

# EAA Doctoral Colloquium, 11-14 May 2024 – Ramada Plaza Hotel Bucharest, Romania

## Sat 11 May

19:00 – 20:00

*Reception and Introductions*

20:00 – 22:00

*Dinner*

## Sun 12 May

9:00 – 10:15

### ROOM A

**Yasmin Hoffmann:**  
Managerial Inattention and Endogenous Information Endowment

### ROOM B

**Zheng Fang:** The Effect of Principle vs. Rule Based Standards on Executive Compensation: Firm's Perception of Accounting Information Quality after ASC 606 Adoption

### ROOM C

**Jiaying Ge:** The Unintended Consequence of Takeover Threat: Evidence from Peers' Labor Misconduct

### ROOM D

**Mariza Chavez Steinmann:** The Interactive Dynamics of Information Separation and Information Order

### ROOM E

**Clément Boyer:** Accounting for Soil Care : Developing Ecological Accounting Frameworks across Scales to Support Ecosystem Collective Management

10:15 – 10:45

*Coffee*

10:45 – 12:00

**Xingyu Huang:**  
The Impact of Information Dissemination Technology on Syndicated Lending

**Zijian Liu:** Do Managers Compromise on Service Quality when Facing Earnings Pressure

**Maria Leonor Guedes Soares:** The Impact of Gender Pay Transparency Policy on the Antecedents of Pay Equality

**Albert Ferenc Dongó:** The Role of Relative Performance Information and Knowledge Requestor Anonymity in Knowledge Sharing

**Elena Carrión:** Lost in Translation: Accounting and the Construction of Net-Zero Emissions

12:00 – 13:30

*Lunch*

13:30 – 14:45

**Kathyayini Madduri:**  
How Does Political Uncertainty Impact Charity Disclosure?

**Hao Ma:** The Rise of Professional Women and Anti-Discrimination Policies: Evidence from the CPA Profession

**Jurian Hendrikse:** When Stakeholders Become Owners: The Relation between Employee Share Ownership And Firms' Non-Financial Disclosure

**Michele Fumagalli:**  
Creativity under AI Performance Evaluation

**Leonie Daum:** Client-Auditor Interactions in the Implementation of an Accounting Standard – An Ethnography of Insurance Accounting

14:45 – 15:15

*Coffee*

15:15 – 16:30

**Antonio Moreta:**  
Reporting Regulation and Private Firms' Bank Credit

**Jonas Materna:** Changes in Firm Structure Around Regulatory Thresholds

**Felix Müller:** Does Transparency about ESG Help Enforcers Uncover Corporate Misconduct?

**Konstantin Andreas Josef Gruen:** Strategic Importance and Target Difficulty

**Leonid Sokolovskyy:** Disappointed World-Builders: The Case of Developing Human Rights Services in the Big 4

16:30 – 17:45

**Plenary** – Markus Arnold, Joachim Gassen, and Maximilian Müller, *"On the Use of Chat-GPT and Friends for Research"*

20:00

*Dinner*

## Mon 13 May

9:00 – 10:15

### ROOM A

**Jamil Najjar:**  
Parallel Societies: Firms Operating in Swedish "no-go zones"

### ROOM B

**Milena Sitkiewicz:** Trade-Offs of MNE Subsidiaries' Engagement in Profit Shifting

### ROOM C

**Ibrahima Sall:** More Transparency, Less ESG : A Tale of Product Market Catering

### ROOM D

**Saskia Opitz:** The Role of Bad Managers

### ROOM E

**Niina Kuokkanen:** The Financialized Valuation of Development Impacts: Finnfund as an emerging impact investor 2001-2022

10:15 – 10:45

*Coffee*

10:45 – 12:00

**Alina Pugacheva:**  
Behind the Scenes: The Role of Analyst Allocation in Credit Rating Quality

**Xixi Zhang:** The Cost of Tax Aggressiveness: Evidence from Government Subsidies

**Victor Hugo Sehn:** Using Contracts to Signal Commitment? Evidence from Climate Pledges

**Mariya Todorova:** Can Lean Lead the Way through Turmoil: Evidence from Impairments

**Yiwen Lu:** Accounting for a 'Fair Living Wage': Wage Control Mechanisms in Global Supply Chains

12:00 – 13:30

*Lunch*

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|------------------------|--|--|--|--|--|
| 13:30 – 14:45          | <b>Thomas Selleslagh:</b><br>Shining Light on the Economic Underworld: Using Bankruptcy Clusters in Firm-Director Networks to Detect Corporate Fraud | <b>Yuhang Zhu:</b> The Implications of A Non-Audit Services Blacklist and Fee-Cap Provision on Audit and Capital Market Dynamics   | <b>Annika Weber:</b> Does Enforcement of Sustainability Reports Work? Evidence from the European Union’s Non-Financial Reporting Directive | <b>Alexander van Slooten:</b> Performance Measure Configuration across TMT Incentive Plans and Technological Competition                                   | <b>Angela Nativio:</b> Impactful Statehood on Creating New Objects of Calculation from A Distance                          |
| 14:45 – 15:15          | <i>Coffee</i>  |  |  |  |  |
| 15:15 – 16:30          | <b>Matthias Wesser:</b><br>Forged in Translation: How Corporate Language and Corporate Culture Affect Compliance                                     | <b>Rotimi Ifaranmaye:</b><br>Corporate Governance, Evolving Voluntary Corporate Disclosures, and Financial Distress: An Empirical Analysis of Public Companies in the U.S. | <b>Martin Zafiryadis:</b> The Negative Consequences of Boilerplate Human Capital Disclosures   | <b>Dwight Waeye:</b> On the Deterrence Effect of Internal Whistleblowing Programs: Accounting for the Perceived Effectiveness of Follow-Through Procedures | <b>Victor Wagner:</b> Aligning the Stars for the Global Baseline: The Problems, Policies and Politics of Creating the ISSB |
| 16:30 – 17:45<br>20:00 | <b>Plenary</b> – Sally Widener, “The Relevance of Survey Research in Accounting Literatures”<br><i>Dinner</i>  |  |  |  |  |

### **Tue 14 May**

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| 09:00 – 10:15 | <b>Plenary</b> – Various Faculty, <i>Career Considerations and Going to the Job Market</i>               |
| 10:15 – 10:45 | <i>Coffee</i>  |
| 10:45 – 12:00 | <b>Plenary</b> – Various Faculty, <i>Editors’ Panel on Providing Feedback and Learning from Feedback</i> |
| 12:00 – 13:30 | <i>Lunch</i>   |
| 14:00         | <b>DEPARTURE</b>   |

- **ROOM A** – *Disclosure Research*: Prof **Jeremy BERTOMEU** (Washington University in St Louis, USA), Prof **Beatriz GARCÍA OSMÁ** (Carlos III University Madrid, Spain), (Prof **Joachim GASSEN** (Humboldt University Berlin, Germany))
- **ROOM B** – *Financial Reporting Research*: Prof **María CORREIA** (London School of Economics and Political Science, UK), Prof **Cathy SHAKESPEARE** (University of Michigan, USA), Prof **David VEENMAN** (University of Amsterdam, the Netherlands)
- **ROOM C** – *Sustainability Research*: Prof **Katharina HOMBACH** (Goethe University Frankfurt, Germany), Prof **Giovanna MICHELON** (University of Bristol, UK & University of Padova, Italy), Prof **Maximilian MÜLLER** (University of Cologne, Germany)
- **ROOM D** - *Management Accounting Research*: Prof **Markus ARNOLD** (University of Bern, Switzerland), Prof **Alexandra VAN DEN ABBEELE** (KU Leuven, Belgium), Prof **Sally WIDENER** (Clemson University, USA)
- **ROOM E** - *Organizational and Social Accounting Research*: Prof **Marion BRIVOT** (University Laval, Canada), Prof **Bertrand MALSCH** (Queen’s University, Canada), Prof **Andrea MENNICKEN** (London School of Economics and Political Science, UK)

- **Breaks** will take place as a group at the Mezzanine floor in the Ramada Plaza
- **Lunches** will take place in the Red Pepper restaurant, Ramada Plaza, ground floor
- **Welcome reception and dinner** (11 May) - La Parc restaurant, Parc Hotel (adjacent to the Plaza, linked through a corridor)
- **Dinner on 12 May** - Restaurant Mincu, Parc Hotel, ground floor
- **Dinner 13 May** - outside dinner (The Fork, restaurant, Ana Tower building, Bulevardul Poligrafiei 1C)