

ENEAR 2019 – Program

Thursday, July 4

20:00

Early Bird Reception for doctoral students

Venue: Tapijn brasserie, Tapijnkazerne 20, 6211 ME Maastricht

Friday, July 5

DOCTORAL COLLOQUIUM

Venue: Tongersestraat 53, 6211LM Maastricht

08:30

Words of welcome

Venue: A0.23

8:45-11:15

Intensive feedback and coaching session in small groups

Venue: TBA

11:15-11:30

Coffee break

Venue: A0.23

11:30-12:30

Plenary closure with a moderated Q&A session on research and publication process and preparation for an academic career

Venue: A0.23

12:30

Light Lunch

Venue: A0.23

CONFERENCE

Venue: Tongersestraat 53, 6211LM Maastricht

13:00-13:30

Registration

Venue: Ad Fundum (next to the reception desk)

13:30-13:45

Welcome and opening of ENEAR

Venue: Aula

13:45-14:45

Plenary session

“Addressing the Challenge of Professional Participant Access in Experimental Accounting Research”

Kristina Rennekamp (Cornell University)

Venue: Aula

14:45-15:00

Coffee break

Venue: Ad Fundum

15:00-16:30

Parallel sessions

Session A

Venue: A1.22

Multiple tasks and the spillover of opportunistic behavior

Christian Brück, Thorsten Knauer,
Anja Schwering

Session B

Venue: A1.23

The Impact of Raising Employee Pay on Manager-Employee Relationships”

	Discussant: Victor Maas	Eddy Cardinaels, Quinwei Chi, Wenjing Li, Huaxiang Yin Discussant: Adam Presslee
	Performance evaluation in a multitasking environment: the effect of task complexity, disproportionate time allocation and detailed relative performance information Tim Hermans, Martine Cools, Alexandra van den Abbeele Discussant: Laura Maria Gomez-Ruiz	Leading by Example: The Effect of the leader's contract on following Karl Schuhmacher, Kristy L. Towry, Jacob Zureich Discussant: Evelien Reusen
	Real-Time Feedback Systems, Recordkeeping and the Task Selection Bias Farah Arshad, Bart Dierynck Discussant: Nathan Waddoups	The effect of pay transparency on narcissists: can personality type predict reciprocity? Lisa LaViers Discussant: Alexandra van den Abbeele
16:30-16:45	Coffee break Venue: Ad Fundum	
16:45-18:15	Parallel sessions Research Proposals No assigned discussants	
	Session A Venue: A1.22	Session B Venue: A1.23
	Disproved grandiosity – taking risks for retaining a narcissistic self-image Sören Abel	When Is Less Disclosure More? The Effect of Immaterial and Boilerplate Risk Factor Disclosures on Investor Judgment Dominique Wasna
	Key Audit Matters and the Audit Expectation Gap: How different do financial statement users and auditors process information? Theresa Herrmann, Henrike Biehl	Rankings under individual and group incentive contracts: The effect of ordinal and cardinal ranking on performance Laura Maria Gomez-Ruiz, M.J. Sanchez-Exposito
	How does profit-sharing affect rank-and-file employees' pay satisfaction? The moderating influence of the employee's role in the value chain Robert Grasser, Brian Stikeleather	Testing a ratchet effect under teams with mutual learning Mami Koyama
18:30	Dinner Venue: Restaurant Petit Bonheur, Achter de Molens 2	

Saturday, July 6

9:00-10:30	Parallel sessions		
	Session A Venue: A1.22	Session B Venue: A1.23	Session C Venue: A0.24
	<p style="text-align: center;">The Impact of Extra-Billing and the Quality of the Auditor-Client Relationship on Client-Initiated Auditor Changes Francis Goddard, Martin Schmidt</p> <p style="text-align: center;">Discussant: Theresa Herrmann</p>	<p style="text-align: center;">Disclosing negative news: the effect on investors' judgments and decision making Fynn Gerken, Kris Hardies, An-Sofie Claeys</p> <p style="text-align: center;">Discussant: Serena Loftus</p>	<p style="text-align: center;">Not seeing eye-to-eye: differences in shareholders' and prospective investors' reactions to adverse event disclosure Erik Peek, Marcel van Rinsum, Sebastian Stirnkorb</p> <p style="text-align: center;">Discussant: Kai A. Bauch</p>
	<p style="text-align: center;">Evidence on the effect of network status and taking the perspective of the group auditor on component auditor testing strategies Stephen K. Asare, Herman van Brenk, Barbara Majoor</p> <p style="text-align: center;">Discussant: Razvan Ghita</p>	<p style="text-align: center;">The joint Influence of Information Push and Value Relevance on Investor Judgment and Market Efficiency W. Brooke Elliot, Brian T. Gale, Jessen L. Hobson</p> <p style="text-align: center;">Discussant: Fynn Gerken</p>	<p style="text-align: center;">Quantification in Narrative Disclosures: Effect on Non-Professional Investors' Information Processing under Time Pressure Kai A. Bauch</p> <p style="text-align: center;">Discussant: Eddy Cardinaels</p>
<p style="text-align: center;">Gender Discriminatory Taxes, Fairness Perception, and Labor Supply Jochen Hundsdörfer, Eva Matthaei</p> <p style="text-align: center;">Discussant: Alexander Brügger</p>	<p style="text-align: center;">How review ambiguity and access costs of SEC review correspondence affect investor judgments Brian T. Gale</p> <p style="text-align: center;">Discussant: Dominique Wasna</p>	<p style="text-align: center;">Stakeholder focus or strategy focus? An eye-tracker study on the effect of presentation format on nonprofessional investors' information processing patterns Mandy Cheng, Wendy Green, John Ko</p> <p style="text-align: center;">Discussant: Sebastian Stirnkorb</p>	
10:30-10:45	Coffee break Venue: Ad Fundum		
10:45-12:15	Parallel sessions		
	<p style="text-align: center;">Session A Venue: A1.22</p> <p style="text-align: center;">The impact of pay ratio disclosures on investors' reaction to managers' attributions for poor performance Nicole Cade, Steve E. Kaplan, Serena Loftus</p>	<p style="text-align: center;">Session B Venue: A1.23</p> <p style="text-align: center;">The effect of bonus deferral and bonus recovery on effort in multidimensional tasks Maria Assel, Mandy M Cheng, Tami Dinh, Wolfgang Schultze</p>	

	Discussant: Brian T. Gale	Discussant: Huaxiang Yin
	Experimental evidence on project choice and accountability Christian Lukas, Max-Frederik Neubert, Jens Robert Schöndube Discussant: Robert Grasser	Home alone: the effect of telecommuting on risk-taking Marvin Göbel, Niklas Kreilkamp, Maximilian Schmidt, Arnt Wöhrmann Discussant: Markus Arnold
	The association between controllers' empathy and their submission to managers' social pressure Sergeja Slapnicar, Mina Licen, Frank Hartmann, Anka slana Ozimic, Grega Repovs Discussant: Lisa LaViers	Feedback-driven time segmenting: the effect of feedback frequency on employee behavior Nathan Waddoups Discussant: Farah Arshad
12:15-13:15	Lunch Venue: Ad Fundum	
13:15-14:45	Parallel sessions	
	Session A Venue: A1.22	Session B Venue: A1.23
	Reporting Frequency and Learning by Experience Author: Razvan Ghita Discussant: Karl Schuhmacher	When should we reward creativity: A new perspective on creativity types Shanming Liu, Angelo Ditillo, Alexandra van den Abbee Discussant: Christoph Feichter
	Costing system design and honesty in managerial reporting Sophie Maussen, Eddy Cardinaels, Sophie Hoozee Discussant: Katlijn Haesebrouck	The effect of RPI on creative performance and effort allocation in a multi-task environment Peter Gordon Rötzel, Burkhard Pedell Discussant: Shanming Liu
	The interplay between self-service reporting and managers' cognitive thinking styles: an experimental study Huda Al-Hussari, Christian Brück, Thorsten Knauer Discussant: Sophie Maussen	Needs versus wants: which motivates more effort? Timothy Mitchell, Adam Presslee, Axel K-D. Schulz, Alan Webb Discussant: Bart Dierynck
14:45-15:00	Coffee break Venue: Ad Fundum	
15:00-16:00	Plenary session <i>"Experimental Research: What is under the hood matters!"</i> Andrew Newman (University of South Carolina) Venue: Aula	
16:00	BBQ Venue: Kruithuis	