

16th European Financial Reporting Network Workshop EUFIN 2021

2-3 September 2021
Adam Smith Business School
University of Glasgow

DETAILED WORKSHOP PROGRAM

Sponsors



Adam Smith Business School

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THURSDAY - SEPTEMBER 2

09:00 - 09:20	Welcome Note Room: Adam Smith Hall (Virtual)	
09:20 - 10:30	Plenary Session 1 - “Non-financial reporting standards and frameworks” Room: Adam Smith Hall (Virtual)	
	Chair	Carol Adams Durham University
	Speakers	Jens Poll Accountancy Europe
		Mark O’Sullivan PWC, UK
10:30 - 10:45	Coffee Break	
10:45 - 12:45	Parallel Sessions A	
	Stream A1	Stream A2
	Chair: Tobias Bornemann	Chair: Nadia Albu
	Aljoša Valentinčič	Pia Meusburger/ Christoph Pelger
	Development expenditure capitalization in private firms –determinants and value relevance	Co-constructing compliance with IFRS – a field study on the roles of accounting professionals and enforcers
	Discussant: Jochen Bigus	Discussant: Richard Slack
	Lorenzo Dal Maso/ Kiridaran Kanagaretnam/ Francesco Mazzi / Luc Paugam	Beatriz García Osma/ Jacobo Gomez-Conde/ Araceli Mora
	Do Natural Disasters Impact Firms’ Investment Horizon? The Case of R&D	Externalities of Financial Reporting Regulation on Management Control Systems: The Case of the Information Requirements of IFRS 15
	Discussant: Zoltán Novotny-Farkas	Discussant: Elena Cantù

	<p>Tobias Bornemann/ Anna-Lena Moosmann/ Zoltán Novotny-Farkas</p> <p>The Consequences of Abandoning the Quarterly Reporting Mandate in the Prime Market Segment: Evidence from Austria</p> <p>Discussant: Fanis Tsoligkas</p>	<p>Nadia Albu / Cătălin N. Albu, Charles H. Cho/ Caterina Pesci</p> <p>Not on the ruins, but with the ruins of the past – Reproduction and change in the accounting governance field in a transitioning country</p> <p>Discussant: Rossella Leopizzi</p>
12:45 - 13:30	Lunch/Networking - Gilchrist Room (Virtual)	
13:30 - 14:50	Parallel Sessions B	
	Stream B1	Stream B2
	Chair: Tim Schwertner	Chair: Sven Hartlieb
	<p>Simona Cosma /Rossella Leopizzi/ Paola Schwizer/ Lorenzo Nobile</p> <p>The revision of non financial reporting directive: a lost opportunity to achieve effectiveness?</p> <p>Discussant: Lorenzo Dal Maso</p>	<p>Inês Pinto /Ana Isabel Morais</p> <p>Audit committee report and expanded audit report: one or two voices?</p> <p>Discussant: Ioannis Tsalavoutas</p>
<p>Tim Schwertner / Sonja Wuestemann</p> <p>Heterogeneity in CSR directive's adoption – evidence from anti-corruption reporting on the German Stock market</p> <p>Discussant: Tobias Bornemann</p>	<p>Peter Carey /Brigitte Eierle /Sven Hartlieb</p> <p>Non-Audit Services, Audit Office Staff Satisfaction and Audit Quality: Evidence from the Private Client Segment Market</p>	
14:50 - 15:05	Coffee Break	
15:05 - 16:15	<p>Plenary Session 2 - "Accounting and Auditing regulatory developments in the UK"</p> <p>Room: Adam Smith Hall (Virtual)</p> <p>Chair Lynn Bradley University of Glasgow</p> <p>Speakers Annette Davis UK Endorsement Board</p> <p>James Barbour ICAS</p>	

16:15 - 16:30	Coffee Break	
16:30 - 17:50	Parallel Sessions C	
	Stream C1	Stream C2
	Chair: Tim Schwertner	Chair: Hans Schulze Schwienhorst
	<p>Spadetti Cédric /Missonier-Piera Franck</p> <p>Earnings Management before Friendly Takeovers and Analysts' Forecast Accuracy: The Signalling Perspective</p> <p>Discussant: Lorenzo Simoni</p>	<p>Abdullahi Ishola /Diogenis Baboukardos /Musa Mangena</p> <p>Fighting climate change: The role of Integrated Reporting on firms' carbon performance</p> <p>Discussant: Francesco Mazzi</p>
	<p>Aline Grahn /Hans Schulze Schwienhorst</p> <p>Private Equity Ownership and Earnings Properties</p> <p>Discussant: Francesco Reggiani</p>	

FRIDAY - SEPTEMBER 3

09:00 - 10:10	Plenary Session 3 - “The IASB Agenda Consultation” Room: Adam Smith Hall (Virtual)	
	Chair Richard Martin Speakers Ann Tarca Jens Berger	ACCA IASB Deloitte (Germany) & EFRAG
10:10 - 10:25	Coffee Break	
10:25 - 12:25	Parallel Sessions D	
	Stream D1	Stream D2
	Chair: Jochen Bigus	Chair: Mario Daniele
	Anastasiia Borisova / Paul André Measuring the impact of the transition to mandatory CSR reporting in Europe Discussant: Diogenis Baboukardos	Boglarka Dely / Richard Slack /Ioannis Tsalavoutas / Fanis Tsoligkas Capitalisation of software development costs: a comparative study between the US and the UK firms
	Khadija Almaghrabi /Richard Slack / Ioannis Tsalavoutas / Fanis Tsoligkas Managerial optimism and capitalisation of development costs Discussant: Fani Kalogirou	Francesco Avallone /Alberto Quagli /Paola Ramassa / Lorenzo Simoni European companies and earnings management: recent trends and the influence of controls Discussant: Ahmed Farhod
Jochen Bigus /Aline Grahn/ Monika Riediger Small loss avoidance with cooperative firms Discussant: Ioannis Tsalavoutas	Mario Daniele /Elena Cantù Competition Between Accounting Standards in National Contexts: Does Family Matter? Discussant: Araceli Mora	

12:25 - 13:00	Lunch/Networking - Gilchrist Room (Virtual)	
13:00 - 15:00	Parallel Sessions E	
	Stream E1	Stream E2
	Chair: Lorenzo Dal Maso	Chair: Sotirios Kokkinos
	Paolo Ghiringhelli /Partha Mohanram / Francesco Reggiani The Discount Rate of Normal and Residual Earnings Discussant: Paul André	Begoña Giner Inchausti /Francisca Pardo / Carina Barreto Does integrated thinking influence the disclosure of interconnected financial and sustainability information within the integrated reporting framework? Discussant: Christoph Pelger
	Tobias Bornemann /Anna-Lena Moosmann/ Zoltán Novotny-Farkas Equity or Debt – How do Investors perceive Perpetual Corporate Hybrid Bonds? Discussant: Khadija Almaghrabi	Leonie Daum / Christoph Pelger Implementing a new accounting standard - A study on the politics of co-constructing the meaning of IFRS 17 in the Transition Resource Group Discussant: Nadia Albu
Lorenzo Dal Maso / Kiridaran Kanagaretnam/ Gerald J. Lobo/ Francesco Mazzi Does Disaster Risk Relate to Banks' Loan Loss Provision Estimates? Discussant: Inês Pinto		
15:00 - 15:15	Concluding Remarks	