



Conference Session Plan

Thursday, 15th of February 2018

	Room 1: Salle de Séminaire	Room 2 : Salon VIP	Room 3: Loge Sponsor
13:00 - 13:15	Welcome		
13:15 - 14:45	<p>Moderator: Tami Dinh</p> <p><i>The Effect of Credit Rating Changes on Voluntary Disclosure</i> Authors: Riddha Basu, James P. Naughton, Clare Wang</p> <p>Discussant: Minyue Dong</p> <p><i>Do Rating Agencies Apply Standards Consistently? Heterogeneity in Ratings around Dodd-Frank</i> Authors: Pepa Kraft, Joshua Ronen, Xi Wu Discussant: Francesco Reggiani</p>	<p>Moderator: Arthur Stenzel</p> <p><i>Material Sustainability Information and Stock Price Informativeness</i> Authors: Jody Grewal, Clarissa Hauptmann, Georges Serafeim</p> <p>Discussant: Michael Jung</p> <p><i>Firms' strategic use of XBRL extensions - Empirical evidence from a sentiment analysis of XBRL tag names</i> Authors: Andreas Seebeck, Janina Rudolph, Klaus Henselmann Discussant: Clarissa Hauptmann</p>	<p>Moderator: Liz Demers</p> <p><i>Analyst Team Diversity and Analyst Performance</i> Authors: Xianjie He, Oliver Rui, Shan Wu</p> <p>Discussant: Yuping Jia</p> <p><i>Do Government Subsidies Affect Income Smoothing?</i> Authors: Kostas Pappas, Martin Walker, Alice Liang Xu, Cheng Zeng Discussant: Liz Demers</p>
14:45 - 15:15	Coffee break including poster presentations*		
15:15 - 16:15	<p>Keynote Teri L. Yohn: Fundamental Analysis Research: Understanding the Past and Predicting the Future</p>		
16:15 - 17:45	<p>Moderator: Minyue Dong</p> <p><i>Where do Investor Relations Matter the Most? Evidence from Germany and the U.K.</i> Authors: Dmitry Bazhutov, André Betzer, Francois Brochet, Markus Doumet, Peter Limbach Discussant: Tami Dinh</p> <p><i>Equity Incentives and Financial Misreporting: Evidence from the CEO's Motive for Pursuing Personal Wealth</i> Authors: Wenjiao Cao, Yuping Jia, Yachang Zeng Discussant: Francois Brochet</p>	<p>Moderator: Arthur Stenzel</p> <p><i>Can overconfident managers trick the market? Evidence from earnings announcements</i> Author: Luc Desrousseaux Discussant: Arthur Stenzel</p> <p><i>Non-GAAP Reporting and Cost of Debt: Evidence from Regulation G</i> Authors: Felix Thielemann, Tami Dinh, Helen Kang Discussant: Pepa Kraft</p>	<p>Moderator: Wolfgang Schultze</p> <p><i>How Transparent are Firms about their Corporate Venture Capital Investments?</i> Authors: Sophia J.W. Hamm, Michael J. Jung, Min Park Discussant: Wolfgang Schultze</p> <p><i>The Real Effects of Clinical Trial Disclosures</i> Authors: Thomas Bourveau, Vedran Capkun, Yin Wang Discussant: James P. Naughton</p>
18:30 - 21:00	Apéro and Dinner		

* Poster presentations:

Assurance quality and information asymmetry – The unregulated setting of integrated reporting
Authors: Michael Grassmann, Stephan Fuhrmann, Thomas W. Günther

The Information Content of Capital Market Days
Author: Karla Kopf

Investors' Reactions to Liquidity Injection. An Investigation of ECB's QE Programme on Banks' Valuation
Author: Sara Longo



Conference Session Plan

Friday, 16th of February 2018

	Room 1: Salle de Séminaire	Room 2 : Salon VIP	Room 3: Loge Sponsor
08:30 - 09:00	French breakfast (coffee, tea, croissants, fruits)		
09:00 - 10:00	Moderator: Paul André <i>Language Commonality and Sell-side Information Production</i> Author: Ruishen Zhang	Moderator: Leonidas Doukakis <i>Fundamental Analysis of Value vs. Growth Investing and an Explanation for the Value Trap</i> Authors: Stephen Penman, Francesco Reggiani	Moderator: Tami Dinh <i>Non-Financial Disclosure, Assurance, and Financial Reporting Quality: Evidence from the European Banking Sector</i> Authors: Nadine Georgiou , Janine Maniora
	<i>Financial Reporting Differences Around the World: What Matters?</i> Authors: Helena Isidro, Dhananjay Nanda, Peter Wysocki	<i>Integrated reporting and information asymmetry – Exploring disclosure quantity, quality and connectivity of the capitals of Forbes Global 2000 firms</i> Authors: Stephan Fuhrmann , Michael Grassmann, Thomas W. Günther	<i>Security Classification Decisions and Subsequent Earnings Management – Evidence from China</i> Authors: Zhaoyang Gu , Amy X. Sun, Yutao Wang, Jian Xue
10:00 - 10:15	Coffee break		
10:15 - 11:15	Keynote Scott Liao : Financial Accounting in the Banking Industry		
11:15 - 12:15	Moderator: Minyue Dong <i>Do Debt Valuation Adjustments Reflect Changes in Credit Risk?</i> Authors: Wen Lin, Argyro Panaretou , Grzegorz Pawlina	Moderator: Tami Dinh <i>Subsidiary disclosure and audit costs: A case for reporting exemptions?</i> Authors: Tina Huynh , Demetris Christodoulou	
	<i>Advanced or Standardized Approaches: Banks' Choice of Reporting Risk-Weighted Assets under Basel Rules</i> Authors: Romain Oberson , Minyue Dong	<i>How do we measure whether book and tax conform?</i> Authors: Arthur Stenzel , Niklas Lampenius	
12:15 - 13:30	Lunch		
15:30 - 17:00	Après-Ski Drinks at "La Croix-de-Culet"		
18:00 - 20:00	Live Music at Champéry Village		

Conference venue:

Palladium de Champéry, Centre National de Sports de Glace, Route du Ctre Sportif I, 1874 Champéry

Dinner on Thursday:

Le Café du Centre, Rue du Village 47, 1874 Champéry

Après-Ski Drinks on Friday

Restaurant La Croix-de-Culet, situated near the middle station "La Croix-de-Culet" (1936m)

Live Music on Friday

Centrally located in Champéry Village (next to the church - outside!)