

## **Conference Program 2022**

Thursday, June 23		
	Opening remarks and conference dinner	
6:00 pm	(Altes Brauhaus Rietkötter, Große Beckstraße 7, 44787 Bochum,	
	https://www.brauhaus-rietkoetter.de)	

Friday, June 24		
8:00 – 8:15 am	Arrival (Ruhr-University Bochum, Building "GD", Universitätsstraße 150, 44801	
	Bochum)	
8:15 – 9:15 am	How to Promote Risk Disclosure in Internal Reporting? The Roles of Risk Reporting Policy and Work Climate	
	Eddy Cardinaels, KU Leuven and University of Tilburg Sabra Khajehnejad, KU Leuven (Presenter) Dieter Smeulders, KU Leuven Alexandra Van den Abbeele, KU Leuven	
	Discussant: Timothy Shields, Chapman University	
9:15 – 9:30 am	Coffee Break (15 minutes)	
9:30 – 10:30 am	Ignorance is Bliss: Effects of Real Activities Management by Employees and the Role of Managers	
	Markus Arnold, University of Bern Kai A. Bauch, TU Kaiserslautern (Presenter) Eric W. Chan, The University of Texas at Austin	
	Discussant: Lisa-Marie Wibbeke, TU Berlin	
10:30 – 10:45 am	Coffee Break (15 minutes)	





10:45– 11:45 am	Leveling the Playing Field: AI-Augmented Design and the Expertise Bias in Evaluations of Creative Output
	Jordan Samet, University of Illinois at Urbana-Champaign (Presenter) Michael G. Williamson, University of Illinois at Urbana-Champaign Michael Yip, University of Illinois at Urbana-Champaign
	Discussant: Lisa LaViers, Tulane University
11:45 – 1:00 pm	Lunch Break (75 minutes)
1:00 – 2:00 pm	The effects of process transparency and prior performance information on subjective evaluation decisions
	Lisa-Marie Wibbeke, TU Berlin (Presenter) Maik Lachmann, TU Berlin
	Discussant: Sabra Khajehnejad, KU Leuven
2:15 – 2:30 pm	Coffee Break (15 minutes)
2:30 – 3:30 pm	The Conservatism Principle and Asymmetric Preferences Over Reporting Errors
	Jivas Chakravarthy, University of Texas, Arlington Timothy Shields, Chapman University (Presenter)
	Discussant: Kai A. Bauch, TU Kaiserslautern
3:30 – 3:45 pm	Coffee Break (15 minutes)
3:45 – 4:45 pm	Employee Preferences for Human-driven versus Artificial Intelligence-driven Performance Evaluation Systems
	Jasmijn Bol, Tulane University Conor V. C. Brown, Grand Valley State University Lisa LaViers, Tulane University (Presenter)
	Discussant: Jordan Samet, University of Illinois at Urbana-Champaign
4:45 – 5:00 pm	Closing remarks

