

Scientific Program: Thursday, June 20 2019

Session	Time	Presenter	Affiliation	Coauthor(s)	Title	Discussant
Welcome	09.00 - 09.15	Robert F. Göx	University of Zurich			
Keynote 1	09.15 - 10.30	Jeremy Bertomeu	USC San Diego		TBA	
A1	11.00 - 12.30	Delphine Samuels	MIT	Daniel Taylor, Robert E. Verrecchia	Financial Misreporting: Hiding in the Shadows or in Plain Sight?	Ronghuo Zheng
		Davide Cianciaruso	HEC Paris	Messoud Beneish, Vedran Capkun	Earnings Increases as Costly Signals	Hui Chen
A2	11.00 - 12.30	Evgeny Petrov	HKUST	Stocken, Phillip C.	Regulatory Standards, Audit Industry Specialization, and Firm Investment Efficiency	Eunhee Kim
		Alfred Wagenhofer	University of Graz	Schantl, Stefan F.	Should We Regulate Firms' Internal Controls? On the Demand for and Optimal Design of Internal Control Regulation	Pierre Liang
A3	11.00 - 12.30	Martin Gregor	Charles University		Board directors under CEO's pressure: misreading, dissent risk, and information manipulation	Sandra Kronenberger
		Robert J. Eder	University of Graz		Board Oversight and CEO Fraud Incentives under a market-oriented Liability Regime	Francois Larmande
B1	13.30 - 15.00	Philipp Stocken	Dartmouth College	Jiang, Xu	Public Communication between Managers and Analysts	Edwige Cheynel
		Verena Braun	University of Zurich		The effect of a security analyst on earnings management and price efficiency	Tsahi Versano
B2	13.30 - 15.00	Lucas Mahieux	Tilburg University	Friedman, Henry L.	Market Interactions Between Audit and Non-Audit Services: Bundling, Bans, and Competition	Christopher Bleibtreu
		Sebastian Kronenberger	University of Hanover	Plietzsch, Elisabeth	Who is the Best Fit? Ex-ante Beliefs about Auditor-Client Compatibility in the Audit Process	Mark Penno
B3	13.30 - 15.00	Trond E. Olsen	NHH Bergen	Kvaloy, Ola	Balanced scorecards: a relational contract approach	Jörg Budde
		Jonathan Glover	Columbia University	Xue, Hao	Accounting Conservatism and Relational Contracting	Christian Hofmann
C1	15.30 - 17.00	Jan Schneemeier	Indiana University		Optimal Disclosure and Fight for Attention	Jack Stecher
		Jordan Martel	Indiana University	Schneemeier, Jan	Optimal Disclosure to a Confirmation-Biased Market	Yufei Lin
C2	15.30 - 17.00	Seung Y. Lee	Rice University		On the Relation between Learning, Accounting Information, and Employment Dynamics in Long-Term Incentive Contracts	Davide Cianciaruso
		Beatrice Michaeli	UCLA	Göx, Robert F.	Bayesian Persuasion and Performance Manipulation	Lin Nan
C3	15.30 - 17.00	James A. Ohlson	Hong Kong PolyU		Valuation and Growth	Francesco Reggiani
		Pierre Liang	Carnegie Mellon University	Li, Jing, Hyun Hwang	Inter-Entity Bookkeeping Networks: Representations and Applications	Stefan Wielenberg

Scientific Program PART II: Friday, June 21 2019

Session	Time	Presenter	Affiliation	Coauthor(s)	Title	Discussant
D1	09.00 - 10.30	Robert E. Verrecchia	Wharton, UPenn		Disclosure Redux	Ulrich Schäfer
		Yufei Lin	Duke University		Ambiguous Risk Disclosure and Counter-cyclical Uncertainty	Georg Schneider
D2	09.00 - 10.30	Christian Hofmann	LMU Munich	Raffi Indjejikian	Transparency and Decentralization in Hierarchies	Trond Olsen
		Tay Wook Kim	University of Hong Kong	Li, Jing, Suil Pae	Career Concerns, Investment, and Management Forecasts	Jonathan Bonham
D3	09.00 - 10.30	Katrin Weisskirchner-Merten	Vienna University of Economics and Business	Rebecca Reineke	International Transfer Pricing and Capacity Planning	Clemens Löffler
		Alexandra Lilge	University of Hanover	Muraz, Michelle, Rebecca Reineke	The Impact of Book-Tax Conformity on Reporting and Investment Behavior	Jacco Wielhouwer
E1	11.00 - 12.30	Tsahi Versano	Tel Aviv University		Corporate Governance and Disclosure	Jeroen Suijs
		Edwige Cheynel	UC San Diego	Jeremy Bertomeu, Davide Cianciaruso	Strategic Withholding and Imprecision in Asset Measurement	Philipp Stocken
E2	11.00 - 12.30	Ronghuo Zheng	UT Austin	Laux, Volker	Aggressive Accounting as a Commitment to be Prudent	Hans Frimor
		Sandra Hinteregger	University of Graz	Eder, Robert J.	Board of Directors' Project Acceptance Decision and its Reliance on Outside Experts	Martin Gregor
E3	11.00 - 12.30	François Larmande	HEC Paris	Stolowy, Hervé	Managerial traits, accounting conservatism and the delegation of financial reporting	Seung Lee
		Mark Penno	University of Iowa		A Positive Theory of Accounting-Based Management by Exception	Christian Lukas
F1	13.30 - 15.00	Christian Laux	WU Vienna	Chaderina, Maria, Angel Tengulov	The Value of Accounting Noise: Credit Line Revocations and Aggregate Liquidity Shocks	Lucas Mahieux
		Lin Nan	Purdue University	Wen, Xiaoyan	Financial Leverage, Information Quality, and Efficiency	Elyashiv Wiedman
F2	13.30 - 15.00	Hyun Hwang	Carnegie Mellon University	Eunhee Kim	A General Equilibrium Model of Accounting Standards	Evgeny Petrov
		Xue Jia	University of Melbourne	Suijs, Jeroen	Investor Disagreement and Ex-ante Pricing of Information: Aggregated vs. Disaggregated Disclosure	Michael Ebert
F3	13.30 - 15.00	Elisabeth Plietzsch	University of Graz		The Role of Client Concentration on the Effects of Mandatory Audit Firm Rotation	Andreas Scholze
		Eunhee Kim	City University of Hong Kong	Deng, Mingcherng, Minlei Ye	Audit Partner Identification, Assignment, and Audit Quality	Sebastian Kronenberger
Keynote 2	15.30 - 16.45	Volker Laux	UT Austin		TBA	
Closing	16.45 - 17.00	Ulf Schiller	Basel University			