



Center for  
Accounting  
Research

# Newsletter

2022 | 3

## 14<sup>th</sup> EIASM Workshop on Accounting and Economics in Rotterdam

Erasmus School of Economics in Rotterdam hosted the 14<sup>th</sup> EIASM Workshop on Accounting and Economics on July 7<sup>th</sup> and 8<sup>th</sup>, 2022. The event, chaired by Eva Labro (University of North Carolina), Jeroen Suijs (Erasmus University Rotterdam), and Alfred Wagenhofer (CAR), brought together leading accounting scholars from around the world to promote the application of economic analysis in accounting research. The conference featured 35 presentations, among them paper presentations by DART students and alumni Daniel Fabisch, Anna Kasmanhuber, Viktoria Kern, Martin Klösch, Reinhard Schrank, and Theresa Wittreich. They received valuable feedback and profited greatly from comments and questions by their respective discussants and the general audience. CAR's Georg Schneider as well as DART students and alumni Negin Attar, Daniel Fabisch, Martin Klösch, and Felix Niggemann also served as discussants.



CAR researchers, DART students, and alumni at Rotterdam.

## Negin Attar Receives Prize of the Verein Steirische Steuerberater und Wirtschaftsprüfer

DART alumni Negin Attar was awarded the second prize at the "Forschungspreis 2021 des Verein Steirische Steuerberater & Wirtschaftsprüfer" granted by the "Kammer der Steuerberater und Wirtschaftsprüfer". Negin received the prize for her dissertation, "PCAOB-type Regulation and Audit Portfolio," which she successfully defended at the University of Graz in May 2021. The prize

was handed over at a ceremony held on June 22<sup>nd</sup>, 2022. Negin presented two papers of her award-winning dissertation at the ceremony titled "Audit and PCAOB-type Regulation: A Literature Review on Analytical and Archival Insight" and "PCAOB Oversight – Optimal Audit Standards and Inspections for Audit Portfolios" to a diverse audience of practitioners and academics.



Ehrke-Rabel, CAR's Niemann, Attar, and Möstl.

## 49<sup>th</sup> Annual Conference of the European Association of Research in Industrial Economics (EARIE) in Vienna

This year's 49<sup>th</sup> Annual Conference of the European Association for Research in Industrial Economics (EARIE) took place at the University of Vienna from August 25<sup>th</sup> to 27<sup>th</sup>, 2022. The conference attracts more than 400 participants each year from Europe and other parts of the world and provides a platform for delegates and members to present and discuss the latest research in industrial economics. CAR's Michael Kopel presented his recent working papers "Investment Incentives in Multi-Product Distribution Channels" (coauthored by Nicole Johnson, Clemens Lankisch, and Thomas Pfeiffer) and "Managing Investments under Bargaining in A Coepetitive Supply Chain" (coauthored by Cong Pan and Shohei Yoshida). Peter Habiger (Department of Organization and Economics of Institutions) presented "Information acquisition, strategic ignorance, and manufacturer encroachment", joint work with Michael Kopel. The audience provided valuable suggestions and input.

## 17<sup>th</sup> arqus-Conference in Magdeburg

From July 14<sup>th</sup> to 15<sup>th</sup> 2022, CAR's Rainer Niemann, Benedikt Sieghartsleitner (Institute of Accounting and Auditing) and Thomas Kourouxous, Stefanie Pendl, Martina Rechbauer, and Silke Runger (Institute of Accounting and Taxation) participated in the 17<sup>th</sup> annual conference of the research network arqus e.V. in Magdeburg, Germany. The arqus conference provides young scholars an opportunity to present both early stage as well as advanced research projects in front of a group of highly experienced researchers in the field of taxation. Thomas Kourouxous gave a presentation on the up- and downsides of transfer pricing documentation requirements under the working title: „Transfer Pricing, Increased Documentation Requirements, and Tax Avoidance“. Stefanie Pendl presented an early stage project titled „Delegation of Tax-Planning Activities in a Principal-Agent Setting“. Martina Rechbauer and Benedikt Sieghartsleitner gave a presentation on a joint research project with Silke Runger, in which they empirically examine the impact of CFC rules on corporate investment behavior. Rainer Niemann and Silke Runger acted as session chairs during the conference.



*Stefanie Pendl presenting at the arqus conference.*

## Visiting Scholar: Martin Klosch

In September 2022 I had the great opportunity to spend a month as a visiting scholar at the Department of Accounting and Operations Management at BI Norwegian Business School in Oslo. From September 2<sup>nd</sup> to 3<sup>rd</sup>, I participated in the 4<sup>th</sup> Scandinavian Accounting Research Conference as well as the Doctoral Consortium, where I got to connect with researchers and PhD students from all over Europe. The department was very welcoming and I had many opportunities



*Martin Klosch at BI Oslo.*

to discuss my current research with faculty members, getting valuable feedback. I was also provided with office space and was able to participate in many social and scientific events, e.g., the lunch workshop of Gavin Cassar (INSEAD), during my stay. I'm very thankful to the head of the department, John-Christian Langli, and the faculty, especially DART alumni Elisabeth Plietzsch, for making my stay not only possible but greatly enjoyable, and I am very much looking forward to seeing them in the future.

## 21<sup>st</sup> GEABA Symposium on the Economic Analysis of the Firm in Konstanz

From September 15<sup>th</sup> to 16<sup>th</sup>, DART student Thomas Mullner and CAR's Georg Schneider participated in the "XXI. Symposium zur konomischen Analyse der Unternehmung", hosted by the German Economic Association of Business Administration (GEABA) in Konstanz, Germany. Thomas Mullner presented his working paper "Voluntary Disclosure in Vertically Related Markets and Relative Supplier Reliance" which was discussed by Stefan Wielenberg (University of Hannover). Georg Schneider discussed the paper "Disclosure of Greenhouse Gas Emissions" by Qi Gao (University of Mannheim). A particular benefit of the conference was the high share of theorists from different fields within business administration, which allowed



*Mullner and Schneider in Konstanz.*

for interdisciplinary views on research in analytical accounting. Further, the GEABA invited the participants to plenty of social events, which helped to get in touch with leading researchers in accounting.

### Imprint:

Editor in Chief: Alfred Wagenhofer | Contributors: Negin Attar, Peter Habiger, Martin Klosch, Martina Rechbauer, Thomas Mullner, Alfred Wagenhofer

Layout: Martin Klosch | Pictures: Private

### Center for Accounting Research

University of Graz | Universitatsstr. 15/FE | 8010 Graz  
+43 (0)316 380 3500 | car@uni-graz.at | car.uni-graz.at

Date of Publication: September 2022