

The International Journal of Accounting Symposium

Vienna, Austria
May 30, 2023 - June 2, 2023

Ph.D. Consortium
Tuesday, May 30th, 12:00 p.m.-5:30 p.m.
Location: WU Campus, AD Building

The Ph.D. Consortium is a forum where Ph.D. students can present their research ideas, confront them with the scientific community, receive mentor feedback, and tie cooperation bounds. Students will receive inspiration from their peers and will have a chance to discuss their research objectives with senior community members in the context of an established international conference.

The Consortium has the following objectives:

- Provide a setting where Ph.D. students can present their work and meet other students,
- Provide feedback on students' current research and guidance on future research directions,
- Offer each student comments and fresh perspectives on their work from researchers and students outside their institution,
- Promote the development of a supportive community of scholars and a spirit of collaborative research, and
- Contribute to the conference goals through interaction with other researchers and conference events.

Participating Faculty

- A. Rashad Abdel-khalik, *University of Illinois at Urbana-Champaign, USA*
- Andreas Charitou, *Director of the Ph.D. Consortium, University of Cyprus, Nicosia, Cyprus*
- Richard Crowley, *Singapore Management University, Singapore*
- Christian Haas, *WU Vienna University of Economics and Business, Austria*
- Suresh Radhakrishnan, *University of Texas at Dallas, USA*
- Marleen Willekens, *Director of the Symposium, KU Leuven, Belgium*
- Baohua Xin, *University of Toronto, Canada*

Ph.D. Consortium Program

Tuesday, May 30, 2023

11:30 a.m.-12:00 p.m. Registration

12:00 p.m.-12:10 p.m. Welcome Remarks, WU Campus, AD Building

- Andreas Charitou, Director of the Ph.D. Consortium, *University of Cyprus, Nicosia, Cyprus*
- Marleen Willekens, Director of the Symposium, *KU Leuven, Belgium*

12:10 p.m.-2:00 p.m. Presentations from Participating Faculty

12:10 p.m.-12:50 p.m.: Analyzing (Sentiment in) Shareholder Letters—A Brief NLP Tutorial in R
Christian Haas, *WU Vienna University of Economics and Business, Austria*

12:50 p.m.-2:00 p.m.: Panel Discussion

The discussion will include issues related to ingredients for good research, societal impact and relevance of research, tying theory to empirical research, methodology: benefits and pitfalls, writing papers in different disciplines, tips for publishing in leading scientific journals, and responding to reviewers.

Marleen Willekens, *Director of the Symposium, KU Leuven, Belgium*

Richard Crowley, *Singapore Management University, Singapore*

Baohua Xin, *University of Toronto, Canada*

Christian Haas, *WU Vienna University of Economics and Business, Austria*

Andreas Charitou, *Director of the Ph.D. Consortium, University of Cyprus, Cyprus*

Suresh Radhakrishnan, *University of Texas at Dallas, USA*

2:00 p.m.-2:30 p.m. Lunch Break

2:30 p.m.-4:45 p.m. Presentations by Ph.D. Students

-20 minutes per student, 12 minutes presentation, 8 minutes discussion and feedback

-Three concurrent sessions in Groups A, B, C

Group A

Participating Faculty

- Suresh Radhakrishnan, *University of Texas at Dallas, USA*
- Christian Haas, *WU Vienna University of Economics and Business, Austria*

Ph.D. Student Presentations

- 2:30 p.m.-2:50 p.m.: Geopolitical Risk and Analyst Behavior,
Tongbin Xu, *University of Bath, United Kingdom*
- 2:50 p.m.-3:10 p.m.: Ultimate Beneficial Ownership Transparency in Kenya, South Africa and Nigeria,
Siddhesh Rao, *WU Vienna University of Economics and Business, Austria*
- 3:10 p.m.-3:30 p.m.: Spillover Effects of Legal Protection of Trade Secrets on Corporate Investment:
Evidence from U.S. Inevitable Disclosure Doctrine (IDD),
Yi Shi, *Macquarie University, Australia*

3:30 p.m.-3:45 p.m.: Coffee Break

- 3:45 p.m.-4:05 p.m.: Sovereign Debt and Equity Returns in the Face of Disaster,
Nicola Maria Fiore, *Bocconi University, Italy*
- 4:05 p.m.-4:25 p.m.: Extended Audit Reporting: State-of-the-Art and Agenda for Future Research,
Sara Al-Asmakh, *Brunel University London, United Kingdom*
- 4:25 p.m.-4:45 p.m.: Discussion & Feedback to Ph.D. Students

Group B

Participating Faculty

- Baohua Xin, *University of Toronto, Canada*
- Andreas Charitou, Director of the Ph.D. Consortium, *University of Cyprus, Nicosia, Cyprus*

Ph.D. Student Presentations

- 2:30 p.m.-2:50 p.m.: The Impact of Audit Committee Chair's Personal Narcissism on the Complexity of
Firm's Annual Reports: UK Evidence,
Jinghan Guan, *University of Southampton, United Kingdom*
- 2:50 p.m.-3:10 p.m.: Beyond the Numbers: Leveraging Textual Data to Anticipate CFO Turnover in
Comment Letters,
Wentao Ma, *The Australian National University, Australia*
- 3:10 p.m.-3:30 p.m.: Corporate Voluntary Disclosure and Competitive Threats,
Benjamin Tödttmann, *University of Mannheim, Germany*

3:30 p.m.-3:45 p.m.: Coffee Break

Group B (continued)

- 3:45 p.m.-4:05 p.m.: Optimization of Machine-Learning Models for Bankruptcy Prediction Based on Creditors' Utility,
Jelena Radovanovic, *WU Vienna University of Economics and Business, Austria*
- 4:05 p.m.-4:25 p.m.: CEO Psychological Capital and Corporate ESG Reporting,
Karim Gaber Mohamed Mahran, *Brunel University London, United Kingdom*
- 4:25 p.m.-4:45 p.m.: Presentation of Developing Research Ideas,
Jente Carlier, *KU Leuven, Belgium*

Group C

Participating Faculty

- Marleen Willekens, Director of the Symposium, *KU Leuven, Belgium*
- Richard Crowley, *Singapore Management University, Singapore*

Ph.D. Student Presentations

- 2:30 p.m.-2:50 p.m.: Detecting Accounting Fraud in China: RUSBoost Algorithm with Finance and Corporate Governance Information,
Yan Dong, *University of Liverpool, United Kingdom*
- 2:50 p.m.-3:10 p.m.: Does Fair-Value Taxation Affect Banks' Investment Portfolio and Risk Taking?
Sylvia Auer, *WU Vienna University of Economics and Business, Austria*
- 3:10 p.m.-3:30 p.m.: Are Retail Investors Attracted by Green Firms? Evidence from Extreme Weather Events,
Qiaoye Yu, *University of Warwick, United Kingdom*

3:30 p.m.-3:45 p.m.: Coffee Break

- 3:45 p.m.-4:05 p.m.: Analyst Report Tone: Examination of Analysts' Informativeness in a Merger-Announcement Setting,
Nicolaus Wallner, *WU Vienna University of Economics and Business, Austria*
- 4:05 p.m.-4:25 p.m.: What Drives Non-GAAP Disclosure? The Role of Country- and Firm-Level Determinants,
Edoardo Nesi, *University of Pisa, Italy*
- 4:25 p.m.-4:45 p.m.: Discussion & Feedback to Ph.D. Students

4:45 p.m.-5:00 p.m. Coffee Break

5:00 p.m.-5:30 p.m. Round-Table Discussion and Further Feedback to Ph.D. Students

Ph.D. Student Presentation Guidelines

A maximum of 10 slides can be used, excluding the cover page and any list of references.

Slides should include the following:

Research question(s)

Motivation

Literature review

Contribution

Hypotheses (if any)

Research design/methodology

Empirical results

Conclusions

Specific guidance questions to ask participating faculty and students

Selected References

Cochrane, J. H. (2005). Writing tips for Ph. D. students. Graduate School of Business, University of Chicago. https://www.fma.org/assets/docs/membercontent/writing_cochrane.pdf

Kallapur, S. (2023). Beyond $p < 0.05$: Scientific inference in accounting research. *Studies in Accounting Research* #34, American Accounting Association. <https://ssrn.com/abstract=4413565>

Kinney, W. (2019). The Kinney Three paragraphs (and more) for accounting Ph.D. students. *Accounting Horizons*, 33(4), 1–14. <https://doi.org/10.2308/acch-52451>

Kinney, W. (1986). Empirical accounting research design for Ph.D. students. *The Accounting Review*, 61(2), 338–350. <https://www.jstor.org/stable/247264>

Krugman, P. (1997, January 24). The accidental theorist. *Slate*. <https://slate.com/business/1997/01/the-accidental-theorist.html>

Varian, H. R. (1997). How to build an economic model in your spare time. *The American Economist*, 41(2), 3–10. <https://doi.org/10.1177/056943459704100201>