

PRICIT DOCTORAL WORKSHOP – April 20 and April 21, 2023

DAY 1 – APRIL 20

9:15 – 9:30

WELCOME

1st SESSION

(Presentation 15 min – Open forum 15 min)

Title

Author

9:30 - 10:00 **Paper 1** Cybersecurity commitment

Nhan Ha Hoang

10:00 – 10:30 **Paper 2** Are Board Interlocks a Double-Edged Sword? Evidence from Cyberattacks

Christelle Alkhoury

10:30 - 11:00 **Paper 3** Analysis of the impact of gender diversity on labour cost stickiness

María Teresa Gómez-Valades

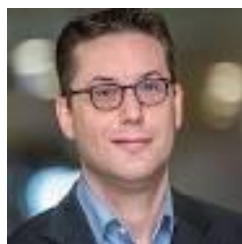
11:00 – 11:30

BREAK

KEYNOTE SPEAKER SESSION

Marcel van Rinsum, Erasmus University, Netherlands

11:30 – 12:30



Marcel van Rinsum is Professor of Accounting & Incentives. After obtaining a MSc in Business Economics with a specialization in Financial Management from the University of Amsterdam (with distinction), he earned his PhD degree in 2006. His teaching activities include bachelor, master, as well as MBA and executive courses. He is the Chair of the Department of Accounting & Control. His research focuses on performance measurement and reporting, bonus systems and evaluation judgments, and has been published in international journals, including: *Accounting and Business Research*; *Accounting, Organizations and Society*; *The Accounting Review*; *Contemporary Accounting Research*; *European Accounting Review*; *Journal of Accounting Research*; *Long Range Planning*; and *Management Accounting Research*.

2nd SESSION

(Presentation 15 min – Open forum 15 min)

Title

Author

12:30 - 13:00 **Paper 1** Effects of Reward Systems for Team's Goal Commitment: The Role of Goal Difficulty and the Need-to-Belong to the Team

Celliane Ferraz Pazetto

13:00 - 13:30 **Paper 2** Managing financial constraints in start-ups: examining the role of intuition predominance and accounting controls

Roberto Graña Álvarez

13:30 – 14:00 **Paper 3** Internationalisation process and Performance Measurement Systems in SMEs: a Strong Structuration approach with Loose Coupling and Process theories

Marta Pérez Sigüenza

14:00 – 15:15 LUNCH

3rd SESSION
(Presentation 10 min – Open forum 10 min)

		Title	Author
15:15 - 15:35	Paper 1	Colonial legacies and professions: the emergence of the auditing function in the second half of the 19th century in Colombia	Driver Ferney Ramírez
15:35 - 15:55	Paper 2	Driving factors of Corporate Water Reporting: An analysis through Stakeholder Theory	Sara Meuer
16:05 - 16:25	Paper 3	The effect of board diversity on sustainability reports in emerging markets	Ivette Núñez Laguna
16:25 - 16:45	Paper 4	Do investors in European capital markets care about corporate climate awareness? Empirical evidence from the COP27	Inés Merino Fernández

16:45 – 17:15 BREAK

4th SESSION
(Presentation 10 min – Open forum 10 min)

		Title	Author
17:15 - 17:35	Paper 1	Accounting narrative, CEO integrity and Environmental, Social and Corporate governance (ESG) criteria	Bin Pan
17:55 - 18:15	Paper 2	Business failure: the pursuit of happiness?	Florentina Iulia Voicila
18:15 - 18:35	Paper 3	Analysis of the impact of Law 11/2018 on nonfinancial information in the Spanish business context	Álvaro Sabio Arenas

DAY 2 – APRIL 21

1st SESSION

(Presentation 15 min – Open forum 15 min)

		Title	Author
9:00 - 9:30	Paper 1	Client-level Exposure to Cryptocurrency and Auditor Reaction	Thi Thuy Dung Nguyen
9:30 - 10:00	Paper 2	Firms' Disclosure Strategies and Users' Information Acquisition	Fengzhi Zhu
10:00 - 10:30	Paper 3	Accounting for net-zero emissions: translating the rules of science-based targets into business operations	Elena Carrión
10:30 – 11:00		BREAK	

KEYNOTE SPEAKER SESSION

Nieves Carrera, IE, Spain

11:00 – 12:00



Nieves Carrera is Associate Professor of Accounting and Management Control at IE University. Before joining IE University, she was a lecturer at the University of Manchester. She holds a degree in Economics from the University of Vigo and obtained her PhD degree at University Carlos III. She teaches courses on Financial Accounting, Financial Reporting and Analysis, Fundamentals of Accounting Research, and Auditing at both undergraduate, graduate, post-graduate, and executive levels.

Her research interest focuses on the area of auditing, with an emphasis on the audit market and the auditing profession, and on accounting history. Her research has been published in academic journals such as Abacus, Accounting Auditing and Accountability Journal (AAAJ), Accounting and Business Research (ABR), Accounting History (AH), Auditing: A Journal of

Practice and Theory (AJPT), European Accounting Review (EAR), Journal of Business Research, Managerial Auditing Journal (MAJ) or Spanish Journal of Finance and Accounting (SJFA). She serves in the Editorial Board of the following journals: AAAJ, ABR, AH, and Journal of Accounting and Public Policy (JAPP) and Spanish Journal of Finance and Accounting.

2nd SESSION

(Presentation 15 min – Open forum 15 min)

		Title	Author
12:00 – 12:30	Paper 1	Audit committees' social networks and audit quality	Ruth García Cobo
12:30 – 13:00	Paper 2	Corporate governance and restructuring survival. Evidence and experience from the field	Jorge Pérez Seijo
13:00 – 13:30	Paper 3	Determinants and consequences of the auditor's reputation: a scoping review	José Luis Luque Balboa
13:30 – 14:00	Paper 4	Credit Risk Mitigants: How could the Trade Finance Gap be reduced?	Elvira Bobillo
14:00 – 14:15		CONCLUDING REMARKS	

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List of participants

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Venue

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