

Thursday, August. 28th

8.30 – 9.00	Registration and Coffee			
9.00 – 9.30	Welcome address			
9.30 – 11.00	Parallel Session I			
	EAA Committees Presentation <i>(Room G10)</i> Chair: Ann Jorissen	Financial Reporting/Analysis 1 <i>(Room G9)</i> Chair: Niclas Hellman	Social and Environmental Accounting 1 <i>(Room G13)</i> Chair: Romain Oberson	Financial Reporting/Analysis 2 <i>(Room LG20)</i> Chair: Ioannis Tsalavoutas
	Presenter: Begoña Giner Corporate Social Responsibility Reporting: A Review of the EAA Committee's Contributions	Presenter: Christopher Nobes From No Materiality to Double Materiality: A Long-run Analysis and Its Implications for Standard-setting and Research	Presenter: Antonios Chantziaras Rethinking Diversity: The Divergent Impacts of Relation- and Task-Oriented Board Diversity on Firm Performance and Risk	Presenter: Louis Mangeney When the Pieces Move: Do Financial Analysts Pick Up on Segment Reporting Reshuffling?
	Presenter: Ana Simpson Closing the Gap Between Academic Research and Practice – the IASB's Perspective	Presenter: Baptiste Colas Financial Statement Comparability and the Role of Accounting Regulation: Evidence from Swedish Private Firms	Presenter: Viviana Ecça NFRD and the Quality of Financial Reporting	Presenter: Jochen Bigus Earnings management of European oil & gas firms after the Russian invasion of Ukraine in February 2022
	Presenter: Araceli Mora Consequences of IFRS 16 Adoption on Management Control Systems: A Preparers' View	Presenter: Ulf Brüggemann Disclosure regulation around the world: data and descriptive analysis	Presenter: Ana Isabel Lopes CSR Committees and ESG Performance in the Pre-CSRD Era: The Mediating Role of Stakeholder Engagement in Driving Sustainable Value	Presenter: Zoltán Novotny-Farkas IFRS 17 and the Decision-Usefulness of Insurers' Financial Reporting Information
11.00 – 11.30	Coffee Break			
11.30 – 13.00	Parallel Session II			
	Auditing <i>(Room G9)</i> Chair: Tuomas Honkamäki	Social and Environmental Accounting 2 <i>(Room G10)</i> Chair: Antonios Chantziaras	Financial Reporting/Analysis 3 <i>(Room G13)</i> Chair: Ulf Brüggemann	Financial Reporting/Analysis 4 <i>(Room LG20)</i> Chair: Zoltán Novotny-Farkas
	Presenter: Anne Jeny Detecting Informative Value in Key Audit Matters: The Importance of Dissimilar KAM Risk Descriptions	Presenter: Romain Oberson The Determinants and Short-Term Consequences of Banks' Pledges to Disclose Financed Carbon Emissions	Presenter: Karolina Söderlund Reporting Aggressiveness Just Before Bankruptcy	Presenter: Jochen Bigus Accounting Conservatism and Efficient Project Continuation Revisited
	Presenter: Cláudio Pais Client importance and audit quality	Presenter: Xi Chen ESG Pay Features and Firm Value: International Evidence from Integrated Reporting	Presenter: Alain Schatt Earnings Management by Powerful New CEOs Across Ownership Structures	Presenter: Roberto Aprile An Accounting Model to Recognize Internally Generated Goodwill
	Presenter: Paul Andre Audit Partner Industry-Specific Knowledge and Audit Quality	Presenter: Urska Kosi Green Performance Through the Lens of the EU Taxonomy: Early Evidence	Presenter: Diana Vazquez Uncovering Accounting Misreporting: The Role of Analysts' Revised Estimates in Detecting AAER Companies' Practices	Presenter: Ioannis Tsalavoutas 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. 29th

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 & 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			