

Thursday, Sep. 1st

8.00 – 8.45	Registration		
8.45 – 9.00	Welcome address		
9.00 – 10.30	Plenary Session 1: The present and future of Sustainability Reporting <i>(Auditorium Dom António Reibeiro)</i> Moderator: Nuno Moreira da Cruz		
	Judy Kuszewski Lois Guthrie Giovanna Michelin Miguel Ribeirinho	Chair of the Global Sustainability Standards Board and CEO of Sancroft Senior Technical Advisor of the International Sustainability Standards Board Professor of Accounting at the University of Bristol Director of Corporate Affairs at Delta Cafés	
10.30 – 11.00	Coffee Break		
11.00 – 13.00	Parallel Session A		
	Financial Reporting <i>(Room 122)</i> Chair: Joana Fontes	Auditing <i>(Room 123)</i> Chair: Antti Rautiainen	Corporate Social Reporting <i>(Room 124)</i> Chair: Paola Rossi
	Seraina C. Anagnostopoulou/ Stefano Coda Investor Style and Domicile and Financial Reporting Comparability	Steven Crawford/ Pietro Perotti/ Richard Price/ Liliana Aimilia Theodosiou/ Fanis Tsoligkas Going Concern Opinions and Information Asymmetries	Sven Hartlieb/ Sara Longo/ Lorenzo Dal Maso/ Francesco Mazzi Asymmetric Cost Behavior in the neighborhood: Evidence from Natural Disasters

	Bin Li/ Mohan Venkatachalam What If There Were No Annual Reports? Evidence from the Great Postal Strike of 1970	Domenico Campa/ Alberto Quagli/ Paola Ramassa The roles and interplay of enforcers and auditors in the context of accounting fraud: a review of the accounting literature	Marten von der Heide Real effects of mandatory CSR disclosure: A setting of non-profit-oriented German savings banks
	Mahmoud Delshadi/ Seyed M. Hosseiniakani/ Zabihollah Rezaee Does Options Trading Deter Real Activities Manipulation?	Rahmatdi Rahmatdi Corporate whistleblowing system disclosure under anti-corruption law: The role of legalists on audit committee	Paul André Measuring the impact of the transition to mandatory CSR reporting in Europe
	Mario Daniele Differential Reporting and Earnings Quality: More is Better?	Elina Haapamäki An Analysis of Submissions on Proposed Regulations for Review Assurance in Finland	Elvira Scarlat/ Karin Shields Does Voluntary Integrated Reporting Affect Financial Reporting Quality?
13.00 – 14.30	Lunch Break		
14.30 – 16.00	Parallel Session B		
	Taxation (Room 122) Chair: Mahmoud Delshadi	Capital Markets & Financial Analysis (Room 123) Chair: Elvira Scarlat	SMEs (Room 124) Chair: Yannis Tsalavoutas
	Markus Matto/ Mervi Niskanen/ Hannu Ojala The role of auditors and banks in restraining the tax aggressiveness in private firms	Imelda Taraj/ Ranik R. Wahlstrøm Who are calling the shots at Earnings Conference Calls?	Riste Ichev/ Aljoša Valentinčič The effect of financial grants on the performance of private firms

	Benjamin Osswald/ Jochen Pierk The Role of Multinational Corporations' Executives in Foreign Subsidiaries' Tax Management	Adam Aoun/ Michel Dubois/ Alain Schatt Non-financial information, financial analysts' industrial expertise, and target price accuracy	Viviana Ecça / Alessandro Mura Peer effect and earnings management in private firms
	Alessandro Capocchi/ Giulio Greco/ Alessandro P. Rigamonti Pain at the pump: excise tax and real activities manipulation	Martin Boesch / Bernd Huefner/ Marcel Rueenauf Does the Incongruence of Market Expectations with Fundamentals explain Stock Return Patterns?	Jochen Bigus / Nadine Georgiou Do limited liability and full-liability firms have different motives for accounting conservatism? – Evidence from European private firms
16.00 – 16.30	Coffee Break		
16.30 – 18.00	Parallel Session C		
	Capital Markets & Earnings Management <i>(Room 122)</i> Chair: Jochen Pierk	Banking & Insurance <i>(Room 123)</i> Chair: Peter Frie	Accounting in Europe PDW <i>(Room 124)</i> Chair: Andrei Filip
	Marcel Rueenauf Equity Valuation: to Bayes or not to Bayes?	Mark Aleksanyan/ Evangelos Seretis / Ioannis Tsalavoutas Solvency II mandatory implementation and analysts' information properties	Arianna Pisciella The interplay between legal rules and accounting regulations on gender equality: Evidence from Europe

	<p>Velia G. Cenciarelli/ Giulio Greco/ Emilio Passeti</p> <p>Price information and earnings smoothing: Systematic evidence from the oil industry</p>	<p>Juha-Pekka Kallunki/ Sherif Elashmawy</p> <p>Intended and Unintended Consequences of Adoption of the Expected Loan Loss Provision Model in IFRS 9</p>	<p>Discussant: Elisabetta Barone</p>
	<p>Franck Missonier-Piera/ Cédric Spadetti</p> <p>Targeted company CEO Retention and Earnings Management under Friendly Takeover</p>	<p>Luc Desrousseaux/ Oveis Madadian</p> <p>Bank reporting of Loan Loss Provisions under IFRS9: implications for security analysts</p>	<p>Stefanie Ceustermans/ Thomas Selleslagh</p> <p>The Usefulness of Financial Reporting Quality in The Access to Bank Debt For Private Firms</p>
	<p>Mahmoud Delshadi/ Michel Magnan/ Ahmad Hammami</p> <p>Does Options Trading Reduce the Demand for Conditional Accounting Conservatism?</p>	<p>Michael T. Menk/ Michael Mies</p> <p>Can Accounting Regulation Strengthen Resilience? The Impact of IFRS 9 Adoption on Loan Loss Provisioning and Bank Behavior</p>	<p>Discussant: Paul André</p>
<p>19.00 – 22.00</p>	<p>Cocktails and Dinner</p>		

Friday, Sep. 2

<p>09.00 – 10.30</p>	<p align="center">Plenary Session 2: Goodwill and Impairment Reporting – Is there a better alternative? <i>(Auditorium Dom António Reibeiro)</i> Moderator: Anne Jeny</p> <p>Michael Wells Imperial College Business School and UK Enforcement Board Isabel Batista European Financial Reporting Advisory Group Nuno Martins PwC Portugal</p>		
<p>10.30 – 11.00</p>	<p align="center">Coffee Break</p>		
<p>11.00 – 13.00</p>	<p align="center">Parallel Session D</p>		
	<p align="center">Financial Reporting <i>(Room 122)</i> Chair: Giulio Greco</p>	<p align="center">Fair Value & Impairment Accounting <i>(Room 123)</i> Chair: Fani Kalogirou</p>	<p align="center">Auditing <i>(Room 124)</i> Chair: Elina Haapamäki</p>
	<p>Jill Atkins/ Elisabetta Barone/ Warren Maroun</p> <p>The (not-so) Great British Weather? Exploring corporate weather accounting by the UK food retail industry</p>	<p>Peter Frii</p> <p>Did the impairment-only approach improve goodwill’s ability to predict future cash flows? A reexamination using Swedish data</p>	<p>Emeline Deneuve/ Andrei Filip/ Anne Jeny</p> <p>Client-Specific Information in Key Audit Matters and Audit Risks</p>
	<p>Shekerta Aliu</p> <p>Exploring use and influence of information requirements in a regulated environment: evidence from Italian utilities</p>	<p>Ferdinand Elfers/ Igor Goncharov/ Zoltán Novotny-Farkas</p> <p>Historical Cost vs. Fair Value Accounting: Impairment Choice and Trading Incentives</p>	<p>Kati Pajunen/ Antti Rautiainen/ Jani Saastamoinen</p> <p>Auditors’ perceptions of alternative performance measures – Alternative truths and professional skepticism</p>

	<p>Jaana Kettunen/ Pasi Leppänen/ Hannu Ojala/ Jani Saastamoinen</p> <p>The puzzle of extensive financial reporting errors by the Finnish municipalities</p>	<p>Christine Gertung</p> <p>Inside the Black Box of Present Value Measurements after IFRS - What Shapes Management Judgement and Discretion?</p>	<p>Willem Buijink</p> <p>An appraisal of Public Oversight Body (POB) inspections of statutory audit firms in the EU: the case of the Netherlands</p>
	<p>Saeed Md Abdullah/ Giulia Peressin/ Paola Rossi</p> <p>The effects of country characteristics on the association between environmental performance and environmental disclosure: a meta-review</p>	<p>Joana Fontes/ Argyro Panaretou/ Cathrine Shakespeare</p> <p>Accounting choice in measurement and comparability: An examination of the effect of the fair value option</p>	<p>Brigitte Eierle / Sven Hartlieb/ Isabell Keller</p> <p>Auditors' Carbon Risk Consideration under the EU Emission Trading</p>
13.00 – 14.30	Closing remarks & farewell lunch		