

Welcome to the 2022 BACC -seminar @ Hanken School of Economics (Helsinki) 19-20.5.2022

19.5.2022	Schedule	Presenter	Title	Discussant
09:00 - 09:15	Opening			
09:15 - 10:50	Session 1 (90 min)	<p>Jaana Kettunen (Hanken)</p> <p>Stefan Sundgren (Umeå Uni)</p> <p>Wu Qian (Aalto Uni)</p>	<p><i>Fear of losing autonomy, herding behaviour and audits - the puzzle of extensive health cost reporting errors by the Finnish municipalities</i></p> <p><i>Audit-firm size and the resolution of financial distress: evidence for privately held firms</i></p> <p><i>The Effect of Cooperative Audit at Office-Level on Audit Quality: Evidence from China</i></p>	<p>Benita Gullkvist (Hanken)</p> <p>Henrik Höglund (Hanken)</p> <p>(Research Proposal)</p>
10:45 - 11:15	Refreshments & mingle 30 min			
11:15 - 12:15	KEYNOTE SPEECH	Rick Hatfield (Uni Alabama)	Going the Distance: Considerations for a Long Term Research Career	
12:15 - 13:30	Lunch 75 min			
13:30 - 15:05	Session 3 (90 min)	<p>Mansoor Afzali (Hanken)</p> <p>Thomas Carrington (Åbo Akademi)</p> <p>Pham Ly (Aalto Uni)</p>	<p><i>Audit Partner Gender and Financial Statement Comparability</i></p> <p><i>The important act of negative and positive informal day-today performance feedback in auditing: evidence from a cohort of early-career auditors</i></p> <p><i>The Value Relevance of the Critical Audit Matters</i></p>	<p>Timmy Thor (Hanken)</p> <p>Tobias Svanström (Umeå Uni)</p> <p>(Research Proposal)</p>
15:05 - 15:15	Refreshments & mingle 15 min			
15:15 - 16:50	Session 4 (90 min)	<p>Emma-Riikka Myllymäki (Aalto Uni)</p> <p>Essi Nousiainen (Uni Vaasa)</p> <p>Jan Nokkala (Uni Eastern Fin)</p>	<p><i>CEO IQ and the predictive ability of earnings</i></p> <p><i>Enhanced ESG Disclosure in Seeking Buyer Companies</i></p> <p><i>High and Low Credit Risk in SME portfolios: Evidence from Regulatory Risk Grade Dissemination</i></p>	<p>Jesper Haga (Hanken)</p> <p>Even Fallan (Inland Norway Uni)</p> <p>(Research Proposal)</p>
DINNER (time and place will be announced later)				
20.5.2022	Schedule		Title	Discussant
09:00 - 10:45	Session 5 (105 min)	<p>Elina Haapamäki (Uni Vaasa)</p> <p>Peter Frii (Umeå Uni)</p> <p>Piia Korri (Hanken)</p>	<p><i>An Analysis of Submissions on Proposed Regulations for Review Assurance in Finland</i></p> <p><i>Auditor-in-Charge Experience with Initial Recognition of Complex Accounting Items and Subsequent Audit Quality</i></p> <p><i>Towards Standardization of Sustainability Reporting: The Power Dynamics of Institutionalization</i></p>	<p>Pontus Troberg (Hanken)</p> <p>Henry Jarva (Hanken)</p> <p>(Research Proposal)</p>
10:45 - 11:15	Refreshments & mingle 30 min			
11:15 - 12:25	Session 6 (70min)	<p>Li Rui (Aalto Uni)</p> <p>Qinglan Huang (Hanken)</p>	<p><i>Auditor Clique Power and Client Resource Access: Evidence from China</i></p> <p><i>Walk the talk? Sustainability reporting in China</i></p>	<p>Dennis Sundvik (Hanken)</p> <p>Theresa Harrer (Hanken)</p>
12:25 - 13:40	Lunch 75 min			
13:40 - 14:50	Session 3	<p>Jenni Jääskö (Uni Oulu)</p> <p>Jukka Kettunen (Hanken)</p>	<p><i>Large and New Clients in Auditors' Client Portfolios and Earnings Quality</i></p> <p><i>Mandatory CSR Disclosure and Audit Fees</i></p>	<p>Lasse Niemi (Aalto Uni)</p> <p>Haroon Afzali (Hanken)</p>
14:50 - 15:00	Closing			