

European Doctoral Colloquium in Accounting 2016
7-10 May 2016 – Hotel Kasteel Bloemendal
Programme

		ROOM A	ROOM B	ROOM C	ROOM D
	MEALS				
Saturday, May 7					
19:00 – 20:00	Reception				
19:45		Introduction			
20:00 – 22:00	Dinner				
Sunday, May 8					
		ROOM A: Financial Accounting Research	ROOM B: Financial Analysis Research	ROOM C: Management Accounting Research	ROOM D : Social & Organisational Accounting Research
9:00 – 10:15		Bianca BEYER: CEO Characteristics and Pay: Do CEOs with Adverse Personal Traits Negotiate a Higher Compensation?	Inga BETHMANN: Asymmetric Treatment of Tax Losses and Corporate Investment	Catherine Elisabet BATT: The Effect of Environmental Uncertainty and Organizational Complexity on Budgeting	Widad Atena FARAGALLA: Woman's Place in the Romanian Accounting Profession
10:15 – 10:45	Coffee				
10:45 – 12:00		Bastian BREITMAYER : Steady Sailing on Rough Seas: An Investigation of TMT Diversity under Distress	Nathan GOLDMAN: The Effect of Tax Aggressiveness on Investment Efficiency	Nadine DE GANNES: The Emergence of Remuneration Committees and Remuneration Consultants	Galina GONCHARENKO: What Do They Want to Know and Why? Accounting Demands of Institutional Donors from a Human Rights Organization in Norway
12:00 – 13:30	Lunch				
13:30 – 14:45		Wenjiao CAO: An Examination of Earnings Management that is Beneficial to Existing Shareholders	Nader HEMAIDAN: (Crowd)Investors and Unverifiable Disclosures	Uif DIEFENBACH: Stormcrow in Sheep's Clothing – Using Regulatory Fit to Manipulate Reactions on Cost Reduction Announcements	Fabrizio GRANÀ: The Making of Sustainability through Planning and Reporting: Practices, Discourse, and Materiality
14:45 – 15:15	Coffee/tea				
15:15 – 16:30		Sander DE GROOTE: Director Consequences of Opportunistic Trading	David MIERSCH: Predicting Early Warning Signals of Financial Distress: The Role of Accounting Volatility Measures	Sebastian FIRK: Value-Based Management and Merger and Acquisition Decisions: A Multi-Level Contingency Model	Shaul HAYOUN: Values within Statements: Re-Conceptualising Accounting's Value Measurement through Semiology
16:30 – 17:45		Plenary session : Research Contribution and Originality: Professor Joachim Gassen, Professor Jan Mouritsen, Professor Cathy Shakespeare and Professor Mike Shields			
19:30	Dinner				

Monday, May 9		ROOM A: Financial Accounting Research	ROOM B: Financial Analysis Research	ROOM C: Management Accounting Research	ROOM D : Social & Organisational Accounting Research
09:00 – 10:15		Mariya Nikolova IVANOVA: Board Interlocks and Reputation Spillover Effects: An Empirical Analysis of Financial Reporting Policies Following Material Adverse Events at Connected Firms	Stephanie MUELLER-BLOCH: Investor Perceptions of Opting Out of IFRS and Enforcement: Market Reactions to Changes in Delisting and Downlisting Requirements	Marti GUASCH: Attracting Early-Stage Investors: Is Debt a Deterrent or an Incentive?	Pierre LESCOAT: Accounting and the Marketization of Performance: A Journey into the Lives of London Financial-Market Professionals
10:15 – 10:45	Coffee				
10:45 – 12:00		Jenni MIKKONEN: Do an Insider’s Wealth and Income Matter in the Decision to Engage in Insider Trading?	Nora MUNOZ-IZQUIERDO: Does Audit Report Information Improve Bankruptcy Prediction over Traditional Financial Information Models?	Timur PASCH: Organizational Life Cycle and Strategic Management Accounting: A Test of the Asymmetry of Misfit-Theory	Marie REDON: The Evolution of French CFOs since 1980
12:00 – 13:30	Lunch				
13:30 – 14:45		Simona RUSANESCU: Institutional Quality and Earnings Management in Foreign Owned Subsidiaries	Nikolaos TSILEPONIS: Do Corporate Press Releases Drive Media Coverage?	Ruidi SHANG: When Does Performance Information Matter Most?	Marek REUTER: Abstract Management Practices and Discontinuity of Organizational Identity: An Inquiry into the Formation and Change of a “Green” Organizational Self-Conception
14:45 – 15:15	Coffee/tea				
15:15 – 16:30		Elvira SCARLAT: Insider Trading Restrictions and Financial Reporting Quality	Shuo WANG: Earnings Management and Initial Credit Ratings	Markus WABNEGG: Incentivizing Innovation - An Empirical Investigation of Controlling Inventor Behavior in Organizations	Vikash Kumar SINHA: Fact Building in Banking Risk Measurement
16:30 – 17:45		Plenary session : Early Career Development: Professor Beatriz Garcia Osma, Professor Andrea Mennicken, Professor Frank Moers, Professor Bill Rees			
19:30	Dinner				
Tuesday, May 10					
09:00 – 10:15		Zhifang ZHANG: Foreign Experience and CEO Compensation	Lei ZOU: Economic Consequences of PCAOB Inspections: Impact on Information Asymmetry over Time	Lu YANG: The Complementarity between CSR Disclosures and the Use of CSR-Based Performance Measures in CEO Annual Incentive Contracts	Britt SMEETS: Are Industry Specialist Auditors Always Better? Evidence from Accrual Informativeness
10:15 – 10:45	Coffee				
10:45 – 12:00		Plenary session : Editors, Reviewers and Getting Published: Professor Eva Labro, Professor Wayne Landsman, Professor Peter Pope and Professor Keith Robson			
12:00 – 13:30	Lunch				
14:00		DEPARTURE			

The division between Faculty members is as follows:

- **Financial Accounting Research:** Prof. Beatriz GARCIA OSMA (Universidad Autonoma de Madrid, Spain), Prof. Wayne LANDSMAN (University of North Carolina at Chapel Hill, Kenan-Flagler Business School, U.S.A.), Prof. Peter POPE (London School of Economics and Political Science, U.K.)
- **Financial Analysis Research:** Prof. Joachim GASSEN (Humboldt University Berlin, Germany), Prof. William REES (University of Edinburgh, U.K.), Prof. Cathy SHAKESPEARE (University of Michigan, Stephen M. Ross School of Business, U.S.A.)
- **Management Accounting Research:** Prof. Eva LABRO (University of North Carolina at Chapel Hill, Kenan-Flagler Business School, U.S.A.), Prof. Frank MOERS (Maastricht University, Netherlands), Prof. Mike SHIELDS (Michigan State University, the Eli Broad Graduate School of Management, U.S.A.)
- **Organizational and Social Accounting Research :** Prof. Andrea MENNICKEN (London School of Economics and Political Science, U.K.), Prof. Jan MOURITSEN (Copenhagen Business School, DENMARK), Prof. Keith ROBSON (HEC Paris, France)