



## Bayreuth Emerging Accounting Research Workshop – Program

October 12 – 13, 2023 at the University of Bayreuth – Room S 57

Thursday, October 12, 2023

Time	Presenters	Topic
10:00 – 10:15	Sven Hörner	Introduction
10:15 – 12:15	<b>Arpine Maghakyan</b> Discussant: Zhenyang Shi	<b>Plenary Session 1: Auditing</b> <i>Who Pays for the Policy Instability? Client Bargaining Power and Audit Fees</i>
	<b>Tatiana Mazza</b> Discussant: Sven Hörner	<i>Audit Risk and Internal Monitoring with High Diligence and Minorities Conflicts</i>
	<b>Christian Friedrich</b> Discussant: Mahmoud Hosseinniakani	<i>Shocks to Commuter Stress and Audit Production</i>
12:15 – 13:15		Lunch
13:15 – 14:35	<b>Florian Fuchs</b> Discussant: Lazaros Papadopoulos	<b>Plenary Session 2: Management Accounting and Innovation</b> <i>Psychopathic Leaders – A Threat to Organizational and Societal Prosperity?</i>
	<b>Yi Zhang</b> Discussant: Katharina Weiß	<i>Marketing's Power in the Top Management Team and Corporate Green Innovation: Evidence from China</i>
14:35 – 15:00		Break
15:00 – 16:30	<b>Simon Dekeyser</b> <b>Jacob Reilley</b> <b>Ivo Schedlinsky</b>	<b>Panel Discussion on Emerging Accounting Research</b>
16:30 – 16:45		Break
16:45 – 17:25	<b>Sven Hörner</b> Discussant: Christian Friedrich	<b>Plenary Session 3: Corporate Governance</b> <i>Voting Success in Weighted Committees and Shareholder Meetings</i>
18:00		Cultural program and dinner



Friday, October 13, 2023

Time	Presenter	Topic
10:00 – 12:00	<b>Zhenyang Shi</b> Discussant: Yi Zhang	<b>Plenary Session 4: Financial Accounting</b> <i>From Micro Forecasts to Macro Forecasts: Predicting Gross Domestic Product Growth with Analyst Earnings Forecasts</i>
	<b>Katharina Weiß</b> Discussant: Jan Seitz	<i>Which ESG Topics are (not) Relevant? Evidence from Earnings Conference Calls and Analysts' Research Reports</i>
	<b>Lazaros Papadopoulos</b> Discussant: Arpine Maghakyan	<i>Information Systems and Firm's Financial Reporting Similarity</i>
12:00 – 13:30		Lunch

Time indication: 15 minutes presentation, 10 minutes discussant, 15 minutes audience discussion and questions.

**We are very much looking forward to welcoming you in Bayreuth and your participation at the Bayreuth Emerging Accounting Research Workshop!**

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