



EARNet 2023 Symposium program

| Thursday SEPTEMBER 21, 2023 | |
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| 19:00 – 21:00 | WELCOME RECEPTION |

| Friday SEPTEMBER 22, 2023 | |
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| 08:00 – 09:00 | REGISTRATION |
| 09:00 – 10:30 | WELCOME AND KEYNOTE SPEECH |
| | <p style="text-align: center;">WELCOME</p> <p style="text-align: center;">Ilias G. Basioudis (Symposium Host, Aston University)</p> <p style="text-align: center;">*** KEYNOTE SPEECH ***</p> <p style="text-align: center;">Chris Humphrey (The University of Manchester)</p> <p style="text-align: center;">Escaping Groundhog Day: The Transformative Possibilities of Rethinking Audit</p> <p style="text-align: center;">With discussions by</p> <p style="text-align: center;">W. Robert Knechel (University of Florida)</p> <p style="text-align: center;">Marleen Willekens (KU Leuven)</p> |
| 10:30 – 11.00 | COFFEE BREAK |



| 11:00 – 12.45 | PARALLEL SESSIONS |
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| <p>Session I – Audit Fees Chair: Sven Hörner</p> <p>1) <i>Firm Diversification, Information Asymmetry and Audit Fees: New European Insights</i> Author(s): Negin Attar (University of Zurich), Markus Mottinger (Johannes Kepler University Linz) Discussant: Mazza Tatiana (Università degli Studi di Parma)</p> <p>2) <i>Does Initial-Year Audit Fee Discounting Occur and Impair Audit Quality?</i> Author(s): Nicholas J. Hallman (University of Texas at Austin), Minjae Kim (University of Texas at Austin), Jaime J. Schmidt (University of Texas at Austin) Discussant: Heidi Vander Bauwhede (Ghent University)</p> <p>3) <i>Audit Fees and Audit Quality of Peer Reviewers</i> Author(s): Sven Hörner (Universität Bayreuth) Discussant: Markus Mottinger (Johannes Kepler University Linz)</p> | |
| <p>Session II - Audit Partners Chair: Ulrike Thuerheimer</p> <p>1) <i>Who Drives Audit Expertise and Audit Quality: The Audit Firm or Individual Audit Partners?</i> Author(s): Siddharth Purohit (University College Dublin), Naman Desai (Indian Institute of Management Ahmedabad), Birendra Mishra (University of California Riverside), Steven Utke (University of Connecticut) Discussant: Marie-Laure Vandenhoute (Vrije Universiteit Brussel)</p> <p>2) <i>Does Mandatory Rotation of Engagement Partners Affect Audit/Earnings Quality? The Recent US Evidence</i> Author(s): Henry Jarva (Hanken School of Economics), Jenni Jääskö (University of Oulu), Petri Sahlström (University of Oulu) Discussant: Ken Reichelt (Louisiana State University)</p> <p>3) <i>Do Audit Partner Attributes Really Matter? Insights From the Resolution of Detected Misstatements</i> Author(s): Ulrike Thuerheimer (University of Amsterdam), Ann Vanstraelen (Maastricht University) Discussant: Arpine Maghakyan (University of Glasgow)</p> | |



Session III – Auditors’ Use of Specialists and Data Analytics

Chair: Anna Gold

1) Management Engaged vs. Employed Valuation Specialists

Author(s): Helen L. Brown-Liburd (Rutgers, The State University of New Jersey), Stephani A. Mason (DePaul University), Sandra Waller Shelton (DePaul University)

Discussant: Christian P.R. Pietsch (Erasmus University Rotterdam)

2) Upskilling Auditors in the Face of Changing Skills Requirements: Does Self-Affirmation Help Overcome Aversion to AI-Based Specialist Advice?

Author(s): Mark E. Peecher (University of Illinois), Christian P.R. Pietsch (Erasmus University Rotterdam), Sebastian Stirnkorb (University of Amsterdam), Isaac L. Yamoah (University of Illinois)

Discussant: Michiel Dierckx (University of Antwerp)

3) Thinking Outside of the Box: Engaging Auditors’ Innovation Mindset to Improve Auditors’ Fraud Actions in a Data-Analytic Environment

Author(s): Sarah Bibler (Vrije Universiteit Amsterdam), Tina Carpenter (University of Georgia), Margaret Christ (University of Georgia), Anna Gold (Vrije Universiteit Amsterdam)

Discussant: Helen L. Brown-Liburd (Rutgers, The State University of New Jersey)

Session IV – Assurance for Non-Financial Information

Chair: Reiner Quick

1) Corporate Green Bonds: The Role of External Reviews for Investment Greenness and Disclosure Quality

Author(s): Tami Dinh (University of St. Gallen), Florian Eugster (University of St. Gallen), Anna Husmann (University of St. Gallen)

Discussant: Reiner Quick (Technical University of Darmstadt)

2) The Role of CSR Report Assurance and ESG Rating in Bank Manager's Judgment on Sustainability-linked Credit Lending Decisions

Author(s): Markus Isack (Vienna University of Economics and Business), Ewald Aschauer (Vienna University of Economics and Business)

Discussant: Tobias Steindl (University of Regensburg)

3) The Impact of Corporate Governance Statement Assurance on Financial Professionals’ Decisions

Author(s): Reiner Quick (Technical University of Darmstadt), Konstantin Kühle (Technical



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| University of Darmstadt) | |
| Discussant: Marcy L. Shepardson (Indiana University) | |
| 12:45 – 14:00 | LUNCH |
| 14:00 – 15:45 | PARALLEL SESSIONS |
| <p>Session V – Audit Partner Careers</p> <p>Chair: Mara Cameran</p> <p>1) <i>The Effect of Audit Partner National Office Experience on Audit and Career Outcomes</i> Author(s): Lauren Matkaluk (Arizona State University), Nathan J. Newton (Florida State University), Mikhail Pevzner (University of Baltimore), Aleksandra (Ally) B. Zimmerman (Florida State University) Discussant: Tjibbe Bosman (University of Amsterdam)</p> <p>2) <i>How Do Audit Firms Treat Partners Who Issue Adverse Internal Control Opinions?</i> Author(s): Ashleigh L. Bakke (University of Kansas), Elizabeth N. Cowle (Colorado State University), Stephen P. Rowe (University of Arkansas), Michael S. Wilkins (University of Kansas) Discussant: Mara Cameran (Bocconi University)</p> <p>3) <i>Drivers and Behavioral Outcomes of Partner-Track Aspirations in Auditing</i> Author(s): Linde Kerckhofs (IESEG School of Management), Marie-Laure Vandenhoute (Vrije Universiteit Brussel), Kris Hardies (University of Antwerp) Discussant: Aleksandra (Ally) B. Zimmerman (Florida State University)</p> | |
| <p>Session VI – Audit Risk and Materiality</p> <p>Chair: William F. Messier, Jr.</p> <p>1) <i>Is Information on Audit Materiality Useful for Supervisory Board Members?</i> Author(s): Reiner Quick (Technical University of Darmstadt), Dominik Claßen (Technical University of Darmstadt) Discussant: Richard C. Hatfield (University of Alabama)</p> <p>2) <i>Audit Materiality Judgments During the COVID-19 Pandemic</i> Author(s): Antoine Roy (University of St. Gallen), Ting Dong (Stockholm School of Economics), Florian Eugster (University of St. Gallen), Liwei Zhu (Stockholm School of Economics) Discussant: Omar de Ines Anton (CUNEF Universidad)</p> | |



3) *Audit Risk and Internal Monitoring with High Diligence and Minorities Conflicts*

Author(s): Mazza Tatiana (Università degli Studi di Parma), Marchini Pier Puigi (Università degli Studi di Parma), Medioli Alice (Università degli Studi di Parma), Tibiletti Veronica (Università degli Studi di Parma)

Discussant: William F. Messier, Jr. (NHH Norwegian School of Economics)

Session VII – Fraud and Accounting Scandals

Chair: Alain Schatt

1) *The Economic Consequences of Misstatements for Auditors*

Author(s): Matthew Ege (Texas A&M University), Sarah Stuber (Texas A&M University), Lisa Tiplady (Texas A&M University)

Discussant: Ulrike Thuerheimer (University of Amsterdam)

2) *Corruption as an External Determinant of Audit Fees: New Empirical Evidence from EU27 Countries*

Author(s): Markus Mottinger (Johannes Kepler University Linz)

Discussant: Mert Erinc (BI Norwegian Business School)

3) *Did the Carillion Scandal Impair KPMG's Reputation?*

Author(s): Jean Bédard (Laval University), W. Robert Knechel (University of Florida), Alain Schatt (HEC Lausanne)

Discussant: Siddharth Purohit (University College Dublin)

Session VIII – Auditor Judgment and Task Structure

Chair: Martin Schmidt

1) *Are Auditors Conservative or Diagnostic? An Examination of Auditor Hypothesis Testing Strategies in "Tone at the Top" Evaluations*

Author(s): Regan N. Schmidt (University of Saskatchewan)

Discussant: Katrin Bonk (ESCP Business School)

2) *The Impact of Accounting Standard Precision and Task Structure on Auditor Reporting Judgments and Negotiation Strategy*

Author(s): Helen L. Brown-Liburd (Rutgers, The State University of New Jersey), Danielle Lombardi (Villanova University)

Discussant: Sebastian Stirnkorb (University of Amsterdam)

3) *Creativity in Unstructured Audit Tasks*



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| <p>Author(s): Katrin Bonk (ESCP Business School), Martin Schmidt (ESCP Business School) Discussant: Regan N. Schmidt (University of Saskatchewan)</p> | |
| 15:45 – 16:15 | COFFEE BREAK |
| 16:15 – 18:00 | PARALLEL SESSIONS |
| <p>Session IX – Panel Session on Audit Policy-Setting Chairs: Mara Cameran, Angela Pettinicchio</p> <p>Panelists: Ann Vanstraelen (Maastricht University), Aleksandra (Ally) B. Zimmerman (Florida State University), Piotr Staszkiwicz (SGH Warsaw School of Economics)</p> | |
| <p>Session X – Audit Quality Chair: Anne Jeny</p> <p>1) <i>Auditor-Client Fit: A New Measure of Audit Quality</i> Author(s): Mert Erinc (BI Norwegian Business School), Tzachi Zach (The Ohio State University) Discussant: Gopal V. Krishnan (Bentley University)</p> <p>2) <i>Exploring the Dynamic Interrelationships Between External Auditor Choice, Fees, and Report</i> Author(s): Omaima A.G. Hassan (Robert Gordon University), Gianluigi Giorgioni (University of Liverpool) Discussant: Sven Hörner (Universität Bayreuth)</p> <p>3) <i>Client-Specific Information in Key Audit Matters and Audit Risks</i> Author(s): Emeline Deneuve (HEC Montréal), Andrei Filip (IESEG School of Management), Anne Jeny (IESEG School of Management) Discussant: Stephan Küster (Free University of Berlin)</p> | |
| <p>Session XI – Audit Theory and Modeling Chair: Christopher Bleibtreu</p> <p>1) <i>Accounting Accruals, Audit Quality, and Audit Pricing</i> Author(s): Sebastian Kronenberger (University of Mannheim) Discussant: Christopher Bleibtreu (BI Norwegian Business School)</p> | |



2) *Audit Portfolio and Client Acceptance Decision*

Author(s): **Negin Attar** (University of Zurich)

Discussant: **Sebastian Kronenberger** (University of Mannheim)

3) *The Intricate Effects of Corporate Political Connections on Financial Reporting and Auditor Choice*

Author(s): **Christopher Bleibtreu** (BI Norwegian Business School), **Roland Königgruber** (Université Côte d'Azur)

Discussant: **Henrike Biehl** (University of Konstanz)

Session XII – Recent Developments in Assurance Services

Chair: Christian P.R. Pietsch

1) *The Impact of Combating Bribery and Corruption Report Assurance on Financial Analysts' Decisions*

Author(s): **Reiner Quick** (Technical University of Darmstadt), **Neriman Yalcin** (Alparslan Türkeş Science and Technology University)

Discussant: **Joseph F. Brazel** (North Carolina State University)

2) *Leveraging Emerging Cybersecurity Reporting Regulations: The Effect of Industry-Driven Expectations for Voluntary Assurance*

Author(s): **Patricia Navarro** (University of Nevada), **Steve G. Sutton** (NHH Norwegian School of Economics)

Discussant: **Xiaoxing Li** (Vrije Universiteit Amsterdam)

3) *Auditor Reporting on Other Information Outside of the Financial Statement*

Author(s): **Sabine Graschitz** (University of Innsbruck), **Erin L. Hamilton** (University of Nevada), **William F. Messier, Jr.** (NHH Norwegian School of Economics), **Christian P.R. Pietsch** (Erasmus University Rotterdam)

Discussant: **Markus Isack** (Vienna University of Economics and Business)

19:00 – 23:00

CONFERENCE DINNER



| Saturday SEPTEMBER 23, 2023 | |
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| 8:30 – 9:00 | REGISTRATION |
| 9:00 – 10:45 | PARALLEL SESSIONS |
| <p>Session XIII – Regulatory Externalities Chair: Natalia Kochetova</p> <p>1) <i>Inward Transmission Effects of Foreign Audit Regulation</i> Author(s): Ines Simac (KU Leuven) Discussant: Elina Haapamäki (University of Vaasa)</p> <p>2) <i>The Impact of Exogenous Shocks (COVID-19 and Enhanced Audit Standards) on Audit Effort: Korean Evidence</i> Author(s): Jumi Kim (The College of New Jersey), Meehyun Kim (Rutgers, The State University of New Jersey), Yangin Yoon (Seoul National University of Science & Technology), Won Gyun No (Rutgers, The State University of New Jersey), Miklos A. Vasarhelyi (Rutgers, The State University of New Jersey) Discussant: Omaira A.G. Hassan (Robert Gordon University)</p> <p>3) <i>Operational Externalities of Intense Scrutiny over Financial Reporting Controls</i> Author(s): Andrea K. Down (University of Toronto), Joseph H. Schroeder (Indiana University), Marcy L. Shepardson (Indiana University) Discussant: Natalia Kochetova (Saint Mary’s University)</p> | |
| <p>Session XIV – Audit Teams Chair: Ann Vanstraelen</p> <p>1) <i>Audit Team Surface Diversity and Audit Team Outcomes</i> Author(s): Alice Annelin (Umeå University), Tobias Svanström (Umeå University) Discussant: Tamara A. Lambert (Lehigh University)</p> <p>2) <i>Do Apprenticeship Norms Encourage Supervisors’ Audit Quality Enhancing Behaviors?</i> Author(s): Emily Blum (Texas A&M University), Richard C. Hatfield (University of Alabama) Discussant: Martin Schmidt (ESCP Business School)</p> <p>3) <i>Team Leaders as Role-Models for Voice Behavior: Moderating Influences of Mixed Behavioral Messages on Team Psychological Safety, Voice Climate, and Effectiveness</i></p> | |



Author(s): Murray R. Barrick (Texas A&M University), **Olof Bik** (University of Groningen), Jere R. Francis (Maastricht University), Lena Pieper (Maastricht University), Ann Vanstraelen (Maastricht University)

Discussant: Limei Che (Oslo Metropolitan University)

Session XV – Audit Committees and Audit Outcomes

Chair: Géraldine Broye

1) *Shall They Go? A Dynamic Perspective of Audit Committee Members' Turnover*

Author(s): Régis Blazy (University of Strasbourg), **Géraldine Broye** (University of Strasbourg), Pauline Johannes (University of Strasbourg)

Discussant: Ann Gaeremynck (KU Leuven)

2) *Why Are You Leaving the Audit Committee? Are Unexplained Director Departures Informative About Future Restatement Announcements and Audit Outcomes?*

Author(s): **Gopal V. Krishnan** (Bentley University), Yanru Yang (Bentley University), Wei Yu (City University of New York)

Discussant: Mieke Dingenen (KU Leuven)

3) *The Effects of Prominently Disclosed Going Concern Opinions on Lender Economic Reaction*

Author(s): **Marie-Laure Vandenhoute** (Vrije Universiteit Brussel), Diane Breesch (Vrije Universiteit Brussel)

Discussant: **Jaime J. Schmidt** (University of Texas at Austin)

Session XVI – Exploring New Technologies

Chair: Stuart Turley

1) *Negotiating the Boundaries between Audit and Data Analytics*

Author(s): Andrea Crean (University of Galway), **Emer Curtis** (University of Galway)

Discussant: **Stuart Turley** (The University of Manchester)

2) *Frictions Perception of the Application of Artificial Intelligence to Auditors' Risk Assessment Processes: A Sociomaterial Self-Affordance Analysis*

Author(s): **Piotr Staszkiwicz** (SGH Warsaw School of Economics), Anna Szelałowska (SGH Warsaw School of Economics), Agnieszka Strzelecka (Koszalin University of Technology)

Discussant: **Rasha Kassem** (Aston University)

3) *The Risk of Technology Dominance in Using Digital Decision Aids in Assurance Engagements*



– *Evidence from a Survey among Danish Auditors*

Author(s): Dennis van Liempd (University of Southern Denmark), **Jochen C. Theis** (University of Southern Denmark), Steve G. Sutton (NHH Norwegian School of Economics)

Discussant: **Anna Gold** (Vrije Universiteit Amsterdam)

10:45 – 11:15

COFFEE BREAK

11:15 – 13:00

PARALLEL SESSIONS

Session XVII – Audit Partners

Chair: Lasse Niemi

1) *Skin in the Game: The Consequences of Audit Partner Clawback Provisions*

Author(s): **Tjibbe Bosman** (University of Amsterdam)

Discussant: **Kim Ittonen** (Hanken School of Economics)

2) *The Impact of Audit Partner Extraversion on a Partner's Portfolio Composition*

Author(s): **Mieke Dingenen** (KU Leuven), Simon Dekeyser (KU Leuven), Ann Gaeremynck (KU Leuven)

Discussant: **Linde Kerckhofs** (IESEG School of Management)

3) *The Effect of Audit Partner Digitalization Expertise on Audit Fees*

Author(s): Arpine Maghakyan (University of Glasgow), Henry Jarva (Hanken School of Economics), **Lasse Niemi** (Aalto University), Jukka Sihvonen (Aalto University)

Discussant: **Savvas Papadopoulos** (University of Gothenburg)

Session XVIII – Workload and Stress

Chair: Olof Bik

1) *Empirical Evidence on Gender Effect and Workload Allocation in Audit Firms*

Author(s): Eddy Cardinaels (Tilburg University), Simon Dekeyser (KU Leuven), **Ruiqiong (Cara) Zhang** (KU Leuven)

Discussant: **Michael S. Wilkins** (University of Kansas)

2) *Stress, Employee Satisfaction, Work-Life Balance and Telework in Auditing Firms and Auditors Performance*

Author(s): Catarina Santos Henriques (Universidade de Lisboa), **António Samagaio** (Universidade de Lisboa)

Discussant: **Ruiqiong (Cara) Zhang** (KU Leuven)



3) *Auditors Under Pressure: Stress, Strain, and Coping*

Author(s): Olof Bik (University of Groningen), Guido Klüth (KPMG Netherlands)

Discussant: Tobias Svanström (Umeå University)

Session XIX – Users of Financial Statement Audits

Chair: Aasmund Eilifsen

1) *Voluntary Audit in Small Private Banks*

Author(s): Beatriz García Osma (Universidad Carlos III de Madrid), **Luciana Orozco** (BI Norwegian Business School)

Discussant: Ines Simac (KU Leuven)

2) *The Auditor and Tax Disclosure Quality: Evidence from Tax Reconciliations in Private Firms*

Author(s): Vincent Compagnie (Université de Liège), Raf Orens (KU Leuven)

Discussant: Ting Dong (Stockholm School of Economics)

3) *The Magnitude of Adversarial Bias in Experts' Estimates and the Nature of Judges' Valuation Decisions*

Author(s): Aasmund Eilifsen (NHH Norwegian School of Economics), Finn Kinserdal (NHH Norwegian School of Economics), Kjell Henry Knivsflå (NHH Norwegian School of Economics), William F. Messier, Jr. (NHH Norwegian School of Economics)

Discussant: Sarah Stuber (Texas A&M University)

Session XX – Qualitative Explorations of the Audit

Chair: Marie-Laure Vandenhaute

1) *Getting (too) Close for Comfort: The Auditor Selection Process*

Author(s): Jonas Vandennieuwenhuysen (University of Antwerp), Marie-Laure Vandenhaute (Vrije Universiteit Brussel), Kris Hoang (The University of Alabama), Kris Hardies (University of Antwerp), Marcel van Rinsum (Erasmus University Rotterdam)

Discussant: Isabelle Fabioux (University of Angers)

2) *Who Wants to be a Millionaire? Exploring Auditor Comfort over Qualitative Financial Statement Disclosures*

Author(s): Zac Konings (Saint Mary's University), **Natalia Kochetova** (Saint Mary's University), Rhonda McIver (Saint Francis Xavier University)

Discussant: Jonas Vandennieuwenhuysen (University of Antwerp)



3) *Effective Methods for Detecting Fraudulent Financial Reporting: Practical Insights from Big 4 Auditors*

Author(s): Rasha Kassem (Aston University)

Discussant: Piotr Staszkiwicz (SGH Warsaw School of Economics)

13.00 – 14:00

LUNCH

14:00 – 15:45

PARALLEL SESSIONS

Session XXI – Key Audit Matters

Chair: Tobias Steindl

1) *The Determinants of Linguistic Features in Key Audit Matters: Empirical Evidence from Europe*

Author(s): Stephan Küster (Free University of Berlin)

Discussant: Anne Jeny (IESEG School of Management)

2) *Do KAMs and CAMs of the Same Firm Differ? Evidence from Cross-Listed Firms*

Author(s): Limei Che (Oslo Metropolitan University), Wuchun Chi (National Chengchi University), Yi-Ping Liao (Fu Jen Catholic University), Hunghua Pan (National Tsing Hua University)

Discussant: Alain Schatt (HEC Lausanne)

3) *The Informational Content of Key Audit Matters: Evidence from Using Artificial Intelligence in Textual Analysis*

Author(s): Stephan Küster (Free University of Berlin), **Tobias Steindl** (University of Regensburg), Max Götsche (Catholic University of Eichstätt-Ingolstadt)

Discussant: Mahmoud Elmarzouky (Ashton University)

Session XXII – Auditing and Investing

Chair: Ann Vanstraelen

1) *Assurance or Insure IT and Cyber Risk? Non-Professional Investors' Willingness to Invest*

Author(s): Kevin Gauch (Technical University of Darmstadt), Reiner Quick (Technical University of Darmstadt)

Discussant: Steve G. Sutton (NHH Norwegian School of Economics)

2) *How Does the Level of Assurance on Sustainability Reports and Audience Breadth Affect Investor and Auditor Judgments?*

Author(s): Lori Shefchik Bhaskar (Indiana University), Jeffrey Hales (University of Texas at



Austin), **Tamara A. Lambert** (Lehigh University), Roshan K. Sinha (Indiana University)

Discussant: Jochen C. Theis (University of Southern Denmark)

3) *Auditor Stock Ownership, Investment Returns, and Audit Quality*

Author(s): Florian Eugster (University of St. Gallen), Jenni Kallunki (University of Oulu), Henrik Nilsson (Stockholm School of Economics), **Ann Vanstraelen** (Maastricht University)

Discussant: Jenni Jääskö (University of Oulu)

Session XXIII – Auditing Standards and Regulation

Chair: Christopher Humphrey

1) *Setting Auditing Standards: Analysis of a Process of Writing*

Author(s): Isabelle Fabioux (University of Angers)

Discussant: Steve Salterio (Queen's University)

2) *An Analysis of Comment Letters on a New, Stand-Alone Standard for Audits of Less Complex Entities' Financial Statements*

Author(s): Elina Haapamäki (University of Vaasa), Juha Mäki (University of Vaasa)

Discussant: Emer Curtis (University of Galway)

Session XXIV – Professional Skepticism

Chair: Kris Hardies

1) *Audit Partners Trait-Based Professional Skepticism and Audit Quality*

Author(s): Joanne Horton (Warwick Business School), Dhanya Krishna-Kumar (Warwick Business School), **Savvas Papadopoulos** (University of Gothenburg), Irem Tuna (London Business School)

Discussant: António Samagaio (Universidade de Lisboa)

2) *Who Rewards Appropriate Levels of Professional Skepticism?*

Author(s): Joseph F. Brazel (North Carolina State University), Justin Leiby (University of Illinois), Tammie J. Schaefer (University of Missouri – Kansas City)

Discussant: Olof Bik (University of Groningen)

3) *Developing vs. Inheriting Data Analytics and Auditors' Professional Skepticism*

Author(s): Xiaoxing Li (Vrije Universiteit Amsterdam), Joseph F. Brazel (North Carolina State University), Anna Gold (Vrije Universiteit Amsterdam), Justin Leiby (University of Illinois)



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| Discussant: Aasmund Eilifsen (NHH Norwegian School of Economics) | |
| 15:45 – 16:15 | CLOSING – BEST PAPER AWARD |
| ... – ... | SOCIAL ACTIVITY |