

**FUNDACIÓN
RAMÓN ARECES**

XIV International Accounting Research Symposium



Summer School Current Trends in Accounting Research

Cátedra
UAM-Audidores Madrid
de Información
Financiera Corporativa

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

Fundación Ramón Areces

Participant presentations

Thursday 28th of June, 10:00-13:00

Session A	
Boob, N.	Executive Characteristics and Accounting Choices of Banks
Grande Herrera, C.	CEOs labor market incentives and accounting quality: An analysis of the unintended consequences of trade secret regulations
Vetter, F.	Labor Market Effects of Spatial Licensing Requirements: Evidence from CPA Mobility
Cao, Z.	Do Employee-Friendly Firms Invest More Efficiently? Evidence from Employment Decisions

Session B	
López Vázquez, A.	Shareholders vs. Stakeholders: Evidence on the Impact of Non-Shareholder Constituencies Acts on Payout Policy.
Marangoni, C.	The spill-over effects of corporate corruption on peer firms' earnings manipulation
Loy, T.	What happens if private accounting information becomes public? The effect of small firms' mandatory public disclosure on their access to bank debt
Nguyen, T.	Media Freedom and Earnings Management