

**FUNDACIÓN  
RAMÓN ARECES**

## **XV 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 25th of June, 10:00-13:00**

<b>Session A</b>	
Borisova, A.	2014/95/EU Directive impact on the quality of non-financial information
Garcia-Amate, A.	How Corporate Governance affects the Dividend Payout Policy? Evidence from Oil & Gas sector in North America
Usman, B.	Sustainability Assurance and Sustainability Disclosure Quality: An Empirical Investigation of Environmentally Sensitive Industries
Floropoulos, N.	The analyst report's forecast horizon and bias
Hadjigavriel, S.	What is the Effect of Corruption on the Accounting Practice?

<b>Session B</b>	
Orozco Ruíz, L.	The negative effect of external auditing in the banking industry
Bach, A.	Disclosure Regulation, Unlawful Disclosure and the Origin of Rumors
Casi, E.	Qualitative Tax Disclosure and Tax Aggressiveness
Do, Duy Tan	Mostly good Robin Hood: Impact of Financial Transaction Tax on Corporate Investment
Witter, T.	Budgetary Uncertainty: Adverse Selection or Disciplining Effect?

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**Cátedra**  
UAM-Audidores Madrid  
de Información  
Financiera Corporativa

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### **Participant presentations**

**Thursday 27th of June, 10:00-13:00**

<b>Session A</b>	
Gazizova, I	Do Markets Reward CSR Firms? Evidence From Target Beating Behavior
Dong, T.	Is leadership ability rewarded by the auditing profession?
Park, G.	Long-Term Value Creation Reporting Mandate and Managerial Horizon
Stirnkorb, S.	Not Seeing Eye-to-Eye: Differences in Shareholders' and Prospective Investors' Reactions to Adverse Event Disclosure

<b>Session B</b>	
Siano, F.	Finding the Narrative in the Numbers: Long-Term Investors' Demand for Accounting Information
Malte, H.	How Important is the SEC's EDGAR Database for Leveling the Playing Field in Capital Markets?: Evidence from Server Outage
Khalilov, A.	The benefits of balance sheet conservatism: Evidence from the financial crisis
Ding, Y.	Commitment to Regulation and Demand for Crypto Tokens