

PRICIT DOCTORAL WORKSHOP – April 11 and April 12, 2024

DAY 1 – APRIL 11

13h – 14:45

LUNCH

14:45 -15:00

WELCOME

1st SESSION

(Presentation 15 min – Open forum 15 min)

Title

Author

15:00 - 15:30	Paper 1	Enhancing Management Control Systems to Prevent ESG Data Manipulation and Misreporting	Celia Guerrero Galán
15:30 – 16:00	Paper 2	The influence of the level of sophistication of Value Based Management systems following the impact of mergers and acquisitions	Vanessa Miguéns Refojo
16:00 - 16:30	Paper 3	Exploring generational dynamics in workplace feedback and its impact on employee well-being	Diego García Sánchez

16:30 – 17:00

BREAK

KEYNOTE SPEAKER SESSION – Management accounting

Lucia Bellora-Bienengräber, Dr., University of Groningen, The Netherlands



Lucia Bellora-Bienengräber is Associate Professor at the Department of Accounting and Auditing at the University of Groningen (The Netherlands). She is Fellow of the FEB Research Institute at the University of Groningen. Moreover, she is Adjunct Faculty Member at Clemson University (South Carolina, USA). Lucia's research covers fields at the intersection between management control, management accounting, and disclosure quality. Lucia uses insights from sociology, psychology, and strategy research to investigate the connections between these fields and related behavioral antecedents and outcomes. Moreover, she challenges the validity of measurement approaches used in her research fields. Her research has been published in leading, both disciplinary and interdisciplinary academic journals such as *Accounting, Organizations and Society, Organizational Research Methods, The British Accounting Review, and Journal of Accounting & Organizational Change*.

17:00 – 18:00

2nd SESSION

(Presentation 15 min – Open forum 15 min)

Title

Author

18:00 - 18:30	Paper 1	When auditors talk, do clients listen? Evidence from audit podcast series	Thi Thuy Dung (Jun) Nguyen
18:30 - 19:00	Paper 2	Fintech Development and Credit Risk in the Chinese Banking Industry: Mechanisms and Heterogeneities	Zijia Huang

DAY 2 – APRIL 12

1st SESSION

(Presentation 15 min – Open forum 15 min)

		Title	Author
9:00 – 9:30	Paper 1	External Assurance as a Quality Indicator of Sustainability Disclosures: Managerial Capture Risk, Determinants, and Effects	Marta Sánchez Sancho
9:30 - 10:00	Paper 2	Does Complexity Tolerance Stop Obfuscation Streak?	Rongyi Yao
10:00 - 10:30	Paper 3	Corporate Board Gender Equality and CSR Decoupling, the Role of Gender Quota	Yuqing Xiao
10:30 – 11:00		BREAK	

11:00 – 12:00



KEYNOTE SPEAKER SESSION – Good research practices.

Beatriz García Osma, Universidad Carlos III de Madrid

Beatriz García Osma is Professor of Accounting at Universidad Carlos III de Madrid and Research Member at ECGI. She is a visiting professor at Stockholm School of Economics. Previously, she was an Associate Professor at Universidad Autónoma de Madrid. She holds a PhD in Accounting & Finance from Lancaster University, where she was also a Marie Curie pre- and post-doctoral researcher. Her research focuses on the links between financial reporting, corporate governance and capital markets. Beatriz has published in national and international Journals, and participated and directed several research projects. She teaches financial accounting, and business analysis and valuation. She was elected to represent Spain in the Board of the European Accounting Association (2014-2020), and also, as a member of the EAA Management Committee (2014-2017). She was the editor of the European Accounting Review (2020-2023) and a past editor of the Spanish Journal of Finance and Accounting. She belongs to several editorial boards of international journals. Her research has been published in leading academic journals such as *The Accounting Review*, *Journal of Accounting and Economics*, *Review of Accounting Studies*, *Accounting, Organizations and Society*, *Accounting and Business Research*, *European Accounting Review*, *Journal of Corporate Finance*, *Journal of Banking and Finance* or *Management Accounting Research*, among others.

2nd SESSION

(Presentation 15 min – Open forum 15 min)

		Title	Author
12:00 – 12:30	Paper 1	Financial Constraints and Professional Accounting Management in Spanish Micro- and Small Enterprises	Marcos Álvarez Espiño
12:30 – 13:00	Paper 2	The relevance of ESG disclosures in the letter to shareholders when CSR EU Directive makes a difference	Bin Pan
13:00 – 13:30	Paper 3	The relevance of Gender in Waste Separation Behavior Studies. A Bibliometric Analysis	Marta Villatoro Borque
13:30 – 13:45		CONCLUDING REMARKS	