

ENEAR 2026
Doctoral Colloquium Program

Thursday, June 25

Doctoral Colloquium Venue: UniS, Schanzeneckstrasse 1, 3012 Bern

8:15 - 8:30	Welcome Providing early-career researchers with mentoring and feedback	UniS, Rooms A 015, A 017, A 019, A 024, A 027
8:30 - 12:00	Presentation and Feedback Sessions <i>Each presentation lasts 35 minutes. See the next pages for the allocation of the papers</i>	UniS, Rooms A 015, A 017, A 019, A 024, A 027
12:00 - 13:00	Doctoral colloquium Lunch (for doctoral colloquium participants)	UniS - Foyer

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Presentation and Feedback Session 1: Audit <i>with Cassandra Estep and Ken Trotman</i>		UniS, Room A 015	Presenter
8:30 - 9:05	Attracting High Quality Auditors: The Role of Development Opportunities and Flexible Work Arrangements	Audit	Lobke Weijers
9:05 - 9:40	Does AI disclosure increase the Audit Expectation Gap?	Audit	Fabian Tim Müller
9:40-10:15	Coffee Break (35 min)	UniS - Foyer	
10:15-10:50	Evaluating AI-Generated Audit Support: Source Attribution, Explainability, and Auditors' Professional Skepticism	Audit	Xenia Ottawa
10:50-11:25	Integrating Financial and Sustainability Assurance Engagements: The Effect of Dual Auditor Roles on Negotiation Outcomes	Audit	Sanne Gaspersz
11:25-12:00	Double Materiality Assessment in ESG Reporting: Omission on Management's Effort Decisions and Auditors' Evaluation of Identified Errors	Managerial Accounting	Mario Scharl
Presentation and Feedback Session 2: Honesty, transparency, and whistleblowing <i>with Ivo Tafkov and Victor Maas</i>		UniS, Room A 017	Presenter
8:30 - 9:05	The Wind of Change: Uncovering How Management Controls Reduce Cultural Barriers to Whistleblowing	Managerial Accounting	Michael Kolodziej
9:05 - 9:40	The Effect of Outcome Transparency on Subsequent Whistleblowing Intention	Managerial Accounting	George Boyang Li
9:40-10:15	Coffee Break (35 min)	UniS - Foyer	
10:15-10:50	Mitigating Dishonesty Dynamics in Budgeting: Shaping Social Influence Thresholds via Vertical Pay Dispersion	Managerial Accounting	Leon Grothmann
10:50-11:25	Replicating Honesty Experiments with Generative Agents: Testing Behavioral Robustness across Humans and Models	Honesty in Reporting	Leon Lührs

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Presentation and Feedback Session 3: Training and multitasking <i>with Markus Arnold, Willie Choi, and Annie Farrell</i>		UniS, Room A 019	Presenter
8:30 - 9:05	When Public Recognition Backfires: Navigating Learning from Success in a Creative Setting	Managerial Accounting	Florian Loizl
9:05 - 9:40	Risk Identification in New Product Development: Does Speculative Design Exposure Make a Difference?	Managerial Accounting	Dominic Santschi
9:40-10:15	Coffee Break (35 min)	UniS - Foyer	
10:15-10:50	Using Goal Priming in Multitask Settings: Overcoming Measurement Problems through Different Types of Primes	Managerial Accounting	Désanne Grazell
10:50-11:25	Personality Traits, Self-Selection and Incentives	Managerial Accounting	Erika Bognar
11:25-12:00	Training season's still pending: the effect of postponing mandatory training on feedback seeking	Managerial Accounting	Jurian van Beusekom
Presentation and Feedback Session 4: Working together <i>with Alexandra van den Abbeele, Gary Hecht, and Marcel van Rinsum</i>		UniS, Room A 024	Presenter
8:30 - 9:05	Explaining the Algorithm Aversion and Reassurance Seeking in Managerial Decision Making	Managerial Accounting	Andreas Röder
9:05 - 9:40	Advisor Attire, Perceived Risk Orientation, and Client Choices	Tax	Hannah Fleischanderl
9:40-10:15	Coffee Break (35 min)	UniS - Foyer	
10:15-10:50	Research Proposal on information sharing in a team	Managerial Accounting	Florian Hecke
10:50-11:25	Beyond the Typical: Rethinking Performance Measurement Systems for Neurodiversity in the Workplace	Managerial Accounting	Lena-Marie Sailer
11:25-12:00	How telecommuting and volunteering initiatives affect collaboration among employees	Managerial Accounting	Melissa Verniest

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Presentation and Feedback Session 5: Disclosure <i>with Kris Hardies, Steve Salterio, and Elaine Wang</i>		UniS, Room A 027	Presenter
8:30 - 9:05	Publicly Disclosing Tax Advisors' Identities: Experimental Evidence on Manager and Investor Reactions	Tax	Beatrice Renges
9:05 - 9:40	The Impact of Job Seekers' Preferences and Labor Market Demand on Firms' Targeted ESG Disclosures	ESG Disclosure	Lisa Lüttke
9:40-10:15	Coffee Break (35 min)	UniS - Foyer	
10:15-10:50	How Standardization and Materiality Shape Investor Perception of ESG- Disclosures	Sustainability Reporting	Michael Koll
10:50-11:25	Measuring Impact, Moving Investors: How Measurement Focus and Disclosure Location Influence Investment Decisions in Early-Stage Hybrid Organizations	Social Impact Reporting	Lisa Ricci