

The Nordic Accounting Conference 2021

Thursday, 11 November

11:30-13:00	Registration - Solbjerg Plads 3, Frederiksberg. Ground floor between sections B and C					
12:00-13:00	Quick lunch – Solbjerg Plads 3, Frederiksberg. Canteen, 2nd floor.					
13:00-14:00	Plenary session / Room SPs16					
14:00-14:15	Short break					
ROOM	SPs13	SPs14	SP112	SP114	SP212	SP214
14:15-15:45	Chair: Claus Holm	Chair: Thomas Skinnerup Philipsen	Chair: Kim Pettersson	Chair: Anastasiia Borisova	Chair: Yanlei Zhang	Chair: Sumair Hussain
14:15-14:45	Control Issues: How Providing Input Affects Auditors' Reliance on Artificial Intelligence	Abandoning Beyond Budgeting: The role of forecasting	Do accruals render earnings more informative than cash flows?	How to use Computer-Aided Text Analysis and Natural Language Processing to measure Corporate Sustainability	Corporate Culture and Financial Statement Comparability	The Real Effects of Going Concern Opinions for Banks: Lower Risk Taking or Run on the Bank?
Presenter	Aasmund Eilifsen	Amalie Ringgaard	Catalin Starica	Nadja F. Damtoft	Mansoor Afzali	Ulf Mohrmann
Discussant	Claus Holm	Karin Jonnergård	Kim Pettersson	Anastasiia Borisova	Irina Alexeyeva	Henrik Höglund
ID Topic	#21 005 AUD	#21 003 MAN	#21 071 FIN	#21 014 SUS	#21 012 FIN	#21 009 AUD
14:45-15:15	Behavioral Ramifications of Audit Data Analytics on Auditor Risk Assessment Judgments	Accounting and migration: a review and a proposal	Criminal employees and financial reporting	Measuring the impact of the transition to mandatory CSR reporting in Europe	Gender Role of Corporate Governance in Swedish Gazelle Companies	What does not kill me makes you weaker: The effect of CEO bankruptcy experience and bankruptcy registers on a firm's bankruptcy risk
Presenter	Tatenda Mugwira	Amanda Curry	Morten Seitz	Anastasiia Borisova	Bo Karlsson	Ibrahim Pelja
Discussant	Michael Werner	Andreas Ulfsten	Kerstin Lopatta	Even Fallan	Finn Kinserdal	Liwei Zhu
ID Topic	#21 018 ETA	#21 017 MAN	#21 008 FIN	#21 068 SUS	#21 028 MAN	#21 069 FIN
15:15-15:45	Connecting through email or zoom? The anchoring effect of client-specific experience on auditors' skepticism in times of Covid-19	Performance management of patient-centred professions – a literature review	The co-movement of stock prices and fundamental values: The role of firm characteristics and investor sentiment	Non-financial reporting by extractive companies in the EU		Do audit partners learn from the bankruptcy of their clients?
Presenter	Arizona Mustikarini	Sofia Hellqvist	Noor Alshamma	Emmeli Runesson		Liwei Zhu
Discussant	Dennis Sundvik	Margit Malmlose	Martin Zafiryadis	Nadja F. Damtoft		Ibrahim Pelja
ID Topic	#21 073 AUD	#21 033 MAN	#21 067 FIN	#21 052 SUS		#21 013 AUD
15:45-16:15	Coffee/tea break					

ROOM	SPs13	SPs14	SP112	SP114	SP212	SP214
16:15-17:45	Chair: Jørgen Valther Hansen	Chair: Michael Werner	Chair: Thomas Riise Johansen	Chair: Bjørn Jørgensen	Chair: Yanlei Zhang	Chair: Jochen Theis
16:15-17:45	When the shirt does not fit: An exploratory case study of competing logics amidst the introduction of an anti-money laundering regulative in the audit industry	Investor perceptions of third party engagement and unlimited liability as means to enhance audit quality: An experimental investigation	Mandatory Adoption of an IFRS for SMEs based Reporting Standard in Private Firms: A Swedish Regulatory Experiment	Economic Consequences of Financial Statement Comparability in Extractive Industries: Canadian Evidence Pre- and Post IFRS Adoption	A rigorous research design for the assessment of the price–earnings relation	Reporting Frequency and Learning from Experience
Presenter	Lars I. Oppedal Berge	Claus Holm	Derya Vural-Meijer	Zeping Pan	Jan Marton	Razvan Ghita
Discussant	Elena Palani	Mariya N. Ivanova	Akram Khalilov	Bjørn Jørgensen	Benita Gullkvist	Simone Traini
ID Topic	#21 062 AUD	#21 006 AUD	#21 029 FIN	#21 075 FIN	#21 048 FIN	#21 061 MAN
16:45-17:15	Distracted Auditors: Evidence from Non-Accounting related Lawsuits against Audit Clients	Goodwill Impairments: The Effects of Individual Auditor Experience and Expertise	Cost behavior and external accounting help in private firms	Does Gender Moderate Accounting-based Valuation of Start-up Ventures: Evidence from Dragons' Den	Private firms' size, tax aggressiveness, and tax authorities' interventions	Building adaptive capacity: The role of advanced analytics in risk management
Presenter	Antonio Vazquez	Dennis Sundvik	Even Fallan	Bjørn Jørgensen	Hannu Ojala	Evelyn Braumann
Discussant	Arpine Maghakyan	Kjell Ove Røsok	Derya Vural-Meijer	Sofia Martinez	Yanlei Zhang	Martin Wiernsperger
ID Topic	#21 025 AUD	#21 044 AUD	#21 016 FIN	#21 001 FIN	#21 053 FIN	#21 051 MAN
17:15-17:45	The introduction of corporate whistleblowing system and audit fees	The Effect of the COVID-19 Crisis on Tax Avoidance – Unexpected Consequences	Income statement presentation format choice: Evidence from Danish private firms	Relevance of Fair Adjustments and IFRS 13 Disclosures: Evidence from European real estate companies	Government Procurement and Financial Reporting Quality	Performance Assessments in Diverse Teams: Who Gets Unfair Credit for Joint Team Performance?
Presenter	Rahmatdi Rahmatdi	Michael Werner	Sumair Hussain	Arni Claessen	Akram Khalilov	Martin Wiernsperger
Discussant	Antonio Vazquez	Hannu Ojala		Mansoor Afzali	Catalin Starica	Razvan Ghita
ID Topic	#21 072 SUS/AUD	#21 027 AUD	#21 059 FIN/Research proposal	#21 023 FIN	#21 054 FIN	#21 039 MAN
19:00-23:00	Conference dinner - Restaurant Le Pavé, Gråbrødretorv 14, København K					

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Friday, 12 November

8:45-9:00	Early coffee/tea break				
ROOM	SPs13	SPs14	SP112	SP114	SP212
9:00-10:30	Chair: Thomas Riise Johansen	Chair: Slobodan Kacanski	Chair: Jan Friedrich	Chair: Jesper Banghøj	Chair: Tim Neerup Thomsen
9:00-9:30	Digitalization of bookkeeping in small organizations - The case of Sweden	Distracted Auditors and Corporate Reporting Environment	The IASB's view on comparability in financial reporting	Cost behaviour and reporting frequency during the COVID-19 outbreak	Value-based health care in a Danish context - an analysis of its implications on hospital department level
Presenter	Andreas Jansson	Kim Ittonen	Kjell Ove Røsok	Gustav Finne	Margit Malmose
Discussant	Tom Wiklund	Ulf Mohrmann	Jan Friedrich	Zeping Pan	Amanda Curry
ID Topic	#21 035 ETA	#21 043 AUD	#21 010 FIN	#21 030 FIN	#21 047 MAN
9:30-10:00	Working title: Implementation as translation -The case of SAF-T in Norway	Switching Costs and Market Power in the Audit Industry: Evidence from a Structural Approach	Relevance and Reliability: Standard Setting vs Decision Theory	Does Equity Misvaluation Affect Corporate Social Responsibility?	(Dys)functionality of intentions or outcomes? Performance funding of Danish schools
Presenter	Tom Wiklund	Qiang Guo	Frøystein Gjesdal	Irina Gazizova	Morten Poulsen
Discussant	Morten Poulsen	Bianca Beyer	Jan Marton	Emmeli Runesson	Sofia Hellqvist
ID Topic	#21 055 ETA	#21 063 AUD	#21 070 FIN	#21 040 FIN/Research proposal	#21 002 MAN
10:00-10:30	Blockchain Adoption and Investment Sensitivity to Stock Price	Does EU audit reform reduce managerial discretion? Examination of nonaudit services fees and goodwill impairment incidence	Value relevance of the leasing standard IFRS 16 - a study of Nordic listed companies	Cybersecurity Threats and Corporate Tax Avoidance: Evidence from Mandatory Data Breach Notification Legislation	Precautionary Revenue Budgeting in Non-profit Organisations
Presenter	Simone Traini	Qing Liu	Benita Gullkvist	Yanlei Zhang	Niels Sandalgaard
Discussant	Noor Alshamma	Kim Ittonen	Mattias Hamberg	Irina Gazizova	Joel W. Berge
ID Topic	#21 019 ETA	#21 036 AUD	#21 056 FIN	#21 065 FIN	#21 042 MAN
10:30-11:00	Coffee/Tea break				

ROOM	SPs13	SPs14	SP112	SP114	SP212
11:00-12:30	Chair: Michael Werner	Chair: Tessa Kunkel	Chair: Morten Seitz	Chair: Leif Christensen	Chair: Melanie L. Feldhues
11:00-11:30	Economic Policy Uncertainty, Client Bargaining Power and Audit Fees	Managing Ambiguity: Internal Auditors on their role and function in Swedish Public Sector Agencies	The smartest guys in the [board]room: Directors' intelligence, CEO compensation, and firm performance	Does More Liability Mean More Responsibility? The Effects of Director Liability in Financial Institutions	Watch Out for Hidden Noise: Determinants and Consequences of Random Noise in Cost Information
Presenter	Arpine Maghakyan	Gunilla Eklöv Alander	Bianca Beyer	Mariya N. Ivanova	Kai Mertens
Discussant	Qiang Guo	Peter Skærbæk	Morten Seitz	Bo Karlsson	Kenneth Fjell
ID Topic	#21 026 AUD	#21 074 AUD	#21 045 FIN	#21 020 FIN	#21 024 MAN
11:30-12:00	Auditor Role Complexity in Swedish Publicly Listed Companies with Russian Subsidiaries	Concealed pathways linking spaces of action: A case study of mediation between financial and safety risk in offshore maintenance	Do Board Characteristics Impact the Timeliness of Financial Reporting? Evidence from Swedish Privately Held Companies	Through the eyes of the beholder: Data-driven decision-making from a communication perspective	Demand Uncertainty and Cost Behavior: Comment
Presenter	Ossi Pesämma	Andreas Ulfsten	Irina Alexeyeva	Joel W. Berge	Kim Pettersson
Discussant	Tatenda Mugwira	Amalie Ringgaard	Gustav Finne	Evelyn Braumann	Frøystein Gjesdal
ID Topic	#21 034 AUD	#21 037 MAN	#21 021 FIN	#21 031 MAN	#21 007 MAN
12:00-12:30	The influence of audit partner characteristics on audit quality in the United States of America	Economics and the mediator role of accounting in performing organizational spaces – the case of public sector reforms	Board Connections and Financial Statement Comparability	Fear of losing autonomy, herding behaviour, or what? - The puzzle of extensive health cost reporting errors by the Finnish municipalities	What is the cost of the next pizza? A multiple method approach to estimating marginal cost
Presenter	Michael Werner	Peter Skærbæk	Sofia Martinez	Jaana Kettunen	Kenneth Fjell
Discussant	Lars Ivar Oppedal Berge	Gunilla Eklöv Alander	Slobodan Kacanski	Niels Sandalgaard	Melanie L. Feldhues
ID Topic	#21 064 AUD	#21 011 MAN	#21 038 FIN	#21 060 FIN	#21 015 MAN
12:35-12:45	Plenary session / Room SPs16 / PhD Award and Conclusive Remarks from the Organizers				
12:45-13:30	Lunch to go				