

BERLIN ACCOUNTING WORKSHOP 2019

September 20–21, 2019

The second issue of the Berlin Accounting Workshop was organized by the Berlin Accounting Research Group (BARG) and supported by the Center for Financial Reporting and Auditing (CFRA) and the TRR 266 Accounting for Transparency.

The two-day workshop combined glitzy locations—the campus of ESMT Berlin in the historic State Council Building and a former veterinary anatomy theatre at HU Berlin—with inspiring presentations of nine ongoing research projects. The presenters included current PhD students as well as young and experienced faculty. The projects were selected from more than 80 high-quality paper submissions and addressed recent regulatory changes or other current issues in financial accounting, managerial accounting, auditing, and taxation. The quality of the selected research promises to continue the success of the first issue of the Workshop in 2016, which saw five out of the six papers presented subsequently published in top accounting journals.



The workshop brought together an audience of more than 50 accounting researchers from around the world. This audience contributed to the great atmosphere of the workshop by engaging in lively and very constructive discussions with the presenters.

The Berlin Accounting Research Group (BARG) is a joint initiative of accounting researchers from the following institutions: CFRA at ESMT Berlin, ESCP Berlin, Freie Universität Berlin, Humboldt-Universität zu Berlin, Technische Universität Berlin, and University of Potsdam. Aside from the Berlin Accounting Workshop, the BARG organizes regular seminars that provide a forum for invited accounting researchers to present their current research. BARG members also cooperate in the education of PhD students through the accounting track of the Berlin School of Economics.

[View gallery on flickr](#)



54

PARTICIPANTS



32

UNIVERSITIES



10

COUNTRIES



PAPERS PRESENTED

Stop the Presses! Or Wait, We Might Need Them: Firm Responses to Local Newspaper Closures and Layoffs, Han Stice (Chinese University of Hong Kong)

The Managerial Perception of Uncertainty and Cost Behavior, Reuven Lehavy (University of Michigan)



CEO Power and Target Ratcheting Asymmetry Reversal, Matthias Mahlendorf (Frankfurt School of Finance & Management)

When does the internal audit function enhance audit committee effectiveness?, Jacob Jaggi (The University of Arizona)

Real Effects of Private Country-by-Country Disclosure, Marcel Olbert (University of Mannheim)

Regulators' Disclosure Decisions: Evidence from Bank Enforcement Actions, Anya Kleymenova (University of Chicago Booth School of Business)

Institutional ownership and labor-related misconduct: Evidence from U.S. federal violations, Aneesh Raghunandan (London School of Economics and Political Science)

The Effects of MiFID II on Sell-Side Analysts, Buy-Side Analysts, and Firms, Zhongwei Huang (Cass Business School)

Explaining Returns through Valuation, Erik Johannesson (Baruch College)

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