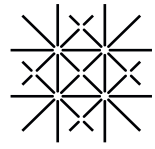




Universität
Zürich^{UZH}



Universität
Basel

Eleventh Accounting
Research Workshop
June 20–21, 2019
University of Zurich
Switzerland

University of Zurich
Chair of Managerial Accounting

University of Basel
Chair of Accounting



Foto: Manfred Richter

Agenda

June 19, 2019 – Welcome Reception

18.00 Apéro riche at Café «apoTHEKE», Zürichbergstrasse 17

June 20, 2019 – 1st Research Workshop Day

08.30 Check-in and registration

09.00 Welcome address

09.15 1st keynote lecture

10.30 Coffee break

11.00 Parallel sessions A1-A3

12.30 Lunch break

13.30 Parallel sessions B1-B3

15.00 Coffee break

15.30 Parallel sessions C1-C2

17.00 End of 1st workshop day

19.00 Dinner at Restaurant «Haus zum Rüden», Limmatquai 42

June 21, 2019 – 2nd Research Workshop Day

08.45 Check-in

09.00 Parallel sessions D1-D3

10.30 Coffee break

11.00 Parallel sessions E1-E3

12.30 Lunch break

13.30 Parallel sessions F1-F3

15.00 Coffee break

15.30 2nd keynote lecture

16.45 Closing address

17.00 End of the 11th Accounting Research Workshop



Workshop venue RAA at Rämistrasse 59, 8001 Zurich

Check-in and all coffee and lunch breaks are in the RAA Atrium, welcome/closing address and keynote lectures in RAA G 01, parallel sessions in RAA G 01, RAA E 27 and RAA E 29

11th ARW Scientific Program: Thursday, June 20, 2019

Time	Session	Room	Presenter	Affiliation	Coauthor(s)	Title	Discussant
09.00 - 09.15	Welcome	RAA G 01	Robert F. Göx	University of Zurich			
09.15 - 10.30	Keynote 1	RAA G 01	Jeremy Bertomeu	UC San Diego		Unifying Data and Theory into One Research Agenda	
10.30 - 11.00	Coffee Break	RAA Atrium					
11.00 - 12.30	A1	RAA G 01	Evgeny Petrov	HKUST, Hong Kong	<i>Stocken, Phillip C.</i>	Regulatory Standards, Audit Industry Specialization, and Firm Investment Efficiency	Eunhee Kim
			Alfred Wagenhofer	University of Graz	<i>Schantl, Stefan F.</i>	Should We Regulate Firms' Internal Controls? On the Demand for and Optimal Design of Internal Control Regulation	Pierre Jinghong Liang*
	A2	RAA E 27	Delphine Samuels	MIT Cambridge	<i>Taylor, Daniel J. Verrecchia, Robert E.</i>	Financial Misreporting: Hiding in the Shadows or in Plain Sight?	Ronghuo Zheng
			Davide Cianciaruso	HEC Paris	<i>Beneish, Messod Capkun, Vedran</i>	Earnings Increases as Costly Signals: Theory and Evidence	Hui Chen*
	A3	RAA E 29	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*
12.30 - 13.30	Lunch Break	RAA Atrium					
13.30 - 15.00	B1	RAA G 01	Phillip C. Stocken	Dartmouth College	<i>Jiang, Xu</i>	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	RAA E 27	Lucas Mahieux	Tilburg University	<i>Friedman, Henry L.</i>	Market Interactions Between Audit and Non-Audit Services: Bundling, Bans, and Competition	Christopher Bleibtreu
			Sebastian Kronenberger	University of Hanover	<i>Plietzsch, Elisabeth</i>	Who is the Best Fit? Ex-ante Beliefs about Auditor-Client Compatibility in the Audit Process	Mark Penno*
	B3	RAA E 29	Trond E. Olsen	NHH Bergen	<i>Kvaløy, Ola</i>	Balanced scorecards: a relational contract approach	Jörg Budde
			Pierre Jinghong Liang	Carnegie Mellon University	<i>Li, Jing Hwang, Hyun</i>	Inter-Entity Bookkeeping Networks: Representations and Applications	Stefan Wielenberg*
15.00 - 15.30	Coffee Break	RAA Atrium					
15.30 - 17.00	C1	RAA G 01	Jan Schneemeier	Indiana University		Optimal Disclosure and Fight for Attention	Jack Stecher
			Jordan Martel	Indiana University	<i>Schneemeier, Jan</i>	Optimal Disclosure to a Confirmation-Biased Market	Yufei Lin*
	C2	RAA E 27	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, Los Angeles	<i>Göx, Robert F.</i>	Bayesian Persuasion, Incentive Contracting, and Performance Manipulation	Lin Nan*

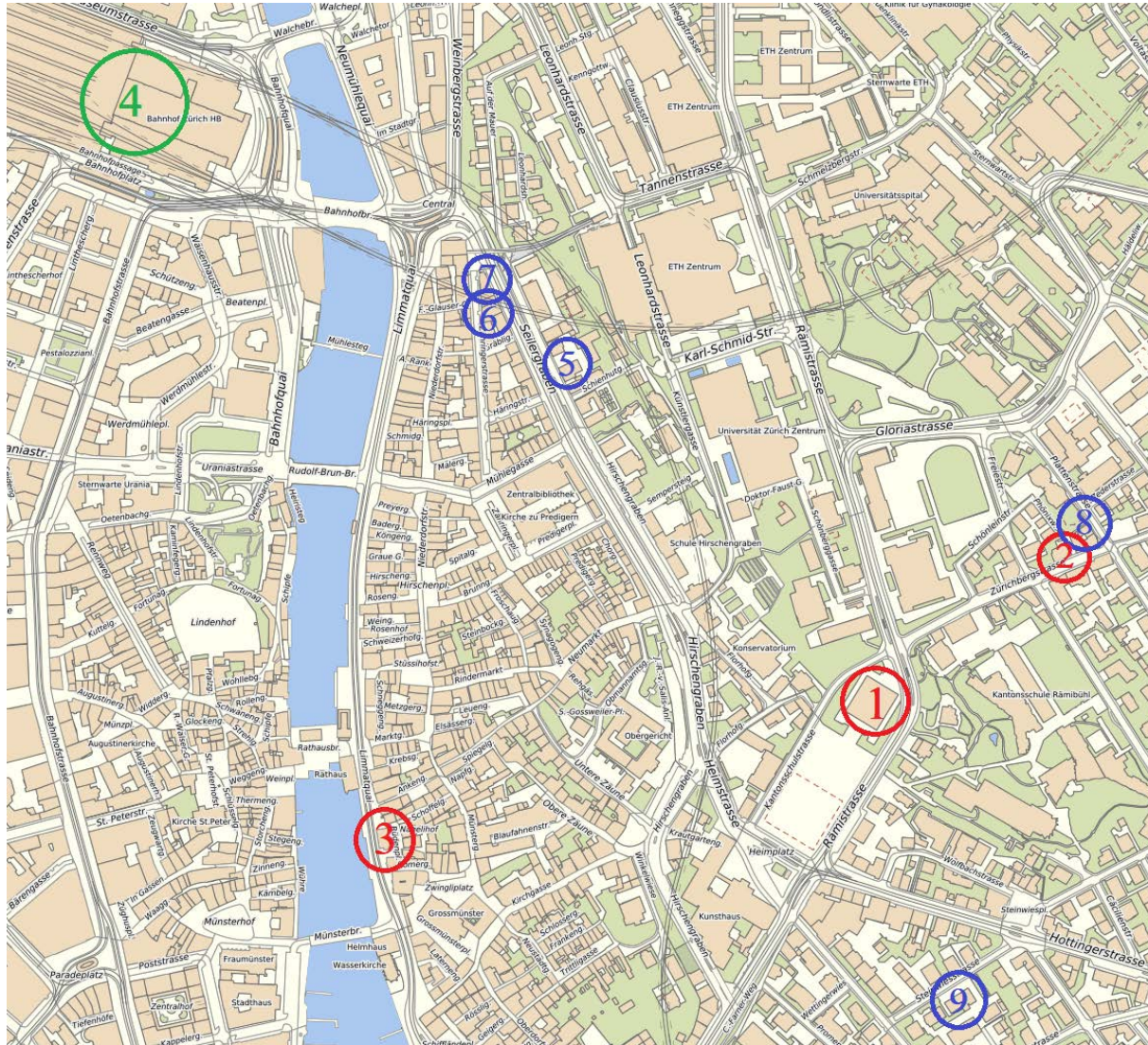
* session chair

11th ARW Scientific Program: Friday, June 21, 2019

Time	Session	Room	Presenter	Affiliation	Coauthor(s)	Title	Discussant
09.00 - 10.30	D1	RAA G 01	Robert E. Verrecchia	Wharton, University of Pennsylvania		Disclosure Redux	Ulrich Schäfer
			Yufei Lin	Duke University		Soft and Ambiguous Risk Disclosure	Georg Schneider*
	D2	RAA E 27	Christian Hofmann	LMU Munich	<i>Indjejikian, Raffi J.</i>	Transparency and Decentralization in Hierarchies	Trond E. Olsen
			Tae Wook Kim	University of Hong Kong	<i>Li, Jing Pae, Suil</i>	Career Concerns, Investment, and Management Forecasts	Jonathan Bonham*
	D3	RAA E 29	Katrin Weiskirchner-Merten	WU Vienna University of Economics and Business	<i>Reineke, Rebecca</i>	International Transfer Pricing and Capacity Planning	Clemens Löffler
			Alexandra Lilje	University of Hanover	<i>Muraz, Michelle Reineke, Rebecca</i>	The Impact of Book-Tax Conformity on Reporting and Investment Behavior	Jacco Wielhouwer*
10.30 - 11.00	Coffee Break	RAA Atrium					
11.00 - 12.30	E1	RAA G 01	Edwige Cheynel	UC San Diego	<i>Bertomeu, Jeremy Cianciaruso, Davide</i>	Strategic Withholding and Imprecision in Asset Measurement	Phillip C. Stocken
			Tsahi Versano	Tel Aviv University		Corporate Governance and Disclosure	Jeroen Suijs*
	E2	RAA E 27	Ronghuo Zheng	UT Austin	<i>Laux, Volker</i>	Aggressive Accounting as a Commitment to be Prudent	Hans Frimor
			Sandra Hinteregger	University of Graz	<i>Eder, Robert J.</i>	Board of Directors' Project Acceptance Decision and its Reliance on Outside Experts	Martin Gregor*
	E3	RAA E 29	François Larmande	HEC Paris	<i>Stolowy, Hervé</i>	Managerial traits, accounting conservatism and the delegation of financial reporting	Seung Y. Lee
			Mark Penno	University of Iowa		A Positive Theory of Accounting-Based Management by Exception	Christian Lukas*
12.30 - 13.30	Lunch Break	RAA Atrium					
13.30 - 15.00	F1	RAA G 01	Christian Laux	WU Vienna University of Economics and Business	<i>Chaderina, Maria Tengulov, Angel</i>	The Value of Accounting Noise: Credit Line Revocations and Aggregate Liquidity Shocks	Lucas Mahieux
			Lin Nan	Purdue University	<i>Wen, Xiaoyan</i>	Financial Leverage, Information Quality, and Efficiency	Elyashiv Wiedman*
	F2	RAA E 27	Hyun Hwang	Carnegie Mellon University	<i>Kim, Eunhee</i>	A General Equilibrium Model of Accounting Standards	Evgeny Petrov
			Xue Jia	University of Melbourne	<i>Suijs, Jeroen</i>	Investor Disagreement and Ex-ante Pricing of Information: Aggregated vs. Disaggregated Disclosure	Michael Ebert*
	F3	RAA E 29	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	<i>Deng, Mingcherng Ye, Minlei</i>	Audit Partner Identification, Assignment, and the Market for Audit Talent	Sebastian Kronenberger*
15.00 - 15.30	Coffee Break	RAA Atrium					
15.30 - 16.45	Keynote 2	RAA G 01	Volker Laux	UT Austin		Entrepreneurial Optimism and Debt Covenants	
16.45 - 17.00	Closing	RAA G 01	Ulf Schiller	University of Basel			

* session chair

Map



1 Workshop Venue – RAA,
Rämistrasse 59, 8001 Zurich

2 Welcome Reception at «apoTHEKE»,
Zürichbergstrasse 17, 8032 Zurich

3 Conference Dinner at «Haus zum
Rüden», Limmatquai 42, 8001 Zurich

4 Zurich HB/Zurich main station
(railway)

5 Hotel St. Josef,
Hirschengraben 64, 8001 Zurich

6 Hotel Marta,
Zähringerstrasse 36, 8001 Zurich

7 Hotel du Théâtre,
Seilergraben 69, 8001 Zurich

8 Hotel Plattenhof,
Plattenstrasse 26, 8032 Zurich

9 Hotel Swiss Night,
Steinwiesstrasse 8, 8032 Zurich

Evening Program

Wednesday, June 19, 2019
18.00 – 20.00

Welcome Reception at «apoTHEKE»,
Zürichbergstrasse 17, 8032 Zurich
Meeting point: directly at the location, arrival from 18.00 all the time



Thursday, June 20, 2019
19.00 – 21.30

Conference Dinner at «Haus zum Rüden»,
Limmatquai 42, 8001 Zurich
Meeting point: 19.00 at the restaurant



Useful Information

Conference Hotline, R. F. Göx	+41 (0)44 634 59 65
Conference Hotline, Staff	+41 (0)44 634 59 70
Conference E-Mail	managerial.accounting@business.uzh.ch
WiFi/WLAN access	generally via «eduroam», otherwise use the Token/Event-ID «1911ARW3035» at https://tiny.uzh.ch/coa
Taxi	+41 (0)44 777 77 77
Taxi	+41 (0)44 444 44 44
Public Transport	www.zvv.ch or www.sbb.ch
Police	117
Fire	118
Ambulance	144