

EAA Doctoral Colloquium, 7-10 May 2022 – Solstrand Hotel, Solstrandveien, Norway

PROGRAMME

Sat 7 May

19:00 – 20:00 *Reception and Introductions*

20:00 – 22:00 *Dinner*

Sun 8 May

9:00 – 10:15

ROOM A

Mustafa AHÇI: Less Is More: Peer Learning from Non-Disclosures

ROOM B

Paulina BANCERZ: Impact of IFRS Adoption by Investors on Foreign Direct Investments Inflows to Poland and The Regulatory Arbitrage

ROOM C

Charlotte BARTELS: Articulating Embedded Approaches to ESG: The Impossible Task of Turning Matters of Concern into Matters of Fact

ROOM D

Tineke DISTELMANS: Contract Design in R&D Relationships: A Topic Modelling Approach

ROOM E

Gianluca F. DELFINO: I'm Not a Number! On Performance Management and Recognition

10:15 – 10:45 *Coffee*

10:45 – 12:00 **Michael AXENROD:** Do Corporate Pension Decisions Affect Rivals? Evidence from DB Plan Freezes

Anna Theresa BÜHRLE: Fund Managerial Taxes, Ownership, and Risk-Taking Decisions

Justyna Agata BEKIER: Performance Measurement for a Circular City: Indicator Construction as Part of an Action-Net

Roberto GRAÑA: Management Control Systems, Financial Literacy and Financial Leverage in Start-Ups

Nuria DESCALZO: Creating Socio-Ecological Accounting for the Anthropocene: A Scientific/Intellectual Movements Analysis

12:00 – 13:30 *Lunch*

13:30 – 14:45 **Patricia BREUER:** Uneven Regulation and Economic Reallocation: Evidence from Transparency Regulation

Monica KABUTEY: Investors' Reactions to Critical Audit Matter Disclosures: The Effects of Related Financial Statement Area and Presentation Format

Daniel FABISCH: The Real Effects of ESG Disclosure

Fabien IZE: Influence Activities and Favoritism in Firms

Marc FELDMANN: Leaving Lasting Impressions: How Peripheral Actors Theorize Management Reporting as "Data Analytics"

14:45 – 15:15 *Coffee*

15:15 – 16:30 **Dimitris KANELIS:** Tightening Rating Standards: The Effect of Qualitative Risk Disclosures

Arne LESSENICH: The Consequences of Mandatory Audits for Narrative Disclosures

Blerita KORCA: Does Mandatory Sustainability Reporting Impact Sustainability and Financial Performance? Evidence from the EU

Anil KSHATRIYA: Intra-Firm Knowledge Flows: The Impact of Knowledge Sourcing and Status Motives on Knowledge Transfer Decisions of Business Unit Managers

Edwige NORTIER: One Chance to Make a Last Impression: A Study of Knowledge Transfer When Experienced Auditors Leave Audit Firms

16:30 – 17:45 **Plenary – Giovanna MICHELON, Thorsten SELLHORN & Afshin MEHRPOUYA, Interactive session on ESG Research**
Intro & Group Preparation

20:00 *Dinner*

21:00 – 22:00 **Plenary – Giovanna MICHELON, Thorsten SELLHORN & Afshin MEHRPOUYA, Interactive session on ESG Research**
Group Presentations & Round-Up (with a glass of wine 😊)

Mon 9 May**ROOM A**

Mengfan LIU: The Effect of Mandatory R&D Disclosure on Peers' Voluntary Disclosure

Coffee

Louis MANGENEY: Is Social Media User-Generated Content Useful for Disclosure Processing?

The Role of Twitter as An Information Intermediary

Lunch

Selina PEI: The Devil is in the Details: Firm-Specific or Market Information in Shareholder Activism

Coffee

Fengzhi ZHU: Narrative Conservatism

Plenary – Maximilian MÜLLER, *Personal Privacy and Data Capitalism*
Dinner

ROOM B

Ngoc Hung (Harry) NGUYEN: Effect of Change in Management Restrictions on Corporate Decision Making

Mohammad Ali NICK POUR: Is Tax Risk a Critical Audit Matter? Empirical Evidence on the Associations between Tax Risk, Critical Audit Matters, and Audit Fees

Christian PETERS: Auditor Reliance on Automation

Liwei ZHU: Sharing Auditors with Industry Leaders and Firm Investment Efficiency

ROOM C

Theresa SPANDEL: Capital Market Reactions to ESG Materiality Classifications

Jana WAGNER: (How) Do CSR Disclosure Mandates Facilitate Stakeholder Pressure on Firms? The Case of NGOs

Theresa WITTEICH: Welfare Implications of Imperfect Eco-Label Certification and Partial Market Coverage

Yuxia ZOU: Corporate Social Responsibility Committee: International Evidence

ROOM D

Lazaros PAPADOPOULOS: Information Systems and Firm's Financial Reporting Similarity

Flavia SCHMID: Control Configurations and Organizational Learning: The Impact of Environmental Uncertainty

Martin WIERNSPERGER: The Effect of Voluntary Managerial Pay Cuts on Employee Effort

Liyan ZHANG: Socio-ideological Control and the Experienced Meaningfulness of Work

ROOM E

Yinuo PAN: A Study of Pre-Professionalization Processes. The Case of Corporate Social Responsibility in the UK

Paromita RAKHI: Bangladesh Railway: An Analysis of the Budget, Budgetary Control System and the Mechanisms of Power

Sarah RUSSO: Risk Management Practices, Hybrid Organisations and Multiple Logics: (Inter)Actions and (Dis)Agreements in the Implementation Process

Xiaoyu XU: Accounting Profession within Chinese Context: Multiple Logics and Interpersonal Relationships

Tue 10 May

09:00 – 10:15

Plenary – Various Faculty, *Career Considerations and Going to the Job Market*

10:15 – 10:45

Coffee

10:45 – 12:00

Plenary – Various Faculty, *Editors' Panel on Providing Feedback and Learning from Feedback*

12:00 – 13:30

Lunch

14:00

DEPARTURE

- **ROOM A – Disclosure Research:** Prof **Thomas BOURVEAU** (Columbia University, USA), Prof **Maria CORREIA** (London School of Economics and Political Science, UK), Prof **Joachim GASSEN** (Humboldt University Berlin, Germany)
- **ROOM B – Markets & Regulation Research:** Prof **Maximilian MÜLLER** (ESMT, Berlin), Prof **Cathy SHAKESPEARE** (University of Michigan, USA), Prof **David VEENMAN** (University of Amsterdam, the Netherlands)
- **ROOM C – CSR & Non-Financial Reporting:** Prof **Jeremy BERTOMEU** (Washington University St. Luis, USA), Prof **Giovanna MICHELON** (Bristol University, UK), Prof **Thorsten SELLHORN** (LMU Munich, Germany)
- **ROOM D – Management Accounting Research:** Prof **Matthias MAHLENDORF** (Frankfurt School of Finance & Management, Switzerland), Prof **Alexandra VAN DEN ABEELE** (KU Leuven, Belgium), Prof **Sally WIDENER** (Clemson University, USA)
- **ROOM E – Organizational and Social Accounting Research:** Prof **Afshin MEHRPOUYA** (University of Edinburgh, UK), Prof **Andrea MENNICKEN** (London School of Economics and Political Science, UK), Prof **Martin MESSNER** (University of Innsbruck, Austria)