



ACCOUNTING FOR
TRANSPARENCY



BERLIN ACCOUNTING WORKSHOP 2019

September 20-21, 2019

FRIDAY, September 20

Tieranatomisches Theater der Humboldt-Universität zu Berlin,
Philippstr. 12/13, Haus 3, 10115 Berlin

1:30 – 2:00pm	<i>Registration</i>	
2:00 – 2:10pm	Welcome	
2:10 – 3:10pm	Stop the Presses! Or Wait, We Might Need Them: Firm Responses to Local Newspaper Closures and Layoffs	Han Stice <i>Chinese University of Hong Kong</i>
3:10 – 3:30pm	<i>Break</i>	
3:30 – 4:30pm	The Managerial Perception of Uncertainty and Cost Behavior	Reuven Lehavy <i>University of Michigan</i>
4:30 – 5:30pm	CEO Power and Target Ratcheting Asymmetry Reversal	Matthias Mahlendorf <i>Frankfurt School of Finance & Management</i>
5:30 – 6:00pm	<i>Break</i>	
6:00 – 7:00pm	When does the internal audit function enhance audit committee effectiveness?	Jacob Jaggi <i>The University of Arizona</i>
7:30pm	<i>Dinner</i>	

SATURDAY, September 21

ESMT Berlin, Schlossplatz 1, 10178 Berlin

9:00 – 10:00am	Real Effects of Private Country-by-Country Disclosure	Marcel Olbert <i>University of Mannheim</i>
10:00 – 10:30am	<i>Break</i>	
10:30 – 11:30am	Regulators' Disclosure Decisions: Evidence from Bank Enforcement Actions	Anya Kleymenova <i>University of Chicago Booth School of Business</i>
11:30 – 12:30pm	Institutional ownership and labor-related misconduct: Evidence from U.S. federal violations	Aneesh Raghunandan <i>London School of Economics and Political Science</i>
12:30 – 2:00pm	<i>Lunch & ESMT Berlin Tour</i>	
2:00 – 3:00pm	The Effects of MiFID II on Sell-Side Analysts, Buy-Side Analysts, and Firms	Zhongwei Huang <i>Cass Business School</i>
3:00 – 4:00pm	Explaining Returns through Valuation	Erik Johannesson <i>Baruch College</i>
4:00pm	<i>Farewell</i>	