



**University of
Zurich** UZH



Ninth Accounting Research Workshop

June 18-19, 2015

**University of Zurich
Switzerland**

University of Zurich
Chair of Managerial Accounting

University of Basel
Chair of Accounting



Agenda

June 17, 2015 – Welcome Reception

18:30 Apéro riche at the restaurant uniTurm

June 18, 2015 – 1st Research Workshop Day

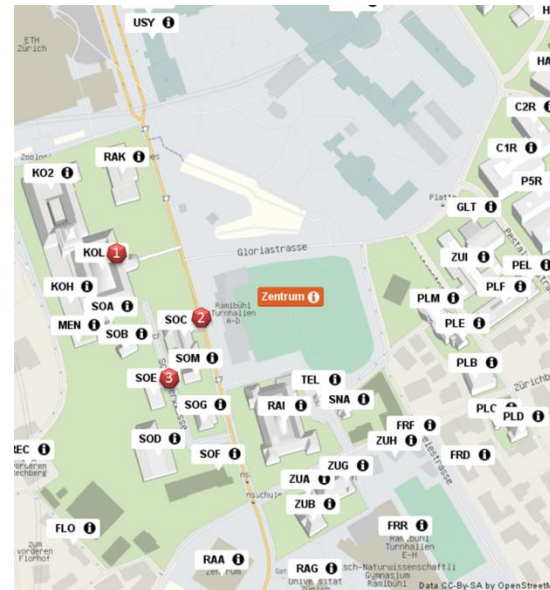
07:45 Check in
 08:15 Welcome address
 08:30 1st keynote lecture
 09:50 Coffee break
 10:10 Parallel sessions
 11:50 Lunch break
 12:50 Parallel sessions
 14:30 Coffee break
 14:50 Parallel sessions
 16:30 End of 1st workshop day

Evening Program

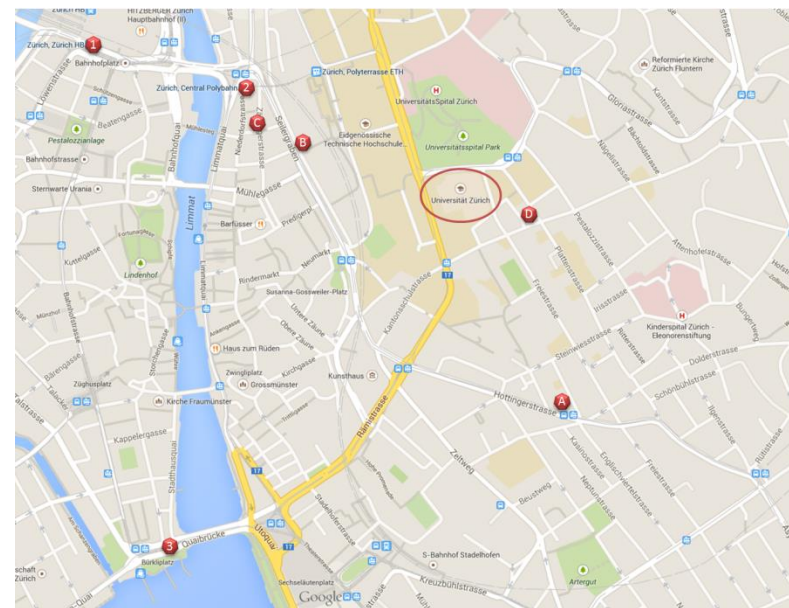
June 19, 2015 – 2nd Research Workshop Day

08:00 Check in
 08:30 Parallel sessions
 10:10 Coffee break
 10:30 Parallel sessions
 12:10 Lunch break
 13:10 Parallel sessions
 14:50 Coffee break
 15:10 2nd keynote lecture
 16:30 End of the 9th Accounting Research Workshop

Check in and all coffee and lunch breaks are in front of SOC-1-106
 Parallel sessions are in SOC-1-106, SOE-E-1 and SOE-E-2



- 1 KOL: University main building/restaurant uniTurm
- 2 SOC: Workshop
- 3 SOE: Workshop



- 1 Zurich Main Station / Zurich HB
- 2 Central / Polybahn
- 3 Bürkliplatz - boat/shipping pier
- A Hotel Hottingen
- B Hotel St. Josef
- C Hotel Marta
- D Hotel Plattenhof

June 18, 2015 – 1st Workshop Day: Morning Sessions

Time		Room	Presenter	Coauthors	Paper	Discussant
8.30 - 9.50	Keynote 1	SOC-1-106	Thomas Hemmer (Rice University)		On the Endogenous nature of the earnings process and earnings properties	
Coffee Break (in front of SOC-1-106)						
10.10 - 11.50	PS 1a	SOC-1-106	Jeremy Bertomeu (Baruch College)	John Harry Evans III, Mei Feng, Ayung Tseng	Tacit Collusion and Voluntary Disclosure: Theory and Evidence from the U.S. Automotive Industry	Georg Schneider (University of Graz)
			Iván Marinovic (Stanford GSB)	Andrzej Skrzypacz, Felipe Varas	Dynamic Certification and Reputation for Quality	Tim Baldenius (New York University)
	PS 1b	SOE-E-1	Yun Zhang (George Washington University)	Qi Chen, Xu Jiang	Does Audit Transparency Improve Audit Quality and Investment Efficiency?	Dirk Simons (University of Mannheim)
			Minlei Ye (University of Toronto)	Dan A. Simunic	Regulatory Oversight and Audits in Capital Markets	Hui Chen (University of Zurich)
	PS 1c	SOE-E-2	Ana Albuquerque (Boston University)	Mary Ellen Carter, Bjorn Jorgensen	Aggregate CEO Compensation, Aggregate Performance and Relative Performance Evaluation	Christian Hofmann (LMU Munich)
			Miles Gietzmann (Bocconi University)	Ye Wang	The Determinants of the Frequency and Type of 8-K filings leading up to Proxy Voting	David Oesch (University of Zurich)
Lunch Break (in front of SOC-1-106)						

June 18, 2015 – 1st Workshop Day: Afternoon Sessions

12.50 - 14.30	PS 2a	SOC-1-106	Jörg Budde (University of Bonn)		Verifiable and Nonverifiable Information in a Two-Period Agency Problem	Francois Larmande (HEC Paris)
			Christian Hofmann (LMU Munich)	Margaret Abernethy, Jan Bouwens, Laurence van Lent	Social Norms, Agents' Choices, and Incentive Contract Design	Eva Labro (University of North Carolina)
	PS 2b	SOE-E-1	Beatrice Michaeli (UCLA)	Henry Friedman, John Hughes	Bayesian Persuasion in the Presence of Discretionary Disclosure	Alfred Wagenhofer (University of Graz)
			Patricia Ruffing-Straube (University of Zurich)		The effect of accounting standards on information risk: The role of enforcement and the institutional environment	Jeremy Bertomeu (Baruch College)
	PS 2c	SOE-E-2	Joseph Gerakos (University of Chicago)	Matt Bloommeld, Andrei Kovrijnykh	Accrual reversals and cash conversion	Peter Fiechter (University of Neuchatel)
			Francesco Reggiani (Bocconi University)	Stephen Penman, Scott Richardson, Irem Tuna	An Accounting-Based Characteristic Model for Asset Pricing	Martin Wallmeier (University of Fribourg)
Coffee Break (in front of SOC-1-106)						
14.50 - 16.30	PS 3a	SOC-1-106	Xue Jia (Tilburg University)	Jeroen Suijs	Disclosure frequency and the cost of capital	Anna Boisits (University of Graz)
			Martin Ruckes (Karlsruhe Institute of Technology (KIT))	Daniel Hoang	The effects of disclosure policy on risk management incentives and market entry	Andreas Scholze (University of Osnabrück)
	PS 3b	SOE-E-1	Michelle Muraz (Leibniz-University Hannover)	Roland Zieseniß	Audit Quality and Work Allocation in Joint Audit Settings	Minlei Ye (University of Toronto)
			Naomi R. Rothenberg (University of Alberta)		Audit Error, Managerial Incentives, and Information Sharing	Joyce Tian (University of Waterloo)
	PS 3c	SOE-E-2	Svetlana Katolnik (Leibniz-University Hannover)	Jens Robert Schöndube	Don't Kill the Goose that Lays the Golden Eggs: Strategic Delay in Project Completion	Clemens Löffler (University of Vienna)
			Irene Essert (TU Dortmund)		Bias in Subjective Performance Evaluations - Curse or Blessing for Performance-Based Compensation	Lucas Threinen (Temple University)

June 19, 2015 – 2nd Workshop Day: Morning Sessions

Time	Session	Room	Presenter	Coauthors	Paper	Discussant
8.30 - 10.10	PS 4a	SOC-1-106	Henry L. Friedman (UCLA)	Mirko S. Heinle	Taste, information, and asset prices: Implications for the valuation of CSR	Stefan Wielenberg (Leibniz-University Hannover)
			Gaoqing Zhang (University of Minnesota)	Pierre Jinghong Liang	Information Objectivity and Accuracy in a Bank Run Model	Sabine Böckem (University of Basel)
	PS 4b	SOE-E-1	Barbara Schöndube-Pirchegger (University of Magdeburg)	Guido Voigt	Inventory related compensation in decentralized organizations	Moritz Hiemann (Columbia University)
			Clemens Löffler (University of Vienna)		Domestic Transfer Pricing for Tax Considerations in the Multinational Enterprise	Oliver Dürr (University of Fribourg)
	PS 4c	SOE-E-2	Florian Eugster (Stockholm School of Economics)	Alexander F. Wagner	Financial Reporting Quality and the Reaction to Earnings Announcements	Patricia Ruffing (University of Zurich)
			Felix H. Lamp (Erasmus University Rotterdam)		Heterogenous earnings stability and the earnings discontinuity	Francesco Reggiani (Bocconi University)
Coffee Break (in front of SOC-1-106)						
10.30 - 12.10	PS 5a	SOC-1-106	Edwige Cheynel (Columbia University)	Carolyn Levine	Public Disclosures and Information Asymmetries: A Theory of the Mosaic	Ivan Marinovic (Stanford University)
			Davide Cianciaruso (Northwestern University)	Sri S. Sridhar	Why Do Firms Voluntarily Preempt Mandatory Disclosures? The Role of Growth Prospects	Hans Frimor (Copenhagen Business School)
	PS 5b	SOE-E-1	Anna Boisits (University of Graz)	Daniel Kauth	Information updating and optimal contract adjustment in a multiperiod RPE model	Henry Friedman (UCLA)
			Lucas Threinen (Temple University)	Rajiv D. Banker, Shaopeng Li	The Value of Information about Agent's Ability in the Presence of Adverse Selection	Jörg Budde (University of Bonn)
	PS 5c	SOE-E-2	Michael Maier (University of Alberta)	Sanjay Banerjee	Precision of Public Information and Coordination Failure: An Experimental Analysis	Jack Stecher (Carnegie Mellon University)
			Timothy Shields (Chapman University)	Baohua Xin	Real Effects of Accounting Uniformity: A Common Understanding	Christian Lukas (University of Jena)
Lunch Break (in front of SOC-1-106)						

June 19, 2015 – 2nd Workshop Day: Afternoon Sessions

13.10 - 14.50	PS 6a	SOC-1-106	Jeroen Suijs (Tilburg University)		Public equity markets prefer short term investment strategies	Davide Ciancaruso (Northwestern University)
			Moritz Hiemann (Columbia University)	Maureen McNichols, Stefan Reichelstein	Investment Kernels, Accounting Data and Intrinsic Value	Miles Gietzman (Bocconi University)
	PS 6b	SOE-E-1	Sandra K. Kukec (University of Graz)	Sebastian Kronenberger	Signaling in Debt Contracting Via Voluntary Verification of Timely Information	Beatrice Michaeli (UCLA)
Coffee Break (in front of SOC-1-106)						
15.10 - 16.30	Keynote 2	SOC-1-106	Frank Gigler (University of Minnesota)		Confirmatory Role of Financial Reports	

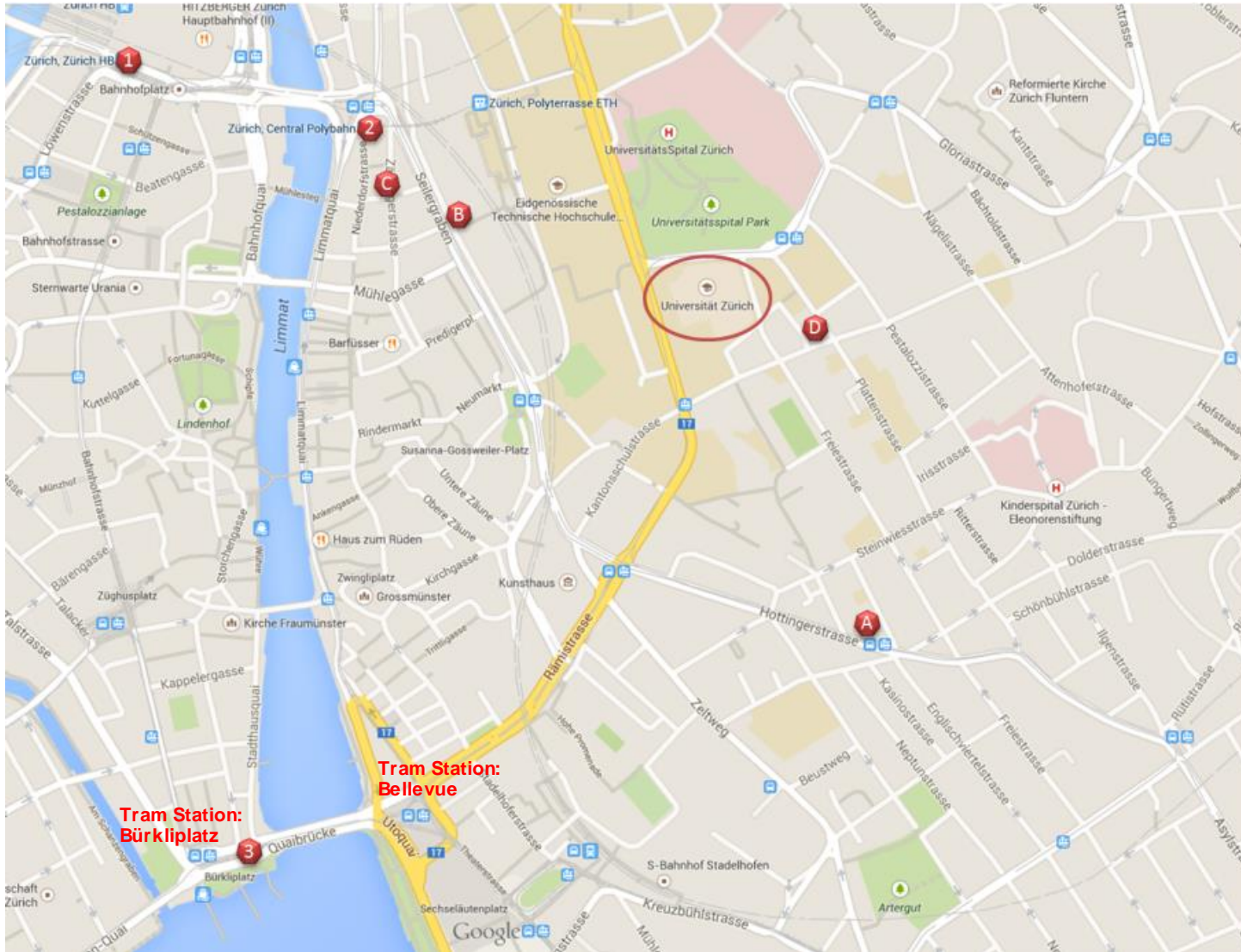
End of Workshop

University Area Map



- ① KOL: University main building/restaurant uniTurm
- ② SOC: Workshop
- ③ SOE: Workshop

Zurich Map



- 1 Zurich Main Station / Zurich HB
- 2 Central / Polybahn
- 3 Bürkliplatz - boat/shipping pier
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June 18, 2015: Evening Program

Boat Tour and Dinner at the Restaurant Sonne in Küsnacht ZH

Meeting Point: Bürkliplatz

For the boat tour, the Group has been divided into two groups:
The first group (blue ticket) will meet at the meeting point at **17:50**.
The second group (green ticket) will meet at the meeting point at **18:20**.

Please be on time at the meeting point. The boat has to keep its schedule and will not wait for passengers!

Going to Bürkliplatz by tram

From Zürich, Central

- take tram 4 (direction Zürich Tiefenbrunnen, Bahnhof)
- take tram 15 (direction Zürich, Klusplatz) to stop **Bellevue**

From Bellevue, just cross the bridge (Quaibrücke) and you will arrive at the Bürkliplatz

From Zürich, Platte

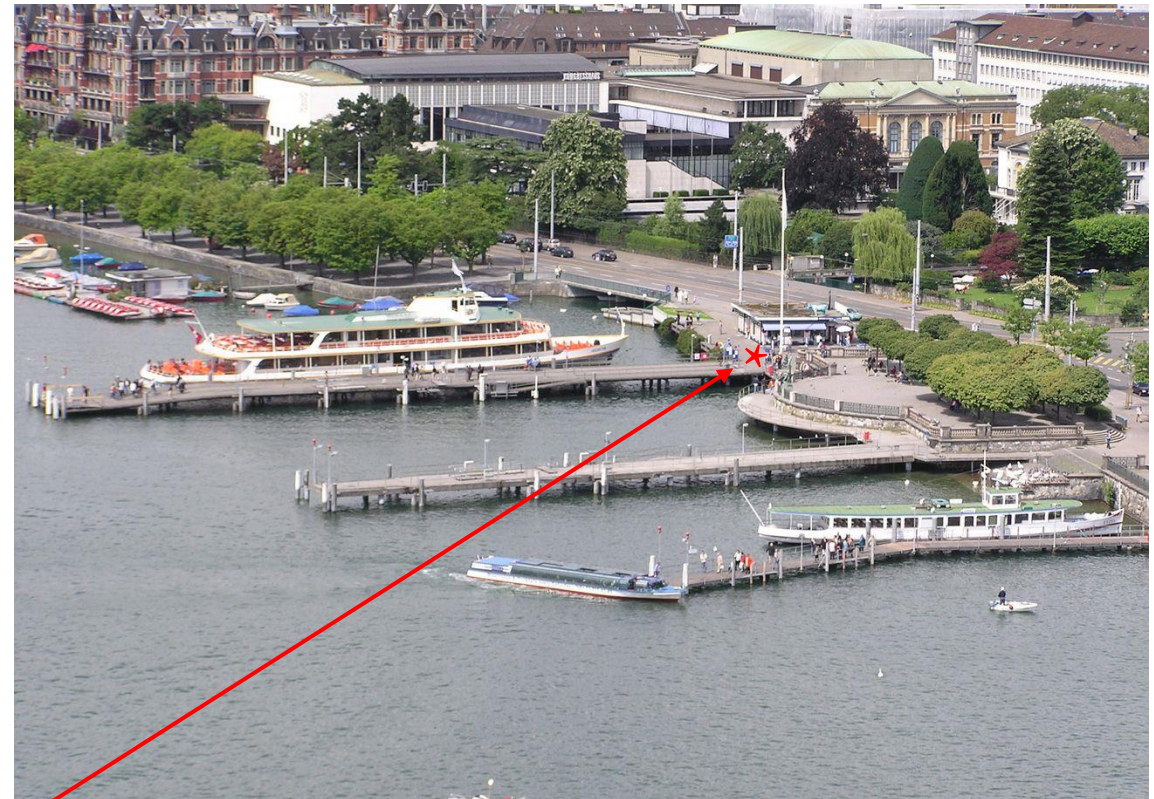
- take tram 5 (direction Zürich, Laubegg) to stop **Bürkliplatz**

The dinner will end at around 22:30. For the return trip, we will distribute tickets for the local train **S16** (direction Bassersdorf) leaving Küsnacht ZH every 30 Minutes:

S16	Küsnacht ZH	dep.	22:02 – Zürich HB	arr.	22:15
S16	Küsnacht ZH	dep.	22:32 – Zürich HB	arr.	22:45
S16	Küsnacht ZH	dep.	23:02 – Zürich HB	arr.	23:15
S16	Küsnacht ZH	dep.	23:32 – Zürich HB	arr.	23:45



Romantik Seehotel Sonne
Seestrasse 120
8700 Küsnacht am Zürichsee



* Meeting Point: Bürkliplatz

In case of an emergency, please reach us under following numbers:

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