

13<sup>th</sup> ARW Scientific Program: Thursday, June 29, 2023

Time	Session	Room	Presenter	Affiliation	Coauthor(s)	Title	Discussant	
08:30 - 08:45	Welcome	RAA G 01	Robert F. Göx	University of Zurich				
08:45 - 10:00	Keynote 1	RAA G 01	Daniel Taylor	Wharton		The Interaction between Theoretical and Empirical Research in Accounting		
10:00 - 10:30	Coffee Break	RAA Atrium						
10:30 - 12:00	A1	RAA G 01	Ram N.V. Ramanan	Binghamton University	Anil Arya	Long term Firm Gains from Short term Managerial Focus: Myopia and Voluntary Disclosures	Ulrich Schäfer	
			Stefan Schantl	University of Melbourne	Evgeny Petrov	Conversations Between Managers and Investors	Elyashiv Wiedman*	
	A2	RAA E 27	Henrike Biehl	University of Konstanz	Christopher Bleibtreu, Elisabeth Plietzsch	The Effects of Small Audit Firm Networks on Audit Market Competition and Audit Market Efficiency	Dirk Simons	
			Maximilian Rohmann	Leibniz Universität Hannover	Alexandra Lilge	Audit Firm Split-Up: The Effect on Audit Quality and the Role of Enforcement Strength	Christopher Bleibtreu*	
	A3	RAA E 29	Jinzhi Lu	City University of Hong Kong	Yang Cao, Miao Liu, Haresh Sapra	Does More Information Production Lead to Less Post-Earnings-Announcement Drift?	Keri Hu	
			Jordan Schoenfeld	University of Utah	Ryan McDonough, Venky Nagar	Voluntary Investor Disclosure	Peter Fiechter*	
12:00 - 13:00	Lunch Break	RAA Atrium						
13:00 - 14:30	B1	RAA G 01	Pierre Chaigneau	Queen's University	Nicolas Sahuguet	Executive Compensation With Socially Responsible Shareholders	Jörg Budde	
			Jan Schneemeier	Indiana University	Alex Edmans, Doron Levit	Socially Responsible Divestment	Davide Cianciaruso*	
	B2	RAA E 27	Daniel Dyck	Paderborn University	Johannes Lorenz, Caren Sureth-Sloane	How do tax technology and controversy expertise affect tax disputes?	Rebecca Reineke	
			Dirk Simons	University of Mannheim	J. Martini, R. Niemann, D. Voeller	Incentive effects of tax transparency: does country-by-country reporting call for arbitration?	Kathrin Weiskirchner Merten*	
	B3	RAA E 29	Miles Gietzmann	University of Bocconi	Adam J. Ostaszewski	The Kind of Silence: Managing a Reputation for Voluntary Disclosure in Financial Markets	Sivan Frenkel	
			Seung Lee	University of Southern Denmark	Iván Marinovic	Investment, Dynamic Information Acquisition, and Disclosure	Phil Stocken*	
	B4	RAA E 21	Joseph Gerakos	Tuck School of Business at Dartmouth	A. Freitas De Moura, R. Mádalo de Pinha, F. Motoki	Are accruals actually less persistent than cash flows?	Martin Wallmeier	
			Stephen L. Taylor	University of Technology Sydney	Andrew B. Jackson, Yaowen Shan	Asymmetric Timeliness in Earnings: Insights from Earnings Disaggregation	Nicolas Rudolf*	
	14:30 - 15:00	Coffee Break	RAA Atrium					
	15:00 - 16:30	C1	RAA G 01	Moritz Hiemann	Università Bocconi	-	Accounting for Owners' Capital	Stefan Wielenberg
Sandra Kronenberger				Johannes Gutenberg University Mainz	Sebastian Kronenberger, Anna Waldner	Trade-offs in the Design of Fair Value Standards	Verena Braun*	
C2		RAA E 27	Sebastian Fleer	University of Basel	-	Disclosing to Rationally Inattentive Traders	Jinzhi Lu	
			Matthias Lassak	Aarhus University	Nikolaj Niebuhr Lambertsen	I (don't) care about your belief: Managerial Overoptimism and Discretionary Disclosure	Amir Ziv*	
C3		RAA E 29	Lucas Mahieux	Tilburg University	Haresh Sapra, Gaoqing Zhang	Asset Transfer Measurement Rules	Lin Nan	
			Viktoria Muthsam	WU Vienna University of Economics and Business	Natalija Kostic, Christian Laux	Accounting changes and enforcement of bank capital requirements in a crisis	Pierre Chaigneau*	
C4		RAA E 21	Stefan Anchev	BI Norwegian Business School	Nicha Lapanan	Stock Market Participation and Accounting Information	Garen Markarian	
			Shuang Chen	Università della Svizzera italiana	-	Green Investors and Green Transition Efforts: Talk the Talk or Walk the Walk?	David Oesch*	

\* session chair

13<sup>th</sup> ARW Scientific Program: Friday, June 30, 2023

Time	Session	Room	Presenter	Affiliation	Coauthor(s)	Title	Discussant
08.30 - 10.00	D1	RAA G 01	Jeremy Bertomeu	Washington University Olin School of Business	Jaehoon Jung, Iván Marinovic	Moral Hazard and The Value of Information: A Structural Approach	Anastasia A. Zakolyukina
			Ilan Guttman	New York University	Davide Cianciaruso, Iván Marinovic	Cancel Culture and Social Learning	Pierre Liang*
	D2	RAA E 27	Tong Lu	C. T. Bauer College of Business, University of Houston	Ellen Wang, Chunxiao Xue	Asymmetric Cycles and Asymmetric Accounting	Andreas Scholze
			Keeyoung Rhee	POSTECH, Pohang University of Science and Technology	Dongkyu Chang, Aaron Yoon	ESG Integration under Asymmetric Information	Jan Schneemeier*
	D3	RAA E 29	Hoa Ho	LMU Munich, Munich School of Management	Christian Hofmann	Information Acquisition under Moral Hazard and Disappointment Aversion	Jens Robert Schöndube
Carsten Ruhnke			Leibniz Universität Hannover	Jens Robert Schöndube, Stefan Wielenberg	Impression Management and Career Concerns in Teams	Hans Frimor*	
10.00 - 10.30	Coffee Break	RAA Atrium					
10.30 - 12.00	E1	RAA G 01	Phil Stocken	Tuck School of Business at Dartmouth	Yi Chen, Kai Du, Zhe Wang	Peer Learning, Enforcement, and Reputation	Georg Schneider
			Ronghuo Zheng	The University of Texas at Austin	Lin Nan	Whistleblowing and Internal Communication	François Larmande*
	E2	RAA E 27	Mengfan Liu	Erasmus School of Economics	Jeroen Suijs	Voluntary R&D disclosures in financial reporting in a two-period R&D race	Richard Saouma
			Vladimir Vladimirov	University of Amsterdam	-	Disclosure, Co-opetition, and Disruptive Investment	Miles Gietzman*
	E3	RAA E 29	Edwige Cheynel	Washington University Olin School of Business	Davide Cianciaruso, Frank Zhou	Fraud Power Laws	Aneesh Raghunandan
Pierre Jinghong Liang			Carnegie Mellon University	Aluna Wang, Leman Akoglu, Christos Faloutsos	Pattern Recognition and Anomaly Detection in Bookkeeping Data	Sabine Böckem*	
12.00 - 13.00	Lunch Break	RAA Atrium					
13.00 - 14.30	F1	RAA G 01	Xue Jia	University of Melbourne	Rahul Menon	Voluntary Disclosure, Shareholder Communication and Intervention	Michael Ebert
			Eunhee Kim	Baruch College	Suil Pae	Voluntary Disclosure When Information Quality Is Unknown	Ilan Guttman*
	F2	RAA E 27	Olga Bogachek	Free University of Bolzano	-	Are Auditors Always Slacking Off Under Time Pressure?	Sebastian Kronenberger
			Verena Braun	University of Zurich	Robert F. Göx, Felix Niggemann, Ulrich Schäfer	Real Effects of Measuring and Reporting Unrealized Fair Value Gains	Tong Lu*
	F3	RAA E 29	Martin Gregor	Charles University	Beatrice Michaeli	Board Compensation and Investment Efficiency	George Drymiotis
Shaoting Pi			Iowa State University	L. Bouton, A. Llorente-Saguer, A. Macé, A. Meirowitz, D. Xefteris	Public Information as a Source of Disagreement Among Shareholders	Xiaojing Meng*	
14.30 - 15.00	Coffee Break	RAA Atrium					
15.00 - 16.15	Keynote 2	RAA G 01	Eti Einhorn	Tel Aviv University		When disclosure and signaling become a twofer	
16.15 - 16.30	Closing	RAA G 01	Hui Chen	University of Zurich			

\* session chair