

EAA Doctoral Colloquium, 25-28 May 2019 – E Hotel Larnaca, Cyprus

Sat 25 May

19:00 – 20:00

Reception and Introductions

20:00 – 22:00

Dinner

Sun 26 May

9:00 – 10:15

ROOM A

Amadeus BACH: Disclosure Regulation, Unlawful Disclosure and the Origin of Rumors

ROOM B

Morten Nicklas Bigler JENSEN: Earnings Management in Owner-Managed Firms: Are Lenders Fooled?

ROOM C

Farah ARSHAD: Real-time Feedback Systems, Recordkeeping and the Task Selection Bias

ROOM D

Giulia ACHILLI: Accounting in the Making of Complexity: The Altar of St. Ignatius in the Church of Gesù in Rome (1695-1699)

10:15 – 10:45

Coffee

10:45 – 12:00

Haoqing FAN: Commitment to Disclosure and Cost of Capital: Evidence from the Municipal Bond Market

Philip LONGONI: Under-promise, Over-deliver: Institutional Shareholder Monitoring and Guidance Games

Raginee BARUAH: Contracts as Screening Tools: Case of CEO Hiring

Grete HELLE: Making Accountability more Intelligent: A Case Study of Accountability as Responsibility

12:00 – 13:30

Lunch

13:30 – 14:45

Hendrik RUPERTUS: Critical Accounting Policy Disclosures, Measurement Uncertainties and Accrual Persistence

Arpine MAGHAKYAN: Audit Fee Premium: Does Audit Partner Expertise in Digitalization Pay off?

Joel BEHREND: Breaking the Barrier: On the Use of Joint Audits in the Internal Audit Profession

Oliver HENK: Inter-organizational Compromise: A Case of Equilibrium in the Context of Institutional Complexity

14:45 – 15:15

Coffee

15:15 – 16:30

Fynn GERKEN: Disclosing Negative News: The Effects on Investor Judgments and Decision Making

Christoph MAURITZ: The Impact of Individual Audit Partners on their Clients' Narrative Disclosures

Joel BERGE: Ulterior Motives for Doing Good: Spillover Effects of Business Case CSR Initiatives on Employee Reporting Opportunism

Dan Richard KNUDSEN: How Local Inscriptions challenged Global Platforms and Ratings: Evidence from a Scandinavian Hotel Chain

16:30 – 17:45

Plenary – Steve Young, *Where's the Sense in Textual Analysis?*

20:00

Dinner

Mon 27 May

09:00 – 10:15

ROOM A

Sabutay FATULLAYEV: The Impact of Rating Quality on Debt Contracting: Evidence from the Financial Crisis

ROOM B

Oliver BINZ: Macroeconomic Uncertainty and Firm Profitability

ROOM C

Liliana DEWAELE: The Effects of Reward Choices on Task Performance

ROOM D

Pia MEUSBURGER: Co-constructing Compliance with IFRS: The Role of National Enforcers

10:15 – 10:45

Coffee

10:45 – 12:00

Roberto VINCENZI: Voluntary Disclosure of Merger Synergies

Elisabeth PLIETZSCH: Who is the Best Fit? Ex-ante Beliefs about Auditor-Client Compatibility in the Audit Process

Sven GROSSRIEDER: Controls Enabling Individual Ambidexterity: An Experimental Investigation-

Kathrin OBERWALLNER: Initiation of Voluntary Change and Innovation in External Reporting: Case Study of the Restructuring of an Annual Report

12:00 – 13:30

Lunch

13:30 – 14:45	Xiaoyong WU: Analyst Portfolio Complexity, Intra-industry Information Transfer and Firm Investment Decisions	Carol SEREGNI: IFRS a Global Financial Reporting Language? The Effect of IFRS Adoption on the Standardization of Accounting Language	Mariana SAILER: Do Corporate Taxes Affect Executive Compensation?	Chaoyuan SHE: Social Media Engagement of Advocacy NGOs and Stakeholder Support: The Case of Greenpeace “Save the Arctic” Campaign
14:45 – 15:15	<i>Coffee</i>			
15:15 – 16:30	Yuchen WU: Does Tax Disclosure Confuse Investors?	Felix VETTER: CPA Entrepreneurs	Mate SZELES: Executive Turnover after Accounting Irregularities: How Do Firms Contract with Successor Executives?	Jonathan TWEDIE: Zeitgeist of the Spectacle: The State, Suicide and Transparency
16:30 – 17:45	Plenary – Various Faculty, <i>Early-Stage Career Considerations (and Tips?)</i>			
20:00	<i>Dinner</i>			

Tue 28 May

09:00 – 10:15	ROOM A Xiang ZHENG: Career Concerns and Analyst Forecasts: Evidence from MiFID II	ROOM B Isabella WOLFSKEIL: Tweeting in the Dark: Corporate Tweeting and Information Diffusion	ROOM C Sandra WINKELMANN: Control Framing and Performance Mis-reporting: Employees’ Perception of the Selection Process for Control	ROOM D Yu XIANG: Scopic Systems and the Context for Accountability
10:15 – 10:45	<i>Coffee</i>			
10:45 – 12:00	Plenary – Various Faculty, <i>Editors’ Panel on Publication Considerations</i>			
12:00 – 13:30	<i>Lunch</i>			
14:00	DEPARTURE			

- **ROOM A** - *Financial Accounting Research*: Prof **Joachim GASSEN** (Humboldt University Berlin, Germany), Prof **Thorsten SELLHORN** (LMU University Munich, Germany), Prof **Cathy SHAKESPEARE** (University of Michigan, USA)
- **ROOM B** - *Financial Analysis Research*: Prof **Beatriz GARCIA OSMA** (Universidad Carlos III de Madrid, Spain), Prof **Ann VANSTRAELEN** (Maastricht University, Netherlands), Prof **Steve YOUNG** (Lancaster University, UK)
- **ROOM C** - *Management Accounting Research*: Prof **Markus ARNOLD** (University of Bern, Switzerland), Prof **Alexandra VAN DEN ABBEELE** (KU Leuven, Belgium), Prof **Wim VAN DER STEDE** (London School of Economics, UK)
- **ROOM D** - *Organizational and Social Accounting Research*: Prof **David COOPER** (University of Edinburgh, UK), Prof **Martin MESSNER** (University of Innsbruck, Austria), Prof **Rita SAMIOLO** (King's College London, UK)