



DAY 1: Thursday, August 29th, 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>Welcome and Opening Remarks <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	I Parallel Session	Author(s)
	PS 1.1 - EAA Committees' session (CHAIR: Andrei FILIP)	
	EAA's Stakeholder Reporting Committee meeting	Begoña GINER & Joanna KRASODOMSKA
	EAA's Financial Reporting Standards Committee meeting	Ann JORISSEN, Peter SAMPERS, Andrew LENNARD & Elvira SCARLAT
	Changing the Paradigm for Revenue Recognition: Evidence of Economic Consequences of IFRS 15 and ASC 606	Elisabetta BARONE, Stephani MASON, Araceli MORA & David PROCHÁZKA
	PS 1.2 - Accounting and Governance 1 (Chair: Felipe SICK)	
	Research trends in going concern assessment and financial distress in last two decades: a bibliometric analysis	Dorotheea CHIOSEA & Camelia-Daniela HATEGAN
	ESG Reporting and Policymaking: the case of Brazil	LuisETTORE
	FROM WORDS TO ACTIONS: CEO ACTIVISM AND SUSTAINABILITY REPORTING	Androniki TRIANTAFYLLI & Parvathy VIJAYAKUMAR
	PS 1.3 - Financial Reporting 1 (Chair: Kiridaran KANAGARETNAM)	
The Interaction between Prudential and Accounting Regulation for Expected Credit Losses: Insights from IFRS 9	Minyue DONG, Romain OBERSON & Nicolas RUDOLF	
Bank Loan Loss Provisioning under IFRS 9: Information or Confusion for Security Analysts?	Luc DESROUSSEAUX & Oveis MADADIAN	

	PS 1.4 - Financial Analysis 1 (Chair: Dionysia DIONYSIOU)		
	Analysts' diverse beliefs and stock market volatility across the World	Verônica SANTANA	
	The impact of the ESMA's recommendation on the predictability of the alternative performance measures – Evidence from France	Gaëlle LENORMAND, Joanna TAHTOUH & Lionel TOUCHAIS	Jemolo
	Industry Expert Analysts and KPI Forecasts	Roberto VINCENZI & Wanli ZHAO	
	PS 1.5 - SEA 1 (Chair: Katarina SITAR ŠUŠTAR)		
9.30-11.00	The Heterogeneous Impact of NFRD Legal Implementation on ESG Performance in EU Listed Companies	Antonio SOMOZA & Yuqing XIAO	
	Methodologies for Evaluating ESG Indicators: A Comparative Study of Companies in the Energy Sector	Adelina FOMETESCU & Camelia-Daniela HATEGAN	Room 7
	HABITUS SOVIETICUS AND THE PROFESSIONALIZATION OF ACCOUNTANTS: THE CASE OF NON-FINANCIAL REPORTING IN ROMANIA	Catalin ALBU , Nadia ALBU, Oana APOSTOL, Gabriel JINGA & Charles CHO	
	PS 1.6 - Financial Reporting 2 (Chair: Christopher NOBES)		
	Member commitment and cooperatives' financial reporting	Jochen BIGUS	
	The Rise and Fall of Embedded Value (EV) Reporting	Evisa MITROU & Mari PAANANEN	Ardigò
	Practical Expedients – a Valid Tool in IFRS Standard-Setting?	Niclas HELLMAN , Heidi HILTUNEN, Johanna LINDEGREN & Milda TYLAITE	
11.00-11.30	Coffee Break		Farneti
	II Parallel Session	Author(s)	
	PS 2.1 - Financial Reporting 3 (Chair: Lorenzo DAL MASO)		
11.30-13.00	Is Risk Disclosure in Banks' Pillar 3 Reporting Informative? Analyzing Tone Consistency with Annual Reports	Anne d'ARCY , Minyue DONG, Michael ROCKINGER & Huajuan YUAN	Aula Magna Ruffilli
	Benefits and Consequences of CECL Adoption during COVID-19	Jason JIA, Kiridaran KANAGARETNAM & Haoyu ZHANG	
	PS 2.2 - Financial Reporting 4 (chair: Fani KALOGIROU)		
	IFRS Adoption and British Outward Foreign Direct Investment: Empirical Evidence from Panel Data	Sarhad H. KHDIR , Andrzej CIESLIK & Ronita RAM	
	R&D disclosure and the informativeness of future earnings	Francesco MAZZI , Richard SLAC, Ioannis TSALAVOUTAS & Fanis TSOLIGKAS	Ardigò

11.30-13.00	Eyes on ESG scores: Unlocking the power of CEO letters	Katarina SITAR ŠUŠTAR , Aljoša VALENTINČIČ & Igor LONČARSKI	Sala dei Poeti
	PS 2.3 - Auditing 1 (chair: Anne JENY)		
	Non-Audit Services and the Cost of Debt in Private Firms	Vincent COMPAGNIE , Anne JENY & Raf ORENS	
	Auditing material unrealized fair value changes in the real estate sector	Tuomas HONKAMÄKI & Hannu OJALA	
	Listing Status and Social Capitals' Impact on Financial Reporting Quality: Two Sides of the Same Coin?	Thomas NIEDERKOFER , Francesco VENUTI, Chiara CARLINO & Sandro BRUNELLI	
	PS 2.4 - Financial Reporting 5 (Chair: Philip JOOS)		Jemolo
	The Information Content of Operational Efficiency	Mary E. BARTH, Jonathan BERKOVITCH & Doron ISRAELI	
	The Curse of Celebrity: The Effect of CEO Media-induced Status on Stock Price Crash Risk	Amy D. GARMAN, Thomas R. KUBICK & Yijun LI	
	Capital markets effects of a uniform electronic reporting format: Initial Evidence for the European Union's ESEF regulation	Joerg-Markus HITZ & Daniel VOLKMANN	
	PS 2.5 - Financial Analysis 2 (Chair: Mari PAANANEN)		Room 7
	Integrating conservative accounting when estimating implied cost of capital	Dionysia DIONYSIOU , Brigitte EIERLE, Simeon KETTERER & Ioannis TSALAVOUTAS	
	Do Analysts Predict Manipulated or Unmanipulated Earnings: the case of AAERSs firms	François AUBERT, Franck MISSONIER & Diana VAZQUEZ	
	Bank transparency under scrutiny: assessing the COVID-19 Moratoria program	Claudia CURI & Sara LONGO	
	PS 2.6 - SEA 2 (Chair: Androniki TRIANTAFYLLI)		Room 6
A comparative analysis of European integrated and sustainability reports: Evidence from Latent Dirichlet Allocation	Felipe SICK		
The quality of sustainability reporting: a Systematic Literature Network Analysis	Stefano ADAMO, Clarissa DE MATTEIS , Roberta FASIELLO & Francesca IMPERIALE		
Navigating Legitimacy Crisis: Exploring Responsibility Networks and Critical Dialogic Accountability in an Online Environment	Joanna KRASODOMSKA , Ewelina ZARZYCKA, Dorota DOBIJA & John DUMAY		
13.00-14.00	Lunch		Sala Boschereccia + Garden

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

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

DAY 2: Friday, August 30th, 2024; VENUE: Palazzo Hercolani, Strada Maggiore 45, Bologna, Italy.

Time	Description	Room	
8.30-9.30	Registration and Coffee	Farneti	
	AiE Editorial Board Meeting (open to all attendants)	Sala dei Poeti	
9.30-11.00	Plenary Session - DEI Corporate Reporting and Disclosure <i>Moderator:</i> Eleonora MONACO <i>Speakers:</i> Fabio ALIPRANDI, Luca BONACCORSI, Alessandro GHIO, Angela PETTINICCHIO	Aula Magna Ruffilli	
11.00-11.30	Coffee Break	Farneti	
11.30-13.15	IV Parallel Session	Author(s)	
	PS 4.1 - Paper Development Workshop 2 (Chair: Antonio DE VITO)		
	National and Cultural Diversity - An Approach to Measure Firm Tax Avoidance	Rajni SONI (Discussant: Michele FABRIZI)	Aula Magna Ruffilli
	Book-tax differences and financial reporting quality: The case of Greece	Stylios FLOROPOULOS , Charalambos SPATHIS & Maria TSIPOURIDOU (Discussant: Panagiotis KARAVITIS)	
	PS 4.2 - Accounting and Governance 2 (Chair: Nadine GEORGIU)		
	KEEPING IT IN THE FAMILY: DOES ULTIMATE FIRM CONTROL, TECHNOLOGICAL INTENSITY AND FINANCING CONSTRAINTS MATTER FOR FIRMS' R&D SMOOTHING STRATEGY?	Georgios KAVETSOS, Zeenat MURTAZA & Androniki TRIANTAFYLLE	Ardigò
	OVERSTATED FAIR VALUES FOR PRIVATE EQUITY: NEED FOR ADJUSTMENT OF IFRS13	Finn SCHOELER	
	Gender composition and conflicts of interest in the financial industry: Evidence from analysts' target price optimism	Andria CHARALAMBOUSA, Alan D. DE RICQUEBOURG, Elvira SCARLAT & Karin SHIELDS	
	PS 4.3 - Financial Reporting 8 (Chair: Jaana KETTUNEN)		
	National and supranational adjustments to IFRS	Christopher NOBES & Christian STADLER	Sala dei Poeti
	Out of the 'too difficult box'? The case of variable consideration	Andrew LENNARD	
	Influencing the IASB: A systematic Review on the Literature on IFRS Lobbying	Simon THIES	

	The Gap of Unaccounted Intangible Assets and the Influence of Institutional Factors. Evidence from top global firms by intangible value	Cristina GIANFELICI	
	PS 4.4 - SEA 4 (Chair: Joanna KRASODOMSKA)		
	Corporate Life Cycle and its Impact on Textual Characteristics in CSR Disclosure - Evidence from Europe	Aaron KASISCHKE	Room 6
	An examination of the lobbying process concerning laws for corporate social responsibility (CSR) reporting	Elina HAAPAMÄKI & Juha MÄKI	
	Carbon disclosures and information asymmetry: Empirical evidence on the importance of text in understanding numerical emission allowance disclosures	Tobias STEINDL, Florian HABERMANN & Stephan KÜSTER	
11.30-13.15	PS 4.5 - SEA 5 (Chair: Catalin ALBU)		
	DOES REGULATORY ARBITRAGE RESPOND TO LIMITING IFRS TO THE REGULATED MARKET?	Anna BIAŁEK-JAWORSKA & Paulina SZYMANEK	Room 7
	The European Parliament and Populism in Global Accounting Regulation	Holger DASKE, Christian FRIEDRICH & Benjamin TÖDTMANN	
	Journey toward decolonizing management accountants	Virpi Susanne ALA-HEIKKILÄ & Elina HAAPAMÄKI	
13.15-13.45	Closing remarks + EUFIN 2025 Announcement <i>Moderator:</i> Lorenzo DAL MASO <i>Speakers:</i> Marco M. MATTEI, Fani KALOGIROU, Araceli MORA		Aula Magna Ruffilli
13.45-15.00	Farewell and Lunch		Sala Boschereccia + Garden
15.00-16.30	Guided tour (1h 30)		