

European Doctoral Colloquium in Accounting 2017
6-9 May 2017 – Parador El Saler
Programme

		ROOM A	ROOM B	ROOM C	ROOM D
	MEALS				
Saturday, May 6					
19:00 – 20:00	Reception				
19:45		Introduction			
20:00 – 22:00	Dinner				
Sunday, May 7					
		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		Rodney John BROWN: The Impact of Mandatory Country-by-Country Tax Disclosures on the Tax Aggressiveness of European Union Financial Institutions	Olga BOGACHEK: Understanding the Gap between Disclosures of Financial Restatements and Material Weaknesses	Kai Alexander BAUCH: Biased Information Weighting in Scorecard-based Performance Evaluations	Christian ANDVIK: Swings and Roundabouts – The Changing Role of Management Accountants in a Beyond Budgeting Context
10:15 – 10:45	Coffee				
10:45 – 12:00		Claudio COLUMBANO: Governmental Disclosures and Stock Returns: An Empirical Analysis of Mandated Economic and Fiscal Forecasts	Jiyuan DAI: The Effect of Law Enforcement Agencies on Wrongdoing Firms	DAVID DERICHS: Constructing Cost Consciousness in Physician Groups with Accounting Reports?	Chiara BOTTAUSCI: Accounting Infrastructure and The Fabrication of Market Knowledge: Framing The Pharmaceutical Market
12:00 – 13:30	Lunch				
13:30 – 14:45		Charlotte HAUGLAND SUNDKVIST: Ownership Structure and Earnings Quality in Private Family Firms	Nikolaos FLOROPOULOS: The Effect of Institutional Ownership on Analyst Stock Recommendations: An Empirical Investigation	Harald HINTERECKER: Risk Averse Agents and Input Market Considerations	Jacqueline DROST: Accounting in Public Sector Organisations: From (P)Re-Presentation to Performativity
14:45 – 15:15	Coffee/tea				
15:15 – 16:30		Janina KNAPPSTEIN: Less Is More? Decreases in Disclosure and Information Asymmetry	Ann-Kristin GROBKOPF: Does the Financial Press Assume an Informative Role with Respect to Managerial Tone Management?	Celia Dorothee LEVERKUS : Cost Cross-Subsidization in Energy Supply	Timotius KASIM: Accounting and Sensemaking: An Organisational Perspective of Carbon Reporting
16:30 – 17:45		Plenary session: Research Contribution and Originality: Professor David Cooper, Professor Joachim Gassen, Professor Wayne Landsman and Professor Wim van der Stede			
20:00	Dinner				

Monday, May 8		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		Max MEINHOEVEL: The Information Content of Excessive Audit Lag	Sarah KROECHERT: Strategic Responses to Increases in Ownership Disclosure	KAI MERTENS: Investigating the Claim of Superior Accuracy of Activity-Based Costing Systems	Cristian LAGSTRÖM: Processes of Hybridization and De-hybridization. Cost-Benefit Management in the Social Sector
10:15 – 10:45	Coffee				
10:45 – 12:00		Reinhard SCHRANK: Sequential Auditor-Client Interaction under Strategic Effort-Complementarity	Jiancheng LIU: Do Non-GAAP Earnings Adjustments Deliver Comparability Benefits?	Diana Paola MORENO ALARCON: How Can Management Control Systems Mitigate Risks Related to Subcontracting in the Nuclear Energy Industry?	Mercedes LUQUE VÍLCHEZ: Non-Financial Reporting Regulation: Agency, Structure and Conflict
12:00 – 13:30	Lunch				
13:30 – 14:45		Barbara SEITZ: Hedge Accounting during Times of Crises: Evidence from The European Banking Industry	Tim MARTENS: The Disclosure Function of the U.S. Patent System	Max-Frederik NEUBERT: Subjective Performance Evaluations, Overconfidence and Reciprocity	Matteo RONZANI: The Potentialities of Accounting Visualizations: Designing Visuals in A Major Program
14:45 – 15:15	Coffee/tea				
15:15 – 16:30		Yusiyu WANG: Auditors in Unhappy Cities: Do Spatial Differences Have an Impact on Audit Going Concern Opinions?	Frank MURPHY: Do Firms Alter Foreign Organizational Structures in Response to Changes in U.S. International Tax Policy? Evidence from TIPRA 2005	Aurélie SMEETS: The Moderating Role of Multiple Factors in the Relationship Between Non-Financial Measures and Future Financial Performance	Marjo VÄISÄNEN: Reconciling Vertical and Lateral Relationships Using Enabling Controls after An Acquisition
16:30 – 17:45		Plenary session: Early Career Development: Professor Beatriz García Osma, Professor Andrea Mennicken, Professor Bill Rees and Professor Sally Widener			
20:00	Dinner				
Tuesday, May 9					
09:00 – 10:15		Iliyas YUSOFF: Foreign Exchange Exposure and Analysts' Earnings Forecasts	Yin WANG: How Do Firms Respond to Peer Disclosures? Evidence from Clinical Trial Disclosures	Victor VAN PELT: Improving Performance Measures through Managerial Rotation	Xiaoxi WU: Analysts' Professional Identities and Politeness Behaviour : Evidence From Earnings Conference Calls
10:15 – 10:45	Coffee				
10:45 – 12:00		Plenary session: Editors, Reviewers and Getting Published: Professor Peter Pope, Professor Keith Robson, Professor Karen Sedatole and Professor Cathy Shakespeare			
12:00 – 13:30	Lunch				
14:00		DEPARTURE			

The division between Faculty members is as follows:

- **Financial Accounting Research:** Prof. Beatriz GARCIA OSMA (Universidad Carlos III de Madrid, Spain), Prof. Joachim GASSEN (Humboldt University Berlin, Germany), Prof. Wayne LANDSMAN (University of North Carolina at Chapel Hill, Kenan-Flagler Business School, U.S.A.)
- **Financial Analysis Research:** Prof. Peter POPE (London School of Economics and Political Science, U.K.), 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. Karen SEDATOLE (Michigan State University, U.S.A.), Prof. Wim VAN DER STEDE (London School of Economics and Political Science, U.K.), PROF. SALLY WIDENER (Clemson University, U.S.A.)
- **Organizational and Social Accounting Research :** Prof. David COOPER (University of Alberta, Canada), Prof. Andrea MENNICKEN (London School of Economics and Political Science, U.K.), Prof. Keith ROBSON (HEC Paris, France)