Session	Day	Time (CET)	Presenter	Affiliation	Title of paper	Coauthors	Discussant	Affiliation
A1	Thursday, June 24 2021	14.00 - 15.30	Henrike Biehl	University of Konstanz	The Effects of Joint Audits on Audit Quality and Audit Costs: A Game Theoretical Explanation for Contradictory Empirical Results	Christopher Bleibtreu, Ulrike Stefani	Felix Niggemann	University of Zurich
A1	Thursday, June 24 2021	14.00 - 15.30	Sandra Kronenberger	University of Mainz	Audit Committee Independence and Auditor-Manager Disputes	Sebastian Kronenberger, Minlei Ye	Christopher Bleibtreu	BI Norwegian Business School
A2	Thursday, June 24 2021	14.00 - 15.30	Christopher Lechner	LMU Munich	Organizational Identification and Adverse Selection: Consequences of a heterogeneous Labor Force		Jens Robert Schöndube	University of Hannover
A2	Thursday, June 24 2021	14.00 - 15.30	Max Frederik Neubert	Otto-von-Guericke University Magdeburg	Costs and benefits of discretion in performance evaluationand patterns of bias	Barbara Schondube-Pirchegger	Christian Hofmann	LMU Munich
A3	Thursday, June 24 2021	14.00 - 15.30	Ulrich Schäfer	University of Zurich	Information leaks and voluntary disclosure	Michael Ebert, Georg Schneider	Eti Einhorn	Tel Aviv University
A3	Thursday, June 24 2021	14.00 - 15.30	Jeroen Suijs	Erasmus University Rotterdam	Disclosure and capital rationing by equity markets	Li Yang	Davide Cianciaruso	HEC Paris
B1	Thursday, June 24 2021	16.00 - 17.30	Pierre Chaigneau	Queen's University	The Complementarity between Signal Informativeness and Monitoring	Nicolas Sahuguet	Naomi Rothenberg	University of Alberta
B1	Thursday, June 24 2021	16.00 - 17.30	Jonathan Bonham	University of Chicago	Contracting on what Firm Owners Value	Amoray Riggs-Cragun	Jörg Budde	Bonn University
B2	Thursday, June 24 2021	16.00 - 17.30	Daniel Fabisch	University of Graz	The Real Effects of Nonfinancial Information When There Is Stock Market and Stakeholder Pressure		Raghu Venugopalan	University of Houston-Downtown
B2	Thursday, June 24 2021	16.00 - 17.30	Radhika Lunawat	University of California, Irvine	Disagreement on Information Technology and Financial Market Efficiency	Chong Huang, Qiguang Wang	Xu Jiang	Duke University
B3	Thursday, June 24 2021	16.00 - 17.30	Henry Friedman	University of California, Los Angeles	Monitoring spillovers between competing passive and active asset managers	Lucas Mahieux	Kevin Smith	Stanford University
B3	Thursday, June 24 2021	16.00 - 17.30	Irina Luneva	University of Pennsylvania	Signal-precision uncertainty and trading volume	Christopher S. Armstrong, Mirko S. Heinle	Joachim Gassen	Humboldt University Berlin
1st keynote	Thursday, June 24 2021	18.00 - 19.30	Mirko Heinle	University of Pennsylvania	Asset pricing and externalities			
C1	Friday, June 25 2021	11.00 -12.30	Stefan Schantl	University of Melbourne	Economic Effects of Increasing Litigation Risk on Corporate Disclosure	Alfred Wagenhofer	Evgeny Petrov	Hongkong University of Science and Technology
C1	Friday, June 25 2021	11.00 -12.30	Lin Qiu	The University of Hong Kong	Disclosure Quality with Concentrated Ownership:Dynamic Risk Sharing and Cost of Capital	Davide Cianciaruso, Wenjie Xue	Alfred Wagenhofer	Graz University
C2	Friday, June 25 2021	11.00 -12.30	Eunhee Kim	City University of Hong Kong	Optimal PPS: The Role of Team Tenure and Implicit Team Incentives	Jonathan Glover	Seung Lee	Odense University
C2	Friday, June 25 2021	11.00 -12.30	Konstantin Flassak	LMU Munich	A note on the effect of environmental uncertainty on team composition	Christian Hofmann	Anna Rohlfing-Bastian	University of Frankfurt
D1	Friday, June 25 2021	14.00 - 15.30	Aneesh Raghunandan	London School of Economics	Real Effects of Information Frictions Within Regulators:Evidence from Workplace Safety Violations	Thomas G. Ruchti	Jeremy Michels	University of Pennsylvania
D1	Friday, June 25 2021	14.00 - 15.30	Timo Vogelsang	Frankfurt School of Finance & Management	Talking about Performance or Paying for it?–Evidence from a Field Experiment	Kathrin Manthei, Dirk Sliwka	Eva Labro	University od North Carolina
D2	Friday, June 25 2021	14.00 - 15.30	Sebastian Fleer	University of Basel	How Mandatory Disclosure of Forward-Looking Information Affects Financial Intermediation		Michael Ebert	Paderborn University
D2	Friday, June 25 2021	14.00 - 15.30	Lucas Mahieux	Tilburg University	CECL: Timely loan loss provisioning and bank regulation	Haresh Sapra, Gaoqing Zhang	Carlos Corona	Ohio State University
D3	Friday, June 25 2021	14.00 - 15.30	Thomas Muellner	University of Graz	The Effects of Accounting Conservatism and Input Pricing Regulations on Innovation and Welfare	Matthias Muellner	Stefan Wielenberg	University of Hannover
D3	Friday, June 25 2021	14.00 - 15.30	Elizabeth Plietzsch	BI Norwegian Business School	Strategic Disclosure of Key Performance Indicators	Phillip C. Stocken	Xiaoyan Wen	Texas Christian University
E1	Friday, June 25 2021	16.00 - 17.30	Beatrice Michaeli	University of California, Los Angeles	How CEO-Friendly Should Boards With Limited Attention Be?	Martin Gregor	George Drymiotes	Texas Christian University
E1	Friday, June 25 2021	16.00 - 17.30	Mathias Muellner	University of Graz	On the Optimality of Imperfect Monitoring	Davi Simon	Martin Gregor	Charles University, Prague
E2	Friday, June 25 2021	16.00 - 17.30	Hyun Hwang	University of Texas at Austin	Accounting Uniformity, Comparability, and Resource Allocation Eciency	Carlos Corona, Zeqiong Huang	Jeremy Bertomeu	Washington University in St. Louis
E2	Friday, June 25 2021	16.00 - 17.30	Ronghuo Zheng	University of Texas at Austin	Reporting rules in bank runs	Gaoqing Zhang	Edwige Cheynel	Washington University in St. Louis
E3	Friday, June 25 2021	16.00 - 17.30	Mingcheng Deng	City University of New York	When silence is golden: audit risk disclosure, information acquisition, and investment efficiency	Xiaoyan Wen	Dirk Simons	Mannheim University
E3	Friday, June 25 2021	16.00 - 17.30	Giulio Trigilia	University of Rochester	Voluntary disclosure, moral hazard and default risk	Shiming Fu	Amoray Riggs-Cragun	University of Chicago
2nd keynote	Friday, June 25 2021	18.00 - 19.30	Judson Caskey	University of California, Los Angeles	Thoughts on future directions for research: Dynamics, rare events, and psychological limitations & biases			