

**Thursday, March 30, 2023**

9:00 – 9:15	Welcome by Bertel De Groot, Chair of the Department of Accounting, Corporate Finance and Taxation (room: Kapittelzaal)		
9:15 – 10:00	Keynote Speech by Maria Correia (London School of Economics and Political Science) “Politics, Regulation, and Financial Reporting” (room: Kapittelzaal)		
10:00 – 10:30	Coffee break (room: Pandgang)		
	Room: Kapittelzaal	Room: Vrouwenmantel	Room: Warmkamer
10:30 – 12:00	<p>Chair: Dave Goyvaerts</p> <p><b>Does credit information sharing affect cross-listing? International evidence.</b> Xiaoqi Chen, Yangyang Chen, Wouter Torsin <i>Discussant:</i> Oveis Madadian</p> <p><b>CEO personality and the CSR committee: the perfect marriage in enhancing CSR performance?</b> Lotte Smeets <i>Discussant:</i> Linde Kerckhofs</p> <p><b>Tax-related key audit matters and corporate income shifting</b> Christof Beuselinck, Nathan Goldman, Nora Muñoz Izquierdo, Cinthia Valle Ruiz <i>Discussant:</i> Dave Goyvaerts</p>	<p>Chair: Evelien Opdecam</p> <p><b>The effects of compensation contracts and process accountability on employee adaptability</b> Marte Abts, Martine Cools, Sabra Khajehnejad, Alexandra Van den Abbeele <i>Discussant:</i> Michiel Dierckx</p> <p><b>Keeping up appearances: donation transparency and the effectiveness of optional and mandatory prosocial incentives</b> Melissa Verniest, Sophie Maussen <i>Discussant:</i> Viola Darmawan</p> <p><b>Levers of control and absorptive capacity, what is the role of slack?</b> Sahar Salehi <i>Discussant:</i> Anne-Mie Reheul</p>	<p>Chair: Patricia Everaert</p> <p><b>Cloud accounting software consequences in accounting firms: a social systems perspective</b> Vincent Compagnie, Elien Voermans <i>Discussant:</i> Jasmijn Vandenberk</p> <p><b>The external accountant as an entrepreneurial business advisor: one size fits all or the perfect accountant for you?</b> Rob Janssens, Maarten Corten, Nadine Lybaert, Anneleen Michiels, Jelle Schepers <i>Discussant:</i> Stefanie Ceustermans</p> <p><b>Jack of all trades, master of none: the one-stop-shop as a double-edged sword for external accountants</b> Rob Janssens, Maarten Corten, Nadine Lybaert, Anneleen Michiels, Jelle Schepers <i>Discussant:</i> Patricia Everaert</p>
12:00 – 13:00	Lunch (room: Pandgang)		
13:00 – 14:30	<p>Chair: Heidi Vander Bauwhede</p> <p><b>Mandatory CSR reporting in Europe: a textual analysis of firms’ climate disclosure practices</b> Bjarne Brié, Kristof Stouthuysen, Tim Verdonck <i>Discussant:</i> Isabelle Verleyen</p> <p><b>The evolution of risk factor disclosures through a structural topic model</b> Carl-Erik Heyvaert, Kristof Stouthuysen <i>Discussant:</i> Christof Beuselinck</p> <p><b>Implications of bank loan loss provisioning under IFRS 9 for security analysts: information or confusion?</b> Oveis Madadian <i>Discussant:</i> Carl-Erik Heyvaert</p>	<p>Chair: Sophie Hoozée</p> <p><b>Public country-by-country reporting and corporate social responsibility: an analysis of European multinational banks</b> Catherine Acosta Garcia, Isabelle Verleyen, Annelies Roggeman <i>Discussant:</i> Wouter Torsin</p> <p><b>The determinants of voluntary sustainability disclosure of work integration social-enterprises</b> Annelies Fievez, Sophie Hoozée, Lies Bouten <i>Discussant:</i> Tom Van Caneghem</p> <p><b>Language and investors’ assessment of CSR information</b> Jo Mentens <i>Discussant:</i> Sophie Maussen</p>	<p>Chair: Annelies Roggeman</p> <p><b>Test anxiety fluctuations during secondary school assessments: the role of basic psychological needs over and above the number of tests</b> Stefanie De Jonge, Evelien Opdecam, Leen Haerens <i>Discussant:</i> Rob Janssens</p> <p><b>Fostering social skills in secondary accounting education: perceived challenges, opportunities, and future directions</b> Amelie Vanhove, Evelien Opdecam, Leen Haerens <i>Discussant:</i> Aleksandra Klein</p> <p><b>Chicken or egg? On the relation between accounting students’ course performance and their well-being and self-efficacy</b> Lize Vanderstraeten, Evelien Opdecam, Patricia Everaert <i>Discussant:</i> Annelies Roggeman</p>

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14:30 – 15:00	Coffee break (room: Pandgang)		
15:00 – 16:30	<p>Chair: Isabelle Verleyen</p> <p><b>Group dynamics and auditor alignment in corporate groups</b> Ziloy Croughs, Simon Dekeyser, Ines Simac <i>Discussant:</i> Diane Breesch</p> <p><b>Unintended and intended consequences of the audit reform in European Union countries</b> Ditmir Sufaj <i>Discussant:</i> Maarten Corten</p> <p><b>Drivers and behavioral outcomes of aspirations for partnership in auditing</b> Linde Kerckhofs, Marie-Laure Vandenhoute, Kris Hardies <i>Discussant:</i> Ziloy Croughs</p>	<p>Chair: Ignace De Beelde</p> <p><b>Silence is not golden: how do team consensus and inclusive climate affect junior auditor's conformity behavior and assessment sharing?</b> Viola Darmawan, Eddy Cardinaels, Kristof Stouthuysen, Evelien Reusen <i>Discussant:</i> Jo Mentens</p> <p><b>The impact of output directiveness and output ambiguity on auditor's use of decision support systems</b> Michiel Dierckx <i>Discussant:</i> Melissa Verniest</p> <p><b>Rewarding whistleblowers: the Trojan horse of frivolous reporting?</b> Dwight Waeye, Sophie Maussen <i>Discussant:</i> Martine Cools</p>	<p>Chair: Kenny Dekoster</p> <p><b>R&amp;D tax credits, innovative activity and the targeting approach</b> Erik Gjymshana, Annelies Roggeman, Isabelle Verleyen <i>Discussant:</i> Vincent Compagnie</p> <p><b>The impact of environmental taxation on innovation: evidence from Canada</b> Ilias Matteredne, Annelies Roggeman, Isabelle Verleyen <i>Discussant:</i> Bjarne Brié</p>
16:30	Closing (room: Kapittelzaal)		