



Tenth Accounting Research Workshop
June 22-23, 2017
Basel, Switzerland

Important Addresses and Phone Numbers



1 **Conference Site**
WWZ University of Basel, Peter Merian-Weg 6
Tram stop 'Peter Merian'

2 **Conference Dinner (Thursday)**
Restaurant 'Kohlmanns', Steinenberg 14
Tram stop 'Barfüsserplatz'

3 **Hotel ibis budget Basel City**
Grosspeterstrasse 12
+41 (0)61 317 40 00

4 **Hotel Schweizerhof**
Centralbahnplatz 1
+41 (0)61 560 85 85

[not on map] **Get-together (Wednesday)**
Restaurant 'Parterre One', Klybeckstrasse 1b
At the train station 'Basel SBB', take tram
No. 8 (in the direction of 'Kleinhüningen') to
tram stop 'Kaserne'.

Conference hotline	S. Waldburger, tel. +41 (0)79 859 18 73
General emergency	112
Police	117
Ambulance	144
Taxi	+41 (0)61 222 22 22

WiFi:

Network name: **unibas-event**

Unibas-Email (login): **acc-2017**

Password: **Workshop-22-23**

Program

June 21, 2017 – Welcome Reception

18:30 *Get together evening*

June 22, 2017 – 1st Research Workshop Day

09:00 *Welcome address (Ulf Schiller)*

09:10 **1st keynote lecture (Alfred Wagenhofer)**

10:30 *Coffee break*

10:50 **Parallel sessions 1A, 1B**

Speaker	Title	Discussant	Room
Christian Hofmann	Performance Monitoring and Incentives in Hierarchies	Hans Frimor	S13
Ivan Marinovic	CEO Horizon, Optimal Duration and the Escalation of Short-Termism	Francois Larmande	S13
Chair: Francois Larmande			
Xue Jia	Shareholder Intervention, Firm Disclosure and Investment	Jack Stecher	S15
Wenjie Xue	Efficient Disclosure Laws	Michael Ebert	S15
Chair: Michael Ebert			

12:30 *Lunch break*

13:40 **Parallel sessions 2A, 2B, 2C**

Speaker	Title	Discussant	Room
Hui Chen	Misreporting and Feedback Effect	Ivan Marinovic	S13
Ulrich Schäfer	The Effect of Financial Incentives and Career Concerns on Reporting Bias	Richard Saouma	S13
Chair: Richard Saouma			

Paolo Petacchi	Innovation and Accounting Discretion	David Oesch	S15
Daphne Hart	Accounting-based valuation for corporate equity investments	Martin Wallmeier	S15
Chair: Martin Wallmeier			
Pierre Jinghong Liang	The Real Effect of Financial Reporting: A Quantitative Assessment	Stefan Schantl	S9
Peter J. Jost	Investigation Procedures and the Role of Commitment	Joyce Tian	S9
Chair: Joyce Tian			

15:20 *Coffee break*

15:40 **Parallel sessions 3A, 3B, 3C**

Speaker	Title	Discussant	Room
Lucas Mahieux	Optimal Fair Value Accounting Standards	Andreas Scholze	S13
Stefan Schantl	A Positive Theory of Accounting Standard Properties, Regulatory Enforcement, and Firm Valuation	Roland Königsgruber	S13
Chair: Roland Königsgruber			
Evgeny Petrov	Voluntary Disclosure and Informed Trading	Seung Lee	S15
Jakob Infuehr	Accounting conservatism and Convertible Debt	Stefan Wielenberg	S15
Chair: Stefan Wielenberg			
Eva Labro	A Framework for Conducting Numerical Experiments on Cost System Design	Anna Rohlfling	S9
Richard Saouma	Allocating Non-Monetary Resources	Tim Baldenius	S9
Chair: Tim Baldenius			

17:20 *End of 1st workshop day*

19:00 *Conference Dinner*

June 23, 2017 – 2nd Research Workshop Day

08:30 *Parallel sessions 4A, 4B*

Speaker	Title	Discussant	Room
Tim Baldenius	Biased Boards	Jörg Budde	S13
Xiaojing Meng	Board Expertise and Executive Incentives	Pierre Liang	S13
Chair: Pierre Liang			
Jack Stecher	Disclosure and Rollover Risk	Jeroen Suijs	S15
Jeroen Suijs	Investor protection laws, investment horizons and firm transparency	Jeremy Bertomeu	S15
Chair: Jeremy Bertomeu			

10:10 *Coffee break*

10:30 *Parallel sessions 5A, 5B, 5C*

Speaker	Title	Discussant	Room
Naomi Rothenberg	Auditor Reputation Losses, Legal Liability Damages, and Standards	Dirk Simons	S13
Reinhard Schrank	Audit Quality, Legal Liability and the Audit Market under Risk-Aversion	Beatrice Michaeli	S13
Chair: Beatrice Michaeli			
Edwige Cheynel	When Dye meets Verrecchia: a structural estimation of disclosure theory	Hui Chen	S15
Jie (Joyce) Tian	Information Bias and Disclosure	Anna Boisits	S15
Chair: Anna Boisits			

Marcel Haak	One Set or Two Sets of Books: The Impact of a Strategic Tax Auditor	Oliver Dürr	S9
Nikolina Krneta	Corporate Governance, Enforcement and CEO manipulation	Xiaojing Meng	S9
Chair: Xiaojing Meng			

12:10 *Lunch break*

13:10 *Parallel sessions 6A, 6B, 6C*

Speaker	Title	Discussant	Room
Elisabeth Plietzsch	The Auditor's Reputation and its Effect on Audit Quality and Audit Premia	Naomi Rothenberg	S13
Henrik Moser	Dressing for the Occasion? Audit Quality in the Presence of Competition for New Clients	Lucas Mahieux	S13
Chair: Lucas Mahieux			
Frederike Hinz	Recurring Tasks in Forward Looking Incentive Contracts	Christian Lukas	S15
Anna Rohlfing-Bastian	Incentives and the Delegation of Task Assignment	Uli Schäfer	S15
Chair: Uli Schäfer			
Yufei Lin	Conservatism and Business Cycle Asymmetry	Eva Labro	S9
Mark Penno	The Rule-Like Attributes of Principle-Based Reporting Standards	Georg Schneider	S9
Chair: Georg Schneider			

14:50 *Coffee break*

15:10 *2nd keynote lecture (Ilan Guttman)*

16:30 *End of the 10th Accounting Research Workshop*