



**DAY 1: Thursday, August 29<sup>th</sup>, 2024; VENUE: Palazzo Hercolani, Strada Maggiore 45, Bologna, Italy.**

Time	Description	Room
8.30-9.00	Registration and Coffee	Farneti
9.00-9.30	<p><b>Welcome and Opening Remarks</b>  <i>Moderator:</i> Lorenzo DAL MASO  <i>Speakers:</i> Marco M. MATTEI, Angelo PALETTA, Mark CLATWORTHY, Andrei FILIP</p>	Aula Magna Ruffilli
9.30-11.00	<b>I Parallel Session</b>	<b>Author(s)</b>
	<b>PS 1.1 - EAA Committees' session (CHAIR: Andrei FILIP)</b>	
	EAA's Stakeholder Reporting Committee meeting	<b>Begoña GINER &amp; Joanna KRASODOMSKA</b>
	EAA's Financial Reporting Standards Committee meeting	<b>Ann JORISSEN, Peter SAMPERS, Andrew LENNARD &amp; Elvira SCARLAT</b>
	Changing the Paradigm for Revenue Recognition: Evidence of Economic Consequences of IFRS 15 and ASC 606	<b>Elisabetta BARONE, Stephani MASON, Araceli MORA &amp; David PROCHÁZKA</b>
	<b>PS 1.2 - Accounting and Governance 1 (Chair: Felipe SICK)</b>	
	Research trends in going concern assessment and financial distress in last two decades: a bibliometric analysis	<b>Dorotheea CHIOSEA &amp; Camelia-Daniela HATEGAN</b>
	ESG Reporting and Policymaking: the case of Brazil	<b>Luis ETTORE</b>
	FROM WORDS TO ACTIONS: CEO ACTIVISM AND SUSTAINABILITY REPORTING	<b>Androniki TRIANTAFYLLI &amp; Parvathy VIJAYAKUMAR</b>
	<b>PS 1.3 - Financial Reporting 1 (Chair: Kiridaran KANAGARETNAM)</b>	
The Interaction between Prudential and Accounting Regulation for Expected Credit Losses: Insights from IFRS 9	<b>Minyue DONG, Romain OBERSON &amp; Nicolas RUDOLF</b>	
Bank Loan Loss Provisioning under IFRS 9: Information or Confusion for Security Analysts?	<b>Luc DESROUSSEAUX &amp; Oveis MADADIAN</b>	

9.30-11.00	<b>PS 1.4 - Financial Analysis 1 (Chair: Dionysia DIONYSIOU)</b>		
	Analysts' diverse beliefs and stock market volatility across the World	<b>Verônica SANTANA</b>	Room 8
	The impact of the ESMA's recommendation on the predictability of the alternative performance measures – Evidence from France	Gaëlle LENORMAND, <b>Joanna TAHTOUH</b> & Lionel TOUCHAIS	
	Industry Expert Analysts and KPI Forecasts	<b>Roberto VINCENZI</b> & Wanli ZHAO	
	<b>PS 1.5 - SEA 1 (Chair: Katarina SITAR ŠUŠTAR)</b>		
	The Heterogeneous Impact of NFRD Legal Implementation on ESG Performance in EU Listed Companies	Antonio SOMOZA & <b>Yuqing XIAO</b>	Room 7
	Methodologies for Evaluating ESG Indicators: A Comparative Study of Companies in the Energy Sector	<b>Adelina FOMETESCU</b> & Camelia-Daniela HATEGAN	
	HABITUS SOVIETICUS AND THE PROFESSIONALIZATION OF ACCOUNTANTS: THE CASE OF NON-FINANCIAL REPORTING IN ROMANIA	<b>Catalin ALBU</b> , Nadia ALBU, Oana APOSTOL, Gabriel JINGA & Charles CHO	
	<b>PS 1.6 - Financial Reporting 2 (Chair: Christopher NOBES)</b>		
	Member commitment and cooperatives' financial reporting	<b>Jochen BIGUS</b>	Ardigò
The Rise and Fall of Embedded Value (EV) Reporting	Evisa MITROU & <b>Mari PAANANEN</b>		
Practical Expedients – a Valid Tool in IFRS Standard-Setting?	<b>Niclas HELLMAN</b> , Heidi HILTUNEN, Johanna LINDEGREN & Milda TYLAITE		
11.00-11.30	Coffee Break		Farneti

Time	Description	Author(s)	Room
11.30-13.00	<b>II Parallel Session</b>		
	<b>PS 2.1 - Financial Reporting 3 (Chair: Lorenzo DAL MASO)</b>		
	The Gap of Unaccounted Intangible Assets and the Influence of Institutional Factors. Evidence from top global firms by intangible value	<b>Cristina GIANFELICI</b>	Aula Magna Ruffilli
	Is Risk Disclosure in Banks' Pillar 3 Reporting Informative? Analyzing Tone Consistency with Annual Reports	<b>Anne d'ARCY</b> , Minyue DONG, Michael ROCKINGER & Huajuan YUAN	
Benefits and Consequences of CECL Adoption during COVID-19	Jason JIA, <b>Kiridaran KANAGARETNAM</b> & Haoyu ZHANG		

11.30-13.00	<b>PS 2.2 - Financial Reporting 4 (chair: Fani KALOGIROU)</b>		
	IFRS Adoption and British Outward Foreign Direct Investment: Empirical Evidence from Panel Data	<b>Sarhad H. KHDIR</b> , Andrzej CIESLIK & Ronita RAM	Ardigò
	R&D disclosure and the informativeness of future earnings	<b>Francesco MAZZI</b> , Richard SLAC, Ioannis TSALAVOUTAS & Fanis TSOLIGKAS	
	Eyes on ESG scores: Unlocking the power of CEO letters	<b>Katarina SITAR ŠUŠTAR</b> , Aljoša VALENTINČIČ & Igor LONČARSKI	
	<b>PS 2.3 - Auditing 1 (chair: Anne JENY)</b>		
	Non-Audit Services and the Cost of Debt in Private Firms	<b>Vincent COMPAGNIE</b> , Anne JENY & Raf ORENS	Sala dei Poeti
	Auditing material unrealized fair value changes in the real estate sector	<b>Tuomas HONKAMÄKI</b> & Hannu OJALA	
	Listing Status and Social Capitals' Impact on Financial Reporting Quality: Two Sides of the Same Coin?	<b>Thomas NIEDERKOFLE</b> R, Francesco VENUTI, Chiara CARLINO & Sandro BRUNELLI	
	<b>PS 2.4 - Financial Reporting 5 (Chair: Philip JOOS)</b>		
	The Information Content of Operational Efficiency	Mary E. BARTH, <b>Jonathan BERKOVITCH</b> & Doron ISRAELI	Room 8
	The Curse of Celebrity: The Effect of CEO Media-induced Status on Stock Price Crash Risk	Amy D. GARMAN, Thomas R. KUBICK & <b>Yijun LI</b>	
	Capital markets effects of a uniform electronic reporting format: Initial Evidence for the European Union's ESEF regulation	Joerg-Markus HITZ & <b>Daniel VOLKMANN</b>	
	<b>PS 2.5 - Financial Analysis 2 (Chair: Mari PAANANEN)</b>		
	Integrating conservative accounting when estimating implied cost of capital	<b>Dionysia DIONYSIOU</b> , Brigitte EIERLE, Simeon KETTERER & Ioannis TSALAVOUTAS	Room 7
	Do Analysts Predict Manipulated or Unmanipulated Earnings: the case of AAERSs firms	François AUBERT, Franck MISSONIER & <b>Diana VAZQUEZ</b>	
	Bank transparency under scrutiny: assessing the COVID-19 Moratoria program	Claudia CURI & <b>Sara LONGO</b>	
<b>PS 2.6 - SEA 2 (Chair: Androniki TRIANTAFYLLI)</b>			
A comparative analysis of European integrated and sustainability reports: Evidence from Latent Dirichlet Allocation	<b>Felipe SICK</b>	Room 6	
The quality of sustainability reporting: a Systematic Literature Network Analysis	Stefano ADAMO, <b>Clarissa DE MATTEIS</b> , Roberta FASIELLO & Francesca IMPERIALE		

	Navigating Legitimacy Crisis: Exploring Responsibility Networks and Critical Dialogic Accountability in an Online Environment	<b>Joanna KRASODOMSKA</b> , Ewelina ZARZYCKA, Dorota DOBIJA & John DUMAY	
13.00-14.00	Lunch		Sala Boschereccia + Garden

Time	Description	Room	
14.00-15.30	<p align="center"><b>Plenary Session - Corporate Taxation and The Global Minimum Tax</b>  <i>Moderator:</i> Antonio DE VITO  <i>Speakers:</i> Massimo BELLINI, Veronica COLLIVA, Giacomo RICOTTI, Christoph SPENGLER, Maximilian TODTENHAUPT</p>	Sala dei Poeti	
15.30-16.00	Coffee Break	Farneti	
16.00-18.00	<b>III Parallel Session</b>	<b>Author(s)</b>	
	<b>PS 3.1 - Paper Development Workshop 1 (Chair: Andrei FILIP)</b>		
	Early Evidence on the Adoption of FRS 102 in the UK: An Exploratory Study of Accountants' and Auditors' Perceptions	Sonila GKOROU, Robin JARVIS & <b>Evisa MITROU</b> (Discussant: Araceli MORA)	Aula Magna Ruffilli
	Assurance in a mandatory regulatory context: Reasonable assurance, a symbolic act or a real commitment?	<b>Camille PLANCHAIS</b> (Discussant: Anne d'ARCY)	
	<b>PS 3.2- Financial Reporting 6 (Chair: Holger DASKE)</b>		
	Financial Reporting Quality within Business Groups	<b>Laura ARRANZ-APERTE</b> & Tomeu PASCUAL-FUSTER	
	Private Firms' Earnings Quality in Good and in Bad Times – The Role of Relationship	<b>Jochen BIGUS</b> & Marina WEICKER	Ardigò
	Revisiting Fair Value Accounting and Debt Contracting	<b>Mark A. CLATWORTHY</b> , Ronald LUI & Mariano SCAPIN	
	<b>PS 3.3 - Taxation 1 (Chair: Stylianos FLOROPOULOS)</b>		
	Transparency and early certainty in collaborative tax regulation	Karen BOLL & <b>Jaana KETTUNEN</b>	
	Closing Pandora's IP Box: The Impact of the Nexus Approach on Patent Shifting and Innovative Activity	<b>Matti BOIE-WEGENER</b>	
	Determinants of Voluntary Tax Disclosures and Consequences for the Value Relevance of Tax Positions	<b>Sylvia AUER</b>	Sala dei Poeti
	Tax avoidance implications of employment protection: Evidence from the Italian 'Jobs Act'	Anna ALEXANDER, Francesco AMBROSINI & <b>Luca MENICACCI</b>	
	<b>PS 3.4 - SEA 3 (Chair: Begoña GINER)</b>		
Shining Light on the Economic Underworld: Using Bankruptcy Clusters in Firm-Director Networks to Detect Corporate Fraud	<b>Thomas SELLESLAGH</b> & Marie-Laure VANDENHAUTE		
The impact of environmental awareness on ESG reporting quality and environmental performance	<b>Katharina-Maria WAGNER</b> & Christoph PELGER	Room 7	

	The impact of competitors on the efficiency of ESG investments	<b>Viviana ECCA</b> & Alessandro MURA	
	Civil Society Demand for Global ESG Engagement	<b>Philip JOOS</b> & Andreea MORARU-ARFIRE	
	<b>PS 3.5 - Financial Reporting 7 (Chair: Matteo MERLO)</b>		
16.00-18.00	Conditional Conservatism of European Banks under IFRS 9	<b>Virpi HAARAMO</b> , Mervi NISKANEN, Markus MÄTTÖ & Hannu OJALA	Room 8
	Accounting conservatism with private zero-debt firms	Jochen BIGUS, Hans Schulze SCHWIENHORST & <b>Nadine GEORGIU</b>	
	Conditional Conservatism and Dividend Smoothing	<b>Seraina ANAGNOSTOPOULOU</b> , Ioannis CHASIOTIS & Georgios LOUKOPOULOS	
	Regulatory Approaches to Sustainability Assurance: The Cases of France and Italy under the CSRD	<b>Agnese SABBATUCCI</b> , Michele GUIDI & Marco GIULIANI	
	<b>PS 3.6 - Auditing 2 (Chair: Paul ANDRÉ)</b>		
16.00-18.00	Female Lead Auditors, Audit Fees, and Audit Quality	Tiphaine JÉRÔME, Cédric PORETTI & <b>Alain SCHATT</b>	Room 6
	Audit Partner Industry-Specific Knowledge and Audit Quality	Xingyue ZHAN & <b>Paul ANDRÉ</b>	
	Implications of the Joint Provision of Financial Statement Audit and Sustainability Assurance for the Audit Delay	<b>Anna GRÖNER</b> , Sven HARTLIEB & Brigitte EIERLE	
19.45-23.00	<b>Gala Dinner</b> at the Bologna Business School (Villa Guastavillani)		

**DAY 2: Friday, August 30<sup>th</sup>, 2024; VENUE: Palazzo Hercolani, Strada Maggiore 45, Bologna, Italy.**

Time	Description	Room	
8.30-9.30	Registration and Coffee	Farneti	
	<b>AiE Editorial Board Meeting</b> (open to all attendants)	Aula Magna Ruffilli	
9.30-11.00	<b>Plenary Session - DEI Corporate Reporting and Disclosure</b> <i>Moderator:</i> Eleonora MONACO <i>Speakers:</i> Fabio ALIPRANDI, Luca BONACCORSI, Alessandro GHIO, Angela PETTINICCHIO, Vania VITALI	Sala dei Poeti	
11.00-11.30	Coffee Break	Farneti	
11.30-13.00	<b>IV Parallel Session</b>	<b>Author(s)</b>	
	<b>PS 4.1 - Paper Development Workshop 2 (Chair: Antonio DE VITO)</b>		
	National and Cultural Diversity - An Approach to Measure Firm Tax Avoidance	<b>Rajni SONI</b> (Discussant: Michele FABRIZI)	Aula Magna Ruffilli
	Book-tax differences and financial reporting quality: The case of Greece	<b>Stylianios FLOROPOULOS</b> , Charalambos SPATHIS & Maria TSIPOURIDOU (Discussant: Panagiotis KARAVITIS)	
	<b>PS 4.2 - Accounting and Governance 2 (Chair: Nadine GEORGIU)</b>		
	KEEPING IT IN THE FAMILY: DOES ULTIMATE FIRM CONTROL, TECHNOLOGICAL INTENSITY AND FINANCING CONSTRAINTS MATTER FOR FIRMS' R&D SMOOTHING STRATEGY?	Georgios KAVETSOS, <b>Zeenat MURTAZA</b> & Androniki TRIANTAFYLLE	Ardigò
	OVERSTATED FAIR VALUES FOR PRIVATE EQUITY: NEED FOR ADJUSTMENT OF IFRS13	<b>Finn SCHOELER</b>	
	Gender composition and conflicts of interest in the financial industry: Evidence from analysts' target price optimism	Andria CHARALAMBOUSA, Alan D. DE RICQUEBOURG, <b>Elvira SCARLAT</b> & Karin SHIELDS	
	<b>PS 4.3 - Financial Reporting 8 (Chair: Jaana KETTUNEN)</b>		
	National and supranational adjustments to IFRS	<b>Christopher NOBES</b> & Christian STADLER	Sala dei Poeti
	Out of the 'too difficult box'? The case of variable consideration	<b>Andrew LENNARD</b>	
	Influencing the IASB: A systematic Review on the Literature on IFRS Lobbying	<b>Simon THIES</b>	

	<b>PS 4.4 - SEA 4 (Chair: Joanna KRASODOMSKA)</b>	
	Corporate Life Cycle and its Impact on Textual Characteristics in CSR Disclosure - Evidence from Europe	<b>Aaron KASISCHKE</b>
	An examination of the lobbying process concerning laws for corporate social responsibility (CSR) reporting	<b>Elina HAAPAMÄKI &amp; Juha MÄKI</b>
	Carbon disclosures and information asymmetry: Empirical evidence on the importance of text in understanding numerical emission allowance disclosures	<b>Tobias STEINDL, Florian HABERMANN &amp; Stephan KÜSTER</b>
11.30-13.00	<b>PS 4.5 - SEA 5 (Chair: Catalin ALBU)</b>	
	DOES REGULATORY ARBITRAGE RESPOND TO LIMITING IFRS TO THE REGULATED MARKET?	Anna BIAŁEK-JAWORSKA & <b>Paulina SZYMANEK</b>
	The European Parliament and Populism in Global Accounting Regulation	Holger DASKE, <b>Christian Friedrich &amp; Benjamin TÖDTMANN</b>
	Journey toward decolonizing management accountants	<b>Virpi Susanne ALA-HEIKKILÄ &amp; Elina HAAPAMÄKI</b>
13.00-13.30	<b>Closing remarks + EUFIN 2025 Announcement</b> <i>Moderator:</i> Lorenzo DAL MASO <i>Speakers:</i> Marco M. MATTEI, Fani KALOGIROU, Araceli MORA	Sala dei Poeti
13.30-15.00	Farewell and Lunch	Sala Boschereccia + Garden
15.00-16.30	Guided tour (1h 30)	