



SFB/Transregio 266

ACCOUNTING FOR TRANSPARENCY

2019

TRR 266 ANNUAL CONFERENCE

28 & 29 November

LOCATION:

University of Mannheim | Mannheim Business School



CONFERENCE LOCATIONS



Photo: Norbert Bach

Mannheim Business School

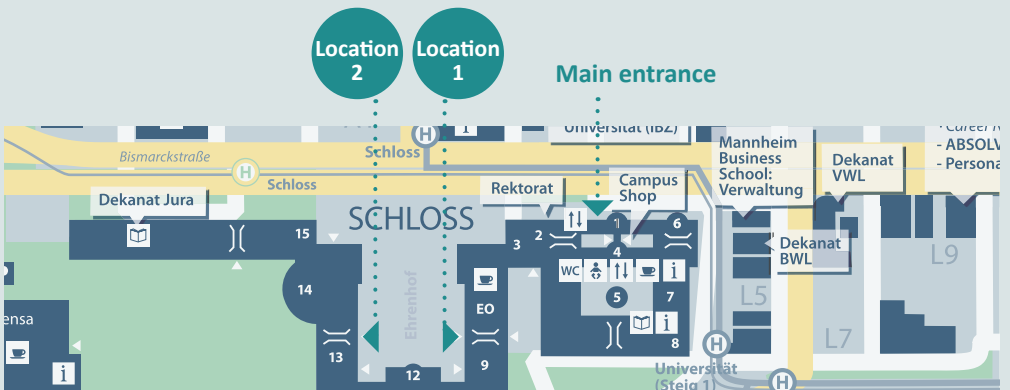
The MBS Lecture Hall is located in the East Wing and the MBS Study & Conference Center (SCC) is located in the West Wing of the Court Yard (Ehrenhof) at Mannheim Palace (the “Schloss”).

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”.

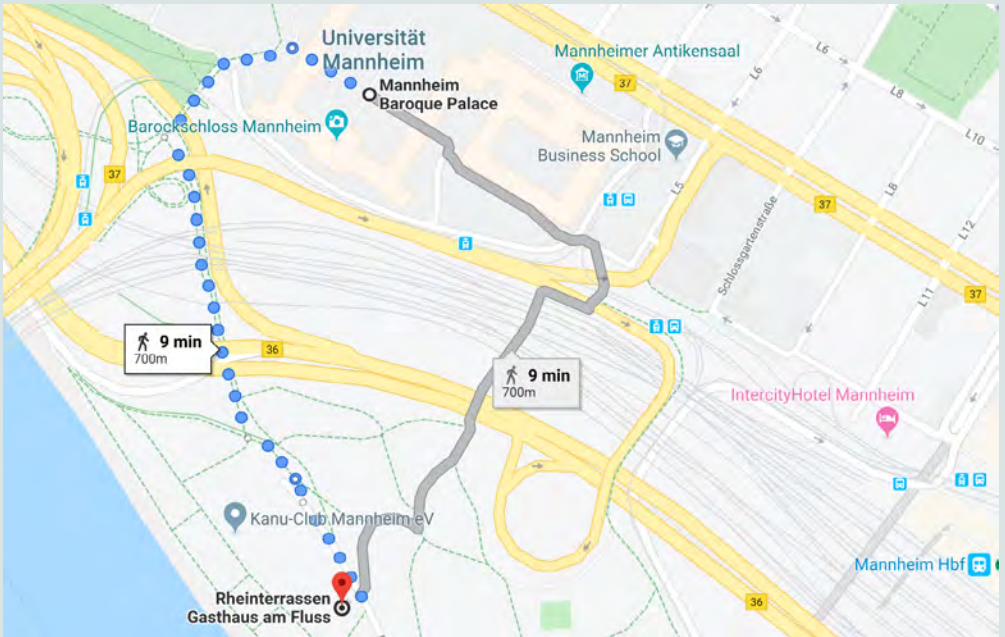
Walking from Mannheim Main Station

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



THURSDAY
28 November



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

Chicago Booth

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

LSE

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

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**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

12:30 – 1:30 p.m. *Buffet Lunch*

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

3:00 – 3:15 p.m.

Coffee Break

3:15 – 4:45 p.m.

Parallel Session 5

SESSION 5.1 (Lecture Hall 1)

Manager Characteristics and Banks' Loan Loss Provisioning

Jannis Bischof, Nicolas Rudolf |
Mannheim
Project A09

SESSION 5.2 (Lecture Hall 2)

Steuerbelastung deutscher Kapitalgesellschaften von lediglich 20% - Fakt oder Fake News?

Hans-Peter Huber, Ralf Maiterth |
HU Berlin
Project B08

Biased Executives

Ahmed Tahoun | LBS
Laurence van Lent, **Menghan Zhu** |
Frankfurt School
Project B10

Can You Trust the Blockchain? The (limited) Power of Peer-to-Peer Networks for Information Provision

Benedikt Franke | SKEMA
Qi Gao, André Stenzel | Mannheim
Project B09

Session Chair: *Urška Kosi* | Paderborn

Session Chair: *Michael Ebert* | Paderborn

4:45 – 4:50 a.m.

Announcement of the Best Conference Paper Award

4:50 – 5:00 a.m.

Concluding Remarks

Caren Sureth-Sloane

TRR 266 Spokesperson | Paderborn University

Joachim Gassen

TRR 266 Deputy Spokesperson | HU Berlin

Organizing Committee



Jannis Bischof
Mannheim

Photo: Siegfried Herrmann



Tuna Kurtz
Mannheim

Photo: Laura Margara

Gefördert durch



Deutsche
Forschungsgemeinschaft

www.accounting-for-transparency.de

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