

Thursday, August. 28<sup>th</sup>

8.30 – 9.00	Registration and Coffee			
9.00 – 9.30	Welcome address			
9.30 – 11.00	Parallel Session I			
	<b>EAA Committees Presentation</b> <i>(Room G10)</i> <b>Chair: Ann Jorissen</b>	<b>Financial Reporting/Analysis 1</b> <i>(Room G9)</i> <b>Chair: Niclas Hellman</b>	<b>Social and Environmental Accounting 1</b> <i>(Room G13)</i> <b>Chair: Romain Oberson</b>	<b>Financial Reporting/Analysis 2</b> <i>(Room LG20)</i> <b>Chair: Ioannis Tsalavoutas</b>
	<b>Presenter: Begoña Giner</b>  Corporate Social Responsibility Reporting: A Review of the EAA Committee's Contributions	<b>Presenter: Christopher Nobes</b>  From No Materiality to Double Materiality: A Long-run Analysis and Its Implications for Standard-setting and Research	<b>Presenter: Antonios Chantziaras</b>  Rethinking Diversity: The Divergent Impacts of Relation- and Task-Oriented Board Diversity on Firm Performance and Risk	<b>Presenter: Louis Mangeney</b>  When the Pieces Move: Do Financial Analysts Pick Up on Segment Reporting Reshuffling?
	<b>Presenter: Ana Simpson</b>  Closing the Gap Between Academic Research and Practice – the IASB's Perspective	<b>Presenter: Baptiste Colas</b>  Financial Statement Comparability and the Role of Accounting Regulation: Evidence from Swedish Private Firms	<b>Presenter: Viviana Ecça</b>  NFRD and the Quality of Financial Reporting	<b>Presenter: Jochen Bigus</b>  Earnings management of European oil & gas firms after the Russian invasion of Ukraine in February 2022
	<b>Presenter: Araceli Mora</b>  Consequences of IFRS 16 Adoption on Management Control Systems: A Preparers' View	<b>Presenter: Ulf Brüggemann</b>  Disclosure regulation around the world: data and descriptive analysis	<b>Presenter: Ana Isabel Lopes</b>  CSR Committees and ESG Performance in the Pre-CSRD Era: The Mediating Role of Stakeholder Engagement in Driving Sustainable Value	<b>Presenter: Zoltán Novotny-Farkas</b>  IFRS 17 and the Decision-Usefulness of Insurers' Financial Reporting Information
11.00 – 11.30	Coffee Break			
11.30 – 13.00	Parallel Session II			
	<b>Auditing</b> <i>(Room G9)</i> <b>Chair: Tuomas Honkamäki</b>	<b>Social and Environmental Accounting 2</b> <i>(Room G10)</i> <b>Chair: Antonios Chantziaras</b>	<b>Financial Reporting/Analysis 3</b> <i>(Room G13)</i> <b>Chair: Ulf Brüggemann</b>	<b>Financial Reporting/Analysis 4</b> <i>(Room LG20)</i> <b>Chair: Zoltán Novotny-Farkas</b>
	<b>Presenter: Anne Jeny</b>  Detecting Informative Value in Key Audit Matters: The Importance of Dissimilar KAM Risk Descriptions	<b>Presenter: Romain Oberson</b>  The Determinants and Short-Term Consequences of Banks' Pledges to Disclose Financed Carbon Emissions	<b>Presenter: Karolina Söderlund</b>  Reporting Aggressiveness Just Before Bankruptcy	<b>Presenter: Jochen Bigus</b>  Accounting Conservatism and Efficient Project Continuation Revisited
	<b>Presenter: Cláudio Pais</b>  Client importance and audit quality	<b>Presenter: Xi Chen</b>  ESG Pay Features and Firm Value: International Evidence from Integrated Reporting	<b>Presenter: Alain Schatt</b>  Earnings Management by Powerful New CEOs Across Ownership Structures	<b>Presenter: Roberto Aprile</b>  An Accounting Model to Recognize Internally Generated Goodwill
	<b>Presenter: Paul Andre</b>  Audit Partner Industry-Specific Knowledge and Audit Quality	<b>Presenter: Urska Kosi</b>  Green Performance Through the Lens of the EU Taxonomy: Early Evidence	<b>Presenter: Diana Vazquez</b>  Uncovering Accounting Misreporting: The Role of Analysts' Revised Estimates in Detecting AAER Companies' Practices	<b>Presenter: Ioannis Tsalavoutas</b>  Software Development Costs and Future Economic Benefits

13.00 – 14.00	Lunch			
14.00 – 15.30	Plenary Session 1: The Future of Accounting for Intangibles Moderator: Ann Jorissen  Ana Simpson      International Accounting Standards Board (IASB) Matthew Tilling      UK Endorsement Board (UKEB) Stuart Willls      BT Group Stefano Zambon      University of Ferrara			
15.30 – 16.00	Coffee Break			
16.00 – 17.30	Parallel Session III			
	Social and Environmental Accounting 3 (Room G9) Chair: Ana Isabel Lopes	Financial Reporting/Analysis 5 (Room G10) Chair: Maciej Tuskiewicz	Financial Reporting/Analysis 6 (Room G13) Chair: Anne Jeny	Corporate Governance/ Accounting Education (Room GL20) Chair: Jochen Bigus
	Presenter: Mari Paananen  Environmental Transparency in Earnings Calls and Its Impact on Cost of Capital	Presenter: Florian Eugster  Digital Washing under Conflicting Institutional Logics: Evidence from China	Presenter: Niclas Hellman  More IFRS Disclosures to Evaluate M&A Performance – the Right Way Forward?	Presenter: Hannu Ojala  How Achievement Emotions Relate to the Short-Term Stability of Goal Orientation Profiles in an Introduction
	Presenter: Mengyao Yu  When the Press Falls Silent: The Impact of Local Newspaper Closures on Corporate Greenwashing	Presenter: Jovana Radenkovic  Real effects of the Introduction of the EU Whistleblowing Directive on Private Sector: Evidence from Europe	Presenter: Araceli Mora  The Use of “Public Interest” and “Public Good” as a Rationale for Corporate Reporting: Evidence of its Evolvment and Challenges for Accounting Research	Presenter: Tuomas Honkamäki  Voluntary Audit and Corporate Tax Reporting Accuracy in Micro-Enterprises
	Presenter: Karin Shields  Birds of a Feather Forecast Better? Gender Matching and Social Identity in Analyst–Executive Interactions	Presenter: Jonathan Berkovitch  Sentiment Management: AI-based Evidence from Earnings Guidance	Presenter: Carien van Mourik  Bridging the Information and Measurement Perspectives – a Counterfactual History of Accounting Thought	Presenter: Aline Grahn  Cooperatives’ “One-Shareholder-One-Vote” Principle and Financial Reporting Quality
19.30	Gala Dinner Goldney House, University of Bristol Lower Clifton Hill, Hotwells, Bristol BS8 1BH			

Friday, August. 29<sup>th</sup>

8.30 – 9.30	AiE Board Meeting (open to all attendants) / Registration and Coffee			
9.30 – 11.00	<div>Plenary Session 2: The Future of ESRS</div> <div>Moderator: Begoña Giner</div> <div><div><div>Charles H. Cho</div><div>Hillary Eastman</div><div>Saskia Slomp</div><div>Ella Thomson</div></div><div><div>York University, GRI’s GSSB</div><div>CFA, CEO &amp; Founder, Confluence Advisory Limited</div><div>CEO, EFRAG</div><div>Sustainability Manager, OVO</div></div></div>			
11.00 – 11.30	Coffee Break			
11.30 – 13.30	Parallel Session IV			
	<div>Paper Development Workshop</div> <div>(Room G10)</div> <div>Chair: Andreil Filip</div>	<div>Corporate Governance</div> <div>(Room G9)</div> <div>Chair: Alain Schatt</div>	<div>Auditing 2</div> <div>(Room G13)</div> <div>Chair: Louis Mangeney</div>	<div>Financial Reporting/Analysis 7</div> <div>(Room GL20)</div> <div>Chair: Karolina Söderlund</div>
	<div>Presenter: Malin Karlsson</div> <div>Discussant: Romain Oberson</div> <div>Connectivity in Climate-Related Disclosures</div>	<div>Presenter: Xiaoran Jia</div> <div>Financial Literacy and Earnings Informativeness: Evidence from Market Reactions to Earnings Announcements</div>	<div>Presenter: Beibei Yu</div> <div>Director interlocks and audit pricing: The spillover effects of comment letters</div>	<div>Presenter: Aleksander Zgliński</div> <div>Target Price Accuracy: Evidence from the Warsaw Stock Exchange</div>
	<div>Presenter: Linde Van Gestel</div> <div>Discussant: Mark Clatworthy</div> <div>Boardroom Gender Diversity and Earnings Management: Evidence from Private Firms</div>	<div>Presenter: Jussi Piira</div> <div>Do Ownership Changes Affect Earnings Predictability? A Case Study of Entrepreneur-Owned Pharmacy Firms In Finland</div>	<div>Presenter: Ziyi Guo</div> <div>Sustainability dependencies information and audit effort: empirical evidence from European firms</div>	<div>Presenter: Laura Arranz-Aperte</div> <div>Financial Reporting Quality Within Business Groups</div>
		<div>Presenter: Maciej Tuskiewicz</div> <div>The Impact of Assistant Type, Its Past Performance and Task Suitability for Automation on the Trust in Automation in Accounting</div>	<div>Presenter: Andreea - Georgiana Pascaru</div> <div>Audit quality and audit fee in European context</div>	<div>Presenter: Merjona Lamaj</div> <div>Making Sense of the IFRS 17 Transition Effects</div>
		<div>Presenter: Noah Urban</div> <div>Watchdog or Mouthpiece? The Role of Financial News Media in Corporate Communication</div>	<div>Presenter: Antonio Samagaio</div> <div>Does Disclosure of Materiality in the Audit Report Reduce the Audit Expectation Gap?</div>	<div>Presenter: Pasi Leppänen</div> <div>Municipality Size and Asymmetric Cost Behaviour: Empirical Evidence from Finland</div>
13.30 – 15.00	Closing Remarks and Farewell Lunch			