

Day 1: Thursday, June 24 2021								
Swiss Time (CEST)	Session	Track	Presenter	Affiliation	Title of paper	Coauthors	Discussants / Chairperson	Affiliation
13.45 - 14.00	Welcome Address		Ulf Schiller					
14.00 - 15.30	A	1	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
			Sandra Kronenberger	University of Mainz	Audit Committee Independence and Auditor-Manager Disputes	Sebastian Kronenberger, Minlei Ye	Christopher Bleibtreu	BI Norwegian Business School
		2	Christopher Lechner	LMU Munich	Organizational Identification and Adverse Selection: Consequences of a heterogeneous Labor Force		Jens Robert Schöndube	University of Hannover
			Max-Frederik Neubert	Otto-von-Guericke University Magdeburg	Costs and benefits of discretion in performance evaluation and patterns of bias	Barbara Schöndube-Pirchegger	Christian Hofmann	LMU Munich
		3	Ulrich Schäfer	University of Zurich	Information leaks and voluntary disclosure	Michael Ebert, Georg Schneider	Eti Einhorn	Tel Aviv University
			Jeroen Suijs	Erasmus University Rotterdam	Disclosure and capital rationing by equity markets	Li Yang	Davide Cianciaruso	HEC Paris
16.00 - 17.30	B	1	Pierre Chaigneau	Queen's University	The Complementarity between Signal Informativeness and Monitoring	Nicolas Sahuguet	Naomi Rothenberg	University of Alberta
			Jonathan Bonham	University of Chicago	Contracting on what Firm Owners Value	Amoray Riggs-Cragun	Jörg Budde	Bonn University
		2	Daniel Fabisch	University of Graz	The Real Effects of Mandatory ESG Disclosure		Raghu Venugopalan	University of Houston-Downtown
			Radhika Lunawat	University of California, Irvine	Disagreement on Public Information Quality and Informational Price Efficiency	Chong Huang, Qiguang Wang	Xu Jiang	Duke University
		3	Henry Friedman	University of California, Los Angeles	Monitoring spillovers between competing passive and active asset managers	Lucas Mahieux	Kevin Smith	Stanford University
			Irina Luneva	University of Pennsylvania	Signal-precision uncertainty and trading volume	Christopher S. Armstrong, Mirko S. Heinle	Joachim Gassen	Humboldt University Berlin
18.00 - 19.30	Keynote 1		Mirko Heinle	University of Pennsylvania	Asset pricing and externalities		Robert F. Göx	

Day 2: Friday, June 25 2021								
Swiss Time (CEST)	Session	Track	Presenter	Affiliation	Title of paper	Coauthors	Discussants / Chairperson	Affiliation
11.00 - 12.30	C	1	Stefan Schantl	University of Melbourne	Economic Effects of Increasing Litigation Risk on Corporate Disclosure and Innovation	Alfred Wagenhofer	Evgeny Petrov	Hongkong University of Science and Technology
			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
		2	Eunhee Kim	City University of Hong Kong	Team Incentives, Multiple Performance Measures, and Pay-for-Performance	Jonathan Glover	Seung Lee	Odense University
			Konstantin Flassak	LMU Munich	A note on the effect of environmental uncertainty on team composition	Christian Hofmann	Anna Rohlfing-Bastian	University of Frankfurt
14.00 - 15.30	D	1	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
			Timo Vogelsang	Frankfurt School of Finance & Management	Talking about Performance or Paying for it? – A Field Experiment on Performance Reviews and Incentives	Kathrin Manthei, Dirk Sliwka	Eva Labro	University of North Carolina
		2	Sebastian Fleer	University of Basel	How Mandatory Disclosure of Forward-Looking Information Affects Financial Intermediation		Michael Ebert	Paderborn University
			Lucas Mahieux	Tilburg University	CECL: Timely loan loss provisioning and bank regulation	Haresh Sapra, Gaoqing Zhang	Carlos Corona	Ohio State University
		3	Thomas Mueller	University of Graz	The Effects of Accounting Conservatism and Input Pricing Regulations on Innovation and Welfare	Matthias Mueller	Stefan Wielenberg	University of Hannover
			Elizabeth Plietzsch	BI Norwegian Business School	Strategic Disclosure of Key Performance Indicators	Phillip C. Stocken	Xiaoyan Wen	Texas Christian University
16.00 - 17.30	E	1	Beatrice Michaeli	University of California, Los Angeles	Board's Bias, Information, and Investment Efficiency	Martin Gregor	George Drymiotis	Texas Christian University
			Mathias Mueller	University of Graz	Why perfect monitoring may not be optimal even when costless	Davi Simon	Martin Gregor	Charles University, Prague
		2	Hyun Hwang	University of Texas at Austin	Accounting Uniformity, Comparability, and Resource Allocation Efficiency	Carlos Corona, Zeqiong Huang	Jeremy Bertomeu	Washington University in St. Louis
			Ronghuo Zheng	University of Texas at Austin	Reporting rules in bank runs	Gaoqing Zhang	Edwige Cheynel	Washington University in St. Louis
		3	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
Giulio Trigilia	University of Rochester		Voluntary disclosure, moral hazard and default risk	Shiming Fu	Amoray Riggs-Cragun	University of Chicago		
18.00 - 19.30	Keynote 2	Judson Caskey	University of California, Los Angeles	Thoughts on future directions for research: Dynamics, rare events, and psychological limitations & biases		Hui Chen		
19.30 - 19.45	Closing	Hui Chen						