

	The Nordic Accounting Conference - Program - THURSDAY, November 13, 2025		
11:30-13:00	Registration - Dalgas Have		
12:00-13:00	Quick lunch – Dalgas Have		
13:00-14:00	Plenary session / Room SC.033 : W. Robert Knechel*: <i>Current Challenges and Research Opportunities in Accounting and Auditing</i>		
14:00-14:15	Short break – coffee/tea to go		
ROOM	DH.Ø.0.23	DH.Ø.0.41	DH.Ø.0.46
Parallel session	1 of 8	2 of 8	3 of 8
14:15-15:45	Chair Yanlei Zhang	Chair Thomas Riise Johansen	Chair David Schrøder
14:15-14:45	The Disciplining Effect of AI-empowered Tax Enforcement on Corporate Greenwashing	Audit reform: A problematizing review of the academic literature	Controlling Owners and Audit Committee Quality
Presenter	Yanlei Zhang	Wenjun Wen	Katarzyna Cieslak
Discussant	Arthur Stenzel	Sung Hwan Chai	Chen Liu
ID	#25 060	#25 062	#25 080
14:45-15:15	Understanding Accruals via Machine Learning	Career Tactics: Resistance and Support through - Women's Networking Groups in Auditing	Accounting Transparency and Share Issuances: Evidence from Private Equity Fundraising
Presenter	Henry Jarva	Simone Hasse Stavnsbo	Anita Nikkhah
Discussant	Catalin Starica	Kirsi-Mari Kallio	Jukka Sihvonen
ID	#25 030	#25 102	#25 077
15:15-15:45	BORDERLINE CASES: EVALUATING RESAMPLING TECHNIQUES FOR EXTREME IMBALANCE IN FINANCIAL STATEMENT FRAUD DETECTION	Developing performance audit criteria for AI: An exploratory study	Governance Under Pressure: Corruption and the Demand for Enhanced Risk Oversight
Presenter	Michael Werner	Jasmin Dayeh	Evelyn Braumann
Discussant	Henry Jarva	Amanda Sonnerfeldt	Virpi Haaramo
ID	#25 111	#25 019	#25 034

**) Distinguished Professor and Frederick E. Fisher Eminent Scholar in Accounting*

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ROOM	DH.Ø.0.52	DH.Ø.0.71	DH.Ø.0.74
Parallel session	4 og 8	5 og 8	6 of 8
14:15-15:45	Chair Thomas Skinnerup	Chair Jukka Kettunen	Chair Leif Christensen
14:15-14:45	From Vision to Practice: How Digital Imaginaries influence Municipal Healthcare Control	On the Impact of the European Regulatory Reform (AIFMD) on Hedge Fund Performance	The Evolution of the Balanced Scorecard in Norway, 2015–2024: Longitudinal Trends in Adoption, Diffusion, and Implementation
Presenter	Roy-Ivar Andreassen	Jiri Novak	Daniel Johanson
Discussant	Anastasiya Klyuchko	Haojun Hu	Christian Ax
ID	#25 116	#25 009	#25 103
14:45-15:15	Budget inquiries and calculation as travelling problematization machines – The management consultancy case across NATO's Armed Forces	Employee representation and acquisitions	A Framework for Purpose-Driven AI-Assisted Systematic Literature Reviews
Presenter	Peter Skærbæk	Niuosha Samani	Rong Ma
Discussant	Ryoko Yamada	Mingjian Li	Fredrik Jeanson
ID	#25 097	#25 108	#25 035
15:15-15:45	Calculating economic implications of social work initiatives through an adapted Discounted Cash Flows (DCF) Model	Do Fund Manager Changes Matter?	The Diffusion of Environmental Practices in Interlocking Networks: Symbolic or Substantive
Presenter	Niels Joseph Lennon	Haojun Hu	Slobodan Kacanski
Discussant	Thomas Skinnerup	Niuosha Samani	Sofya Ignatenko
ID	#25 123	#25 064	#25 029

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ROOM	DH.Ø.0.89	DH.Ø.1.65	
Parallel session	7 of 8	8 of 8	
14:15-15:45	Chair Martin Zafiryadis	Research forum Chair Bjørn N. Jørgensen	
14:15-14:45	Capitalizing the firm’s human capital — an empirical analysis	<i>The room is available from 14:30</i>	
Presenter	Martin Zafiryadis		
Discussant	Claus Holm		
ID	#25 057		
14:45-15:15	Executive mental health and corporate bankruptcy		
Presenter	Gilad Livne		
Discussant	Martin Zafiryadis		
ID	#25 120		
15:15-15:45	Pressured Accounts: Career Mobility and Work Consequences for Indebted Auditors		
Presenter	Yun Sun		
Discussant	Zhenyang Shi		
ID	#25 048		
		Janet Rasaei / #25 050	
		Hira Shahid / #25 053	
		Jan Kerbach / #25 069	
		Jørn Anders Bjørhovde Nilsen / #25 124	

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	The Nordic Accounting Conference - Program - THURSDAY, November 13, 2025		
15:45-16:15	Coffee/tea with croissants		
ROOM	DH.Ø.0.23	DH.Ø.0.41	DH.Ø.0.46
Parallel session	1 of 7	2 of 7	3 of 7
16:15-17:45	Chair Tessa Kunkel	Chair Thomas Riise Johansen	Chair Peter Skærbæk
16:15-16:45	Accounting scandals, auditor ratification, and institutional investors: Evidence from the Wirecard scandal in Germany	Exploring Foucauldian Perspectives on Control: Insights from the Accounting Literature	Staging Discomfort: Rhetoric, Performance, and Affect in Digital Accounting
Presenter	Tessa Kunkel	Ryoko Yamada	Christian Andvik
Discussant	Mattias Hamberg	Lene Mortensen	Peter Skærbæk
ID	#25 039	#25 095	#25 119
16:45-17:15	Opinion Shopping and Auditor Demand	Working paper Theorising Power in Human Rights Accounting: A Systematic Review	Roles and Contributions of (Strategic) Management Accounting in Digital Transformation: A Dynamic Capabilities Perspective
Presenter	Qiang Guo	Lene Mortensen	Christian Ax
Discussant	Morten Seitz	Paola Hellmalm	Rong Ma
ID	#25 052	#25 074	#25 018
17:15-17:45	Baking and slicing the pie: Compensation disparity among audit partners and audit quality	Institutionalizing sustainability: First insights into corporate adoptions of the EU's sustainability reporting regulation	Budget Target Difficulty and a Psychologically Safe Budgeting Process – An Interaction Perspective on Enhancing Learning and Financial Performance
Presenter	Kris Hardies	Sofya Ignatenko	Anna Malene Jensen
Discussant	Qiang Guo	Jasmin Dayeh	Sarah Russo
ID	#25 121	#25 068	#25 054
19:00-23:00			

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15:45-16:15	Coffee/tea with croissants		
ROOM	DH.Ø.0.52	DH.Ø.0.71	DH.Ø.0.74
Parallel session	4 of 7	5 of 7	6 of 7
16:15-17:45	Chair Bjørn Nybo Jørgensen	Chair Catherine Batt	Chair Sumair Hussain
16:15-16:45	Implications of the Institutional Environment for Clients' Decisions of Sustainability Assurance	From Compliance to Catalyst: Embedding Sustainability Reporting within Management Control Systems for Strategic Change	DIGITALIZATION AND CYBERSECURITY: FIRM-LEVEL EVIDENCE
Presenter	Meng Guo	Susanne Arvidsson	Jukka Sihvonen
Discussant	Ernst-Kenji Alexander	Catherine Batt	Jiri Novak
ID	#25 007	#25 071	#25 011
16:45-17:15	Differential Effects of Stock Market Listing Status on Workplace Violations	Management Control and CSRD - When Navigating Dual Logics of Compliance and Performance is at stake	Mandatory Cybersecurity Disclosure: Early Evidence from 10-K Reports
Presenter	Mingjian Li	Peter Beusch	Elina Haapamäki
Discussant	Hussnain Bashir	Jenni Laaksonen	Katarzyna Cieslak
ID	#25 090	#25 076	#25 036
17:15-17:45	Compensation Incentives and the Effect of Chief Sustainability Officers	Excitement, experimentation, exhaustion and expiration: Voluntary environmental management accounting	Making Risk-Factor Disclosures Useful Again
Presenter	Bjørn Nybo Jørgensen	Morten Poulsen	Ankita Marwaha
Discussant	Niklas Deckner	Susanne Arvidsson	Sumair Hussain
ID	#25 058	#25 012	#25 107
19:00-23:00	Conference dinner - Restaurant Le Pavé or Amalfi		

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15:45-16:15	Coffee/tea with croissants			
ROOM	DH.Ø.0.89			
Parallel session	7 of 7			
16:15-17:45	Research forum Chair Thomas Plenborg			
16:15-16:45				
Presenter				Jieyi Li / #25 087
Discussant				
ID				Ellen Kulset / #25 092
16:45-17:15				
Presenter				Jussi Piira / #25 104
Discussant				
ID				
17:15-17:45				Dilruba Afroze / #25 109
Presenter				
Discussant				
ID				
19:00-23:00	Conference dinner - Restaurant Le Pavé or Amalfi			

	The Nordic Accounting Conference - Program - FRIDAY, November 14, 2025		
8:45-9:00	Early coffee/tea break - sweet bakery		
ROOM	DH.Ø.0.23	DH.Ø.0.41	DH.Ø.0.46
Parallel session	1 of 7	2 of 7	3 of 7
9:00-10:30	Chair Slobodan Kacanski	Chair Kim Klarskov Jeppesen	Chair David Jonas Schrøder
9:00-9:30	Do Auditors Care About Firm Exposure to Government Agencies?	Bank stability through management principles	Green transition disclosure laws and plant assets
Presenter	Chen Liu	Jan Marton	Jukka Kettunen
Discussant	Ankita Marwaha	Jeanette Willert	Anita Nikkhah
ID	#25 086	#25 051	#25 078
9:30-10:00	The Spillover Effects of SEC Monitoring on Auditor Disclosures	Don't open Pandoras box – controllers as source of audit committee assurance over internal control systems	ESG Performance and Earnings Management: A Legal Origin Perspective
Presenter	Jun (thi Thuy Dung) Nguyen	Gunilla Eklöv Alander	Claus Holm
Discussant	Sam Damsgaard Enemark	Kim Klarskov Jeppesen	David Jonas Schroeder
ID	#25 098	#25 067	#25 023
10:00-10:30		Group Judgment on Risk Oversight by Internal Auditors and Audit Committees: An Information Processing and Trust-based Perspective	Sustainability Disclosures and Auditing: Evidence from the U.S. Investment Property Industry
Presenter		Vikash Kumar Sinha	Yi Li
Discussant		Wenjun Wen	Jukka Kettunen
ID		#25 045	#25 072
10:30-11:00	Coffee/tea break med croissant		

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8:45-9:00	Early coffee/tea break - sweet bakery		
ROOM	DH.Ø.0.52	DH.Ø.0.71	DH.Ø.0.74
Parallel session	4 of 7	5 of 7	6 of 7
9:00-10:30	Chair Yanlei Zhang	Chair Thomas Skinnerup	Chair Bjørn Nybo Jørgensen
9:00-9:30	Licensing and Auditor Performance: Evidence from the CPA Exam Reform in China	Assetization of university buildings as a mode of control	Long-term forecast accuracy in Discounted Cash Flow valuation
Presenter	Zhenyang Shi	Thomas Skinnerup	Caroline Thøisen Larsen
Discussant	Rasmus Dahl	Christian Andvik	Angelina Garweg
ID	#25 002	#25 010	#25 075
9:30-10:00	Depositor reaction to the FFIEC 051 introduction: Do depositors react to disclosure simplification	Balancing patient and financial outcomes in Swedish senior care: On the use of management accounting information in institutional maintenance	Earnings Numbers, Intangibles and Losses: A Market Perspective
Presenter	Anuar Zhumagulov	Anastasiya Klyuchko	Catalin Starica
Discussant	Yanlei Zheng	Niels Joseph Lennon	Bjørn Nybo Jørgensen
ID	#25 037	#25 042	#25 081
10:00-10:30	The Effect of CEOs' Capital Gains Taxes on Disclosure and Firm Value	Accounting as purification: Sequential external validation and the durability of a cost-per-cadet obligatory passage point	(When) Are Annual Shareholder Meetings Informative for Analysts?
Presenter	Sohaib Ahmed	Frank Tore Laugen	Angelina Garweg
Discussant	Elina Haapamäki	Roy-Ivar Andreassen	Imelda Taraj
ID	#25 073	#25 094	#25 046
10:30-11:00	Coffee/tea break med croissant		

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8:45-9:00	Early coffee/tea break - sweet bakery		
ROOM	DH.Ø.0.89		
Parallel session	7 of 7		
9:00-10:30	Chair Annika Stenström		
9:00-9:30	Epistemic strategies: How practitioners construct knowledge on the relationship between corporate activities and nature-related issues in sustainability reporting		
Presenter	Annika Stenstrom		
Discussant	Niina Ylönen		
ID	#25 070		
9:30-10:00	Orders of worth in carbon management and carbon accounting and rationales of decarbonization		
Presenter	Hannele Mäkelä		
Discussant	Salome Dugue		
ID	#25 025		
10:00-10:30	Shades of green (hiring): When is green hiring (not) related to financial performance? Evidence from job postings		
Presenter	Niklas Deckner		
Discussant	Gilad Livne		
ID	#25 113		
10:30-11:00	Coffee/tea break med croissant		

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Parallel session	1 of 8	2 of 8	3 of 8
11:00-12:30	Chair Michael Werner	Chair Jukka Kettunen	Chair Jeanette Willert
11:00-11:30	Understanding the Impact of Generative AI on Professional Judgment	Linking Digital Engagement Patterns to Academic Success in Introductory Financial Accounting Education	Performance Measurement, Performance Pressure, Academic work and Care Responsibilities
Presenter	Sung Hwan Chai	Malin Brus	Kirsi-Mari Kallio
Discussant	Michael Werner	Benita Gullkvist	Anna Malene Jensen
ID	#25 112	#25 028	#25 118
11:30-12:00	Surrendering and the Hollowing of Sustainability Assurance: Shaping professional role and remit	Valuation in the Context of Uncertainty: A Critical Review of Start-up Valuation in Accounting Research	Pursuing an Accounting Career: Skill Sets in Demand
Presenter	Amanda Sonnerfeldt	Paola Hellmalm	Fredrik Jeanson
Discussant	Hannele Mäkelä	Vikash Kumar Sinha	Frank Tore Laugen
ID	#25 017	#25 084	#25 096
12:00-12:30	ANNEXING THE CLIMATE? THE BIG FOUR IN SUSTAINABILITY ACCOUNTING	Changes in Corporate Accounting Policy Choices over Time: Empirical Evidence from Finland and Sweden	Implementing a cloud-based accounting system: successes, challenges and limitations
Presenter	Salomé Dugué	Benita Gullkvist	Jeanette Willert
Discussant	Gunilla Eklöv Alander	Jan Marton	Peter Beusch
ID	#25 008	#25 114	#25 105
12:45-13:15	Plenary session: PhD award and Conclusive Remarks from the Organizers / Room SC.033		
13:20-14:00	Lunch		

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ROOM	DH.Ø.0.52	DH.Ø.0.71	DH.Ø.0.74
Parallel session	4 og 8	5 og 8	6 of 8
11:00-12:30	Chair Caroline Thøisen Larsen	Chair Tessa Kunkel	Chair Jasmin Dayeh
11:00-11:30	Misleading with Facts: Effect of Paltering on Moral Perception of a Company	FROM "DIALOGUE" TO "ACTOLOGUE": BRIDGING DIALOGIC CCOUTING & FUTURE STUDIES FOR ADRESSING GRAND HALLENGES	Shaped by Connectivity: Mandatory Sustainability Assurance under CSRD
Presenter	Hussnain Bashir	Eirik Lampe	Ernst-Kenji Alexander
Discussant	Bianca Beyer	Annika Stenstrom	Yi Li
ID	#25 088	#25 021	#25 032
11:30-12:00	Environmental Transparency in Earnings Calls and Its Impact on Cost of Capital	The limits of financial valuation: (Force)Fitting ecosystems into the System of National Accounts	Sensemaking and Sensegiving: Re-designing the cost accounting system in the Autonomous Province of Bolzano
Presenter	Imelda Taraj	Niina Ylönen	Sarah Russo
Discussant	Caroline Thøisen Larsen	Tessa Kunkel	Morten Poulsen
ID	#25 038	#25 016	#25 013
12:00-12:30	E&S Disclosure Regulation and Political Ideology	English language hegemony in accounting research: Toward critical dialogic accountability by translation	
Presenter	David Jonas Schroeder	Jenni Laaksonen	
Discussant	Teng Li	Eirik Lampe	
ID	#25 005	#25 040	
12:45-13:15	Plenary session: PhD award and Conclusive Remarks from the Organizers / Room SC.033		
13:20-14:00	Lunch		

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Parallel session	7 of 8	8 of 8
11:00-12:30	Chair Morten Seitz	Chair Sumair Hussain
11:00-11:30	When Less is More: The Audit Cost Burden, Limited Assurance and Firm Formation	Brain drain or bonanza? The impact of Brexit on multinational banks in the UK and EU
Presenter	Sam Damsgaard Enemark	Sumair Hussain
Discussant	Kris Hardies	Ulf Mohrmann
ID	#25 015	#25 061
11:30-12:00	Do Signing Audit Partners matter? Evidence from Sudden Hospitalization Events	Conservatism and corporate governance profiles of European financial institutions
Presenter	Morten Seitz	Virpi Haaramo
Discussant	Yun Sun	Anuar Zhumagulov
ID	#25 014	#25 004
12:00-12:30	Bereavement and Audit Quality	Size Management at Community Banks
Presenter	Rasmus Dahl	Ulf Mohrmann
Discussant	Jun (thi Thuy Dung) Nguyen	Sohaib Ahmed
ID	#25 024	#25 044
12:45-13:15	Plenary session: PhD award and Conclusive Remarks from the Organizers / Room SC.033	
13:20-14:00	Lunch	