

Botnia Accounting & Auditing Seminar, August 26-27, 2024

Monday 26th of August, 2024

09:00-09:15 Opening remarks

09:15-10:45 Session 1: Auditing in smaller and larger firms

Chair: Dennis Sundvik

Are unaudited firms more likely to disregard tax payments prior to bankruptcy? Small firm evidence from Sweden

Presenter: Stefan Sundgren (Umeå University)

Discussant: Jesper Haga (Hanken School of Economics)

Cost of Debt for Private Firms Revisited: Voluntary Audits as a Reflection of Risk

Presenter: Aljoša Valentinčič (University of Ljubljana)

Discussant: Arpine Maghakyan (University of Glasgow)

Auditor Career Stages and Client Portfolio Characteristics

Presenter: Anila Kiran (Turku School of Economics)

Discussant: Mansoor Afzali (Hanken School of Economics)

10:45-11:15 Break

11:15-12:15 Keynote: Reflections on the Academic Research and Publication Process

Linda Myers (University of Tennessee, Knoxville)

12:15-13:30 Lunch

13:30-15:00 Session 2: Financial accounting and digital transformation

Chair: Elina Haapamäki

Practical Expedients – A Valid Tool in IFRS Standard-Setting?

Presenter: Milda Tylaite (Stockholm School of Economics)

Discussant: Stefan Sundgren (Umeå University)

Understanding accruals via machine learning

Presenter: Mikko Ranta (University of Vaasa)

Discussant: Henrik Höglund (Hanken School of Economics)

Digital Frontiers: Balancing Cybersecurity Risks in the Age of Digital Transformation

Presenter: Jukka Sihvonen (Aalto University)

Discussant: Othmar Lehner (Hanken School of Economics)

15:00-15:30 Break

15:30-17:00 Session 3: Stock market reactions and fundamental valuation

Chair: Jesper Haga

The high road or the low road? The information environment around backdoor market listing

Presenter: Victoria Clout (UNSW)

Discussant: Gustav Finne (Hanken School of Economics)

The Emergence of Racial Sympathy: Evidence from the Stock Market Reaction to anti-Asian Sentiment during COVID-19

Presenter: Ankita Marwaha (Aalto University)

Discussant: Sami Vähämaa (University of Vaasa)

Identifying profitable value-to-price strategies: Predicting corrections with a fundamentals-based approach

Presenter: Noor Alshamma (Stockholm School of Economics)

Discussant: Bjørn Jørgensen (Copenhagen Business School and Hanken School of Economics)

Botnia Accounting & Auditing Seminar, August 26-27, 2024

Tuesday 27th of August, 2024

09:15-10:15 Session 4: Audit materiality judgements and compensation **Chair: Henrik Höglund**

Audit Materiality Judgments during the COVID-19 Pandemic: Evidence from the United Kingdom

Presenter: Ting Dong (Stockholm School of Economics)

Discussant: Kim Ittonen (Hanken School of Economics)

Baking and slicing the pie: The effect of compensation disparity in audit firms on audit quality

Presenter: Ali Nickpour (Aalto University)

Discussant: Tobias Svanström (Umeå University)

10:15-10:45 Break

10:45-12:15 Session 5: Corporate governance **Chair: Aaron Afzali**

Death of a CEO's Spouse and Firm Performance

Presenter: Henry Jarva (Hanken School of Economics)

Discussant: George Voulgaris (University of Manchester)

The Role of Corporate Governance in Goodwill Impairment Recognition in European Listed Companies

Presenter: Benita Gullkvist (University of Vaasa)

Discussant: Peter Frii (Umeå University)

Executive Bonus Adjustments to Industry Non-Financial Violations

Presenter: Mariya Ivanova (Stockholm School of Economics)

Discussant: Matteo Vacca (Hanken School of Economics)

12:15-13:30 Lunch

13:30-14:30 Session 6: Financial reporting quality and learning accounting **Chair: Kim Ittonen**

Financial reporting quality within business groups

Presenter: Laura Arranz-Aperte (University of the Balearic Islands)

Discussant: Aaron Afzali (Hanken School of Economics)

Examining associations between anxiety about learning accounting, achievement goals and learning outcomes

Presenter: Hannu Ojala (University of Eastern Finland)

Discussant: Eija Kärkinen (Centria University of Applied Sciences)

14:30-15:00 Closing remarks

The 2024 BACC Seminar is a collaboration between the business schools in the Botnia region and takes place at the Original Sokos Hotel Royal (Hovioikeudenpuistikko 18, room Aurora). The programme includes research presentations and discussions, a keynote speech, and networking. To encourage as many as possible to participate and thanks to generous financial support from the Peter Wallenberg Foundation and Svensk-Österbottniska Samfundet, there is no registration fee and lunches both days will be provided. There will be a dinner on Monday, August 26th, for presenters and invited guests. Each research paper presentation is allocated 30 minutes. The author is expected to present the paper for about 15 minutes, and the discussant provides comments and suggestions for about 10 minutes and then there will be some time for questions and comments from the floor. A chartered minibus from Vaasa to Tampere will be leaving from the front of the Original Sokos Hotel Royal at 15:00 on Tuesday 27th of August.