TRR 266 ANNUAL CONFERENCE
28 & 29 November

LOCATION:
University of Mannheim | Mannheim Business School
Mannheim Business School
The MBS Lecture Hall is located in the East Wing and the MBS Study & Conference Center (SCC) is located in the West Wing of the Court Yard (Ehrenhof) at Mannheim Palace (the “Schloss”).

Public Transport
To get to the university, you can take tram lines 1, 2, 4a, 5, 5a, 6, 6a, and 15, or bus 60 from Mannheim Station to “Schloss” or “Universität”.

Walking from Mannheim Main Station
The walk from the station to the “Schloss” where the university is located takes around ten minutes.
Conference Dinner, Thursday 28 November
Rheinterrassen - Gasthaus am Fluss
Rheinpromenade 15
10:00 – 11:00 a.m.  Arrival and Registration

11:00 – 11:15 a.m.  Welcome and Opening

Thomas Puhl
President | University of Mannheim

Christian Becker
Dean of the Business School | University of Mannheim

Caren Sureth-Sloane
TRR 266 Spokesperson | Paderborn University

Jannis Bischof
Local Host | University of Mannheim

11:15 – 12:45 p.m.  KEYNOTE SPEECH

Transparency Regulation: Opportunities and Challenges for Research and Policy

Session Chair: Jannis Bischof | Mannheim

Christian Leuz is the Joseph Sondheimer Professor of International Economics, Finance and Accounting at the University of Chicago’s Booth School of Business. He is a Research Associate at the NBER, and a Fellow at multiple institutions, including the ECGI and Goethe University’s Center for Financial Studies. He studies the role of disclosure and transparency in capital markets and other settings; the economic effects of regulation; international accounting; corporate governance and corporate financing. His work has been published in top accounting and finance journals. He has received several awards and honors, including the 2016 and the 2014 Distinguished Contribution to the Accounting Literature Awards, a Humboldt Research Award in 2012, as well as the 2011 Wildman Medal Award. He is recognized as a “Highly Cited Researcher” by Thomson Reuters and has been included in their list of “The World’s Most Influential Scientific Minds” from 2014 to 2018. Professor Leuz is an editor for the Journal of Accounting Research and has served on many editorial boards, including the Journal of Accounting & Economics and The Accounting Review. Born in Germany, Professor Leuz earned his doctoral degree and Habilitation at the Goethe University. Prior to his position in Chicago, he was Assistant Professor at the Wharton School of the University of Pennsylvania and a visiting doctoral fellow at the Simon School of Business, University of Rochester.
12:45 – 1:45 p.m. Buffet Lunch

1:45 – 2:45 p.m. Parallel Session 1

**SESSION 1.1 (SCC Lecture Hall 1)**

**Loss or Lost? Economic Consequences of Internal Capital Markets in Business Groups**

**Marcel Olbert** | Mannheim
*Project B07*

**Session Chair: Per Olsson | ESMT**

**SESSION 1.2 (SCC Lecture Hall 2)**

**Transparency and Decentralization in Hierarchies**

**Christian Hofmann** | LMU
Raffi J. Indjejikian | Michigan
*Project B03*

**Session Chair: Anna Rohlfing-Bastian | Goethe**

2:45 – 3:00 p.m. Coffee Break

3:00 – 4:00 p.m. Parallel Session 2

**SESSION 2.1 (SCC Lecture Hall 1)**

**Exploring the Accrual Landscape by Open Science**

**Joachim Gassen** | HU Berlin
Mannheim
*Project B04*

**Session Chair: Thorsten Sellhorn | LMU**

**SESSION 2.2 (SCC Lecture Hall 2)**

**The Relation between Tax Complexity and Foreign Direct Investments: Evidence across Countries**

Thomas Hoppe, Caren Sureth-Sloane | Paderborn
Deborah Schanz, **Susann Sturm** | LMU
Johannes Voget | Mannheim
*Project A05*

**Session Chair: Dirk Simons | Mannheim**
4:00 – 5:00 p.m. Parallel Session 3

*:SESSION 3.1 (SCC Lecture Hall 1)*

Do Consumers Pay the Corporate Tax?

**Martin Jacob**, Maximilian Müller, Thorben Wulff | WHU

*Project B01*

 Session Chair: Jens Müller | Paderborn

*:SESSION 3.2 (SCC Lecture Hall 2)*

Setting Judicial Precedents: Circuit Court Rulings, Litigation Risk, and Financial Misreporting

Benedikt Franke | SKEMA
Allen Huang | HKUST

**Reeyarn Li** | Mannheim

*Project A03*

 Session Chair: Katharina Hombach | Frankfurt School

5:00 – 5:15 p.m. Coffee Break

5:15 – 6:45 p.m. KEYNOTE SPEECH

Transparent Accounting Measurement for Valuation

**Session Chair: Stefan Reichelstein** | Mannheim

Alexander Nezlobin is an Associate Professor of Accounting at the London School of Economics. His current research and interests concern equity valuation; managerial performance measurement; investment models and real options; disclosure and the cost of capital; profitability analysis and monopoly regulation. His research has been published in top accounting, finance and management journals. Prior to joining LSE, he worked as an Assistant Professor at Haas School of Business, University of California, Berkeley, and at the Stern School of Business, New York University. He received the Schwabacher Fellowship in 2017, which is the highest honor for assistant professors at the Haas School of Business. He earned his Ph.D. in Business Administration at Stanford University.

7:30 p.m. – open Conference Dinner

Rheinterrassen
FRIDAY
29 November
8:30 – 10:00 a.m. General Assembly of the General Body of the TRR 266
Pis only
SCC White Meeting Room

10:00 – 10:45 a.m. General Assembly of the General Body of the TRR 266
All members
SCC Lecture Hall 1

10:45 – 11:00 a.m. Coffee Break

11:00 – 12:30 p.m. Parallel Session 4

**SESSION 4.1 (SCC Lecture Hall 1)**
Supervisory Reporting Preferences, Enforcement, and Bank Transparency: Evidence from the European Single Supervisory Mechanism
Jannis Bischof, **Nicolas Rudolf** | Mannheim
Ferdinand Elfers | Rotterdam
*Project A09*

**SESSION 4.2 (SCC Lecture Hall 2)**
Self-Organized Teamwork
Friederike Heiny, Anja Schöttner | HU Berlin
*Project A02*

**Can European Banks’ Country-by-Country Reports Reveal Profit Shifting? An Analysis of the Information Content of EU Banks**
Verena Dutt, Katharina Nicolay, Heiko Vay, Johannes Voget | Mannheim
*Project B07*

**Stars Adrift**
Ruishen Zhang | Frankfurt School
*Project B10*

Session Chair: Ulf Brüggemann | HU Berlin
Session Chair: Nina Schwaiger | LMU
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| 1:30 – 3:00 p.m. | **Early Stage Projects**                            | SCC White Meeting Room    | Uneven Regulation and Vertical Reallocation: Evidence from Transparency Regulation  
Matthias Breuer | Columbia  
Patricia Breuer | Mannheim  
Project A09  

SCC Lecture Hall 1 | The Effect of Mandating Gender-Related Disclosures on Gender Equality in Organizations  
Holger Daske, Philipp Muetsch | Mannheim  
Project A08  

SCC Lecture Hall 2 | The Effect of Insider Trading Restrictions on Firms’ Compliance with Mandatory Disclosure Requirements  
Amaraa-Daniel Zogbayar | Mannheim  
Project A09  

Real Effects of Internal Information Allocation: Evidence from a Field Experiment  
Amadeus Bach, Jannis Bischof | Mannheim  
Project C01  

IFRS: A Global Financial Reporting Language?  
Holger Daske, Carol Seregni, Matthias Uckert | Mannheim  
Project A08  

Country-by-Country Reporting and Voluntary Disclosure  
Jeff Hoopes | UNC  
Jan Kock, Christopher Ludwig, Raphael Müller, Johannes Voget | Mannheim  
Project B07  

Disclosure of Political Risk  
Jannis Bischof | Mannheim  
Dennis Voeller | Toulouse  
Project A09  

Dynamic of IFRS Implementation around the World  
Holger Daske, Sara Alsarghali, Matthias Uckert | Mannheim  
Project A08  

Qualitative Information Disclosure and Tax Aggressiveness  
Katarzyna Bilicka | Utah State  
Elisa Casi, Carol Seregni, Barbara Stage | Mannheim  
Project B07  

**Session Chair:** Nico Lehmann | HU Berlin  
**Session Chair:** Sönke Sievers | Paderborn  
**Session Chair:** Stephen Campbell | Mannheim  

12:30 – 1:30 p.m. **Buffet Lunch**
### 3:00 – 3:15 p.m.  
**Coffee Break**

### 3:15 – 4:45 p.m.  
**Parallel Session 5**

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<td>Steuerbelastung deutscher Kapitalgesellschaften von lediglich 20% - Fakt oder Fake News?</td>
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<td><strong>Jannis Bischof</strong>, Nicolas Rudolf</td>
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<th>Biased Executives</th>
<th>Can You Trust the Blockchain? The (limited) Power of Peer-to-Peer Networks for Information Provision</th>
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<td><strong>Ahmed Tahoun</strong>, <strong>Laurence van Lent</strong>, <strong>Menghan Zhu</strong></td>
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*Session Chair: Urška Kosi* | *Session Chair: Michael Ebert* |
| *Paderborn* | *Paderborn* |

### 4:45 – 4:50 a.m.  
**Announcement of the Best Conference Paper Award**

### 4:50 – 5:00 a.m.  
**Concluding Remarks**

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