schuett	Harm	FRPSD11
Schuldt	Michael	AURF01
Schulte Sasse	Katharina	FRRF07
Schultze	Wolfgang	FAPS11
Schultze	Wolfgang	FRRF08
Schulze	Mike	MARF15

Schwarz	Hans-Georg	TXPS02
Schwenen	Sebastian	FRRF04
Schwering	Anja	MARF04
Schwering	Anja	MAPS14
Scully	Glennnda	EDRF03
Scussel	Fernanda	MARF15
Seebeck	Andreas	AUPSD07
Segovia-Vargas	María-Jesús	FARF15
Seibert	Rosane Maria	GVRF02
Seidel	Timothy	AUPS09
Seitz	Barbara	FRPS15
Sellhorn	Thorsten	FRPSD13
Sellhorn	Thorsten	AUPS04
Semeen	Homaira	SEEPS08
Seo	Hojun	FRPS03
Seow	Poh-Sun	EDRF03
Serret	Vanessa	GVRF09
Servalli	Stefania	HIPSD01
Sextroh	Christoph	FARF13
Shailer	Greg	FRRF12
Shailer	Greg	AUPS05
Shamsuddin	Abul	SEEPSD04
Shan	George	GVRF06
Shan	Yaowen	AUPS06
Shan	Yaowen	FRPS26
Shan	Yuan	GVPS10
Shang	Feier	AURF06
Shao	Jun	GVPS04
Shao	Jun	GVRF06
Shao	Lili	GVRF13
Sharpe	Wen Hua	AUPS12
Shaukat	Amama	SEERF06
Shawn	Hyuk	GVPS03
Shevlin	Terry	FRPS07
Shi	Linna	TXRF04
Shi	Wei	AUPS17
Shi	Xianwang	SEEPS12
Shi	Yaqi	FRRF20
Shi	Yongfeng Charles	FRPS13
Shiiba	Atsushi	FRRF19
Shiiba	Atsushi	MAPSD06
Shimada	Yoshinori	FAPS12
Shimada	Yoshinori	FRRF07
Shimizu	Nobumasa	MARF04
Shin	Sangyi	GVPS03
Shin	Sa-Pyung Sean	GVPS10
Shin	Yong-Chul	GVPSD05
Shinoto	Ryoko	AURF09
Shipman	Jonathan	AUPS09
Shirinashihama	Yoshitaka	PSNPRF03

Shrives	Philip	SEERF01
Shu	Susan	FAPS08
Shu	Susan	GVPS05
Shuto	Akinobu	FRRF05
Shyu	Hawfeng	FRRF24
Sichel	Ricardo Luiz	FRRF09
Sicilia	Mariafrancesca	PSNPPS01
Siciliano	Gianfranco	FRPS14
Siciliano	Gianfranco	FRPS14
Sidaway	Shannon	FRRF15
Sidhu	Baljit	AURF06
Sidhu	Baljit K.	FRPS08
Sidhu	Baljit	FRPS08
Sidorova	Marina	HIPS03
Siepelmeier	David	SEERF08
Silge	Lisa	MAPS11
Silva	Alexandre	AURF04
Silva	Berta	GVRF04
Silva	Berta	GVRF04
Simnett	Roger	AUPS16
Simon	Davi Souza	SEERF01
Simoni	Lorenzo	FRRF09
Singh	Inderpal	AURF01
Singhvi	Bhavya	MAPS10
Siougle	Georgia	FRRF01
Sippola	Kari	MAPS20
Siriwardhane	Pavithra	SEERF01
Sivak	Edward	MAPS03
Sivapalan	Thulaisi	TXRF01
Sjögrén	Helena	EDRF01
Sjögrén	Helena	FRRF09
Skorulska	Karolina	GVPS10
Slapnicar	Sergeja	MARF11
Slapničar	Sergeja	AURF07
Smeulders	Dieter	MARF02
Smith	David	GVPS14
Smith	Julia	PSNPRF03
Smith	Reed	AUPS05
Smith	Rod	ISPS01
Soderstrom	Naomi Siegel	FARF02
Soheili	Amin	FRRF21
Sohn	Matthias	PSNPPSD01
Sokolov	Viatcheslav	HIRF03
Soliman	Mark	FRRF16
Soliman	Marwa	SEERF02
Soliman	Mark	FRRF03
Soltes	Eugene	FAPSD02
Sommer	Friedrich	MARF02
Sommer	Friedrich	SEEPS02
Song	Hakjoon	AUPS18

Soobaroyen	Teerooven	SEERF07
Sormunen	Nina	FARF05
Sorola	Matthew	ICRF02
Sorola	Matthew	TXRF03
Souza	Rodrigo Silva De	ICRF04
Souza	Gustavo	FRRF10
Späth	Thomas	TXPS02
Spathis	Charalambos	AURF07
Speckbacher	Gerhard	MAPS16
Spence	Crawford	ICPS06
Speziale	Maria Teresa	SEERF08
Spiropoulos	Helen	FARF07
Spogat	Daniel	GVRF08
Spohr	Jonas Olli	FRRF20
Sponem	Samuel	ICPS01
Srinidhi	Bin	FAPS10
Srinidhi	Bin	GVPSD03
Srinivasan	Padmini	SEERF04
Srinivasan	Suraj	GVPS10
Stacchezzini	Riccardo	SEEPSD02
Stadler	Christian	FRPS06
Stainbank	Lesley June	EDRF01
Starita	Maria Grazia	FRPS25
Stark	Andrew	FARF14
Stark	Andrew W	FARF09
Staszkiwicz	Piotr	AURF04
Stathopoulos	Konstantinos	GVPSD04
Stathopoulos	Konstantinos	FRPS25
Stauder	Dirk	FRRF19
Steele	Logan	FRPS29
Stein	Sarah	AUPSD06
Stenheim	Tonny	FRRF05
Stenvold	Tine Degerstrøm	AURF08
Stenzel	Arthur	FRRF06
Stice	Derrald	AUPS17
Stice	Joseph Han	FAPSD03
Stöber	Thomas	GVRF12
Stolowy	Herve	SEEPS04
Stolowy	Hervé	FRPS01
Stone	Dan	AURF10
Stoner	Greg	HIPS02
Strauss	Erik	MARF03
Strauss	Jack	FAPS06
Stuart	Iris	AURF08
Sturm	Susann	TXPS06
Su	Chen	FRRF01
Su	Chenchen	GVRF05
Su	Lixin	AUPS03
Su	Lixin (Nancy)	AUPS03
Su	Xijia	FRPS25

Suárez	Yuli	SEERF11
Suijs	Jeroen	FAPS16
Sul	Edward	GVPS14
Sul	Edward	GVPS14
Sun	Fancheng	MAPS10
Sun	Hongyan	FRRF07
Sun	Zheng	GVRF13
Sun	Jian	GVRF11
Sundgren	Stefan	GVPS14
Sundkvist	Charlotte Haugland	FRRF05
Sundström	Andreas	ICPS04
Sundvik	Dennis	AURF03
Supardi	Supardi	FRRF07
Supino	Enrico	PSNPRF04
Suprano	Francesco	FARF13
Sureth	Caren	TXRF03
Sureth-Sloane	Caren	TXPS04
Sureth-Sloane	Caren	TXPS06
Sutton	Steve	SEERF03
Suwandidjaya	Paulina	SEERF03
Suzuki	Katsushi	GVRF09
Svanström	Tobias	AUPS10
Svärdsten	Fredrik	ICPS04
Sweeney	Breda	MARF13
Sylvander	Johanna	AURF11
Syrjä	Pasi	EDRF01
Syrjä	Pasi	FRRF09
Szychta	Anna	HIRF01
Tagesson	Torbjorn	PSNPRF06
Taguchi	Satoshi	FRRF19
Tahinakis	Panayiotis	AURF08
Takahashi	Kunimaru	MAPSD06
Takinishi	Atsuko	MAPS13
Tamayo	Ane	AUPSD08
Tamura	Akiko	MARF04
Tan	Weiqiang	AUPS16
Tanewski	George	GVRF05
Tang	Dragon Yongjun	FRPSD11
Tang	Feng	MAPS12
Tang	Feng	SEEPS01
Tang	Guliang	MARF13
Tang	Qingliang	SEEPSD04
Tanyi	Paul	GVPS14
Tao	Lei	FRRF17
Taramasco	Ollivier	FAPS02
Tavares	Marcia	FRRF10
Taylor	William	MAPSD04
Taylor	William	MAPSD04
Taylor	Eileen	EDRF02

Taylor	Stephen	FRPS26
Taylor	Stephen	AUPS06
Teittinen	Henri	MARF09
Tekathen	Matthäus	MAPS20
Teodori	Claudio	ICRF02
Teodori	Claudio	SEERF04
Thambar	Paul	MARF09
Theis	Jochen	SEERF03
Theis	Jochen	AURF10
Ther	Florian	FRPS20
Theule	Marie-Astrid Le	ICPSD01
Thielemann	Felix	FARF04
Thinggaard	Frank	FRRF02
Thng	Tiffany	GVPS13
Thomsen	Martin	TXPS05
Tian	Gary	FAPS16
Tian	Yu	MAPSD03
Tibiletti	Veronica	GVRF01
Tideman	Sebastian A.	SEEPS12
Tideman	Sebastian Andreas	SEEPS11
Tillema	Sandra	MAPS20
Tilt	Prof. Carol	SEEPS07
Timbate	Lukas Beyashe	SEEPS04
Tinaikar	Surjit	FARF09
Tinaikar	Surjit	GVPSD05
Ting	Chan-Chuan	TXPS07
Tiras	Sam	AUPS05
Tiras	Samuel	SEEPS14
Tiras	Samuel	FRPS16
Tokuga	Yoshihiro	HIPS04
Tong	Yan	GVRF11
Torelli	Riccardo	SEERF09
Touchais	Lionel	SEEPS09
Touron	Philippe	FRRF14
Traini	Simone	GVPS12
Trapp	Rouven	MAPS17
Trapp	Rouven	MAPS20
Trede	Mark	TXRF04
Trenkle	Johann	GVRF11
Trenkle	Johann	GVRF11
Triani	Silvia	SEERF07
Triani	Silvia	GVRF01
Triantafylli	Androniki	GVRF12
Tribo	Josep	GVPS04
Trinh	Vu Quang	FRRF03
Trojanowski	Grzegorz	SEERF06
Troshani	Indrit	GVPS10
Trotman	Andrew	GVPS13
Truant	Elisa	SEERF09
Trucco	Sara	AURF04

Trucco	Sara	AURF04
Truong	Cameron	AUPS01
Tsalavoutas	Ioannis	FAPS14
Tsang	Albert	SEEPS01
Tsao	Shou-Min	AUPS10
Tsekrekos	Andrianos	FRPS09
Tseng	Ayung	FAPS17
Tseng	Ayung	FRPS22
Tseng	Chih-Yang	MAPS13
Tseng	Yi Jie	FRRF13
Tsileponis	Nikolaos	FRPS25
Tsitsianis	Nicholas	GVRF12
Tsoligkas	Fanis	FRPS14
Tsunogaya	Noriyuki	AURF09
Tsunogaya	Noriyuki	AURF09
Turley	Stuart	AUPS04
Turner	Michael	GVRF07
Twardowski	David	ICRF05
Tylaite	Milda	TXPSD01
Tynninen	Leena	EDRF01
Uche	Chinyere	SEEPSD01
Uchida	Daisuke	GVRF12
Uchida	Koichi	GVRF09
Ufodike	Akolisa	MARF13
Ufodike	Akolisa	GVRF13
Uhrig-Homburg	Marliese	FAPS04
Ullah	Subhan	GVPS01
Ullmann	Robert	TXRF04
Umans	Timurs	AURF02
Urquia	Elena	SEEPS08
Uyar	Ali	AURF05
Valencia-Silva	Maika Melina	SEERF11
Valle Ruiz	Cinthia	FRRF07
Valluzzi	Chiara	ICRF03
Van Buuren	Joost	AUPSD05
Van Caneghem	Tom	FRRF24
Van Der Kolk	Berend	EDRF02
Van Der Laan Smith	Joyce	FRRF19
Van Mourik	Carien	FRPS16
Van Pelt	Victor	MAPS18
Van Peteghem	Mathijs	GVRF08
Van Triest	Sander	MAPS16
Van Veen-Dirks	Paula	MAPS20
Van Zijl	Tony	FRRF23
Vanhaverbeke	Steven	FRPS31
Vanini	Ute	MARF10
Varotto	Simone	FARF05
Vasvari	Florin	FRPS11
Vazquez	Antonio B.	FRPS26
Veeraraghavan	Madhu	TXPS05

Vega	Jose	AURF01
Velthuis	Louis	MARF01
Velthuis	Louis J.	MAPS05
Veneziani	Monica	ICRF02
Veneziani	Monica	SEERF04
Venkatachalam	Mohan	FRPS14
Venkataraman	Ramgopal	FAPS10
Ventolini	S�verine	MARF16
Verbeeten	Frank	MAPS07
Verbeeten	Frank	GVRF08
Verriest	Arnt	FAPS06
Vetter	Felix	AUPSD08
Vichitsarawong	Thanyaluk	AURF12
Viinikainen	Marianne	EDRF01
Villes�que-Dubus	Fabienne	MARF12
Villiers	Charl De	SEERF04
Vinberg	Emmy	AURF02
Viseu	Clara	TXRF02
Viviani	Jean-Laurent	SEEPS09
Vlismas	Orestes	MARF05
Volpentesta	Valeria	GVPS11
Vorst	Patrick	FAPS17
Voulgaris	Georgios	GVPS12
Voulgaris	Georgios	FRPS09
Voutilainen	Vesa	MAPS20
Vuko	Tina	AURF07
Vysotskaya	Anna	FRRF20
Waard	Dirk Adrianus De	AUPSD02
Wabnegg	Markus	MAPS16
Wagenhofer	Alfred	FRPS10
Wakabayashi	Toshiaki	MARF01
Wakefield	James	EDPS03
Walker	Martin	FRPS28
Walker	Martin	FRPSD08
Walker	Martin	FRPS25
Wan	Tinghong	FRRF15
Wang	Bing	AURF09
Wang	Chong	AUPS02
Wang	Hsuan	FARF11
Wang	Isabel	AURF01
Wang	Jingjing	SEEPS01
Wang	Kaiwei	MARF03
Wang	Kaiwei	MARF03
Wang	Ke	FRPS28
Wang	Kun	FRPS26
Wang	Kun	FRRF11
Wang	Kun Tracy	FRRF16
Wang	Li	FRRF24
Wang	Pengguo	FAPS06
Wang	Ruizhe	AUPS08

Wang	Ruizhe	AUPS08
Wang	Sean	FAPSD07
Wang	Shiheng	FRPS20
Wang	Shuo	AUPSD04
Wang	Taychang	FRRF23
Wang	Teng-Shih	FARF08
Wang	Timothy	AUPS08
Wang	Wei	GVPSD05
Wang	Wenming	AUPS16
Wang	Xin	FAPS16
Wang	Zheng	FRPS28
Wang	Zheng	FRPS28
Wang	Zhi	SEEPS11
Wang	Zhichao	MAPS20
Wang	Zhichao (Alex)	MAPS20
Wang	Kun	SEERF10
Warne	Rick	SEEPS12
Warsame	Hussein	TXRF03
Warsame	Hussein	TXRF01
Warsame	Hussein	TXRF03
Watrin	Christoph	FRRF07
Watrin	Christoph	TXPS05
Watrin	Christoph	TXRF02
Watson	Luke	GVPS08
Weber	Juergen	MARF03
Weidemann	Felix	GVPS09
Weinbaum	David	FAPSD06
Weiskirchner-Merten	Katrin	MAPS02
Weiskirchner-Merten	Katrin	TXPSD04
Weiss	Dan	MAPS12
Weiss	Falko	TXRF02
Weiß	Falko	FRRF07
Weiss	Katharina	FRRF10
Weißenberger	Barbara E.	MAPS09
Weißenberger	Barbara E.	SEERF08
Wells	Peter	TXRF01
Wen	Subin	MARF08
Weng	Tzu-Ching	GVRF03
Wenger	Felix L.	MAPS17
Werner	Ann-Catherin	TXPS05
Weuster	Carl	SEEPS02
Whait	Rob	SEEPS15
Wickert	Christopher	SEERF07
Wiedmann	Thomas	SEERF05
Wiegmann	Leona	MAPS04
Wielhouwer	Jacco	TXPS04
Wiersma	Eelke	TXPS04
Wiersma	Eelke	MAPS05
Wihlborg	Clas	FARF09
Wilkin	Carla	AURF12

Wilkins	Michael	AUPS09
Willett	Roger	FAPS07
Willett	Roger	FARF10
Williams	Anthony	EDRF04
Williams	Christopher	MAPS16
Williams	Jeffrey	MAPSD04
Wilson	Mark	FRPS24
Wilson	Mark	FRRF16
Wilson	Ryan	TXPSD01
Windisch	David	FRPS10
Wnuk-Pel	Tomasz	MARF12
Woehrmann	Arnt	MARF02
Wöhrmann	Arnt	MAPS05
Wolff	Michael	GVRF08
Wolff	Michael	MAPS07
Wolff	Michael	SEERF08
Woltschläger	Andreas	FAPS03
Wömpener	Andreas	FARF13
Wong	Annie	ICPS03
Wong	Forester	FRPS04
Wong	Paul	FRPS24
Wong	Raymond M. K.	TXRF01
Wong	Tj	FRPS04
Wright	Anna	MARF13
Wright	Sue	FRRF15
Wu	Ava	FRPS24
Wu	Chen-Hui	TXPS07
Wu	Chloe Yu-Hsuan	GVRF10
Wu	Hai	FRPS31
Wu	Hai	FAPS01
Wu	Haibin	FAPS08
Wu	Han	GVPS06
Wu	Hong	FRPSD04
Wu	Ming-Cheng	GVRF06
Wu	Serena	GVPSD05
Wu	Shu-Ling	GVPS07
Wu	Xiaoxi	FRRF16
Wu	Xiaoyong	FRPS15
Wu	Yue	SEERF10
Wu	Yu-Hsuan	GVRF10
Wüstemann	Sonja	ICPS05
Wüstemann	Sonja	FRRF10
Wyatt	Anne	FRRF08
Xia	Yifei	MARF13
Xiao	Jason	MARF04
Xiao	Kerry	FRRF11
Xiao	Kerry	FRPS24
Xiao	Xinning	GVPS12
Xiaohong		GVPS02
Xie	Fujiao	AUPS03

Xie	Yuying	GVRF10
Xie	Sujuan	MARF04
Xifré	Ramon	PSNPRF01
Xu	Alice Liang	FAPS14
Xu	Bo	FARF09
Xu	Emma Qianying	FRRF21
Xu	Fangming	FAPS07
Xu	Huaxin	GVRF13
Xu	Li	FRPS31
Xu	Xiaolu	AUPS14
Xue	Yanfeng	AUPS06
Yaftian	Ali	AUPS11
Yamane	Satoka	MARF09
Yan	Yan	FAPS09
Yanai	Kazutoshi	MARF04
Yang	George	FARF02
Yang	Mu	FRRF02
Yang	Qishen	FRRF18
Yang	Seunghee	FRPS33
Yang	Shuo	FAPS17
Yang	Yong	GVPS03
Yang	Yong George	FAPS03
Yang	Zhifeng	AUPS12
Yao	Jun	FRPS02
Yao	Li	FARF12
Yao	Yiwei	FRPS02
Yapa	Prem	PSNPRF02
Yapa	Prem	HIPS02
Ye	Kangtao	FRPS30
Yeh	Shu	FARF11
Yekini	Kemi	ICPS07
Yekini	Sina	SEERF06
Yetman	Michelle	PSNPPS01
Yim	T L Andrew	AURF02
Yin	Huaxiang	MAPS09
Yin	Huifang	FRPSD14
Yohn	Teri	FRPS22
Yoo	Seung-Weon	AUPS17
Yoo	Seung-Weon	FRRF20
Yoon	Yeo	FRPS22
Yoon	Sung Wook	FARF06
You	Hong	FRPS02
Young	Chaur-Shiuh	MAPS08
Young	Danqing	GVPS02
Young	Steven	FRPSD08
Yu	Chuan	AURF06
Yu	Dongning	FAPS07
Yu	Lichen	ICPS01
Yu	Chuan	FRPS08
Yuan	Jianguo	TXRF01

Yuan	Yuan	TXRF01
Zaidan	Hala	FARF11
Zaimoor	Najeeba	FARF14
Zaklan	Aleksandar	FRRF04
Zalata	Alaa	FRRF05
Zalata	Alaa Mansour	AURF03
Zampella	Annamaria	GVRF11
Zang	Yoonseok	FRPS22
Zang	Yunzhi	FRPS24
Zarowin	Paul	FAPSD05
Zarzycka	Ewelina	MAPSD05
Zarzycka	Ewelina	EDRF03
Zarzycka	Ewelina	ISRF01
Zelinschi	Dragos	HIRF02
Zeng	Cheng	FRPS30
Zeng	Yachang	FRPSD14
Zeng	Yachang	FRPSD14
Zeng	Yan	GVRF05
Zeng	Yeqing	FRPSD10
Zhan	Ruijia	PSNPPSD02
Zhang	Bo	FRPS30
Zhang	Chuan	AUPS02
Zhang	Chunqiu	GVRF03
Zhang	Huai	FAPS04
Zhang	Huai	FRPSD14
Zhang	John Ziyang	AUPSD04
Zhang	Joseph	AUPS14
Zhang	Junzi	GVRF06
Zhang	Junzi	GVPS04
Zhang	Li	FRPS12
Zhang	Liangong	FAPS08
Zhang	Lijuan	FARF10
Zhang	Pamela	MAPS18
Zhang	Penny	AUPS05
Zhang	Rengong	FRPS27
Zhang	Ruishen	FRPS06
Zhang	Tianyu	FRPS04
Zhang	Weina	GVPS02
Zhang	Xiaojun	FRPS07
Zhang	Xiao-Jun	FRRF23
Zhang	Xiuye	GVRF01
Zhang	Xu	FRRF07
Zhang	Yanan	FRPS25
Zhang	Yibo (James)	ISPS01
Zhang	Yinglei	FRRF13
Zhang	Yong	FRPS30
Zhang	Yue	FRPS19
Zhang	Yue	MAPSD03
Zhang	Yumin	GVPS11
Zhang	Zhifang	FRRF16

Zhang	Karen Yumin	GVPS11
Zhang	Yu	GVPSD05
Zhang	Yun	GVRF11
Zhao	Hailong	FRPSD14
Zhao	Jianxin	GVRF05
Zhao	Jianxin	GVRF05
Zhao	Jingran	FRPS21
Zhao	Jingran	FAPS08
Zhao	Rong	FRPS04
Zhao	Sujiao	FAPS15
Zheng	Dengjin	FRPS02
Zheng	Liyi	FAPS07
Zheng	Xiang	FRPS29
Zheng	Ying	FRPS07
Zhong	Rui	FRPSD11
Zhong	Tingyong	MAPS10
Zhou	Gaoguang (Stephen)	AUPS03
Zhou	Haiyan	AUPS13
Zhou	Haiyan	GVPS04
Zhou	Haiyan	GVRF06
Zhou	Haiyan	MAPS10
Zhou	Lixian	MAPS06
Zhou	Shan	AUPS16
Zhou	Shan	AUPS08
Zhou	Shan	MARF08
Zhu	Wei	MAPSD01
Zhu	Xiaowen	AURF09
Zhu	Xindong (Kevin)	AUPS03
Zhu	Zhenghang Nathan	FRRF16
Zhu	Zhenghang Nathan	FRPS26
Zielinski	Marc	MARF11
Zimmerman	Aleksandra	AUPSD06
Zimnovitch	Henri	HIPS01
Zogbayer	Amaraa-Daniel	FRRF03
Zolotoy	Leon	TXPS05
Zoni	Laura	MARF05
Zori	Solomon	ICPS05
Zülch	Henning	SEEPS02

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AU-PS | Wednesday 30th May – 15:00-15:30

AUPS01

Chair: HERITA AKAMAH

Room: **N06**

PROXIMITY TO POLITICAL POWER AND AUDIT FEES

Author: CHRISTOFER ADRIAN, MONASH UNIVERSITY

EA = Empirical Archival

Co-Author: Cameron Truong, Monash University

Mukesh Garg, Monash University

INDIVIDUAL AUDITOR COMPETENCES AND THE PRICING OF AUDIT SERVICES

Author: IRINA ALEXEYEVA, UMEA UNIVERSITY, UMEA SCHOOL OF BUSINESS

EA = Empirical Archival

AND ECONOMICS

Co-Author:

READABILITY, TONE AND AUDIT FEES: SOME AUSTRALIAN EVIDENCE

Author: VICENTE BICUDO DE CASTRO, DEAKIN UNIVERSITY

EA = Empirical Archival

Co-Author: Ferdinand Gul, Deakin University

Mohammad Muttakin, Deakin University

Dessalegn Mihret, Deakin University

AU-PS | Wednesday 30th May – 15:00-16:30

AUPS02

Chair: MARKO ČULAR

Room: **N07**

AUDIT TEAM DISTANCES AND AUDIT QUALITY THREATENING BEHAVIOURS

Author: ALICE ANNELIN, UMEA UNIVERSITY, UMEA SCHOOL OF BUSINESS

SU = Survey

AND ECONOMICS

Co-Author: Limei Che, University College of Southeast Norway

CHARACTERISTICS OF MANAGERIAL TONE PRICED BY AUDITORS: EVIDENCE BASED ON ANNUAL LETTERS TO SHAREHOLDERS OF LARGE U.S. FIRMS

Author: MATTEO PEDRINI, UNIVERSITÀ CATTOLICA DEL SACRO CUORE

SU = Survey

Co-Author: Adam Greiner, University of Denver

Lorenzo Patelli, University of Denver

GOVERNMENT AUDITORS' ETHICS COMMITMENT AND AUDIT QUALITY

Author: CHONG WANG, NAVAL POSTGRADUATE SCHOOL

SU = Survey

Co-Author: ZhuKun Lou, Shanghai University

Chuan Zhang, Shanghai Maritime University

AU-PS | Wednesday 30th May – 15:00-16:30

AUPS03

Chair: RAY MCNAMARA

Room: **N10**

HAS THE PCAOB INSPECTION REGIME NARROWED THE BIG 4/NON-BIG 4 AUDIT QUALITY DIFFERENTIAL?

Author: INDER KHURANA, UNIVERSITY OF MISSOURI-COLUMBIA

EA = Empirical Archival

Co-Author: K.K Raman, University of Texas-San Antonio

Nathan Lundstrom, University of Missouri-Columbia

PCAOB INTERNATIONAL INSPECTIONS AND MERGER AND ACQUISITION OUTCOMES

Author: LIXIN SU, LINGNAN UNIVERSITY

EA = Empirical Archival

Co-Author: Yongtae Kim, Santa Clara University

Lixin (Nancy) Su, Lingnan University

Gaoguang (Stephen) Zhou, Hong Kong Baptist University

Xindong (Kevin) Zhu, The City University of Hong Kong

AUDITOR INDEPENDENCE AND AUDIT QUALITY: THE MODERATING EFFECT OF MARKET COMPETITION

Author: FUJIAO XIE, BROOKLYN COLLEGE CITY UNIVERSITY OF NEW YORK

EA = Empirical Archival

Co-Author:

AU-PS | Wednesday 30th May – 17:00-18:30**AUPS04**

Chair: MARY CANNING

Room: **N06****PARADOXICAL IDENTITY WORK IN BIG AUDIT FIRMS**

Author: CLAIRE GARNIER, HEC MONTREAL

CF = Case/Field Study

Co-Author: Lambert Jerman, Toulouse Business School
Pauline Beau, Toulouse School of Management**AUDIT PROFESSION'S KNOWLEDGE BASE AND THE SUSTAINABILITY OF AUDIT: AN EXPLORATORY STUDY OF AUDITORS IN EUROPE**

Author: CHRYSTELLE RICHARD, ESSEC BUSINESS SCHOOL

CF = Case/Field Study

Co-Author: Christopher Humphrey, Alliance Manchester Business School
Anna Samsonova-Taddei, Alliance Manchester Business School
Stuart Turley, Alliance Manchester Business School**HOW AUDIT COMMITTEE CHAIRS PERCEIVE AND SHAPE AUDIT QUALITY: EVIDENCE FROM THE FIELD**

Author: ANDRÉ SCHMIDT, RUHR UNIVERSITY BOCHUM

CF = Case/Field Study

Co-Author: Jürgen Ernstberger, Technical University of Munich (TUM)
Bernhard Pellens, Ruhr-University Bochum (RUB)
Thorsten Sellhorn, Ludwig-Maximilians-University Munich (LMU Munich)**AU-PS | Wednesday 30th May – 17:00-18:30****AUPS05**

Chair: NIEVES CARRERA

Room: **N07****DO KEY AUDIT MATTERS IMPACT FINANCIAL REPORTING BEHAVIOR?**

Author: JOHANNA KLUEBER, TU DORTMUND UNIVERSITY

EX = Experimental

Co-Author: Anna Gold, Vrije Universiteit Amsterdam
Christiane Pott, TU Dortmund University**EXTENDED AUDITORS' REPORTS AND AUDIT QUALITY: A TEXTUAL ANALYSIS**

Author: PENNY ZHANG, THE AUSTRALIAN NATIONAL UNIVERSITY

EA = Empirical Archival

Co-Author: Greg Shailer, The Australian National University

THE EFFECTS OF AUDITOR TENURE ON FRAUD AND ITS DETECTION

Author: REED SMITH, INDIANA UNIVERSITY / KELLEY SCHOOL OF BUSINESS

AM = Analytical/Model

Co-Author: Evelyn Patterson, Indiana University / Kelley School of Business
Sam Tiras, Indiana University / Kelley School of Business**AU-PS | Wednesday 30th May – 17:00-18:30****AUPS06**

Chair: MARK DEFOND

Room: **N08****AUDITOR INDUSTRY SPECIALIZATION AND AUDIT PRICING AND EFFORT**

Author: SEUNG UK CHOI, KYUNG HEE UNIVERSITY

EA = Empirical Archival

Co-Author: Gil S. Bae, Korea University
Jae Eun Lee, Hongik University**AUDITOR INDUSTRY SPECIALIZATION AND NON-GAAP EARNINGS QUALITY**

Author: ZHUOAN FENG, UNIVERSITY OF TECHNOLOGY SYDNEY

EA = Empirical Archival

Co-Author: Yaowen Shan, UNIVERSITY OF TECHNOLOGY SYDNEY
Stephen Taylor, UNIVERSITY OF TECHNOLOGY SYDNEY**SPECIALIZED AUDITORS IN STRATEGIC ALLIANCES**

Author: ANGELA GORE, GEORGE WASHINGTON UNIVERSITY

EA = Empirical Archival

Co-Author: Yuan Ji, Hong Kong Polytechnic
Yanfeng Xue, George Washington University

AU-PS | Thursday 31st May – 11:00-12:30

AUPS07

Chair: CLAUS HOLM

Room: N06

FINANCIAL STATEMENT COMPARABILITY AND THE PROVISION OF AUDIT SERVICES

Author: WILLIAM CREADY, THE UNIVERSITY OF TEXAS AT DALLAS EA = Empirical Archival
Co-Author: Liuchuang Li, Xi'an Jiaotong University
Baolei Qi, Xi'an Jiaotong University

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

Author: STEVE LIN, FLORIDA INTERNATIONAL UNIVERSITY EA = Empirical Archival
Co-Author: Ran Ling, Florida International University

NON-AUDIT SERVICES AND THE COST OF DEBT IN PRIVATE FIRMS

Author: RAF ORENS, KU LEUVEN EA = Empirical Archival
Co-Author: Vincent Compagnie, KU Leuven

AU-PS | Thursday 31st May – 11:00-12:30

AUPS08

Chair: ASHNA PRASAD

Room: N07

CORPORATE CHOICE OF VOLUNTARY CARBON ASSURANCE PROVIDERS: AN INTERNATIONAL INVESTIGATION OF THE TRADE-OFF BETWEEN INDEPENDENCE AND COMPETENCE

Author: RINA DATT, UNIVERSITY OF WESTERN SYDNEY EA = Empirical Archival
Co-Author: Le Luo, University of Newcastle
Tang Qaingliang, Western Sydney University

CORPORATE GOVERNANCE, INTEGRATED REPORTING AND THE USE OF CREDIBILITY-ENHANCING MECHANISMS ON INTEGRATED REPORTS

Author: RUIZHE WANG, THE UNIVERSITY OF SYDNEY EA = Empirical Archival
Co-Author: Ruizhe Wang, The University of Sydney
Shan Zhou, The University of Sydney
Timothy Wang, The University of Sydney

AU-PS | Thursday 31st May – 11:00-12:30

AUPS09

Chair: JOE SCHROEDER

Room: N10

THE AUDIT COMMITTEE'S APPROVAL OF THE AUDIT PARTNER AND ITS EFFECT ON AUDIT QUALITY

Author: JIMMY DOWNES, UNIVERSITY OF NEBRASKA-LINCOLN EA = Empirical Archival
Co-Author: Michelle Draeger
Abbie Sadler

DOES AUDIT COMMITTEE ACCOUNTING EXPERTISE CURTAIL AUDITOR RENT EXTRACTION? EVIDENCE FROM TWO NATURAL EXPERIMENTS

Author: JAMES HANSEN, WEBER STATE UNIVERSITY EA = Empirical Archival
Co-Author: Ling Lisic, Brigham Young University
Timothy Seidel, Brigham Young University
Michael Wilkins, University of Kansas

SHOULD UNINFORMED SHAREHOLDERS VOTE? EVIDENCE FROM AUDITOR RATIFICATION

Author: JONATHAN SHIPMAN, UNIVERSITY OF ARKANSAS EA = Empirical Archival
Co-Author: Cory Cassell, University of Arkansas
Tyler Kleppe, University of Arkansas

AU-PS | Thursday 31st May – 14:00-15:30

AUPS10

Chair: XIJIA SU

Room: N06

CORE EARNINGS MANAGEMENT: HOW DO AUDIT FIRMS INTERACT WITH THE BALANCE BETWEEN CLASSIFICATION SHIFTING AND ACCRUALS MANAGEMENT?

Author: AASMUND EILIFSEN, NHH NORWEGIAN SCHOOL OF ECONOMICS EA = Empirical Archival
Co-Author: Aasmund Eilifsen, Norwegian School of Economics (NHH)
Kjell Knivsfloa, Norwegian School of Economics (NHH)

RESOURCE ALLOCATION AND RISK PREMIUM IN PUBLIC VERSUS PRIVATE CLIENTS

Author: TOBIAS SVANSTRÖM, UMEA UNIVERSITY, UMEA SCHOOL OF BUSINESS AND ECONOMICS EA = Empirical Archival
Co-Author: Limei Che, University College of Southeast Norway

THE EFFECT OF FAMILY OWNERSHIP ON ACCOUNTING CONSERVATISM: EVIDENCE FROM DEMAND AND SUPPLY SIDE.

Author: SHOU-MIN TSAO, NATIONAL CENTRAL UNIVERSITY EA = Empirical Archival
Co-Author: Hwa-Hsien Hsu, Durham University
Che-Hung Lin, CTBC Financial Management College

AU-PS | Thursday 31st May – 16:00-17:30

AUPS11

Chair: SOPHIE MARMOUSEZ

Room: N06

TAINTED BY ASSOCIATION? NON-CULPABLE SIGNING PARTNERS AND REPUTATION LOSS FOLLOWING ENFORCEMENT ACTION AGAINST AUDIT CLIENTS

Author: SIMON FUNG, DEAKIN UNIVERSITY EA = Empirical Archival
Co-Author: Like Jiang, University of Melbourne
K. K. Raman, University of Texas at San Antonio

ARE GLOBAL AUDIT FIRM NETWORKS EFFECTIVE IN MITIGATING QUALITY CONTROL DEFICIENCIES?

Author: ASHNA PRASAD, MONASH UNIVERSITY EA = Empirical Archival
Co-Author:

DIRECTOR TURNOVER, BOARD MONITORING AND AUDIT FEES

Author: ALI YAFTIAN, DEAKIN UNIVERSITY EA = Empirical Archival
Co-Author: Ferdinand Gul, Deakin University
Sutharson Kanapathippillai, Deakin University
Soheila Mirshekary, Deakin University
Heibatollah Sami, Lehigh University

AU-PS | Thursday 31st May – 16:00-17:30

AUPS12

Chair: JOOST VAN BUUREN

Room: N07

CEO MASCULINITY, CEO DISCRETION AND AUDIT FEES

Author: FERDINAND AKTHAR GUL, DEAKIN UNIVERSITY EA = Empirical Archival
Co-Author: Wen Hua Sharpe, Deakin University
Zhifeng Yang, Stony Brook University

INSTITUTIONAL HERDING AND AUDIT FEE

Author: SHENGMIN HUNG, SOOCHOW UNIVERSITY EA = Empirical Archival
Co-Author: Xin Deng, Shanghai University of Finance and Economics
Zheng Qiao, Xiamen University

ARTICULATION BASED ACCRUALS AND AUDIT PRICING

Author: SIYI LI, UNIVERSITY OF ILLINOIS AT CHICAGO EA = Empirical Archival
Co-Author: Ryan Casey, University of Denver
Feng Gao, Rutgers Business School
Michael Kirschenheiter, University of Illinois at Chicago
Shailendra Pandit, University of Illinois at Chicago

AU-PS | Friday 1st June – 09:00-10:30

AUPS13

Chair: HEIDI VANDER BAUWHEDE

Room: N06

COSO 2013 INTERNAL CONTROL FRAMEWORK FOR SOX 404 COMPLIANCE AND INFORMATION ASYMMETRY IN U.S. CAPITAL MARKETS

Author: PARVEEN GUPTA, LEHIGH UNIVERSITY EA = Empirical Archival
Co-Author: Heibatollah Sami, Lehigh University
Haiyan Zhou, The University of Texas – Rio Grande Valley

THE IMPACT OF CORPORATE REPUTATION ON THE TIMELINESS OF EXTERNAL AUDIT AND EARNINGS ANNOUNCEMENT

Author: EUNICE KHOO, UNSW SYDNEY EA = Empirical Archival
Co-Author: Gary Monroe, UNSW Sydney
Youngdeok Lim, UNSW Sydney

CORPORATE LOBBYING, CORPORATE GOVERNANCE AND AUDIT FEES

Author: YIK PUI LOW, DEAKIN UNIVERSITY EA = Empirical Archival
Co-Author: Ferdinand Akthar Gul, Deakin University
Yee-Boon Foo, Monash University Malaysia

AU-PS | Friday 1st June – 09:00-10:30

AUPS14

Chair: ALEKSANDRA ZIMMERMAN

Room: N07

INSIDER TRADING AND MODIFIED AUDIT OPINIONS: INSIGHTS FROM ASIAN MARKETS

Author: JIN JIANG, ESSEC BUSINESS SCHOOL EA = Empirical Archival
Co-Author: Andrei Filip, ESSEC Business School
Anne Jeny, ESSEC Business School

FOREIGN OWNERSHIP AND THE AUDITOR'S OPINION: AN ANALYSIS IN PRIVATE SUBSIDIARIES

Author: SIMONA RUSANESCU, UNIVERSITY JAUME I EA = Empirical Archival
Co-Author: Belen Gill de Albornoz Noguera, University Jaume I

HOW DO AUDITORS PERCEIVE AND RESPOND TO CLIENT FIRMS' TECHNOLOGICAL COMPETITION? EVIDENCE FROM GOING CONCERN OPINIONS

Author: XIAOLU XU, UNIVERSITY OF MASSACHUSETTS BOSTON EA = Empirical Archival
Co-Author: Joseph Zhang, University of Memphis

AU-PS | Friday 1st June – 09:00-10:30

AUPS15

Chair: DIANE JANVRIN

Room: N10

THE EFFECTS OF PSYCHOLOGICAL OWNERSHIP ON TEAM MEMBER JUDGMENTS AND COMMUNICATION

Author: TIM BAUER, UNIVERSITY OF ILLINOIS AT URBANA-CHAMPAIGN EX = Experimental
Co-Author: Cassandra Estep, Emory University
Emily Griffith, University of Wisconsin-Madison

THE IMPACT OF CLIENT PRESSURE AND CLIENT'S FINANCIAL CONDITION ON AUDITORS' JUDGEMENTS TO REPORT KAMS IN THE AUDITOR'S REPORT

Author: PARMOD CHAND, MACQUARIE UNIVERSITY EX = Experimental
Co-Author: Pranil Prasad, Macquarie University

COLLEAGUES OR "FRENEMIES"? INTERACTIONS BETWEEN AUDITORS AND TAX SPECIALISTS IN AUDIT AND NON-AUDIT SERVICES CONTEXTS

Author: TRACY NOGA, BENTLEY UNIVERSITY EX = Experimental
Co-Author: Candice Hux, Northern Illinois
Jean Bedard, Bentley University

AU-PS | Friday 1st June – 14:00-15:30

AUPS16

Chair: CHRISTOFER ADRIAN

Room: N06

GENERAL KNOWLEDGE OF AUDIT PARTNERS IN THE CONTEXT OF AUDIT PARTNER SWITCHING: EVIDENCE FROM AUDIT QUALITY AND AUDIT FEES

Author: ALONA KOLOMIETS, KU LEUVEN EA = Empirical Archival
Co-Author: Simon Dekeyser, KU Leuven

MULTIPLE-AUDITOR APPOINTMENT WITHIN FAMILY BUSINESS GROUPS AND INTRAGROUP VALUE TRANSFERS: EVIDENCE FROM EAST ASIA

Author: WENMING WANG, HONG KONG BAPTIST UNIVERSITY EA = Empirical Archival
Co-Author: Yan-Leung Cheung, The Education University of Hong Kong
In-Mu Haw, Texas Christian University
Weiqiang Tan, Hong Kong Baptist University

THE IMPLICATIONS OF HAVING A COMMON BIG4 FIRM TO ATTEST TO BOTH FINANCIAL AND NON-FINANCIAL INFORMATION

Author: SHAN ZHOU, THE UNIVERSITY OF SYDNEY EA = Empirical Archival
Co-Author: Meiting Lu, Macquarie University
Roger Simnett, UNSW Sydney

AU-PS | Friday 1st June – 14:00-15:30

AUPS17

Chair: SOPHIE AUDOUSSET-COULIER

Room: N07

TYPES OF DEBT AND ADDITIONAL AUDIT INPUT

Author: SANG HO LEE, KOREA UNIVERSITY BUSINESS SCHOOL EA = Empirical Archival
Co-Author: Ji Yeon Ryu, Korea University Business School
Seung-Weon Yoo, Korea University Business School

ABNORMAL AUDIT FEES: FEE PREMIUM OR AUDIT EFFORT?

Author: WOO JAE LEE, CHUNGNAM NATIONAL UNIVERSITY EA = Empirical Archival
Co-Author:

THE PRICE OF STOCK LIQUIDITY: EVIDENCE FROM AUDIT FEES

Author: DERRALD STICE, THE HONG KONG UNIVERSITY OF SCIENCE EA = Empirical Archival
AND TECHNOLOGY
Co-Author: Wei Shi, NHH Norwegian School of Economics

AU-PS | Friday 1st June – 14:00-15:30

AUPS18

Chair: LIMEI CHE

Room: N10

WHAT DRIVES DIFFERENCES IN AUDIT PRICING ACROSS THE GLOBE?

Author: HANNU OJALA, UNIVERSITY OF TAMPERE EA = Empirical Archival
Co-Author: Sven Hartlieb, University of Bamberg
Brigitte Eierle, University of Bamberg
David Hay, University of Auckland
Lasse Niemi, Aalto University

THE EFFECT OF GAMBLING ATTITUDE ON AUDIT FEES

Author: HAKJOON SONG, CALIFORNIA STATE UNIVERSITY EA = Empirical Archival
Co-Author: Sang Mook Lee, Pennsylvania State University Great Valley

AU-PSD | Wednesday 30th May – 15:00-16:30

AUPSD01

Chair: CHRISTIAN PIETSCH

Room: N11

DO REWARDS ENCOURAGE PROFESSIONAL SKEPTICISM?

Discussant: KRIS HOANG
Author: JOE BRAZEL, NORTH CAROLINA STATE UNIVERSITY EX = Experimental
Co-Author: Justin Leiby, University of Georgia
Tammie Schaefer, University of Missouri – Kansas City

AN INVESTIGATION OF AUDITORS' JUDGMENTS WHEN COMPANIES RELEASE EARNINGS BEFORE AUDIT COMPLETION

Discussant: DIANE JANVRIN
Author: JOE SCHROEDER, INDIANA UNIVERSITY EX = Experimental
Co-Author: Lori Bhaskar, Indiana University
Patrick Hopkins, Indiana University

AU-PSD | Wednesday 30th May – 17:00-18:30

AUPSD02

Chair: STEFAN SUNDGREN

Room: N10

ARE DISCLOSED AUDITOR MATERIALITY THRESHOLDS INFORMATIVE OF FIRMS' EARNINGS QUALITY? – EVIDENCE FROM THE REVISED ISA 700 AUDIT REPORT

Discussant: CAREN SCHELLEMAN
Author: JIMMY LEE, SINGAPORE MANAGEMENT UNIVERSITY EA = Empirical Archival
Co-Author: Beng Wee Goh, Singapore Management University
Dan Li, Tsinghua University
Na Li, Singapore Management University

IS MORE ALWAYS BETTER? DISCLOSURES IN THE EXPANDED AUDIT REPORT AND THEIR IMPACT ON LOAN CONTRACTING

Discussant: JOE SCHROEDER
Author: YASEMIN KARAIBRAHIMOGLU, UNIVERSITY OF GRONINGEN, FACULTY OF ECONOMICS AND BUSINESS EA = Empirical Archival
Co-Author: Vlad-Andrei Porumb, University of Groningen
Reggy Hooghiemstra, University of Groningen
Dirk Adrianus de Waard, University of Groningen

AU-PSD | Thursday 31st May – 11:00-12:30

AUPSD03

Chair: VLAD ANDREI PORUMB

Room: N11

OPINION SHOPPING THROUGH SAME-FIRM AUDIT OFFICE SWITCHES

Discussant: STEFAN SUNDGREN
Author: JERE FRANCIS, UNIVERSITY OF MISSOURI-COLUMBIA EA = Empirical Archival
Co-Author: Feng Chen, University of Toronto
Yu Hou, Queen's University

ON THE ECONOMICS OF AUDIT PARTNER TENURE AND ROTATION: EVIDENCE FROM PCAOB DATA

Discussant: MARCO TROMBETTA
Author: BRANDON GIPPER, STANFORD UNIVERSITY EA = Empirical Archival
Co-Author: Luzi Hail, UPenn Wharton
Christian Leuz, UChicago Booth

AU-PSD | Thursday 31st May – 14:00-15:30

AUPSD04

Chair: JERE FRANCIS

Room: N07

VOLUNTARY AUDIT REVIEWS AND COST OF DEBT

Discussant: HEIDI VANDER BAUWHEDE
Author: SHUO WANG, UNIVERSITY OF GRONINGEN EA = Empirical Archival
Co-Author: Vlad-Andrei Porumb, University of Groningen
Yasemin Karaibrahimoglu, University of Groningen

DO BANKS AUDITED BY SPECIALISTS ENGAGE IN LESS REAL ACTIVITIES MANAGEMENT?

Discussant: SOPHIE AUDOUSSET-COULIER
Author: JOHN ZIYANG ZHANG, UNIVERSITY OF LIVERPOOL EA = Empirical Archival
Co-Author:

AU-PSD | Thursday 31st May – 14:00-15:30

AUPSD05

Chair: GUNILLA EKLOV ALANDER

Room: N10

INSTITUTIONAL WORK AND THE OFFSHORING OF AUDIT PRACTICE

Discussant: STUART TURLEY
Author: MARY CANNING, UNIVERSITY COLLEGE DUBLIN CF = Case/Field Study
Co-Author: Brendan O'Dwyer, Alliance Manchester Business School and University of Amsterdam Business School
Roel Boomsma, University of Sydney Business School
Reinou Bergsma Bergsma, University of Amsterdam Business School

THE JOINT ROLE OF AUDITORS' AND AUDITEES' INCENTIVES AND DISINCENTIVES IN THE RESOLUTION OF DETECTED MISSTATEMENTS

Discussant: MARC EULERICH
Author: JOOST VAN BUUREN, NYENRODE BUSINESS UNIVERSITY SU = Survey
Co-Author: Stephen Asare, University of Florida
Barbara Majoor, Nyenrode Business University

AU-PSD | Thursday 31st May – 16:00-17:30

AUPSD06

Chair: STEFANO AZZALI

Room: N10

TO SHARE OR NOT TO SHARE: THE IMPORTANCE OF PEER FIRM SIMILARITY TO AUDITOR CHOICE

Discussant: ULRIKE THÜRHEIMER
Author: MATTHEW COBABE, VIRGINIA TECH EA = Empirical Archival
Co-Author: Kenneth Bills, University of Arkansas
Jeffrey Pittman, Memorial University
Sarah Stein, Virginia Tech

THE MARKET PREMIUM FOR AUDIT PARTNERS WITH BIG 4 EXPERIENCE

Discussant: PHILIPPE TOURON
Author: ALEKSANDRA ZIMMERMAN, NORTHERN ILLINOIS UNIVERSITY EA = Empirical Archival
Co-Author: Kenneth Bills, University of Arkansas
Monika Causholli, University of Kentucky

AU-PSD | Friday 1st June – 09:00-10:30

AUPSD07

Chair: ANDREW FERGUSON

Room: N11

AUDITORS' RESPONSE TO LOW READABILITY IN ANNUAL REPORTS

Discussant: DIVESH SHARMA
Author: PAMELA KENT, THE UNIVERSITY OF ADELAIDE EA = Empirical Archival
Co-Author: Belen Blanco, The University of Adelaide
Paul Coram, The University of Adelaide
Sandip Dhole, The University of Melbourne

THE COMMUNICATIVE VALUE OF EXTENDED AUDITOR'S REPORTING: A TEXT MINING APPROACH

Discussant: VINEETA SHARMA
Author: ANDREAS SEEBECK, FRIEDRICH ALEXANDER UNIVERSITY
Co-Author: Devrimi Kaya, Ruhr-Universitaet Bochum

EA = Empirical Archival

AU-PSD | Friday 1st June - 14:00-15:30

AUPSD08

Chair: KENNETH REICHELT

Room: N11

ACCOUNTING FIRM ASSOCIATION MEMBERSHIP AND AUDIT FIRM GROWTH

Discussant: NIEVES CARRERA
Author: HERITA AKAMAH, UNIVERSITY OF NEBRASKA-LINCOLN
Co-Author: Jaehan Ahn, Northeastern University
Ken Bills, University of Arkansas
K. Kelli Saunders, University of Nebraska - Lincoln

EA = Empirical Archival

LABOR MARKET EFFECTS OF SPATIAL LICENSING REQUIREMENTS: EVIDENCE FROM CPA MOBILITY

Discussant: ROGER MEUWISSEN
Author: STEFANO CASCINO, LSE, THE LONDON SCHOOL OF ECONOMICS
AND POLITICAL SCIENCE
Co-Author: Ane Tamayo, London School of Economics
Felix Vetter, London School of Economics

EA = Empirical Archival

AU-RF | Wednesday 30th May - 15:00-16:30

AURF01

Chair: SANDRO BRUNELLI

Room: N08

ARE INDUSTRY AND ACCOUNTING EXPERTISE ON THE AUDIT COMMITTEE RELATED TO BANK LOAN?

Author: PEIYI LIU, NATIONAL DONG HWA UNIVERSITY
Co-Author: Pinju Chen, National Chengchi University
Chiahui Chen, NATIONAL DONGHWA UNIVERSITY
Feiliang Chien, Kainan University

EA = Empirical Archival

ARE AUDITORS' ASSESSMENTS AFFECTED BY PRIOR AUDIT OPINIONS?

Author: NORA MUNOZ-IZQUIERDO, COLEGIO UNIVERSITARIO
DE ESTUDIOS FINANCIEROS
Co-Author: David Pascual-Ezama, Complutense University of Madrid (UCM)
María-del-Mar Camacho-Miñano, Complutense University of Madrid (UCM)

EX = Experimental

SEQUENTIAL AUDITOR-CLIENT INTERACTION UNDER STRATEGIC EFFORT-COMPLEMENTARITY

Author: REINHARD SCHRANK, UNIVERSITY OF GRAZ
Analytical/Modelling
Co-Author:

AM =

DO INDUSTRY SPECIALIST AUDITORS ENHANCE ACCOUNTING QUALITY IN THE EU? EVIDENCE FROM THE PRE-IFRS AND MANDATORY POST-IFRS PERIODS

Author: JOSE VEGA, CLARKSON UNIVERSITY
Co-Author: Jean R. Bradley, Texas State University - McCoy College of Business
Lina Kloviene, Kaunas university of technology
Cheryl L. Linthicum, The University of Texas at San Antonio
Michael Schuldt, Salisbury University

EA = Empirical Archival

AUDITOR SELECTION IN THE AUSTRALIAN MINING IPO MARKET: AN EXAMINATION OF AUDITOR INDUSTRY SPECIALISATION

Author: ISABEL WANG, THE UNIVERSITY OF WESTERN AUSTRALIA
Co-Author: May Khoo, Curtin University Singapore
Richard Heaney, UNIVERSITY OF WESTERN AUSTRALIA
Inderpal Singh, Singh Corporate Pty. Ltd

EA = Empirical Archival

AU-RF | Wednesday 30th May – 17:00-18:30

AURF02

Chair: KRIS HOANG

Room: N05

COMMERCIALIZATION OF AUDIT FIRMS AND AUDITORS' SUBJECTIVE WELL-BEING

Author: PERNILLA BROBERG, LINKÖPING UNIVERSITY SU = Survey
Co-Author: Yuliya Ponomareva, ESADE Ramon Llull University/Uppsala University
Timurs Umans, Department of Business Administration, Kristianstad University/Linnaeus University
Karoline Karlsson, Kristianstad University
Emmy Vinberg, Kristianstad University

JOINT EFFECTS OF TYPE OF ACCOUNTING STANDARDS, THE STRENGTH OF THE REGULATION AND AUDITOR'S CHARACTERISTICS ON EVIDENCE DEMANDS

Author: JUNE CAO, MACQUARIE UNIVERSITY EX = Experimental
Co-Author: Paul Coram, The University of Adelaide

THE MONTY HALL PROBLEM AND AUDITOR'S OVERCONFIDENCE: SOME PRELIMINARY RESULTS

Author: BRIAN GREEN, UNIVERSITY OF MICHIGAN – DEARBORN CDIH = Conceptual Development/Interpretative/Historical
Co-Author: Kevin Kobelsky, University of Michigan-Dearborn

INDIVIDUAL AUDITOR'S CHARACTERISTICS, LIABILITY REGIME AND TASK COMPLEXITY ASSESSMENT – EXPERIMENTAL EVIDENCE

Author: MARCO HAID, UNIVERSITY OF INNSBRUCK EX = Experimental
Co-Author: Sabine Graschitz, University of Innsbruck
Claudia Müller, University of Innsbruck

IS THERE SUFFICIENT EVIDENCE OF AUDITOR STYLE? A ROBUST TEST DESIGN FOR ANALYSIS USING COMPARABILITY MEASURES

Author: T L ANDREW YIM, CASS BUSINESS SCHOOL - CITY, UNIVERSITY OF LONDON EA = Empirical Archival
Co-Author:

AU-RF | Thursday 31st May – 11:00-12:30

AURF03

Chair: EUNICE KHOO

Room: N05

WHY ARE JOINT AUDITS IMBALANCED?

Author: SOPHIE AUDOUSSET-COULIER, CONCORDIA UNIVERSITY EA = Empirical Archival
Co-Author: Lamya Kermiche, Grenoble Ecole de Management
Charles Piot, Univ. Grenoble Alpes, CNRS, CERAG, F-38040 Grenoble

MANDATORY AUDITOR UPGRADE AND EARNINGS QUALITY

Author: HENRIK HÖGLUND, HANKEN SCHOOL OF ECONOMICS EA = Empirical Archival
Co-Author: Dennis Sundvik, Hanken School of Economics

MANDATORY JOINT AUDITS AND AUDIT FEES: MODERATING ROLE OF AUDITOR GENDER

Author: FAHIM JAVED, LE MANS UNIVERSITÉ EA = Empirical Archival
Co-Author: Tawhid Chtioui, EMLYON Business School
Mehdi Nekhili, Le Mans Université

THE RELATIONSHIP BETWEEN SHARED AUDIT REPORT IN A ENTERPRISE GROUP AND CORPORATE CREDIT RISK

Author: Y.C. GEORGE LIN, NATIONAL CHUNG CHENG UNIVERSITY EA = Empirical Archival
Co-Author: Hsin-Chi Chen, Tunghai University
Fuyun Liu, National Chung Cheng University

DOES MANDATORY AUDIT PARTNER ROTATION MATTER TO DEBT MARKET PARTICIPANTS? EVIDENCE FROM UK

Author: ANDREWS OWUSU, COVENTRY UNIVERSITY EA = Empirical Archival
Co-Author: Alaa Mansour Zalata, University of Southampton

AU-RF | Thursday 31st May – 11:00-12:30

AURF04

Chair: TOBIAS SVANSTRÖM

Room: N08

AUDIT FEES AND FINANCIAL CRISIS: EVIDENCE FROM THE SPANISH MANUFACTURING INDUSTRIES

Author: BRUNO ALMEIDA, POLYTECHNIC INSTITUTE OF COIMBRA
Co-Author: Alexandre Silva, Coimbra Business School
EA = Empirical Archival

RELATIONSHIP BETWEEN INTELLECTUAL CAPITAL DISCLOSURE, AUDIT RISK AND AUDIT FEES: THE EFFECT OF THE GLOBAL FINANCIAL CRISIS

Author: MARIA CHIARA DEMARTINI, UNIVERSITY OF PAVIA
Co-Author: Sara Trucco, Rome University of International Studies
Valentina Beretta, University of Pavia
EA = Empirical Archival

TIMING OF NON-AUDIT SERVICE CONTRACTS, STRATEGIC AUDITING, AND INFORMATION KNOWLEDGE SPILLOVERS

Author: CLAUDIA LANGBAUER, UNIVERSITY OF GRAZ
Co-Author: Felix Niggemann, University of Graz
AM = Analytical/Modelling

AUDITOR'S REPORT SENTIMENT AND BUSY SEASON

Author: PIOTR STASZKIEWICZ, WARSAW SCHOOL OF ECONOMICS
Co-Author:
EA = Empirical Archival

DOES VOLUNTARY DISCLOSURE MATTER FOR THE EVALUATION OF AUDIT RISK? PERCEPTIONS FROM ITALIAN AUDITORS

Author: SARA TRUCCO, UNINT
Co-Author: Chiara Demartini, University of Pavia
Kevin McMeeking, University of Exeter
SU = Survey

AU-RF | Thursday 31st May – 14:00-15:30

AURF05

Chair: ZILU SHAN

Room: N05

ASSURANCE QUALITY AND INFORMATION ASYMMETRY – THE UNREGULATED SETTING OF INTEGRATED REPORTING

Author: MICHAEL GRASSMANN, DRESDEN UNIVERSITY OF TECHNOLOGY
Co-Author: Stephan Fuhrmann, Dresden University of Technology
Thomas W. Guenther, Dresden University of Technology
EA = Empirical Archival

DOES PROVIDING NON-AUDIT SERVICE IMPACT AUDIT QUALITY? EVIDENCE OF CORPORATE SOCIAL RESPONSIBILITY (CSR) REPORT ASSURANCE AND AUDIT QUALITY

Author: LI-JEN HE, NATIONAL YUNLIN UNIVERSITY OF SCIENCE AND TECHNOLOGY
Co-Author: Hsiang-Tsai Chiang, Feng Chia University
EA = Empirical Archival

NON-AUDIT SERVICES AND AUDITOR INDEPENDENCE: EVIDENCE FROM SWEDISH FIRMS

Author: PETRA INWINKL, JÖNKÖPING UNIVERSITY, JÖNKÖPING INTERNATIONAL BUSINESS SCHOOL
Co-Author: Ali Uyar, La Rochelle Business School
Mariella Carlvik, Jönköping University, Jönköping International Business School
Paulina Gliniecka, Jönköping University, Jönköping International Business School
EA = Empirical Archival

ASSURANCE PROVIDER QUALITY AND THE COST OF CAPITAL

Author: JENNIFER MARTÍNEZ FERRERO, UNIVERSITY OF SALAMANCA
Co-Author: Isabel-María García-Sánchez, Universidad de Salamanca
Emiliano Ruiz Barbadillo, Universidad de Cádiz
EA = Empirical Archival

THE IMPACT OF AUDITOR-PROVIDED NON-AUDIT SERVICES ON THE COST OF DEBT AND EQUITY CAPITAL

Author: REINER QUICK, DARMSTADT UNIVERSITY OF TECHNOLOGY
Co-Author: Florian Schmidt, Darmstadt University of Technology
EA = Empirical Archival

AU-RF | Thursday 31st May – 14:00-15:30

AURF06

Chair: PIOTR STASZKIEWICZ

Room: N08

EXTENDED AUDITOR DISCLOSURE, WORKLOAD PRESSURES AND AUDIT FEES: EVIDENCE FROM UK

Author: TAREK ABDELFAH, PORTSMOUTH UNIVERSITY /
PORTSMOUTH BUSINESS SCHOOL EA = Empirical Archival
Co-Author: Mohamed Elmaghoub, Essex Business School
Ahmed Elamer, University of the West of Scotland

AUDIT FEES AND FIRMS' LIFE CYCLE STAGES

Author: JOSE ELIAS ALMEIDA, FEDERAL UNIVERSITY OF ESPÍRITO SANTO EA = Empirical Archival
Co-Author: Gabriel Pundrich, Bocconi University

THE IMPACT OF GLOBAL AND INDUSTRIAL DIVERSIFICATION ON AUDIT FEES

Author: NEGIN ATTAR, UNIVERSITY OF GRAZ EA = Empirical Archival
Co-Author:

THE AUDITOR'S CIVIL LIABILITY IN EUROPE AND ITS IMPACT ON AUDIT FEES

Author: IMEN BENSLIMENE, UPPER ALSACE UNIVERSITY EA = Empirical Archival
Co-Author:

THE VOLATILITY OF FAIR VALUE MEASUREMENT INPUTS AND AUDIT FEES IN THE U.S. BANKING INDUSTRY

Author: CHUAN YU, UNSW SYDNEY EA = Empirical Archival
Co-Author: Feier Shang,
Baljit Sidhu, UNSW Sydney

AU-RF | Thursday 31st May – 16:00-17:30

AURF07

Chair: VIATCHESLAV SOKOLOV

Room: N05

THE SCIENTIFIC LANDSCAPE OF INTERNAL AUDIT RESEARCH - A BIBLIOMETRIC ANALYSIS

Author: JOEL BEHREND, DUISBURG UNIVERSITY EA = Empirical Archival
Co-Author: Marc Eulerich, Duisburg-Essen

PREDICTING AUDITORS FIRM WITH TEXT MINING ON INTERNAL AUDIT DISCLOSURE

Author: GEORGIA BOSKOU, TECHNOLOGICAL EDUCATION INSTITUTE
OF THESSALONIKI EA = Empirical Archival
Co-Author: Georgia Boskou, Department of Accounting and Finance Alexander Technological
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Efstathios Kirkos, Department of Accounting and Finance Alexander Technological
Educational Institute of Thessaloniki, Thessaloniki, Greece
Charalambos Spathis, Department of Economics Aristotle University of Thessaloniki, Thessaloniki, Greece

EXTERNAL AUDITOR RELIANCE ON INTERNAL AUDIT: THE MODERATING ROLE OF AUDIT COMMITTEE

Author: TINA VUKO, UNIVERSITY OF SPLIT EA = Experimental
Co-Author: Marko Cular, University of Split
Sergeja Slapničar, University of Ljubljana

ORGANIZATIONAL COMPLEXITY AND IAF INVESTMENT - NEW INSIGHTS FOR THEORY AND PRACTICE -

Author: MARC EULERICH, DUISBURG & ESSEN UNIVERSITY, DUISBURG CAMPUS SU = Survey
Co-Author:

COMPENSATION OF INTERNAL AUDITORS – EMPIRICAL EVIDENCE FOR DIFFERENT IMPACT FACTORS

Author: TATIANA MAZZA, FREE UNIVERSITY OF BOZEN SU = Survey
Co-Author: Marc Eulerich, Universität Duisburg-Essen
Joel Behrend, Universität Duisburg-Essen
Ronja Krane, Universität Duisburg-Essen

AU-RF | Thursday 31st May – 16:00-17:30

AURF08

Chair: SEBASTIAN KRONENBERGER

Room: N08

PERCEPTION OF EXTERNAL AUDITORS CONCERNING THE INFLUENCE OF CORPORATE GOVERNANCE MECHANISMS ON THE QUALITY OF EXTERNAL AUDIT

Author: NASHAT ALI ALMASRIA, UNIVERSITY OF BEDFORDSHIRE
Co-Author: Jing Di, University of Bedfordshire
SU = Survey

THE EFFECT OF AUDIT SUPPORT SYSTEMS ON AUDIT QUALITY

Author: HSIEN-LIAN CHIU, NATIONAL CHUNG CHENG UNIVERSITY
Co-Author: Ling-Tai Chou, National Chengchi University
EA = Empirical Archival

WHAT IS THE EFFECT OF AUDIT STYLE ON AUDIT QUALITY? EVIDENCE FROM THE GERMAN SETTING

Author: VLAD ANDREI PORUMB, UNIVERSITY OF GRONINGEN,
FACULTY OF ECONOMICS AND BUSINESS
Co-Author: Abe de Jong, Rotterdam School of Management, Erasmus University
Carel Huijgen, University of Groningen
Teye Marra, University of Groningen
Jan van Dalen, Rotterdam School of Management, Erasmus University
EA = Empirical Archival

THE IMPACT OF THE JOINT INSPECTION PROCESS BETWEEN THE PCAOB AND THE FSA ON AUDIT QUALITY IN NORWAY

Author: TINE DEGERSTRØM STENVOLD, TROMSOE UNIVERSITY
Co-Author: Iris Stuart, Norwegian School of Economics
CF = Case/Field Study

AUDIT QUALITY DETERIORATION AND THE IMPACT ON ACCOUNTING CONSERVATISM

Author: PANAYIOTIS TAHINAKIS, UNIVERSITY OF MACEDONIA
Co-Author: Anestis Ladas, University of Macedonia
Michalis Samarinas, University of Macedonia
EA = Empirical Archival

AU-RF | Friday 1st June – 09:00-10:30

AURF09

Chair: OLOF BIK

Room: N05

THE INCREMENTAL EFFECTS OF GOVERNMENT AUDITS ON EARNINGS QUALITY: EVIDENCE FROM CHINA CENTRAL SOES

Author: YINGWEN GUO, NANJING UNIVERSITY
Co-Author: Phyllis Lai Lan Mo, City University of Hong Kong
Bing Wang, Nanjing University
Xiaowen Zhu, Fudan University
EA = Empirical Archival

DOES ABNORMAL AUDIT HOUR MEAN AUDIT EFFORT OR INFORMATION RISK? EVIDENCE FROM KOREA

Author: NAMCHUL JUNG, KOREA UNIVERSITY BUSINESS SCHOOL
Co-Author: Sang Ho Lee, Korea University Business School
Seok Woo Jeong, Korea University Business School
EA = Empirical Archival

THE EFFECT OF AUDIT MARKET STRUCTURE CHANGE ON AUDIT PRICING: EVIDENCE FROM CHINA

Author: ZIXUAN (LINA) LI, UNIVERSITY OF AUCKLAND
Co-Author: Steven Cahan, University of Auckland
EA = Empirical Archival

THE TOSHIBA AND OLYMPUS SCANDALS: A DUAL CASE STUDY ON THE UNEXPECTED SHORTCOMINGS OF AUDIT COMMITTEES AS PREVENTERS OF FRAUD IN JAPAN

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

FACTORS AFFECTING JUDGMENTS BY PROFESSIONAL AUDITORS: EVIDENCE FROM JAPAN

Author: NORIYUKI TSUNOGAYA, NAGOYA UNIVERSITY
Co-Author: Noriyuki Tsunogaya, Nagoya University
EX = Experimental

AU-RF | Friday 1st June – 09:00-10:30

AURF10

Chair: NELSON MA

Room: N08

THE EFFECT OF CLIENT-SPECIFIC EXPERIENCE ON THE DISCLOSURE QUALITY OF KEY AUDIT MATTERS: EVIDENCE FROM TAIWAN

Author: YU-TZU CHANG, NATIONAL CHENGCHI UNIVERSITY EA = Empirical Archival
Co-Author: Wuchun Chi, National Chengchi University
Dan Stone, University of Kentucky

UNDERSTANDING THE DETERMINANTS OF THE MAGNITUDE AND TYPE OF KEY AUDIT MATTERS: THE CASE OF THE UNITED KINGDOM

Author: NICOLÁS GAMBETTA, ORT URUGUAY UNIVERSITY EA = Empirical Archival
Co-Author: Maria Antonia Garcia-Benau, Universidad de Valencia
Manuel Orta-Perez, Universidad de Sevilla
Laura Sierra Garcia, Universidad Pablo de Olavide

DOES THE DISCLOSURE OF KEY AUDIT MATTERS REDUCE THE AUDIT EXPECTATION GAP?

Author: MELINA HEILMANN, TU DORTMUND UNIVERSITY EX = Experimental
Co-Author: Christiane Pott, TU DORTMUND UNIVERSITY

AN EVENT AND EARNINGS MANAGEMENT STUDY OF A KEY AUDIT MATTERS DISCLOSURE

Author: RAY MCNAMARA, JAMES COOK UNIVERSITY/SCHOOL OF BUSINESS CF = Case/Field Study
Co-Author: Jestin Mathews, James Cook University
Simone Kelly, Bond University

DOES CONSIDERING KEY AUDIT MATTERS AFFECT AUDITOR JUDGMENT PERFORMANCE?

Author: NICOLE V. S. RATZINGER-SAKEL, HAMBURG UNIVERSITY EX = Experimental
Co-Author: Jochen Theis, University of Duisburg-Essen

AU-RF | Friday 1st June – 14:00-15:30

AURF11

Chair: ANNA SAMSONOVA

Room: N05

AUDITING FIRMS NETWORKS AND THEIR MEMBERS: GLOBAL INTERACTIONS AND COOPERATION OR LONE WOLFS FOR AUTONOMY?

Author: MOHAMED HEGAZY, THE AMERICAN UNIVERSITY IN CAIRO CF = Case/Field Study
Co-Author: Karim Hegazy, Edge Hill University
Basuony Mohamed, American University in Cairo

CHANGES IN REPORTING FINANCIAL AUDIT RESULTS – THE CASE OF POLAND

Author: MALGORZATA KUTERA, CRACOW JAGIELLONIAN UNIVERSITY CF = Case/Field Study
Co-Author:

AN ANALYSIS OF THE PROFESSIONAL JUDGMENT OF DISCIPLINE COMMITTEES AND AUDITORS GUILTY OF PROFESSIONAL MISCONDUCT

Author: REGAN SCHMIDT, UNIVERSITY OF SASKATCHEWAN CF = Case/Field Study
Co-Author: Devan Mescall, University of Saskatchewan

CASE STUDY RESEARCH IN AUDITING: A METHODOLOGICAL REVIEW AND EVALUATION

Author: EWALD ASCHAUER, CDIH = Conceptual Development/Interpretative/Historical
LINZ JOHANNES KEPLER UNIVERSITY
Co-Author: Daniela Schober, Linz Johannes Kepler University

EXPLORING MILLENNIAL ACCOUNTING STUDENTS' PERCEPTIONS OF THE ATTRACTIVENESS OF AUDIT FIRMS AS EMPLOYERS

Author: JOHANNA SYLVANDER, LINKÖPING UNIVERSITY CF = Case/Field Study
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AU-RF | Friday 1st June – 14:00-15:30

AURF12

Chair: ASAD KAUSAR

Room: N08

HOW RELIABLE ARE THE HURTT PROFESSIONAL SKEPTICISM SCALE AND THE ROTTER INTERPERSONAL TRUST SCALE FOR AUDIT EXPERIMENTAL RESEARCH?

Author: J. EFRIM BORITZ, UNIVERSITY OF WATERLOO
Co-Author: Katharine Patterson, University of Waterloo
Kristian Rotaru, Rotaru
Carla Wilkin, Monash University

EX = Experimental

THE CO-INFLUENCE OF GOING CONCERN OPINIONS AND EARNINGS ANNOUNCEMENTS ON THE ITALIAN STOCK MARKET RETURNS: WHICH HAS THE SUPREMACY?

Author: SANDRO BRUNELLI, ROME "TOR VERGATA" UNIVERSITY
Co-Author: Chiara Carlino, University of Rome Tor Vergata
Rosella Castellano
Alessandro Giosi

EA = Empirical Archival

AUDIT PRACTICE: EMPIRICAL EVIDENCE OF A TRADE-OFF BETWEEN QUALITY AND EFFICIENCY

Author: MICHAEL DE MARTINIS, MELBOURNE INSTITUTE OF TECHNOLOGY
Co-Author: Keith Houghton, Research Coaching Australia

EA = Empirical Archival

CORPORATE SOCIAL RESPONSIBILITY IN ACCOUNTING FIRMS AND AUDIT QUALITY: EVIDENCE FROM CHINA

Author: XUEJIAO LIU, UNIVERSITY OF INTERNATIONAL BUSINESS AND ECONOMICS
Co-Author: Xingqiangy Du, Xiamen University
Narisa Tianjing Dai, University of International Business and Economics
Xuejiao Liu, University of International Business and Economics
Michael Firth, Lingnan University

EA = Empirical Archival

AN EXAMINATION OF USERS' PERCEPTIONS ON THE USEFULNESS OF THE NEW AUDITOR'S REPORT

Author: SOMPONG PORNUPATHAM, CHULALONGKORN UNIVERSITY
Co-Author: Thanyaluk Vichitsarawong, Chulalongkorn University

SU = Survey

ED-PS | Wednesday 30th May – 15:00-16:30

EDPS01

Chair: JOSEP BISBE

Room: N15

ON-LINE FORMATIVE ASSESSMENT, ELECTRONIC DEVICES, AND STUDENTS' PERFORMANCE

Author: FABRIZIO DI MEO, UNIVERSITY OF ALCALÁ
Co-Author: Carmen-Pilar Martí-Ballester, Universitat Autònoma de Barcelona

SU = Survey

INFUSING DATA ANALYTICS INTO THE ACCOUNTING CURRICULUM: A FRAMEWORK AND INSIGHTS FROM FACULTY

Author: ANN DZURANIN, NORTHERN ILLINOIS UNIVERSITY
Co-Author: Janet Jones, University of Minnesota - Duluth
Renee Olvera, Texas Christian University

SU = Survey

ED-PS | Thursday 31st May – 11:00-12:30

EDPS02

Chair: JAMES WAKEFIELD

Room: N29

CEO EDUCATION ATTAINMENTS AND IPO UNDERPRICING

Author: PANAGIOTIS LOUKOPOULOS, UNIVERSITY OF LIMERICK,
KEMMY BUSINESS SCHOOL
Co-Author: Dimitrios Gounopoulos, University of Bath
Panagiotis Loukopoulos, University of Limerick

EA = Empirical Archival

EMPLOYMENT OF GRADUATE ACCOUNTANTS BY PUBLIC ACCOUNTING FIRMS: PERSPECTIVES ON THE SKILLS SHORTAGE, INTERNATIONAL GRADUATES AND COMMUNICATIONS SKILLS

Author: BRENDAN O'CONNELL, RMIT UNIVERSITY
Co-Author: Brendan OConnell
Paul DeLange

SU = Survey

ED-PS | Friday 1st June – 09:00-10:30

EDPS03

Chair: PATRICIA EVERAERT

Room: N23

THE EFFECT OF COOPERATIVE LEARNING ON LEARNING APPROACHES IN ACCOUNTING EDUCATION

Author: EVELIEN OPDECAM, GHENT UNIVERSITY

EX = Experimental

Co-Author: Patricia Everaert, Ghent University

WHAT IMPACT DOES SOCIAL MEDIA DISRUPTION HAVE ON INTRODUCTORY ACCOUNTING STUDENT PERFORMANCE?

Author: JAMES WAKEFIELD, UNIVERSITY OF TECHNOLOGY SYDNEY

SU = Survey

Co-Author: Jessica Frawley, University of Sydney

ED-RF | Wednesday 30th May – 15:00-16:30

EDRF01

Chair: VALDERIO MATIAS DA SILVA

Room: N05

A TEACHING CONCEPT FOR AUDITING – THE ILPA CASE

Author: SABINE GRASCHITZ, UNIVERSITY OF INNSBRUCK

CF = Case/Field Study

Co-Author: Julia Baldauf, University of Innsbruck

Claudia Mueller, University of Innsbruck

THE DEVELOPMENT AND NURTURING OF JUDGEMENT SKILLS IN ACCOUNTING PROGRAMS

Author: NICK MCGUIGAN, MONASH UNIVERSITY

CF = Case/Field Study

Co-Author: Marie Kavanagh, University of Southern Queensland

Janine Muir, Swinburne University

Jacqueline Birt, University of Queensland

Dianne McGrath, Charles Sturt University

Scott Copeland, University of Southern Australia

THE USE OF AN ACCOUNTING SOFTWARE PACKAGE IN A SECOND-YEAR ACCOUNTING COURSE TO ENHANCE STUDENTS' UNDERSTANDING OF THE ACCOUNTING CYCLE: AN EXPLORATORY STUDY

Author: LESLEY JUNE STAINBANK, UNIVERSITY OF KWAZULU-NATAL

SU = Survey

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

Thanasha Reddy Jankeeparsad, University of Zululand

HOW COOPERATIVE LEARNING CAN CONTRIBUTE TO THE LEARNING PROCESS OF DIGITALIZED ACCOUNTING?

Author: MARIANNE VIINIKAINEN, SAIMAA UNIVERSITY OF APPLIED SCIENCES

CF = Case/Field Study

Co-Author: Kati Pajunen, Lappeenranta University of Technology LUT

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Tuuli Mirola, Saimaa University of Applied Sciences

Leena Tynnen, Lappeenranta University of Technology LUT

ED-RF | Thursday 31st May – 11:00-12:30

EDRF02

Chair: SABINE GRASCHITZ

Room: N04

APPLYING INTERPERSONAL RELATIONSHIPS AND INTEGRITY TO STRENGTHEN ACCOUNTANTS' CONTINUING PROFESSIONAL ETHICS EDUCATION

Author: NATALIE CHURYK,

CDIH = Conceptual

NORTHERN ILLINOIS UNIVERSITY

Development/Interpretative/Historical

Co-Author: Eileen Taylor, North Carolina State University

Alan Reinstein, Wayne State University

THE UNIVERSITY INFLUENCE ON MORAL ORIENTATION OF SWEDISH ACCOUNTING STUDENTS: SELECTION AND EDUCATION

Author: SVEN-OLOF COLLIN, KRISTIANSTAD UNIVERSITY

SU = Survey

Co-Author: Manuela Schmidt, Kristianstad University

CAREER CHOICE: THE DARK TRIAD REVEALS INTERESTS OF ACCOUNTING STUDENTS.

Author: MÁRCIA FIGUEREDO D'SOUZA, STATE UNIVERSITY OF BAHIA

SU = Survey

Co-Author: Gerlando Augusto Sampaio Franco De Lima, University of Illinois Urbana-Champaign

ONLINE CLOUD EXPERIMENTAL TECHNOLOGY FOR ACCOUNTING ETHICS

Author: YOSHITAKA HIROSE, TAKASAKI UNIVERSITY
OF COMMERCE JUNIOR COLLEGE

EX = Experimental

Co-Author:

ETHICS AND CRITICAL THINKING IN ACCOUNTING TEXTBOOKS: A CONTENT ANALYSIS

Author: BEREND VAN DER KOLK, IE BUSINESS SCHOOL
Development/Interpretative/Historical

CDIH = Conceptual

Co-Author:

ED-RF | Thursday 31st May – 16:00-17:30**EDRF03**

Chair: KAREN GREEN

Room: N04

PROFESSIONAL ACCOUNTING BODY AFFILIATION: UNDERSTANDING THE DRIVERS OF MEMBERSHIP ATTRACTION IN VIETNAM

Author: PAUL DE LANGE, CURTIN UNIVERSITY OF TECHNOLOGY

SU = Survey

Co-Author: Frederique Bouilheres, Rmit University, Vietnam
Glenda Scully, Urtin University

QUALITY OF ACADEMIC ACCOUNTING EDUCATION: DOES ACCREDITATION MATTER?

Author: JOANNA KRASODOMSKA, CRACOW UNIVERSITY OF ECONOMICS

SU = Survey

Co-Author: Ewelina Zarzycka, University of Lodz
Michał Biernacki, Wroclaw University of Economics

EXPLANATORY FACTORS FOR THE APPROVAL RATE IN THE ACCOUNTING SUFFICIENCY EXAM IN BRAZIL

Author: JESSICA LIMA, UNIVERSITY OF SAO PAULO

EA = Empirical Archival

Co-Author: Emanuel Marcos Lima, Federal University of Mato Grosso do Sul
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Jéssica de Moraes Lima, University of São Paulo - Ribeirão Preto
Flávia Zóboli Dalmácio, University of São Paulo - Ribeirão Preto

BEHAVIORAL PROFILES AND COMPETENCES OF BRAZILIAN ACCOUNTING OFFICE OWNERS

Author: VALDERIO MATIAS DA SILVA, INSTITUTO PRESBITERIANO MACKENZIE

SU = Survey

Co-Author: Roberto Coda, FACCAMP
Ana Maria Roux Cesar, Universidade Presbiteriana Mackenzie
William Presada, Faculdade FIA de Administracao e Negocios

INTERNSHIP EXPERIENCE AND ACCOUNTING UNDERGRADUATE STARTING SALARIES

Author: POH-SUN SEOW, SINGAPORE MANAGEMENT UNIVERSITY

SU = Survey

Co-Author: Gary Pan, Singapore Management University
Clarence Goh, Singapore Management University

ED-RF | Friday 1st June – 09:00-10:30**EDRF04**

Chair: JESSICA LIMA

Room: N04

ARE THEY READY? ACCOUNTING ACADEMICS' PERSPECTIVES OF THE PREPAREDNESS OF NEW STUDENT COHORTS.

Author: LISA BARNES, AVONDALE COLLEGE
OF HIGHER EDUCATION

CDIH = Conceptual Development/Interpretative/Historical

Co-Author: Warrick Long, Avondale College of Higher Education
Maria Northcote, Conjoint University of Newcastle
Anthony Williams, Avondale College of Higher Education

PUBLISHING ACCOUNTING PAPERS IN ENGLISH: A GRADUATE BRAZILIAN PANORAMA

Author: JOSÉ ALONSO BORBA, FEDERAL UNIVERSITY OF SANTA CATARINA SU = Survey
 Co-Author: Jose Alonso Borba, Federal University of Santa Catarina
 Denize Minatti Ferreira, Federal University of Santa Catarina
 Monique Cristiane Oliveira, Federal University of Santa Catarina
 Fillipe Schappo, Federal University of Santa Catarina

SUSTAINABILITY IN ACCOUNTING EDUCATION: PUSH- AND PULL-STRATEGY AS IDEOLOGICAL BACKGROUND FOR CURRICULUM INNOVATION

Author: BERIT HARTMANN, UNIVERSITY OF GOTHENBURG CDIH = Conceptual Development/Interpretative/Historical
 Co-Author:

FA-PS | Wednesday 30th May – 15:00-16:30**FAPS01**

Chair: CHRISTIAN LOHMANN Room: N12

EARNINGS FORECASTS: THE CASE FOR COMBINING ANALYSTS' ESTIMATES WITH A MECHANICAL MODEL

Author: VITOR AZEVEDO, MUNICH UNIVERSITY OF TECHNOLOGY EA = Empirical Archival
 Co-Author: Patrick Bielstein, Technische Universität München (TUM)
 Manuel Gerhart, Technische Universität München

NONCURRENT ASSETS AND LIABILITIES, CONSERVATISM, AND THE PREDICTION OF ACCRUALS FROM THE STATEMENT OF CASH FLOWS

Author: CARL BROUSSEAU, LAVAL UNIVERSITY EA = Empirical Archival
 Co-Author:

INTERNATIONAL DIVERSIFICATION, COUNTRY-SPECIFIC FACTORS AND ANALYSTS' FORECASTS

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

FA-PS | Wednesday 30th May – 15:00-16:30**FAPS02**

Chair: MARTIEN LUBBERINK Room: N13

COMPARING FORECAST ACCURACY AND EXPLAINABILITY OF LINEAR VERSUS NON-LINEAR REAL OPTION VALUATION MODELS USING HISTORICAL DATA

Author: COLIN CLUBB, KING'S COLLEGE LONDON EA = Empirical Archival
 Co-Author: Mingyu Chen, King's College London
 Tarik Driouchi, King's College London

WHO IS MY ALTERNATIVE PEER? AN ANALYST-ADJUSTED PERFORMANCE APPROACH TO IDENTIFY COMPARABLE FIRMS

Author: OLGA DEVIVE, MAASTRICHT UNIVERSITY EA = Empirical Archival
 Co-Author: Annelies Renders, Maastricht University, School of Business and Economics
 Mathijs Van Peteghem, Maastricht University, School of Business and Economics

GENDER DIFFERENCES IN FINANCIAL ANALYSTS: STOCK RECOMMENDATIONS AND THEIR MARKET IMPACTS

Author: PASCAL DUMONTIER, PARIS DAUPHINE UNIVERSITY EA = Empirical Archival
 Co-Author: Jingwen Ge, University Grenoble-Alpes
 Ollivier Taramasco, Ensimag-Cerag, University Grenoble-Alpes

FA-PS | Wednesday 30th May – 17:00-18:30**FAPS03**

Chair: ATUL RAI Room: N11

PREDICTING ACCOUNTING FRAUD USING FINANCIAL AND TEXTUAL DATA

Author: TOBIAS GLEICHMANN, ILMENAU UNIVERSITY OF TECHNOLOGY EA = Empirical Archival
 Co-Author: Michael Grüning, Ilmenau University of Technology

INDIVIDUALISM AND ANALYST BEHAVIOR

Author: RUBIN HAO, THE CHINESE UNIVERSITY OF HONG KONG EA = Empirical Archival
Co-Author: Ying Cao, The Chinese University of Hong Kong
Yong George Yang, The Chinese University of Hong Kong

OPERATING LEVERAGE AND LEARNING FROM PEER INVESTMENT

Author: GEREON MARKUS HILLERT, LUDWIG-MAXIMILIAN UNIVERSITY OF MUNICH EA = Empirical Archival
Co-Author: Andreas Woltschläger, Ludwig-Maximilian University of Munich

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

FAPS04

Chair: SURJIT TINAIKAR Room: N12

HOW THE EFFECT OF ASYMMETRIC COST BEHAVIOR INFLUENCES OPTION RETURNS

Author: ANDRÉ HOPPE, UNIVERSITY OF COLOGNE EA = Empirical Archival
Co-Author: Carsten Homburg, University of Cologne
Marliese Uhrig-Homburg, Karlsruhe Institute of Technology (KIT)

ACCOUNTING COMPARABILITY IN MUTUAL FUNDS' PORTFOLIOS

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

HOW DO INVESTOR RELATIONS FIRMS CREATE VALUE FOR THEIR CLIENTS? EVIDENCE FROM FINANCIAL RESTATEMENTS

Author: LINGWEI LI, THE AUSTRALIAN NATIONAL UNIVERSITY EA = Empirical Archival
Co-Author: Jun-Koo Kang, Nanyang Technological University
Huai Zhang, Nanyang Technological University

FA-PS | Thursday 31st May – 09:00-10:30

FAPS05

Chair: TERI YOHN Room: N11

EVIDENCE OF A POSITIVE TREND IN POSITIVE QUARTERLY EARNINGS SURPRISES OVER THE PAST TWO DECADE

Author: DAVID LONT, UNIVERSITY OF OTAGO EA = Empirical Archival
Co-Author: Paul Griffin, University of California, Davis

EXPECTED EARNINGS PERSISTENCE AND THE VALUE IMPACT OF LARGE CHANGES IN CONSENSUS ESTIMATES

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

THE SPILL-OVER EFFECTS OF CORPORATE CORRUPTION ON PEER FIRMS' EARNINGS MANIPULATION

Author: CLAUDIA MARANGONI, LANCASTER UNIVERSITY, MANAGEMENT SCHOOL EA = Empirical Archival
Co-Author:

FA-PS | Thursday 31st May – 09:00-10:30

FAPS06

Chair: ULF BRUGGEMANN Room: N12

FIRM FUNDAMENTALS, ONE-PERIOD-AHEAD EARNINGS EXPECTATIONS AND EXPECTED STOCK RETURNS

Author: ZIHANG PENG, UNSW SYDNEY EA = Empirical Archival
Co-Author: Demetris Christodoulou, University of Sydney
Pengguo Wang, University of Exeter

EXPECTED VS EX-POST PROFITABILITY IN THE CROSS-SECTION OF INDUSTRY RETURNS

Author: PHILIPP SCHABERL, UNIVERSITY OF DENVER EA = Empirical Archival
Co-Author: Andrew Detzel, University of Denver
Jack Strauss, University of Denver

THE PREVALENCE AND VALIDITY OF EBITDA AS A PERFORMANCE MEASURE

Author: ARNT VERRIEST, EDHEC BUSINESS SCHOOL
 Co-Author: Jan Bouwens, Cambridge Business School
 Ties De Kok, Tilburg University

EA = Empirical Archival

FA-PS | Thursday 31st May - 11:00-12:30**FAPS07****Chair:** CHRISTOPH SEXTROHRoom: **N12****WHY THE FUNDAMENTAL RELATION BETWEEN FIRM MARKET AND ACCOUNTING VALUES IS LOG-LINEAR**

Author: ROGER WILLETT, VICTORIA UNIVERSITY OF WELLINGTON
 Co-Author: Martien Lubberink, Victoria University of Wellington

EA = Empirical Archival

PERSISTENCE OF EARNINGS COMPONENTS AND ITS IMPLICATIONS ON PRICE MOMENTUM

Author: FANGMING XU, UNIVERSITY OF BRISTOL
 Co-Author: Liyi Zheng, University of Bristol

EA = Empirical Archival

FUNDAMENTAL ANALYSIS CONDITIONED ON FIRM LIFE CYCLE

Author: DONGNING YU, UNIVERSITY OF CALGARY
 Co-Author: Mark Anderson, University of Calgary
 Soonchul Hyun, University of Calgary

EA = Empirical Archival

FA-PS | Thursday 31st May - 14:00-15:30**FAPS08****Chair:** EFTHIMIOS DEMIRAKOSRoom: **N11****TERRORIST ATTACKS, MANAGERIAL SENTIMENT, AND CORPORATE DISCLOSURES**

Author: WEN CHEN, CITY UNIVERSITY OF HONG KONG
 Co-Author: Haibin Wu, City University of Hong Kong
 Liandong Zhang, Singapore Management University

EA = Empirical Archival

THE DISCLOSURE FUNCTION OF THE U.S. PATENT SYSTEM: EVIDENCE FROM THE U.S. PATENT AND TRADEMARK DEPOSITORY LIBRARY PROGRAM

Author: TIM MARTENS, UNIVERSITY OF MANNHEIM
 Co-Author:

EA = Empirical Archival

CROWD WISDOM OR RUMOR MILL? THE EFFECTS OF SOCIAL MEDIA IN THE PRESENCE OF FALSE RUMORS

Author: GIULIA REDIGOLO, ESADE BUSINESS SCHOOL
 Co-Author: Weishi Jia, Cleveland State University
 Susan Shu, Boston College
 Jingran Zhao, Hong Kong Polytechnic University

EA = Empirical Archival

FA-PS | Thursday 31st May - 14:00-15:30**FAPS09****Chair:** ANNE JENY-CAZAVANRoom: **N12****(WHY) DO CENTRAL BANKS CARE ABOUT THEIR PROFITS?**

Author: IGOR GONCHAROV, LANCASTER UNIVERSITY, MANAGEMENT SCHOOL
 Co-Author: Vasso Ioannidou, Lancaster University
 Martin Schmalz, University of Michigan

EA = Empirical Archival

THE IMPACT OF UNIONIZATION ON IPO UNDERPRICING

Author: DIMITRIOS GOUNOPOULOS, UNIVERSITY OF BATH
 Co-Author: Antonis Chatziaras, International Hellenic University
 Stergios Leventis, International Hellenic University

EA = Empirical Archival

INTENDED OR UNINTENDED CONSEQUENCES OF BUSINESS REGULATIONS? THE CASE OF ACQUISITIONS IN THE FINANCIAL SERVICES INDUSTRY

Author: BHARAT SARATH, RUTGERS UNIVERSITY EA = Empirical Archival
Co-Author: Yan Yan, Fairleigh Dickinson University
Steven Lilien, CUNY/Baruch

FA-PS | Thursday 31st May – 16:00-17:30

FAPS10

Chair: IRENE KARAMANOU Room: N11

PRICE-EARNINGS RELATIONS IN THE PRESENCE OF MARKET INEFFICIENCY

Author: ADRIAN KUBATA, MUENSTER UNIVERSITY EA = Empirical Archival
Co-Author:

ANALYST COVERAGE AND STOCK PRICE CRASH RISK

Author: YVONNE LEE, UNIVERSITY OF NORTH FLORIDA EA = Empirical Archival
Co-Author: Bin Srinidhi, The University of Texas at Arlington
Ramgopal Venkataraman, The University of Texas at Arlington

THE POWER OF AGGREGATE BOOK-TO-MARKET INNOVATIONS: FORECASTING AND DATING THE REAL ECONOMY

Author: AHMED ABDALLA, MONASH UNIVERSITY EA = Empirical Archival
Co-Author:

FA-PS | Thursday 31st May – 16:00-17:30

FAPS11

Chair: JIRI NOVAK Room: N12

THE CAPITAL MARKET'S MISINTERPRETATION OF MANAGER-SPECIFIC ABNORMAL TONE – AN ANALYSIS OF MANAGER-SPECIFIC CONTEXT FACTORS

Author: JAN CHRISTOPH HENNIG, GOETTINGEN UNIVERSITY EA = Empirical Archival
Co-Author:

THE ASSOCIATION BETWEEN NON-EXECUTIVE COMPENSATION AND FIRM PERFORMANCE

Author: CHUNYOU KO, SOOCHOW UNIVERSITY EA = Empirical Archival
Co-Author: Hunghua Pan, Tunghai University
Li-Chun Kuo, National Taipei University
Yen-Chun Ko, PricewaterhouseCoopers Taiwan

CONSERVATISM AND ENDOGENOUS PREFERENCES

Author: CHRISTINA MANTHEI-GEH, AUGSBURG UNIVERSITY EA = Experimental
Co-Author: Wolfgang Schultze, Augsburg University
Tami Dinh, St. Gallen University

FA-PS | Friday 1st June – 09:00-10:30

FAPS12

Chair: GEORGIOS PAPANASTASOPOULOS Room: N12

WHY DO FIRMS RETAIN THEIR DEFINED BENEFIT PLANS? EVIDENCE FROM THE UK

Author: EVISA MITROU, UNIVERSITY OF EXETER EA = Empirical Archival
Co-Author: Joanne Horton, Exeter University
Paraskevi Vicky Kiosse, Exeter University

FIRM PRESTIGE AND REAL ACTIVITY BASED EARNINGS MANIPULATION

Author: JI YEON RYU, KOREA UNIVERSITY BUSINESS SCHOOL EA = Empirical Archival
Co-Author: Wooseok Choi, Korea University Business School

MANAGEMENT FORECAST QUALITY, THE COST OF EQUITY CAPITAL AND CORPORATE GOVERNANCE IN JAPAN

Author: YOSHINORI SHIMADA, TOKYO UNIVERSITY OF SCIENCE EA = Empirical Archival
Co-Author:

FA-PS | Friday 1st June - 11:00-12:30

FAPS13

Chair: JESUS RODOLFO JIMENEZ ANDRADE

Room: N11

DOES THE CREDIT RATING OF IMMEDIATE CONTROLLING SHAREHOLDER MATTER TO THE FIRM'S BONDHOLDERS? EVIDENCE FROM CHINA'S BOND MARKET

Author: YIMING HU, SHANGHAI JIAO TONG UNIVERSITY EA = Empirical Archival
Co-Author: Pengfei Han, Nanjing University of Finance & Economics

CORPORATE BANKRUPTCY AND DIRECTORS' REPUTATION: AN EMPIRICAL ANALYSIS OF THE EFFECTS ON PUBLIC DEBT CONTRACTS

Author: MARIYA NIKOLOVA IVANOVA, STOCKHOLM SCHOOL OF ECONOMICS EA = Empirical Archival
Co-Author: Gabriel Pundrich, Bocconi University

DOES SELL-SIDE DEBT RESEARCH HAVE INVESTMENT VALUE?

Author: ROBERT KIM, UNIVERSITY OF MASSACHUSETTS BOSTON EA = Empirical Archival
Co-Author: Sunhwa Choi, Lancaster University, Management School

FA-PS | Friday 1st June - 11:00-12:30

FAPS14

Chair: FANIS TSOLIGKAS

Room: N12

DEVELOPMENT COSTS CAPITALISATION AND DEBT FINANCING

Author: ANDREAS KREß, BAMBERG EA = Empirical Archival
Co-Author: Brigitte Eierle, University of Bamberg
Ioannis Tsalavoutas, University of Glasgow

RELATIONSHIP LENDING IN SYNDICATED LOANS: A PARTICIPANT'S PERSPECTIVE

Author: XINLEI LI, THE HONG KONG UNIVERSITY OF SCIENCE AND TECHNOLOGY EA = Empirical Archival
Co-Author:

DOES CONTRACTING EFFICIENCY STRENGTHEN OR WEAKEN INFORMATION EFFICIENCY? THE SPILL-OVER EFFECT OF DEBT COVENANT TIGHTNESS ON EQUITY MISPRICING

Author: KOSTAS PAPPAS, LOUGHBOROUGH UNIVERSITY EA = Empirical Archival
Co-Author: Edward Lee, Alliance Manchester Business School, University of Manchester
Alice Liang Xu, Alliance Manchester Business School, University of Mancheste

FA-PS | Friday 1st June - 14:00-15:30

FAPS15

Chair: LORENZO SIMONI

Room: N12

COSTS AND BENEFITS OF ACCOUNTING SERVICES - EVIDENCE FROM EUROPE

Author: MARCUS BRAVIDOR, HEINRICH HEINE UNIVERSITY DUESSELDORF EA = Empirical Archival
Co-Author: Marcus Bravidor, Heinrich Heine University Düsseldorf
Thomas R. Loy, University of Bayreuth

VALUATION SHOCKS AND NON-FINANCIAL REPORTING: EVIDENCE FROM VOLUNTARY CSR RELEASES

Author: JINGWEN GE, EDSG - ECOLE DOCTORAL SG UPMF EA = Empirical Archival
Co-Author: Mohammed Benlemlih, University of Luxembourg
Jingwen Ge, Univeristy of Grenoble-Alpes
Sujiao Zhao, Banco de Portugal and University of Porto

PORTFOLIO CONCENTRATION AND TRADING ON INDUSTRY-SPECIFIC INFORMATION: AN ANALYSIS OF CUSTOMER COMPLAINTS IN THE AUTO INDUSTRY

Author: MARSHALL GEIGER, UNIVERSITY OF RICHMOND EA = Empirical Archival
Co-Author: Abdullah Kumas, University of Richmond
Sami Keskek, Florida State University

FA-PS | Friday 1st June – 14:00-15:30

FAPS16

Chair: COLIN CLUBB

Room: N13

ON THE INTRINSIC PREFERENCE OF PUBLIC EQUITY MARKETS FOR SHORT TERM INVESTMENT OPPORTUNITIES

Author: JEROEN SUIJS,
ERASMUS UNIVERSITY ROTTERDAM, ERIM

AM = Analytical/Modelling

Co-Author:

THE EFFECTS OF THE APPOINTMENT OF NEW INDEPENDENT DIRECTORS PROFESSIONALLY AFFILIATED WITH THEIR PREDECESSORS:

EVIDENCE FROM CHINA

Author: GARY TIAN, MACQUARIE UNIVERSITY

EA = Empirical Archival

Co-Author: Yanlin Li,
Xin Wang,

FA-PS | Friday 1st June – 14:00-15:30

FAPS17

Chair: LE MA

Room: N14

KNOW WHAT YOU BUY: EXPLAINING MERGER WEALTH EFFECTS USING ALLOCATED MERGER PRICES

Author: PATRICK VORST, MAASTRICHT UNIVERSITY

EA = Empirical Archival

Co-Author: Daniel Beneish, Indiana University
Ayung Tseng, Indiana University

FINANCIAL FORECASTS IN A WEAK REGULATORY ENVIRONMENT: EVIDENCE FROM EQUITY-BASED CROWDFUNDING

Author: SHUO YANG, THE HONG KONG POLYTECHNIC UNIVERSITY

EA = Empirical Archival

Co-Author: Koren M Jo, Hong Kong Polytechnic University

FA-PSD | Wednesday 30th May – 15:00-16:30

FAPSD01

Chair: GAVIN REID

Room: N14

DO NON-GAAP EARNINGS ADJUSTMENTS DELIVER COMPARABILITY BENEFITS?

Discussant: JARED JENNINGS
Author: JIANCHENG LIU, MONASH UNIVERSITY
Co-Author: Zhan Gao, Lancaster University

EA = Empirical Archival

DO U.S. ANALYSTS IMPROVE THE LOCAL INFORMATION ENVIRONMENT OF CROSS-LISTED STOCKS? EVIDENCE FROM RECOMMENDATION REVISIONS

Discussant: HOLLIS SKAIFE
Author: AMIR AMEL-ZADEH, UNIVERSITY OF OXFORD / SAID BUSINESS SCHOOL
Co-Author: Antonio Della Bina, University of Bologna

EA = Empirical Archival

FA-PSD | Wednesday 30th May – 17:00-18:30

FAPSD02

Chair: CHRISTOPH MERKLE

Room: N13

WHO FALLS PREY TO THE WOLF OF WALL STREET? INVESTOR PARTICIPATION IN MARKET MANIPULATION

Discussant: MARTIEN LUBBERINK
Author: CHRISTIAN LEUZ, UNIVERSITY OF CHICAGO
Co-Author: Steffen Meyer, University of Hannover
Maximilian Muhn, Humboldt University of Berlin
Eugene Soltes, Harvard Business School
Andreas Hackethal, Goethe University Frankfurt

EA = Empirical Archival

DO RISK DISCLOSURES MATTER WHEN IT COUNTS? EVIDENCE FROM THE SWISS FRANC SHOCK

Discussant: TIM MARTENS
Author: MAXIMILIAN MUHN, HUMBOLDT UNIVERSITY OF BERLIN
Co-Author: Luzi Hail, University of Pennsylvania, The Wharton School
David Oesch, University of Zurich

EA = Empirical Archival

FA-PSD | Thursday 31st May – 09:00-10:30

FAPSD03

Chair: FANGMING XU

Room: N13

THE EFFECT OF CEO EXTRAVERSION ON ANALYST FORECASTS: STEREOTYPES AND SIMILARITY BIAS

Discussant: YACHANG ZENG

Author: CHRISTOPH MERKLE, KÜHNE LOGISTICS UNIVERSITY

Co-Author: Jochen Becker, German Graduate School, Heilbronn

Josip Medjedovic, German Graduate School, Heilbronn

EX = Experimental

THE ROLE OF THE BUSINESS PRESS IN THE PRICING OF ANALYSTS' RECOMMENDATION REVISIONS

Discussant: HEATHER LI

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

Co-Author: Minkwan Ahn, The University of Hong Kong

Hangsoo Kyung, Chinese University of Hong Kong

Michael Drake, Brigham Young University

EA = Empirical Archival

FA-PSD | Thursday 31st May – 11:00-12:30

FAPSD04

Chair: JIM HASLAM

Room: N13

FINANCIAL SECTOR SHOCKS AND CORPORATE INVESTMENT ACTIVITY: THE ROLE OF FINANCIAL COVENANTS

Discussant: CLAUDIA IMPERATORE

Author: DANIELE MACCIOCCHI, UNIVERSITY OF UTAH

Co-Author: Hans Christensen, University of Chicago Booth

Valeri Nikolaev, University of Chicago Booth

EA = Empirical Archival

DISCLOSURE, RECOGNITION, AND DEBT CONTRACTING

Discussant: SHAI LEVI

Author: ANDREW MCMARTIN, UNIVERSITY OF MIAMI

Co-Author: Matthew Phillips, University of Miami

EA = Empirical Archival

FA-PSD | Thursday 31st May – 14:00-15:30

FAPSD05

Chair: PETER JOOS

Room: N13

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

Discussant: CHRISTIAN LEUZ

Author: MASSIMILIANO BONACCHI, FREE UNIVERSITY OF BOZEN

Co-Author: Antonio Marra, Bocconi

Paul Zarowin

EA = Empirical Archival

EXTERNAL VERIFIABILITY OF ACCOUNTING INFORMATION AND INTANGIBLE ASSET TRANSACTIONS

Discussant: LUMINITA ENACHE

Author: JESSICA KIM-GINA, PENNSYLVANIA UNIVERSITY / THE WHARTON SCHOOL

Co-Author:

EA = Empirical Archival

FA-PSD | Friday 1st June – 09:00-10:30

FAPSD06

Chair: PENGGUO WANG

Room: N13

INFERRING AGGREGATE MARKET EXPECTATIONS FROM THE CROSS-SECTION OF STOCK PRICES

Discussant: PATRICK VORST

Author: DAVID CRAIG NICHOLS, SYRACUSE UNIVERSITY

Co-Author: Turan Bali, Georgetown University

David Weinbaum, Syracuse University

EA = Empirical Archival

THE CONVERGENCE OF DIVIDENDS AND STOCK REPURCHASES

Discussant: SANJAY BISSESSUR
Author: ROMAN SCHICK, UNIVERSITY OF COLOGNE
Co-Author: Carsten Homburg, University of Cologne

EA = Empirical Archival

FA-PSD | Friday 1st June – 11:00-12:30

FAPSD07

Chair: WOLFGANG SCHULTZE

Room: N13

DARK TRADING VOLUME AT EARNINGS ANNOUNCEMENTS

Discussant: TERI YOHN
Author: XANTHI GKOUKOUSI, U.S. SECURITIES AND EXCHANGE COMMISSION
Co-Author: Wayne Landsman, University of North Carolina Kenan-Flagler Business School

EA = Empirical Archival

DO IMPLIED VOLATILITY COMOVEMENTS MEASURE MACRO-CONNECTEDNESS?

Discussant: SARAH KROECHERT
Author: VIVEK RAVAL, UNIVERSITY OF ILLINOIS AT CHICAGO
Co-Author: Robert Bushman, University of North Carolina at Chapel Hill
Sean Wang, Rice University

EA = Empirical Archival

FA-RF | Wednesday 30th May – 15:00-16:30

FARF01

Chair: JACOB JUSTUS LEIDNER

Room: N33

ANALYSTS' BIAS: OPTIMISM OR OBFUSCATION

Author: NANA OIZA AKUBELEM, NOTTINGHAM TRENT UNIVERSITY,
NOTTINGHAM BUSINESS SCHOOL
Co-Author:

EA = Empirical Archival

DOES CORPORATE ENVIRONMENTAL DISCLOSURE ENHANCE ANALYST FORECAST ACCURACY SYSTEMATICALLY?

Author: BÉATRICE BOYER-ALLIROL, UNIVERSITÉ DE GRENOBLE ALPES
Co-Author: Pascal Dumontier, Université Paris-Dauphine

EA = Empirical Archival

PROPERTIES AND MARKET RELEVANCE OF FINANCIAL ANALYSTS' CASH FLOW FORECASTS

Author: OLGA-CHARA PAVLOPOULOU,
ATHENS UNIVERSITY OF ECONOMICS AND BUSINESS
Co-Author:

EA = Empirical Archival

EX ANTE MEASURE FOR RECOGNIZING BIAS IN ANALYST RECOMMENDATIONS

Author: ZACHARIAS PETROU, CYPRUS UNIVERSITY
Co-Author: Andreas Charitou, University of Cyprus
Irene Karamanou, University of Cyprus

EA = Empirical Archival

THE SHORTCOMINGS OF SEGMENT REPORTING AND THEIR IMPACT ON ANALYSTS' EARNINGS FORECASTS

Author: ALEXANDRU SEPTIMIU RIF, UNIVERSITY OF ST. GALLEN
Co-Author: Robert Gutsche, University of St Gallen

EA = Empirical Archival

FA-RF | Wednesday 30th May – 17:00-18:30

FARF02

Chair: GEORGIOS LOUKOPOULOS

Room: N31

MORE THAN SKIN-DEEP? BEAUTY AND THE PERFORMANCE OF SELL-SIDE FINANCIAL ANALYSTS

Author: YING CAO, THE CHINESE UNIVERSITY OF HONG KONG
Co-Author: Feng Guan, Shanghai Lixin University of Commerce
Zengquan Li, Shanghai University of Finance and Economics
George Yang, Chinese University of Hong Kong

EA = Empirical Archival

THE ASSOCIATION BETWEEN CORRUPTION AND ANALYST COVERAGE

Author: OMAIMA HASSAN, ABERDEEN ROBERT GORDEN UNIVERSITY /
 ABERDEEN BUSINESS SCHOOL EA = Empirical Archival
 Co-Author: Gianluigi Giorgioni, University of Liverpool

PARTICULATE MATTER POLLUTION AND ANALYST INFORMATION PRODUCTION

Author: KEVIN LI, UNSW SYDNEY EA = Empirical Archival
 Co-Author: Jin-hui Luo, Department of Accounting, School of Management Xiamen University
 Naomi Siegel Soderstrom, Department of Accounting, Faculty of Business and Economics University of
 Melbourne

HOW DO ANALYSTS VALUE NEW-ECONOMY COMPANIES? EVIDENCE FROM US INFORMATION TECHNOLOGY AND BIOTECHNOLOGY FIRMS

Author: TRANG NGUYEN, UNIVERSITY OF BRISTOL EA = Empirical Archival
 Co-Author: Tuan Quoc Ho, University of Bristol

ANALYSTS' FORECAST BEHAVIORS TO FINANCIAL AND NON-FINANCIAL INFORMATION DISCLOSED FROM THE SUPPLY CHAIN COMPANY

Author: KAI-TING NIEN, YUAN ZE UNIVERSITY EA = Empirical Archival
 Co-Author:

FA-RF | Wednesday 30th May – 17:00-18:30**FARF03**

Chair: JOB MANGELMANS Room: N32

SHORT-SELLERS' DARLINGS: TARGET FIRMS' OPERATIONAL COMPLEXITY AS A SOUGHT-AFTER FEATURE?

Author: JANJA BRENDEL, HUMBOLDT UNIVERSITY OF BERLIN EA = Empirical Archival
 Co-Author:

INVESTOR DIVERGENCE OF OPINION AND M&A CHARACTERISTICS: A NEW APPROACH

Author: YIFEI CHEN, RUTGERS UNIVERSITY EA = Empirical Archival
 Co-Author: Dan Palmon, Rutgers University

THE FIRM VALUATION PROCESS IN M&A TRANSACTIONS: EVIDENCE FROM FAIRNESS OPINIONS IN ITALY

Author: LUCIE COURTEAU, FREE UNIVERSITY OF BOZEN EA = Empirical Archival
 Co-Author:

LOAN FINANCING COST IN MERGERS AND ACQUISITIONS

Author: CHEN HUA, THE UNIVERSITY OF MANCHESTER EA = Empirical Archival
 Co-Author: Ning Gao, The University of Manchester
 Arif Khurshed, The University of Manchester

LBO PRICE AND TARGET INFORMATION ASYMMETRY

Author: YUJING MA, UNIVERSITY OF INTERNATIONAL BUSINESS AND ECONOMICS EA = Empirical Archival
 Co-Author: Huasheng Gao, Fudan University

FA-RF | Thursday 31st May – 09:00-10:30**FARF04**

Chair: GEORGIOS LOUKOPOULOS Room: N31

CREDIT RATING AGENCIES' ANALYTICAL ADJUSTMENTS AND CREDIT RATING DECISIONS: AN INTERNATIONAL ANALYSIS

Author: ANN LING-CHING CHAN, NATIONAL CHENGCHI UNIVERSITY EA = Empirical Archival
 Co-Author: Vincent Yu-Shen Chen, National Chengchi University

THE CHANGE IN RATING STANDARD ON R&D EXPENDITURES

Author: HYUNGJIN CHO, CARLOS III UNIVERSITY, MADRID EA = Empirical Archival
 Co-Author: Sera Choi, Seoul National University

RELEVANT ACCOUNTING INFORMATION FOR CREDITORS AND INVESTORS IN RISK CONDITIONS: A STUDY IN COUNTRIES WITH MANDATORY IFRS

Author: CAMILA MACHADO, UNIVERSIDADE FEDERAL DA GOIÁS - UFG EA = Empirical Archival
 Co-Author: Silvio Nakao, University of São Paulo

DETERMINANTS IN THE CREDIT RATING OF FINANCIAL INSTITUTIONS IN EMERGING AND NON-EMERGING COUNTRIES

Author: JORGE KATSUMI NIYAMA, UNIVERSIDADE DE BRASÍLIA EA = Empirical Archival
Co-Author: João Gomes Neto, Universidade de Brasília
José Alves Dantas, Universidade de Brasília

NON-GAAP REPORTING AND COST OF DEBT: EVIDENCE FROM REGULATION G

Author: FELIX THIELEMANN, UNIVERSITY OF ST. GALLEN EA = Empirical Archival
Co-Author: Tami Dinh, St. Gallen University
Helen Kang, UNSW

FA-RF | Thursday 31st May – 09:00-10:30

FARF05

Chair: WEN LIN Room: N32

PREDICTING BANKRUPTCY VIA CROSS-SECTIONAL EARNINGS FORECASTS

Author: MARTIN HUETTEMANN, UNIVERSITY OF COLOGNE AM = Analytical/Modelling
Co-Author: Dieter Hess, University of Cologne

THE EFFECT OF FINANCIAL AND NON-FINANCIAL INFORMATION ON SURVIVAL TIME OF FINNISH REORGANIZING FIRMS

Author: EIJA KÄRKINEN, UNIVERSITY OF VAASA EA = Empirical Archival
Co-Author: Nina Sormunen -

HOW THE STRUCTURAL CHARACTERISTICS OF ANNUAL REPORTS AND THE QUALITATIVE INFORMATION THEY CONTAIN AFFECT THE PREDICTION OF BANKRUPTCY

Author: CHRISTIAN LOHMANN, UNIVERSITY OF WUPPERTAL EA = Empirical Archival
Co-Author: Christian Lohmann, University of Wuppertal
Thorsten Ohliger, parclT GmbH

BETTER TO PREVENT THAN TO CURE: ASSESSING FIRMS' HEALTH

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

THE DIFFERENTIAL IMPACT OF LEVERAGE ON THE DEFAULT RISK OF SMALL AND LARGE FIRMS

Author: LUDOVICO ROSSI, HENLEY BUSINESS SCHOOL EA = Empirical Archival
AT THE UNIVERSITY OF READING
Co-Author: Lara Cathcart, Imperial College
Alfonso Dufour, Henley Business School
Simone Varotto, Henley Business School

FA-RF | Thursday 31st May – 11:00-12:30

FARF06

Chair: HAWFENG SHYU Room: N31

CORPORATE SOCIAL RESPONSIBILITY AND BOND YIELD SPREAD: A NEW PERSPECTIVE OF THE COEXISTENCE OF STRENGTH AND CONCERN

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

THE INFLUENCE OF CORPORATE DIVERSIFICATION ON COST OF DEBT

Author: NIKLAS KREILKAMP, JUSTUS-LIEBIG-UNIVERSITY GIESSEN EA = Empirical Archival
Co-Author:

TRADE CREDIT VS. BANK LOAN DURING ECONOMIC CYCLES – COMPLEMENTS OR SUBSTITUTES?

Author: BARBARA MÖREC, UNIVERSITY OF LJUBLJANA EA = Empirical Archival
Co-Author:

LOAN PURPOSE AND ACCOUNTING BASED DEBT COVENANTS

Author: DANIEL GYUNG PAIK, UNIVERSITY OF RICHMOND EA = Empirical Archival
Co-Author: Timothy Hamilton, University of Richmond
Brandon Byunghwan Lee, Indiana University Northwest
Sung Wook Yoon, California State University, Northridge

DEBT MATURITY, INVESTMENTS, AND THE CHOICE OF COVENANTS

Author: DANIEL SAAVEDRA, UCLA / THE ANDERSON SCHOOL EA = Empirical Archival
Co-Author:

FA-RF | Thursday 31st May - 11:00-12:30

FARF07

Chair: NIKOLAOS FLOROPOULOS Room: N32

DO ACCOUNTING SCANDALS AFFECT CAPITAL MARKETS RETURNS?

Author: JESUS RODOLFO JIMENEZ ANDRADE, CASE WESTERN RESERVE UNIVERSITY EA = Empirical Archival
Co-Author: Jesus Rodolfo Jimenez-Andrade, Case Western Reserve University

THE INFORMATION CONTENT OF CAPITAL MARKET DAYS

Author: KARLA KOPF, UNIVERSITY OF ST. GALLEN EA = Empirical Archival
Co-Author:

MARKET IMPLIED EARNINGS: A NEW APPROACH TO EXAMINE THE INFORMATION CONTENT OF GAAP AND NON-GAAP EARNINGS

Author: LE MA, UNIVERSITY OF TECHNOLOGY SYDNEY EA = Empirical Archival
Co-Author: Evgeniya Khrenova, University of Technology Sydney
Zoltan Matolcsy, University of Technology Sydney
Helen Spiropoulos, University of Technology Sydney

ACCRUALS QUALITY, ANALYSTS' FORECASTS AND IDIOSYNCRATIC RETURN VOLATILITY: UK EVIDENCE

Author: CLAUDIA PEREIRA, POLYTECHNIC INSTITUTE OF OPORTO EA = Empirical Archival
Co-Author: Antonio Cerqueira, University of Porto

SECTION SENTIMENT: FORM 10-K TEXTUAL ANALYSIS AND FUTURE STOCK RETURNS

Author: JÖRG HERING, UNIVERSITY OF ERLANGEN NUREMBERG EA = Empirical Archival
Co-Author: Klaus Henselmann, UNIVERSITY OF ERLANGEN NUREMBERG

FA-RF | Thursday 31st May - 14:00-15:30

FARF08

Chair: CHRISTIAN LOHMANN Room: N33

POLITICAL CORRUPTION AND FIRM ACCESS TO IPO MARKET

Author: CHEN HUANG, BATH UNIVERSITY EA = Empirical Archival
Co-Author:

THE EFFECTS OF FINANCIAL FLEXIBILITY AND ACCOUNTING CONSERVATISM ON FINANCING AND INVESTMENT DECISIONS

Author: YI-MIEN LIN, NATIONAL CHUNG HSING UNIVERSITY EA = Empirical Archival
Co-Author: Teng-Shih Wang, Ming Chuan University
Li-Yu Chen, University of Glasgow

WHO ARE THE WINNERS IN IPOs. EMPIRICAL EVIDENCE FOR THE U.S

Author: GEORGE LOIZIDES, UNIVERSITY OF CYPRUS EA = Empirical Archival
Co-Author: Andreas Charitou, University of Cyprus
Irene Karamanou, University of Cyprus

LOCAL POLICY RISK AND IPO PERFORMANCE

Author: VICTORIA PATSIKA, BATH UNIVERSITY EA = Empirical Archival
Co-Author: Dimitrios Gounopoulos, University of Bath
Panagiotis Loukopoulos, University of Limerick
Georgios Loukopoulos, University of Bath
Victoria Patsika, University of Bath

MAIN DRIVERS OF MANAGEMENT BEHAVIOUR THROUGH ACCOUNTING METHODOLOGY OF RADAR CHARTS: EVIDENCE FROM ITALY

Author: RUBÉN PORCUNA, UNIVERSITY OF VALENCIA EA = Empirical Archival
 Co-Author: Luis Porcuna, University of Valencia
 Miguel Ángel Pérez, University of Valencia

FA-RF | Thursday 31st May – 14:00-15:30**FARF09****Chair:** MARTIEN LUBBERINK**Room:** N34**DO FIRMS REPURCHASE SHARES TO SIGNAL? EVIDENCE FROM EARNINGS QUALITY**

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

MANAGERIAL LEARNING AND CAPEX/SGA INVESTMENT SENSITIVITY TO STOCK PRICES

Author: MEI YEE LEE, MONASH UNIVERSITY MALAYSIA EA = Empirical Archival
 Co-Author: Ferdinand A Gul, Deakin University
 Karen MY Lai, Deakin University

SOFT INFORMATION PRODUCTION AND INVESTMENT IN SPECIFIC ASSETS

Author: RADHIKA LUNAWAT, UNIVERSITY OF CALIFORNIA AT IRVINE AM = Analytical/Modelling
 Co-Author: Shubhashis Gangopadhyay, India Development Foundation
 Clas Wihlborg, Chapman University

DO HIGHER LEVELS OF THE ENFORCEMENT OF ACCOUNTING STANDARDS IMPROVE INVESTMENT EFFICIENCY? EVIDENCE FROM IFRS-ADOPTING COUNTRIES

Author: PINGKAN NARESWARI, THE UNIVERSITY OF MANCHESTER EA = Empirical Archival
 Co-Author: Wei Jiang, Alliance Manchester Business School, University of Manchester, United Kingdom
 Andrew W Stark, Alliance Manchester Business School, University of Manchester, United Kingdom

DOES COMPETITION EXACERBATE GOVERNANCE PROBLEMS IN INVESTMENT DECISIONS? : EVIDENCE FROM JAPAN

Author: SURJIT TINAIKAR, UNIVERSITY OF MASSACHUSETTS BOSTON EA = Empirical Archival
 Co-Author: Bo Xu, University of Massachusetts-Boston

FA-RF | Thursday 31st May – 16:00-17:30**FARF10****Chair:** EFTHIMIOS DEMIRAKOS**Room:** N32**THE ROLE OF BANK BUSINESS UNIT MANAGERS IN ESTIMATING LOAN LOSS IMPAIRMENTS AND MANAGING THE PERFORMANCE OF THEIR UNITS OVER TIME.**

Author: ELEFThERIOS AGGELOPOULOS, UNIVERSITY OF PATRAS CF = Case/Field Study
 Co-Author: Antonios Georgopoulos, University of Patras

INFORMATION AND MACROECONOMIC FORECASTERS' STRATEGIC BEHAVIOR: EVIDENCE FROM US PRESIDENTIAL ELECTIONS

Author: ANDREA BAFUNDI, CARLOS III UNIVERSITY, MADRID EA = Empirical Archival
 Co-Author: Claudia Imperatore, Università L. Bocconi

THE VALUE RELEVANCE OF REGULATORY CAPITAL COMPONENTS

Author: MARTIEN LUBBERINK, VICTORIA UNIVERSITY OF WELLINGTON EA = Empirical Archival
 Co-Author: Roger Willett, VICTORIA UNIVERSITY OF WELLINGTON

EARNINGS VOLATILITY AND EARNINGS PREDICTABILITY ACROSS BUSINESS CYCLES: INTERNATIONAL EVIDENCE

Author: RENE COPPE PIMENTEL, UNIVERSITY OF SAO PAULO EA = Empirical Archival
 Co-Author:

AGGREGATE ACCOUNTING EARNINGS AND GROWTH IN GROSS DOMESTIC PRODUCT

Author: LIJUAN ZHANG, THE AUSTRALIAN NATIONAL UNIVERSITY EA = Empirical Archival
 Co-Author: Neil Fargher, The Australian National University

FA-RF | Friday 1st June – 09:00-10:30

FARF11

Chair: LE MA

Room: N33

PREDICTIVE ABILITY OF ALTERNATIVE METHODS OF DEFERRED TAX

Author: MICHAEL BRADBURY, MASSEY UNIVERSITY
Co-Author: Kim Mear, Massey University
Jill Hooks, Massey University

EA = Empirical Archival

AN EMPIRICAL ANALYSIS OF ANALYSTS' SHORT-RUN STOCK TIPS

Author: ANDREAS CHARITOU, UNIVERSITY OF CYPRUS
Co-Author: Irene Karamanou, University of Cyprus
Anastasia Kopita, University of Essex

EA = Empirical Archival

INFORMATION RISK AND CREDIT DEFAULT SWAP MARKETS

Author: PRAJAKTA DESAI, BOCCONI UNIVERSITY
Co-Author: Prajakta Desai, Bocconi University

EA = Empirical Archival

AGGREGATE EARNINGS, ANALYST EARNINGS FORECASTS, AND AGGREGATE STOCK RETURNS

Author: SHU YEH, NATIONAL TAIWAN UNIVERSITY
Co-Author: Hsuan Wang, Yuan Ze University

EA = Empirical Archival

DO CASH FLOW FORECASTS CONTAIN INCREMENTAL INFORMATION? AN ANALYSIS OF INSTITUTIONAL TRADING BEHAVIOUR

Author: HALA ZAIDAN, UNIVERSITY OF LEEDS
Co-Author: Iain Clacher, UNIVERSITY OF LEEDS
Alan Duboisée de Ricquebourg, UNIVERSITY OF LEEDS
Jia Liu, University of Salford

EA = Empirical Archival

FA-RF | Friday 1st June – 11:00-12:30

FARF12

Chair: HAWFENG SHYU

Room: N31

EARNINGS QUALITY AND ANALYSTS' INFORMATION ENVIRONMENT: EVIDENCE FROM THE EU MARKET

Author: YASSER ELIWA, LOUGHBOROUGH UNIVERSITY
Co-Author: Jim Haslam, Management School, Sheffield University, UK
Santhosh Abraham, School of Business & Technology, Excelsior College, United States

EA = Empirical Archival

COLLEGE-FIRM DISTANCE AND EARNINGS MANAGEMENT

Author: ANDIKA PERWIRA MULYA, ESSEC BUSINESS SCHOOL
Co-Author: Andrei Filip, ESSEC Business School
Daphne Lui, ESSEC Business School

EA = Empirical Archival

NEW EVIDENCE ON DIFFERENTIAL PERSISTENCE AND PRICING OF THE CASH COMPONENT OF EARNINGS

Author: GEORGIOS PAPANASTASOPOULOS, UNIVERSITY OF PIRAEUS
Co-Author: Vassilios Christos Naoum, Athens University of Economics and Business

EA = Empirical Archival

DO ANALYSTS ACCOUNT FOR MANAGERS' AGGRESSIVE ACCOUNTING PRACTICES? EVIDENCE FROM AUDIT ADJUSTMENTS

Author: LI YAO, CONCORDIA UNIVERSITY
Co-Author: Songsheng Chen, Beijing Institute of Technology
Qingqing Liu, Beijing Institute of Technology
Tao Ma, Texas Tech University

EA = Empirical Archival

FA-RF | Friday 1st June – 11:00-12:30

FARF13

Chair: PAOLA MADINI

Room: N32

CORPORATE CODE OF ETHICS AND COST OF EQUITY CAPITAL

Author: GIORGIO GOTTI, THE UNIVERSITY OF TEXAS AT EL PASO
Co-Author: Hong Kim Duong, Salisbury University
Marco Fasan, Ca' Foscari University of Venice

EA = Empirical Archival

COMPETITIVE THREATS, INFORMATION ASYMMETRY, AND INSIDER TRADING		
Author:	JIRI NOVAK, CHARLES UNIVERSITY IN PRAGUE	EA = Empirical Archival
Co-Author:		
CORPORATE ENVIRONMENTAL PERFORMANCE MEASURES AND THE COST OF EQUITY		
Author:	TAKAFUMI SASAKI, CHUO UNIVERSITY	EA = Empirical Archival
Co-Author:	Remiko Asano, Aichi Gakuen University	
VALUE AND MOMENTUM FROM INVESTORS' PERSPECTIVE		
Author:	CHRISTOPH SEXTROH, TILBURG UNIVERSITY	EX = Experimental
Co-Author:	Christoph Merkle, Kühne Logistics University	
APPROACHING THE COMPOSITION OF PEER GROUPS—ESTIMATING THE IMPLIED COST OF EQUITY CAPITAL FOR NON-LISTED COMPANIES		
Author:	FRANCESCO SUPRANO, UNIVERSITY OF DUISBURG-ESSEN	EA = Empirical Archival
Co-Author:	Jan A. Kempkes, University of Duisburg-Essen Andreas Wömpener, University of Duisburg-Essen	

FA-RF | Friday 1st June – 14:00-15:30

FARF14		
Chair:	PENGGUO WANG	Room: N32
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VENTURING BEYOND THE RULE OF THUMB IN THE VALUATION OF SMALL ACCOUNTING PRACTICES: AN EXPLORATION IN THE ITALIAN MARKET BASED ON THE VALUE RELEVANCE OF FINANCIAL AND NON-FINANCIAL INFORMATION		
Author:	FRANCESCO BAVAGNOLI, UNIVERSITY OF EASTERN PIEDMONT	EA = Empirical Archival
Co-Author:	Giangiaco Buzzoni, MpO&Partners Corrado Mandirola, MpO&Partners Ernesto Salinelli, University of Eastern Piedmont	
THE VALUATION PROPERTIES OF THE RATING TO ECONOMIC PROFIT		
Author:	EFTHIMIOS DEMIRAKOS, ATHENS UNIVERSITY OF ECONOMICS AND BUSINESS	AM = Analytical/Modelling
Co-Author:	Apostolos Ballas, Athens University of Economics and Business	
SELL-SIDE ANALYSTS' VALUATION MODEL CHOICE		
Author:	JARI HUIKKU, AALTO UNIVERSITY SCHOOL OF BUSINESS	CF = Case/Field Study
Co-Author:	Aino-Maria Pöyhiä, Aalto University School of Business	
EARNINGS PREDICTION AND THE VALUATION OF LOSS-MAKING FIRMS		
Author:	WEI JIANG, THE UNIVERSITY OF MANCHESTER	EA = Empirical Archival
Co-Author:	Andrew Stark, University of Manchester Najeeba Zaimoor, University of Manchester	
INFORMATION EXTRACTION FROM CURRENT REPORTS ON FORM 8-K AND THE VALUE-RELEVANCE OF CORPORATE EVENTS ON FINANCIAL MARKETS		
Author:	CARINA PUSCH, FRIEDRICH ALEXANDER UNIVERSITY	EA = Empirical Archival
Co-Author:	Joerg Hering, Friedrich Alexander University Klaus Henselmann, Friedrich Alexander University	

FA-RF | Friday 1st June – 14:00-15:30

FARF15		
Chair:	ANNE JENY-CAZAVAN	Room: N33
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ECONOMIC AND FINANCIAL VIABILITY OF A PARTICULAR CASE OF SOCIAL FIRMS: SHELTERED EMPLOYMENT CENTERS		
Author:	VERA GELASHVILI, UNIVERSITY KING JUAN CARLOS	EA = Empirical Archival
Co-Author:	María-Jesús Segovia-Vargas, Complutense University of Madrid María-del-Mar Camacho-Miñano, Complutense University of Madrid	
DISCLOSURE TONE AND FIRM CHARACTERISTICS		
Author:	TAKEAKI ITO, KONAN UNIVERSITY	EA = Empirical Archival
Co-Author:		

FINANCIAL PERFORMANCE AND GRAPH USE IN JAPANESE CORPORATE ANNUAL REPORTS

Author: KENJI KAWASHIMA, HOSEI UNIVERSITY

SU = Survey

Co-Author:

FOREIGN OWNERSHIP AND FINANCIAL PERFORMANCE: EVIDENCE FROM PRIVATE SUBSIDIARIES

Author: JOSE ANTONIO MOREIRA, UNIVERSITY OF PORTO

EA = Empirical Archival

Co-Author: Belén Gill-de-Albornoz, Universitat Jaume I & IVIE

Simona Rusanescu, Universitat Jaume I

REPUTATIONAL CAPITAL AND OPERATING PERFORMANCE: THE POWER OF PRESS SHAPING CORPORATE REPUTATION

Author: THOMAS NIEDERKOFER, FREE UNIVERSITY OF BOZEN

EA = Empirical Archival

Co-Author:

FR-PS | Wednesday 30th May – 15:00-16:30**FRPS01**

Chair: GEORG SCHNEIDER

Room: **N16****LEARNING FROM PEERS? THE SPILLOVER EFFECT OF GOODWILL IMPAIRMENT ON PEER FIRMS' INVESTMENT BEHAVIOR**

Author: IONELA-IRINA ANDREICOVICI, ESSEC BUSINESS SCHOOL

EA = Empirical Archival

Co-Author:

ACCOUNTING-BASED DEBT COVENANTS, DEBT MATURITY AND ACCOUNTING CONSERVATISM

Author: AIKATERINI FERENTINO, UNIVERSITY OF GRAZ

EA = Empirical Archival

Co-Author: Seraina C. Anagnostopoulou, ESCP Europe Business School, London Campus

MANAGERIAL RISK AVERSION AND ACCOUNTING CONSERVATISM

Author: FRANCOIS LARMANDE,

HEC PARIS

AM = Analytical/Modelling

Co-Author:

Hervé Stolowy, HEC Paris

FR-PS | Wednesday 30th May – 15:00-16:30**FRPS02**

Chair: SIYI LI

Room: **N17****IMPACTS OF THE FIGHT AGAINST CORRUPTION ON ACCOUNTING QUALITY**

Author: LIMEI CHE, UNIVERSITY COLLEGE OF SOUTHEAST NORWAY

EA = Empirical Archival

Co-Author: Yunsen Chen, Central University of Finance and Economics

Dengjin Zheng, Central University of Finance and Economics

Hong You, Central University of Finance and Economics

INTERNATIONAL EVIDENCE ON THE EFFECTS OF ELECTORAL SYSTEM AND CULTURE ON EARNINGS MANAGEMENT

Author: KWOK TONG SAMUEL CHEUNG, DEAKIN UNIVERSITY

EA = Empirical Archival

Co-Author: Ferdinand A. Gul, Deakin University

Karen M.Y. Lai, Deakin University

Dessalegn Mihret, Deakin University

Adan Penfold, Deakin University

MANDATORY IFRS ADOPTION AND EARNINGS MANAGEMENT: THE ROLE OF CULTURE

Author: YIWEI YAO, HANG SENG MANAGEMENT COLLEGE

EA = Empirical Archival

Co-Author: Chee Keung Lam, Hang Seng Management College

Heibatollah Sami, College of Business and Economics, Lehigh University

Jun Yao, City University of Hong Kong

FR-PS | Wednesday 30th May – 15:00-16:30**FRPS03**

Chair: CHUN YU MAK

Room: **N18****PEER FIRM RESPONSES TO SEC ENFORCEMENT ACTIONS: EVIDENCE FROM CEO COMPENSATION DESIGN**

Author: WENJIAO CAO, FRANKFURT SCHOOL OF FINANCE & MANAGEMENT

EA = Empirical Archival

Co-Author:

CORPORATE TRANSPARENCY AND CEO COMPENSATION CONTRACTS: EVIDENCE FROM SFAS NO. 131

Author: YOUNG JUN CHO, SINGAPORE MANAGEMENT UNIVERSITY EA = Empirical Archival
 Co-Author: Hojun Seo, National University of Singapore

MANAGERS' STOCK-BASED COMPENSATION AND DISCLOSURES OF HIGH PROPRIETARY COST INFORMATION: AN INVESTIGATION OF US BIOTECH FIRMS

Author: LUMINITA ENACHE, DARTMOUTH COLLEGE EA = Empirical Archival
 Co-Author: Luminita Enache, Dartmouth College Tuck School of Business
 Jae B Kim, Lehigh University College of Business and Economics

FR-PS | Wednesday 30th May – 17:00-18:30**FRPS04**

Chair: JOCHEN BIGUS Room: N14

LOOKING UNDER THE HOOD: QUANTITATIVE VS QUALITATIVE INPUTS TO ANALYST FORECASTS OF FUNDAMENTAL RISK

Author: PETER JOOS, INSEAD EA = Empirical Archival
 Co-Author: Khrystyna Bochkay, University of Miami

DOES POLITICAL KNOWLEDGE DRIVE THE INFORMATION WEDGE IN EMERGING MARKETS? EVIDENCE FROM ANALYSTS OF LOCAL AND FOREIGN BROKERAGE FIRMS IN CHINA

Author: TJ WONG, UNIVERSITY OF SOUTHERN CALIFORNIA EA = Empirical Archival
 Co-Author: Forester Wong, University of Southern California
 Tianyu Zhang, The Chinese University of Hong Kong

ON SHORT INTEREST AND ANALYST RECOMMENDATIONS DURING BAD TIMES

Author: RONG ZHAO, UNIVERSITY OF CALGARY EA = Empirical Archival
 Co-Author: Inder K. Khurana, University of Missouri-Columbia
 Kyonghee Kim, Michigan State University
 Sukesh Patro, Northern Illinois University

FR-PS | Wednesday 30th May – 17:00-18:30**FRPS05**

Chair: MICHAEL EAMES Room: N15

HOW DOES DISCRETION IN INSTITUTIONAL DESIGN AFFECT FINANCIAL REPORTING ENFORCEMENT INTENSITY

Author: SANJAY BISSESSUR, UNIVERSITY OF AMSTERDAM EA = Empirical Archival
 Co-Author: Robin Litjens, Tilburg University

DISCLOSURE REGULATION AND CORPORATE ACQUISITIONS

Author: PIETRO BONETTI, IESE BUSINESS SCHOOL, UNIVERSITY OF NAVARRA EA = Empirical Archival
 Co-Author: Miguel Duro, IESE Business School
 Gaizka Ormazabal, IESE Business School

MARKET DISCIPLINE AND SUPERVISORY PREFERENCE FOR PRIVATE INFORMATION: EVIDENCE FROM REGULATORY RISK REPORTING IN EUROPE

Author: JEROEN KOENRAADT, ERASMUS UNIVERSITY ROTTERDAM, ERIM EA = Empirical Archival
 Co-Author:

FR-PS | Wednesday 30th May – 17:00-18:30**FRPS06**

Chair: MATTHEW CEDERGREN Room: N16

MISSING NARRATIVES: AN ANALYSIS OF BIASES IN SAMPLE SELECTION AND VARIABLE CHOICE IN TEXTUAL ANALYSES

Author: BEATRIZ GARCÍA OSMÁ, CARLOS III UNIVERSITY, MADRID EA = Empirical Archival
 Co-Author: Andrea Bafundi, Universidad Carlos III de Madrid
 Encarna Guillamon-Soarin, Universidad Carlos III de Madrid

IMPAIRED TRANSLATIONS: IFRS FROM ENGLISH AND ANNUAL REPORTS INTO ENGLISH

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

LANGUAGE COMMONALITY AND SELL-SIDE INFORMATION PRODUCTION

Author: RUI SHEN ZHANG, FRANKFURT SCHOOL OF FINANCE & MANAGEMENT

EA = Empirical Archival

Co-Author:

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

FRPS07

Chair: HYE SUN CHANG

Room: N17

THE PERSISTENCE AND PRICING IMPLICATIONS OF CHANGES IN MULTINATIONAL FIRMS' FOREIGN CASH HOLDINGS

Author: PENG-CHIA CHIU, THE CHINESE UNIVERSITY OF HONG KONG

EA = Empirical Archival

Co-Author: Novia Chen, University of Houston

Terry Shevlin, University of California, Irvine

MANDATORY EARNINGS FORECAST REGULATION AND STOCK PRICE INFORMATIVENESS

Author: BIN KE, NATIONAL UNIVERSITY OF SINGAPORE

EA = Empirical Archival

Co-Author: Xiaojun Zhang, Beijing University

ON THE UNINTENDED CONSEQUENCES OF BETTER INFORMATION ENVIRONMENT: A STUDY ON VOLUME REACTIONS AROUND EARNINGS ANNOUNCEMENTS

Author: YING ZHENG, SUN YAT-SEN UNIVERSITY

EA = Empirical Archival

Co-Author: Jeff Chen, Texas Christian University

Siu Kai Choy, School of Management and Business, King's College London

Gerald Lobo, Bauer College of Business, University of Houston

FR-PS | Thursday 31st May – 09:00-10:30

FRPS08

Chair: JOYCE VAN DER LAAN SMITH

Room: N14

FINANCIAL REPORTING QUALITY OF CO-OPERATIVE FIRMS

Author: JOCHEN BIGUS, FREE UNIVERSITY OF BERLIN

EA = Empirical Archival

Co-Author: Monika Riediger, Free University Berlin

R&D EXPENDITURE MANIPULATION TO REACH EARNINGS AND GROWTH EXPECTATIONS. EVIDENCE FROM R&D-INTENSIVE FIRMS

Author: NIKO KIVIMAKI, AALTO UNIVERSITY SCHOOL OF BUSINESS

EA = Empirical Archival

Co-Author:

THE ROLE OF ACCOUNTING RULES IN MITIGATING MANAGERIAL MYOPIA: THE CASE OF INVESTMENT IN SOFTWARE DEVELOPMENT AND R&D

Author: BALJIT K. SIDHU, THE UNIVERSITY OF SYDNEY

EA = Empirical Archival

Co-Author: Tami Dinh, St Gallen

Baljit Sidhu, University of New South Wales

Chuan Yu, University of New South Wales

FR-PS | Thursday 31st May – 09:00-10:30

FRPS09

Chair: JACQUELINE BIRT

Room: N15

ACCOUNTING CONSERVATISM AND CORPORATE SOCIAL RESPONSIBILITY

Author: SERAINA ANAGNOSTOPOULOU, ESCP EUROPE

EA = Empirical Archival

Co-Author: Andrianos Tsekrekos, Athens University of Economics and Business

Georgios Voulgaris, University of Warwick, Warwick Business School

DOES ACCOUNTING CONSERVATISM DISCIPLINE QUALITATIVE DISCLOSURE? EVIDENCE FROM TONE MANAGEMENT IN THE MD&A

Author: CARLO D'AUGUSTA, MIDDLE TENNESSEE STATE UNIVERSITY

EA = Empirical Archival

Co-Author: Matthew DeAngelis, Georgia State University

SOCIALLY RESPONSIBLE CULTURE AND DEBTHOLDERS' DEMAND FOR ACCOUNTING CONSERVATISM

Author: XINGHUA GAO, WASHINGTON STATE UNIVERSITY

EA = Empirical Archival

Co-Author: Yonghong Jia, Iowa State University

Sam Lee, Iowa State University

FR-PS | Thursday 31st May – 09:00-10:30

FRPS10

Chair: JOACHIM LANDSTRÖM

Room: N16

MANAGERS' USE OF ORDER BACKLOG TO AVOID REPORTING REVENUE DECLINES

Author: THOMAS GILLIAM, IE BUSINESS SCHOOL
Co-Author: Frank Heflin, University of Georgia
Jeff Paterson, Florida State University

EA = Empirical Archival

DO FIRMS UNDO THE EFFECTS OF EARNINGS MANAGEMENT ON SEGMENT EARNINGS?

Author: DAVID WINDISCH, UNIVERSITY OF GRAZ
Co-Author: Christian Groß, Independent
Alfred Wagenhofer, University of Graz

EA = Empirical Archival

FR-PS | Thursday 31st May – 09:00-10:30

FRPS11

Chair: DIANNE MASSOUDI

Room: N17

DEBT FINANCING AND COLLATERAL: THE ROLE OF FAIR-VALUE ADJUSTMENTS

Author: ALEKSANDER AMADEUSZ ALESZCZYK, LONDON BUSINESS SCHOOL
Co-Author: Emmanuel De George, LBS
Aytekin Ertan, LBS
Florin Vasvari, LBS

EA = Empirical Archival

RELIABILITY AND RELEVANCE OF FAIR VALUES: PRIVATE EQUITY INVESTMENTS AND INVESTEE FUNDAMENTALS

Author: PETRUS FERREIRA, UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL
Co-Author: Roman Kräussl, University of Luxembourg
Wayne Landsman, University of North Carolina at Chapel Hill
Peter Pope, London School of Economics
Maria Nykyforovych, George Mason University

EA = Empirical Archival

ARE LEVEL 3 FAIR VALUE GAINS AND LOSSES RETURN RELEVANT? EVIDENCE FROM FAS 157 ROLLFORWARD DISCLOSURES

Author: ZOLTAN NOVOTNY-FARKAS, LANCASTER UNIVERSITY,
MANAGEMENT SCHOOL
Co-Author: Peter Fiechter, University of Neuchatel
Annelies Renders, Maastricht University

EA = Empirical Archival

FR-PS | Thursday 31st May – 11:00-12:30

FRPS12

Chair: THOMAS RAUTER

Room: N14

FINANCIAL REPORTING QUALITY AND BANK RISK TAKING – THE CASE OF BANK ASSET QUALITY

Author: JOOHYUNG HA, UNIVERSITY OF SAN FRANCISCO
Co-Author:

EA = Empirical Archival

THE IMPACT OF BANKING REGULATION ON FINANCIAL REPORTING: EVIDENCE FROM THE DODD-FRANK ACT

Author: ANYA KLEYMENOVA, UNIVERSITY OF CHICAGO
Co-Author: Li Zhang, Rutgers Business School

EA = Empirical Archival

ECONOMIC POLICY AND MONETARY POLICY UNCERTAINTY AND BANK EARNINGS OPACITY

Author: GERALD LOBO, UNIVERSITY OF HOUSTON
Co-Author: Justin Jin, McMaster University
Kiridaran Kanagaretnam, York University
Yi Liu, McMaster University

EA = Empirical Archival

FR-PS | Thursday 31st May – 11:00-12:30

FRPS13

Chair: SASAN SAIY

Room: N15

BASEL II AND BANK OPERATIONAL LOSSES

Author: XING HUAN, WARWICK UNIVERSITY BUSINESS SCHOOL EA = Empirical Archival
Co-Author: Thomas Conlon, Smurfit Graduate School of Business, University College Dublin

PEER EFFECTS IN BANK LOAN ACCOUNTING

Author: YUEHUA LI, SHANGHAI UNIVERSITY OF FINANCE AND ECONOMICS EA = Empirical Archival
Co-Author: Yongfeng Charles Shi, National University of Singapore

ADVANCED OR STANDARDIZED APPROACHES: BANKS' CHOICE OF REPORTING RISK-WEIGHTED ASSETS UNDER BASEL RULES

Author: ROMAIN OBERSON, UNIVERSITY OF LAUSANNE EA = Empirical Archival
Co-Author: Minyue Dong, University of Lausanne

FR-PS | Thursday 31st May – 11:00-12:30

FRPS14

Chair: ETHAN ROUEN

Room: N16

VOLUNTARY IFRS ADOPTION AND EARNINGS QUALITY AMONG UNLISTED FIRMS: THE RELEVANCE OF COUNTRIES' INVESTOR PROTECTION AND FIRMS' REPORTING INCENTIVES

Author: DOMENICO CAMPA, INTERNATIONAL UNIVERSITY OF MONACO EA = Empirical Archival
Co-Author: Mara Cameran, Bocconi University

ECONOMIC CONSEQUENCES OF IFRS ADOPTION: THE ROLE OF CHANGES IN DISCLOSURE QUALITY

Author: GIANFRANCO SICILIANO, BOCCONI UNIVERSITY EA = Empirical Archival
Co-Author: Bin Li, University of Texas at Dallas
Gianfranco Siciliano, Bocconi University
Mohan Venkatachalam, Duke University

A DISADVANTAGE IN IFRS ADOPTION IN THE UK: THE ADVERSE CONSEQUENCES OF IAS 38

Author: FANIS TSOLIGKAS, UNIVERSITY OF BATH EA = Empirical Archival
Co-Author: Christina Dargenidou, University of Exeter Business School
Richard Jackson, University of Bath

FR-PS | Thursday 31st May – 11:00-12:30

FRPS15

Chair: PAUL ANDRE

Room: N17

DOES ACCOUNTING QUALITY REALLY IMPROVES WITH VOLUNTARY IFRS ADOPTION? EVIDENCE FROM SWITZERLAND.

Author: ALBIAN ALBRAHIMI, UNIVERSITY OF NEUCHÂTEL EA = Empirical Archival
Co-Author:

UNDERSTANDING LOAN LOSS RESERVES UNDER IFRS 9: A SIMULATION-BASED APPROACH

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

DISCLOSURE CHOICE WHEN MARKET-WIDE EXTERNALITIES MATTER: EVIDENCE FROM IFRS ADOPTIONS BY CENTRAL BANKS

Author: XIAOYONG WU, LANCASTER UNIVERSITY, MANAGEMENT SCHOOL EA = Empirical Archival
Co-Author: Igor Goncharov, Lancaster University
Zoltan Novotny-Farkas, Lancaster University

FR-PS | Thursday 31st May – 14:00-15:30

FRPS16

Chair: ELISABETTA BARONE

Room: N14

INCREMENTAL INFORMATION CONTENT OF THE DISAGGREGATION OF OTHER COMPREHENSIVE INCOME

Author: NEAL ARTHUR, THE UNIVERSITY OF SYDNEY EA = Empirical Archival
Co-Author: Xueying Chen, unaffiliated
Victoria Clout, UNSW
Tina Huynh, The University of Sydney

IS PREDICTABILITY IMPROVED BY REPORTING OCI AS A PERFORMANCE METRIC ON THE STATEMENT OF COMPREHENSIVE INCOME?

Author: FABIO COSTA, FUCAPE BUSINESS SCHOOL EA = Empirical Archival
Co-Author: Regina Rosa, University of New Orleans
Samuel Tiras, Indiana University

ARTICULATION, PROFIT OR LOSS AND OCI IN THE IASB CONCEPTUAL ARTICULATION, PROFIT OR LOSS AND OCI IN THE IASB CONCEPTUAL

Author: CARIEN VAN MOURIK, OPEN UNIVERSITY CDIH = Conceptual Development/Interpretative/Historical
Co-Author: Yuko Katsuo, Gakushuin University

FR-PS | Thursday 31st May – 14:00-15:30

FRPS17

Chair: NADINE GEORGIOU

Room: N15

DO DIFFERENCES IN CFO BACKGROUND MATTER TO FINANCIAL STATEMENT QUALITY? AN APPLICATION OF MACHINE LEARNING AND TEXTUAL ANALYTICS

Author: LOUISE HAYES, UNIVERSITY OF GUELPH EA = Empirical Archival
Co-Author: J.Efrim Boritz, University of Waterloo

LEARNING WHILE WORKING: HOW DO EARLY LITIGATION EXPERIENCES AFFECT MANAGERS' DISCLOSURE?

Author: YAQIN HU, UNIVERSITY OF TEXAS AT DALLAS EA = Empirical Archival
Co-Author: William Cready, University of Texas at Dallas

ACCRUALS QUALITY: DOES CEO MARITAL STATUS REALLY MATTER?

Author: SAVVAS PAPADOPOULOS, THE UNIVERSITY OF GOTHENBURG EA = Empirical Archival
Co-Author:

FR-PS | Thursday 31st May – 14:00-15:30

FRPS18

Chair: MARTIN HOOGENDOORN

Room: N16

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

Author: NAVA COHEN, ESSEC BUSINESS SCHOOL EA = Empirical Archival
Co-Author:

DOES INSTITUTIONAL OWNERSHIP EXACERBATE DEBT-EQUITY CONFLICTS?

Author: MAHMOUD GAD, LANCASTER UNIVERSITY, MANAGEMENT SCHOOL EA = Empirical Archival
Co-Author: Kirak Kim, University of Bristol

EQUITY MARKET USE OF LOAN MARKET INFORMATION: EVIDENCE FROM LOAN CONTRACT DISCLOSURES

Author: CARLO MARIA GALLIMBERTI, BOSTON COLLEGE EA = Empirical Archival
Co-Author: Lian Fen Lee, Boston College
Alvis Lo, Boston College

FR-PS | Thursday 31st May – 14:00-15:30

FRPS19

Chair: PRAJAKTA DESAI

Room: N17

EXTERNALITIES OF CREDIT DEFAULT SWAPS ON CORPORATE DISCLOSURE

Author: MATTHEW CEDERGREN, UNIVERSITY OF PENNSYLVANIA
Co-Author: Ting Luo, Tsinghua University
Yue Zhang, Lingnan University

EA = Empirical Archival

TEMPORAL DISAGGREGATION AND POST-EARNINGS ANNOUNCEMENT DRIFT: EVIDENCE FROM MONTHLY COMPARABLE STORE SALES DISCLOSURES

Author: SAM LEE, IOWA STATE UNIVERSITY
Co-Author: Keejae Hong, University of North Carolina-Charlotte
Shailendra Pandit, University of Illinois at Chicago
Chul Park, University of Hong Kong

EA = Empirical Archival

WHAT DOES REPORTING REPUTATION BUY IN THE OPTIONS MARKET? THE EFFECT OF REPORTING STREAKS ON EX ANTE UNCERTAINTY

Author: GEORGE PAPADAKIS, SECURITIES AND EXCHANGE COMMISSION (SEC)
Co-Author: Thaddeus Neururer, University of Akron
Eddie Riedl, Boston University

EA = Empirical Archival

FR-PS | Thursday 31st May – 16:00-17:30

FRPS20

Chair: CHRISTIAN LAUX

Room: N13

CREDIT RATINGS, TAX CONSIDERATIONS, AND ACCRUAL MANAGEMENT BY PRIVATE UK FIRMS

Author: MARI PAANANEN, UNIVERSITY OF GOTHENBURG
Co-Author: Joanne Horton, University of Exeter
Fani Kalogirou, University of Exeter

EA = Empirical Archival

THE ACCOUNTING TREATMENT OF DEVELOPMENT COSTS IN PRIVATE FIRMS – INSIGHTS FROM GERMAN SURVEY EVIDENCE

Author: FLORIAN THER, BAMBERG
Co-Author: Brigitte Eierle, University of Bamberg

SU = Survey

CREDIT RATING AGENCIES AND ACCOUNTING FRAUDS

Author: SHIHENG WANG, THE HONG KONG UNIVERSITY OF SCIENCE AND TECHNOLOGY
Co-Author: Allen Huang, Hong Kong University of Science and Technology
Pepa Kraft, NYU Stern/HEC Paris
Xiumin Martin, Washington University in St. Louis

EA = Empirical Archival

FR-PS | Thursday 31st May – 16:00-17:30

FRPS21

Chair: MICHAEL GRÜNING

Room: N14

DOES MANAGERIAL DISCRETION AFFECT VALUE RELEVANCE OF GOODWILL IMPAIRMENT UNDER IFRS? KOREAN EVIDENCE

Author: JONG-SEO CHOI, PUSAN NATIONAL UNIVERSITY
Co-Author: Hyun-Jeong Nam, Pusan National University

EA = Empirical Archival

VALUATION IMPLICATIONS OF FAS 159 REPORTED GAINS AND LOSSES FROM FAIR VALUE ACCOUNTING FOR LIABILITIES

Author: KEVIN OW YONG, PEKING UNIVERSITY
Co-Author: Gerald Lobo, University of Houston
Sung Gon Chung, Wayne State University

EA = Empirical Archival

INFORMATION CHANNELS AND EQUITY PRICING: A COMPARISON OF MANDATORY DISCLOSURE, VOLUNTARY DISCLOSURE, AND OTHER INFORMATION

Author: JINGRAN ZHAO, THE HONG KONG POLYTECHNIC UNIVERSITY
Co-Author:

EA = Empirical Archival

FR-PS | Thursday 31st May – 16:00-17:30

FRPS22

Chair: URSKA KOSI

Room: N15

THE DISCLOSURE OF GOOD VERSUS BAD NEWS: EVIDENCE FROM THE BIOTECH INDUSTRY

Author: LYNN LI, BOSTON UNIVERSITY EA = Empirical Archival
Co-Author: Luminita Enache, Dartmouth College
Edward Riedl, Boston University

ECONOMIC EVENT CHARACTERISTICS AND DISCLOSURE CHOICE: EVIDENCE FROM INFLUENTIAL NEGATIVE ECONOMIC EVENTS

Author: TERI YOHN, INDIANA UNIVERSITY / KELLEY SCHOOL OF BUSINESS EA = Empirical Archival
Co-Author: Jason Schloetzer, Georgetown University
Ayung Tseng, Indiana University
Yeo Yoon, Indiana University

INFORMATION EXTERNALITY AND VOLUNTARY DISCLOSURE: EVIDENCE FROM A MAJOR CUSTOMER'S EARNINGS ANNOUNCEMENT

Author: YOONSEOK ZANG, SINGAPORE MANAGEMENT UNIVERSITY EA = Empirical Archival
Co-Author: Young Jun Cho, Singapore Management University
Yongtae Kim, Santa Clara University

FR-PS | Thursday 31st May – 16:00-17:30

FRPS23

Chair: PARMOD CHAND

Room: N16

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

Author: SIMONE ARESU, UNIVERSITÀ DI CAGLIARI EX = Experimental
Co-Author: Michael John Jones, School of Economics Finance and Management, University of Bristol
Andrea Melis, Dipartimento di Scienze Economiche ed aziendali, Università degli Studi di Cagliari

STAKEHOLDER FOCUS OR STRATEGY FOCUS? AN EYE-TRACKER STUDY ON THE EFFECT OF PRESENTATION FORMAT ON NONPROFESSIONAL INVESTORS' INFORMATION PROCESSING PATTERNS

Author: WENDY GREEN, UNSW SYDNEY EX = Experimental
Co-Author: Mandy Cheng, UNSW SYDNEY
John Ko, UNSW SYDNEY

THE EFFECTS OF TIME PRESSURE ON THE BELIEF REVISIONS OF NONPROFESSIONAL INVESTORS

Author: CHRISTIAN PIETSCH, SAINT MARY'S UNIVERSITY EX = Experimental
Co-Author: Bill Messier, NHH Norwegian School of Economics, University of Nevada, Las Vegas
Robyn Raschke, University of Nevada, Las Vegas

FR-PS | Friday 1st June – 09:00-10:30

FRPS24

Chair: KIRK PHILIPICH

Room: N14

WHAT'S MY TARGET? ANALYST FORECAST DISPERSION AND EARNINGS MANAGEMENT

Author: ERIK BEARDSLEY, UNIVERSITY OF NOTRE DAME EA = Empirical Archival
Co-Author: John Robinson, Texas A&M
Paul Wong, University of California - Davis

COMPOSITE MEASURES OF ANALYST EXPERTISE, EARNINGS QUALITY AND FORECAST BIAS

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

HARDENING SOFT INFORMATION: ANALYST CONSERVATIVE BIAS

Author: YUNZHI ZANG, THE HONG KONG UNIVERSITY OF SCIENCE AND TECHNOLOGY EA = Empirical Archival
Co-Author: Kerry Xiao, The Hong Kong University of Science and Technology

FR-PS | Friday 1st June – 09:00-10:30

FRPS25

Chair: GIORGIO GOTTI

Room: N15

XBRL ADOPTION AND EXPECTED CRASH RISK

Author: YUYAN GUAN, CITY UNIVERSITY OF HONG KONG EA = Empirical Archival
Co-Author: Joeng-Bon Kim, City University of Hong Kong/University of Waterloo
Xijia Su, China Europe International Business School
Yanan Zhang, Central University of Finance and Economics

INTEGRATED THINKING AND REPORTING: ONE SIZE FITS ALL?

Author: IRMA MALAFRONTI, ROEHAMPTON UNIVERSITY EA = Empirical Archival
Co-Author: Cristiano Busco, Roehampton University
John Pereira, Kingston University
Maria Grazia Starita, University of Naples Parthenope

ORIGINAL VERSUS PARROTED MEDIA TONAL LANGUAGE: DOES THE MARKET PERCEIVE A DIFFERENCE?

Author: NIKOLAOS TSILEPONIS, UNIVERSITY OF BRISTOL EA = Empirical Archival
Co-Author: Konstantinos Stathopoulos, University of Manchester
Martin Walker, University of Manchester

FR-PS | Friday 1st June – 09:00-10:30

FRPS26

Chair: RAF ORENS

Room: N16

HOW TEST POWER IMPACTS RESEARCH RELEVANCE: THE CASE OF EARNINGS MANAGEMENT RESEARCH

Author: STEPHEN TAYLOR, UNIVERSITY OF TECHNOLOGY SYDNEY EA = Empirical Archival
Co-Author: Zhuoan Feng, University of Technology Sydney
Yaowen Shan, University of Technology Sydney

LABOR PROTECTION AND EARNINGS MANAGEMENT

Author: ANTONIO B. VAZQUEZ, CARLOS III UNIVERSITY, MADRID EA = Empirical Archival
Co-Author: Beatriz Garcia Osma, Carlos III University
Cristina Grande-Herrera, Carlos III University

MANAGEMENT EARNINGS FORECASTS AND CORPORATE BOND FINANCING OF CHINESE LISTED FIRMS

Author: KUN WANG, THE AUSTRALIAN NATIONAL UNIVERSITY EA = Empirical Archival
Co-Author: Zhenghang Nathan Zhu, THE AUSTRALIAN NATIONAL UNIVERSITY

FR-PS | Friday 1st June – 09:00-10:30

FRPS27

Chair: DAVID WINDISCH

Room: N17

THE EFFECTS OF RISK MANAGEMENT ON MANAGEMENT FORECAST BEHAVIOR

Author: RALUCA CHIOREAN, LEHIGH UNIVERSITY EA = Empirical Archival
Co-Author: John Campbell, University of Georgia
Sean Cao, Georgia State University
Hye Sun Chang, Singapore Management University

VOLUNTARY RISK DISCLOSURE OF ENTREPRENEURIAL FIRMS: EVIDENCE FROM THE OTC MARKET

Author: RENGONG ZHANG, CITY UNIVERSITY OF HONG KONG EA = Empirical Archival
Co-Author: Tzu-Ting Chiu, NHH Norwegian School of Economics
Claire Liang, Southern Illinois University Carbondale

THE MAXIMIZATION PROBLEM IN CREDIT UNIONS AND EARNINGS MANAGEMENT: EVIDENCE AND REAL EFFECTS

Author: ANDRES MESA TORO, UNIVERSITY OF NAVARRA EA = Empirical Archival
Co-Author: Javier Gomez-Biscarri, Department of Economics and Business –
Universitat Pompeu Fabra Barcelona Graduate School of Economics
Germán López-Espinosa, Faculty of Economics - Universidad de Navarra

FR-PS | Friday 1st June - 11:00-12:30

FRPS28

Chair: MICHELE FABRIZI

Room: N14

UNDERSTANDING HOW THE EFFECTS OF CONDITIONAL CONSERVATISM MEASUREMENT BIAS VARY WITH THE RESEARCH CONTEXT.

Author: MOSTAFA HARAKEH, LEBANESE AMERICAN UNIVERSITY EA = Empirical Archival
Co-Author: Martin Walker, University of Manchester
Edward Lee, University of Manchester

CONDITIONAL CONSERVATISM AND MANAGEMENT EARNINGS FORECASTS

Author: FACUNDO MERCADO, CARLOS III UNIVERSITY, MADRID EA = Empirical Archival
Co-Author: Beatriz García Osmá, CARLOS III UNIVERSITY, MADRID

STAKEHOLDER ORIENTATION AND ACCOUNTING CONSERVATISM: EVIDENCE FROM A NATURAL EXPERIMENT

Author: ZHENG WANG, CITY UNIVERSITY OF HONG KONG EA = Empirical Archival
Co-Author: Suresh Radhakrishnan, University of Texas at Dallas
Ke Wang, University of Alberta
Zheng Wang, City University of Hong Kong

FR-PS | Friday 1st June - 11:00-12:30

FRPS29

Chair: DAVID PROCHAZKA

Room: N15

THE USEFULNESS OF NEGATIVE AGGREGATE EARNINGS CHANGES IN PREDICTING FUTURE GROSS DOMESTIC PRODUCT GROWTH

Author: ASAD KAUSAR, NANYANG TECHNOLOGICAL UNIVERSITY EA = Empirical Archival
Co-Author: Fabio Gaertner, University of Wisconsin-Madison
Logan Steele, University of Wisconsin-Madison

THE INFLUENCE OF FORMAL AND PERCEIVED ACCOUNTABILITY ON CHINESE ACCOUNTANTS' AGGRESSIVE FINANCIAL REPORTING JUDGMENTS

Author: PEIPEI PAN, MACQUARIE UNIVERSITY EX = Experimental
Co-Author: Chris Patel, Macquarie University

POLITICAL COSTS AND VOLUNTARY DISCLOSURE

Author: XIANG ZHENG, FRANKFURT SCHOOL OF FINANCE & MANAGEMENT EA = Empirical Archival
Co-Author:

FR-PS | Friday 1st June - 11:00-12:30

FRPS30

Chair: RALUCA CHIOREAN

Room: N16

DOES TAX ENFORCEMENT INFLUENCE THE FINANCIAL REPORTING QUALITY OF PRIVATE FIRMS? EVIDENCE FROM A NATURAL EXPERIMENT IN CHINA

Author: FANSHENG JIA, SUN YAT-SEN UNIVERSITY EA = Empirical Archival
Co-Author: Jeong-Bon KIM, City University of Hong Kong
Guangzhong Li, Sun Yat-sen University

ENDING UP AT THE WRONG TIME: THE FINANCIAL REPORTING CONSEQUENCES OF A UNIFORM FISCAL YEAR-END

Author: CHENG ZENG, THE UNIVERSITY OF MANCHESTER EA = Empirical Archival
Co-Author: Zhe Li, Central University of Finance and Economics
Kangtao Ye, Renmin University of China
Bo Zhang, Renmin University of China

DIRECT EVIDENCE ON EARNINGS USED IN EXECUTIVE COMPENSATION PERFORMANCE MEASUREMENT

Author: YONG ZHANG, THE HONG KONG POLYTECHNIC UNIVERSITY EA = Empirical Archival
Co-Author: Ke Na, Hong Kong University

FR-PS | Friday 1st June - 11:00-12:30

FRPS31

Chair: EKAETE EFRETUEI

Room: N17

OWNER OF THE LONELY HEARTS: HOW REDUCED INFORMATION LOCKS FIRMS INTO BANKS

Author: STEVEN VANHAVERBEKE, KU LEUVEN EA = Empirical Archival
Co-Author: Johannes Bersch, Zentrum für Europäische Wirtschaftsforschung GmbH (ZEW), L7,1 68161 Mannheim

SEC REGIONAL OFFICE DIRECTORS AND EARNINGS MANAGEMENT

Author: HAI WU, THE AUSTRALIAN NATIONAL UNIVERSITY EA = Empirical Archival
Co-Author: Duoxiqi Li, Australian National University

UNIVERSAL DEMAND LAWS AND THE MONITORING DEVICE ROLE OF ACCOUNTING CONSERVATISM

Author: LI XU, WASHINGTON STATE UNIVERSITY EA = Empirical Archival
Co-Author: Feng Chen, University of Toronto
Qingyuan Li, Wuhan University

FR-PS | Friday 1st June - 11:00-12:30

FRPS32

Chair: AMANDA GONZALES

Room: N18

SUSTAINABILITY REPORTING IN THE AUTO INDUSTRY: THE CASE OF FORD MOTOR COMPANY

Author: EVA JERMAKOWICZ, TENNESSEE STATE UNIVERSITY CF = Case/Field Study
Co-Author: Wayne G Bremser, Villanova University
Alan Reinstein, Wayne State University

REAL EFFECTS IN ANTICIPATION OF MANDATORY DISCLOSURES: EVIDENCE FROM THE EUROPEAN UNION'S CSR DIRECTIVE

Author: NICO LEHMANN, GOETTINGEN UNIVERSITY EA = Empirical Archival
Co-Author: Peter Fiechter, University of Neuchatel
Joerg-Markus Hitz, University of Goettingen

FUTURE PERFORMANCE CONSEQUENCES OF EARNINGS MANAGEMENT TO AVOID DEBT COVENANT VIOLATIONS

Author: FERNANDO PENALVA, IESE BUSINESS SCHOOL, UNIVERSITY OF NAVARRA EA = Empirical Archival
Co-Author: Scott Dyreng, Fuqua School of Business, Duke University
Steve Hillegeist, Arizona State University, School of Accountancy

FR-PS | Friday 1st June - 14:00-15:30

FRPS33

Chair: FANI KALOGIROU

Room: N15

THE EFFECT OF SEC REVIEWERS ON COMMENT LETTERS AND FINANCIAL REPORTING QUALITY

Author: KWANG LEE, KOREA ADVANCED INSTITUTE OF SCIENCE AND TECHNOLOGY EA = Empirical Archival
Co-Author: Kyonghee Kim, Michigan State University
Matthew Baugh, Arizona State University

ON THE RELATIONSHIP BETWEEN ACCRUALS AND CASH FLOWS: EARNINGS AS A CONFOUNDING VARIABLE

Author: HYUN JONG NA, GEORGE WASHINGTON UNIVERSITY EA = Empirical Archival
Co-Author: Sok-Yon Kang, George Wsshington University
Seunghee Yang, Seoul National University

FR-PS | Friday 1st June - 14:00-15:30

FRPS34

Chair: ROBERT KIM

Room: N16

A PROPOSAL FOR DISTINGUISHING LIABILITIES FROM EQUITY: INTERNAL CAPITAL VERSUS EXTERNAL CAPITAL

Author: GEORGE RUCH, THE UNIVERSITY OF OKLAHOMA EA = Empirical Archival
Co-Author: Mary Hill, University of Oklahoma
Richard Price, University of Oklahoma

CO-OPETITION AND THE FIRM'S INFORMATION ENVIRONMENT

Author: THOMAS KEUSCH, INSEAD
Co-Author: Brian Bushee, Wharton
Jessica Kim-Gina, Wharton

EA = Empirical Archival

FR-PSD | Wednesday 30th May – 17:00-18:30

FRPSD01

Chair: SINA YEKINI

Room: N18

THE EFFECT OF FINANCIAL INCENTIVES AND CAREER CONCERNS ON REPORTING BIAS

Discussant: ERLIND KVAAL
Author: ULRICH SCHÄFER, UNIVERSITY OF ZURICH
Co-Author: Miro Feller, University of Zurich

AM = Analytical/Modelling

STABILITY AND REGIME CHANGE: THE EVOLUTION OF ACCOUNTING STANDARDS

Discussant: JEROEN SUIJS
Author: HUI CHEN, UNIVERSITY OF ZURICH
Co-Author: Yang Li, University of Zurich

AM = Analytical/Modelling

FR-PSD | Wednesday 30th May – 17:00-18:30

FRPSD02

Chair: ENCARNA GUILLAMON SAORIN

Room: N19

DISCRETIONARY DISCLOSURE ON TWITTER

Discussant: MARK ANTHONY CLATWORTHY
Author: WENLI HUANG, THE HONG KONG POLYTECHNIC UNIVERSITY
Co-Author: Richard Crowley, Singapore Management University
Hai Lu, University of Toronto

EA = Empirical Archival

THE MONITORING ROLE OF SOCIAL MEDIA: EVIDENCE FROM TWITTER ADOPTION AND CORPORATE POLITICAL DISCLOSURE TRANSPARENCY

Discussant: LIAN FEN LEE
Author: YUTAO LI, UNIVERSITY OF LETHBRIDGE
Co-Author: Lijun Lei, The University of North Carolina at Greensboro
Yan Luo, San Diego State University, U.S.A

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FR-PSD | Thursday 31st May – 09:00-10:30

FRPSD03

Chair: GRACE POWNALL

Room: N18

THE INFORMATIVENESS AND MONITORING EFFECT OF ANALYSTS' COMMENTS ON EARNINGS QUALITY

Discussant: FACUNDO MERCADO
Author: ZHONGWEI HUANG, CASS BUSINESS SCHOOL - CITY, UNIVERSITY OF LONDON
Co-Author: EA = Empirical Archival

ECONOMIC CONSEQUENCES OF HIRING WALL STREET ANALYSTS AS INVESTOR RELATIONS OFFICERS

Discussant: HOLLY YANG
Author: RUCSANDRA MOLDOVAN, CONCORDIA UNIVERSITY
Co-Author: Ole-Kristian Hope, Rotman School of Management, University of Toronto
Zhongwei Huang, Cass Business School, City, University of London

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FR-PSD | Thursday 31st May – 09:00-10:30

FRPSD04

Chair: DON PAGACH

Room: N19

FINANCIAL STATEMENT COMPARABILITY AND HEDGE FUND ACTIVISM

Discussant: LUCIE COURTEAU
Author: KOREN JO, THE HONG KONG POLYTECHNIC UNIVERSITY EA = Empirical Archival
Co-Author: C.S. Agnes Cheng, The Hong Kong Polytechnic University
Jeffrey Ng, The Hong Kong Polytechnic University
Hong Wu, The Hong Kong Polytechnic University

CHANGES IN ACCOUNTING ESTIMATES: ARE THE CURRENT DISCLOSURE REQUIREMENTS SUFFICIENT TO DETER MANAGERIAL OPPORTUNISM?

Discussant: IGOR GONCHAROV
Author: KYONGHEE KIM, MICHIGAN STATE UNIVERSITY EA = Empirical Archival
Co-Author: Anne Albrecht, Texas Christian University
Kwang Lee, Korea Advanced Institute of Science and Technology

FR-PSD | Thursday 31st May – 11:00-12:30

FRPSD05

Chair: STEPHEN TAYLOR

Room: N18

USING MACHINE LEARNING AND SURVIVAL ANALYSIS TO ESTIMATE ANALYSTS SPEED TO INCORPORATE TONE FROM MD&A FILINGS

Discussant: DAN PALMON
Author: FRANCESCO GROSSETTI, BOCCONI UNIVERSITY EA = Empirical Archival
Co-Author: Miles Gietzmann, Bocconi University
Craig Lewis, Owen Graduate School of Management
Gabriel Pündrich, Bocconi University

TEXTUAL ATTRIBUTES AND ASSURANCE OF INTEGRATED REPORTING: DOES NEW CORPORATE DISCLOSURE ADD VALUE?

Discussant: ANDREA BAFUNDI
Author: GAIA MELLONI, UNIVERSITY OF EAST ANGLIA EA = Empirical Archival
Co-Author: Ariela Caglio, Bocconi University
Paolo Perego, RSM Erasmus University

FR-PSD | Thursday 31st May – 11:00-12:30

FRPSD06

Chair: DAPHNE LUI

Room: N19

BIG NEWS, MARKET REACTIONS, AND ATTENTION AROUND EARNINGS ANNOUNCEMENTS

Discussant: MATTHEW CEDERGREN
Author: HENRY FRIEDMAN, UCLA / THE ANDERSON SCHOOL EA = Empirical Archival
Co-Author: Daniel Andrei, UCLA
N. Bugra Ozel, UT Dallas

STOCK PRICE MANAGEMENT AND SHARE ISSUANCE: EVIDENCE FROM EQUITY WARRANTS

Discussant: BIN KE
Author: MARY BARTH, STANFORD UNIVERSITY EA = Empirical Archival
Co-Author: Kurt Gee, Stanford University
Doron Israeli, Arison School of Business, the Interdisciplinary Center (IDC) Herzliya
Ron Kasznik, Stanford University

FR-PSD | Thursday 31st May – 14:00-15:30

FRPSD07

Chair: HOLGER DASKE

Room: N18

HOW DOES FINANCIAL-REPORTING REGULATION AFFECT MARKET-WIDE RESOURCE ALLOCATION?

Discussant: STEFANO CASCINO
Author: MATTHIAS BREUER, UNIVERSITY OF CHICAGO
Co-Author: EA = Empirical Archival

AN ALTERNATIVE MEASURE OF DISCLOSURE QUALITY: FINANCIAL STATEMENT DISAGGREGATION USING THE SEC'S FINANCIAL STATEMENT DATA SETS

Discussant: MARY BARTH
Author: KENNETH REICHELT, LOUISIANA STATE UNIVERSITY
Co-Author: Joseph Johnston, Illinois State University
Pradeep Sapkota, Louisiana State University
EA = Empirical Archival

FR-PSD | Thursday 31st May – 14:00-15:30

FRPSD08

Chair: MARI PAANANEN

Room: N19

MANAGEMENT COMMENTARY ARTICULATING STRATEGY AND BUSINESS MODEL: MEASUREMENT AND IMPACT

Discussant: DERRALD STICE
Author: VASILIKI ATHANASAKOU, LSE, THE LONDON SCHOOL OF ECONOMICS AND POLITICAL SCIENCE
Co-Author: Vasiliki Athanasakou, London School of Economics
Mahmoud El-Haj, Lancaster University
Paul Rayson, Lancaster University
Martin Walker, Alliance Manchester Business School
Steven Young, Lancaster University
EA = Empirical Archival

CAN EMPLOYEES GLIMPSE THE FUTURE? EVIDENCE FROM A SOCIAL MEDIA PLATFORM

Discussant: RUCSANDRA MOLDOVAN
Author: STANIMIR MARKOV, SOUTHERN METHODIST UNIVERSITY / COX SCHOOL OF BUSINESS
Co-Author: Kelly Huang, Florida International University
Meng Li, UT Dallas
EA = Empirical Archival

FR-PSD | Thursday 31st May – 16:00-17:30

FRPSD09

Chair: BEGOÑA GINER

Room: N17

THE INFORMATION QUALITY OF NON-GAAP DISCLOSURES

Discussant: STEPHEN TAYLOR
Author: YEN-JUNG LEE, NATIONAL TAIWAN UNIVERSITY
Co-Author: Han-Chung Chen, National Taiwan University
Sheng-Yi Lo, National Taiwan University
EA = Empirical Archival

THE ECONOMIC CONSEQUENCES OF IFRS ADOPTION ON PROJECT FINANCE

Discussant: ULF BRUGGEMANN
Author: DEMI CHUNG, THE UNIVERSITY OF NEW SOUTH WALES
Co-Author: Phuc Nguyen, UNSW Sydney
Gary Monroe, UNSW Sydney
EA = Empirical Archival

FR-PSD | Thursday 31st May – 16:00-17:30

FRPSD10

Chair: ANDREW MCMARTIN

Room: N18

THE IMPACT OF TOP EXECUTIVE GENDER ON ASSET PRICES: EVIDENCE FROM STOCK PRICE CRASH RISK

Discussant: ANYA KLEYMENOVA
Author: YIWEI LI, UNIVERSITY OF READING
Co-Author: Yeqing Zeng, EA = Empirical Archival

THE ROLE OF MANAGEMENT TALENT IN THE PRODUCTION OF INFORMATIVE REGULATORY FILINGS

Discussant: FABRIZIO DI MEO
Author: BRIAN MILLER, INDIANA UNIVERSITY
Co-Author: Eric Holzman, The Ohio State University
Brian Miller, Indiana University EA = Empirical Archival

FR-PSD | Friday 1st June – 09:00-10:30

FRPSD11

Chair: HOLLIS SKAIFE

Room: N18

CDS TRADING AND STOCK PRICE CRASH RISK

Discussant: CHENG ZENG
Author: JEFFREY NG, THE HONG KONG POLYTECHNIC UNIVERSITY
Co-Author: Jinyu Liu, University of International Business and Economics
Dragon Yongjun Tang, The University of Hong Kong
Rui Zhong, Central University of Finance and Economics EA = Empirical Archival

COMPETITION IN FINANCIAL NEWS MARKETS AND TRADING ACTIVITY

Discussant: JEFFREY NG
Author: HARM SCHUETT, LUDWIG-MAXIMILIAN UNIVERSITY OF MUNICH
Co-Author: EA = Empirical Archival

FR-PSD | Friday 1st June – 09:00-10:30

FRPSD12

Chair: CHANGLING CHEN

Room: N19

MANAGEMENT EARNINGS FORECASTS DURING PRICE PRESSURE: EVIDENCE FROM MUTUAL FUND TRADES

Discussant: SURESH RADHAKRISHNAN
Author: IGOR KADACH, IESE BUSINESS SCHOOL, UNIVERSITY OF NAVARRA
Co-Author: EA = Empirical Archival

MANAGEMENT FORECASTING BEHAVIOR OF NEWLY PUBLIC FIRMS

Discussant: BHARAT SARATH
Author: ZHEJIA LING, IOWA STATE UNIVERSITY
Co-Author: Mei Feng, University of Pittsburgh
Ioannis Floros, Iowa State University
Shane Johnson, Texas A&M University EA = Empirical Archival

FR-PSD | Friday 1st June – 14:00-15:30

FRPSD13

Chair: SERENA WU

Room: N17

DISCLOSURE REGULATION, CORRUPTION, AND INVESTMENT: EVIDENCE FROM NATURAL RESOURCE EXTRACTION

Discussant: THOMAS JEANJEAN
Author: THOMAS RAUTER, VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS
Co-Author: EA = Empirical Archival

FINANCIAL DISCLOSURE REGULATION TO ACHIEVE PUBLIC POLICY OBJECTIVES: EVIDENCE FROM EXTRACTIVE ISSUERS

Discussant: XANTHI KGOUGKOUSI
Author: THORSTEN SELLHORN, LUDWIG-MAXIMILIAN UNIVERSITY OF MUNICH EA = Empirical Archival
Co-Author: Katharina Hombach, Frankfurt School of Finance and Management

FR-PSD | Friday 1st June – 11:00-12:30

FRPSD14

Chair: SERENA MORRICONE

Room: N19

PRIVATE LENDERS' USE OF ANALYST EARNINGS FORECASTS WHEN ESTABLISHING DEBT COVENANT THRESHOLDS

Discussant: CARLO MARIA GALLIMBERTI
Author: JARED JENNINGS, WASHINGTON UNIVERSITY IN ST. LOUIS EA = Empirical Archival
Co-Author: Andrew Call, Arizona State University
John Donovan, University of Notre Dame

ACHIEVEMENT DRIVE AND ANALYSTS' PERFORMANCE

Discussant: IGOR KADACH
Author: YACHANG ZENG, NANYANG TECHNOLOGICAL UNIVERSITY EA = Empirical Archival
Co-Author: Xianjie He, Shanghai University of Finance and Economics
Huifang Yin, Shanghai University of Finance and Economics
Yachang Zeng, Nanyang Technological University
Huai Zhang, Nanyang Technological University
Hailong Zhao, PBC of Finance, Tsinghua University

FR-RF | Wednesday 30th May – 15:00-16:30

FRRF01

Chair: JUNE CAO

Room: N34

INFORMATION ASYMMETRY AND THE IMPACT OF SENTIMENT ON STOCK MARKETS' RETURNS: NEW EUROPEAN BASED EVIDENCE USING IFRS ADOPTION FRAMEWORK

Author: SAMAH EL HAJJAR, NEWCASTLE UNIVERSITY EA = Empirical Archival
Co-Author: Darren Duxbury, Newcastle University
Bartosz Gebka, Newcastle University
Chen Su, Newcastle University

EARNINGS MANAGEMENT AND MACROECONOMICS – EUROPEAN EVIDENCE FROM THE SOVEREIGN DEBT CRISIS

Author: TIAGO GONÇALVES, LISBON UNIVERSITY EA = Empirical Archival
Co-Author: Cristina Gaio, ISEG, Universidade de Lisboa
Carlos Santos, ISEG, Universidade de Lisboa

INTRA-VARIABILITY IN PRESIDENT'S LETTERS: OBFUSCATION IN CRISIS?

Author: ALONSO MORENO, UNIVERSITY OF JAÉN EA = Empirical Archival
Co-Author:

EARNINGS MANAGEMENT AND DEBT IN PRIVATE COMPANIES: THE EFFECT OF ECONOMIC ADJUSTMENT PROGRAMMES

Author: INNA PAIVA, LISBON UNIVERSITY INSTITUTE (ISCTE) EA = Empirical Archival
Co-Author: Nelson Pinto, Instituto Universitário de Lisboa (ISCTE-IUL)
Paulo Dias, Instituto Universitário de Lisboa (ISCTE-IUL)
Inna Paiva, Instituto Universitário de Lisboa (ISCTE-IUL)

THE EFFECT OF IFRS ON INVESTMENT DECISIONS EUROPEAN EVIDENCE DURING CRISIS AND NON CRISIS ECONOMIC CONDITIONS

Author: GEORGIA SIOUGLE, ATHENS UNIVERSITY OF ECONOMICS AND BUSINESS EA = Empirical Archival
Co-Author: Leonidas Doukakis, HEC Lausanne, University of Lausanne
Konstantinos Kapellias, Athens University of Economics and Business

FR-RF | Wednesday 30th May – 15:00-16:30

FRRF02

Chair: MARISA AGOSTINI

Room: N35

THE IMPACT OF BASEL III ON CHINESE BANKS' FINANCIAL REPORTING

Author: LILY CHEN, UNIVERSITY OF AUCKLAND
Co-Author: David Emanuel, University of Auckland
Mu Yang, University of Auckland

EA = Empirical Archival

THE SINGLE SUPERVISORY MECHANISM - A CURSE OR A BLESSING FOR BANKS' FINANCIAL REPORTING QUALITY?

Author: MELANIE DEMIRTAS, FRANKFURT UNIVERSITY
Co-Author:

EA = Empirical Archival

VALUE RELEVANCE AND REGULATORY CAPITAL: EVIDENCE FROM US BANKS

Author: JUN GU, SHENZHEN UNIVERSITY
Co-Author: John O'Hanlon, Lancaster University

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THE VALUE RELEVANCE OF GOODWILL-RELATED ACCOUNTING MEASURES IN THE EUROPEAN BANKS

Author: ANDREA LIONZO, UNIVERSITÀ CATTOLICA DEL SACRO CUORE
Co-Author: Cristina Florio, University of Verona
Renê Coppe Pimentel, University of São Paulo

EA = Empirical Archival

LOAN LOSS ANNOUNCEMENTS BY REGULATORY AUTHORITIES, CONTAGION AND THE ROLE OF AUDITORS

Author: FRANK THINGGAARD, AARHUS UNIVERSITY
Co-Author: Jan Bartholdy, Aarhus University/Dept. of Economics and Business Economics

EA = Empirical Archival

FR-RF | Wednesday 30th May – 17:00-18:30

FRRF03

Chair: PANAGIOTIS LOUKOPOULOS

Room: N33

CEO NARCISSISM AND NON-GAAP EARNINGS: LOOKING GOOD MORE OFTEN WITH LOWER QUALITY EXCLUSIONS

Author: AHMED ABDEL-MEGUID, THE AMERICAN UNIVERSITY IN CAIRO
Co-Author: Jared Jennings, Washington University in St. Louis
Kari Joseph Olsen, Utah State University
Mark Soliman, University of Southern California

EA = Empirical Archival

CEO TENURE, INTERNAL GOVERNANCE, AND EARNINGS MANAGEMENT

Author: CHIA-LING CHAO, NATIONAL CHUNG CHENG UNIVERSITY
Co-Author: Shwu-Min Horng, National Chengchi University

EA = Empirical Archival

THE EFFECT OF MANAGERIAL CAREER CONCERNS ON DISCLOSURE CHARACTERISTICS

Author: JULIA MENACHER, LUDWIG-MAXIMILIAN UNIVERSITY OF MUNICH
Co-Author:

EA = Empirical Archival

COMPENSATION AND BUSY DIRECTORS: A VALUE RELEVANCE STUDY IN A DUAL-BANKING SYSTEM

Author: VU QUANG TRINH, NEWCASTLE UNIVERSITY
Co-Author: Marwa Elnahass, Newcastle University
Aly Salama, Newcastle University

EA = Empirical Archival

DO YOU REALLY WANT TO KNOW? MANAGERS' ASSESSMENT OF THE DUTY TO DISCLOSE MATERIAL INFORMATION

Author: AMARAA-DANIEL ZOGBAYAR,
UNIVERSITY OF MANNHEIM
Co-Author: Henrik Moser, University of Mannheim

AM = Analytical/Modelling

FR-RF | Wednesday 30th May – 17:00-18:30

FRRF04

Chair: ANNE D'ARCY

Room: N34

FIGHTING CLIMATE CHANGE WITH DISCLOSURE? THE REAL EFFECTS OF MANDATORY GREENHOUSE GAS EMISSION DISCLOSURE

Author: JUERGEN ERNSTBERGER, TECHNICAL UNIVERSITY MUNICH EA = Empirical Archival
Co-Author: Hannes Rettenbacher, Technical University of Munich
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WHO BENEFITS FROM STRATEGY 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

A GLOBAL META-DATA ANALYSIS OF FACTORS INFLUENCING SUSTAINABILITY REPORT EXTERNAL ASSURANCE

Author: DOROTHY L. MCALEER, CPA, MCALEER INTERNATIONAL MANAGEMENT, INC. EA = Empirical Archival
Co-Author: Suman Lodh, Middlesex University
Monomita Nandy, Brunel University

DISCLOSURE OF CSR OVER THE FIRM LIFE CYCLE IN JAPAN

Author: KENTARO NODA, RIKKYO UNIVERSITY EA = Empirical Archival
Co-Author: Masayuki Matsuyama, Development Bank of Japan Inc.

CORPORATE SOCIAL RESPONSIBILITY AND EARNINGS MANAGEMENT IN SPANISH FIRMS

Author: MERCEDES PALACIOS MANZANO, MURCIA UNIVERSITY EA = Empirical Archival
Co-Author: Ester Gras-Gil, University of Murcia
Jose Manuel Santos Jaen, University of Murcia

FR-RF | Wednesday 30th May – 17:00-18:30

FRRF05

Chair: SIMONE ARESU

Room: N35

EARNINGS MANAGEMENT: MEASUREMENT AND MISMEASUREMENT

Author: ANDREI FILIP, ESSEC BUSINESS SCHOOL EA = Empirical Archival
Co-Author: Thomas Jeanjean, ESSEC Business School
Sophie Marmousez, HEC Montreal

THE DETERRENT EFFECT OF ANTI-BRIBERY LAW ENFORCEMENT ON THE QUALITY OF EARNINGS

Author: OLIVIER GREUSARD, ESCP - EUROPE EA = Empirical Archival
Co-Author:

THE EFFECT OF BANK MONITORING ON THE DEMAND FOR EARNINGS QUALITY IN BOND CONTRACTS

Author: NORIO KITAGAWA, KOBE UNIVERSITY EA = Empirical Archival
Co-Author: Akinobu Shuto, The University of Tokyo
Naoki Futaesaku, Bank of Japan

EARNINGS MANAGEMENT IN THE AFTERMATH OF THE ZERO-EARNINGS DISCONTINUITY DISAPPEARANCE

Author: NASER MAKAREM, UNIVERSITY OF ABERDEEN EA = Empirical Archival
Co-Author: Naser Makarem,
Khaled Hussainey, University of Portsmouth
Alaa Zalata, University of Southampton

OWNERSHIP STRUCTURE AND EARNINGS QUALITY IN PRIVATE FAMILY FIRMS

Author: TONNY STENHEIM, BI NORWEGIAN BUSINESS SCHOOL EA = Empirical Archival
Co-Author: Charlotte Haugland Sundkvist, University College of Southeast Norway
Limei Che, University College of Southeast Norway

FR-RF | Thursday 31st May – 09:00-10:30

FRRF06

Chair: SANJAY BISSESSUR

Room: N33

ACCOUNTING CONSERVATISM AND DEBT COVENANT INTENSITY IN PRIVATE DEBT CONTRACTS

Author: JUANA ALEDO MARTINEZ, ESCP EUROPE (MADRID CAMPUS) EA = Empirical Archival
Co-Author: Diego Abellán Martínez, PwC
Juan Manuel García Lara, Universidad Carlos III de Madrid
Cecilia Lin, University of Portland

ACCOUNTING CONSERVATISM AND THE TIMING OF M&A

Author: CLAUDIA IMPERATORE, BOCCONI UNIVERSITY EA = Empirical Archival
Co-Author: Gabriel Pereira Pundrich, Bocconi University

THE EFFECT OF THE MANDATORY IFRS ADOPTION ON THE ASSOCIATION BETWEEN CONDITIONAL CONSERVATISM AND COST OF EQUITY CAPITAL IN EU

Author: CHUN YU MAK, UNIVERSITY OF BIRMINGHAM EA = Empirical Archival
Co-Author: Lifang Cao, Pingan Trust, China.

A COMPARISON OF CONSERVATISM IN BAD DEBT ESTIMATION: THE IMPACT OF DISCLOSURE REGULATION ON TRADE RECEIVABLES AND CONSUMER RECEIVABLES

Author: ATUL RAI, WICHITA STATE UNIVERSITY EA = Empirical Archival
Co-Author: Francis Ayers, university of oklahoma
Mathew Cobabe, Virginia Tech University

CONDITIONAL CONSERVATISM OF PRIVATE AND PUBLIC FIRMS UNDER IFRS: EVIDENCE FROM AUSTRALIA

Author: ARTHUR STENZEL, UNIVERSITY OF ST. GALLEN EA = Empirical Archival
Co-Author: Richard D. Morris, University of New South Wales

FR-RF | Thursday 31st May – 09:00-10:30

FRRF07

Chair: JONG-SEO CHOI

Room: N34

IS ONE-DOLLAR SALARY OF CEOS A SIGNAL OF BENEVOLENCE? AN ANALYSIS BY ASSESSING ACCRUAL-BASED EARNINGS MANAGEMENT AND CORPORATE TAX AVOIDANCE ACTIVITIES

Author: MUKESH GARG, MONASH UNIVERSITY EA = Empirical Archival
Co-Author: Supardi Supardi, Monash University
Anthony Ng, Monash University

THE EFFECTS OF ENVIRONMENTAL PROTECTION ACTIVITIES ON CORPORATE TAX AVOIDANCE IN JAPAN

Author: HIROSHI OHNUMA, TOKYO UNIVERSITY OF SCIENCE EA = Empirical Archival
Co-Author: Yoshinori Shimada, Tokyo University of Science

PROFIT ALLOCATION IN LINE WITH REAL ACTIVITY? – EUROPEAN EVIDENCE IN LIGHT OF THE BEPS ACTION PLAN

Author: KATHARINA SCHULTE SASSE, MUENSTER UNIVERSITY EA = Empirical Archival
Co-Author: Christoph Watrin, Muenster University
Falko Weiß, Muenster University

REDUCING TAX BURDEN: WHATEVER IT COSTS. EVIDENCE FROM MULTINATIONAL ENTERPRISES

Author: CINTHIA VALLE RUIZ, CUNEF EA = Empirical Archival
Co-Author:

BOOK-TAX CONFORMITY, TAX AVOIDANCE AND IFRS ADOPTION: INTERNATIONAL EVIDENCE

Author: XU ZHANG, UNIVERSITY OF MACAU EA = Empirical Archival
Co-Author: Hongyan Sun, Macau University of Science and Technology

FR-RF | Thursday 31st May – 09:00-10:30

FRRF08

Chair: ALBIAN ALBRAHIMI

Room: N35

IMPAIRMENT OR AMORTIZATION OF GOODWILL – THAT IS THE QUESTION. EVIDENCE FROM THE FIELD

Author: SILVIA FERRAMOSCA, UNIVERSITY OF PISA

SU = Survey

Co-Author: Marco Allegrini, University of Pisa

A STUDY OF GOODWILL DISPOSALS

Author: ERLEND KVAAL, BI NORWEGIAN BUSINESS SCHOOL

CF = Case/Field Study

Co-Author:

ACCOUNTING GOODWILL: NEW THEORY AND EMPIRICAL EVIDENCE

Author: PAULO ROBERTO B. LUSTOSA, UNIVERSIDADE DE BRASÍLIA

EA = Empirical Archival

Co-Author:

ECONOMIC CONSEQUENCES OF THE ACCOUNTING FOR BUSINESS COMBINATIONS ON INFORMATION ASYMMETRY AND COST OF CAPITAL

Author: JULIA KATHARINA SCHMIDT, UNIVERSITY OF AUGSBURG

EA = Empirical Archival

Co-Author: Bettina Schabert, University of Augsburg
Wolfgang Schultze, University of Augsburg
Anne Wyatt, University of Queensland

FR-RF | Thursday 31st May – 11:00-12:30

FRRF09

Chair: PASCAL DUMONTIER

Room: N33

EXAMINING ENTREPRENEURS' KNOWLEDGE BASED VIEW OF THE FIRM: INFLUENCING FINANCIAL INFORMATION IN INNOVATIVE ACTIVITIES

Author: MARITA BLOMKVIST, THE UNIVERSITY OF GOTHENBURG

EX = Experimental

Co-Author: Jeaneth Johansson, Luleå University of Technology / Halmstad University
Waymond Rodgers, University of Texas at El Paso / University of Hull, UK

REPORTING ON IPR PROTECTION ISSUES BY BIOPHARMACEUTICAL COMPANIES

Author: JOANNA DYCZKOWSKA, WROCLAW UNIVERSITY OF ECONOMICS

CF = Case/Field Study

Co-Author: Ricardo Luiz Sichel, Federal University of State of Rio de Janeiro (UNIRIO), Brazil

IMPLYING A LONG-TERM FOCUS THROUGH TEXTUAL EMPHASIS OF INNOVATION

Author: HEATHER LI, NANYANG TECHNOLOGICAL UNIVERSITY

EA = Empirical Archival

Co-Author: Luminita Enache, Dartmouth College
Hila Fogel-Yaari, Tulane University

A DIGITAL DIVIDE AND ITS DETERMINANTS: AN EXPLORATORY STUDY OF THE DIGITALIZATION OF FINNISH ACCOUNTING FIRMS

Author: KATI MARITA PAJUNEN, LAPPEENRANTA UNIVERSITY OF TECHNOLOGY

SU = Survey

Co-Author: Jani Saastamoinen, University of Eastern Finland
Helen Reijonen, University of Eastern Finland
Helena Sjögrén, Lappeenranta University of Technology
Pasi Syrjä, Lappeenranta University of Technology

ASSESSING NON-FINANCIAL PERFORMANCE INDICATORS THROUGH BUSINESS MODEL: EVIDENCE FROM THE PHARMACEUTICAL INDUSTRY IN THE UK

Author: LORENZO SIMONI, UNIVERSITY OF FLORENCE

EA = Empirical Archival

Co-Author: Laura Bini, University of Florence
Francesco Dainelli, University of Florence
Francesco Giunta, University of Florence

FR-RF | Thursday 31st May – 11:00-12:30

FRRF10

Chair: ALESSANDRO GHIO

Room: N34

CORPORATE LOBBYING, IASB RESPONSIVENESS AND LEGITIMACY: A CASE STUDY ON THE LOBBYING FAILURE OF THE TELECOMMUNICATIONS INDUSTRY IN THE IFRS 15 REVENUE RECOGNITION PROJECT

Author: ANNEKATRIN JENDRECK, EUROPEAN UNIVERSITY VIADRINA

CF = Case/Field Study

Co-Author: Sonja Wüstemann, European University Viadrina

COST-BENEFIT CONSIDERATIONS OF REPORTING FINANCIAL INFORMATION – A CONTENT ANALYSIS OF COMMENT LETTERS FOR FASB'S AND IASB'S JOINT REVENUE RECOGNITION PROJECT

Author: PETER KRAM, FRIEDRICH-ALEXANDER-UNIVERSITÄT ERLANGEN-NÜRNBERG EA = Empirical Archival

Co-Author: Benedikt Kohl, Otto-Friedrich-University Bamberg
Matthias Froschhammer,

LOBBYING ON THE INTERNATIONAL FINANCIAL REPORTING STANDARDS: EVIDENCE FROM IFRS 16 ON LEASE ACCOUNTING

Author: ANDREA REY, FEDERICO II UNIVERSITY OF NAPLES

EA = Empirical Archival

Co-Author: Roberto Maglio, Federico II University Of Naples
Valerio Rapone, Federico II University Of Naples

A STUDY ON THE PROBABILITY OF SUCCESS OF LOBBYING ON IFRS 15: ANALYSIS OF COALITIONS AMONG THE RESPONDENTS

Author: MARCIA TAVARES, FEDERAL UNIVERSITY OF PERNAMBUCO

EA = Empirical Archival

Co-Author: Elayne Azevedo, Universidade Federal De Pernambuco
Gustavo Souza, Universidade Federal De Pernambuco
Luiz Girão, Universidade Federal Da Paraíba
Raimundo Rodrigues, Universidade Federal De Pernambuco

PARTICIPATION AT IASB, AT EFRAG, OR BOTH? – LOBBYING CHOICES OF EUROPEAN CONSTITUENTS

Author: KATHARINA WEISS, POTSDAM UNIVERSITY

CF = Case/Field Study

Co-Author:

FR-RF | Thursday 31st May – 11:00-12:30

FRRF11

Chair: TIAGO GONÇALVES

Room: N35

SEGMENT DISCLOSURES AND ACCOUNTING ENFORCEMENT AND ANALYST DISAGREEMENT: EU EVIDENCE

Author: AHMED ABOUD, UNIVERSITY OF PORTSMOUTH

EA = Empirical Archival

Co-Author:

THE COMPONENTS OF OTHER COMPREHENSIVE INCOME AND ANALYST BEHAVIOUR

Author: TINA HUYNH, THE UNIVERSITY OF SYDNEY

EA = Empirical Archival

Co-Author: Meishan Mai, The University of Sydney
Neal Arthur, The University of Sydney

STAR ANALYST VOTING AND RECOMMENDATION BIAS

Author: AN-PING LIN, SINGAPORE MANAGEMENT UNIVERSITY

EA = Empirical Archival

Co-Author: Xia Chen, Singapore Management University
Qiang Cheng, Singapore Management University
Kun Wang, Tsinghua University

IFRS INFORMATION OVERLOAD? EVIDENCE FROM ANALYST FOLLOWING AND ACCURACY IN SWITZERLAND

Author: LOUIS MANGENEY, UNIVERSITY OF NEUCHÂTEL

EA = Empirical Archival

Co-Author:

THE STRATEGIC TIMING OF ANALYST FORECASTS

Author: KERRY XIAO, THE HONG KONG UNIVERSITY OF SCIENCE AND TECHNOLOGY

EA = Empirical Archival

Co-Author:

FR-RF | Thursday 31st May – 14:00-15:30

FRRF12

Chair: RUBIN HAO

Room: N35

ASSET DISPOSAL AS A METHOD OF REAL EARNINGS MANAGEMENT: EVIDENCE FROM THE UK

Author: RAY DONNELLY, UNIVERSITY COLLEGE CORK EA = Empirical Archival
Co-Author: Domenico Campa, International University of Monaco

EARNINGS MANAGEMENT AND LABOUR DISMISSALS: A BALANCE BETWEEN POLITICAL COSTS AND ETHICS

Author: ALESSANDRO GHIO, MONASH UNIVERSITY EA = Empirical Archival
Co-Author: Ionela Irina Andreicovici, ESSEC Business School
Nava Cohen, ESSEC Business School
Silvia Ferramosca, University of Pisa

DOES ECONOMIC POLICY UNCERTAINTY MATTER FOR EARNINGS MANAGEMENT? EVIDENCE FROM THE UNITED STATES

Author: ANTONELLA RUSSO, UNIVERSITY OF GREENWICH EA = Empirical Archival
Co-Author: Lorenzo Neri, Birkbeck University of London
Theodora Bermpei, University of Essex

DO FIRMS REALLY OVERPRODUCE TO MANAGE EARNINGS? A RE-EXAMINATION OF THE PRODUCTION COSTS PROXY

Author: WINGHEI SAO, THE CHINESE UNIVERSITY OF HONG KONG EA = Empirical Archival
Co-Author: Zhaoyang Gu, The Chinese University of Hong Kong

DO CHINESE FIRMS SUBSTITUTE RELATED PARTY TRANSACTION ITEMS TO INFLATE EARNINGS BEFORE NEW EQUITY OFFERINGS?

Author: GREG SHAILER, THE AUSTRALIAN NATIONAL UNIVERSITY EA = Empirical Archival
Co-Author: Ben Hu, Bond University

FR-RF | Thursday 31st May – 14:00-15:30

FRRF13

Chair: NATALYA KHIMICH

Room: N38

THE IMPLICATION OF UNRECOGNIZED INTANGIBLE ASSETS ON THE RELATION BETWEEN MARKET VALUATION AND DEBT VALUATION ADJUSTMENT

Author: CHANGLING CHEN, UNIVERSITY OF WATERLOO EA = Empirical Archival
Co-Author: Matthew Cedergren, University of Pennsylvania
Kai Chen, Wilfrid Laurier University

THE INFORMATIONAL ROLE OF CRA; IS IPO UNDERPERFORMANCE DUE TO EARNINGS MANAGEMENT OR MARKET TIMING?

Author: STAVRIANA HADJIGAVRIEL, CARLOS III UNIVERSITY, MADRID EA = Empirical Archival
Co-Author:

DO DEBT VALUATION ADJUSTMENTS REFLECT CHANGES IN CREDIT RISK?

Author: WEN LIN, LANCASTER UNIVERSITY, MANAGEMENT SCHOOL EA = Empirical Archival
Co-Author: Grzegorz Pawlina, Lancaster University
Argyro Panaretou, Lancaster University

EMBEDDED VALUE REPORTING QUALITY AND CREDIT RISK: EVIDENCE FROM LIFE INSURANCE COMPANIES

Author: YI JIE TSENG, FU JEN CATHOLIC UNIVERSITY EA = Empirical Archival
Co-Author: Tsung-Kang Chen, Fu Jen Catholic University

THE IMPLIED COSTS OF FIRM AND DEBT CAPITAL

Author: YINGLEI ZHANG, THE CHINESE UNIVERSITY OF HONG KONG EA = Empirical Archival
Co-Author: Jack Bao, Federal Reserve Bank
Kewei Hou, the Ohio State University

FR-RF | Thursday 31st May – 14:00-15:30

FRRF14

Chair: STEVE LIN

Room: N39

HOW UNDERSTANDING THE CONCEPTUAL FRAMEWORK ASSISTS IN UNDERSTANDING THE ISSUES IN ITS CONSTRUCTION

Author: IAN DENNIS,
OXFORD BROOKES UNIVERSITY CDIH = Conceptual Development/Interpretative/Historical
Co-Author:

REVENUE RECOGNITION ON THE SALE OF VIRTUAL GOODS AND THE NEW CHALLENGES OF THE GAME INDUSTRY

Author: JAANA KETTUNEN, UNIVERSITY OF JYVASKYLA CF = Case/Field Study
Co-Author: Kirsi-Mari Kallio, University of Turku, Pori unit
Jaakko Hovi,

A POSITIVE ASPECT OF THE PERCENTAGE-OF-COMPLETION METHOD IN IT COMPANIES: EVIDENCE FROM JAPAN

Author: TAKETOSHI MIHARA, HITOTSUBASHI UNIVERSITY EA = Empirical Archival
Co-Author:

THE RELATION BETWEEN MATCHING PATTERNS AND ASYMMETRIC EARNINGS TIMELINESS

Author: WONSUN PAEK, SUNGKYUNKWAN UNIVERSITY EA = Empirical Archival
Co-Author: David Folsom, University of Texas at El Paso

OTHER COMPREHENSIVE INCOME: WHAT WE KNOW AND THE PATH TO THE UNKNOWN?

Author: PHILIPPE TOURON, UNIVERSITÉ PANTHÉON SORBONNE - PARIS 1 SU = Survey
Co-Author:

FR-RF | Thursday 31st May – 16:00-17:30

FRRF15

Chair: JESSICA KIM-GINA

Room: N33

THE FINANCIAL REPORTING OF CULTURAL, HERITAGE AND SCIENTIFIC COLLECTIONS: EVALUATING THE VALUATION PRACTICE OF AUSTRALIAN MUSEUMS DURING THE PERIOD 1996-2015

Author: PAOLO FERRI,
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Co-Author: Shannon Sidaway, RMIT University
Garry Carnegie, RMIT University

FAIR VALUE OF BIOLOGICAL ASSETS AND STOCK PRICE INFORMATIVENESS: EVIDENCE FROM IAS 41

Author: SOPHIA H.T. LIU, NATIONAL TAIWAN UNIVERSITY EA = Empirical Archival
Co-Author: Audrey Hsu, National Taiwan University
Sophia Liu, National Taiwan University
Heibatollah Sami, Lehigh University
TingHong Wan, National Taiwan University

MODEL-BASED FAIR VALUES FOR FINANCIAL INSTRUMENTS: RELEVANCE OR RELIABILITY? CONJOINT MEASUREMENT-BASED EVIDENCE

Author: MARTIN SCHMIDT, ESCP - EUROPE BUSINESS SCHOOL BERLIN EX = Experimental
Co-Author: Stephanie Jana, ESCP Europe

INVESTIGATING THE RELIABILITY OF FAIR VALUE INFORMATION: EVIDENCE FROM THE AUSTRALIAN AGRICULTURAL SECTOR

Author: SUE WRIGHT, THE UNIVERSITY OF NEWCASTLE EA = Empirical Archival
Co-Author: Li Yu He, Macquarie University
Elaine Evans, Macquarie University

FR-RF | Thursday 31st May – 16:00-17:30

FRRF16

Chair: WEI WANG

Room: N34

PRESS RELEASE MANAGEMENT AROUND ACCELERATED SHARE REPURCHASES

Author: KAI CHEN, WILFRID LAURIER UNIVERSITY

EA = Empirical Archival

Co-Author:

INTERNAL CONTROL QUALITY, DISCLOSURE AND COST OF EQUITY CAPITAL: THE CASE OF AN UNREGULATED MARKET

Author: KHALED SAMAHA, THE AMERICAN UNIVERSITY IN CAIRO

EA = Empirical Archival

Co-Author: Khaled Samaha, The American University in Cairo - Egypt

Hichem Khelif, University of Mahdia - Tunisia

Mark Soliman, University of Southern California - USA

PLAY FOR TIME WHEN THE SHIP IS THREATENING TO SINK? VOLUNTARY DISCLOSURE CHOICES UNDER GOING CONCERN UNCERTAINTY

Author: DANIEL SCHAUPP, WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT

EA = Empirical Archival

Co-Author: Hrishikesh Desai, University of Melbourne

THE CRASH ALARM IS RINGING: THE PREDICTABILITY OF EARNINGS CONFERENCE CALL TONE FOR PRICE CRASH RISK

Author: ZHIFANG ZHANG, UNIVERSITY OF ESSEX

EA = Empirical Archival

Co-Author: Xi Fu, University of Liverpool Management School

Xiaoxi Wu, Lancaster University Management School

CONDITIONAL MANAGEMENT EARNINGS FORECAST MANDATES AND CORPORATE INFORMATION ENVIRONMENT

Author: ZHENGHANG NATHAN ZHU, THE AUSTRALIAN NATIONAL UNIVERSITY

EA = Empirical Archival

Co-Author: Kun Tracy Wang, The Australian National University

Mark Wilson, The Australian National University

FR-RF | Thursday 31st May – 16:00-17:30

FRRF17

Chair: YUPING JIA

Room: N35

U.S. COMMENT LETTER WRITING TO THE IASB DURING ITS FIRST DECADE: DID IT FORETELL THE FUTURE?

Author: ROBERT K. LARSON, UNIVERSITY OF CINCINNATI

EA = Empirical Archival

Co-Author: Mark Myring, Ball State University

POSITION, STRATEGY AND EFFECTIVENESS IN THE LEASE STANDARD-SETTING PROCESS: SPECIAL ATTENTION TO THE BIG FOUR AUDIT FIRMS

Author: LUCÍA MELLADO-BERMEJO, UNIVERSIDAD NACIONAL

DE EDUCACION A DISTANCIA

EA = Empirical Archival

Co-Author: Laura Parte, Universidad Nacional de Educación a Distancia (UNED)

NON-ADOPTION OF THE IFRS FOR SMES IN AUSTRALIA: A CASE STUDY OF IDEOLOGICAL INFLUENCES ON THE STANDARD SETTING DEBATE

Author: RONITA RAM, HENLEY BUSINESS SCHOOL AT THE UNIVERSITY OF READING

CF = Case/Field Study

Co-Author: Sidney Gray, University of Sydney Business School

A CRITICAL LOOK AHEAD – THE (LIMITED) USEFULNESS OF CRITICAL ACCOUNTING POLICIES FOR THE IDENTIFICATION OF MEASUREMENT UNCERTAINTIES

Author: HENDRIK RUPERTUS, BAYREUTH UNIVERSITY

EA = Empirical Archival

Co-Author: Marcus Bravidor, Heinrich Heine University Düsseldorf

THEORY COMPLEMENTARITY, REGULATORY MONITORING AND UNIVERSITY FINANCIAL REPORTING QUALITY

Author: LEI TAO, PORTSMOUTH UNIVERSITY / PORTSMOUTH BUSINESS SCHOOL

EA = Empirical Archival

Co-Author: Margaret Greenwood, University of Bath

FR-RF | Friday 1st June - 09:00-10:30

FRRF18

Chair: TONNY STENHEIM

Room: N34

MANDATORY IFRS ADOPTION AND COMPLEX INFORMATIVENESS OF ANNUAL REPORTS: FINANCIAL WORDS AND FINANCIAL JARGON

Author: EKAETE EFRETUEI, NEWCASTLE UNIVERSITY EA = Empirical Archival
Co-Author:

THE IMPACT OF IFRS 16 IN THE EU: AN ESTIMATE WITH MONTE CARLO SIMULATIONS

Author: BEGOÑA GINER, UNIVERSITY OF VALENCIA EA = Empirical Archival
Co-Author: Paloma Merello, University of Valencia
Francisca Pardo, University of Valencia

THE ROLE OF ACCOUNTING IN SOLVING AGENCY CONFLICTS WITHIN CORPORATE GROUPS: EVIDENCE FROM VOLUNTARY IFRS ADOPTION IN THE UK

Author: FANI KALOGIROU, UNIVERSITY OF EXETER EA = Empirical Archival
Co-Author: Paul André, HEC Lausanne

DOES THE INFORMATION CONTENT OF INTERIM EARNINGS ANNOUNCEMENTS INCREASE FROM INTRODUCING IFRS?

Author: JOACHIM LANDSTRÖM, UPPSALA UNIVERSITY EA = Empirical Archival
Co-Author: Qishen Yang, Uppsala University

THE QUALITY AND MARKET PRICING OF NONRECURRING ITEMS AFTER THE IFRS ADOPTION

Author: NEERAV NAGAR, INDIAN INSTITUTE OF MANAGEMENT - IIMA EA = Empirical Archival
Co-Author: Nishant Agarwal, Indian School of Business

FR-RF | Friday 1st June - 09:00-10:30

FRRF19

Chair: AHMED ABOUD

Room: N35

NON-IFRS EARNINGS: TO BE OR NOT TO BE A DISCLOSING FIRM?

Author: THOMAS JEANJEAN, ESSEC BUSINESS SCHOOL EA = Empirical Archival
Co-Author: Isabelle Martinez, University of Toulouse 3
Gregoire Davrinche, IAE - University of Toulouse 1

PREDICTING OPERATING CASH FLOWS AND EARNINGS USING THE DIRECT METHOD COMPARED TO THE INDIRECT METHOD STATEMENT OF CASH FLOWS

Author: RICHARD KENT, QUEENSLAND UNIVERSITY OF TECHNOLOGY EA = Empirical Archival
Co-Author: Richard Kent, Queensland University of Technology

STATIONARY CONTRACT AND TIMELINESS OF ACCOUNTING INFORMATION

Author: YUTARO MURAKAMI, KEIO UNIVERSITY EA = Experimental
Co-Author: Kazunori Miwa, Kobe University
Atsushi Shiiba, Osaka University
Satoshi Taguchi, Doshisha University

WHAT CAN WE LEARN FROM AGGREGATE DIFFERENCES IN REPORTING PROPERTIES? - THE ROLE OF THE MACRO-LEVEL INVENTORY VALUATION ADJUSTMENT FOR PREDICTING GAAP OUTCOMES

Author: DIRK STAUDER, LUDWIG-MAXIMILIAN UNIVERSITY OF MUNICH EA = Empirical Archival
Co-Author:

MARKET AMBIGUITY AND INDIVIDUAL INVESTOR INFORMATION DEMAND

Author: JOYCE VAN DER LAAN SMITH, UNIVERSITY OF RICHMOND EA = Empirical Archival
Co-Author: Rajib Hassan, University of Houston
Abdullah Kumas, University of Richmond

FR-RF | Friday 1st June - 11:00-12:30

FRRF20

Chair: RAY DONNELLY

Room: N33

THE ROLE OF COUNTRY-SPECIFIC FACTORS AND ADOPTION OF GLOBAL BUSINESS LANGUAGE

Author: ELINA HAAPAMÄKI, UNIVERSITY OF VAASA

EA = Empirical Archival

Co-Author:

IFRS HARMONIZATION AND CROSS-COUNTRY M&A PERFORMANCE

Author: EUNYOUNG LEE, KOREA UNIVERSITY BUSINESS SCHOOL

EA = Empirical Archival

Co-Author: Sam Han, Korea University

Seung-Weon Yoo, Korea University

MULTINATIONAL CORPORATIONS, CROSS-LISTING AND ACCOUNTING QUALITY

Author: MICHEL MAGNAN, CONCORDIA UNIVERSITY

EA = Empirical Archival

Co-Author: Tiemi (Sarah) Li, University of Ottawa

Yaqi Shi, Western University

THE RELATION BETWEEN THE ACCRUAL AND POST-EARNINGS ANNOUNCEMENT DRIFT ANOMALIES IN EUROPE

Author: JONAS OLLI SPOHR, ABO AKADEMI UNIVERSITY

EA = Empirical Archival

Co-Author:

IFRS AND NON-ENGLISH SPEAKING USERS. SOUTH KOREAN AND BALTO-SLAVIC CASE

Author: ANNA VYSOTSKAYA,

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CDIH = Conceptual Development/Interpretative/Historical

Co-Author:

FR-RF | Friday 1st June - 11:00-12:30

FRRF21

Chair: MARITA BLOMKVIST

Room: N34

A TWO-STAGE MODEL OF DECISION-MAKING OVER FINANCIAL REPORTING REGIMES AND TECHNIQUES IN THE UK: THEORETICAL ANALYSIS SUPPORTED BY ILLUSTRATIVE CASE STUDIES

Author: YU-LIN HSU, UNIVERSITY OF STRATHCLYDE, STRATHCLYDE BUSINESS SCHOOL CF = Case/Field Study

Co-Author: Gavin Reid, Dundee Business School, Abertay University

IS STOCK OPTIONS BACKDATING AN UNINTENDED CONSEQUENCE OF NON-STOCK OPTIONS EXPENSING?: HISTORICAL EVIDENCE

Author: WEI CHERN KOH, SINGAPORE UNIVERSITY OF SOCIAL SCIENCES

EA = Empirical Archival

Co-Author:

PRODUCT DURABILITY AND CORPORATE POLICIES

Author: KYEONG HUN LEE, NHH NORWEGIAN SCHOOL OF ECONOMICS

EA = Empirical Archival

Co-Author: David Mauer, University of North Carolina at Charlotte

Emma Qianying Xu, University of Texas at El Paso

PENSION BUY-INS AND BUY-OUTS AND PENSION ACCOUNTING ASSUMPTIONS

Author: ZEZENG LI, HUDDERSFIELD UNIVERSITY / BUSINESS SCHOOL

EA = Empirical Archival

Co-Author:

ACCOUNTING RESEARCH AND FAMILY BUSINESS

Author: AMIN SOHEILI, JÖNKÖPING UNIVERSITY,

JÖNKÖPING INTERNATIONAL BUSINESS SCHOOL

EA = Empirical Archival

Co-Author:

FR-RF | Friday 1st June - 14:00-15:30

FRRF22

Chair: CAMELIA VASILESCU

Room: N34

QUALITY AND DETERMINANTS OF JUDGEMENT AND ESTIMATION UNCERTAINTY DISCLOSURES: EMPIRICAL EVIDENCE FROM GERMANY

Author: JULIANE BEER, DRESDEN UNIVERSITY OF TECHNOLOGY

EA = Empirical Archival

Co-Author:

THE VALUE RELEVANCE OF SEGMENT ACCOUNTING DATA TO PRIVATE EQUITY INVESTORS WHEN SELECTING TARGET ACQUISITIONS: AN AUSTRALIAN ANALYSIS

Author: JACQUELINE BIRT, UNIVERSITY OF WESTERN AUSTRALIA

EA = Empirical Archival

Co-Author: Michael Kend, RMIT University
Mahesh Joshi, RMIT University
Maryam Safari, RMIT University

THE IMPACT OF VALUE REPORTING ON FIRM VALUE: INVESTIGATING SWITZERLAND'S SPI-LISTED COMPANIES

Author: PHILIPP HENRIZI, LUCERNE UNIVERSITY OF APPLIED SCIENCES

EA = Empirical Archival

Co-Author: Men Candrian, Lucerne University of Applied Sciences

AUDITING MANDATORY NON-FINANCIAL INFORMATION: THE ASSOCIATION BETWEEN DISCLOSURE AND AUDIT FIRM - PARTNER CHARACTERISTICS

Author: ANTTI MIIHKINEN, AALTO UNIVERSITY SCHOOL OF BUSINESS

EA = Empirical Archival

Co-Author: Saverio Bozzolan, Luiss University

VISIBILITY AND DECOMMISSIONING DISCLOSURE QUALITY IN EUROPE

Author: NIUOSHA SAMANI, THE UNIVERSITY OF GOTHENBURG

EA = Empirical Archival

Co-Author: Mari Paananen, The University of Gothenburg
Emmeli Runesson, The University of Gothenburg
Olle Dahlén, University of Gothenburg

FR-RF | Friday 1st June - 14:00-15:30

FRRF23

Chair: BARBARA SEITZ

Room: N35

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

Author: NIKOLAOS FLOROPOULOS, UNIVERSITY OF CYPRUS

EA = Empirical Archival

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

MARKET UNCERTAINTY OF FUTURE FIRM VALUE: THE IMPACT OF CONTINGENCY DISCLOSURES ON IMPLIED VOLATILITY

Author: HSIN-YI HUANG, FENG CHIA UNIVERSITY

EA = Empirical Archival

Co-Author: Taychang Wang, National Taiwan University
Chiawen Liu, National Taiwan University

STRATEGIC TRADING AT THE PREOPENING AFTER EARNINGS ANNOUNCEMENTS

Author: SHAI LEVI, TEL AVIV UNIVERSITY

EA = Empirical Archival

Co-Author: Xiao-Jun Zhang, UC Berkeley

DOES MANDATORY IFRS ADOPTION AFFECT THE COST OF CAPITAL IN LATIN AMERICAN COUNTRIES?

Author: ANDRÉ AROLDO FREITAS DE MOURA, FUCAPE BUSINESS SCHOOL

EA = Empirical Archival

Co-Author: Aljaohra Altuwajiri, University of Birmingham

META-ANALYSIS OF THE IMPACT OF IFRS ADOPTION ON FINANCIAL REPORTING COMPARABILITY, MARKET LIQUIDITY, AND COST OF CAPITAL

Author: TONY VAN ZIJL, VICTORIA UNIVERSITY OF WELLINGTON

EA = Empirical Archival

Co-Author: Solomon Opare, Victoria University of Wellington
Noor Houqe, Victoria University of Wellington

FR-RF | Friday 1st June - 14:00-15:30

FRRF24

Chair: CLAUDIA IMPERATORE

Room: N36

THE SEC AS A CONSTRAINED AGENCY AND THE RELIABILITY OF AAERS AS AN ACCOUNTING FRAUD DATABASE

Author: JAE HWAN AHN, WARWICK UNIVERSITY BUSINESS SCHOOL EA = Empirical Archival
Co-Author:

AUDITOR SUPPLY CHAIN SPECIALIZATION AND FINANCIAL REPORTING TIMELINESS

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

CONVEX EQUITY INCENTIVE AND ACCOUNTING COMPARABILITY

Author: HAWFENG SHYU, SUN YAT-SEN UNIVERSITY EA = Empirical Archival
Co-Author:

SOCIAL COMPARISON AND CHANGES IN FIRMS' SG&A RATIO

Author: TOM VAN CANEGHEM, KU LEUVEN EA = Empirical Archival
Co-Author: Walter Aerts, Universiteit Antwerpen
Oveis Madadian, IESEG School of Management

HEDGE ACCOUNTING AND INVESTORS' VIEW OF FX RISK

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

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

GVPS01

Chair: SVEN-OLOF COLLIN

Room: N19

DOES COMPLIANCE WITH A CORPORATE GOVERNANCE CODE AFFECT THE SURVIVAL OF FIRMS DURING A FINANCIAL CRISIS?

Author: SARDAR AHMAD, UNIVERSITY OF LIVERPOOL EA = Empirical Archival
Co-Author: Saeed Akbar, University of Hull
Devendra Kodwani, The Open University
Subhan Ullah, The University of Hull
Sanjukta Brahma, Glasgow Caledonian University

IS IT WORTH HAVING THE SOPRANOS ON BOARD? CORPORATE GOVERNANCE POLLUTION AND ORGANIZED CRIME IN ITALY

Author: PIETRO ANDREA BIANCHI, UNIVERSITY OF MIAMI EA = Empirical Archival
Co-Author: Antonio Marra, Bocconi University
Donato Masciandaro, Bocconi University
Nicola Pecchiari, Bocconi University

WHERE DO INVESTOR RELATIONS MATTER THE MOST? EVIDENCE FROM GERMANY AND THE U.K.

Author: FRANCOIS BROCHET, BOSTON UNIVERSITY EA = Empirical Archival
Co-Author: Markus Doumet, Bergische Universität Wuppertal
Peter Limbach, Universität zu Köln

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

GVPS02

Chair: RUCSANDRA MOLDOVAN

Room: N20

DOES TEAM MATTER? TEAM EFFECTS OF CREDIT RATING ANALYSTS ON CREDIT RATINGS

Author: VINCENT CHEN, NATIONAL CHENGCHI UNIVERSITY EA = Empirical Archival
Co-Author: Sumit Agarwal, Georgetown University
Xuejio Liu, University of International Business and Economics
Weina Zhang, National University of Singapore

HOW DOES FINANCIAL REPORTING QUALITY RELATE TO SELF-REGULATORY ENFORCEMENT? AN EXAMINATION OF THE ROLE OF STOCK EXCHANGE

Author: YU-HSUAN CHUNG, TUNGHAI UNIVERSITY EA = Empirical Archival
Co-Author: Yu-Hsuan Chung, Department of Accounting, Tunghai University
An-An Chiu, Department of International Trade, Feng Chia University
Shaio Yan Huang, Department of Accounting and Information Technology, National Chung Cheng University

SHORT SELLING AND POLITICALLY MOTIVATED NEGATIVE INFORMATION HOARDING

Author: XIAOHU DENG, UNIVERSITY OF TASMANIA EA = Empirical Archival
Co-Author: Xiaohong, Christine Jiang, University of Memphis
Danqing Young, The Chinese University of Hong Kong

GV-PS | Wednesday 30th May – 17:00-18:30

GVPS03

Chair: MINNA MARTIKAINEN Room: N20

LABOR UNION AND REAL EARNINGS MANAGEMENT

Author: HONGMIN CHUN, CHUNGBUK NATIONAL UNIVERSITY EA = Empirical Archival
Co-Author: Hyuk Shawn, Keimyung University
Sangyi Shin, Chungbuk National University

SIGNALING VALUE OF CEO'S EXTERNAL DIRECTORSHIPS

Author: WENHONG DING, THE CHINESE UNIVERSITY OF HONG KONG EA = Empirical Archival
Co-Author: Yong Yang, the Chinese University of Hong Kong

DOES CO-OPTION AFFECT MERGER AND ACQUISITION OUTCOMES FOR BIDDING FIRMS?

Author: SAMIR GHANNAM, UNIVERSITY OF TECHNOLOGY SYDNEY EA = Empirical Archival
Co-Author: Martin Bugeja, University of Technology Sydney
Samir Ghannam, University of Technology Sydney
Davina Jeganathan, University of Technology Sydney

GV-PS | Thursday 31st May – 09:00-10:30

GVPS04

Chair: SUE WRIGHT Room: N20

MANAGERIAL POWER AND CEO PAY

Author: ROBERT GOEX, UNIVERSITY OF ZURICH AM = Analytical/Modelling
Co-Author: Thomas Hemmer, Rice University

CONTAGION EFFECT OF COMPENSATION REGULATION: EVIDENCE FROM CHINA

Author: NA GONG, SHANGHAI LIXIN UNIVERSITY OF ACCOUNTING AND FINANCE EA = Empirical Archival
Co-Author: Jun Shao, Shanghai Lixin University of Accounting and Finance
Haiyan Zhou, University of Texas Rio Grande Valley
Junzi Zhang, Cass Business School

DEBT OR EQUITY BASED PAY? THE INCENTIVE ALIGNMENT QUALITIES OF DEBT RELATIVE TO EQUITY FOR MULTIPLE STAKEHOLDERS

Author: ENCARNA GUILLAMON SAORIN, CARLOS III UNIVERSITY, MADRID EA = Empirical Archival
Co-Author: Belen Blanco, University of Adelaide
Luis Gomez-Mejia, Arizona State University
Encarna Guillamon-Saorin, University Carlos III de Madrid
Andres Guiral, Yonsei University
Geoffrey Martin, University of Melbourne
Josep Tribo, University Carlos III de Madrid

GV-PS | Thursday 31st May – 09:00-10:30

GVPS05

Chair: TIFFANY THNG

Room: N21

BOARD GENDER DIVERSITY AND BIODIVERSITY: DO THE GRI FRAMEWORK AND THE BIODIVERSITY STRATEGIC PLAN (2011-2020) MATTER?

Author: FAIZUL HAQUE, HERIOT-WATT UNIVERSITY DUBAI CAMPUS EA = Empirical Archival
Co-Author: Michael Jones, Bristol University

INFORMATION SHOCKS AND CORPORATE CASH POLICIES

Author: YUAN HUANG, THE HONG KONG POLYTECHNIC UNIVERSITY EA = Empirical Archival
Co-Author: CS Agnes CHENG, Hong Kong Polytechnic University
Xiao LI, Central University of Economics and Finance

SHAREHOLDER LITIGATION AND INSIDER TRADING: EVIDENCE FROM DERIVATIVE LAWSUITS

Author: SUMI JUNG, THE CHINESE UNIVERSITY OF HONG KONG EA = Empirical Archival
Co-Author: Jonathan Nam, Hong Kong Polytechnic University
Susan Shu, Boston College

GV-PS | Thursday 31st May – 11:00-12:30

GVPS06

Chair: EDWARD SUL

Room: N20

CEO-EXECUTIVE CONNECTIONS AND FORCED TURNOVER OF NON-CEO EXECUTIVES

Author: SO YEAN KWACK, CITY UNIVERSITY OF HONG KONG EA = Empirical Archival
Co-Author: Steven Balsam, Temple University

EXECUTIVE PENSIONS AND DEBT RESTRUCTURING CHOICE: IMPLICATIONS OF THE BANKRUPTCY ABUSE PREVENTION AND CONSUMER PROTECTION ACT OF 2005

Author: BYUNGJIN KWAK, KOREA ADVANCED INSTITUTE OF SCIENCE AND TECHNOLOGY EA = Empirical Archival
Co-Author: Byungjin Kwak, Korea Advanced Institute of Science and Technology
Gerald Lobo, University of Houston
Kyoungwon Mo, Chung Ang University

PROTECTING THE GIANT PANDAS: NEWSPAPER CENSORSHIP OF NEGATIVE NEWS

Author: YI LI, HUNAN UNIVERSITY EA = Empirical Archival
Co-Author: Ole-Kristian Hope, University of Toronto
Qiliang Liu, Huangzhong University of Science and Technology
Han Wu, HEC Paris

GV-PS | Thursday 31st May – 14:00-15:30

GVPS07

Chair: NIUOSHA SAMANI

Room: N20

THE PAY-FOR-PERFORMANCE SENSITIVITY AND CD&A READABILITY BEFORE AND AFTER SAY-ON-PAY REGULATIONS

Author: CHIH-HSIEN LIAO, NATIONAL TAIWAN UNIVERSITY EA = Empirical Archival
Co-Author: Shu-Ling Wu, National Taiwan University

EXECUTIVE COMPENSATION AND TOURNAMENT INCENTIVES AROUND US IPOs

Author: GEORGIOS LOUKOPOULOS, BATH UNIVERSITY EA = Empirical Archival
Co-Author: Dimitrios Gounopoulos, University of Bath
Georgios Loukopoulos, University of Bath

ENTRENCHMENT THROUGH CORPORATE SOCIAL RESPONSIBILITY: EVIDENCE FROM CEO NETWORK CENTRALITY

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

GV-PS | Thursday 31st May – 16:00-17:30

GVPS08

Chair: RAHAT MUNIR

Room: N19

BALANCE SHEET STRENGTH AND INVESTMENT STRATEGIES IN THE OIL AND GAS INDUSTRY

Author: YAN MA, UNIVERSITY OF CALGARY

EA = Empirical Archival

Co-Author: Mark Anderson, University of Calgary
Rajiv Banker, Temple University
Han-Up Park, University of Saskatchewan

BOARD CHARACTERISTICS AND DISCLOSURE TONE

Author: MINNA MARTIKAINEN, HANKEN SCHOOL OF ECONOMICS

EA = Empirical Archival

Co-Author: Antti Miihkinen, Aalto University
Luke Watson, University of Florida

ACCOUNTING CONSERVATISM AND BANKING EXPERTISE OF BOARDS OF DIRECTORS

Author: TRI TRI NGUYEN, UNIVERSITY OF EAST LONDON

EA = Empirical Archival

Co-Author: Chau Duong, University of East London
Nguyet Nguyen, University of Portsmouth
Hung Bui, University of Economics Ho Chi Minh City

GV-PS | Thursday 31st May – 16:00-17:30

GVPS09

Chair: REGGY HOOGHIEMSTRA

Room: N20

WHAT REALLY MATTERS IN CEO SUCCESSION? EVIDENCE FROM SUDDEN CEO DEATHS

Author: ALEXANDER MERZ, GOETTINGEN UNIVERSITY

EA = Empirical Archival

Co-Author: Felix Weidemann, Cologne University

CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE: THE EFFECT OF KNOWLEDGE AND EXPERIENTIAL DIVERSITY ON BOARDS

Author: M CAMINO RAMON-LLORENS, POLYTECHNIC UNIVERSITY OF CARTAGENA

EA = Empirical Archival

Co-Author: Emma Garcia-Meca, Technical University of Cartagena
Maria Consuelo Pucheta-Martínez, Universidad Jaume I

DIRECTOR COMPENSATION AND RELATED PARTY TRANSACTIONS

Author: SASAN SAIY, UNIVERSITY OF WATERLOO

EA = Empirical Archival

Co-Author: Ole-Kristian Hope, Rotman School of Management, University of Toronto
Ross (Haihao) Lu, University of Waterloo

GV-PS | Friday 1st June – 09:00-10:30

GVPS10

Chair: PAULO ROBERTO B. LUSTOSA

Room: N20

EXTENDING THE CORPORATE GOVERNANCE MOSAIC: MANAGERIAL OWNERSHIP, AUDIT COMMITTEES AND NON-AUDIT SERVICES

Author: YUAN SHAN, UNIVERSITY OF WESTERN AUSTRALIA

EA = Empirical Archival

Co-Author: Indrit Troshani, The University of Adelaide
Janice Loftus, The University of Adelaide

ACTIVIST DIRECTORS: DETERMINANTS AND CONSEQUENCES

Author: SA-PYUNG SEAN SHIN, SINGAPORE MANAGEMENT UNIVERSITY

EA = Empirical Archival

Co-Author: Ian Gow, University of Melbourne
Suraj Srinivasan, Harvard Business School

GOVERNANCE AND OWNERSHIP-RELATED FACTORS OF AUDIT COMMITTEE FORMATION: THE CASE OF POLAND

Author: KAROLINA SKORULSKA, KOZMINSKI UNIVERSITY

EA = Empirical Archival

Co-Author: Dorota Dobija, Kozminski University
Katarzyna Piotrowska, Kozminski University
Grygorii Kravchenko, Kozminski University

GV-PS | Friday 1st June – 09:00-10:30

GVPS11

Chair: NICO LEHMANN

Room: N21

SUPPLIER UNIONIZATION: IMPLICATIONS FOR FIRM PERFORMANCE AND CUSTOMER CONCENTRATION

Author: SHAILENDRA PANDIT, UNIVERSITY OF ILLINOIS AT CHICAGO
Co-Author: Gary Chen, University of Illinois at Chicago
Scott Judd, University of Illinois at Chicago

EA = Empirical Archival

CONCENTRATED OWNERSHIP AND COST OF DEBT: THE ROLE OF FINANCIAL INTERLOCKS

Author: VALERIA VOLPENTESTA, UNIVERSITY OF LAUSANNE
Co-Author: Paul André, University of Lausanne
Serena Morricone, University of Lausanne

EA = Empirical Archival

THE VALUE OF POLITICALLY CONNECTED DIRECTOR: A NATURAL EXPERIMENT IN CHINA

Author: YUMIN ZHANG, MONASH UNIVERSITY
Co-Author: Karen Yumin ZHANG, Monash University

EA = Empirical Archival

GV-PS | Friday 1st June – 11:00-12:30

GVPS12

Chair: EMAD ELKHASHEN

Room: N20

FOREIGN INSTITUTIONAL OWNERSHIP AND CORPORATE TAX PLANNING

Author: GEORGIOS VOULGARIS, THE UNIVERSITY OF WARWICK
Co-Author: April Klein, New York University and Warwick Business School
Simone Traini, University of Warwick

EA = Empirical Archival

THE EFFECTS OF COMPENSATION STRUCTURE AND ACCOUNTABILITY ON RESOURCE ALLOCATION DECISION IN WHISTLEBLOWING INVESTIGATION

Author: XINNING XIAO, MONASH UNIVERSITY
Co-Author: Steve Kaplan, Arizona State University
Gladys Lee, The University of Melbourne

EX = Experimental

GV-PS | Friday 1st June – 14:00-15:30

GVPS13

Chair: SVEN-OLOF COLLIN

Room: N19

DO VC-BACKED IPOs MANAGE TONE?

Author: TIFFANY THNG, HENLEY BUSINESS SCHOOL AT THE UNIVERSITY OF READING
Co-Author:

EA = Empirical Archival

AUDIT COMMITTEE MEMBERS' PROFESSIONAL SKEPTICISM AND QUESTIONING BEHAVIOR

Author: ANDREW TROTMAN, NORTHEASTERN UNIVERSITY
Co-Author: Yoon Ju Kang, University of Massachusetts, Amherst

CF = Case/Field Study

GV-PS | Friday 1st June – 14:00-15:30

GVPS14

Chair: MARCO FASAN

Room: N20

TAKEOVER THREATS, JOB SECURITY CONCERNS, AND EARNINGS MANAGEMENT

Author: EDWARD SUL, GEORGE WASHINGTON UNIVERSITY
Co-Author: Edward Sul, George Washington University

EA = Empirical Archival

BOARD-MEMBERS' LEGAL INFRACTIONS AND THE AGENCY COST OF DEBT: EVIDENCE FROM SMALL BUSINESS BANKRUPTCIES

Author: STEFAN SUNDGREN, UMEA UNIVERSITY, UMEA SCHOOL OF BUSINESS AND ECONOMICS
Co-Author: Irina Alexeyeva, Umea University, USBE

EA = Empirical Archival

DOES THE DISCLOSURE OF THE OUTCOME OF DIRECTOR ELECTIONS PROVIDE NEW INFORMATION TO THE MARKET?

Author: PAUL TANYI, UNIVERSITY OF NORTH CAROLINA - CHARLOTTE EA = Empirical Archival
Co-Author: David Smith, University of Nebraska - Lincoln
Xiaoyang Cheng, University of Nebraska - Omaha

GV-PSD | Wednesday 30th May – 17:00-18:30

GVPSD01

Chair: YUANTO KUSNADI

Room: N21

EXPROPRIATOR OR MONITOR? THE ROLE OF FOREIGN INSTITUTIONAL INVESTORS IN DEBT CONTRACTING

Discussant: YUANTO KUSNADI
Author: XI LI, LSE, THE LONDON SCHOOL OF ECONOMICS AND POLITICAL SCIENCE EA = Empirical Archival
Co-Author: Yun Lou, Singapore Management University

BANKERS ON BOARDS OF DIRECTORS AND CEO INSIDE DEBT

Discussant: EDWARD SUL
Author: MARIANO PABLO SCAPIN, UNIVERSITY OF BRISTOL EA = Empirical Archival
Co-Author: Piotr Korzak, University of Bristol
Trang Nguyen, University of Bristol

GV-PSD | Thursday 31st May – 09:00-10:30

GVPSD02

Chair: MOHAMAD MAZBOUDI

Room: N22

REGULATORY SPILLOVERS IN COMMON MORTGAGE MARKETS

Discussant: FRANCOIS BROCHET
Author: DUC DUY NGUYEN, UNIVERSITY OF ST ANDREWS EA = Empirical Archival
Co-Author: Ivan Lim, University of Leeds
Linh Nguyen, University of St Andrews

THE ECONOMIC CONSEQUENCES OF CRIMINAL FIRMS

Discussant: FRANCOIS BROCHET
Author: MICHELE FABRIZI, UNIVERSITY OF PADUA EA = Empirical Archival
Co-Author: Antonio Parbonetti, University of Padova
Patrizia Malaspina, University of Padova

GV-PSD | Thursday 31st May – 11:00-12:30

GVPSD03

Chair: MICHEL MAGNAN

Room: N21

IFRS ADOPTION AND LITIGATION RISK: EVIDENCE FROM DIRECTORS' AND OFFICERS' LIABILITY INSURANCE

Discussant: YUANTO KUSNADI
Author: DAPHNE HART, LSE, THE LONDON SCHOOL OF ECONOMICS AND POLITICAL SCIENCE EA = Empirical Archival
Co-Author: Brian Burnett, Biola University
Patrick Paige, University of Washington

CROSS-COUNTRY DIFFERENCES IN THE EFFECT OF POLITICAL CONNECTIONS ON STOCK PRICE INFORMATIVENESS

Discussant: THOMAS KEUSCH
Author: YUANTO KUSNADI, SINGAPORE MANAGEMENT UNIVERSITY EA = Empirical Archival
Co-Author: Bin Srinidhi, University of Texas at Arlington

GV-PSD | Thursday 31st May – 14:00-15:30

GVPSD04

Chair: GRZEGORZ TROJANOWSKI

Room: N21

DOES EMPLOYEE OWNERSHIP REDUCE STRIKE RISK? EVIDENCE FROM U.S. UNION ELECTIONS

Discussant: ETHAN ROUEN
Author: XIANGLONG CHEN, THE UNIVERSITY OF MANCHESTER EA = Empirical Archival
Co-Author: Xianglong Chen, The University of Manchester
Edward Lee, The University of Manchester
Konstantinos Stathopoulos, The University of Manchester

SOCIAL CAPITAL AND SHAREHOLDER ACTIVISM: EVIDENCE FROM SHAREHOLDER GOVERNANCE PROPOSALS

Discussant: SAMIR GHANNAM
Author: VALENTIN DIMITROV, RUTGERS UNIVERSITY EA = Empirical Archival
Co-Author: Feng Gao, Rutgers University

GV-PSD | Thursday 31st May – 16:00-17:30

GVPSD05

Chair: DAPHNE HART

Room: N21

THE GOVERNANCE ROLE OF LABOR UNIONS IN IMPROVING CORPORATE INVESTMENT EFFICIENCY

Discussant: DANIELE MACCIOCCHI
Author: YONG-CHUL SHIN, UNIVERSITY OF MASSACHUSETTS BOSTON EA = Empirical Archival
Co-Author: SURJIT TINAIKAR, UNIVERSITY OF MASSACHUSETTS BOSTON
YU ZHANG, UNIVERSITY OF HOUSTON

SEC ENFORCEMENT AND CORPORATE RELOCATIONS

Discussant: DANIELE MACCIOCCHI
Author: SERENA WU, QUEEN'S UNIVERSITY EA = Empirical Archival
Co-Author: Paul Calluzzo, Queen's University
Wei Wang, Queen's University

GV-PSD | Friday 1st June – 09:00-10:30

GVPSD06

Chair: GARY TIAN

Room: N22

CEOS' OUTSIDE OPPORTUNITIES AND RELATIVE PERFORMANCE EVALUATION: EVIDENCE FROM A NATURAL EXPERIMENT

Discussant: ANDREW MCMARTIN
Author: KE NA, THE UNIVERSITY OF HONG KONG EA = Empirical Archival
Co-Author:

IS THERE A GOVERNANCE FAILURE IN AUSTRALIAN GOVERNMENT BUSINESS ENTERPRISES? EVIDENCE FROM THEIR CHIEF EXECUTIVE OFFICER COMPENSATION.

Discussant: MATHIJS VAN PETEGHEM
Author: GREGORY PAZMANDY, UNIVERSITY OF TECHNOLOGY SYDNEY EA = Empirical Archival
Co-Author: Martin Bugeja, University of Technology Sydney
Zoltan Matolcsy, University of Technology Sydney

GV-PSD | Friday 1st June – 11:00-12:30

GVPSD07

Chair: GREG SHAILER

Room: N21

INSTITUTIONAL CROSS-OWNERSHIP AND CORPORATE DISCLOSURE

Discussant: SYLVIE HEROUX
Author: ASHIQ ALI, THE UNIVERSITY OF TEXAS AT DALLAS EA = Empirical Archival
Co-Author: Zhongwen Fan, University of Texas at Dallas
Ningzhong Li, University of Texas at Dallas

THE IMPACT OF LABOR UNIONIZATION ON MONITORING COSTS

Discussant: PAUL TANYI
Author: ANTONIOS CHANTZIARAS, DURHAM UNIVERSITY, BUSINESS SCHOOL EA = Empirical Archival
Co-Author: Emmanouil Dedoulis, Athens University of Economics and Business
Stergios Leventis, International Hellenic University

GV-RF | Wednesday 30th May – 15:00-16:30

GVRFO1

Chair: SOLOMON ZORI

Room: N36

WOMEN INVOLVED IN THE FINANCIAL REPORTING PROCESS AND FINANCIAL REPORTING QUALITY

Author: PAUL ANDRE, LAUSANNE UNIVERSITY / HEC LAUSANNE EA = Empirical Archival
Co-Author: Isabelle Allemand, Dijon Business School
Bénédicte Brullebaut, Dijon Business School
Alain Schatt, HEC Lausanne

GENDER DIVERSITY IN THE AUDIT COMMITTEE: DO WOMEN IMPROVE VOLUNTARY DISCLOSURES?

Author: FRANCISCO BRAVO URQUIZA, UNIVERSITY OF SEVILLE EA = Empirical Archival
Co-Author: Nuria Reguera-Alvarado, University of Seville

WOMEN ON THE BOARD OF DIRECTORS AND GENDER POLICIES IN CORPORATE SOCIAL RESPONSIBILITY REPORTING

Author: KATIA FURLOTTI, UNIVERSITY OF PARMA EA = Empirical Archival
Co-Author: Tatiana Mazza, Free University of Bozen
Veronica Tibiletti, University of Parma
Silvia Triani, University of Ferrara

TIMING OF FEMALE DIRECTOR APPOINTMENTS, BAD-NEWS-HOARDING AND STOCK PRICE CRASHES

Author: KAREN LAI, DEAKIN UNIVERSITY EA = Empirical Archival
Co-Author: Ferdinand Gul, Deakin University
Mehdi Khedmati, Monash University
Mukesh Garg, Monash University

THE IMPACT OF BOARD GENDER COMPOSITION ON CORPORATE DEBT MATURITY STRUCTURES

Author: XIUYE ZHANG, THE AUSTRALIAN NATIONAL UNIVERSITY EA = Empirical Archival
Co-Author: Yiwei Li, University of Reading

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

GVRFO2

Chair: EMILIANO DI CARLO

Room: N36

CORPORATE TAX AVOIDANCE, CSR, CORPORATE GOVERNANCE, AND CULTURAL VALUES IN TOURISM FIRMS: INTERNATIONAL EVIDENCE

Author: EMAD ELKHASHEN, UNIVERSITY OF HUDDERSFIELD EA = Empirical Archival
Co-Author: Collins Ntim, University of Southampton
Deborah Allcock, University of Huddersfield

CORPORATE SOCIAL RESPONSIBILITY AND EARNINGS MANAGEMENT: THE ROLE OF INSTITUTIONS

Author: ANASTASIA FILIOU, ATHENS UNIVERSITY OF ECONOMICS AND BUSINESS EA = Empirical Archival
Co-Author: Apostolos Ballas, Athens University of Economics and Business

CSR REPORTING PRACTICES IN INDONESIA: A CASE STUDY OF COMPANIES LISTED ON THE SRI-KEHATI INDEX

Author: EPAMEINONDAS KATSIKAS, UNIVERSITY OF KENT CF = Case/Field Study
Co-Author: Siti Czafrani Pratiwi, University of Indonesia, Department of Accounting

DETERMINANTS OF SOCIAL RESPONSIBILITY DISCLOSURE BY PHILANTHROPIC HIGHER EDUCATION INSTITUTIONS

Author: ROSANE MARIA SEIBERT, URI – UNIVERSIDADE REGIONAL INTEGRADA DO ALTO URUGUAI E DAS MISSÕES CF = Case/Field Study
Co-Author: Clea Beatriz Macagnan, Universidade do Vale do Rio dos Sinos

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

GVRF03

Chair: DUC DUY NGUYEN

Room: N37

FAMILY SUCCESSION AND COST OF BANK LOANS: EVIDENCE FROM CHINA

Author: HSIN YI CHI, NATIONAL CHUNNG HSING UNIVERSITY

EA = Empirical Archival

Co-Author: Tzu-Ching Weng, Feng Chia University

FAMILY ENTRENCHMENT, BOARD INDEPENDENCE, AND CEO TURNOVER

Author: CLAUDIA FRIENNA, UNIVERSITY OF MESSINA

EA = Empirical Archival

Co-Author: Davide Rizzotti, University of Catania

SOCIO-EMOTIONAL WEALTH AND ACCOUNTING DISCRETION IN FAMILY FIRMS: THE CASE OF GOODWILL WRITE-OFF

Author: LORENZO NERI, BIRKBECK COLLEGE, UNIVERSITY OF LONDON

EA = Empirical Archival

Co-Author: Giulio Greco, University of Pisa

LIFE WITH A FRENEMY: COMMON OWNERSHIP AND HEDGE FUND ACTIVISM

Author: CHUNQIU ZHANG, THE CHINESE UNIVERSITY OF HONG KONG

EA = Empirical Archival

Co-Author:

GV-RF | Thursday 31st May – 09:00-10:30

GVRF04

Chair: ARPITA GHOSH

Room: N36

DOES CORPORATE GOVERNANCE INFLUENCE EARNINGS MANAGEMENT IN LISTED COMPANIES IN BAHRAIN BOURSE?

Author: BAHAAEDDIN ALAREENI, AHLIA UNIVERSITY

EA = Empirical Archival

Co-Author:

THE EFFECT OF CORPORATE COMPLIANCE WITH SARBANES-OXLEY ACT PROVISIONS ON FINANCIAL REPORTING QUALITY

Author: UJKAN BAJRA, INSTITUTE FOR ECONOMIC RESEARCH AND LEGAL STUDIES

EA = Empirical Archival

Co-Author: Simon Čadež, University of Ljubljana

Ali M. Kutan, Southern Illinois University Edwardsville

SHORT-SELLING THREATS AND REAL EARNINGS MANAGEMENT – INTERNATIONAL EVIDENCE

Author: HAIYAN JIANG, UNIVERSITY OF WAIKATO

EA = Empirical Archival

Co-Author: Yafeng Qin, Massey University

Min Bai, Jiangxi University of Finance & Economics, China

THE AUDIT COMMITTEES AND EARNINGS QUALITY IN EUROPE

Author: CLÁUDIO PAIS, LISBON UNIVERSITY INSTITUTE (ISCTE)

EA = Empirical Archival

Co-Author: Gonçalo Marques, ISCTE-IUL

EFFECTS OF BOARD LINKS, AUDIT QUALITY, AND RELATED PARTY TRANSACTIONS ON MISSTATEMENTS: EVIDENCE FROM CHILE

Author: BERTA SILVA, PONTIFICIA UNIVERSIDAD CATOLICA DE VALPARAISO

EA = Empirical Archival

Co-Author: Sakthi Mahenthiran, Butler University

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David Cademartori, Pontificia Universidad Catolica de Valparaiso

GV-RF | Thursday 31st May – 11:00-12:30

GVRF05

Chair: JENJANG LESTARI

Room: N36

GOVERNANCE STRUCTURE AND FINANCIAL FLEXIBILITY: A COMPARISON STUDY OF BANKING SYSTEM

Author: ABDULLAH ALJUGHAIMAN, NEWCASTLE UNIVERSITY EA = Empirical Archival
Co-Author: Aly Salama, Newcastle University
Yan Zeng, Newcastle University

THE EFFECTS OF ACCOUNTING CONSERVATISM AND FINANCIAL FLEXIBILITY ON FINANCIAL POLICY

Author: LI-KAI LIAO, NATIONAL CHENG KUNG UNIVERSITY EA = Empirical Archival
Co-Author: Li-Yu Chen, University of Glasgow, UK

BOARD MONITORING AND COVENANT RESTRICTIVENESS IN PRIVATE DEBT CONTRACTS DURING THE GLOBAL FINANCIAL CRISIS

Author: PAUL MATHER, LA TROBE UNIVERSITY EA = Empirical Archival
Co-Author: Intan Abubakar, International Islamic University of Malaysia
Arifur Khan, Deakin University
George Tanewski, Deakin University

HOW DID NON-CONTROLLING INTERESTS AFFECT FIRMS' DIVIDEND POLICY?

Author: CHENCHEN SU, HITOTSUBASHI UNIVERSITY EA = Empirical Archival
Co-Author:

THE EFFECT OF CDS TRADING INITIATION ON DIVIDEND PAYOUT POLICY

Author: JIANXIN ZHAO, EMORY UNIVERSITY EA = Empirical Archival
Co-Author: Wayne Landsman, University of North Carolina
Kevin Li, UNSW
Jianxin Zhao, Emory University

GV-RF | Thursday 31st May – 11:00-12:30

GVRF06

Chair: SUJUAN XIE

Room: N37

CEO COMPENSATION AND RETURN TO THE SHAREHOLDER: AN EMPIRICAL VIEW FROM THE EARNINGS QUALITY IN THE EUROPEAN UNION

Author: JULIANO ARAUJO, UNIVERSITY OF SAO PAULO EA = Empirical Archival
Co-Author: Maisa Ribeiro, University of São Paulo

THE RELATIONSHIP AMONG CEO RELATIVE POWER, EXECUTIVE COMPENSATIONS, FIRM PRODUCTIVITY AND FIRM PERFORMANCE

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

DOES SHAREHOLDER ACTIVISM CURB INEQUALITY AND EXCESSIVE CEO COMPENSATION?

Author: WILL MACKAY, UNIVERSITY OF SOUTH AUSTRALIA EA = Empirical Archival
Co-Author: George Shan, University of Western Australia
Bryan Howieson, University of Adelaide

THE COMPENSATION OF INDEPENDENT DIRECTORS WORLDWIDE. AN EMPIRICAL ANALYSIS WITH AN INSTITUTIONAL-BASED APPROACH OF AGENCY THEORY

Author: ANDREA MELIS, UNIVERSITY OF CAGLIARI EA = Empirical Archival
Co-Author: Luigi Rombi, University of Cagliari

BOARD CAPITAL, PEER EFFECTS AND EXECUTIVE COMPENSATION ——EVIDENCE FROM CHINA

Author: JUNZI ZHANG, CASS BUSINESS SCHOOL - CITY, UNIVERSITY OF LONDON EA = Empirical Archival
Co-Author: Na Gong, Shanghai Lixin University of Accounting and Finance
Jun Shao, Shanghai Lixin University of Accounting and Finance
Haiyan Zhou, University of Texas Rio Grande Valley

GV-RF | Thursday 31st May – 14:00-15:30

GVRF07

Chair: IRMA MALAFRONTÉ

Room: N36

FINANCIAL REGULATION AND ITS IMPACT ON BANK STABILITY AND ASSET QUALITY: AN EMPIRICAL STUDY OF SPANISH BANKS

Author: ESTER GRAS, MURCIA UNIVERSITY EA = Empirical Archival
Co-Author: Salvador Marin
Esther Ortiz

THREE GOVERNANCE-RELATED LEARNING STORIES

Author: SYLVIE HEROUX, UNIVERSITY OF QUÉBEC IN MONTRÉAL CF = Case/Field Study
Co-Author: Melanie Roussy, École de comptabilité, FSA Université Laval

THE CONSEQUENCES OF BASEL III ON BOARD ROLE AND STRUCTURE: THE CASE OF SCANDINAVIAN BANK

Author: SEPPO IKAHEIMO, AALTO UNIVERSITY CF = Case/Field Study
Co-Author: Eduardo Schiehl

BOARD REFORM REGULATION AND CHERRY-PICKING DIRECTORS

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

IS A UNIFORM APPROACH TO WHISTLE-BLOWING REGULATION EFFECTIVE? EVIDENCE FROM THE US AND GERMANY

Author: ESTHER PITTRUFF, LEIPZIG UNIVERSITY EX = Experimental
Co-Author: Gladys Lee, The University of Melbourne
Michael Turner, The University of Queensland UQ Business School

GV-RF | Thursday 31st May – 14:00-15:30

GVRF08

Chair: PAUL MATHER

Room: N37

THE PROFITABILITY OF INSIDER TRADING AND AUDIT COMMITTEE DIRECTORS' FINANCIAL EXPERTISE

Author: KEN Y. CHEN, NATIONAL TAIWAN UNIVERSITY EA = Empirical Archival
Co-Author: Randal Elder, University of North Carolina at Greensboro
Shengmin Hung, Soochow University

THE ROLE OF POWERFUL CEOs IN THE APPOINTMENT OF ACCOUNTING FINANCIAL EXPERTS TO THE AUDIT COMMITTEE

Author: NELSON MA, UNIVERSITY OF TECHNOLOGY SYDNEY EA = Empirical Archival
Co-Author: Samir Ghannam, University of Technology Sydney
Matthew Grosse, University of Technology Sydney
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MARKET REACTIONS TO APPOINTMENTS OF CFOs WITH STRATEGIC BACKGROUNDS

Author: DANIEL SPOGAT, GOETTINGEN UNIVERSITY EA = Empirical Archival
Co-Author: Sebastian Firk, Gottingen University
Frank Verbeeten, VU University and Utrecht University
Michael Wolff, Gottingen University

DEMOGRAPHIC FAULTLINES AMONG SENIOR EXECUTIVES AND CORPORATE DISCLOSURE

Author: MATHIJS VAN PETEGHEM, MAASTRICHT UNIVERSITY EA = Empirical Archival
Co-Author: Xiaotao (Kelvin) Liu, Northeastern University

BOARD HUMAN CAPITAL AND DISCLOSURE QUALITY IN HIGH GROWTH FIRMS

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Co-Author: Francisco Bravo, Universidad de Sevilla

GV-RF | Thursday 31st May – 16:00-17:30

GVRF09

Chair: GREGORY PAZMANDY

Room: N36

THE IMPACT OF INTERNATIONAL OWNERSHIP ON THE PERFORMANCE OF MICROFINANCE INSTITUTIONS: A GLOBAL SURVEY

Author: LEIF ATLE BEISLAND, UNIVERSITY OF AGDER EA = Empirical Archival
Co-Author: Kwame Djan
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THE SAY ON PAY IN CANADA: THE INVISIBLE HAND

Author: SYLVIE BERTHELOT, UNIVERSITY OF SHERBROOKE EA = Empirical Archival
Co-Author: Sylvie Berthelot, University of Sherbrooke
Michel Coulmont, University of Sherbrooke
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INSTITUTIONAL INVESTORS' STEWARDSHIP AND VOTING POLICY. EVIDENCE FROM EUROPEAN LISTED COMPANIES.

Author: SILVIA GAIA, UNIVERSITY OF ESSEX EA = Empirical Archival
Co-Author: Francesca Cuomo, University of East Anglia

IMPACT OF JAPAN'S STEWARDSHIP CODE REVISION ON INSTITUTIONAL INVESTORS' VOTING BEHAVIOR FOR TAKEOVER DEFENSE PROPOSALS: ANOTHER "AGENCY" VIEW

Author: KIYONORI IWATA, HITOTSUBASHI UNIVERSITY EA = Empirical Archival
Co-Author:

SLACK-BUILDING AND INSTITUTIONAL INVESTORS: FROM THE PERSPECTIVE OF TARGET RATCHETING

Author: KOICHI UCHIDA, HITOTSUBASHI UNIVERSITY EA = Empirical Archival
Co-Author: Katsushi Suzuki, Hitotsubashi University
Mikiharu Noma, Hitotsubashi University

GV-RF | Thursday 31st May – 16:00-17:30

GVRF10

Chair: SAMIR GHANNAM

Room: N37

THE ROLE OF THE COMPANY SECRETARY IN FACILITATING BOARD EFFECTIVENESS: REPORTING AND COMPLIANCE

Author: ELLIE (LARELLE) CHAPPLE, QUEENSLAND UNIVERSITY OF TECHNOLOGY EA = Empirical Archival
Co-Author: Joseph Johnston, Illinois State University
John Nowland, Illinois State University

CAN THE FRAUD TRIANGLE PREDICT FRAUDULENT FINANCIAL STATEMENTS?

Author: MASUMI NAKASHIMA, CHIBA UNIVERSITY OF COMMERCE EA = Empirical Archival
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AUDITOR CONSERVATISM UNDER ENFORCEMENT SCRUTINY

Author: HENNING SCHNACK, GOETTINGEN UNIVERSITY EX = Experimental
Co-Author: Andreas Hellmann, Macquarie University Sydney

DO FIRMS MANAGE EARNINGS DIFFERENTLY? THE ROLE OF IFRS ADOPTION

Author: YU-HSUAN WU, HULL UNIVERSITY / HULL UNIVERSITY BUSINESS SCHOOL EA = Empirical Archival
Co-Author: Hwa-Hsien Hsu, University of Durham
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INDEPENDENT DIRECTORS AND THE OPPORTUNISTIC USE OF ACCOUNTING CONSERVATISM IN TUNNELING FIRMS

Author: YUYING XIE, HONG KONG SHUE YAN UNIVERSITY EA = Empirical Archival
Co-Author:

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GVRF11

Chair: VU QUANG TRINH

Room: N36

BOARD INFORMAL HIERARCHY AND INNOVATION

Author: EGOR EVDOKIMOV, DEAKIN UNIVERSITY EA = Empirical Archival
Co-Author: Karen Lai, Deakin University
Samuel Cheung, Deakin University
Ferdinand Gul, Deakin University

THE USEFULNESS OF THE MANAGEMENT REPORT ON INVESTMENTS DECISION-MAKING: EVIDENCE FROM EGYPT

Author: MOSTAFA MOHAMED, FEDERICO II UNIVERSITY OF NAPLES SU = Survey
Co-Author: Alessandra Allini, Naples University Federico II, Italy
Luca Ferri, Naples University Federico II, Italy
Annamaria Zampella, Naples University Federico II, Italy

CFO CAREER PROSPECT AND M&A RETURNS – AN ANALYSIS OF THE S&P 500

Author: SVEN RICHTER, GOETTINGEN UNIVERSITY EA = Empirical Archival
Co-Author: Sebastian Firk, Göttingen University

CAN M&AS STIMULATE INNOVATIONS? EVIDENCE FROM CHINESE LISTED COMPANIES

Author: YAN TONG, BEIJING INSTITUTE OF TECHNOLOGY EA = Empirical Archival
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CODETERMINATION AND INVESTMENT EFFICIENCY

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GV-RF | Friday 1st June – 11:00-12:30

GVRF12

Chair: COLLETTE KIRWAN

Room: N36

A NOVEL MEASURE OF CEO FRAUD AVERSION: USING MACHINE LEARNING TO ANALYSE CODES OF CONDUCT

Author: OLGA BOGACHEK, BOCCONI UNIVERSITY EA = Empirical Archival
Co-Author: Francesco Grossetti, Bocconi University
Miles Gietzmann, Bocconi University

UNEQUAL PUNISHMENT FOR PROFESSIONALS: HOW AUDIT FIRMS RESPOND TO THEIR ACCOUNTANTS' MISCONDUCT IN FINANCIAL STATEMENTS

Author: MASARU KARUBE, HITOTSUBASHI UNIVERSITY EA = Empirical Archival
Co-Author: Daisuke Uchida, Kyushu University
Hironori Fukukawa, Hitotsubashi University

CODES OF CONDUCT OF GERMAN PUBLIC-LISTED COMPANIES. CONTENT, ENFORCEMENT, AND IMPLEMENTATION

Author: PETER KOTZIAN, DUESSELDORF UNIVERSITY SU = Survey
Co-Author: Thomas Stöber, Duesseldorf University

DOES D&O INSURANCE MATTER FOR STOCK PRICE CRASH RISK? EVIDENCE FROM AN ASIAN EMERGING MARKET

Author: MING-TE LEE, MING CHUAN UNIVERSITY EA = Empirical Archival
Co-Author: Ming-Te Lee, Ming Chuan University
Kai-Ting Nien, Yuan Ze University

A SYSTEM APPROACH ON THE EMPIRICAL EVALUATION OF THE IMPACT OF CORPORATE GOVERNANCE ON FIRM FINANCIAL OUTCOMES.

Author: ANDRONIKI TRIANTAFYLLI, QUEEN MARY, UNIVERSITY OF LONDON EA = Empirical Archival
Co-Author: Mohammed Kasbar, Queen Mary University of London
Nicholas Tsitsianis, Queen Mary University of London
Colin Haslam, Queen Mary University of London

GV-RF | Friday 1st June – 11:00-12:30

GVRF13

Chair: MARK MULCAHY

Room: N37

INTERNAL CONTROL THROUGH THE LENS OF INSTITUTIONAL WORK: A SYSTEMATIC LITERATURE REVIEW

Author: OLIVER HENK,
NORD UNIVERSITY BUSINESS SCHOOL CDIH = Conceptual Development/Interpretative/Historical

Co-Author:

CORPORATE SUSTAINABILITY AND ENTERPRISE RISK MANAGEMENT: IMPLEMENTATION EFFECTS ON PERFORMANCE

Author: DON PAGACH, NORTH CAROLINA STATE UNIVERSITY EA = Empirical Archival
Co-Author: Mark Beasley, NC State University
Bruce Branson, NC State University
Evelyn Braumann, Aarhus University

ECONOMIC CRISIS AND CHANGES IN INTERNAL CONTROLS: AN EXPLORATORY STUDY

Author: PALL RIKHARDSSON, REYKJAVÍK UNIVERSITY SU = Survey
Co-Author: Catherine Batt, Reykjavik University
Thorlakur Karlsson, Reykjavik University
Leif Christensen, Copenhagen Business School

ROLES OF NON-TRADITIONAL GATEKEEPERS ON HEALTH CARE GOVERNANCE: CASE STUDY OF A CANADIAN FIRST NATIONS.

Author: DOMINIC ROBERTS, GRANT MACEWAN UNIVERSITY CF = Case/Field Study
Co-Author: Oliver Okafor, Ryerson University
Akolisa Ufodike, MacEwan University

IS COMMODITY FUTURES RISK MANAGEMENT EFFECTIVE IN THE REAL ECONOMY?

Author: LILI SHAO, SHANGHAI LIXIN UNIVERSITY OF ACCOUNTING AND FINANCE EA = Empirical Archival
Co-Author: Huaxin Xu, China Accounting Standards Committee
Zheng Sun, Shanghai University of Finance and Economics

GV-RF | Friday 1st June – 14:00-15:30

GVRF14

Chair: WILL MACKAY

Room: N37

TRANSACTIONAL AND RELATIONAL APPROACHES TO POLITICAL CONNECTIONS AND THE COST OF DEBT

Author: TAUFIQ ARIFIN, UNIVERSITY OF TWENTE EA = Empirical Archival
Co-Author: Iftekhar Hasan, Fordham University and Bank of Finland
Rezaul Kabir, University of Twente

DETERMINANTS OF INTRA-GROUP INTERLOCKING IN ITALIAN LISTED BUSINESS GROUPS

Author: EMILIANO DI CARLO, ROME "TOR VERGATA" UNIVERSITY EA = Empirical Archival
Co-Author: Lucrezia Fattobene, Polytechnic University of Marche
Marco Caiffa, Deloitte

INFLUENCE OF TRANSNATIONAL ECONOMIC ALLIANCES ON THE IFRS CONVERGENCE DECISION IN INDIA - INSTITUTIONAL PERSPECTIVES

Author: SARADA RAJESWARI KRISHNAN,
UNIVERSITY OF SUSSEX CDIH = Conceptual Development/Interpretative/Historical

Co-Author:

HOME BIASED CREDIT ALLOCATIONS

Author: IVAN LIM, UNIVERSITY OF LEEDS EA = Empirical Archival
Co-Author:

INTEGRATING REPORTING AND RISK DISCLOSURE IN CONTEXT. DIFFERENT APPROACHES, SAME RESULTS?

Author: REBECCA LEVY ORELLI, UNIVERSITY OF BOLOGNA CF = Case/Field Study
Co-Author: James Guthrie, Macquarie University
Francesca Manes-Rossi, Università di Salerno
Giuseppe Nicolò, Università di Salerno

HI-PS | Wednesday 30th May – 17:00-18:30

HIPS01

Chair: DARREN JUBB

Room: N29

ACCOUNTING REFORMS IN THE PAPAL STATES: BUDGETARY PRACTICES UNDER THE PAPACY OF GREGORY XVI AND POPE IX (1831-1870)

Author: CAROLYN CORDERY, ASTON UNIVERSITY /
ASTON BUSINESS SCHOOL CDIH = Conceptual Development/Interpretative/Historical
Co-Author: Valerio Antonelli, University of Salerno
Stefano Coronella, Parthenope University of Naples

EVOLUTION AND DEBATES IN COSTING IN FRANCE BEFORE 1880

Author: YVES LEVANT, LILLE II UNIVERSITY EA = Empirical Archival
Co-Author: Henri Zimnovitch, CNAM
Yannick Lemarchand, University of Nantes

WHAT SHALL WE DO WITH THE DRUNKEN SAILOR? ACCOUNTING AND CONTROLS FOR ALCOHOL IN THE ROYAL NAVY IN THE TIME OF NELSON

Author: KAREN MCBRIDE, UNIVERSITY OF PORTSMOUTH EA = Empirical Archival
Co-Author: Tony Hines, University of Portsmouth

HI-PS | Thursday 31st May – 16:00-17:30

HIPS02

Chair: ANDREW READ

Room: N29

GAINING AND DEFENDING LEGITIMACY: AN INSTITUTIONAL PERSPECTIVE OF THE RISE AND FALL OF BIG N IN CHINA

Author: WEI LU,
MONASH UNIVERSITY CDIH = Conceptual Development/Interpretative/Historical
Co-Author: Wen Qu, Department of Accounting, Deakin University
David Xu-dong Ji, School of Accounting, RMIT University
Prem Yapa, School of Accounting, RMIT University

INSTITUTIONALISING (ANT)AGONISM IN A CONTEXT OF RELIGIOUS AND POLITICAL DIVERSITY: THE CASE OF THE KEY PLAYERS OF THE LEBANESE ASSOCIATION FOR CERTIFIED PUBLIC ACCOUNTANTS

Author: GREG STONER, UNIVERSITY OF GLASGOW CF = Case/Field Study
Co-Author: Sami Sadaka, Lebanese American University
John McKernan, University of Glasgow

HI-PS | Friday 1st June – 09:00-10:30

HIPS03

Chair: LISA EVANS

Room: N29

ACCOUNTING PRACTICE AND MILITARY BUDGET BEFORE AND DURING THE SECOND WORLD WAR IN ITALIAN ROYAL AIR FORCE

Author: FRANCESCO DE LUCA, PESCARA
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OF CHIETI-PESCARA CDIH = Conceptual Development/Interpretative/Historical
Co-Author: Daniela Di Berardino, University "G.D'annunzio" of Chieti-Pescara

TRANSFORMATION OF STANDARD COSTING UNDER THE STATE POLICY IN USSR (1930-1934)

Author: MARINA SIDOROVA,
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Co-Author: Dmitry Nazarov, Financial University Under The Government of The Russian Federation

HI-PS | Friday 1st June – 14:00-15:30

HIPS04

Chair: CAROLYN CORDERY

Room: N04

'BE PRUDENT IN USING THE TERM PRUDENCE' – A HISTORICAL PERSPECTIVE ON THE CONCEPTUAL TRANSFORMATION OF PRUDENCE IN FINANCIAL REPORTING STANDARD SETTING

Author: SELINA ORTHAUS
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Co-Author: Christoph Pelger, University of Innsbruck
Christoph Kuhner, University of Cologne
Ruth Heilmeier, University of Cologne

WHAT DO 1,300 ACCOUNTING HISTORY PAPERS TALK ABOUT? EVIDENCE FROM AN AUTOMATED CONTENT ANALYSIS

Author: LUCA PARESCI,
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Co-Author: Paolo Ferri, University of Bologna
Maria Lusiani, University of Venice

THE EVOLUTION OF ACCOUNTING REGULATION IN JAPAN, 2001-2015

Author: MASATSUGU SANADA,
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Co-Author: Yoshihiro Tokuga

HI-PSD | Thursday 31st May – 09:00-10:30

HIPSD01

Chair: CHARLES RICHARD BAKER

Room: N29

THE CONSTRUCTION OF THE EFFICIENT OFFICE: SCIENTIFIC MANAGEMENT, ACCOUNTABILITY AND THE NEO-LIBERAL STATE

Discussant: CHARLES RICHARD BAKER

Author: INGRID JEACLE,
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Co-Author: Lee Parker, RMIT Melbourne

BENEDICTINE ORDER AS SUBJECT OF POWER: 13TH CENTURY EARLY EVIDENCES ON ACCOUNTING PRACTICES

Discussant: ALAN SANGSTER

Author: STEFANIA SERVALLI, UNIVERSITY OF BERGAMO
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Co-Author: Massimo Sargiacomo, University of Cheti-Pescara

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

HIRF01

Chair: CLEMENCE GARCIA

Room: N04

THE FORMATION AND USE OF A PROFIT RESERVE IN THE MIDDLE AGES

Author: MARINA GURSKAYA, KUBAN STATE UNIVERSITY
EA = Empirical Archival

Co-Author: Mikhail Kuter, Kuban State University
Alan Sangster, University of Sussex
Angelina Andreenkova, Kuban State University
Ripsime Bagdasarian, Kuban State University

ORIGIN OF DEPRECIATION ACCOUNTING PRACTICE IN THE UK GAS COMPANIES OF THE EARLY 19TH CENTURY: WITH A FOCUS ON ACCOUNTING PRACTICES OF THE INDEPENDENT GAS AND LIGHT COMPANY

Author: MITSUNORI KASUKABE, HOKKAIDO UNIVERSITY
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Co-Author: Chie Sawanobori, Osaka Sangyo University

THE TREATMENT OF ADJUSTING ENTRIES AT THE END OF THE 14TH CENTURY

Author: MIKHAIL KUTER, KUBAN STATE UNIVERSITY
EA = Empirical Archival

Co-Author: Marina Gurskaya, Kuban State University
Angelina Andreenkova, Kuban State University
Ripsime Bagdasarian, Kuban State University

PACIOLI'S PREDECESSOR: MARINO DE RAPHAELI, PROFESSOR OF DOUBLE ENTRY BOOKKEEPING

Author: ALAN SANGSTER,
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Co-Author:

MANAGEMENT ACCOUNTING PRACTICES IN POLAND SINCE THE 1990S: PROGRESS OR STABILIZATION?

Author: ANNA SZYCHTA, LODZ UNIVERSITY
SU = Survey

Co-Author:

HI-RF | Thursday 31st May – 09:00-10:30

HIRF02

Chair: ANGELINA ANDREENKOVA

Room: N04

ACCOUNTING FOR GOODWILL IN FRANCE: A CASE STUDY OF INSTITUTIONAL CROSS-COMPLEMENTARITY

Author: CLEMENCE GARCIA,
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Co-Author:

MENTORING FOR BUSINESS: ACCOUNTING LEGISLATION OF THE RUSSIAN EMPIRE

Author: DINA LVOVA,
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Co-Author: Irina Lvova, St. Petersburg State University of Economics

STATE, MARKET, COMMUNITY, AND ASSOCIATIONS IN THE EVOLUTION OF THE ITALIAN ACCOUNTING REGULATORY SYSTEM (1942-2005)

Author: PAOLA RAMASSA,
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CDIH = Conceptual Development/Interpretative/Historical

Co-Author: Alberto Quagli, University of Genoa
Francesco Avallone, University of Genoa
Elisa Roncagliolo, University of Genoa

A POST-COLONIAL WAR FOR EXPERTISE: THE ROMANIAN ACCOUNTING REFORM AS A FIELD OF CONFRONTATION FOR DEVELOPED COUNTRIES' ACCOUNTING REGIMES

Author: RALUCA SANDU,
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HI-RF | Friday 1st June – 11:00-12:30

HIRF03

Chair: CHIE SAWANOBORI

Room: N04

ACCOUNTING FRAUD IN EIGHTEENTH CENTURY VENICE: QUESTIONING THE IMPLICATIONS AND LIMITS OF AGENCY THEORY THROUGH MICRO-HISTORICAL ANALYSIS

Author: MARISA AGOSTINI,
UNIVERSITY OF VENICE
CDIH = Conceptual Development/Interpretative/Historical

Co-Author: Riccardo Cella, Université de Rouen Normandie
Giovanni Favero, Ca' Foscari University of Venice

SUFFER LITTLE CHILDREN: CHURCH, STATE AND ACCOUNTING FOR CATHOLIC EDUCATION IN NEW SOUTH WALES, 1962

Author: ANDREW READ, UNIVERSITY OF SUSSEX
CF = Case/Field Study

Co-Author: Frances Miley, University of Sussex

SCHETOVODSTVO – THE FIRST RUSSIAN ACCOUNTING JOURNAL

Author: VIATCHESLAV SOKOLOV,
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Co-Author: Dina Lvova, St. Petersburg State University
Svetlana Karelskaya, St. Petersburg State University
Iurii Guzov, St. Petersburg State University

IC-PS | Wednesday 30th May – 15:00-16:30

ICPS01

Chair: CLAIRE GARNIER

Room: N28

PERFORMATIVITY AND COUNTERPERFORMATIVITY OF SOCIAL MEASURES. A STUDY OF THE USES AND IMPACTS OF PSYCHOSOCIAL RISKS INDICATORS

Author: PAULINE BEAU, TOULOUSE 1 CAPITOLE UNIVERSITY
Co-Author: Samuel Sponem, HEC Montréal
CF = Case/Field Study

JUSTIFICATIONS OF ACCOUNTING RELIABILITY

Author: THOMAS CARRINGTON, STOCKHOLM UNIVERSITY
Co-Author: Gunilla Eklöv Alander, Stockholm University
CF = Case/Field Study

MODES OF CONSTITUTION: AN ESSAY ON ACCOUNTING PERFORMATIVITY

Author: CHRISTIAN HUBER, UNIVERSITY OF THE FEDERAL ARMED FORCES
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Co-Author: Lichen Yu, University of Sydney Business School

IC-PS | Thursday 31st May – 09:00-10:30

ICPS02

Chair: MARCIA ANNISSETTE

Room: AS01

INDUSTRY CENTRALITY AND THE ANTICIPATION OF FUTURE GDP CHANGES BY FIRMS

Author: SHIH-CHU CHOU, SAN FRANCISCO STATE UNIVERSITY
Co-Author: William Cready, University of Texas at Dallas
EA = Empirical Archival

GENDER IS NOT 'A DUMMY VARIABLE': A DISCUSSION OF CURRENT GENDER RESEARCH IN ACCOUNTING

Author: RIHAB KHALIFA, UNITED ARAB EMIRATES UNIVERSITY
Co-Author: Kris Hardies, University of Antwerp, Antwerpen, Belgium
EA = Empirical Archival

TECHNOLOGICAL SIMILARITY AND STOCK RETURN CROSS-PREDICTABILITY - EVIDENCE FROM PATENT BIG DATA

Author: NATALYA KHIMICH, DREXEL UNIVERSITY
Co-Author: Ron Bekkerman, University of Haifa
EA = Empirical Archival

IC-PS | Thursday 31st May – 11:00-12:30

ICPS03

Chair: JOHAN GRAAF

Room: AS01

ACCOUNTING TECHNOLOGIES AND THE PERMEABILITY OF SOCIAL WORK BOUNDARIES

Author: ENRICO BRACCI, UNIVERSITY OF FERRARA
Co-Author: Danny Chow, Durham University
David Greatbatch, Durham University
CF = Case/Field Study

PROFESSIONAL CHANGE AS REVOLUTION OR EVOLUTION? - THE DUTCH YOUNG PROFS FROM AN INSTITUTIONAL-THEORY PERSPECTIVE

Author: MARLIES DE VRIES, NYENRODE
BUSINESS UNIVERSITY
CDIH = Conceptual Development/Interpretative/Historical
Co-Author: Dominic Detzen, Vrije Universiteit Amsterdam
Annie Wong, Vrije Universiteit Amsterdam

FROM EMOTIONALITY TO THE CULTIVATION OF EMPLOYABILITY: AN ETHNOGRAPHY OF CHANGE IN SOCIAL WORK EXPERTISE FOLLOWING THE SPREAD OF QUANTIFICATION IN A SOCIAL ENTERPRISE

Author: YVES GENDRON, LAVAL UNIVERSITY
Co-Author: Thierry Amslem, Instituto de Empresa
CF = Case/Field Study

IC-PS | Thursday 31st May – 14:00-15:30

ICPS04

Chair: DOMINIC DETZEN

Room: N28

DEMOGRAPHY, IDEOLOGIES AND FINANCE - A HISTORY OF CALCULATION AND SWEDISH PENSIONS

Author: BINO CATASUS,
STOCKHOLM BUSINESS SCHOOL CDIH = Conceptual Development/Interpretative/Historical

Co-Author: Charlotta Bay, Stockholm University / SBS
Andreas Sundström, Stockholm University / SBS
Fredrik Svärdsten, Stockholm University / SBS

INVESTIGATING THE VISUAL POWER OF ACCOUNTING NUMBERS: THE CONTRIBUTION OF HUSSERLIAN PHENOMENOLOGY

Author: LAMBERT JERMAN, TOULOUSE BUSINESS SCHOOL EA = Empirical Archival

Co-Author: Pierre Labardin, Université Paris Dauphine

WHAT WE DO AND HOW WE DO IT. TOWARDS CRITICAL QUANTITATIVE ACCOUNTING RESEARCH

Author: BERNARD LECA,
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Co-Author: Stefan Linder, ESSEC Business School

IC-PS | Friday 1st June – 09:00-10:30

ICPS05

Chair: CAROLINE LAMBERT

Room: N28

WHY DID THE CORRESPONDENCE TO GLOBALISATION OF JAPANESE GAAP GET DELAYED DURING THE PERIOD OF 2009-2012?

Author: KENSUKE OGATA, OSAKA CITY UNIVERSITY CF = Case/Field Study

Co-Author:

STANDARD SETTING IN THE PUBLIC SECTOR: AN EXAMINATION OF THE IPSASB CONCEPTUAL FRAMEWORK AND THE OBJECTIVES OF PUBLIC SECTOR FINANCIAL REPORTING

Author: SONJA WÜSTEMANN, EUROPEAN UNIVERSITY VIADRINA CF = Case/Field Study

Co-Author: Annemarie Conrath-Hargreaves, European University Viadrina

A QUALITATIVE COMPARATIVE APPROACH TO THE ADOPTION OF INTERNATIONAL FINANCIAL REPORTING STANDARDS (IFRS) IN AFRICA

Author: SOLOMON ZORI, ERASMUS UNIVERSITY ROTTERDAM, ERIM CF = Case/Field Study

Co-Author: Anderson SENY KAN, University of Toulouse – Toulouse Business School

IC-PS | Friday 1st June – 11:00-12:30

ICPS06

Chair: CLAUDIA GABBIONETA

Room: N23

WHEN ACCOUNTING MET BROADCASTING: STRATEGIC CHANGE IN THE BBC

Author: CHRIS CARTER, THE UNIVERSITY OF EDINBURGH CF = Case/Field Study

Co-Author: Crawford Spence, King's Business School
Alan McKinlay, Newcastle University

ACCOUNTING NUMBERS AND TEMPORARY ORGANISING: EVIDENCE FROM ARTIST-FUNDED RECORD PRODUCTION PROJECTS

Author: DARREN JUBB, HERIOT-WATT UNIVERSITY EDINBURGH CF = Case/Field Study

Co-Author: William Jackson, Heriot-Watt University

YOU ARE WHAT YOU WATCH: CONSTRUCTING AND GOVERNING TELEVISION AUDIENCES IN THE AGE OF BIG DATA

Author: YI LING ONG, THE UNIVERSITY OF EDINBURGH CF = Case/Field Study

Co-Author:

IC-PS | Friday 1st June – 11:00-12:30

ICPS07

Chair: GERARDINE DOYLE

Room: N24

SOCIAL MEDIA AND THE RATIONALIZATION AND INCENTIVIZATION OF EQUITY INVESTMENTS

Author: JOHAN GRAAF, STOCKHOLM SCHOOL OF ECONOMICS

CF = Case/Field Study

Co-Author:

AGGRESSIVE TAX AVOIDANCE BY MANAGERS OF MULTINATIONAL COMPANIES AS VIOLATION OF THEIR MORAL DUTY TO OBEY THE LAW: A KANTIAN RATIONALE

Author: HANSRUDI LENZ,
WUERZBURG UNIVERSITY

CDIH = Conceptual Development/Interpretative/Historical

Co-Author:

CSR COMMUNICATION RESEARCH: METHODOLOGICAL PERSPECTIVES ON SEMIOTICS

Author: KEMI YEKINI,
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CDIH = Conceptual Development/Interpretative/Historical

Co-Author: Kamil Omoteso, Coventry University
Emmanuel Adebite, De Montfort University

IC-PS | Friday 1st June – 14:00-15:30

ICPS08

Chair: DANIELA PIANEZZI

Room: N29

CONCEPTUAL SHIFTS IN ACCOUNTING: TRANSPLANTING THE NOTION OF BOUNDARY FROM FINANCIAL TO NON-FINANCIAL REPORTING

Author: LAURA GIRELLA, INTERNATIONAL INTEGRATED
REPORTING COUNCIL (IIRC)

CDIH = Conceptual Development/Interpretative/Historical

Co-Author: Mario Abela, Queen Mary University of London

BEYOND ACCOUNTANTS AS AUTOMATONS: HOW THE COMMON GOOD PRINCIPLE CAN INFORM PUBLIC INTEREST

Author: FRANCOIS-REGIS PUYOU,
UNIVERSITY OF ST ANDREWS

CDIH = Conceptual Development/Interpretative/Historical

Co-Author: Sandrine Fremeaux, Audencia Business School
Grant Michelson, Macquarie University

IC-PSD | Wednesday 30th May – 15:00-16:30

ICPSD01

Chair: BINO CATASUS

Room: N29

CONTESTED VALUATIONS OF LIFE ITSELF. ACCOUNTING FOR DEATH, RESUSCITATION, AND THE END-OF-LIFE

Discussant: DOMINIC DETZEN
Author: CAROLINE LAMBERT, HEC MONTREAL

CF = Case/Field Study

Co-Author: Marie-Astrid Le Theule, CNAM - LIRSA
Jérémy Morales, Royal Holloway, University of London

LANGUAGE AT WORK IN PROFESSIONAL SERVICE FIRMS

Discussant: YVES GENDRON
Author: DOMINIC DETZEN,
VU UNIVERSITY AMSTERDAM

CDIH = Conceptual Development/Interpretative/Historical

Co-Author: Lukas Löhlein, WHU – Otto Beisheim School of Management

IC-PSD | Thursday 31st May – 09:00-10:30

ICPSD02

Chair: CARIEN VAN MOURIK

Room: N10

CONFLICTING INSTITUTIONAL LOGICS IN THE FIELD OF FINANCIAL REPORTING ENFORCEMENT: INSIGHTS FROM AN EMERGING ECONOMY

Discussant: CLAUDIA GABBIONETA
Author: CATALIN NICOLAE ALBU, BUCHAREST UNIVERSITY
OF ECONOMIC STUDIES CDIH = Conceptual Development/Interpretative/Historical
Co-Author: Nadia Albu, Bucharest University of Economic Studies
Sebastian Hoffmann, University of Edinburgh Business School

CONCEPTUAL FRAMEWORKS AND LIVING LAWS OF ACCOUNTING – AN ANALYSIS OF CONSTITUENTS' VIEWS ON STEWARDSHIP AND RELIABILITY IN THE IASB/FASB'S FRAMEWORK REVISION 2004-2010

Discussant: CAROLINE LAMBERT
Author: CHRISTOPH PELGER, UNIVERSITY OF INNSBRUCK CF = Case/Field Study
Co-Author: Carsten Erb, University of Düsseldorf

IC-RF | Wednesday 30th May – 15:00-16:30

ICRF01

Chair: VASILEIOS MILIOS

Room: N37

STATE'S INSTITUTIONAL WORK IN THE ACCOUNTING REGULATORY SPACE. INSIGHTS FROM AN EMERGING ECONOMY

Author: NADIA ALBU, BUCHAREST UNIVERSITY
OF ECONOMIC STUDIES CDIH = Conceptual Development/Interpretative/Historical
Co-Author: Catalin Nicolae Albu, The Bucharest University of Economic Studies

RESPONSIVENESS AS A CHALLENGE FOR THE LEGITIMACY OF THE IASB – A LUHMANNIAN PERSPECTIVE ON CURRENT INTERNATIONAL ACCOUNTING REGULATION AND ON ALTERNATIVE APPROACHES –

Author: KARSTEN EISENSCHMIDT, KIEL UNIVERSITY
OF APPLIED SCIENCES CDIH = Conceptual Development/Interpretative/Historical
Co-Author: Matthias Schmidt, Leipzig University, Institut of Accounting, Finance and Taxation

RHETORIC IN ACCOUNTING STANDARDS: A COMMUNICATIVE INSTITUTIONALISM ANALYSIS

Author: NORIAKI OKAMOTO,
RIKKYO UNIVERSITY CDIH = Conceptual Development/Interpretative/Historical
Co-Author:

WHICH ACCOUNTING RULES FOR ECONOMIC AND SOCIAL SUSTAINABLE DEVELOPMENT? ENGAGING CRITICALLY WITH IFRS ADOPTION IN THE EU

Author: VERA PALEA,
UNIVERSITY OF TURIN CDIH = Conceptual Development/Interpretative/Historical
Co-Author: Paolo Biancone, University of Torino

TOWARDS POST-POLITICAL REGULATION? COLLABORATIVE TAX COMPLIANCE IN FINLAND

Author: JUKKA PELLINEN, UNIVERSITY OF JYVASKYLA CF = Case/Field Study
Co-Author: Jaana Kettunen, University of Jyväskylä
Tuulia Potka-Soininen, SEAMK

IC-RF | Thursday 31st May – 09:00-10:30

ICRF02

Chair: JAANA KETTUNEN

Room: AS02

GLOBAL STANDARDS WITHOUT THE U.S.? INSTITUTIONAL WORK AND THE U.S. NON-ADOPTION OF IFRS

Author: KIRSTIN BECKER,
UNIVERSITY OF MANNHEIM CDIH = Conceptual Development/Interpretative/Historical
Co-Author: Holger Daske, University of Mannheim
Christoph Pelger, University of Innsbruck

BUSINESS MODEL DISCLOSURE IN INTEGRATED REPORTS OF POLISH COMPANIES

Author: BOGUSŁAWA BEK-GAIK, AGH UNIVERSITY OF SCIENCE AND TECHNOLOGY SU = Survey
Co-Author: Bartosz Rymkiewicz, Jagiellonian University

NICHE CONSTRUCTION AND LINKED ECOLOGIES: GLOBAL VERSUS LOCAL

Author: CHRISTINE HELLIAR,
UNIVERSITY OF SOUTH AUSTRALIA CDIH = Conceptual Development/Interpretative/Historical
Co-Author: Louise Crawford, Robert Gordons
Monica Veneziani, Brescia
Laura Rocca, Brescia
Claudio Teodori, Brescia

CEO NARCISSISM AND VOLUNTARY DISCLOSURE

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

AN EMPIRICAL INVESTIGATION OF PLURALIST UNDERSTANDINGS AMONGST ACCOUNTANTS, AND THE IMPLICATIONS FOR CRITICAL DIALOGIC ACCOUNTING

Author: MATTHEW SOROLA, UNIVERSITY OF LIMERICK, KEMMY BUSINESS SCHOOL EX = Experimental
Co-Author:

IC-RF | Thursday 31st May – 14:00-15:30

ICRF03

Chair: LUKAS LOEHLEIN

Room: N04

SOVEREIGN CREDIT RATING: MODELLING, VALUATION AND PROFESSIONAL JUDGEMENT

Author: CLAUDIO COLUMBANO, IE BUSINESS SCHOOL CF = Case/Field Study
Co-Author: MAHMOUD EZZAMEL, CARDIFF UNIVERSITY

POPULISM, POLITICAL ACCOUNTABILITY AND ECONOMIC IRRATIONALISM IN THE GREEK NATIONAL HEALTH SYSTEM

Author: VASILEIOS MILIOS, HERIOT-WATT UNIVERSITY EDINBURGH EA = Empirical Archival
Co-Author:

25TH ANNIVERSARY OF THE EUROPEAN ACCOUNTING REVIEW: A BIBLIOMETRIC ANALYSIS

Author: CARLES MULET FORTEZA, UNIVERSITY OF THE BALEARIC ISLANDS CF = Case/Field Study
Co-Author: Chiara Valluzzi, University of the Balearic Islands
José M. Merigó, University of Chile
Patricia Horrach Roselló, University of the Balearic Islands

THE EMERGENCE OF BENEFIT CORPORATIONS: A CAUTIONARY TALE OF RESPONSIBLE BUSINESS CONDUCT AND THE COMMON GOOD

Author: NADRA PENCLE, UNIVERSITY OF CENTRAL FLORIDA CF = Case/Field Study
Co-Author: Lisa Karasiewicz Baudot, University of Central Florida
Jesse Dillard, University of Central Florida

IC-RF | Friday 1st June – 09:00-10:30

ICRF04

Chair: MATTHEW SOROLA

Room: N37

CORPORATE SOCIAL RESPONSIBILITY, TRANSLATION AND LANGUAGE: THE CASE OF GENDER IN THE BIG FOUR

Author: ANNE JENY-CAZAVAN, ESSEC BUSINESS SCHOOL CF = Case/Field Study
Co-Author: Estefania Santacreu-Vasut, ESSEC Business School

LOOKING INWARD: ANALYZING THE VISUAL DIMENSION OF MANAGEMENT ACCOUNTING TOOLS USING THE THEOLOGY OF ICONS

Author: AZIZA LAGUECIR,
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Co-Author: Aziza Laguecir, IESEG
Bernard Leca, Essec

'IF IN DOUBT, DRAW A GRAPH': THE DESIGN OF ACCOUNTING VISUALIZATIONS IN A MEGAPROJECT

Author: MATTEO RONZANI, THE UNIVERSITY OF EDINBURGH CF = Case/Field Study
Co-Author: Marian K. Gatzweiler, The University of Edinburgh

RISK MANAGEMENT AS A DISCURSIVE PRACTICE: INSIGHTS FROM LACLAU AND MOUFFE

Author: RODRIGO SILVA DE SOUZA,
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Co-Author:

IC-RF | Friday 1st June – 11:00-12:30

ICRF05

Chair: CHRISTIAN HUBER

Room: AS01

RISK AND UNCERTAINTY IN THE ORDERING OF ACCOUNTING PROFIT

Author: GUNILLA EKLOV ALANDER, STOCKHOLM BUSINESS SCHOOL

CF = Case/Field Study

Co-Author: Thomas Carrington, SBS Stockholm university

THE LITERATURE ON ACCOUNTING IN THE ARAB WORLD

Author: JIM HASLAM, SHEFFIELD UNIVERSITY
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CDIH = Conceptual Development/Interpretative/Historical

Co-Author: Habiba Al-Shaer, Newcastle University
Sonja Gallhofer, University of Glasgow
Rania Kamla, Heriot-Watt University

ACCOUNTING AND THE (UN)MAKING OF THE ORGANIZATION: UNDERSTANDING SHIFTING MODES OF FORMALIZATION WITH GERMANY'S 'REFUGEE WELCOME MOVEMENT'

Author: LUKAS LOEHLEIN, WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT

CF = Case/Field Study

Co-Author: David Twardowski, HEC Paris / Accounting and Management Control

DOES A LEOPARD CHANGE ITS SPOTS – AUDITORS AND ATTORNEYS AS TRUSTEES OF MINORITY SHAREHOLDERS AND THE OUTCOME OF PRIVATE BUSINESS JUDICIAL VALUATION

Author: JANI SAASTAMOINEN, UNIVERSITY OF EASTERN FINLAND

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Co-Author: Hanna Savolainen, University of Eastern Finland

IS-PS | Thursday 31st May – 14:00-15:30

ISPS01

Chair: ANN DZURANIN

Room: N27

DOES XBRL AFFECT FIRMS' STOCK LIQUIDITY?

Author: JEE-HAE LIM, UNIVERSITY OF WATERLOO

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Co-Author: Vernon Richardson, University of Arkansas
Rod Smith, California State University Long Beach

CAN VISUALIZATIONS LINKED TO SOURCE FINANCIAL INFORMATION MITIGATE THE EFFECT OF DISTORTED GRAPHS?

Author: UDAY MURTHY, UNIVERSITY OF SOUTH FLORIDA

EX = Experimental

Co-Author: Yibo (James) Zhang, University of South Florida
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DIGITAL INFORMATION TECHNOLOGY AND TRANSFER PRICING – EVIDENCE FROM THE FIELD

Author: VALENTIN QUINKLER, UNIVERSITY OF KIEL

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Co-Author: Sven-Eric Bärsch, Flick Gocke Schaumburg
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IS-RF | Wednesday 30th May – 17:00-18:30

ISRF01

Chair: MICHAEL WERNER

Room: AS01

PROPHETS, OPPORTUNISTS OR CAMP FOLLOWERS? ASSESSING THE ROLE OF AIS RESEARCH BASED ON A CONTEXTUAL STUDY OF THE POPULATION OF PUBLISHED PAPERS IN CLOUD COMPUTING AND BLOCKCHAIN

Author: MICHAEL ALLES,
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Co-Author:

PERCEPTION OF MANAGEMENT ACCOUNTING SYSTEMS BY MANAGERS: A SELECTION APPROACH USING CLUSTER ANALYSIS

Author: JUSTYNA DOBROSZEK, LODZ UNIVERSITY SU = Survey
 Co-Author: Ewelina Zarzycka, University of Łódź
 Alina Almășan, West University of Timișoara
 Cristina Circa, West University of Timișoara

SOCIAL TECHNOLOGY: AN INTEGRATED STRATEGY AND RISK MANAGEMENT FRAMEWORK

Author: DIANE JANVRIN, IOWA STATE UNIVERSITY CDIH = Conceptual Development/Interpretative/Historical
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 John Paul Krahel, Loyola University - Maryland
 Brett Considine, London School of Economics

MA-PS | Wednesday 30th May – 15:00-16:30**MAPS01**

Chair: GERHARD SPECKBACHER Room: N25

SOCIOEMOTIONAL WEALTH AND DEVELOPMENT STAGES AS ANTECEDENTS TO THE ADOPTION OF MANAGEMENT CONTROL ARTIFACTS IN BRAZILIAN FAMILY BUSINESSES

Author: FABIO FREZATTI, UNIVERSITY OF SAO PAULO SU = Survey
 Co-Author: Diogenes Bido, UPM - Presbiterian Mackenzie University
 Daniel Mucci, University of Sao Paulo
 Franciele Beck, FURB Blumenau Regional University Foundation
 Ana Paula Capuano da Cruz, Rio Grande University

THE ROLE OF MANAGEMENT CONTROL SYSTEMS IN THE HIGHER EDUCATION SECTOR: AN INVESTIGATION OF DIFFERENT PERCEPTIONS

Author: THOMAS GÜNTHER, DRESDEN UNIVERSITY OF TECHNOLOGY SU = Survey
 Co-Author: Xaver Heinicke, Technische Universität Dresden

A CONTINGENCY FRAMEWORK FOR THE USE OF NON-FINANCIAL PERFORMANCE MEASURES IN MANAGERIAL INCENTIVES: EVIDENCE FROM SMES

Author: SOFIA LOURENÇO, ISEG LISBON SCHOOL OF ECONOMICS AND MANAGEMENT, UNIVERSIDADE DE LISBOA SU = Survey
 Co-Author: Iryna Alves, ISEG Lisbon School of Economics & Management, Universidade de Lisboa

MA-PS | Wednesday 30th May – 15:00-16:30**MAPS02**

Chair: KENNETH FJELL Room: N26

RISK AVERSE AGENTS AND INPUT MARKET CONSIDERATIONS

Author: MICHAEL KOPEL AM = Analytical/Modelling
 Co-Author: Harald Hinterecker, University of Graz

THE IMPACT OF JOB SIMILARITY ALONG THE CAREER PATH ON THE FIRM'S PROMOTION CHOICE

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

MARKET IMPACT ON ASYMMETRIC COST BEHAVIOR

Author: CHRISTIAN RIEGLER, VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS AM = Analytical/Modelling
 Co-Author: Katrin Weiskirchner-Merten, WU Vienna University of Economics and Business

MA-PS | Wednesday 30th May – 17:00-18:30**MAPS03**

Chair: AMANDA WILFORD Room: N25

CONSTRUCTING LEGITIMATE COSTING DATA REPORTS INTO CLINICAL ROUTINES

Author: DAVID DERICHS, AALTO UNIVERSITY SCHOOL OF BUSINESS CF = Case/Field Study
 Co-Author: Teemu Malmi, Aalto University
 Edward Sivak, Case Western Reserve University

MANAGERIAL STYLE IN COST ASYMMETRY AND SHAREHOLDER VALUE

Author: LAURA-MARIA GASTONE, OLDENBURG UNIVERSITY EA = Empirical Archival
Co-Author: Kerstin Lopatta, Oldenburg University
Thomas Kaspereit, University of Luxembourg

THE EFFECT OF GENERALIZED TRUST AND CIVIC MORALITY ON COST STICKINESS: CROSS-COUNTRY EVIDENCE

Author: SVEN HARTLIEB, UNIVERSITY OF BAMBERG EA = Empirical Archival
Co-Author: Brigitte Eierle, University of Bamberg
Thomas R. Loy, University of Bayreuth

MA-PS | Wednesday 30th May – 17:00-18:30

MAPS04

Chair: KEN BATES Room: N26

PERFORMANCE BUDGETING AND INSTITUTIONAL WORK AS A 'CREATIVE DISTRACTION' OF ACCOUNTABILITY RELATIONS IN A MUNICIPALITY

Author: EVGENII ALEKSANDROV, NORD UNIVERSITY BUSINESS SCHOOL CF = Case/Field Study
Co-Author: Anatoli Bourmistrov, NORD UNIVERSITY BUSINESS SCHOOL
Giuseppe Grossi, NORD UNIVERSITY BUSINESS SCHOOL

EXPLORING THE CONSTRUCTION OF PERSUASIVENESS OF FORECAST NUMBERS: A TEMPORAL WORK PERSPECTIVE ON FORECAST MEETINGS

Author: LUKAS GORETZKI, STOCKHOLM SCHOOL OF ECONOMICS CF = Case/Field Study
Co-Author: Leona Wiegmann, Monash University
Lukas Petrikowski, WHU - Otto Beisheim School of Management

HOW MANAGEMENT ACCOUNTANTS SHAPE PARTICIPATIVE FORMS OF BUDGETING: A COMPARATIVE ANALYSIS

Author: FERDINAND KUNZL, UNIVERSITY OF INNSBRUCK CF = Case/Field Study
Co-Author:

MA-PS | Wednesday 30th May – 17:00-18:30

MAPS05

Chair: NICOLA DALLA VIA Room: N27

SUBJECTIVE EVALUATIONS OF RISK TAKING DECISIONS: EXPERIMENTAL EVIDENCE ON OUTCOME BIASES AND THEIR CONSEQUENCES

Author: ROBERT GILLENKIRCH, UNIVERSITY OF OSNABRÜCK EX = Experimental
Co-Author: Louis J. Velthuis, University of Mainz

ALL ROADS LEAD TO ROME?: ON THE OVERLAP AND DIFFERENCES BETWEEN RISK MANAGEMENT AND MANAGEMENT CONTROL

Author: TAKAHARU KAWAI, DOSHISHA UNIVERSITY SU = Survey
Co-Author: Henri Dekker, Vrije Universiteit Amsterdam
Junya Sakaguchi, Nagoya University
Eelke Wiersma, Vrije Universiteit Amsterdam

ARE MANAGEMENT ACCOUNTANTS PUNISHED FOR REPORTING BAD NEWS?

Author: SASCHA MATANOVIC, UNIVERSITY OF GIESSEN EX = Experimental
Co-Author: Maximilian Schmidt, University of Giessen
Arnt Wöhrmann, University of Giessen

MA-PS | Thursday 31st May – 09:00-10:30

MAPS06

Chair: DENNIS D. FEHRENBACHER Room: N26

REDUCING SUSTAINABILITY RISK FOR INVESTORS: THE EFFECT OF TIME HORIZON OF SUSTAINABILITY TARGET REALIZATION AND SUSTAINABILITY INCENTIVES

Author: KAREN DE MEYST, MIAMI UNIVERSITY EX = Experimental
Co-Author: Eddy Cardinaels, KU Leuven & Tilburg University
Alexandra Van den Abbeele, KU Leuven

WALKING THE TIGHTROPE: THE ROLE OF MANAGEMENT CONTROL SYSTEMS IN BALANCING SOCIAL AND ECONOMIC IMPERATIVES IN THE EARLY STAGES OF A SOCIAL ENTERPRISE'S LIFE CYCLE

Author: MALEEN Z. GONG, MONASH UNIVERSITY
Co-Author: Aldonio Ferreira, Monash University
Ralph Kober, Monash University
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CF = Case/Field Study

THE RELATIONSHIP BETWEEN CEO INCENTIVES AND CORPORATE SOCIAL RESPONSIBILITY—BALANCE VIEW

Author: EILEEN CHIA-LING LEE, NATIONAL CHENGCHI UNIVERSITY
Co-Author: Chih-Hsien Liao, National Taiwan University
EA = Empirical Archival

MA-PS | Thursday 31st May – 09:00-10:30

MAPS07

Chair: F.ASIS MARTINEZ-JEREZ

Room: N27

WHEN AND WHY CEOS RELY ON PEERS' INFORMATION IN THEIR INVESTMENT DECISION

Author: AHRUM CHOI, HONG KONG BAPTIST UNIVERSITY
Co-Author: Hyungjin Cho, Universidad Carlos III de Madrid
Taejin Jung, Seoul National University
EA = Empirical Archival

THE INTERPLAY OF CFOS AND CEOS WITH REGARD TO INVESTMENT EFFICIENCY – A REGULATORY FOCUS PERSPECTIVE

Author: NINA DETZEN, VU UNIVERSITY AMSTERDAM
Co-Author: Sebastian Firk, Georg-August Universität Göttingen
Michael Wolff, Georg-August Universität Göttingen
EA = Empirical Archival

CFO CHARACTERISTICS, CFO POWER, AND THE USE OF STRATEGIC MANAGEMENT ACCOUNTING PRACTICES

Author: FRANK VERBEETEN, UNIVERSITY OF AMSTERDAM
Co-Author: Timur Pasch, Utrecht University
SU = Survey

MA-PS | Thursday 31st May – 11:00-12:30

MAPS08

Chair: ANN JORISSEN

Room: N25

THE EFFECTS OF R&D CAPITALIZATION ON THE TRADE CREDIT AND THE DURATION OF CUSTOMER-SUPPLIER RELATIONSHIP

Author: FEI-LIANG CHIEN, KAINAN UNIVERSITY
Co-Author: Chia-Hui Chien, National Dong Hwa University
Pei-Yi Liu, National Dong Hwa University
Chaur-Shiuh Young, National Cheng Kung University
EA = Empirical Archival

DOES GEOGRAPHIC PROXIMITY INFLUENCE CORPORATE INVESTMENT?

Author: CHUNG-YU HUNG, MELBOURNE UNIVERSITY / MELBOURNE BUSINESS SCHOOL
Co-Author: Ling-Chu Lee, National Pingtung University
EA = Empirical Archival

THE USE OF MANAGEMENT CONTROL SYSTEM IMPLEMENTATION AS A DIVERSIONARY TACTIC IN AN INTER-ORGANIZATIONAL CONTEXT

Author: CÉLIA LEMAIRE, UNIVERSITY OF STRASBOURG
Co-Author:
CF = Case/Field Study

MA-PS | Thursday 31st May – 11:00-12:30

MAPS09

Chair: AZIZA LAGUECIR

Room: N26

LIKEABILITY AND LENIENCY: AN EXPERIMENTAL STUDY ON COGNITIVE PROCESSING IN PERFORMANCE EVALUATIONS

Author: KAI ALEXANDER BAUCH, DUESSELDORF UNIVERSITY
Co-Author: Peter Kotzian, Duesseldorf University
Barbara E. Weißenberger, Duesseldorf University
EX = Experimental

INFORMATION TYPE, TIMING, AND COMMUNICATION IN TEAMS.

Author: QINWEI CHI, JINAN UNIVERSITY
 Co-Author: Wenjing Li, Jinan University
 Huaxiang Yin, Nanyang Technological University

EX = Experimental

THE EFFECTS OF LEVEL 3 FAIR VALUE ASSUMPTIONS ON MANAGERS' SELLING DECISIONS

Author: KAREN GREEN, UNIVERSITY OF TOLEDO
 Co-Author: Karen Green, University of Toledo
 Alisa Brink, Virginia Commonwealth University

EX = Experimental

MA-PS | Thursday 31st May - 11:00-12:30**MAPS10**

Chair: ALEXANDER HIMME

Room: N27

ISOMORPHIC PRESSURES IN SHORT-TERM MANAGERIAL DECISIONS: EVIDENCE FROM WORKING CAPITAL MANAGEMENT

Author: SAIPRIYA KAMATH, LSE, THE LONDON SCHOOL
 OF ECONOMICS AND POLITICAL SCIENCE
 Co-Author: Bhavya Singhvi, Indian School of Business

EA = Empirical Archival

COST BEHAVIOR TERMINOLOGY IN FINANCIAL REPORTING

Author: JOO HYUNG LEE, UNIVERSITY OF CALGARY
 Co-Author: Philip Beaulieu, University of Calgary

EA = Empirical Archival

BUSINESS STRATEGY AND COST STICKINESS UNDER DIFFERENT MANAGEMENT EXPECTATION AND INSTITUTIONAL PERSPECTIVE

Author: TINGYONG ZHONG, CHONGQING TECHNOLOGY
 AND BUSSINESS UNIVERSITY
 Co-Author: Haiyan Zhou, University of Texas Rio Grande Vally
 Jiangna Li, Rongzhi College of Chongqing Techonology and Bussiness University
 Fancheng Sun, Chongqing Techonology and Bussiness University

EA = Empirical Archival

MA-PS | Thursday 31st May - 16:00-17:30**MAPS11**

Chair: UTZ SCHÄFFER

Room: N26

ANTECEDENTS OF THE ABANDONMENT OF A MANAGEMENT ACCOUNTING SYSTEM - THE CASE OF VALUE-BASED MANAGEMENT

Author: LUKAS BERGER, GEORG-AUGUST-UNIVERSITÄT GÖTTINGEN
 Co-Author:

EA = Empirical Archival

THE USEFULNESS OF FAIR VALUE ACCOUNTING IN EXECUTIVE COMPENSATION

Author: MARK DEFOND, UNIVERSITY OF SOUTHERN CALIFORNIA
 Co-Author: Mingyi Hung, HKUST
 Jinshuai Hu, Xiamen University
 Siqi Li, Santa Clara University

EA = Empirical Archival

MARKET REACTIONS TO CREDIT RATING CHANGES: THE IMPACT OF USING VALUE-BASED PERFORMANCE MEASURES

Author: SIMON SCHÖLZEL, MUENSTER UNIVERSITY
 Co-Author: Lisa Silge, University of Muenster

EA = Empirical Archival

MA-PS | Thursday 31st May - 16:00-17:30**MAPS12**

Chair: FRANCESCA FRANCO

Room: N27

THE EFFECTIVENESS OF PEER-LEVEL CALIBRATION COMMITTEES

Author: JASMIJN BOL, TULANE UNIVERSITY
 Co-Author: Andson Braga de Aguiar, University of Sao Paulo
 Jeremy Lill, Georgia State University
 Antônio Carlos Coelho, National University of Ceara

EA = Empirical Archival

STRATEGIC PEER SELECTION IN EXECUTIVE COMPENSATION

Author: FENG TANG, THE HONG KONG POLYTECHNIC UNIVERSITY

EA = Empirical Archival

Co-Author:

HOW DOES A NEW BROOM SWEEP CLEANER? SALES AND COSTS CONSEQUENCES OF CEO TURNOVERS

Author: DAN WEISS, TEL AVIV UNIVERSITY

EA = Empirical Archival

Co-Author: Julia Nasev, University of Cologne

MA-PS | Thursday 31st May – 16:00-17:30**MAPS13**

Chair: MICHAEL S. C. TSE

Room: N28

CEO PENSION AND LABOR INVESTMENT EFFICIENCY

Author: YOUNGJIN KIM, KAIST BUSINESS SCHOOL

EA = Empirical Archival

Co-Author: Kyoungwon Mo, Chung-Ang University

EXPECTATION ACCURACY, COST BEHAVIOR, AND SLIPPERY PRICES

Author: MATTHIAS MAHLENDORF, FRANKFURT SCHOOL OF FINANCE & MANAGEMENT

EA = Empirical Archival

Co-Author: Kira Hoffmann, Copenhagen Business School
Matthias Mahlendorf, Frankfurt School of Finance & Management
Kim Pettersson, Copenhagen Business School**THE EFFECT OF MATERIAL WEAKNESSES IN INTERNAL CONTROL AND THEIR REMEDIATION ON ACCRUALS QUALITY: EVIDENCE FROM JAPAN**

Author: ATSUKO TAKINISHI, NATIONAL TAIWAN UNIVERSITY

EA = Empirical Archival

Co-Author: Chih-Yang Tseng, National Taiwan University
Chan-Jane Lin, National Taiwan University
Pei-Hua Lai,
Suming Lin, National Taiwan University**MA-PS | Friday 1st June – 09:00-10:30****MAPS14**

Chair: JACOBO GÓMEZ CONDE

Room: N25

DETERMINANTS OF THE RATCHET EFFECT: EVIDENCE FROM RETAIL BANKING

Author: CHRISTIAN BRÜCK, RUHR UNIVERSITY BOCHUM

SU = Survey

Co-Author: Thorsten Knauer, Ruhr-Universität Bochum
Nicole Nikiforow, Ruhr-Universität Bochum
Anja Schwering, Ruhr-Universität Bochum**THE EFFECT OF PERFORMANCE MEASURES, TYPES OF MOTIVATION AND PROACTIVE BEHAVIOUR ON CREATIVITY: EVIDENCE FROM RESEARCH AND DEVELOPMENT MANAGERS**

Author: VINCENT CHONG, THE UNIVERSITY OF WESTERN AUSTRALIA

SU = Survey

Co-Author: Uta Bindl, London School of Economics
Stijn Masschelein, The University of Western Australia**CAN MANAGERS USE REWARD SYSTEMS TO BUILD RELATIONAL CONTRACTS?**

Author: ANNE LILLIS, THE UNIVERSITY OF MELBOURNE

SU = Survey

Co-Author: Sujay Nair, University of Melbourne
Margaret Abernethy, University of Melbourne

MA-PS | Friday 1st June - 09:00-10:30

MAPS15

Chair: MICHAEL EBERT

Room: N26

DESIGN OF MANAGEMENT COMPENSATION PACKAGES WITH PERKS - FORMULA APPORTIONMENT VS. SEPARATE TAXATION

Author: HÜLYA ÇELEBI, UNIVERSITY OF INNSBRUCK

AM = Analytical/Modelling

Co-Author:

CONSISTENT INCENTIVE SYSTEM DESIGN FOR SUPERVISORY BOARDS AND EXECUTIVE BOARDS: IMPLICATIONS OF CENTRALIZED AND DELEGATED COMPENSATION AUTHORITY

Author: JULIA ORTNER, MAINZ UNIVERSITY

AM = Analytical/Modelling

Co-Author:

TASK ASSIGNMENT AND ITS INTERPLAY WITH MANAGEMENT CONTROLS

Author: CHRISTIAN SCHMID, VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS

AM = Analytical/Modelling

Co-Author: Clemens Löffler, WU Vienna University of Economics and Business

MA-PS | Friday 1st June - 11:00-12:30

MAPS16

Chair: PAUL THAMBAR

Room: N25

(DE-)INSTITUTIONAL WORK IN ACCOUNTING CHANGES - THE RISE AND FALL OF NOKIA

Author: ANTTI RAUTIAINEN, UNIVERSITY OF JYVASKYLA

CF = Case/Field Study

Co-Author: Marko Järvenpää, University of Jyväskylä

Toni Mättö, University of Jyväskylä

INCENTIVIZING INNOVATION: THE ROLE OF KNOWLEDGE EXCHANGE AND DISTAL SEARCH BEHAVIOR

Author: GERHARD SPECKBACHER, VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS

SU = Survey

Co-Author: Markus Wabnegg, Vienna University of Economics and Business

PRACTICE INNOVATIVENESS IN PROFESSIONAL SERVICE FIRMS

Author: SANDER VAN TRIEST, UNIVERSITY OF AMSTERDAM

SU = Survey

Co-Author: Christopher Williams, Durham University Business School

MA-PS | Friday 1st June - 11:00-12:30

MAPS17

Chair: LINO CINQUINI

Room: N26

DISAGGREGATED PERFORMANCE MEASURE FROM A COLLECTIVISTIC VIEW

Author: MASAFUMI FUJINO, NIHON UNIVERSITY

CF = Case/Field Study

Co-Author: Yan Li, Takushoku University

Norio Sawabe, Kyoto University

BEHAVIORAL RESPONSES TO PERFORMANCE MEASUREMENT DIVERSITY AND SUBJECTIVITY IN INDIVIDUAL INCENTIVE PLANS

Author: LORENZO PATELLI, UNIVERSITY OF DENVER

CF = Case/Field Study

Co-Author:

CONSTRAINING VERSUS FACILITATING: THE DUAL ROLE OF MANAGEMENT CONTROL SYSTEMS AND ORGANIZATIONAL TENSION

Author: FELIX L. WENGER, DORTMUND UNIVERSITY

CF = Case/Field Study

Co-Author: Maik Lachmann, Technical University of Berlin

Rouven Trapp, University of Groningen

MA-PS | Friday 1st June - 11:00-12:30

MAPS18

Chair: JEANETH JOHANSSON

Room: N27

MANAGERIAL INFLUENCES ON GOAL SETTING AND PERFORMANCE OUTCOMES

Author: JENNIFER GRAFTON, THE UNIVERSITY OF MELBOURNE CF = Case/Field Study
Co-Author: Pamela Zhang, The University of Melbourne
Margaret Abernethy, The University of Melbourne
Anne Lillis, The University of Melbourne

THE PRODUCTION OF STRATEGIC AND FINANCIAL RATIONALES IN CAPITAL INVESTMENTS: JUDGMENTS BASED ON INTUITIVE EXPERTISE

Author: MICHAEL GRANT, UPPSALA UNIVERSITY CF = Case/Field Study
Co-Author: Fredrik Nilsson, Department of Business Studies Uppsala University

MANAGERIAL REPORTING PROCEDURES IN HIERARCHICAL SYSTEMS

Author: VICTOR VAN PELT, TILBURG UNIVERSITY EX = Experimental
Co-Author: Farah Arshad, Tilburg University
Bart Dierynck, Tilburg University

MA-PS | Friday 1st June - 14:00-15:30

MAPS19

Chair: FREDRIK NILSSON

Room: N26

ENTERPRISE SOCIAL MEDIA AND CONTROL SYSTEM DESIGN

Author: PETER G. ROETZEL, ASCHAFFENBURG UNIVERSITY OF APPLIED SCIENCES SU = Survey
Co-Author: Dennis Fehrenbacher, Monash University

FORMAL CONTROL OF BUSINESS MODEL AND PRODUCT INNOVATION IN STARTUP COMPANIES

Author: HANNA SCHACHEL, TECHNICAL UNIVERSITY OF BERLIN CF = Case/Field Study
Co-Author:

MA-PS | Friday 1st June - 14:00-15:30

MAPS20

Chair: BREDA SWEENEY

Room: N27

PRACTICE VARIATION IN MUNICIPAL RISK MANAGEMENT

Author: KARI SIPPOLA, UNIVERSITY OF JYVASKYLA CF = Case/Field Study
Co-Author: Antti Rautiainen, University of Jyväskylä
Toni Mättö, University of Jyväskylä
Jukka Pellinen, University of Jyväskylä
Vesa Voutilainen, City of Jyväskylä

THE ROLE OF MANAGEMENT ACCOUNTANTS IN RISK MANAGEMENT: AN EXPLORATORY STUDY IN A LARGE BANK

Author: PAULA VAN VEEN-DIRKS, UNIVERSITY OF GRONINGEN, CF = Case/Field Study
FACULTY OF ECONOMICS AND BUSINESS
Co-Author: Sandra Tillema, University of Groningen
Rouven Trapp, University of Groningen

STRATEGIZING IN THE MIDST OF MANAGEMENT CONTROLS: A CASE STUDY ON THE RELATIONSHIP BETWEEN MANAGEMENT CONTROLS AND PROMISES ON STRATEGIES

Author: ZHICHAO WANG, THE AUSTRALIAN NATIONAL UNIVERSITY CF = Case/Field Study
Co-Author: Matthäus Tekathen, Concordia University
Binh Bui, Victoria University of Wellington
Zhichao (Alex) Wang, The Australian National University

MA-PS | Friday 1st June - 14:00-15:30

MAPS21

Chair: SANDER VAN TRIEST

Room: N28

SETS OF ERM PRACTICES IN NON-FINANCIAL FIRMS: AN EXPLORATORY STUDY

Author: EVELYN BRAUMANN, AARHUS UNIVERSITY,
SCHOOL OF BUSINESS AND SOCIAL SCIENCES

SU = Survey

Co-Author:

NAVIGATING STORMY SEAS: ANOTHER LOOK AT THE INTERPLAY OF MIDDLE MANAGER INVOLVEMENT AND FORMAL PLANNING

Author: STEFAN LINDER, ESSEC BUSINESS SCHOOL

SU = Survey

Co-Author: Johanna Sax, Copenhagen Business School

MA-PSD | Wednesday 30th May - 15:00-16:30

MAPSD01

Chair: EELKE WIERSMA

Room: N27

TARGET DIFFICULTY AND CORPORATE RISK TAKING

Discussant: MARK ANDERSON

Author: XIAOLING CHEN, UNIVERSITY OF ILLINOIS AT URBANA-CHAMPAIGN

EA = Empirical Archival

Co-Author: Minjeong Kim, University of Illinois at Urbana-Champaign

Laura Yue Li, University of Illinois at Urbana-Champaign

Wei Zhu, University of Illinois at Urbana-Champaign

EXAMINING THE DYNAMIC NATURE OF EXECUTIVE COMPENSATION: A FIRM LIFE CYCLE APPROACH

Discussant: MATTHIAS MAHLENDORF

Author: MELISSA MARTIN, UNIVERSITY OF ILLINOIS AT CHICAGO

EA = Empirical Archival

Co-Author: Katharine Drake, University of Arizona

MA-PSD | Wednesday 30th May - 17:00-18:30

MAPSD02

Chair: FRANK VERBEETEN

Room: N28

INCENTIVE DESIGN AND EMPLOYEE SELF-SELECTION

Discussant: LORENZO PATELLI

Author: MAXIMILIAN MARGOLIN, WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT SU = Survey

Co-Author: Matthias D. Mahlendorf, Frankfurt School of Finance & Management

Utz Schaeffer, WHU - Otto Beisheim School of Management

YOU PROMOTED WHO? MANAGERS' STRATEGIC PROMOTION DECISIONS AND THE EFFECTS OF TRANSPARENCY AND COMPENSATION INTERDEPENDENCE

Discussant: VICTOR VAN PELT

Author: VICTOR MAAS, UNIVERSITY OF AMSTERDAM

EX = Experimental

Co-Author: Gary Hecht, University of Illinois at Urbana-Champaign

Marcel van Rinsum, RSM Erasmus University

MA-PSD | Thursday 31st May - 09:00-10:30

MAPSD03

Chair: NATALIA MINTCHIK

Room: N28

THE ROLE OF CONTROLLABILITY ATTRIBUTION IN MEDIATING THE RELATIONSHIP BETWEEN TOP-DOWN (BOTTOM-UP) ROLLING BUDGETING AND JOB PERFORMANCE

Discussant: DAVID BEDFORD

Author: YU-LIN CHEN, NATIONAL TAIPEI UNIVERSITY OF BUSINESS

SU = Survey

Co-Author: Meichu Huang, Chung Yuan Christian University

TO DISCLOSE OR NOT TO DISCLOSE: THE JOINT EFFECTS OF SUPERVISOR PAY TRANSPARENCY AND VERTICAL PAY DISPERSION ON BUDGETING DECISIONS

Discussant: LAN GUO
Author: XIAOTAO LIU, NORTHEASTERN UNIVERSITY EX = Experimental
Co-Author: Yu Tian, University of Central Florida
Yue Zhang, Northeastern University

MA-PSD | Thursday 31st May – 11:00-12:30

MAPSD04

Chair: LORENZO PATELLI Room: N28

HOW PERFORMANCE EVALUATION CAUSES CHRONIC STRESS: FIELD EVIDENCE ON NEUROHORMONAL EFFECTS OF ACCOUNTABILITY DURATION

Discussant: VICTOR MAAS
Author: LARS FRIMANSON, UPPSALA UNIVERSITY EX = Experimental
Co-Author: Janina Hornbach, Uppsala University
Frank Hartmann, Erasmus University

MEASUREMENT AND STRATEGY SURROGATION

Discussant: XIAOTAO LIU
Author: WILLIAM TAYLER, BRIGHAM YOUNG UNIVERSITY EX = Experimental
Co-Author: Paul Black, The University of South Carolina
Thomas Meservy, Brigham Young University
William Tayler, Brigham Young University
Jeffrey Williams, The University of Illinois at Urbana-Champaign

MA-PSD | Friday 1st June – 09:00-10:30

MAPSD05

Chair: THOMAS GÜNTHER Room: N27

COEXISTENCE OF STANDARDIZATION AND INNOVATION: EVIDENCE FROM THE LEAN ENVIRONMENT OF BUSINESS PROCESS OUTSOURCING

Discussant: MARTIN MESSNER
Author: EWELINA ZARZYCKA, LODZ UNIVERSITY CF = Case/Field Study
Co-Author: Justyna Dobroszek, Faculty of Management, University of Lodz
Lauri Lepistö, Turku School of Economics, University of Turku, Pori Unit
Sinikka Moilanen, Oulu Business School, University of Oulu

MANAGING THE COMPLEXITIES OF INNOVATION: THE ROLE OF MANAGEMENT CONTROL PACKAGES

Discussant: MARTINE COOLS
Author: ROBERT SCAPENS, BIRMINGHAM BUSINESS SCHOOL/
UNIVERSITY OF BIRMINGHAM CF = Case/Field Study
Co-Author: Elena Giovannoni, Royal Holloway, University of London

MA-PSD | Friday 1st June – 11:00-12:30

MAPSD06

Chair: MAXIMILIAN MARGOLIN Room: N28

EMPIRICAL ANALYSIS OF SUPPLIER PERFORMANCE IN A MANUFACTURING FIRM

Discussant: MELISSA MARTIN
Author: JORGE ROMERO, TOWSON UNIVERSITY EA = Empirical Archival
Co-Author: Neale O'Connor, Monash University Malaysia

THE SUPPLIER-CUSTOMER RELATIONSHIP AND COST STRUCTURE IN JAPAN

Discussant: DAN WEISS
Author: IKUKO SASAKI, TOHOKU GAKUIN UNIVERSITY EA = Empirical Archival
Co-Author: Atsushi Shiiba, Osaka University
Kunimaru Takahashi, Aoyama Gakuin University

MA-RF | Wednesday 30th May – 15:00-16:30

MARF01

Chair: CATHERINE ELISABET BATT

Room: N38

THE EFFECT OF STOCK BASED INCENTIVES ON INDIVIDUAL MANAGER PERFORMANCE

Author: CAROLIN AHRENS, GOETTINGEN UNIVERSITY

EA = Empirical Archival

Co-Author:

INFORMAL PEER MONITORING AS A DETERMINANT OF THE MOTIVATIONAL DIMENSION OF BUDGETS

Author: ERNESTO LOPEZ-VALEIRAS, UNIVERSITY OF VIGO

SU = Survey

Co-Author: Jacobo Gomez-Conde, Universidad Autónoma de Madrid

Ricardo Malagueno, University of East Anglia

Jose Carlos Tiomatsu Oyadomari, Universidade Presbiteriana Mackenzie

TOP MANAGEMENT TEAM INCENTIVE DISPERSION AND EARNINGS QUALITY

Author: JEFF NG, THE CHINESE UNIVERSITY

AM = Analytical/Modelling

OF HONG KONG

Co-Author: Taejin Kim, The Chinese University of Hong Kong

Hangsoo Kyung, The Chinese University of Hong Kong

INCENTIVE SYSTEM DESIGN UNDER UNKNOWN PREFERENCES: ARE IFRS FAIR VALUES SUITABLE FOR PERFORMANCE MEASUREMENT?

Author: LOUIS VELTHUIS, MAINZ UNIVERSITY

AM = Analytical/Modelling

Co-Author: Alexander Bantz, University of Mainz,

Julia Ortner, University of Mainz, Chair of Management Accounting

FIXED SALARY OR INCENTIVE CONTRACT?-THE EFFECT OF COGNITIVE BIAS AND INFLUENCE ACTIVITY ON THE COMPENSATION CONTRACT-

Author: TOSHIAKI WAKABAYASHI, SOPHIA UNIVERSITY

AM = Analytical/Modelling

Co-Author:

MA-RF | Wednesday 30th May – 15:00-16:30

MARF02

Chair: LARS FRIMANSON

Room: N39

DETERMINANTS AND PERFORMANCE CONSEQUENCES OF NARRATIVE FEEDBACK IN SUBJECTIVE PERFORMANCE EVALUATION

Author: JEONG-HOON HYUN, NEOMA BUSINESS SCHOOL

EA = Empirical Archival

Co-Author: Tae-Sik Ahn, Seoul National University

GOING PUBLIC: EMPLOYEE RESPONSES TO RELATIVE PERFORMANCE DISCLOSURE

Author: F.ASIS MARTINEZ-JEREZ, UNIVERSITY OF NOTRE DAME

EA = Empirical Archival

Co-Author: Pablo Casas-Arce, Arizona State University

Carolyn Deller, Wharton School -- University of Pennsylvania

LACK OF PATIENT INTERACTION AMONG SWEDISH MEDICAL DOCTORS

Author: OSSY PESÄMAA, LULEÅ UNIVERSITY OF TECHNOLOGY

SU = Survey

Co-Author: Jeaneth Johansson,

Pia Näsval,

THE EFFECT OF RELATIVE PERFORMANCE INFORMATION ON KNOWLEDGE SHARING AMONG EMPLOYEES

Author: CHRISTIAN SCHNIEDER, MUENSTER UNIVERSITY

EX = Experimental

Co-Author: Friedrich Sommer, University of Bayreuth

Arnt Woehrmann, University of Giessen

THE IMPACT OF CULTURAL DIFFERENCES ON MERGER PERFORMANCE: THE MEDIATING ROLE OF RESISTANCE AND CORPORATE LEARNING

Author: DIETER SMEULDERS, OPEN UNIVERSITY OF THE NETHERLANDS

SU = Survey

Co-Author: Henri C. Dekker, Vrije Universiteit Amsterdam

Alexandra Van den Abbeele, KU Leuven

MA-RF | Wednesday 30th May – 17:00-18:30

MARF03

Chair: LANAY J LIU

Room: N38

SAFEGUARDING THE UNKNOWN? QUALITY OF RESEARCH IN THE PERFORMANCE MEASUREMENT ERA AT UNIVERSITIES

Author: DAVID BEDFORD, UNIVERSITY OF TECHNOLOGY SYDNEY CF = Case/Field Study
Co-Author: Markus Granlund, Turku School of Economics
Kari Lukka, Turku School of Economics

OPENING THE BLACK BOX OF THE RELATIONSHIP BETWEEN PERFORMANCE MEASUREMENT SYSTEMS AND ORGANIZATIONAL PERFORMANCE: AN EXPLORATORY STUDY OF MANAGEMENT ACCOUNTING CAPABILITIES

Author: KAZUNORI FUKUSHIMA, CHUO UNIVERSITY SU = Survey
Co-Author: Takehiro Metoki, Musashi University

INDUSTRY DIFFERENCES OF ENVIRONMENTAL PERCEPTIONS AND THE IMPORTANCE OF PERFORMANCE MEASURES

Author: NADINE GERHARDT, WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT SU = Survey
Co-Author: Erik Strauss, University of Witten/Herdecke
Juergen Weber, WHU

THE EFFECT OF AGGREGATE PERFORMANCE MEASUREMENTS ON FLEXIBLE ROLE ORIENTATION: A COMPUTATIONAL SIMULATION

Author: TAKESHI NISHII, SENSU UNIVERSITY EX = Experimental
Co-Author: Takahito Kondo, Kyoto Sangyo University

REDUCING STRATEGY SURROGATION: THE EFFECTS OF FLEXIBILITY OF STRATEGIC PERFORMANCE MEASUREMENT SYSTEMS, ENVIRONMENTAL DYNAMISM AND STRATEGY ENGAGEMENT

Author: KAIWEI WANG, UNSW SYDNEY EX = Experimental
Co-Author: Kaiwei Wang, UNSW Sydney
Linda Chang, UNSW Sydney
Mandy Cheng, UNSW Sydney

MA-RF | Wednesday 30th May – 17:00-18:30

MARF04

Chair: JOAO PEDRO OLIVEIRA

Room: N39

THE IMPACT OF INTERACTIVE AND DIAGNOSTIC USES OF MANAGEMENT ACCOUNTING AND CONTROL SYSTEMS ON EARNINGS MANAGEMENT

Author: JACOBO GÓMEZ CONDE, AUTONOMOUS UNIVERSITY OF MADRID SU = Survey
Co-Author: Beatriz García Osma, Universidad Carlos III Madrid
Ernesto Lopez-Valeiras, Universidad de Vigo

GOVERNMENT-ENFORCED PERFORMANCE MEASURES AND FRAUD: EVIDENCE FROM EVA ADOPTION BY CHINESE CENTRAL STATE-OWNED ENTERPRISES

Author: MENGNING LIU, SUN YAT-SEN UNIVERSITY EA = Empirical Archival
Co-Author: Sujuan Xie, Business School, Sun Yat-Sen University
Jason Xiao, Cardiff University

WHISTLEBLOWER FRAUD ALLEGATIONS AND CUSTOMER CONTRACTING

Author: GERARDO PEREZ CAVAZOS, HARVARD UNIVERSITY / HARVARD BUSINESS SCHOOL EA = Empirical Archival
Co-Author: Jonas Heese, Harvard University / Harvard Business School

MULTIPLE TASKS AND THE SPILLOVER OF OPPORTUNISTIC BEHAVIOR

Author: ANJA SCHWERING, RUHR UNIVERSITY BOCHUM EX = Experimental
Co-Author: Christian Brück, Ruhr-Universität Bochum
Thorsten Knauer, Ruhr-Universität Bochum

THE IMPACTS OF MILES AND SNOW'S REACTOR CHARACTERISTICS ON EARNINGS MANAGEMENT

Author: NOBUMASA SHIMIZU, WASEDA UNIVERSITY SU = Survey
Co-Author: Kazutoshi Yanai, Aoyama Gakuin University
Kohei Arai, Gunma University
Akiko Tamura, Hosei University

MA-RF | Thursday 31st May – 09:00-10:30

MARF05

Chair: IKUKO SASAKI

Room: N38

EXPLORING THE RELATION OF CSR ACTIVITIES WITH OPERATING ACTIVITIES

Author: APOSTOLOS BALLAS, ATHENS UNIVERSITY OF ECONOMICS AND BUSINESS EA = Empirical Archival
Co-Author: Anastasia Filiou, Athens University of Economics and Business
Vassilios Christos Naoum, Athens University of Economics and Business
Orestes Vlismas, Athens University of Economics and Business

THE EFFECT OF THE INTENSITY OF A CUSTOMER-FOCUSED STRATEGY ON CUSTOMER ACCOUNTING TECHNIQUES USED BY A GLOBAL COURIER COMPANY AND A EUROPEAN 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

FROM REPRESENTATION OF FACTS TO MEDIATION OF CONCERNS: THE DEVELOPMENT OF INTEGRATED REPORTING AS IT EMERGES IN PRACTICE

Author: FABRIZIO GRANÀ, LUISS UNIVERSITY CF = Case/Field Study
Co-Author: Cristiano Busco, LUISS Guido Carli
Maria Federica Izzo, LUISS Guido Carli

CREATING MARKETS FOR SUSTAINABLE PRACTICES IN THE MARITIME SECTOR

Author: CRISTIANA PARISI, COPENHAGEN BUSINESS SCHOOL CF = Case/Field Study
Co-Author: Juliana Hsuan, Copenhagen Business School

CSR PERFORMANCE, INCENTIVES AND LEARNING EFFECT

Author: LAURA ZONI, UNIVERSITÀ CATTOLICA DEL SACRO CUORE EA = Empirical Archival
Co-Author: Giovanni Battista Derchi, Lausanne University / HEC Lausanne
Andrea Dossi, Università Bocconi

MA-RF | Thursday 31st May – 09:00-10:30

MARF06

Chair: ULRICH SCHÄFER

Room: N39

WHEN ARE COMPLEX COSTING SYSTEMS USEFUL? THE INFLUENCE OF A FIRM'S CONTEXT

Author: ANN JORISSEN, UNIVERSITY OF ANTWERP SU = Survey
Co-Author: Piyada Daowadueng, University of Antwerp
Yan Du, EDHEC

UNDER WHAT CIRCUMSTANCES CAN COST CROSS-SUBSIDIZATION OUTWEIGH ECONOMIES OF SCALE?

Author: CELIA DOROTHEE LEVERKUS, VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS EA = Empirical Archival
Co-Author:

ON THE INFLUENCE OF TASK INTERRUPTION AND SOCIAL INTERACTION ON ESTIMATION ERROR IN TIME-DRIVEN COSTING SYSTEMS

Author: SOPHIE MAUSSEN, GHENT UNIVERSITY EX = Experimental
Co-Author: Sophie Hoozée, Ghent University

DRIVERS OF OVER- AND UNDERCOSTING IN SOPHISTICATED COST SYSTEMS: A PRODUCT PORTFOLIO PERSPECTIVE

Author: KAI MERTENS, HAMBURG UNIVERSITY OF TECHNOLOGY AM = Analytical/Modelling
Co-Author: Matthias Meyer, Hamburg University of Technology

THE EFFECT OF ACTIVITY COST POOL INTERDEPENDENCY ON THE ACCURACY OF ENERGY COSTING INFORMATION – A SIMULATION STUDY

Author: ANA MICKOVIC, KARLSRUHE INSTITUTE OF TECHNOLOGY (KIT) AM = Analytical/Modelling
Co-Author:

MA-RF | Thursday 31st May – 11:00-12:30

MARF07

Chair: DANIEL SCHAUPP

Room: N38

DETERMINANTS OF COST ALLOCATION AND PERFORMANCE IMPACT OF DISTORTED COST ALLOCATION

Author: TAE-SIK (T.S.) AHN, SEOUL NATIONAL UNIVERSITY EA = Empirical Archival
Co-Author: Iny Hwang, Seoul National University
Jeong-Hoon Hyun, NEOMA Business School
Minjae Koo, University of Houston - Bauer College of business

FACTORS EXPLAINING A COST-BASED PRICING ESSENCE

Author: REINALDO GUERREIRO, UNIVERSITY OF SAO PAULO SU = Survey
Co-Author: Juliana Ventura Amaral, University of Sao Paulo

COST STICKINESS AND INFORMATION OF TAX ACCOUNTS FOR LOSS REPORTING FIRMS

Author: JI HYE KIM, KOREA UNIVERSITY EA = Empirical Archival
Co-Author: Jinbae Kim, Korea University
Gun Lee, Changwon National University

DOES SOCIAL CAPITAL AFFECT ASYMMETRIC COST BEHAVIOUR? EVIDENCE FROM U.S. COUNTIES

Author: THOMAS LOY, BAYREUTH UNIVERSITY EA = Empirical Archival
Co-Author: Sven Hartlieb, University of Bamberg
Brigitte Eierle, University of Bamberg

BUSINESS ENVIRONMENT AND BEHAVIORS OF MATERIAL COSTS, QUANTITIES, AND PRICES

Author: TAE YOUNG PAIK, SUNGKYUNKWAN UNIVERSITY EA = Empirical Archival
Co-Author: Min Jo Kim, Digital Chosunilbo
Hyo-Ik Lee, Sungkyunkwan University

MA-RF | Thursday 31st May – 11:00-12:30

MARF08

Chair: SERGEJA SLAPNICAR

Room: N39

BEYOND TRADITIONAL AND ALTERNATIVE BUDGETING: BUDGETING AS A FRAMEWORK

Author: CATHERINE ELISABET BATT, REYKJAVÍK UNIVERSITY CDIH = Conceptual Development/Interpretative/Historical
Co-Author:

THE ROLE OF PROCESS ACCOUNTABILITY IN MITIGATING THE IMPACT OF AFFECT ON CAPITAL BUDGETING DECISIONS

Author: DENNIS D. FEHRENBACHER, MONASH UNIVERSITY EX = Experimental
Co-Author: Steve Kaplan, Arizona State University
Carly Moulang, Monash University

THE IMPACT OF ACCOUNTABILITY-ORIENTED CONTROL CHARACTERISTICS OF VARIANCE INVESTIGATION ON BUDGETARY SLACK AND MODERATING EFFECT OF MORAL DEVELOPMENT

Author: LANA Y J LIU, NEWCASTLE UNIVERSITY EX = Experimental
Co-Author: Deqiang Deng, Nanjing University of Science and Technology
Subin Wen, Nanjing University of Science and Technology

THE REVIVAL OF A MANAGEMENT ACCOUNTING TECHNIQUE: ZERO-BASED BUDGETING AND SHAREHOLDER ACTIVISM

Author: MARTIN MESSNER, UNIVERSITY OF INNSBRUCK EA = Empirical Archival
Co-Author: Rodney Coyte, University of Sydney
Shan Zhou, University of Sydney

INTERDEPENDENCE OF CAPITAL AND INCENTIVE PROVISION

Author: MARKUS NISCH, GOETHE UNIVERSITY FRANKFURT AM = Analytical/Modelling
Co-Author:

MA-RF | Thursday 31st May – 16:00-17:30

MARF09

Chair: ANDRONIKI TRIANTAFYLLI

Room: N38

A DESCRIPTIVE CASE STUDY ON THE INTERPLAY OF LEVERS OF CONTROL FRAMEWORK AND INNOVATION

Author: RÚBEN BARROS, ISCTE - UNIVERSITY INSTITUTE OF LISBON CF = Case/Field Study
Co-Author: Ana Maria Dias Simões da Costa Ferreira, ISCTE-IUL

MANAGEMENT ACCOUNTING AND CONTROL SYSTEMS IN PRIVATE EQUITY BACKED FIRMS

Author: MARKO JÄRVENPÄÄ, UNIVERSITY OF VAASA CF = Case/Field Study
Co-Author: Jukka Pellinen, University of Jyväskylä
Henri Teittinen, Seinäjoki University of Applied Science
Robert W. Scapens, Alliance Manchester BusinessSchool

THE MANAGEMENT CONTROL SYSTEM IN THE CONTEXT OF PUBLIC MANAGEMENT OF WATER SUPPLY CHAIN IN THE FORMER SOVIET UNION. A STAKEHOLDERS' APPROACH

Author: IRINA PALADI, PARIS X NANTERRE UNIVERSITY CF = Case/Field Study
Co-Author: Pierre FENIES, PARIS X NANTERRE UNIVERSITY

STRATEGIZING IN AN ECOSYSTEM-MANAGEMENT CONTROL AND INTER-FIRM STRATEGIZING

Author: PAUL THAMBAR, MONASH UNIVERSITY CDIH = Conceptual Development/Interpretative/Historical
Co-Author: Ralph Kober, Monash University

THE FUNCTION OF MCS TO IMPROVE ORGANIZATIONAL LEARNING IN NEW PRODUCT DEVELOPMENT

Author: SATOKA YAMANE, TOKYO UNIVERSITY OF SCIENCE EA = Empirical Archival
Co-Author:

MA-RF | Thursday 31st May – 16:00-17:30

MARF10

Chair: LUKAS GORETZKI

Room: N39

EFFECTIVE ENTERPRISE RISK MANAGEMENT (ERM) PRACTICES THROUGH ORGANISATIONAL MIND

Author: THOMAS AHRENS, UNITED ARAB EMIRATES UNIVERSITY CF = Case/Field Study
Co-Author: Kursad Asdemir, UAEU

RETHINKING ENABLING CONTROL: IS IT RELEVANT IN RADICALLY DECENTRALIZED ORGANIZATIONS?

Author: WINNIE O'GRADY, UNIVERSITY OF AUCKLAND CF = Case/Field Study
Co-Author:

MITIGATING AGENCY PROBLEMS USING BALANCED SCORECARD

Author: TOTA PANGGABEAN, CALIFORNIA STATE UNIVERSITY
SACRAMENTO CDIH = Conceptual Development/Interpretative/Historical
Co-Author: Johnny Jermias, Simon Fraser University

RISK ATTITUDE AND INFORMATION PROCESSING IN RISKY DECISION-MAKING – RESULTS OF A QUASIEXPERIMENTAL STUDY

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

MA-RF | Friday 1st June – 09:00-10:30

MARF11

Chair: PETER G. ROETZEL

Room: N38

THE IMPACTS OF BONUS AND PENALTY ON CREATIVITY: INSIGHTS FROM AN EYE-TRACKING STUDY

Author: YASHENG CHEN, XIAMEN UNIVERSITY EX = Experimental
Co-Author: Bingyi Huang, Xiamen University

FIGHTING COLLUSION THROUGH DISPARITY: AN EXPERIMENTAL INVESTIGATION OF THE EFFECT OF PAY DISPERSION ON COLLUSION IN TOURNAMENTS

Author: LAN GUO, WILFRID LAURIER UNIVERSITY EX = Experimental
Co-Author: Kun Huo, Western University
Theresa Libby, University of Central Florida

INFLUENCING COOPERATION: EFFECTS OF NON-MONETARY CONTROLS

Author: PETER LETMATHE, RWTH AACHEN UNIVERSITY EX = Experimental
 Co-Author: Ramji Balakrishnan, University of Iowa
 Marc Zielinski, University of Siegen

THE EFFECT OF 'STICK-DRESSED CARROT' ON DIFFERENT STAGES OF CREATIVITY PROCESSES

Author: SHANMING LIU, BOCCONI UNIVERSITY EX = Experimental
 Co-Author:

GENDER DIFFERENCES TO INCENTIVE SENSITIVITY

Author: SERGEJA SLAPNICAR, UNIVERSITY OF LJUBLJANA EX = Experimental
 Co-Author: Karla Oblak, University of Ljubljana

MA-RF | Friday 1st June - 09:00-10:30**MARF12**

Chair: IGOR PERECHUDA Room: N39

HOW DO FISCAL PRESSURES SHAPE THE ROLE OF MANAGEMENT CONTROL PRACTICES IN HOSPITALS?

Author: MICHELLE CARR, UNIVERSITY COLLEGE CORK CF = Case/Field Study
 Co-Author: Bernard Pierce, Dublin City University
 Barbara Flood, Dublin City University

MANAGEMENT CONTROL PRACTICES, CONTEXTUAL FACTORS AND PERFORMANCE IN SMALL AND MEDIUM-SIZED ENTERPRISES

Author: NIKOLAY GEORGIEV, COPENHAGEN BUSINESS SCHOOL SU = Survey
 Co-Author: Emil P. Andersen, Copenhagen Business School
 Melanie Lucia Schneider, Copenhagen Business School

MAPPING THE MAPS: STUDIES OF MANAGEMENT ACCOUNTING PRACTICES IN THE POST-SOCIALIST COUNTRIES

Author: OLGA IERMOLENKO, NORD UNIVERSITY BUSINESS SCHOOL EA = Empirical Archival
 Co-Author:

THE ROLE OF MANAGEMENT TOOLS WITHIN COMPLEX ORGANIZATIONS : A STUDY THROUGH INSTITUTIONAL LOGICS THEORY AND FRENCH PRAGMATIC SOCIOLOGY

Author: AGNÈS MAZARS CHAPELON, UNIVERSITY OF MONTPELLIER CF = Case/Field Study
 Co-Author: Fabienne Villesèque-Dubus, Université Perpignan Via Domitia - MRM
 Pascale Amans, Université Toulouse 3 - LGCO

MANAGEMENT ACCOUNTING PRACTICES IN SUPPORT OF LEAN MANAGEMENT STRATEGY IN SERVICE ORGANIZATION

Author: TOMASZ WNUK-PEL, LODZ UNIVERSITY CF = Case/Field Study
 Co-Author:

MA-RF | Friday 1st June - 11:00-12:30**MARF13**

Chair: EPAMEINONDAS KATSIKAS Room: N38

MANAGEMENT ACCOUNTING AND CONTROL IN SWEDEN - 30 YEARS OF DEVELOPMENT

Author: GERT PAULSSON, LUND UNIVERSITY EA = Empirical Archival
 Co-Author: Rolf Larsson, Lund University

NUMERICAL REPRESENTATION, PRAGMATISM AND ACTION

Author: BREDA SWEENEY, NATIONAL UNIVERSITY OF IRELAND, GALWAY CF = Case/Field Study
 Co-Author: Emer Curtis, NUI Galway

THE ROLE OF ACCOUNTING IN THE DELIVERY OF HEALTHCARE TO CANADA'S FIRST NATIONS POPULATION

Author: AKOLISA UFODIKE, MACEWAN UNIVERSITY CF = Case/Field Study
 Co-Author: Oliver Okafor, Ryerson University

RESEARCH PRODUCTIVITY OF AUSTRALIAN ACCOUNTING ACADEMICS

Author: ANNA WRIGHT, UNIVERSITY OF TECHNOLOGY SYDNEY EA = Empirical Archival
 Co-Author: David Bond, University of Technology Sydney
 Robert Czernkowski, University of Technology Sydney

RESEARCH IN MANAGEMENT ACCOUNTING AND IMPLICATIONS FOR STUDIES IN CHINESE CONTEXT: A PERSPECTIVE BASED ON TOP ACCOUNTING PUBLICATIONS

Author: YIFEI XIA, SHANGHAI UNIVERSITY OF FINANCE AND ECONOMICS CDIH = Conceptual Development/Interpretative/Historical
Co-Author: Guliang Tang, University of International Business and Economics

MA-RF | Friday 1st June - 11:00-12:30

MARF14

Chair: MARKUS NISCH

Room: N39

DEVELOPING AN INDUCED MODEL OF MANAGEMENT ACCOUNTING CHANGE: A LONGITUDINAL CASE STUDY

Author: ANDREA DELLO SBARBA, UNIVERSITY OF PISA CF = Case/Field Study
Co-Author: Lino Cinquini, Scuola Superiore Sant'Anna
Riccardo Giannetti, University of Pisa
Falconer Mitchell, University of Edinburgh

ON CONTINUED MYOPIC USE OF THE ELASTICITY BASED PRICING RULE

Author: KENNETH FJELL, NHH NORWEGIAN SCHOOL OF ECONOMICS AM = Analytical/Modelling
Co-Author: Debashis Pal, University of Cincinnati

LOOSE COUPLING IN A BEYOND BUDGETING IMPLEMENTATION: A CASE STUDY

Author: JOAO PEDRO OLIVEIRA, UNIVERSITY OF PORTO CF = Case/Field Study
Co-Author: Lisa Nagel, University of Porto

MA-RF | Friday 1st June - 14:00-15:30

MARF15

Chair: DIETER SMEULDERS

Room: N38

THE ROLE OF THE CONTROLLER IN THE PERSPECTIVE OF STRATEGY AS PRACTICE: A THEORETICAL ESSAY

Author: ROSALIA ALDRACI BARBOSA LAVARDA, FEDERAL UNIVERSITY OF SANTA CATARINA CDIH = Conceptual Development/Interpretative/Historical
Co-Author: Fernanda Scussel, Federal University of Santa Catarina
Joice Schafer, Federal University of Santa Catarina

MANAGERIAL ABILITY AND OVERINVESTMENT

Author: YAN YI CHIOU, NATIONAL DEFENSE UNIVERSITY EA = Empirical Archival
Co-Author: Wan-Chien Chiu, National Tsing Hua University
Hsuan-Lien Chu, National Taipei University

THE EFFECT OF MANAGERIAL ABILITY ON FUTURE STOCK PRICE CRASH RISK: EVIDENCE FROM KOREA

Author: SOOYEON PARK, CHUNG-ANG UNIVERSITY EA = Empirical Archival
Co-Author: Hoon Jung, Dept. of Telecommunications & Spectrum Research, Korea Information Society Development Institute

HOW DO CONTROLLER ROLES SHAPE STRATEGIC DECISION MAKING? THE IMPORTANCE OF COGNITIVE FLEXIBILITY IN THE CONTROLLER-MANAGER INTERACTION

Author: UTZ SCHÄFFER, WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT SU = Survey
Co-Author: Sebastian L.P. Fourné, Wilfrid Laurier University
Daniel Guessow, WHU - Otto Beisheim School of Management

INTEGRATED MANAGERIAL DECISION-MAKING: THE INTERPLAY BETWEEN FINANCIAL AND NON-FINANCIAL INFORMATION IN STRATEGIC DECISION-MAKING PROCESSES

Author: MIKE SCHULZE, EUROPEAN MANAGEMENT SCHOOL (EMS) CF = Case/Field Study
Co-Author: Martin Esch, EBS Universität für Wirtschaft und Recht

MA-RF | Friday 1st June – 14:00-15:30

MARF16

Chair: MASAFUMI FUJINO

Room: N39

HYBRIDITY AS AN INSTRUMENTAL VALUE EMBEDDED: MANAGEMENT ACCOUNTING AND ACCOUNTANTS IN HYBRID ORGANIZATIONS

Author: LINO CINQUINI, SANT'ANNA SCHOOL OF ADVANCED STUDIES CF = Case/Field Study
Co-Author: Cristina Campanale, Sant'Anna School of Advanced Studies
Giuseppe Grossi, Nord University

MANAGING ORGANIZATIONAL LEGITIMACY: THE CASE OF COOPERATIVE BANKS

Author: AUDE DEVILLE, UNIVERSITY OF NICE-SOPHIA ANTIPOLIS CF = Case/Field Study
Co-Author: Nathalie Bénet, Toulouse 1 Capitole University – IAE, CRM
Séverine Ventolini, University of Bourgogne – IAE, CREGO

THE RELATIONSHIP BETWEEN PRODUCT AND PROCESS INNOVATION AND OPERATING PERFORMANCE: THE MODERATING ROLE OF STRATEGIC POSITIONING

Author: SOONCHUL HYUN, UNIVERSITY OF CALGARY EA = Empirical Archival
Co-Author: Mark Anderson, University of Calgary
Rajiv Banker, Temple University

PERFORMANCE IMPLICATIONS OF MISALIGNMENT AMONG BUSINESS STRATEGY, LEADERSHIP STYLE, ORGANIZATIONAL CULTURE AND MANAGEMENT ACCOUNTING SYSTEMS

Author: JOHNNY JERMIAS, SIMON FRASER UNIVERSITY SU = Survey
Co-Author: Lindawati Gani, Universitas Indonesia
Christina Juliana, Universitas Indonesia

THE EFFECT OF OWNERSHIP CONTROL CHANGE ON ORGANIZATIONAL FACTORS, RULES AND ROUTINES OF MANAGEMENT ACCOUNTING

Author: CARLOS EDUARDO LAVARDA, FEDERAL UNIVERSITY OF SANTA CATARINA CF = Case/Field Study
Co-Author: Cleyton Ritta, UNESC

PSNP-PS | Thursday 31st May – 09:00-10:30

PSNPPS01

Chair: ANTTI RAUTIAINEN

Room: N23

THE IMPACT OF MAYORS' CORRUPTION ON SPANISH MUNICIPAL SPENDING

Author: FRANCISCO BASTIDA, UNIVERSITY OF MURCIA EA = Empirical Archival
Co-Author: Ana-María Ríos, University of Murcia
María-Dolores Guillamón, University of Murcia
Bernardino Benito, University of Murcia

THE EFFECTS OF CFOS' STYLE ON ACCOUNTING OUTCOMES: AN EMPIRICAL INVESTIGATION IN ITALIAN MUNICIPALITIES

Author: MARIAFRANCESCA SICILIA, UNIVERSITY OF BERGAMO SU = Survey
Co-Author: Eugenio Anessi Pessina, Catholic University, Milan

MAINTAINING PUBLIC TRUST: THE INFLUENCE OF TRANSPARENCY AND ACCOUNTABILITY ON DONOR RESPONSE TO FRAUD

Author: MICHELLE YETMAN, UNIVERSITY OF CALIFORNIA, DAVIS EA = Empirical Archival
Co-Author: Erica Harris, Villanova University
Christine Petrovits, The College of William and Mary

PSNP-PS | Thursday 31st May – 11:00-12:30

PSNPPS02

Chair: FRANCISCO BASTIDA

Room: N23

THE ROLE OF INSTITUTIONAL ENTREPRENEURS WITHIN THE EUROPEAN EPSAS PROGRAM: EVIDENCE FROM THE ITALIAN CASE

Author: LUCA BARTOCCI, UNIVERSITY OF PERUGIA CF = Case/Field Study
Co-Author: Daniela Argento, Kristianstad Perugia
Daniele Natalizi, University of Perugia

ANTI-FRAUD CONTROLS AND FRAUD RISK FACTORS IN THE NON-PROFIT WORLD: EVIDENCE FROM THE UNITED STATES IRS FORM 990

Author: KATHY HURTT, BAYLOR UNIVERSITY EA = Empirical Archival
 Co-Author: Martha Eining, University of Utah
 David Hurtt, Baylor University
 Claire Richards, Zayed University

MIGRATION, (IN)EFFECTIVE CALCULATIVE PRACTICES AND (UN)ETHICAL BEHAVIORS.

Author: DANIELA PIANEZZI, UNIVERSITY OF ESSEX CF = Case/Field Study
 Co-Author: Lino Cinquini
 Giuseppe Grossi
 Massimo Sargiacomo

PSNP-PS | Thursday 31st May – 14:00-15:30**PSNPPS03**

Chair: FLORIAN GEBREITER

Room: N29

COSTS AND OUTCOMES - THE CHALLENGES OF COSTING A GLOBAL SOCIETAL CHALLENGE

Author: GERARDINE DOYLE, UNIVERSITY COLLEGE DUBLIN CF = Case/Field Study
 Co-Author: Shane O'Donnell, University College Dublin
 Etáin Quigley, Applied Research in Connected Health, University College Dublin
 Kate Cullen, University College Dublin
 Sarah Gibney, Geary Institute, University College Dublin

PERFORMANCE INFORMATION USAGE IN LOCAL GOVERNMENTS WITHIN THE ADMINISTRATIVE REFORMS

Author: TOOMAS HALDMA, UNIVERSITY OF TARTU CF = Case/Field Study
 Co-Author: Karina KENK, University of Tartu, School of Economics and Business Administration
 Toomas Haldma, University of Tartu, School of Economics and Business Administration

QUANTIFYING THE 'IN-BETWEEN' OF PRISONS USING INDICATORS: THE TENSION BETWEEN SECURITY AND RESOCIALIZATION THROUGH THE LENS OF LIMINALITY

Author: NATHALIE ILOGA BALEP, HELMUT SCHMIDT UNIVERSITAET HAMBURG CF = Case/Field Study
 Co-Author: Christian Huber, Helmut Schmidt Universitaet Hamburg
 Tobias Scheytt, Helmut Schmidt Universitaet Hamburg

PSNP-PS | Friday 1st June – 11:00-12:30**PSNPPS04**

Chair: MICHELLE YETMAN

Room: N29

WHAT CONDITIONS THE EFFICIENCY IN DRINKING WATER SUPPLY? AN EMPIRICAL EVIDENCE

Author: BERNARDINO BENITO, UNIVERSITY OF MURCIA EA = Empirical Archival
 Co-Author: Ana-María Ríos, University of Murcia
 María-Dolores Guillamón, University of Murcia
 Úrsula Faura, University of Murcia
 Francisco Bastida, University of Murcia

MODELING OF THE RELATIONSHIP BETWEEN OPPORTUNISTIC POLITICAL CYCLES AND THE EXPLANATORY FACTORS OF CONTRACTING OUT OF PUBLIC SERVICES

Author: EMILIO JOSÉ DE LA HIGUERA MOLINA, UNIVERSITY OF GRANADA EA = Empirical Archival
 Co-Author: José Luis Zafra Gómez, University of Granada
 Ana María Plata Díaz, University of Granada
 Cristina María Campos Alba, University of Granada
 Juan Carlos Garrido Rodríguez, University of Granada
 Gemma Pérez-López, University of Granada

THE MARKET VALUE OF DECOMPOSED CARBON EMISSIONS

Author: CHRISTIAN OTT, EUROPEAN UNIVERSITY VIADRINA EA = Empirical Archival
 Co-Author: Frank Schiemann, Universität Hamburg

PSNP-PSD | Wednesday 30th May – 17:00-18:30

PSNPPSD01

Chair: TOOMAS HALDMA

Room: N23

INDIVIDUAL RESPONSES TO COMPETING ACCOUNTABILITY PRESSURES IN HYBRID ORGANISATIONS: THE CASE OF AN ENGLISH BUSINESS SCHOOL

Discussant: PAOLO FERRI
Author: FLORIAN GEBREITER, ASTON UNIVERSITY / ASTON BUSINESS SCHOOL CF = Case/Field Study
Co-Author: Florian Gebreiter, Aston University
Nurul Hidayah, Aston University

PERFORMANCE INFORMATION USE IN EVALUATING STATE-OWNED ENTERPRISES – A PROCESS TRACING EXPERIMENT

Discussant: MARIAFRANCESCA SICILIA
Author: DAVID LINDERMÜLLER, BUNDESWEHR UNIVERSITY MUNICH EX = Experimental
Co-Author: Bernhard Hirsch, Bundeswehr University Munich
Matthias Sohn, Zeppelin University

PSNP-PSD | Friday 1st June – 14:00-15:30

PSNPPSD02

Chair: ELENA URQUIA

Room: N18

AUDIT ADJUSTMENTS – A NEW LOOK AT AUDIT QUALITY IN THE PUBLIC SECTOR

Discussant: ANGELA GORE
Author: MARGARET GREENWOOD, BATH UNIVERSITY EA = Empirical Archival
Co-Author: Ruijia Zhan, University of Bath

MOTIVES FOR ASSET REVALUATION: AN EMPIRICAL ANALYSIS IN NON-PROFIT ORGANIZATIONS

Discussant: MARGARET GREENWOOD
Author: ANNE-MIE REHEUL, KU LEUVEN EA = Empirical Archival
Co-Author: Tom Van Caneghem, KU Leuven

PSNP-RF | Wednesday 30th May – 15:00-16:30

PSNPRF01

Chair: CLAUDIO COLUMBANO

Room: N30

INFORMATION DISCLOSURE PRACTICES: ARE SPANISH ENTERPRISES OWNED BY THE PUBLIC ADMINISTRATION COMPLYING WITH LEGAL REQUIREMENTS?

Author: FRANCISCO JAVIER ANDRADES-PEÑA, UNIVERSITY OF CÁDIZ EA = Empirical Archival
Co-Author: Manuel Larrán, University of Cadiz
Jesus Herrera, University of Cadiz
Domingo Martinez, University of Seville

CAN TRANSPARENCY BE MEASURED IN LOCAL GOVERNMENTS? THE CASE OF SOCIAL SERVICES IN SPAIN

Author: MANUELA CAÑIZARES ESPADA, COMPLUTENSE UNIVERSITY OF MADRID EA = Empirical Archival
Co-Author: Clara Isabel Muñoz Colomina, Complutense University of Madrid
Raquel Pérez Estébanez, Complutense University of Madrid
Elena Urquía Grande, Complutense University of Madrid

BUDGET STABILITY, FINANCING AND SOCIAL RESPONSIBILITY IN SPANISH MUNICIPALITIES

Author: JULIAN CHAMIZO-GONZALEZ, AUTONOMOUS UNIVERSITY OF MADRID EA = Empirical Archival
Co-Author: Herenia Gutierrez-Ponce, Universidad Autonoma de Madrid
Elisa-Isabel Cano-Montero, Universidad de Castilla-La Mancha

TAX MIMICKING IN SPANISH MUNICIPALITIES

Author: MARÍA-DOLORES GUILLAMÓN, MURCIA UNIVERSITY EA = Empirical Archival
Co-Author: Ana-María Ríos, University of Murcia
Francisco Bastida, University of Murcia
Bernardino Benito, University of Murcia

BUDGETARY AND FISCAL GOVERNANCE IN SPAIN AFTER THE CRISIS: REFORM OR RESIST?

Author: YULIA KASPERSKAYA, UNIVERSITAT DE BARCELONA
CDIH = Conceptual Development/Interpretative/Historical
Co-Author: Ramon Xifré, ESCI – Universitat Pompeu Fabra and Policy Research Fellow at IESE Business School

PSNP-RF | Wednesday 30th May – 17:00-18:30

PSNPRF02

Chair: INNA PAIVA

Room: AS02

THE ROLE OF PUBLIC SECTOR ACCOUNTING HARMONIZATION IN GOVERNMENT PERFORMANCE

Author: MARCO BISOGNO, UNIVERSITY OF SALERNO
EA = Empirical Archival
Co-Author: Beatriz Cuadrado Ballesteros, University of Salamanca

IS PRIVATIZATION RELATED TO CORRUPTION? AN EMPIRICAL ANALYSIS OF EUROPEAN COUNTRIES

Author: BEATRIZ CUADRADO-BALLESTEROS, UNIVERSITY OF SALAMANCA
EA = Empirical Archival
Co-Author: Noemi Peña-Miguel, University of Basque Country

IN PURSUIT OF ACCOUNTABILITY: AUDITING IN EUROPEAN LOCAL GOVERNMENTS

Author: FRANCESCA MANES ROSSI, UNIVERSITY OF SALERNO
SU = Survey
Co-Author: Isabel Brusca, University of Zaragoza
Vicente Condor, University of Zaragoza

ANALYSIS OF FACTORS AFFECT THE NATIONAL EXPENDITURE EFFICIENCY: A CROSS COUNTRY STUDY

Author: MARIA DEL ROCIO MORENO ENGUIX, MURCIA UNIVERSITY
EA = Empirical Archival
Co-Author: Laura Vanesa Lorente-Bayona, University of Murcia
Ester Gras-Gil, University of Murcia

THE EFFECTS OF INTERNATIONAL PUBLIC SECTOR ACCOUNTING STANDARDS IN DEVELOPING COUNTRIES- STUDY ON SRI LANKA

Author: PREM YAPA, RMIT UNIVERSITY
CF = Case/Field Study
Co-Author: Epalawatte Dayarathne, University of Sri Jayewardenepura
Dileepa Samudrage, University of Sri Jayewardenepura
Roshan Ajward, University of Sri Jayewardenepura

PSNP-RF | Thursday 31st May – 09:00-10:30

PSNPRF03

Chair: FRANCESCA MANES ROSSI

Room: N05

THE INTERNET DISCLOSURES OF NON-PROFIT ORGANISATIONS – A STRATEGIC OR A HAPPY-GO-LUCKY APPROACH?

Author: TOMASZ DYCZKOWSKI, WROCLAW UNIVERSITY OF ECONOMICS
EA = Empirical Archival
Co-Author:

INFORMATIONAL OPACITY AS AN ADDITIONAL DRIVER IN EXPLAINING NONPROFIT ORGANIZATIONS' CAPITAL STRUCTURE

Author: LODDE LANCKSWEEERDT, KU LEUVEN
EA = Empirical Archival
Co-Author: Tom Van Caneghem, KU Leuven, campus Brussel
Anne-Mie Reheul, KU Leuven, campus Brussel

ACCOUNTING AND CORPORATE GOVERNANCE IN CHRISTIAN ORGANIZATIONS

Author: KARIN NIEDERWIMMER, LINZ JOHANNES KEPLER UNIVERSITY
CDIH = Conceptual Development/Interpretative/Historical
Co-Author: Birgit Feldbauer-Durstmüller, Johannes Kepler University Linz; Institute for Controlling and Consulting

DECISION MAKING BY TOP MANAGERS OF NONPROFITS IN A FINANCIAL CRISIS: THE ROLE OF ACCOUNTING INFORMATION

Author: YOSHITAKA SHIRINASHIHAMA, YAMAGATA UNIVERSITY
CF = Case/Field Study
Co-Author:

ACCOUNTABILITY IN THE SCOTTISH CHARITABLE CONTEXT: MANAGING DISPARATE MASTERS

Author: JULIA SMITH, UNIVERSITY OF STRATHCLYDE,
STRATHCLYDE BUSINESS SCHOOL
CF = Case/Field Study
Co-Author: Lesley Miller, University of Strathclyde

PSNP-RF | Thursday 31st May – 11:00-12:30

PSNPRF04

Chair: YULIA KASPERSKAYA

Room: AS02

MANAGEMENT COMMENTARY DISCLOSURE IN ITALIAN PUBLIC UNIVERSITIES: TOWARDS A NEW ACCOUNTING LANGUAGE?

Author: ELISA BONOLLO, UNIVERSITY OF GENOA CF = Case/Field Study
Co-Author:

THE ACCOUNTING OF CULTURAL HERITAGE ASSETS OF ITALIAN UNIVERSITIES' MUSEUMS: GROKING THE THIRD MISSION

Author: LAURA CORAZZA, UNIVERSITY OF TURIN CDIH = Conceptual Development/Interpretative/Historical
Co-Author: Maurizio Cisi, University of Torino/Department of Management
Simone Domenico Scagnelli, University of Torino/Department of Management

BLENDED LOGICS AND HYBRIDISATION OF ACCOUNTING PRACTICES IN UNIVERSITY SETTING

Author: TIMO HYVONEN, UNIVERSITY OF TAMPERE CF = Case/Field Study
Co-Author: Hannele Mäkelä, University of Tampere
Jukka Pellinen, University of Tampere

READY TO DISCLOSE? A TEXTUAL ANALYSIS OF PERFORMANCE COMMUNICATION OF ITALIAN PUBLIC UNIVERSITIES AFTER THE REFORM

Author: ENRICO SUPINO, UNIVERSITY OF BOLOGNA EA = Empirical Archival
Co-Author: Sabrina Gigli, Bologna University
Laura Mariani, Bologna University

THE ROLE OF ACCOUNTING IN GOVERNING MUSEUMS AND ART GALLERIES: RHETORIC OR PARRHESIA

Author: AMINAH ABDULLAH, ROEHAMPTON UNIVERSITY CF = Case/Field Study
Co-Author:

PSNP-RF | Friday 1st June – 11:00-12:30

PSNPRF05

Chair: CHONG WANG

Room: AS02

IS POLITICAL COMPETITION A DRIVER OF FINANCIAL PERFORMANCE ADJUSTMENTS? AN EXAMINATION OF SWEDISH MUNICIPALITIES

Author: PIERRE DONATELLA, THE UNIVERSITY OF GOTHENBURG EA = Empirical Archival
Co-Author:

OPERATING WITHIN THE BOUNDARIES OF LEGISLATION, ACCOUNTABILITY AND PERSONAL AGENDAS: A STUDY ON FINANCIAL SUSTAINABILITY IN CATALAN MUNICIPALITIES

Author: SOTIRIOS KARATZIMAS, AUTONOMOUS UNIVERSITY OF BARCELONA SU = Survey
Co-Author: Carles Grifull Miquela, Universitat Autònoma de Barcelona

A MORE APPROPRIATE STATEMENT OF FINANCIAL PERFORMANCE FOR THE LOCAL GOVERNMENTS

Author: TATSUHIKO KATO, MEIJI UNIVERSITY CF = Case/Field Study
Co-Author:

ACCRUAL ACCOUNTING FOR BUDGETARY DECISION MAKING: A SURVEY EXPERIMENT OF LOCAL GOVERNMENTS

Author: MAKOTO KUROKI, YOKOHAMA CITY UNIVERSITY EX = Experimental
Co-Author: Yoshitaka Hirose, Takasaki University of commerce junior college
Katsuhiko Motokawa, Gakushuin University

THE EFFECT OF POLITICAL BUDGET CYCLE ON LOCAL GOVERNMENTS' FINANCIAL STATEMENTS

Author: FUAD RAKHMAN, GADJAH MADA UNIVERSITY EA = Empirical Archival
Co-Author:

PSNP-RF | Friday 1st June – 14:00-15:30

PSNPRF06

Chair: GERT PAULSSON

Room: N31

CEO AND BOARD TENURE AND REPORTED PERFORMANCE OF NOT-FOR-PROFIT ENTITIES

Author: ROBERT MARIUSZ J. CZERNKOWSKI, UNIVERSITY OF TECHNOLOGY SYDNEY EA = Empirical Archival
Co-Author: Stephen Lim, University of Technology Sydney

EXAMINING THE RELATIONSHIPS BETWEEN INTERNAL AND EXTERNAL AUDITORS AND AUDIT COMMITTEES IN THE PUBLIC SECTOR

Author: KARIM HEGAZY, EDGE HILL UNIVERSITY CF = Case/Field Study
Co-Author: Mohamed Hegazy, American University Cairo

TRANSLATING NATIONAL SUSTAINABLE DEVELOPMENT STRATEGIES INTO ACTION: A STUDY OF THE MECHANISMS IN THE CONTEXT OF THE UAE

Author: ILIYA KOMAREV, ABU DHABI UNIVERSITY CF = Case/Field Study
Co-Author: Robert Nyamori, Abu Dhabi University
Sherine Farouk Abdel All, Abu Dhabi University

A CALCULATIVE INFRASTRUCTURE IN THE MAKING: THE EVOLUTION OF QUALITY GOVERNANCE AND SHIFTING ACCOUNTABILITY STRUCTURES IN THE GERMAN HEALTHCARE SECTOR

Author: TOBIAS SCHEYTT, UNIVERSITY OF THE FEDERAL ARMED FORCES HAMBURG CF = Case/Field Study
Co-Author: Jacob Reilley, University of the Federal Armed Forces Hamburg
Nathalie Iloga Balep, University of the Federal Armed Forces Hamburg
Christian Huber, University of the Federal Armed Forces Hamburg

THE BILLION THAT DISAPPEARED, IN THE WAKE OF THE REFUGEE CRISIS 2015

Author: TORBJORN TAGESSON, LINKÖPING UNIVERSITY EA = Empirical Archival
Co-Author:

SEE-PS | Wednesday 30th May – 15:00-16:30

SEEPS01

Chair: KATHYAYINI KATHY RAO

Room: N23

NON-FINANCIAL DISCLOSURE, ASSURANCE, AND FINANCIAL REPORTING QUALITY: EVIDENCE FROM THE EUROPEAN BANKING SECTOR

Author: NADINE GEORGIOU, TU DORTMUND UNIVERSITY EA = Empirical Archival
Co-Author: Janine Maniora, TU Dortmund University/Controlling and Accounting

DO FIRMS WITH STRONG COMMITMENT TO CORPORATE SOCIAL RESPONSIBILITY PREFER LESS FREQUENT FINANCIAL REPORTING? EVIDENCE FROM ELIMINATING MANDATORY QUARTERLY FINANCIAL REPORTING IN EUROPE

Author: YUE LI, UNIVERSITY OF TORONTO EA = Empirical Archival
Co-Author: Lisa Goh, Hang Seng Management College
Feng Tang, The Hong Kong Polytechnic University

A TEXTUAL ANALYSIS OF U.S. CORPORATE SOCIAL RESPONSIBILITY REPORTS

Author: GORDON RICHARDSON, UNIVERSITY OF TORONTO CDI = Conceptual Development/Interpretative/Historical
Co-Author: Peter Clarkson, University of Queensland
Jordan Ponn, University of Toronto
Frank Rudzicz, University of Toronto
Albert Tsang, York University
Jingjing Wang, University of Toronto

SEE-PS | Wednesday 30th May – 17:00-18:30

SEEPS02

Chair: EVEN FALLAN

Room: N24

NON-FINANCIAL DISCLOSURE ON FACEBOOK AND CORPORATE REPUTATION

Author: JANINE MANIORA, TU DORTMUND UNIVERSITY EA = Empirical Archival
Co-Author: Christiane Pott, TU Dortmund University

SPOILED FOR CHOICE: DOES THE SELECTION OF SUSTAINABILITY DATASETS MATTER?

Author: CHRISTIAN ROSE, UNIVERSITY OF MUENSTER

EA = Empirical Archival

Co-Author: Jan Diebecker, University of Muenster
Friedrich Sommer, University of Bayreuth**SOCIAL DISCLOSURE AND THE SOCIALLY RESPONSIBLE INVESTMENT PROCESS: A LITERATURE REVIEW**

Author: CARL WEUSTER, HHL LEIPZIG GRADUATE SCHOOL OF MANAGEMENT

EA = Empirical Archival

Co-Author: Henning Zülch, HHL Leipzig Graduate School of Management

SEE-PS | Thursday 31st May – 09:00-10:30**SEEPS03**

Chair: CHRISTIAN OTT

Room: N24

MANDATING THE DISCLOSURE OF SUSTAINABILITY INFORMATION IN ANNUAL REPORTS – EVIDENCE FROM THE COMPANIES ACT 2006 REGULATIONS 2013

Author: KATRIN HUMMEL, UNIVERSITY OF ZURICH

EA = Empirical Archival

Co-Author: Peter Rötzel, Hochschule Aschaffenburg

DISCLOSURES ON ANTI-CORRUPTION AS PART OF CSR REPORTING: INITIAL INSIGHTS OF THE EFFECTS OF THE EU DIRECTIVE ON NON FINANCIAL REPORTING

Author: CRISTINA LANDIS, UNIVERSITY OF REGENSBURG

EA = Empirical Archival

Co-Author: Paola Paglietti, University of Cagliari

EXTINCTION ACCOUNTING IN ZOO REPORTS - THE USE OF IUCN CATEGORIES AS BIODIVERSITY DISCLOSURESAuthor: GUNNAR RIMMEL, HENLEY BUSINESS SCHOOL
AT THE UNIVERSITY OF READING

CF = Case/Field Study

Co-Author:

SEE-PS | Thursday 31st May – 11:00-12:30**SEEPS04**

Chair: FRANK SCHIEMANN

Room: N24

INFOGRAPHICS IN CORPORATE SUSTAINABILITY REPORTS: PROVIDING USEFUL INFORMATION OR USED FOR IMPRESSION MANAGEMENT?

Author: MAJID KANBATY, TAIBAH UNIVERSITY

EA = Empirical Archival

Co-Author: Andreas Hellmann, Macquarie University
Colly He, Macquarie University**CORPORATE SOCIAL RESPONSIBILITY AND EARNINGS QUALITY: EVIDENCE FROM A GLOBAL CSR RANKING**

Author: CHEONG KYU PARK, AJOU UNIVERSITY

EA = Empirical Archival

Co-Author: Lukas Beyashe Timbate, Ajou University

IN OR OUT? SUSTAINABILITY STOCK INDICES AND CORPORATE SOCIAL RESPONSIBILITY DISCLOSURES

Author: HERVE STOLOWY, HEC PARIS

EA = Empirical Archival

Co-Author: Luc Paugam, HEC Paris
Rodolphe Durand, HEC Paris**SEE-PS | Thursday 31st May – 14:00-15:30****SEEPS05**

Chair: STÉPHANIE A. HOERMANSEDER

Room: N24

CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE VIA TWITTER BY TOP LISTED UK COMPANIES: A DATA SCIENCE APPROACH

Author: MARIAN AMIN, THE GERMAN UNIVERSITY IN CAIRO

EA = Empirical Archival

Co-Author: Ahmed Elragal, German University in Cairo
Ehab Mohamed, German University in Cairo**THE HUMAN FACTOR AND THE ACCURACY OF ENVIRONMENTAL CAPITAL EXPENDITURE PROJECTIONS OF THE ENVIRONMENTALLY SENSITIVE INDUSTRIES**

Author: JASON CHEN, IDAHO STATE UNIVERSITY

EA = Empirical Archival

Co-Author: Jennifer Chen, Brigham Young University-Hawaii

CDP DISCLOSURES OF GHG EMISSIONS FOR MEGACITIES: AN EXPECTATION GAP?

Author: JAMES GUTHRIE, MACQUARIE UNIVERSITY

EA = Empirical Archival

Co-Author: James Hazelton, Macquarie University
Parvez Mia, Macquarie University**SEE-PS | Thursday 31st May – 14:00-15:30****SEEPS06**

Chair: GAIA MELLONI

Room: **N25****CORPORATE ENVIRONMENTAL DISCLOSURE IN THE ARAB MENA REGION: AN INSTITUTIONAL PERSPECTIVE**

Author: ALI GERGED, DE MONTFORT UNIVERSITY

EA = Empirical Archival

Co-Author: Christopher Cowton, University of Huddersfield
Eshani Beddewela, University of Huddersfield**THE INSTITUTIONALIZATION OF SUSTAINABILITY ASSURANCE SERVICES: A COMPARISON BETWEEN ITALY AND UNITED STATES**

Author: MERCEDES LUQUE VÍLCHEZ, UNIVERSITY OF BURGOS

EA = Empirical Archival

Co-Author: Carlos Larrinaga, Universidad de Burgos
Adriana Rossi, University G. d'Annunzio of Chieti-Pescara
Manuel Núñez-Nickel, Universidad Carlos III de Madrid**IN THE SEARCH OF MEANING: ENVIRONMENTAL VALUES IN CSR AND FINANCIAL REPORTING.**

Author: ALEXANDRA MIDDLETON, UNIVERSITY OF OULU

CF = Case/Field Study

Co-Author:

SEE-PS | Thursday 31st May – 16:00-17:30**SEEPS07**

Chair: CAROLIN BAIER

Room: **N23****QUALITY OF CSR REPORTING INSTRUMENTS: EXCELLENCE OR SMOKE SCREEN?**

Author: BELEN FERNANDEZ-FEIJOO, UNIVERSITY OF VIGO

EA = Empirical Archival

Co-Author: Silvia Romero, Montclair State University
Silvia Ruiz, University of Vigo**CSR DISCLOSURE, CORPORATE GOVERNANCE AND COUNTRY-LEVEL CULTURE**

Author: ANA MARQUES, NOVA SCHOOL OF BUSINESS AND ECONOMICS

EA = Empirical Archival

Co-Author: Charl DeVilliers, The University of Auckland

GENDER DIVERSITY AND CSR DECISIONS: PERSPECTIVES FROM AUSTRALIAN BOARDS - PRELIMINARY EVIDENCE

Author: KATHYAYINI KATHY RAO,

UNIVERSITY OF SOUTH AUSTRALIA

CDIH = Conceptual Development/Interpretative/Historical

Co-Author: Prof. Carol Tilt, University of South Australia

SEE-PS | Thursday 31st May – 16:00-17:30**SEEPS08**

Chair: PETER BEUSCH

Room: **N24****'SERVING TWO MASTERS': SENSEMAKING IN THE CONFLICT BETWEEN FINANCIAL ACCOUNTABILITY TO SHAREHOLDERS AND STEWARDSHIP ACCOUNTABILITY TO THE ENVIRONMENT**

Author: RICHARD BARKER, UNIVERSITY OF OXFORD

SU = Survey

Co-Author: Tim Kasim, Oxford University

SOCIAL IMPACT DISCLOSURE AS A MOTION OF LEGITIMATION IN THE FAIR TRADE

Author: MUHAMMAD AZIZUL ISLAM, UNIVERSITY OF ABERDEEN

CF = Case/Field Study

Co-Author: Homaira Semeen, QUT

Muhammad Azizul Islam, University of Aberdeen

AGRICULTURE, NUTRITION AND ACCOUNTING THROUGH TRAINING: A VIRTUOUS CYCLE IN RURAL ETHIOPIA

Author: ELENA URQUIA, COMPLUTENSE UNIVERSITY OF MADRID

CF = Case/Field Study

Co-Author: Elisa Cano-Montero, Universidad Castilla La Mancha

Raquel Pérez-Estébanez, Universidad Complutense de Madrid

SEE-PS | Thursday 31st May – 16:00-17:30

SEEPS09

Chair: JASON CHEN

Room: N25

SOCIAL NORMS, GEOGRAPHY, AND CSR ACTIVISM

Author: STEVEN CAHAN, UNIVERSITY OF AUCKLAND

EA = Empirical Archival

Co-Author: Chen Chen, Monash University

Li Chen, University of Auckland

EMPLOYEE TREATMENT, LABOR INVESTMENT EFFICIENCY AND FIRM PERFORMANCE

Author: ZHANGFAN CAO, THE UNIVERSITY OF EDINBURGH

EA = Empirical Archival

Co-Author: Bill Rees, University of Edinburgh

CSR DISCLOSURE, FINANCIAL REPORTING QUALITY, AND INFORMATION ASYMMETRY

Author: LAN-PHUONG NGUYEN, GRADUATE SCHOOL

EA = Empirical Archival

OF BUSINESS ADMINISTRATION, IGR-IAE DE RENNES, UNIVERSITY OF RENNES I

Co-Author: Lionel Touchais, IGR-IAE/ University of Rennes 1/CREM UMR CNRS 6211 France

Jean-Laurent Viviani, IGR-IAE/ University of Rennes 1/CREM UMR CNRS 6211 France

SEE-PS | Friday 1st June – 09:00-10:30

SEEPS10

Chair: FERESHTEH MAHMOUDIAN

Room: N24

THE RELATIONSHIP BETWEEN THE FINANCIAL CRISIS AND CSR REPORTING: AN ANALYSIS OF SPANISH LISTED FIRMS

Author: NICOLÁS GARCÍA TOREA, UNIVERSITY OF BURGOS

EA = Empirical Archival

Co-Author: Natalia Vaz Ogando,

INFORMATION CONTENT OF CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE IN EUROPE

Author: STÉPHANIE A. HOERMANSEDER, VIENNA UNIVERSITY

EA = Empirical Archival

OF ECONOMICS AND BUSINESS

Co-Author: Katrin Hummel, University of Zurich

Margarethe Rammerstorfer, WU Wien

THE MARKET RELEVANCE OF GREENHOUSE GAS EMISSION DISCLOSURES BY CANADIAN FIRMS

Author: CAROL POMARE, MOUNT ALLISON UNIVERSITY

EA = Empirical Archival

Co-Author: David, H. Lont, University of Otago

Paul, A. Griffin, University of California (Davis)

SEE-PS | Friday 1st June – 11:00-12:30

SEEPS11

Chair: EDUARDO ORTAS

Room: N06

EFFECTS OF MANAGERIAL CSR REPORTING DISCRETION ON MARKET BEHAVIOUR

Author: AKIHIRO NODA, SHIGA UNIVERSITY

AM = Analytical/Modelling

Co-Author:

POLITICAL EMBEDDEDNESS AND THE DIFFUSION OF CORPORATE SOCIAL RESPONSIBILITY PRACTICES IN CHINA: A TRADE-OFF BETWEEN FINANCIAL AND CSR PERFORMANCE?

Author: DANIEL REIMSBACH, RADBOUD UNIVERSITY

EA = Empirical Archival

Co-Author: Zhi Wang, Institute of Management Research, RADBOUD UNIVERSITY Nijmegen

Geert Braam, Institute of Management Research, RADBOUD UNIVERSITY Nijmegen

CORPORATE SOCIAL RESPONSIBILITY, PROFITABILITY AND EARNINGS MANAGEMENT – EVIDENCE FROM ABNORMAL CSR

Author: SEBASTIAN ANDREAS TIDEMAN, OLDENBURG UNIVERSITY

EA = Empirical Archival

Co-Author: Kerstin Lopatta, Oldenburg University

Felix Canitz, Oldenburg University

SEE-PS | Friday 1st June - 11:00-12:30

SEEPS12

Chair: ALI GERGED

Room: N07

THE EFFECT OF MANDATORY CORPORATE SOCIAL RESPONSIBILITY (CSR) REPORTING ON FINANCIAL CONSTRAINTS

Author: XIAO LIANG, MACQUARIE UNIVERSITY EA = Empirical Archival
Co-Author: Xiaomeng Chen, Macquarie University
Xianwang Shi, Zhongnan University of Economics and Law

SUSTAINABILITY REPORTING, SUSTAINABILITY PERFORMANCE, AND CEOs' SUSTAINABILITY REPORTING STYLES: THE JOINT EFFECT ON COST OF EQUITY CAPITAL

Author: KERSTIN LOPATTA, OLDENBURG UNIVERSITY EA = Empirical Archival
Co-Author: Thomas Kaspereit, University of Luxembourg
Sebastian A. Tideman, Oldenburg University

AN INVESTIGATION INTO INVESTORS' REACTIONS TOWARD CSR COMPANIES FOLLOWING AN ACCOUNTING MISSTATEMENT.

Author: NATALIA MINTCHIK, UNIVERSITY OF CINCINNATI EX = Experimental
Co-Author: Erik Boyle, University of Cincinnati
Rick Warne, University of Cincinnati

SEE-PS | Friday 1st June - 14:00-15:30

SEEPS13

Chair: CHARL DE VILLIERS

Room: N23

THE (NOT-SO) GREAT BRITISH WEATHER? EXPLORING CORPORATE ACCOUNTABILITY IN RESPONSE TO CLIMATE CHANGE-INDUCED WEATHER RISK

Author: ELISABETTA BARONE, BRUNEL UNIVERSITY CF = Case/Field Study
Co-Author: Jill Atkins, Sheffield School of Management

THE VALUE OF AN INTEGRATED REPORT TO INTERNAL AND EXTERNAL STAKEHOLDERS: A CASE STUDY

Author: CAROLINE M BRIDGES, UNIVERSITY OF AUCKLAND CF = Case/Field Study
Co-Author: Julie Harrison, University of Auckland
David Hay, University of Auckland

ADOPTION OF INTEGRATED REPORTING: LOST IN LOCAL TRANSLATION?

Author: SVETLANA SABELFELD, THE UNIVERSITY OF GOTHENBURG CF = Case/Field Study
Co-Author: John Dumay, Macquarie University

SEE-PS | Friday 1st June - 14:00-15:30

SEEPS14

Chair: MARIA BALATBAT

Room: N24

DRIVERS OF SUSTAINABILITY REPORTING QUALITY IN LATIN AMERICAN BUSINESS GROUPS

Author: JAIME ANDRES CORREA GARCIA, UNIVERSITY OF ANTIOQUIA EA = Empirical Archival
Co-Author: Maria Antonia Garcia-Benau, Universidad de Valencia
Emma Garcia-Meca, Universidad Politécnic de Cartagena

DO SHAREHOLDERS VALUE PHILANTHROPY? - AN ANALYSIS OF STOCK MARKET REACTIONS TO DONATIONS

Author: FRANK SCHIEMANN, HAMBURG UNIVERSITY EA = Empirical Archival
Co-Author: Anne-Kathrin Hinze, University of Hamburg
Mario Meuthen, University of Hamburg
Kun-Chih Chen, National Taiwan University

THE IMPACT OF THE DEVIATION IN SUSTAINABILITY REPORTING FROM IMPLEMENTATION ON FUTURE PERFORMANCE AND ANALYSTS' FORECASTS

Author: SAMUEL TIRAS, INDIANA UNIVERSITY / KELLEY SCHOOL OF BUSINESS EA = Empirical Archival
Co-Author: Fabio Costa, Fucape Business School - Brazil
M.H. Carol Liu, Tulane University
Gina Rosa, University of New Orleans

SEE-PS | Friday 1st June - 14:00-15:30

SEEPS15

Chair: SYLVIE BERTHELOT

Room: N25

WHAT DO WE KNOW ABOUT TAX AGGRESSIVENESS AND CORPORATE SOCIAL RESPONSIBILITY? AN INTEGRATIVE REVIEW

Author: EDUARDO ORTAS,
UNIVERSITY OF ZARAGOZA
CDIH = Conceptual Development/Interpretative/Historical

Co-Author: Rob Whit, University of South Australia
Katherine Christ, University of South Australia
Roger Burritt, The Australian National University

DOES TAX AVOIDANCE DIMINISH SUSTAINABILITY?

Author: TOMOKI OSHIKA, WASEDA UNIVERSITY
EA = Empirical Archival

Co-Author: Chika Saka, Kwansei Gakuin University
Masayuki Jimichi, Kwansei Gakuin University

SEE-PSD | Wednesday 30th May - 15:00-16:30

SEEPSD01

Chair: MUHAMMAD AZIZUL ISLAM

Room: N24

SUSTAINABILITY REPORTING ON UNSUSTAINABLE PRACTICES

Discussant: MATIAS LAINE

Author: CHINYERE UCHE, UNIVERSITY OF BRISTOL
CF = Case/Field Study

Co-Author:

ENABLING SUSTAINABILITY CONTROL SYSTEM COMPONENTS TO ACHIEVE SUSTAINABILITY OUTCOMES

Discussant: GAIA MELLONI

Author: FERESHTEH MAHMOUDIAN, SIMON FRASER UNIVERSITY
EA = Empirical Archival

Co-Author: Jamal A Nazari, Simon Fraser University
Irene M Herremans, University of Calgary

SEE-PSD | Thursday 31st May - 09:00-10:30

SEEPSD02

Chair: LEONARDO RINALDI

Room: N25

INTEGRATED REPORTING AND SOCIALIZING ACCOUNTABILITY

Discussant: CHARL DE VILLIERS

Author: ALESSANDRO LAI, UNIVERSITY OF VERONA
CF = Case/Field Study

Co-Author: Gaia Melloni, University of East Anglia / Norwich Business School
Riccardo Stacchezzini, University of Verona

CSR PERFORMANCE PROXIES IN LARGE-SAMPLE STUDIES: "UMBRELLA ADVOCATES", CONSTRUCT CLARITY, AND THE "VALIDITY POLICE"

Discussant: SHAN ZHOU

Author: GIOVANNA MICHELON, UNIVERSITY OF EXETER
EA = Empirical Archival

Co-Author: Lies Bouten, IESEG School of Management
Charles H. Cho, Schulich School of Business
Robin W. Roberts, University of Central Florida

SEE-PSD | Thursday 31st May - 14:00-15:30

SEEPSD03

Chair: GORDON RICHARDSON

Room: N26

ACCOUNTING AND THE VALUE OF WATER: CONSTRUCTING COMPROMISES AROUND THE MEANING OF SUSTAINABILITY

Discussant: MUHAMMAD AZIZUL ISLAM

Author: EMILIO PASSETTI, CATHOLIC UNIVERSITY OF THE SACRED HEART
CF = Case/Field Study

Co-Author: Leonardo Rinaldi, Royal Holloway University of London

OVER-POLITICISING A SUSTAINABLE DOMESTIC WATER SUPPLY? - IRELAND'S DOMESTIC WATER CHARGES AND ACCOUNTING CONCEPTS

Discussant: MARIA TERESA SPEZIALE
Author: MARTIN QUINN, DUBLIN CITY UNIVERSITY
Co-Author: Stephen Jollands, University of Exeter

CF = Case/Field Study

SEE-PSD | Friday 1st June – 11:00-12:30

SEEPSD04

Chair: NICOLÁS GARCÍA TOREA

Room: N10

GHG DISCLOSURE AND EMISSION LEVELS: EVIDENCE FROM PRIVATE FIRMS

Discussant: KATRIN HUMMEL
Author: ALINE GRAHN, FREE UNIVERSITY OF BERLIN
Co-Author:

EA = Empirical Archival

CORPORATE CARBON ACCOUNTING: A REVIEW IN ACCOUNTING LITERATURE

Discussant: CHINYERE UCHE
Author: RONG HE,
THE UNIVERSITY OF NEWCASTLE
Co-Author: Le Luo, The University of Newcastle
Abul Shamsuddin, The University of Newcastle
Qingliang Tang, Western Sydney University

CDIH = Conceptual Development/Interpretative/Historical

SEE-RF | Wednesday 30th May – 15:00-16:30

SEERF01

Chair: CHANGHEE LEE

Room: N31

ENVIRONMENTAL REPORTING IN CONNECTION WITH ENVIRONMENTAL DISASTERS

Author: EVEN FALLAN, INLAND NORWAY UNIVERSITY OF APPLIED SCIENCES
Co-Author:

EA = Empirical Archival

DO PERSONAL VALUES HAVE A DIRECT OR INDIRECT INFLUENCE ON CORPORATE ENVIRONMENTAL DISCLOSURES?

Author: ENRIQUE MESA, UNIVERSITY OF BURGOS
Co-Author: Mercedes Luque-Vilchez, University of Burgos
Francisco Javier Husillos-Carques, Public University of Navarra
Carlos Larrinaga, University of Burgos

SU = Survey

THE USE OF ENVIRONMENTAL REPORTING – A STORY OF STEWARDSHIP FROM THE PERSPECTIVE OF NGO'S.

Author: KIRSTY MUNRO, NORTHUMBRIA UNIVERSITY
NEWCASTLE BUSINESS SCHOOL
Co-Author: Philip Shrides, Northumbria University

CF = Case/Field Study

EFFECTS OF ENVIRONMENTAL DISCLOSURE ON FIRM RETURNS AND MARKET VALUE

Author: ANGELA PEDRON, UNIVERSITY OF THE RIO DOS SINOS VALLEY
Co-Author: Davi Souza Simon, University of The Rio Dos Sinos Valley
Clea Beatriz Macagnan, University of The Rio Dos Sinos Valley

EA = Empirical Archival

IMPACT OF NON-GOVERNMENT GUIDANCE ON THE VOLUNTARY ENVIRONMENTAL DISCLOSURES OF EU ELECTRICITY COMPANIES

Author: SOHANUR RAHMAN, RMIT UNIVERSITY
Co-Author: Tehmina Khan, RMIT University
Pavithra Siriwardhane, RMIT University

EA = Empirical Archival

SEE-RF | Thursday 31st May – 09:00-10:30

SEERF02

Chair: ALEXANDRA MIDDLETON

Room: N30

CORPORATE SOCIAL RESPONSIBILITY AND TEXTUAL FEATURES OF FINANCIAL DISCLOSURES

Author: WALID BEN AMAR, UNIVERSITY OF OTTAWA
Co-Author: Marwa Soliman, University of Ottawa

EA = Empirical Archival

A CONTENT ANALYSIS OF ORGANIZATIONS' INTERNAL WHISTLEBLOWING POLICIES

Author: ALISA BRINK,
VIRGINIA COMMONWEALTH UNIVERSITY CDIH = Conceptual Development/Interpretative/Historical
Co-Author: Lei Gao, The University of Akron

A QUANTITY-QUALITY INDEX FOR SOCIAL AND ENVIRONMENTAL DISCLOSURES

Author: FRANCISCA CASTILLA POLO, UNIVERSITY OF JAÉN EA = Empirical Archival
Co-Author: María Consuelo Ruiz-Rodríguez, Universidad De Jaén

ACCOUNTING FOR MODERN SLAVERY: AN ANALYSIS OF AUSTRALIAN LISTED COMPANY DISCLOSURES

Author: KATHERINE CHRIST, UNIVERSITY OF SOUTH AUSTRALIA EA = Empirical Archival
Co-Author: Kathy Rao, University of South Australia
Roger Burrirt, Australian National University

ASSESSING THE MATERIALITY OF G4-SUSTAINABILITY REPORTS OF UNIVERSITIES

Author: MELANIE LUBINGER, LINZ JOHANNES KEPLER UNIVERSITY EA = Empirical Archival
Co-Author: Dorothea Greiling, Linz Johannes Kepler University
Judith Frei, Linz Johannes Kepler University

SEE-RF | Thursday 31st May – 14:00-15:30

SEERF03

Chair: TOMOKI OSHIKA

Room: N30

ASSESSING CORPORATE ENVIRONMENTAL ISSUES IN INTERNATIONAL COMPANIES: A STUDY OF EXPLANATORY FACTORS

Author: ISABEL GALLEGO ALVAREZ, UNIVERSITY OF SALAMANCA EA = Empirical Archival
Co-Author: Eugenio Martín, University of Salamanca
María Consuelo Pucheta-Martínez, University Jaume I

A TWO-STAGE EXAMINATION OF RGHM DISCLOSURE PRACTICES OF GAMBLING COMPANIES OPERATING WITHIN AUSTRALIA

Author: CHIN MOI LOH, SINGAPORE INSTITUTE OF TECHNOLOGY EA = Empirical Archival
Co-Author: Craig Deegan, RMIT University
Robert Inglis, RMIT University

THE INFLUENCE OF THE CHARACTERISTICS OF THE NATIONAL BUSINESS SYSTEM IN THE DISCLOSURE OF GENDER-RELATED CORPORATE SOCIAL RESPONSIBILITY PRACTICES

Author: MARCELLE OLIVEIRA, FEDERAL UNIVERSITY OF CEARÁ EA = Empirical Archival
Co-Author: Manuel Salgueiro Rodrigues Junior, Universidade Estadual do Ceará - Brasil
Sérgio Henrique Oliveira Lima, Centro Universitário Estácio do Ceará
George Alberto de Freitas, Universidade Federal do Ceará - Brasil

CORPORATE SUSTAINABILITY DETERMINANTS AND ADOPTION READINESS OF GLOBAL REPORTING INITIATIVE G4 GUIDELINES: EVIDENCE FROM INDONESIA

Author: PAULINA SUWANDIDJAYA, PARAHYANGAN CATHOLIC UNIVERSITY SU = Survey
Co-Author:

DETERMINING SUSTAINABILITY MATERIALITY: INSIGHTS FROM CORPORATE PROFESSIONALS

Author: JOCHEN THEIS, DUISBURG & ESSEN UNIVERSITY, DUISBURG CAMPUS SU = Survey
Co-Author: Joseph Johnson, University of Central Florida
Steve Sutton, University of Central Florida

SEE-RF | Thursday 31st May – 14:00-15:30

SEERF04

Chair: MATIAS LAINE

Room: N31

THE EU DIRECTIVE ON NON-FINANCIAL AND DIVERSITY INFORMATION: A NEW TOOTHLESS TIGER IS BORN?

Author: FEDERICA FARNETI,
UNIVERSITY OF BOLOGNA CDIH = Conceptual Development/Interpretative/Historical
Co-Author: Charl de Villiers, The University of Auckland, and University of Pretoria
John Dumay, Macquarie University

REGULATORY DISCLOSURE AND THE IRISH FINANCIAL SERVICES OMBUDSMAN

Author: MARK MULCAHY, UNIVERSITY COLLEGE CORK
 Co-Author: Niamh Hourigan, University College Cork

EA = Empirical Archival

EXPLORING THE LEGITIMACY OF EU DIRECTIVE ON NON-FINANCIAL AND DIVERSITY INFORMATION: EVIDENCE FROM ITALIAN PREPARERS AND AUDITORS

Author: MARCO PAPA, UNIVERSITY OF BARI
 Co-Author: Anna Lucia Muserra, University of Bari
 Francesco Grimaldi, University of Bari

CF = Case/Field Study

REGULATORY IMPACT ASSESSMENT: THE CASE OF SUSTAINABILITY INFORMATION UNDER THE DIRECTIVE 2014/95

Author: LAURA ROCCA, UNIVERSITY OF BRESCIA
 Co-Author: Christian Carini, University of Brescia
 Monica Veneziani, University of Brescia
 Claudio Teodori, University of Brescia

CF = Case/Field Study

WHEN CORPORATE SOCIAL RESPONSIBILITY IS AN OBLIGATION: THE UNIQUE CASE OF INDIA

Author: PADMINI SRINIVASAN, INDIAN INSTITUTE
 OF MANAGEMENT BANGALORE - IIMB

Co-Author: Ana Marques, Indian Institute of Management Bangalore/Nova School of Business and Economics

EA = Empirical Archival

SEE-RF | Thursday 31st May – 16:00-17:30**SEERF05**

Chair: EMILIO PASSETTI

Room: N30

THE USE OF ENVIRONMENTALLY EXTENDED INPUT-OUTPUT ANALYSIS TO MEASURE AND EVALUATE THE CARBON AND EMPLOYMENT FOOTPRINT OF EQUITY INVESTMENTS

Author: MARIA BALATBAT, THE UNIVERSITY OF NEW SOUTH WALES
 Co-Author: George Chard, UNSW Sydney
 Thomas Wiedmann, UNSW Sydney

EA = Empirical Archival

MARKET VALUATION OF GREENHOUSE GAS (GHG) EMISSIONS – EVIDENCE FROM THE USA

Author: BENITA M. GULLKVIST, HANKEN SCHOOL OF ECONOMICS
 Co-Author: Wayne G., Bremser

EA = Empirical Archival

DETECTING CARBON EMISSION DISCLOSURE MANAGEMENT

Author: THOMAS KASPEREIT, UNIVERSITY OF LUXEMBOURG
 Co-Author: Kerstin Lopatta, University of Oldenburg

EA = Empirical Archival

VISUALISING ABSENCE: AC-COUNTING FOR CARBON EMISSIONS AS EXPERIMENTAL SITE OF MATERIAL POLITICS

Author: SILVANA REVELLINO, MBS COLLEGE OF BUSINESS AND ENTREPRENEURSHIP
 Co-Author: Jan Mouritsen, CBS

CF = Case/Field Study

SEE-RF | Thursday 31st May – 16:00-17:30**SEERF06**

Chair: KATRIN HUMMEL

Room: N31

CORPORATE GOVERNANCE AND SUSTAINABLE BUSINESS CONDUCT - EFFECTS OF BOARD STRENGTH AND STAKEHOLDER ENGAGEMENT ON CORPORATE SUSTAINABILITY PERFORMANCE AND DISCLOSURE

Author: GEERT BRAAM, RADBOUD UNIVERSITY
 Co-Author: Daniel Reimsbach, Institute for Management Research
 Bart Manning, Institute for Management Research

EA = Empirical Archival

CORPORATE SOCIAL RESPONSIBILITY AND EARNINGS QUALITY: THE MODERATING ROLE OF FINANCIAL ANALYSTS

Author: RENÉ ORIJ, NYENRODE BUSINESS UNIVERSITY
 Co-Author: Geert Braam, Radboud University of Nijmegen
 Nazim Hussain, University of Groningen

EA = Empirical Archival

CLIMATE CHANGE AND THE FIRM: THE DETRIMENTAL IMPACT OF UNEXPECTED HOT WEATHER ON FIRM PERFORMANCE

Author: ETHAN ROUEN, HARVARD UNIVERSITY / HARVARD BUSINESS SCHOOL EA = Empirical Archival

Co-Author:

INTER-RELATIONS AMONG CORPORATE ENVIRONMENTAL PERFORMANCE, ENVIRONMENTAL DISCLOSURES, FINANCIAL PERFORMANCE, AND RISK

Author: GRZEGORZ TROJANOWSKI, UNIVERSITY OF EXETER EA = Empirical Archival

Co-Author: Amama Shaukat, Brunel University London

THE INFLUENCE OF CORPORATE GOVERNANCE PRACTICES ON CORPORATE SOCIAL RESPONSIBILITY: EVIDENCE FROM THE UNITED KINGDOM AND FRANCE

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

Co-Author: Ali Dardour, KEDGE Business School, France

Kamil Omoteso, Coventry University, UK

SEE-RF | Friday 1st June - 09:00-10:30**SEERF07**

Chair: SEBASTIAN ANDREAS TIDEMAN

Room: N30

WHAT DRIVES CORPORATE CLIMATE CHANGE RISK DISCLOSURES IN 10K FILINGS? A LEGITIMACY PERSPECTIVE

Author: DIANA CASTRO-HERRERA, UNIVERSITY OF TOULOUSE EA = Empirical Archival

Co-Author: Walid Ben Amar, Telfer School of Management University of Ottawa

Isabelle Martinez, Paul Sabatier University - Toulouse III

AN EXPLORATORY STUDY ON THE ASSOCIATION BETWEEN MANAGERIAL HETEROGENEITY AND THE QUALITY OF ENVIRONMENTAL FINANCIAL DISCLOSURE

Author: JENNIFER CHEN, BRIGHAM YOUNG UNIVERSITY HAWAII EA = Empirical Archival

Co-Author: Jason Chen, Idaho State University USA

WHAT EXPLAINS THE "DORMANT" STAGE OF MANAGEMENT IDEAS? THE CASE OF INTEGRATED REPORTING

Author: CHRISTOPH ENDENICH, ESSEC BUSINESS SCHOOL CF = Case/Field Study

Co-Author: Rüdiger Hahn, University of Hohenheim

Daniel Reimsbach, Radboud University

Christopher Wickert, VU University Amsterdam

SOCIO-ENVIRONMENTAL INFORMATION AND VISUALS WHEN USED BY MANAGERS FOR IMPRESSING INVESTORS AND MANAGE THEIR DECISIONS: ARE THEY EFFECTIVE TOOLS?

Author: LUCA FORNACIARI, UNIVERSITY OF PARMA EA = Empirical Archival

Co-Author: Caterina Pesci, University of Trento

Silvia Triani, University of Parma

Alice Medioli, University of Parma

Teerooven Soobaroyen, Essex Business School

ARE CSR LEADERS LESS PRONE TO ENGAGE IN IMPRESSION MANAGEMENT?

Author: JONAS OLIVEIRA, LISBON UNIVERSITY INSTITUTE (ISCTE) EA = Empirical Archival

Co-Author: Isabel Costa Lourenço, Instituto Universitário de Lisboa (ISCTE-IUL)

Manuel Castelo Branco, Faculdade de Economia, Universidade do Porto

Ana Sofia Inácio, Instituto Universitário de Lisboa (ISCTE-IUL)

SEE-RF | Friday 1st June - 09:00-10:30**SEERF08**

Chair: XINNING XIAO

Room: N31

WHAT DRIVES SOPHISTICATED ENVIRONMENTAL PERFORMANCE MEASUREMENT SYSTEMS? AN EMPIRICAL INVESTIGATION OF ANTECEDENTS AND ITS OUTCOMES

Author: HÜLGEN COSKUN, GEORG-AUGUST-UNIVERSITÄT GÖTTINGEN EA = Empirical Archival

Co-Author: Sebastian Firk, Georg-August-University of Goettingen

Michael Wolff, Georg-August-University of Goettingen

UNDERSTANDING THE BEHAVIORAL GAP: INSIGHTS INTO CSR INTENTIONS OF GERMAN FIRMS AS AN ANTECEDENT OF EFFECTIVE MANAGEMENT CONTROL SYSTEMS

Author: MADELEINE FEDER, DUESSELDORF UNIVERSITY SU = Survey
Co-Author: Barbara E. Weißenberger, DUESSELDORF UNIVERSITY

A PRODUCTION AND COST THEORY-BASED MATERIAL FLOW COST ACCOUNTING SYSTEM

Author: DAVID SIEPELMEYER, AM = Analytical/Modelling
GEORG-AUGUST-UNIVERSITÄT GÖTTINGEN
Co-Author: Stefan Dierkes, GEORG-AUGUST-UNIVERSITÄT GÖTTINGEN

SUSTAINABILITY AND ACCOUNTING: CRITICAL REFLECTIONS TOWARDS A CONCEPTUAL MODEL AND DIRECTIONS FOR FUTURE RESEARCH

Author: MARIA TERESA SPEZIALE, CDIH = Conceptual Development/Interpretative/Historical
UNIVERSITY OF BOLOGNA
Co-Author: Jim Haslam, University of Sheffield, England, UK
Lina Kloviene, Kaunas University of Technology, Lithuania

SEE-RF | Friday 1st June - 11:00-12:30

SEERF09

Chair: MERCEDES LUQUE VÍLCHEZ Room: N05

MANAGEMENT CONTROL STRATEGY AND CORPORATE SOCIAL RESPONSIBILITY AT MICHELIN

Author: CHARLES RICHARD BAKER, ADELPHI UNIVERSITY CF = Case/Field Study
Co-Author: Bruno Cohanier, EADA Business School

COMMUNICATION OF BUSINESS MODEL REPORTING IN COMPANY REPORTS - A STUDY OF REPORTING PATTERNS IN SWEDEN

Author: PETER BEUSCH, THE UNIVERSITY OF GOTHENBURG SU = Survey
Co-Author: Susanne Arvidsson, 1Lund School of Economics and Management, Sweden
Gunnar Rimmel, Henley Business School, University of Reading, UK
Svetlana Sabelfeld, University of Gothenburg, School of Business, Economics and Law, Sweden
Kristina Jonäll, University of Gothenburg, School of Business, Economics and Law, Sweden

REPORTING OF REAL OPTION VALUE RELATED TO ESG: INCLUDING COMPLEMENTARY SYSTEMS FOR DISCLOSURE INCENTIVES.

Author: NOBUHITO OCHI, CDIH = Conceptual Development/Interpretative/Historical
SHOBI UNIVERSITY
Co-Author:

THE KEY ROLE OF STAKEHOLDER ENGAGEMENT IN MATERIALITY PROCESS: A QUANTITATIVE STUDY ON ITALIAN CSR REPORTS

Author: RICCARDO TORELLI, UNIVERSITY OF PARMA EA = Empirical Archival
Co-Author: Federica Balluchi, University of Parma
Katia Furlotti, University of Parma

BUSINESS FAILURES, STORYTELLING AND SUSTAINABILITY REPORTING: THE CASE OF COSTA CONCORDIA

Author: ELISA TRUANT, UNIVERSITY OF TURIN CF = Case/Field Study
Co-Author: Laura Corazza, University of Turin
Simone Domenico Scagnelli, University of Turin

SEE-RF | Friday 1st June - 11:00-12:30

SEERF10

Chair: JUSTYNA DYDUCH Room: N08

THE IMPACT OF CORPORATE SOCIAL RESPONSIBILITY ON THE MARKET PRICING OF FUTURE EARNINGS

Author: CHIUNG-LIN CHIU, HWA-HSIA UNIVERSITY OF TECHNOLOGY EA = Empirical Archival
Co-Author:

THE IMPACT OF FIRM'S CSR ACTIVITIES ON AUDITOR'S FEES

Author: CHANGHEE LEE, RAMAPO COLLEGE OF NEW JERSEY EA = Empirical Archival
Co-Author: Foong Soon Cheong, New York University - Shanghai

HOW RELEVANT IS INTEGRATED REPORTING?

Author: ANA ISABEL LOPES, INSTITUTO UNIVERSITÁRIO DE LISBOA (ISCTE-IUL),
BRU-IUL, ISTAR-IUL, LISBOA, PORTUGAL EA = Empirical Archival
Co-Author: Jonas Oliveira, Iscte - University Institute of Lisbon
Ana Coelho, Iscte - University Institute of Lisbon

SUSTAINABILITY IN HIGH EDUCATION INSTITUTIONS: EMPIRICAL EVIDENCE FROM THE BRITISH CONTEXT

Author: ALBA MARIA PRIEGO DE LA CRUZ, UNIVERSITY OF CASTILLA LA MANCHA EA = Empirical Archival
Co-Author: Alba M. Priego, UCLM
Inmaculada Alonso, UCLM
Montserrat Nunez, UCLM
Musa Mangena, NTU

CORPORATE SOCIAL RESPONSIBILITY REPORTING AND ACQUISITIONS

Author: YUE WU, THE AUSTRALIAN NATIONAL UNIVERSITY EA = Empirical Archival
Co-Author: Kun WANG, The Australian National University

SEE-RF | Friday 1st June – 14:00-15:30

SEERF11

Chair: CHEONG KYU PARK Room: N30

AN ASSESSMENT OF MANAGEMENT ACCOUNTANTS' UNDERSTANDING OF PROFESSIONAL ETHICS

Author: ARPITA GHOSH, INDIAN INSTITUTE OF MANAGEMENT CALCUTTA SU = Survey
Co-Author: Nisigandha Bhuyan, Indian Institute of Management Calcutta

ORGANIZATIONAL HYPOCRISY IN THE EMPLOYEE-RELATED DISCLOSURES RENDERED BY THE ELECTRONIC MANUFACTURING SERVICES PROVIDERS DOMICILED IN TAIWAN

Author: SHAMIMA HAQUE, UNIVERSITY OF ABERDEEN EA = Empirical Archival
Co-Author: Zhongtian Li, Queensland University of Technology
Ellie Chapple, Queensland University of Technology

105 - WHAT PLACE HAS OCCUPIED THE RESEARCH OF CSR ISSUES ON STATE-OWNED ENTERPRISES? A REVIEW OF THE LITERATURE

Author: MARIA VICTORIA LÓPEZ PÉREZ, UNIVERSITY OF GRANADA EA = Empirical Archival
Co-Author: Raquel Garde Sanchez, University of Granada
Antonio M. López Hernández, University of Granada

STRATEGIC MANAGEMENT OF ACCOUNTING TRANSACTIONS AS A MEANS OF MONEY LAUNDERING

Author: DIEGO RAVENDA, UNIVERSITY OF TOULOUSE, EA = Empirical Archival
TOULOUSE BUSINESS SCHOOL (CAMPUS BARCELONA)
Co-Author: Maika Melina Valencia-Silva, EAE Business School, Campus Barcelona
Josep Maria Argiles-Bosch, Universitat de Barcelona

CSR COMMUNICATION THROUGH FACEBOOK IN LATIN AMERICA: DISCLOSURE, INTERACTIVITY AND LEGITIMACY

Author: YULI SUÁREZ, UNIVERSITY OF VALENCIA EA = Empirical Archival
Co-Author: María Antonia García Benau, Universidad de Valencia
Mauricio Gómez-Villegas, Universidad Nacional de Colombia

TX-PS | Wednesday 30th May – 15:00-16:30

TXPS01

Chair: TIM BAUER Room: N21

DOES STOCK PRICE CRASH RISK SUBSIDE WHEN THE IRS IMPOSES STRICTER CORPORATE TAX ENFORCEMENT?

Author: ANDREW BAUER, UNIVERSITY OF WATERLOO EA = Empirical Archival
Co-Author: Xiaohua Fang, Florida Atlantic University
Jeffrey Pittman, Memorial University of Newfoundland

TAX ENFORCEMENT EXTERNALITIES AND THE BANKING SECTOR

Author: JOHN GALLEMORE, UNIVERSITY OF CHICAGO EA = Empirical Archival
Co-Author: Martin Jacob, WHU – Otto Beisheim School of Management

TX-PS | Wednesday 30th May – 17:00-18:30

TXPS02

Chair: HARALD JOHANNES AMBERGER

Room: N22

TAXATION AND MARKET-BASED TRANSFER PRICES

Author: THOMAS KOUROUXOUS, UNIVERSITY OF PADERBORN

AM = Analytical/Modelling

Co-Author:

DOMESTIC TRANSFER PRICING FOR TAX CONSIDERATIONS IN THE MULTINATIONAL ENTERPRISE

Author: CLEMENS LÖFFLER, VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS

AM = Analytical/Modelling

Co-Author:

THE PREFERENTIAL TREATMENT OF BUSINESS ASSETS IN GERMAN INHERITANCE TAX LAW – AN ECONOMIC ANALYSIS

Author: JOHANNES LORENZ, UNIVERSITY OF PASSAU

AM = Analytical/Modelling

Co-Author:

Markus Diller, University of Passau

Thomas Späth, University of Passau

Hans-Georg Schwarz,

TX-PS | Thursday 31st May – 09:00-10:30

TXPS03

Chair: PANAGIOTIS KARAVITIS

Room: N06

CORPORATE TAX DEPARTMENTS: AN EMPIRICAL ANALYSIS

Author: JOHN BARRIOS, UNIVERSITY OF CHICAGO

EA = Empirical Archival

Co-Author:

John Gallemore, University of Chicago Booth

FINANCIAL STATEMENT READABILITY AND TAX AGGRESSIVENESS

Author: CHRISTOF BEUSELINCK, IESEG SCHOOL OF MANAGEMENT

EA = Empirical Archival

Co-Author:

Belen Blanco, University of Adelaide

Sandip Dhole, University of Melbourne

Gerald Lobo, University of Houston

EMPLOYMENT PROTECTION AND TAX AVOIDANCE

Author: ANTONIO DE VITO, WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT

EA = Empirical Archival

Co-Author:

Martin Jacob, WHU - OTTO BEISHEIM School of Management

Maximilian Müller, WHU - OTTO BEISHEIM School of Management

TX-PS | Thursday 31st May – 11:00-12:30

TXPS04

Chair: CINTHIA VALLE RUIZ

Room: N22

WHEN DO MANAGERS HIGHLIGHT THEIR EFFECTIVE TAX RATE?

Author: VANESSA FLAGMEIER, UNIVERSITY OF PADERBORN

EA = Empirical Archival

Co-Author:

Jens Müller, University of Paderborn

Caren Sureth-Sloane, University of Paderborn

IMPLICATIONS OF LOSSES FOR MULTINATIONALS' INCOME SHIFTING

Author: DIRK SCHINDLER, NHH NORWEGIAN SCHOOL OF ECONOMICS

AM = Analytical/Modelling

Co-Author:

Arnt Ove Hopland, Norwegian School of Economics

Petro Lisowsky, University of Illinois at Urbana-Champaign

Mohammed Mardan, ETH Zurich

AN ESTIMATION METHOD FOR MISSING TAX LOSS CARRYFORWARD DATA TO REDUCE MEASUREMENT ERROR

Author: EELKE WIERSMA, VU, UNIVERSITY OF AMSTERDAM,
FACULTY OF ECONOMICS AND BUSINESS ADMINISTRATION

EA = Empirical Archival

Co-Author:

Kars Davina, VU University Amsterdam

Jacco Wielhouwer, VU University Amsterdam

TX-PS | Thursday 31st May - 14:00-15:30

TXPS05

Chair: BRETT GOVENDIR

Room: N22

IFRS ENFORCEMENT, FIRM REPUTATION AND TAX AVOIDANCE

Author: NILS LINNEMANN, MUENSTER UNIVERSITY EA = Empirical Archival
Co-Author: Martin Thomsen, University of Münster, Institute of Accounting & Taxation
Christoph Watrin, University of Münster, Institute of Accounting & Taxation

CORPORATE INCOME AND CONSUMPTION TAX PLANNING IN THE DIGITAL AGE - EVIDENCE FROM EUROPEAN SERVICE FIRMS

Author: ANN-CATHERIN WERNER, UNIVERSITY OF MANNHEIM EA = Empirical Archival
Co-Author: Marcel Olbert, UNIVERSITY OF MANNHEIM

OBSCURED BY CLOUDS: THE IMPACT OF WEATHER-INDUCED MANAGERIAL MOOD ON CORPORATE TAX AVOIDANCE

Author: LEON ZOLOTROY, MELBOURNE UNIVERSITY / MELBOURNE BUSINESS SCHOOL EA = Empirical Archival
Co-Author: Yangyang Chen, The Hong Kong Polytechnic University
Rui Ge, The Hong Kong Polytechnic University
Jeffrey Pittman, Memorial University of Newfoundland
Madhu Veeraraghavan, TA PAI Management Institute

TX-PS | Thursday 31st May - 16:00-17:30

TXPS06

Chair: ANTONIO DE VITO

Room: N22

BUILDING UP A PROTECTIVE SHIELD: HOW EXTERNAL AND INTERNAL PRESSURE DETERMINE CORPORATE TAX RISK HANDLING STYLE

Author: ALISSA BRUEHNE, LUDWIG-MAXIMILIAN UNIVERSITY OF MUNICH CF = Case/Field Study
Co-Author: Deborah Schanz, Ludwig-Maximilian University of Munich

MEASURING TAX COMPLEXITY ACROSS COUNTRIES - A SURVEY BASED APPROACH

Author: SUSANN STURM, LUDWIG-MAXIMILIAN UNIVERSITY OF MUNICH SU = Survey
Co-Author: Thomas Hoppe, University of Paderborn
Deborah Schanz, LMU Munich
Caren Sureth-Sloane, University of Paderborn

LESS CHEATING? THE EFFECTS OF PREFILLED TAX RETURNS ON COMPLIANCE BEHAVIOR OF TAXPAYERS

Author: NADJA MÜLLER, UNIVERSITY OF COLOGNE EX = Experimental
Co-Author: Martin Fochmann, University of Cologne
Michael Overesch, University of Cologne

TX-PS | Friday 1st June - 14:00-15:30

TXPS07

Chair: JENS MUELLER

Room: N21

DIRECTORS' INTERNATIONAL WORK EXPERIENCE AND CORPORATE REPORTING OUTCOMES

Author: AMANDA GONZALES, UNIVERSITY OF NEBRASKA-LINCOLN EA = Empirical Archival
Co-Author: M. Kathleen Harris, Washington State University
Thomas C. Omer, University of Nebraska-Lincoln

ASSESSING BOOK-TAX DIFFERENCES OF FIRMS WITH REPORTING CORPORATE SOCIAL RESPONSIBILITY: THE PERSPECTIVE OF ACCOUNTING INFORMATION QUALITY

Author: TENG-SHENG SANG, CHUNG YUAN CHRISTIAN UNIVERSITY EA = Empirical Archival
Co-Author: Yi-Hsing Liao, Chung Yuan Christian University
Chan-Chuan Ting, Chung Yuan Christian University

INVESTOR TRADING BEHAVIOR AROUND THE EX-DIVIDEND DAY: THE EFFECT OF A CHANGE IN DIVIDEND IMPUTATION TAXATION

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

TX-PS | Friday 1st June – 14:00-15:30

TXPS08

Chair: SINA RAHIMINEJAD

Room: N22

INTERNATIONAL TAX SPILLOVERS AND CAPITAL STRUCTURE

Author: PETER BROK, TILBURG UNIVERSITY

EA = Empirical Archival

Co-Author:

DO THE BIG 4 PRACTICE WHAT THEY PREACH? BIG 4 AFFILIATION AND THE ART OF AVOIDING TAXES

Author: ANASTASIOS ELEMES, ESSEC BUSINESS SCHOOL

EA = Empirical Archival

Co-Author: Bradley Blaylock, Spears School of Business, Oklahoma State University

STRATEGIC CHOICE OF SUBSIDIARY MANAGERS AND TAX AVOIDANCE

Author: HENNING GIESE, CATHOLIC UNIVERSITY OF EICHSTÄTT-INGOLSTADT

EA = Empirical Archival

Co-Author: Reinald Koch, Catholic University of Eichstaett-Ingolstadt

Markus Gamm, Catholic University of Eichstaett-Ingolstadt

TX-PSD | Wednesday 30th May – 15:00-16:30

TXPSD01

Chair: ROBERT ULLMANN

Room: N22

TOUCHDOWNS, SACKS AND INCOME TAX – HOW THE TAXMAN DECIDES WHO WINS THE SUPER BOWL

Discussant: NATHAN GOLDMAN

Author: MATTHIAS PETUTSCHNIG, VIENNA UNIVERSITY

EA = Empirical Archival

OF ECONOMICS AND BUSINESS

Co-Author:

THE ROLE OF AUDIT ON MICRO FIRMS' TAX AVOIDANCE BEHAVIOR

Discussant: ROBERT ULLMANN

Author: MILDA TYLAITE, STOCKHOLM SCHOOL OF ECONOMICS

EA = Empirical Archival

Co-Author: Ting Dong, Stockholm School of Economics

Ryan Wilson, University of Oregon

TX-PSD | Thursday 31st May – 09:00-10:30

TXPSD02

Chair: ANDREW BAUER

Room: N07

DO INTERNAL FINANCIAL CONSTRAINTS LEAD TO MORE TAX PLANNING? EVIDENCE FROM THE PENSION PROTECTION ACT OF 2006

Discussant: ANDREW BAUER

Author: NATHAN GOLDMAN, UNIVERSITY OF TEXAS AT DALLAS

EA = Empirical Archival

Co-Author: John Campbell, The University of Georgia

Bin Li, The University of Texas at Dallas

THE CADBURY SCHWEPPE'S JUDGMENT AND ITS IMPLICATIONS ON PROFIT SHIFTING ACTIVITIES WITHIN EUROPE

Discussant: DAVID HARRIS

Author: SABINE SCHENKELBERG, UNIVERSITY OF COLOGNE

EA = Empirical Archival

Co-Author:

TX-PSD | Thursday 31st May – 14:00-15:30

TXPSD03

Chair: REINALD KOCH

Room: N23

REPATRIATION TAXES AND SUBSIDIARY-LEVEL INVESTMENT EFFICIENCY

Discussant: REINALD KOCH

Author: HARALD JOHANNES AMBERGER, VIENNA UNIVERSITY

EA = Empirical Archival

OF ECONOMICS AND BUSINESS

Co-Author: Kevin S. Markle, University of Iowa

David M. P. Samuel, Vienna University of Economics and Business

IS MANAGERIAL RENT EXTRACTION ASSOCIATED WITH TAX AGGRESSIVENESS? EVIDENCE FROM INFORMED INSIDER TRADING

Discussant: TIM BAUER
Author: YONGHONG JIA, IOWA STATE UNIVERSITY EA = Empirical Archival
Co-Author: Xinghua Gao, Washington State University

TX-PSD | Friday 1st June – 11:00-12:30

TXPSD04

Chair: PETER BROK

Room: N22

MANDATORY BOOK TAX CONFORMITY AND ITS EFFECTS ON STRATEGIC REPORTING AND AUDITING

Discussant: PETER BROK
Author: FELIX NIGGEMANN, UNIVERSITY OF GRAZ AM = Analytical/Modelling
Co-Author:

TRANSFER PRICING AND LOCATION CHOICE OF INTANGIBLES - SPILLOVER AND TAX AVOIDANCE THROUGH PROFIT SHIFTING

Discussant: HARALD JOHANNES AMBERGER
Author: REBECCA REINEKE, HANNOVER UNIVERSITY AM = Analytical/Modelling
Co-Author: Rebecca Reineke, Leibniz University Hanover
Katrin Weiskirchner-Merten, Vienna University of Economics and Business

TX-RF | Wednesday 30th May – 15:00-16:30

TXRF01

Chair: PAULO FIGUEIREDO

Room: N32

TAX AVOIDANCE AND SUPERANNUATION FUNDS

Author: BRETT GOVENDIR, UNIVERSITY OF TECHNOLOGY SYDNEY EA = Empirical Archival
Co-Author: Thulaisi Sivapalan, University of Technology Sydney
Roman Lanis, University of Technology Sydney
Peter Wells, University of Technology Sydney

DISPEL THE CLOUDS AND SEE SUNSHINE: THE EFFECT OF ANTI-CORRUPTION ON CORPORATE TAX AVOIDANCE

Author: MINGSHENG HU, HUAZHONG UNIVERSITY OF SCIENCE AND TECHNOLOGY EA = Empirical Archival
Co-Author: Phyllis Mo, City University of Hong Kong
Jianguo Yuan, Huazhong University of Science And Technology
Yuan Yuan, Huazhong University of Science And Technology

STRONG CORPORATE GOVERNANCE DRIVES TAX AVOIDANCE

Author: JOHANNES MANTHEY, WUERZBURG UNIVERSITY EA = Empirical Archival
Co-Author: Dirk Kiesewetter, University of Würzburg
Johannes Manthey, University of Würzburg

CORPORATE TAX AVOIDANCE AND CUSTOMER SATISFACTION

Author: SINA RAHIMINEJAD, UNIVERSITY OF CALGARY EA = Empirical Archival
Co-Author: Harun Rashid, University of Calgary
Mark Anderson, University of Calgary
Hussein Warsame, University of Calgary

INTERNATIONAL EXPOSURE AND TAX AVOIDANCE ACTIVITIES: AN INVESTIGATION OF CHINESE LISTED COMPANIES

Author: RAYMOND M. K. WONG, CITY UNIVERSITY OF HONG KONG EA = Empirical Archival
Co-Author: Agnes W. Y. Lo, Lingnan University, Hong Kong

TX-RF | Thursday 31st May – 09:00-10:30

TXRF02

Chair: NILS LINNEMANN

Room: N08

AN EX -ANTE ASSESSMENT OF THE IMPACT OF AGI: FIRM LEVEL EVIDENCE FROM BELGIAN TAX RETURN DATA

Author: PIETER BUYL, GHENT UNIVERSITY EX = Experimental
Co-Author: Annelies Roggeman,

DETERMINANTS OF CASH VAT REGIME: THE PERCEPTION OF PORTUGUESE ACCOUNTANTS

Author: PAULO FIGUEIREDO, POLYTECHNIC INSTITUTE OF COIMBRA SU = Survey
 Co-Author: Cidália Lopes, Polytechnic Institute of Coimbra
 Clara Viseu, Coimbra Business School

EFFECTS OF TAX REGULATION EXPECTATIONS, OWNERSHIP STRUCTURE ON CORPORATE EARNINGS MANAGEMENT IN EMERGING MARKETS: EVIDENCE FROM TAIWAN

Author: TE-KUAN LEE, CHUNG YUAN CHRISTIAN UNIVERSITY EA = Empirical Archival
 Co-Author: Teng-Sheng Sang, Chung Yuan Christian University

THE EFFECT OF TAXES ON AGGREGATED INDIVIDUAL OWNERSHIP

Author: SILKE RÜNGER, UNIVERSITY OF GRAZ EA = Empirical Archival
 Co-Author:

THE FAIR AMOUNT OF TAXES - RELATIVE TAX PLANNING

Author: FALKO WEISS, MUENSTER UNIVERSITY EA = Empirical Archival
 Co-Author: Christoph Watrin, Muenster University

TX-RF | Thursday 31st May - 14:00-15:30**TXRF03**

Chair: MATTHIAS PETUTSCHNIG Room: N32

DRIVERS OF CORPORATE INCOME TAX INSTALLMENT BEHAVIOR

Author: VINCENT COMPAGNIE, KU LEUVEN EA = Empirical Archival
 Co-Author: Raf Orens, KU Leuven

HOW DIFFERENT ARE BANKS? - ETRS OF BANKS AND NON-BANKS

Author: VANESSA HENNEMANN, UNIVERSITY OF PADERBORN EA = Empirical Archival
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HOW CLIENT FACTORS MAY INFLUENCE AGGRESSION OR INNOVATION AMONG TAX PROFESSIONALS

Author: SHEILA KILLIAN, UNIVERSITY OF LIMERICK, KEMMY BUSINESS SCHOOL SU = Survey
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 Philip O'regan, University of Limerick, Kemmy Business School
 Matthew Sorola, University of Limerick, Kemmy Business School

INCENTIVE EFFECTS OF CORPORATE TAXES AND FLEXIBILITY IN PRINCIPAL-AGENT RELATIONSHIPS

Author: GEORG SCHNEIDER, UNIVERSITY OF GRAZ AM = Analytical/Modelling
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THE DIFFERENTIAL CONSEQUENCES OF IRS ENFORCEMENT ON ANNUAL AND INTERIM FINANCIAL REPORTING

Author: HUSSEIN WARSAME, UNIVERSITY OF CALGARY EA = Empirical Archival
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 Hussein Warsame, University of Calgary

TX-RF | Friday 1st June - 09:00-10:30**TXRF04**

Chair: NATHAN GOLDMAN Room: N32

USING MUTUAL AGREEMENT PROCEDURES TO CREATE A PROXY FOR CROSS-BORDER TAX SYSTEM COMPLEXITY

Author: MATTHIAS ECKERLE, AUGSBURG UNIVERSITY EA = Empirical Archival
 Co-Author: Mark Trede, Muenster University
 Robert Ullmann, Augsburg University

E-COMMERCE AND INCOME SHIFTING TO DOT-SIZED TAX HAVENS

Author: DAVID HARRIS, SYRACUSE UNIVERSITY EA = Empirical Archival
 Co-Author: Chao Chen, Towson University
 Linna Shi, University of Cincinnati

PROFIT SHIFTING WITHIN MULTINATIONAL ENTERPRISES - EVIDENCE FROM THE ROE OF GERMAN DAX 30 SUBSIDIARIES

Author: MAXIMILIAN HUBMANN, WUERZBURG UNIVERSITY EA = Empirical Archival

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THE CORPORATE GOVERNANCE OF PROFIT SHIFTING

Author: PANAGIOTIS KARAVITIS, UNIVERSITY OF GLASGOW EA = Empirical Archival

Co-Author: Manthos Delis, Montpellier Business School

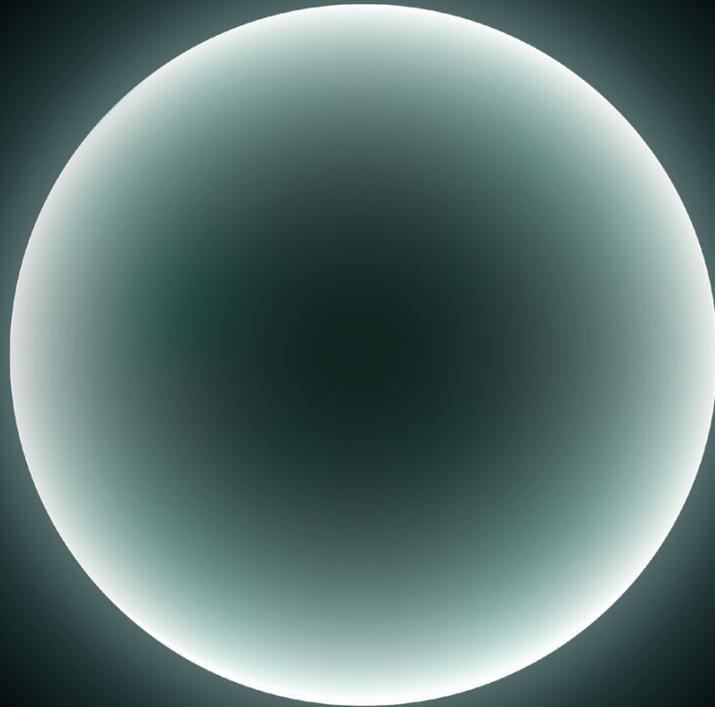
Kenneth Klassen, University of Waterloo

TAX-IN OR TAX-OUT OF THE CZECH REPUBLIC? ANALYSIS OF THE RELATION OF FINANCIAL PERFORMANCE AND EFFECTIVE TAXATION

Author: DAVID PROCHAZKA, UNIVERSITY OF ECONOMICS IN PRAGUE EA = Empirical Archival

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