



## The International Journal of Accounting Symposium

Vienna, Austria

May 30, 2023 – June 2, 2023

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Anne d'Arcy  
*Head, Institute for Corporate Governance*  
*WU Vienna University of Economics and Business, Austria*

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**Tuesday, May 30, 2023**

**12:00 a.m.-5:30 p.m. Ph. D. Consortium, WU Campus, AD Building**

**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*

**6:30 p.m.-9:00 p.m. Welcoming Reception Dinner, Living Kitchen/ZOKU**

**Wednesday, May 31, 2023**

**8:30 a.m.-9:00 a.m. Welcome Remarks, WU Campus, EA Building, Foyer**

Marleen Willekens, *KU Leuven, Belgium*  
Director of the Symposium  
Editor, *The International Journal of Accounting*

Anne d’Arcy, *WU Vienna University of Economics and Business*  
Conference Co-Chair  
Head, *Institute for Corporate Governance*

**9:00 a.m.-11:00 a.m. Papers 1 & 2**

*Climate-Related Financial Risk: Insights from a Semi-Systematic Review of the Literature and Implications for Financial Reporting*

**Authors:** Paul A. Griffin, *University of California Davis, USA*  
Estelle Y. Sun, *Boston University, USA*

**Discussant:** Simon Dekeyser, *KU Leuven, Belgium*

**Chair:** Eva Eberhartinger, *WU Vienna University of Economics and Business, Austria*

*Voluntary Turn Away from IFRS and Analysts’ Information Environment*

**Authors:** Andrei Filip, *IESEG School of Management, France*  
Anne Jeny, *IESEG School of Management, France*  
Louis Mangeney, *IESEG School of Management, France*

**Discussant:** Andreas Charitou, *University of Cyprus, Nicosia, Cyprus*

**Chair:** Eva Eberhartinger, *WU Vienna University of Economics and Business, Austria*

**11:00 a.m.-11:15 a.m. Coffee Break**

**11:15 a.m.-12:30 p.m. Paper 3**

*Textual Innovation Disclosure and Stock Return: Evidence from the Chinese Stock Market*

**Authors:** Qiwu Guo, *Newcastle University, United Kingdom*

Pei Liu, *Newcastle University, United Kingdom*

Xiaojing Song, *Newcastle University, United Kingdom*

Jiayuan Xin, *Newcastle University, United Kingdom*

**Discussant:** Richard Crowley, *Singapore Management University, Singapore*

**Chair:** Stefan Edlinger-Bach, *WU Vienna University of Economics and Business, Austria*

**12:30 p.m.-1:30 p.m. Lunch**

**1:30 p.m.-2:45 p.m. Paper 4**

*Disruptive Technologies and Audit Quality: New Insights and Implications from Clients and Audit Firms*

**Authors:** Xinrui Jia, *Newcastle University, United Kingdom*

Marwa Elnahass, *Newcastle University, United Kingdom*

Louise Crawford, *Newcastle University, United Kingdom*

**Discussant:** Limei Ché, *Oslo Metropolitan University, Norway*

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

**2:45 p.m.-4:00 p.m. Paper 5**

*Tax Treaty Formation: A Machine-Learning Approach*

**Authors:** Dmitry Erokhin, *WU Vienna University of Economics and Business, Austria*

Martin Zagler, *WU Vienna University of Economics and Business, Austria*

**Discussant:** Baohua Xin, *University of Toronto, Canada*

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

**4:00 p.m.-4:15 p.m. Coffee Break**

**4:15 p.m.-5:30 p.m. Paper 6**

*Forward-Looking Statements in Annual Report and Firms' Financing Constraints: A Machine-Learning Approach*

**Authors:** Tingting Liu, *Xi'an Jiaotong University, China*

Junrui Zhang, *Xi'an Jiatong University, China*

Jie Wu, *Yangtze University, China*

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

**Chair:** Stefan Edlinger-Bach, *WU Vienna University of Economics and Business, Austria*

**6:30 p.m. Dinner, typical Viennese wine tavern**

**Thursday, June 1, 2023**

**9:00 a.m.-10:15 a.m. Paper 7**

*Detecting Accounting Fraud in China: RUSBoost Algorithm with Financial and Corporate Governance Information*

**Authors:** Yan Dong, *University of Liverpool, United Kingdom*  
Minjoo Kim, *University of Liverpool, United Kingdom*

**Discussant:** Davide Rizzotti, *University of Catania, Italy*

**Chair:** Otto Janschek, *WU Vienna University of Economics and Business, Austria*

**10:15 a.m.-10:30 a.m. Coffee Break**

**10:30 a.m.-12:00 p.m. Special Session**

*“Digital Financial Reporting and Research Opportunities”*

**Speakers:** Zach Gast, *IASB*  
Liane Hirner, *CFO Vienna Insurance Group, Austria*  
Thomas Smrekar, *Audit Partner KPMG, Austria*

**Chair:** Anne d’Arcy, *Vienna University of Economics and Business, Austria*

**12:00 p.m.-1:00 p.m. Lunch**

**1:00 p.m.-2:15 p.m. Paper 8**

*Is Language Diversity in Corporate Tweets the Online Rosetta Stone?*

**Authors:** Asheq Rahman, *Auckland University of Technology, New Zealand*  
Lin Ma, *Auckland University of Technology, New Zealand*

**Discussant:** Minyue Dong, *University of Lausanne, Switzerland*

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

**2:15 p.m.-3:45 p.m. Paper 9**

*How Sensitive Are Bank Market Values to Regulatory Adjustments of Capital?*

**Authors:** Martien Lubberink, *Victoria University Wellington, New Zealand*  
Roger Willett, *Victoria University Wellington, New Zealand*

**Discussant:** Ines Simac, *KU Leuven, Belgium*

**Chair:** Stefan Edlinger-Bach, *WU Vienna University of Economics and Business, Austria*

**6:00 p.m. Dinner, at/near WU campus**

**Friday, June 2, 2023**

**(morning) Classic Vienna City Tour with Private Guide, sponsored by KPMG**