

**FUNDACIÓN
RAMÓN ARECES**

XIV International Accounting Research Symposium



Summer School
Current Trends in
Accounting Research



Director: Prof. Leandro Cañibano
Coordinator: Prof. Beatriz García Osma

Fundación Ramón Areces

Participant presentations

Tuesday 26th of June, 10:00-13:00

Session A	
Melloni, G.	Textual attributes and assurance of Integrated Reporting: Does new corporate disclosure add value?
Peris Peris, J.	Firms suffering from Sadness: A study of CEO Shock Tolerance and Firm Performance.
Gazizova, I.	Identifying Causal Relations between Corporate Social Responsibility and Financial Reporting Quality
Kayed, S.	Earnings Management and Tone Management: Evidence from the UK
Perafán Peña, H.	Earnings management of target firms and deal premiums in europe: the role of industry relatedness

Session B	
Li, F.	Activism on Sale and Leaseback of Corporate Real Estate
Cao, Y.	How to Play the Lottery Stocks
Longo, S.	Stock market valuation of European banks: Evidence from the adoption of Quantitative Easing programme by ECB
Orozco Ruíz, L.	Regulatory capital management to exceed thresholds
Matthews, L.	Innovation Disclosure and the Cost of Equity Capital: An Economic-based Perspective