

ENEAR 2017 – Program

Day 1 – Friday, 2 June 2017

11.00-12.40	Registration (Venue: HOG 01.74)	
12.40-12.45	Opening and Words of Welcome Eddy Cardinaels, KU Leuven (Venue: HOGM 00.85)	
12.45-13.45	Keynote speaker Jasmijn Bol, Tulane University Title: Who is your boss? The role of supervisor incentives in performance management. Moderator: Eddy Cardinaels, KU Leuven (Venue: HOGM 00.85)	
13.50-14.30	Parallel sessions	
	Session 1.1 <u>Moderator:</u> Sergeja Slapničar (Venue: HOGM 00.74)	Session 1.2 <u>Moderator:</u> Alexander Brüggem (Venue: HOGM 01.74)
	<i>The Effect of Bonus Deferral on Managers' Self-Interest: An Experimental Examination of Investment Decisions and Effort Provision</i> Mandy M. Cheng, UNSW Australia Tami Dinh, St Gallen University Wolfgang Schultze, University of Augsburg Maria Assel, University of Augsburg <u>Discussant:</u> Sergeja Slapničar	<i>Managers' Propensity to Acquire and Use Employee-Type Information in Their Decision to Tailor Controls</i> Laura W. Wang, University of Illinois at Urbana-Champaign Huaxiang Yin, Nanyang Technological University <u>Discussant:</u> Alexander Brüggem
14.30-15.00	Coffee Break (Venue: Huis de Munter - Ground floor - HOGM 00.74/00.85)	
15.00-16.20	Parallel sessions	
	Session 2.1 <u>Moderator:</u> Marcel Van Rinsum (Venue: HOGM 00.74)	Session 2.2 <u>Moderator:</u> Victor Maas (Venue: HOGM 01.74)
	<i>Navigating Through the Crowd: How Do Features of Social Media Platforms Influence Investor Judgments?</i>	<i>Dividing the Pie: The Role of Managerial Discretion and Manager-Employee Compensation Inequality</i>

	<p>W. Brooke Elliott, University of Illinois at Urbana-Champaign <i>Brian T. Gale, University of Illinois at Urbana-Champaign</i> Stephanie M. Grant, University of Washington</p> <p><u>Discussant</u>: Philip Schreck</p>	<p><i>Tim Hermans, KU Leuven</i> Martine Cools, KU Leuven Alexandra Van den Abbeele, KU Leuven</p> <p><u>Discussant</u>: Yuping Jia</p>
	<p><i>The Audit Quality Bonus: A Carrot for Auditors With Low Drive but a Stick for Auditors With High Drive</i></p> <p><i>Herman van Breuk, Nyenrode Business University</i></p> <p><u>Discussant</u>: Marcel Van Rinsum</p>	<p><i>The Impacts of Bonus and Penalty on Creativity: Insights From an Eye-Tracking Study</i></p> <p><i>Yasheng Chen, Xiamen University</i> Bingyi Huang, Xiamen University</p> <p><u>Discussant</u>: Victor Maas</p>
16.20-16.40	<p>Coffee Break (Venue: Huis de Munter - Ground floor - HOGM 00.74/00.85)</p>	
16.40-18.00	<p>Parallel sessions</p>	
	<p>Session 3.1 <u>Moderator</u>: Katlijn Haesebrouck (Venue: HOGM 00.74)</p>	<p>Session 3.2 <u>Moderator</u>: Markus Arnold (Venue: HOGM 01.74)</p>
	<p><i>The Hidden Effects of Historical Information on Managerial Honesty in Participative Budgeting</i></p> <p><i>Martin Altenburger, Universität Wien</i></p> <p><u>Discussant</u>: Martine Cools</p>	<p><i>Finding Partners in Crime? How Internal Transparency Affects Employee Collusion</i></p> <p><i>Huaxiang Yin, Nanyang Technological University</i> Victor Maas, University of Amsterdam</p> <p><u>Discussant</u>: Victor van Pelt</p>
	<p><i>Investment Professionals' Use of Corporate Social Responsibility Disclosures</i></p> <p>Markus Arnold, University of Bern <i>Christoph Hörner, University of Bern</i> Patrick R. Martin, Indiana University Donald V. Moser, University of Pittsburgh</p> <p><u>Discussant</u>: Katlijn Haesebrouck</p>	<p><i>Incentive Sensitivity to Achievement Motivation in Cognitive Tasks</i></p> <p><i>Sergeja Slapničar, University of Ljubljana</i> Karla Oblak, University of Ljubljana</p> <p><u>Discussant</u>: Markus Arnold</p>
19.00	<p>Dinner Faculty Club (Venue: Groot Begijnhof 14, 3000 Leuven)</p>	

Day 2 – Saturday, 3 June 2017

8.40-10.00	Parallel sessions	
	Session 4.1 <u>Moderator:</u> Evelien Reussen (Venue: HOGM 00.74)	Session 4.2 <u>Moderator:</u> Jessen Hobson (Venue: HOGM 01.74)
	<p><i>The Accuracy of Time Estimates in Time-Driven Costing Systems: The Influence of Task Interruption and Estimation Process</i></p> <p>Sophie Maussen, Ghent University Sophie Hoozée, Ghent University</p> <p><u>Discussant:</u> Laura Gomez</p>	<p><i>Conservatism and Endogenous Preferences</i></p> <p>Christina Manthei-Geh, University of Augsburg Wolfgang Schultze, University of Augsburg</p> <p><u>Discussant:</u> Stephanie Grant</p>
	<p><i>How to Present Performance Information at Team Level? The effect of transparency on team cooperation over time</i></p> <p>Laura Gómez Ruiz, Universidad Pablo de Olavide David Naranjo-Gil, Universidad Pablo de Olavide</p> <p><u>Discussant:</u> Evelien Reussen</p>	<p><i>The Decision Usefulness of Additional Disclosures on Fair Value Estimates for Nonprofessional Investors: One Disclosure Type Does Not Fit All</i></p> <p>Maik Lachmann, TU Berlin Theresa Herrman, TU Berlin</p> <p><u>Discussant:</u> Jessen Hobson</p>
10.00-10.30	Coffee Break and Poster Proposal Presentations (Venue: 't Huis van Sestich HOGS 00.10)	
	<p><i>The Effect of 'Sticks-Dressed Carrots' on Different Stages of Creativity Processes</i> Shanming Liu, Bocconi University</p> <p><i>Earnings Management, Earnings Metrics, and Price Efficiency in a Laboratory Market</i> Karola Bastini, University of Berlin</p> <p><i>How formal management control mechanisms influence trust between employees and management</i> Nela Milosevic, University of Belgrad</p> <p><i>Honest Misreporting: How Cost Ambiguity Represents a Boundary Condition for the Behavioral Effect of a Strong Ethical Environment</i> Joel Berge, The Norwegian School of Economics</p>	

10.30-11.50	Parallel sessions	
	Session 5.1 <u>Moderator:</u> Frederick W. Rankin (Venue: HOGM 00.74)	Session 5.2 <u>Moderator:</u> Daniel Reimsbach (Venue: HOGM 01.74)
	<i>The Unintended Consequences of Headquarters' Involvement in Decentralized Transfer Price Negotiations: Experimental Evidence</i> Markus Arnold, University of Bern Florian Elsinger, University of Bern Frederick W. Rankin, Colorado State University <u>Discussant:</u> Bart Dierynck	<i>When Does Sustainability Matter? An Experimental Study on Non-Financial Materiality</i> Frank Schiemann, University of Hamburg Eric Schmiedchen, University of Hamburg Daniel Reimsbach, Radboud University Nijmegen Rüdiger Hahn, University of Hohenheim <u>Discussant:</u> Karen De Meyst
	<i>Improving Performance Measurement Systems Through Managerial Rotation</i> Victor Van Pelt, Tilburg University Eddy Cardinaels, KU Leuven Bart Dierynck, Tilburg University <u>Discussant:</u> Frederick W. Rankin	<i>Trader Participation in Disclosure: Implications of Interactions with Management</i> W. Brooke Elliott, University of Illinois at Urbana-Champaign Stephanie M. Grant, University of Washington Jessen L. Hobson, University of Illinois at Urbana-Champaign <u>Discussant:</u> Daniel Reimsbach
11.50-12.00	Small refreshment break (Venue: Ground Floor HOG 00.74)	
12.00-13.00	Keynote speaker Kathryn Kadous, Emory University Title: Moving from Describing and Understanding Judgment to Improving It: Opportunities and Challenges Moderator: Alexandra Van den Abbeele, KU Leuven (Venue: HOGM 00.85)	
13.00-13.05	Conference closing Alexandra Van den Abbeele, KU Leuven (Venue: HOGM 00.85)	
13.05-15.00	BBQ and drinks (Venue: Binnenplein – Kapel Hogenheuvél)	