14th ARW Scientific Program: Thursday June 19, 2025

Time	Session	Room	Presenter	Affiliation	Coauthors	Title	Discussant/Session chair
09.00-09.15	Welcome	RAA G 01	Hui Chen	University of Zurich			
09.15-10.30	Keynote 1	RAA G 01	Nadya Malenko	Boston College		TBA	
10.30-11.00	Coffee break	RAA Atrium					
11.00-12.30	A1	RAA G 01	Ilan Guttman	New York University	Xiaojing Meng, Shuming Zhang	Dynamic Voluntary Disclosure and Investment Efficiency	Eti Einhorn (D)
			Seung Lee	University of Southern Denmark	Iván Marinovic	Optimal Disclosure Timing	**Jan Knoepfle (D/SC)**
	A2	RAA E 27	Xiaoyan Wen	Texas Christian University	George Drymiotes, Konduru Sivaramakrishnan	Managerial Overconfidence, Earnings Management, and Biased Inference	Amoray Riggs-Cragun (D)
			Sandra Kronenberger	University of Mainz	Masako Darrough, Eunhee Kim, Sebastian Kronenberger	Board Composition and Implicit Team Incentives	**Jonathan Bonham (D/SC)**
	A3	RAA E 29	Pierre Chaigneau	Queen's University	Nicolas Sahuguet	Motivational and informative financial ratings	Ulrich Schäfer (D)
			Jan Schneemeier	Michigan State University	Alessio Piccolo	Ownership and Competition	**Evgeny Petrov (D/SC)**
	A4	RAA E 21	Yasmin Hoffmann	University of Mannheim	Joaquin Peris, Qian Zhang	Behavioral Conservatism	Li Azinovic-Yang (D)
			Ronghuo Zheng	UT Austin	Zhe (Michael) Guo, Meng Yan	Supplier Performance and CEO Compensation Contracts: Theory and Evidence	**Christian Hofmann (D/SC)**
12.30-13.30	Lunch break	RAA Atrium					
13.30-15.00	B1	RAA G 01	Martin Klösch	University of Vienna	Stefan Schantl	Economic Effects of Sustainability Reporting Regulation When Investor Awareness is Endogenous	**Theresa Wittreich (SC)**
			Kerstin Trummer	University of Graz	Martin Klösch	The Entry of Financial Audit Firms into ESG Audits under Capacity and Quality Considerations	
			Theresa Wittreich	University of Graz		ESG Reporting and Strategic NGO Communication	
	B2	RAA E 27	Klaus Haider	University of Vienna	Christian Schmid	ESG Ratings and Private Communication with Agencies	**Henry Walde (SC)**
			Dan Luo	Chinese University of Hong Kong		Moral Hazard and the Corporate Information Environment	
			Henry Walde	University of Magdeburg	Anne Chwolka	The Impact of Managerial Overconfidence on Financial Statement Quality	
	B3	RAA E 29	Sabine Böckem	University of Basel		Why IFRS 9 could falls in love with regression trees Recognizing provisions for payment defaults	**Patricia Ruffing-Straube (SC)**
			Giulia Sargiacomo	University of Toronto	Ole-Kristian Hope	"If Not Certain Be Vague": How Uncertainty about Investors' Preferences Shapes Voluntary Climate-Change Disclosure	
			Patricia Ruffing-Straube	University of Zurich	Verena Braun	Sustainability-Linked Bonds Crisis: Will the label survive?	
	B4	RAA E 21	Lisa Bodlos-Walcher	University of Graz	Theresa Wittreich	Green Supplier Selection and Commitment to Transparency under Market Competition	**Olga Bogachek (SC)**
			Olga Bogachek	Free University of Bolzano		Strategic Coordination in AI Disclosure: A Theoretical and Empirical Analysis	
15.00-15.30	Coffee break	RAA Atrium					
15.30-17.00	C1	RAA G 01	Alfred Wagenhofer	University of Graz	Robert Göx	Carbon Emissions Reporting, Investment Incentives and Efficiency	Irina Luneva (D)
			Keeyoung Rhee	Sungkyunkwan University	Dongkyu Chang, Aaron Yoon	Capital Structure and ESG Integration	**Mirko Heinle (D/SC)**
	C2	RAA E 27	Bjørn Jørgensen	Copenhagen Business School	Michael Kirschenheiter	Discretionary Disclosure of Sensitivity	Amir Ziv (D)
			Tsahi Versano	Tel Aviv University	Eti Einhorn	Signaling through Disclosure	**Xiaojing Meng (D/SC)**
	C3	RAA E 29	Tyler Atanasov	Purdue University	Rahul Menon, Lin Nan	The Consequences of Credit Insurance for Monitoring, Effort, and Firm Value	Felix Niggemann (D)
			Yan Xiong	University of Hong Kong	Uday Rajan	Data Regulation in Credit Markets	**Günter Strobl (D/SC)**
	C4	RAA E 21	Mingxuan Ma	University of Zurich	Hui Chen, Zeqiong Huang	Heterogeneous Social Preferences and Investor Engagement	Rebecca Reineke (D)
			Sang Wu	Columbia Business School	Joaquin Peris	Deception for the Good	**Jack Stecher (D/SC)**

14th ARW Scientific Program: Friday June 20, 2025

Time	Session	Room	Presenter	Affiliation	Coauthors	Title	Discussant/Session chair
08.30-10.00	D1	RAA G 01	Lucas Mahieux	Tilburg University		Financial Disclosure, Knowledge Spillovers, and Corporate Innovation	Tim Baldenius (D)
			Henry Friedman	UCLA	Felix Feng, Beatrice Michaeli, Kaichiu Yang	Operational and Capital Management	**Seung Lee (D/SC)**
	D2	RAA E 27	Jack Stecher	Alberta School of Business	Ke Feng	Disclosure Volume	Dirk Simons (D)
			Elyashiv Wiedman	Hebrew University of Jerusalem	Eti Einhorn, Tsahi Versano	The Curtaining Strategy	**Joaquin Peris (D/SC)**
	D3	RAA E 29	Shunsuke Matsuno	Columbia Business School		Conformity and Leadership in Organizations	Tyler Atanasov (D)
			Juerui Feng	Xi'an Jiaotong Liverpool University		Optimal Communication in Bank Lending Decisions	**Lin Nan (D/SC)**
	D4	RAA E 21	Stephen Penman	Columbia Business School	Christina Dargenidou	Towards a New Financial Statement Analysis	Bjørn Jørgensen (D)
			Li Azinovic-Yang	University of Chicago	Yue Chen, Shunsuke Matsuno, Sunho Yoo	The Proprietary Costs of Transparency: Strategic Patenting Under Financial Reporting Mandates	**Ronghuo Zheng (D/SC)**
10.00-10.30	Coffee break	RAA Atrium					
10.30-12.00	E1	RAA G 01	Phillip Stocken	Dartmouth College	Sebastian Fleer	Narrative Information Disclosure	Tsahi Versano (D)
			Clemens Otto	Singapore Management University		Disclosure Externalities without Information Spillovers	**Jan Schneemeier (D/SC)**
	E2	RAA E 27	Negin Attar-Niggemann	University of Zurich	Volker Laux, Felix Niggemann	Revealing Client Names in Inspection Reports: Effects of PCAOB Transparency on Audit Quality and Private Litigation	Lucas Mahieux (D)
			Jan Knoepfle	Queen Mary University of London	Peter Achim, Deniz Kattwinkel, Alexandra Scherf	A Theory of Auditor Selection	**Christopher Bleibtreu (D/SC)**
	E3	RAA E 29	Xue Jia	University of Melbourne	Sri Sridhar	Resource Allocation Decisions and Going Public: A Dynamic Perspective of the Role of Public Disclosures and Investor Sentiment	Keri Hu (D)
			Dian Jiao	Columbia Business School		Sequential Voluntary Disclosure	**Michael Ebert (D/SC)**
	E4	RAA E 21	Zeqiong Huang	Yale University	Korok Ray, Yun Zhang	Information Externalities and Accounting Standardization	Moritz Hiemann (D)
			Stefan Schantl	University of Melbourne	Alfred Wagenhofer	Punishing Firms for Their Managers' Misreporting	**Sebastian Kronenberger (D/SC)**
12.00-13.00	Lunch break	RAA Atrium					
13.00-14.00	F1	RAA G 01	Miles Gietzmann	Bocconi University	Adam Ostaszewski	Corporate Non-Disclosure Disputes: equilibrium settlement where increasing legal liability encourages voluntary disclosures	**Martin Gregor (SC)**
			Martin Gregor	Charles University		Venture Capital Scarcity and Organization Capital in Startups	
	F2	RAA E 27	Savita Sahay	Rutgers Business School	Bharat Sarath	International Transfer Pricing of Intellectual Property under Stochastic Demand	**Nico Sütterle (SC)**
			Nico Sütterle	FHNW	Ulf Schiller	Cost information design by a supplier	
	F3	RAA E 29	Radhika Lunawat	UC Irvine	Francisco Klapp	Isolating Speculative Trading and Fundamental Trading in Experimental Asset Markets	**Timothy Shields (SC)**
			Timothy Shields	Chapman University	James Wilhelm	A critical evaluation of loss aversion as the determinant of effort in compensation framing	
	F4	RAA E 21	Manyun Tang	University of Oxford	Amir Amel-Zadeh, Kazbi Soonawalla	Peer Disclosure	**Kunjue Wang (SC)**
			Kunjue Wang	UIBE Beijing		Foreign Currency Adjustments in Executive Compensation	
14.00-14.30	Coffee break	RAA Atrium					
14.30-15.45	Keynote 2	RAA G 01	Pierre Liang	Carnegie Mellon University		TBA	
15.45-16.00	Closing	RAA G 01	Robert Göx	University of Zurich			