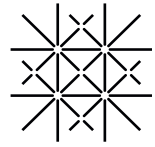




Universität  
Zürich<sup>UZH</sup>



Universität  
Basel

# Thirteenth Accounting Research Workshop June 29–30, 2023 University of Zurich Switzerland

University of Zurich  
Chair of Financial Accounting  
Chair of Managerial Accounting

University of Basel  
Chair of Accounting



# Agenda

## June 28, 2023 – Welcome Reception

18.00 Welcome reception, Restaurant «uniTurm»

## June 29, 2023 – 1<sup>st</sup> Research Workshop Day

08.00 Check-in and Registration

08.30 Welcome address

08.45 1<sup>st</sup> keynote lecture

10.00 Coffee break

10.30 Parallel sessions A1-A3

12.00 Lunch break

13.00 Parallel sessions B1-B4

14.30 Coffee break

15.00 Parallel sessions C1-C4

16.30 End of 1<sup>st</sup> workshop day

18.15 Boat Trip and Dinner at «Seehotel Sonne» Küsnacht at Lake Zurich

## June 30, 2023 – 2<sup>nd</sup> Research Workshop Day

08.15 Check-in

08.30 Parallel sessions D1-D3

10.00 Coffee break

10.30 Parallel sessions E1-E3

12.00 Lunch break

13.00 Parallel sessions F1-F3

14.30 Coffee break

15.00 2<sup>nd</sup> keynote lecture

16.15 Closing address

16.30 End of the 13<sup>th</sup> Accounting Research Workshop

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, RAA E 29 and RAA E 21.



*Workshop venue RAA at Rämistrasse 59, 8001 Zurich*

**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	The University of Melbourne	Evgeny Petrov	Conversations Between Managers and Investors	Elyashiv Wiedman*
	A2	RAA E 27	Henrike Biehl	University of Konstanz	Christopher Bleibtreu, Elisabeth Pletzsch	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 Governance Disclosures by Activist Investors: The Role of Activist Expectations	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 Ciarciaro*
	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	Jan Thomas Martini, Rainer Niemann, Dennis Voeller	Incentive effects of tax transparency: does country-by-country reporting call for arbitration?	Katrin Weiskirchner-Merten*
	B3	RAA E 29	Miles B. Gietzmann	Università Bocconi	Adam J. Ostaszewski	The Kind of Silence: Managing a Reputation for Voluntary Disclosure in Financial Markets	Sivan Frenkel
			Seung Y. 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	André Aroldo Freitas De Moura, Rafaela Módolo de Pinho, Fabio 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
			Viktoría 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

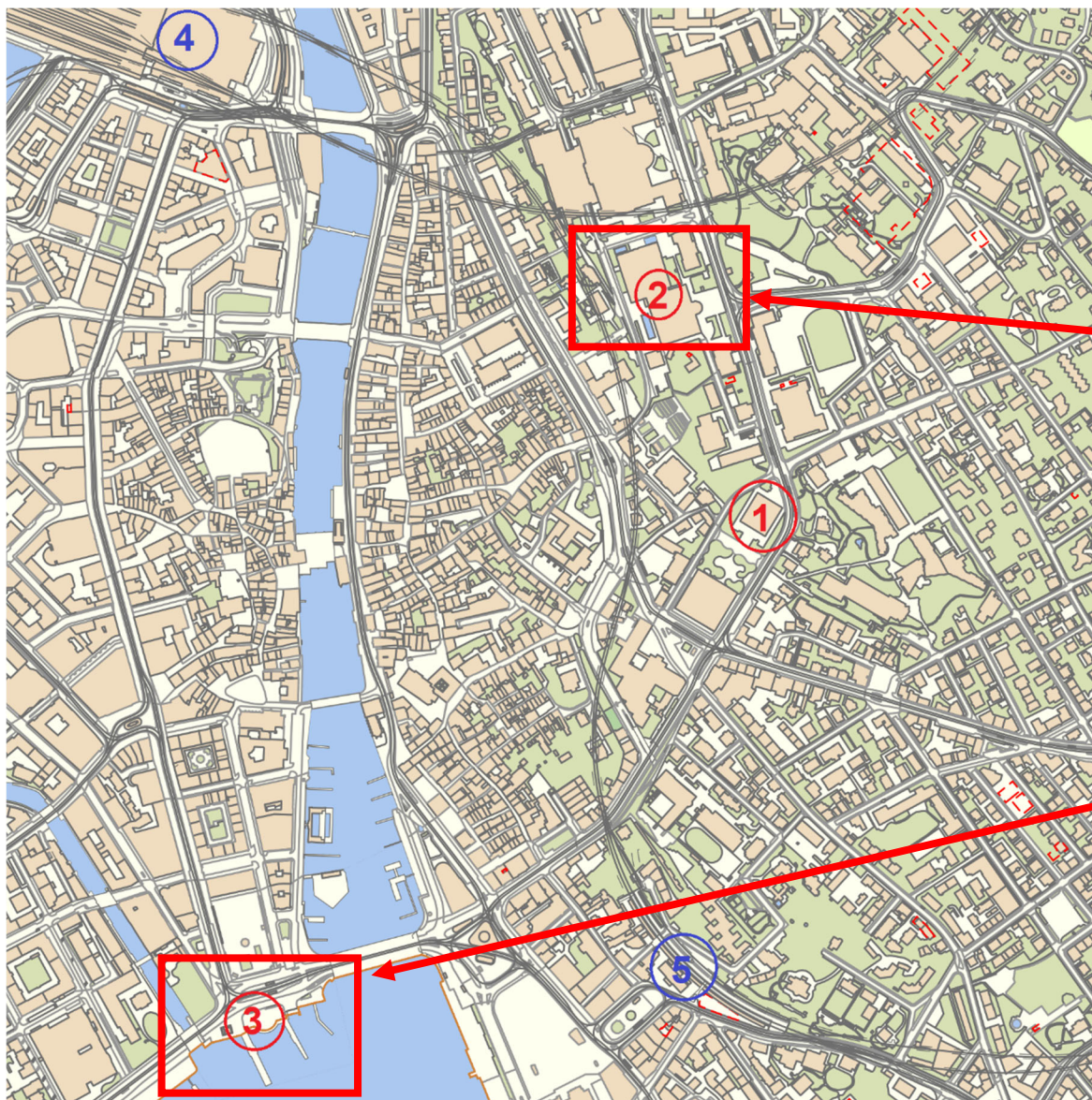
**13<sup>th</sup> ARW Scientific Program: Friday, June 30, 2023**

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

\* session chair



## Area map

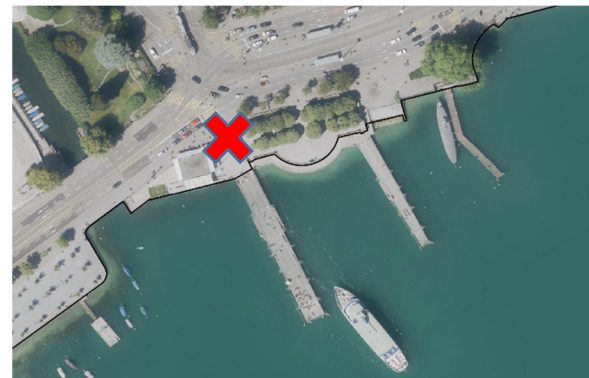


**1** Workshop Venue – RAA,  
Rämistrasse 59, 8001 Zurich

**2** Welcome Reception at «uniTurm»,  
Rämistrasse 71, 8006 Zurich



**3** Start Boat Trip – ZSG Station  
Bürkliplatz 10, 8001 Zurich



**4** Zurich HB/main station (railway)

**5** Zurich Stadelhofen (railway)



## Evening Program

**Wednesday, June 28, 2023**

**18.00 – 21.15**

Welcome Reception at «uniTurm», Rämistrasse 71, 8006 Zurich, see **2**

**Arrival:** from 18.00 all the time, service starts 18.30; Please use the side entrance at floor E as marked on the previous page, and take one of the two elevators directly there to **floor M**.

**uniTurm**  
restaurant



**Thursday, June 29, 2023**

**18.15 – 22.45**

Boat Trip at Lake Zurich followed by Dinner at Restaurant «Sonne» in 8700 Küsnacht

**Meeting point: 18.15** at Zurich Bürkliplatz next to the kiosk/service desk, see **3**. To get there from the workshop venue **1** take tram 5 (direction Laubegg) or tram 9 (direction Triemli) to Zurich Bürkliplatz. Tickets issued during check-in on Thursday are valid for tram, train and boat within the 24h time period specified. (From other areas of the city center resp. your hotel also tram 2, 8 or 11 to Zurich Bürkliplatz, or tram 4 and 15 to Zurich Bellevue approx. 5-7 minutes away.)

**Schedule:** The boat departs at **18.30** and arrives in Küsnacht at 19.32 almost next to the restaurant.  
(In case you are delayed, please use the trains S6 19.03 or S16 19.18 from Zurich Stadelhofen to Küsnacht ZH.)

**Return:** S16 train service departing **22.31** in Küsnacht ZH to Zurich Stadelhofen **5**  
(arr. 22.41) or Zurich HB/main station **4** (arr. 22.44).  
(Same connection from Küsnacht ZH to Zurich at 23.01, 23.31 and 0.01.)



**sonne**  
Romantik Seehotel  
Küsnacht am Zürichsee



## Useful Information

Conference E-Mail	managerial.accounting@business.uzh.ch
Conference Hotlines	Robert F. Göx +41 (0)44 634 59 65; Staff +41 (0)44 634 59 70
WiFi/WLAN access	via «eduroam» immediately; otherwise choose the net «uzh-guest» and request the SMS to your mobile phone number
Taxi	+41 (0)44 777 77 77 or +41 (0)44 444 44 44
Public Transport	<a href="https://www.zvv.ch">https://www.zvv.ch</a> or <a href="https://www.sbb.ch">https://www.sbb.ch</a>
Emergency numbers	Police: 117, Fire: 118, Ambulance: 144