



15th WORKSHOP ON ACCOUNTING AND ECONOMICS

Vienna, Austria, June 20-21, 2024

Location: WU Wien – Vienna University of Economics and Business

Welthandelsplatz 1, Building AD, 1020 Vienna, Austria <https://www.wu.ac.at/en/>

PROGRAM (as of June 9, 2024)

Thursday
From 8:00 **Registration**

	Plenary I Room: AD.0.114 Chair: Alfred WAGENHOFER
9:00-9:15	Introduction Alfred WAGENHOFER Christian RIEGLER
9:15-10:30	Lin NAN <i>ACCOUNTING TERRITORIES: AN EXAMPLE OF WHISTLEBLOWER PROGRAM RESEARCH</i>

10:30-11:00 **Coffee Break**

	A1 Debt Contracts Room: AD.0.114 Chair: Jens Robert SCHÖNDUBE	B1 Disclosure Room: AD.0.122 Chair: Xiaojing MENG	C1 Compensation Room: AD.0.090 Chair: Hyun HWANG
11:00-12:30	George DRYMIOTES, Zijun LIU, Konduru SIVARAMAKRISHNAN: <i>REAL EFFECTS OF OVERCONFIDENCE AND DEBT COVENANTS</i> Discussant: Sandra KRONENBERGER	Evgeny PETROV, Phillip STOCKEN: <i>EXPANDED AND INTEGRATED DISCLOSURE</i> Discussant: Paul FISCHER	Pierre CHAIGNEAU, Nicolas SAHUGUET: <i>EXECUTIVE COMPENSATION WITH SOCIAL AND ENVIRONMENTAL PERFORMANCE</i> Discussant: Marina SAILER
	Pingyang GAO, Jinghong LIANG: <i>ACCOUNTING INFORMATION, RENEGOTIATION, AND DEBT CONTRACTS</i> Discussant: Jens Robert SCHÖNDUBE	Joaquin PERIS: <i>VOLUNTARY DISCLOSURE AND THE INTERNAL INFORMATION ENVIRONMENT OF THE FIRM</i> Discussant: Qi GAO FRITZ	Klaus HAIDER: <i>INCLUSION IN THEMATIC INDICES: IMPLICATIONS FOR CORPORATE INVESTMENT AND EXECUTIVE COMPENSATION</i> Discussant: Hyun HWANG

12:30-13:30 **Lunch**

	A2 CSR/ESG Room: AD.0.114 Chair: George DRYMIOTES	B2 Compensation Room: AD.0.122 Chair: Wei LUO	C2 Disclosure Room: AD.0.090 Chair: Sang WU	D2 Auditing Room: D3.0.218 Chair: Seung LEE
13:30-15:00	<p>Shangen LI: <i>OPTIMAL DESIGN OF CLIMATE DISCLOSURE POLICIES: TRANSPARENCY VERSUS EXTERNALITY</i></p> <p>Discussant: Andre DE MOURA</p>	<p>Igor VAYSMAN, Dae-Hee YOON: <i>SCREENING EMPLOYEES USING STOCK OPTIONS WITH EARLY VESTING PERIOD</i></p> <p>Discussant: Michael KOPEL</p>	<p>Tyler ATANASOV, Rahul MENON: <i>AGGREGATE DISCLOSURE INCENTIVES: THE ROLE OF SUPPLY MARKET INVESTMENTS</i></p> <p>Discussant: Theresa WITTREICH</p>	<p>Nico Pascal SÜTTERLE: <i>EFFECTS OF AN AUDIT SPLIT ON CONSULTING AND AUDIT QUALITY</i></p> <p>Discussant: Anne CHWOLKA</p>
	<p>Johannes LORENZ, Elisabeth PLIETZSCH, Georg SCHNEIDER: <i>SUSTAINABILITY REPORTING IN SUPPLY CHAINS: CERTIFICATION VS. MANDATORY REPORTING STANDARDS AND CORPORATE GOVERNANCE REGULATION</i></p> <p>Discussant: George DRYMIOTES</p>	<p>Bonggeun CHOI, Jung Ho CHOI, Maureen McNICHOLS, Frank ZHOU: <i>THE MARKET FOR ACCOUNTANTS</i></p> <p>Discussant: Wei LUO</p>	<p>Sabrina HAMR, Christian RIEGLER, Katrin WEISKIRCHNER-MERTEN: <i>COST-REDUCING INTANGIBLE INVESTMENT, DISCLOSURE, AND ENTRY-DETERRENCE</i></p> <p>Discussant: Sang WU</p>	<p>Martin KLÖSCH, Kerstin TRUMMER: <i>THE ENTRY OF FINANCIAL AUDIT FIRMS INTO ESG AUDITS UNDER CAPACITY AND QUALITY</i></p> <p>Discussant: Seung LEE</p>

15:00-15:30 **Coffee Break**

	A3 Teams Room: AD.0.114 Chair: Mariana SAILER	B3 Modified Utility Room: AD.0.122 Chair: Hoa HO	C3 Auditing Room: AD.0.090 Chair: Negin ATTAR-NIGGEMANN	D3 CSR/ESG Room: D3.0.218 Chair: Christian SCHMID
15:30-17:45	<p>Tim BALDENIUS, Jing LI, Lin QIU:</p> <p><i>RELATIVE PERFORMANCE EVALUATION AND THE LEVEL PLAYING FIELD</i></p> <p>Discussant: Gilad LIVNE</p>	<p>Hoa HO, Christian HOFMANN:</p> <p><i>INFORMATION ACQUISITION UNDER MORAL HAZARD AND DISAPPOINTMENT AVERSION</i></p> <p>Discussant: Iga BOGACHEK</p>	<p>Anne CHWOLKA, Henry WALDE:</p> <p><i>THE IMPACT OF AUDITOR'S OVERCONFIDENCE ON AUDIT AND FINANCIAL STATEMENT QUALITY</i></p> <p>Discussant: François LARMANDE</p>	<p>Hui CHEN, Fulvia OLDRINI:</p> <p><i>MANDATORY SUSTAINABILITY REPORTING AND PROJECT SELECTION</i></p> <p>Discussant: Sebastian KRONENBERGER</p>
	<p>Ola KVALØY, Trond OLSEN:</p> <p><i>RELATIONAL INCENTIVE CONTRACTS FOR TEAMS OF MULTITASKING AGENTS</i></p> <p>Discussant: Jörg BUDDE</p>	<p>Jeremy BERTOMEU, Edwige CHEYNEL:</p> <p><i>TRUTH AND DECEPTION</i></p> <p>Discussant: Bernard SINCLAIR-DESGAGNE</p>	<p>Xiaoyan WEN, Minlei YE:</p> <p><i>DON'T SAY A WORD: THE IMPACT OF AUDITOR DISCLOSURE ON MANAGER VOLUNTARY DISCLOSURE AND EFFICIENCY IMPLICATIONS</i></p> <p>Discussant: Felix NIGGEMANN</p>	<p>Lisa WALCHER, Theresa WITTREICH:</p> <p><i>GREEN SUPPLIER SELECTION AND VOLUNTARY DISCLOSURE UNDER MARKET COMPETITION</i></p> <p>Discussant: Christian SCHMID</p>
	<p>Jonathan GLOVER, Eunhee KIM:</p> <p><i>TEAM-BASED INCENTIVES AND MUTUAL MONITORING BY UNEQUALS</i></p> <p>Discussant: Christian HOFMANN</p>	<p>Nikolaj NIEBUHR LAMBERTSEN, Matthias LASSAK:</p> <p><i>MANAGERIAL OVEROPTIMISM, DISCRETIONARY DISCLOSURE, AND CERTIFICATION</i></p> <p>Discussant: Hoa HO</p>	<p>Christopher BLEIBTREU, Roland KÖNIGSRUBER:</p> <p><i>THE INTRICATE EFFECTS OF CORPORATE POLITICAL CONNECTIONS ON FINANCIAL REPORTING AND AUDITOR CHOICE</i></p> <p>Discussant: Negin ATTAR-NIGGEMANN</p>	

From 19:00 **Get-Together and Dinner**
at the Schweizerhaus, Prater 116, 1020 Vienna
<https://www.schweizerhaus.at/en/>

	A4 Accounting Standards/Regulation Room: AD.0.114 Chair: Dirk SIMONS	B4 ESG/CSR Room: AD.0.122 Chair: Jonathan BONHAM	C4 Information & Investment Room: AD.0.090 Chair: Christian LUKAS	D4 Activism Room: D3.0.218 Chair: Shangen LI
Friday, 8:30-10:00	Yu CAO, Lisa LIU: <i>LONG-RUN ECONOMIC CONSEQUENCES OF FIRM AVOIDANCE IN THE THRESHOLD REGULATION: EVIDENCE FROM THE SARBANES-OXLEY ACT</i> Discussant: David WINDISCH	Klaus HAIDER, Christian SCHMID: <i>ESG RATINGS AND PRIVATE COMMUNICATION WITH AGENCIES</i> Discussant: Dae-Hee YOON	Lin QIU, Lin NAN, Xiaoyan WEN, Ronghuo ZHENG: <i>INFORMATION DESIGN WITH SUPPLEMENTAL INVESTMENT</i> Discussant: Xue JIA	Stefan SCHANTL: <i>THE PERFORMANCE-ACTIVISM RELATION: FINANCIAL REPORTING, GOVERNANCE</i> Discussant: Rahul MENON
	Hyun HWANG, Eunhee KIM, Volker LAUX: <i>MACROECONOMIC IMPLICATIONS OF ACCOUNTING STANDARDS</i> Discussant: Dirk SIMONS	Volker LAUX, Lucas MAHIEUX: <i>EXPLOITING SOCIAL FUNDS' DESIRE FOR IMPACT THROUGH IMPRECISE FINANCIAL CLIMATE-RISK INFORMATION</i> Discussant: Jonathan BONHAM	Seung LEE, Iván MARINOVIC: <i>INVENTORY COSTING, INFORMATION, AND INVESTMENT EFFICIENCY</i> Discussant: Christian LUKAS	Martin KLÖSCH, Theresa WITTREICH: <i>CORPORATE GREENWASHING IN THE FACE OF NGO ACTIVISM</i> Discussant: Shangen LI

10:00-10:30 **Coffee Break**

	A5 Tax Room: AD.0.114 Chair: Harald AMBERGER	B5 Disclosure Room: AD.0.122 Chair: Tyler ATANASOV	C5 ESG/CSR Room: AD.0.090 Chair: Ronghuo ZHENG	D5 Innovation Room: D3.0.218 Chair: Jeremy BERTOMEU
10:30-12:00	Ruby DOELEMEN, Dominika LANGENMAYR, Dirk SCHINDLER: <i>COULD COUNTRY-BY-COUNTRY REPORTING INCREASE PROFIT SHIFTING?</i> Discussant: Caren SURETH-SLOANE	Olga BOGACHEK, Miles GIETZMANN: <i>STRATEGIC TIMING OF MANDATORY DISCLOSURES: A DISCLOSURE MODEL WITH INTERNAL CONTROLS WEAKNESSES</i> Discussant: Stefan SCHANTL	Hui CHEN, Thomas PFEIFFER: <i>CARBON EMISSIONS ALLOCATION SCHEMES AND SUPPLY CHAIN EFFICIENCY</i> Discussant: Martin KLÖSCH	Sang WU, Xiang SHAO, Yue ZHANG: <i>STRATEGIC DISCLOSURE IN R&D RACES: THEORY AND EVIDENCE</i> Discussant: Bjørn JØRGENSEN
	Daniel DYCK: <i>INVESTMENT IN A TAX CONTROL FRAMEWORK, TAX PLANNING, AND STRATEGIC TAX AUDITS</i> Discussant: Harald AMBERGER	Michael KOPEL: <i>NGO COMPETITION AND THE DISCLOSURE OF COST INFORMATION</i> Discussant: Tyler ATANASOV	Martin KLÖSCH, Theresa WITTREICH: <i>CAN REPORTING BIAS AID IN CORPORATE DECARBONIZATION?</i> Discussant: Ronghuo ZHENG	Eti EINHORN, Tsahi VERSANO, Nisan LANGBERG: <i>THE GOOD IDEA DILEMMA</i> Discussant: Jeremy BERTOMEU

12:00-13:00 **Lunch**

	A6 Disclosure Room: AD.0.114 Chair: Hui CHEN	B6 Accounting Standards/Regulation Room: AD.0.122 Chair: Georg SCHNEIDER	C6 Information and Investment Room: AD.0.090 Chair: Lucas MAHIEUX
13:00-15:15	Jonathan BONHAM , Thomas HEMMER: <i>WHEN MARKETS GIVE YOU LEMONS ...</i> Discussant: Evgeny PETROV	Bjørn JØRGENSEN , Brian BURNETT, Sumair HUSSAIN: <i>DO ACCOUNTING STANDARDS AFFECT FINANCIAL STATE- MENTS? EVIDENCE FROM TWIN FIRMS</i> Discussant: Marco TROMBETTA	Samuel PEREIRA : <i>DEMAND UNCERTAINTY, CAPACITY DECISION AND CONTRACT DURATION</i> Discussant: Mami KOYAMA
	Jeremy BERTOMEU , Edwige CHEYNEL, Keri HU: <i>MISCOMMUNICATION</i> Discussant: Hui CHEN	Sang WU , Ronghuo ZHENG: <i>HIERARCHICAL STANDARD SETTING AND ACCOUNTING COMPARABILITY</i> Discussant: Georg SCHNEIDER	Ilan GUTTMAN, Ilan KREMER, Andrzej SKRZYPACZ, Elyashiv WIEDMAN : <i>INVESTMENT DECISIONS, VOLUNTARY DISCLOS- URE, MYOPIA, AND BOUNDED INEFFICIENCY</i> Discussant: Lucas MAHIEUX

15:15-15:45 **Coffee Break**

	Plenary II Room: AD.0.114 Chair: Eva LABRO
15:45-17:00	Robert GÖX <i>ON THE COST AND BENEFITS OF MORE TRANSPARENCY ABOUT MANAGERS' INCENTIVES</i>
17:00-17:05	Closing Eva LABRO