

EAA DOCTORAL COLLOQUIUM, 24-25 MAY 2021 – ONLINE

Mon 24 May	ROOM A: Disclosure	ROOM B: Financial Reporting	Room C: Governance and Auditing	ROOM D: Management Accounting and Control	ROOM E: Regulation and Tax
11:45 – 12:00	Introduction	Introduction	Introduction	Introduction	Introduction
12:00 – 13:00	Andria HILL: A Content Analysis of Supplier Diversity Disclosures Through the Lens of Critical Race Theory	Ruth DIMES: Characteristics of Integrated Thinking	Henrike BIEHL: The Effects of Joint Audits on Audit Quality and Audit Costs	Felix FRITSCH: When Opportunism Mitigates Over-expectations – Budgeting Biases and Profit Expectations	Dante B. C. VIANA JR.: The Effect of Macroeconomic Instability on Earnings Management in Developed and Emerging Countries
13:15 – 14:15	Junqi LIU: Product Market Competition and Disclosure Differentiation	Christine GERTUNG: Inside the Black Box of Calculating Discount Rates after IFRS - What Shapes Management Judgment and Discretion?	Saad BIN ANIS: Audit Firms' Tender Offer Strategies: A Regulatory-Focus Theory Perspective	Razvan GHITA: Do Supervisors Reward Observable Luck?	Duy Tan DO: Mostly Good Robin Hood: Impact of Financial Transaction Tax on Corporate Investment
14:25 – 15:35	Plenary and fully Interactive session on: Challenging Accounting Topics				
15:45 – 16:45	Alexandre MADELAINE: Causes and Consequences of Firm Value Estimates	Amal HSISSOU: Accounting and Auditing of Intangible Assets: Case of Goodwill	Lucas KNUST: Local Business Cycles and Management Forecasts	Finia KUHLMANN: Accounting for Vulnerability	Simon HARRÉ: Do IFRS and Associated Enforcement Changes Affect Managerial Learning through Stock Prices?
17:00 – 18:00	Susanne PREUSS: The Politics of Corporate Financial Transparency	Jeroen KOENRAADT: Investors' Discussion of Earnings: Evidence from SeekingAlpha	Mareike PETERS-OLBRICH: Adverse Effects of Accounting Enforcement on Financial Reporting Quality – The Role of Auditor Conservatism	Cardin MASSELINK: Demand-Driven Feedback Systems and Employee Creativity	Malte MAX: Towards Better Tax Loss Carry-forward Data
19:00 – 20:30	Social event				

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Tues 25 May	ROOM A: Disclosure	ROOM B: Financial Reporting	Room C: Governance and Auditing	ROOM D: Management Accounting and Control	ROOM E: Regulation and Tax
12:00 – 13:00	Sandra SCHAFHAUTLE: The Effect of Litigation Risk on Managers' Private Communication with Analysts	Denny KUTTER: The Role of CEOs versus CFOs in Firms' Financial Misreporting	Lena PIEPER: What Is It About Audit Partners That Matters?	Qinnan RUAN: All Show and No Know? The Effects of Outcome Transparency and Learning Path on Employee Learning Behaviors	Matteo MOLINARI: Exploring the Role of Management Control Systems in Non-financial Disclosures: the interplay between Management Accounting and Sustainability Accounting
13:15 – 14:15	Florian SCHRAMM: Good Intentions but Zero Action? Market Reactions and Firm Outcomes to Carbon Neutrality Announcements	David OGUDUGU: Essays on Pension Accounting	Erica PIMENTEL: Blockchain and the Limits of Audit	Julia SCHNEIDER: The Effect of Mutual Monitoring on Effort Allocation and Performance	Christopher OEHLER: Causal Evidence on the Effects of Enforcement Investigations
14:25 – 15:35	Plenary and fully Interactive session on: Challenging Accounting Education				
15:45 – 16:45	Thomas TAUSSE: Examining Accounting, Decisions and Promises in Risky Private Equity Investments	Alessandra SCIMECA: Unaudited Components in Business Groups: Are Group Auditors Effective in Scoping the Group for Audit and in Detecting Mis-statements?	Eline SCHOONJANS: Seven in Heaven? Board Gender Quotas, Monitoring Quality, and Firm Performance	Mathilde VERSCHAEVE: Is Tone at The Top Heard by Customers? The Effects on Nonfinancial Outcomes	Gitae PARK: The Impact of Performance Reporting on Investment Behavior: Evidence from Disclosure Reform in the UK
17:00 – 18:00	Dominique WASNA: Are Investors More Willing to Invest When Made Aware of the Availability of Previously Reported Information?	Kefei WU: IFRS 9 - How Economic Narratives Inform Financial Reporting and Risk Identification	Deju ZHANG: Multiple Team Membership (MTM) in Audit Firms	Elien VOERMANS: The Use of Management Control Systems to Stimulate Advice Seeking	Max PFLITSCH: Earnings Management Around the 'Tax Cuts and Jobs Act' of 2017
18.00 – 18.30	Student discussions of takeaways from the event	Student discussions of takeaways from the event	Student discussions of takeaways from the event	Student discussions of takeaways from the event	Student discussions of takeaways from the event
18.30 – 19.30	Wrap-up and Farewell				

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Doctoral Colloquium Faculty:

Room A (**Disclosure**): Hans Christensen, Joachim Gassen, Ane Tamayo

Room B (**Financial Reporting**): Cathy Shakespeare, David Veenman, Steve Young

Room C (**Governance and Auditing**): Mark DeFond, Fabrizio Ferri, Hollis Skaife

Room D (**Management Accounting and Control**): Markus Arnold, Ranjani Krishnan, Wim Van der Stede

Room E (**Regulation and Tax**): Maria Correia, Maximilian Müller, Leslie Robinson