



13TH WORKSHOP ON ACCOUNTING AND ECONOMICS

SKEMA Business School, Paris

June 21 - June 22, 2018

FINAL PROGRAM

Location: SKEMA Paris La Défense Campus
Pôle Universitaire Léonard de Vinci (PULV)
Esplanade Mona Lisa – Courbevoie
Paris La Défense Cedex, France

Thursday, June 21

From 8:00	Registration		
	Plenary I (Amphi A) Chair: Alfred Wagenhofer		
9:00-9:15	Introduction Alfred Wagenhofer Roland Königsgruber		
9:15-10:30	Qi Chen <i>HOW TO DISCIPLINE INVESTORS? THE ROLE OF (ACCOUNTING) INFORMATION DISCLOSURE</i>		
10:30-11:00	Coffee Break		
	A1 Disclosure (room 858/859) Chair: Alfred Wagenhofer	B1 Organizational design (room 853) Chair: Eva Labro	C1 Audit quality (room 763) Chair: Roland Königsgruber
11:00-12:30	Phil Stocken , Patrick Hummel, John Morgan <i>A MODEL OF VOLUNTARY MANAGERIAL DISCLOSURE</i> Discussant: Jeroen Suijs	Beatrice Michaeli , Tim Baldenius <i>RESPONSIBILITY CENTERS, DECISION RIGHTS, AND SYNERGIES</i> Discussant: Thomas Hemmer	Reinhard Schrank <i>SEQUENTIAL AUDITOR-CLIENT INTERACTION UNDER STRATEGIC EFFORT-COMPLEMENTARITY</i> Discussant: Rebecca Reineke
	Olga Bogachek , Miles Gietzmann <i>DELAYING DISCLOSURE OF EX-ANTE DISTRIBUTION INFORMATION UNTIL AN EX-POST REALIZATION: EVIDENCE FROM DISCLOSURES OF MATERIAL WEAKNESSES</i> Discussant: Hui Chen	Christian Hofmann , Raffi Indjejikian <i>AUTHORITY AND ACCOUNTABILITY IN HIERARCHIES – A MIDDLE-MANAGER PERSPECTIVE</i> Discussant: Tim Baldenius	François Larmande , Zilu Shan <i>DOES HIGHER AUDIT QUALITY ALWAYS LEAD TO BETTER EARNINGS QUALITY? REAL VERSUS ACCOUNTING EARNINGS MANAGEMENT AND INVESTMENT EFFICIENCY</i> Discussant: Reinhard Schrank
12:30-13:30	Lunch		

	A2 Accounting standards (room 858/859) Chair: Mingcherng Deng	B2 Investment efficiency (room 853) Chair: Ulf Schiller	C2 Tax (room 763) Chair: Moritz Hiemann
13:30-15:00	Hui Chen , Li Yang <i>STABILITY AND REGIME CHANGE: THE EVOLUTION OF ACCOUNTING STANDARDS</i> Discussant: François Larmande	Xiaojing Meng , Ilan Guttman <i>UNCERTAINTY ABOUT INFORMATION ENDOWMENT, OPTION VALUE OF VOLUNTARY DISCLOSURE AND INVESTMENT EFFICIENCY</i> Discussant: Stefan Schantl	Rebecca Reineke , Katrin Weiskirchner-Merten <i>TRANSFER PRICING AND LOCATION CHOICE OF INTANGIBLES - SPILLOVER AND TAX AVOIDANCE THROUGH PROFIT SHIFTING</i> Discussant: Rainer Niemann
	Sebastian Kronenberger , Sandra Kronenberger, Anna Waldner <i>TRADE-OFFS IN THE DESIGN OF FAIR VALUE STANDARDS</i> Discussant: Mingcherng Deng	Radhika Lunawat , Jeroen Suijs <i>REPORTING HORIZON AND INVESTMENT EFFICIENCY</i> Discussant: Ulf Schiller	Felix Niggemann <i>BOOK TAX CONFORMITY AND STRATEGIC AUDITING</i> Discussant: Moritz Hiemann
15:00-15:30	Coffee Break		
	A3 Lending (room 858/859) Chair: Grete Oll	B3 Incentives and performance measurement (room 853) Chair: Lin Nan	C3 Auditor regulation (room 763) Chair: Phil Stocken
15:30-17:45	Aikaterini Ferentinou <i>ACCOUNTING CONSERVATISM AND LONG-TERM DEBT CONTRACTS: TAKING INTO ACCOUNT RENEGOTIATION</i> Discussant: Hans Frimor	Robert Göx , Thomas Hemmer <i>MANAGERIAL POWER AND CEO PAY</i> Discussant: Thomas Pfeiffer	Derek Chan , Nanqin Liu <i>DOES A RESTRICTION OF NONAUDIT SERVICES IMPROVE AUDIT QUALITY AND THE RELIABILITY OF AUDIT REPORT?</i> Discussant: Christopher Bleibtreu
	Lucas Mahieux , Jeremy Bertomeu, Haresh Sapra <i>ACCOUNTING VERSUS PRUDENTIAL REGULATION</i> Discussant: Jack Stecher	Andrew Clausen <i>EXTREME INCENTIVES</i> Discussant: Katrin Weiskirchner-Merten	Kristina Berger <i>AUDIT OVERSIGHT, MANIPULATION INCENTIVES AND COST OF CAPITAL</i> Discussant: Minlei Ye
	Austin Sudbury , Pierre Liang <i>MITIGATING SUPPLIER DEFAULT RISK: INFORMATION AND THE DEMAND FOR TRADE CREDIT</i> Discussant: Grete Oll	Jonathan Bonham <i>AN OPTIMISTIC CASE FOR PESSIMISTIC MEASUREMENT: DISABLING MORAL HAZARD THROUGH UNCONDITIONAL CONSERVATISM</i> Discussant: Lin Nan	Ivan Marinovic , Martin Szydłowski <i>MONITOR REPUTATION AND TRANSPARENCY</i> Discussant: Phil Stocken
From 19:30	Get-Together and Dinner		

Friday, June 22

	A4 Periodicity and frequency of performance evaluation (room 858/859) Chair: Mark Penno	B4 Relative performance Evaluation (room 853) Chair: Christian Hofmann	C4 Governance (room 763) Chair: George Drymiotis
8:30-10:00	Moritz Hiemann <i>ACCRUAL ACCOUNTING AND PERIODICITY IN PERFORMANCE MEASUREMENT</i> Discussant: Georg Schneider	Pablo Casas-Arce , F. Asis Martinez-Jerez, Carolyn Deller <i>GOING PUBLIC: EMPLOYEE RESPONSES TO RELATIVE PERFORMANCE DISCLOSURE</i> Discussant: Lourdes Rodriguez-Vilarino	Ulrich Schäfer , Viktoria Diser <i>THE ALLOCATION OF RESPONSIBILITY BETWEEN CEO AND CFO FOR FINANCIAL MISREPORTING: IMPLICATIONS FOR EARNINGS QUALITY</i> Discussant: Tsahi Versano
	Christian Lukas <i>ON PERFORMANCE EVALUATION FREQUENCY IN DYNAMIC AGENCY</i> Discussant: Mark Penno	Clemens Löffler , Christian Schmid <i>TASK ASSIGNMENT AND ITS INTERPLAY WITH MANAGEMENT CONTROLS</i> Discussant: Christian Hofmann	Katrin Weiskirchner-Merten , Sandra Kronenberger <i>BANK REPRESENTATIVES ON THE BOARD OF DIRECTORS AND THEIR INFLUENCE ON THE FIRM'S INVESTMENT DECISION</i> Discussant: George Drymiotis
10:00-10:30	Coffee Break		
	A5 Litigation (room 858/859) Chair: Ivan Marinovic	B5 Cost & hard and soft information (room 853) Chair: Dan Weiss	C5 Structural models (room 763) Chair: Pietro Bonaldi
10:30-12:00	Volker Laux , Sebastian Kronenberger <i>ON THE LITIGATION EXPLANATION FOR CONSERVATISM</i> Discussant: Davide Cianciaruso	Tsahi Versano <i>SILENCE CAN BE GOLDEN: ON THE VALUE OF ALLOWING MANAGERS TO KEEP SILENT WHEN INFORMATION IS SOFT</i> Discussant: Michael Ebert	Frank Zhou , Edwige Cheynel <i>THE CONSEQUENCES OF MANDATING AUDITOR ROTATION: EVIDENCE FROM A DYNAMIC STRUCTURAL MODEL</i> Discussant: Tom Ruchti
	Stefan Schantl , Alfred Wagenhofer <i>CORPORATE FRAUD, PUBLIC ENFORCEMENT, AND THE DUAL ROLE OF INVESTOR LITIGATION</i> Discussant: Ivan Marinovic	Christian Riegler , Katrin Weiskirchner-Merten <i>MARKET IMPACT ON ASYMMETRIC COST BEHAVIOR</i> Discussant: Dan Weiss	Youfei Xiao <i>UNCERTAINTY, DISAGREEMENT AND FORECAST DISPERSION: EMPIRICAL ESTIMATES FROM A MODEL OF SECURITY ANALYSTS' STRATEGIC CONDUCT</i> Discussant: Pietro Bonaldi
12:00-13:00	Lunch		

	A6 Earnings Management (room 858/859) Chair: Youfei Xiao	B6 Relational incentives (room 853) Chair: Anna Rohlfing-Bastian	C6 Auditor independence (room 763) Chair: Aysa Dordzhieva
13:00-14:30	Qi Liu , Bo Sun, Jiajun Jiang <i>EARNINGS MANAGEMENT AND STOCK RETURNS: THEORY AND EVIDENCE</i> Discussant: Youfei Xiao	Trond Olsen , Chang Koo Chi <i>RELATIONAL INCENTIVE CONTRACTS AND PERFORMANCE MEASUREMENT</i> Discussant: Jonathan Bonham	Harold Lopez , Claudio Bonilla <i>PERCEIVED AUDIT INDEPENDENCE AND AUDIT MARKET STRUCTURE</i> Discussant: Paulo Maduro
	Zeqiong Huang , Qi Chen, Xu Jiang, Gaoqing Zhang, Yun Zhang <i>THE EFFECTS OF ASYMMETRIC DISCLOSURE ON PRICE INFORMATIVENESS AND FIRM PERFORMANCE</i> Discussant: Aikaterini Ferentinou	Jon Glover , Eunhee Kim <i>OPTIMAL TEAM COMPOSITION: DIVERSITY TO FOSTER MUTUAL MONITORING</i> Discussant: Anna Rohlfing-Bastian	Minlei Ye , Joshua Ronen <i>CLIENT RELATIONSHIP-BUILDING AND AUDIT QUALITY</i> Discussant: Aysa Dodzhieva
14:30-15:00	Coffee Break		
	Plenary II (Amphi A) Chair: Eva Labro		
15:00-16:15	Steve Huddart <i>KILLING WEAK THEORIES WITH STRONGER THEORIES</i>		
16:15-16:30	Closing Eva Labro		