

ENEAR 2026 - Program

Wednesday, June 24

20:00 - **Early Bird Reception** Kornhauskeller-Bar,
21:30 Kornhausplatz18, 3011 Bern

Thursday, June 25

Doctoral Colloquium Venue: UniS, Schanzeneckstrasse 1, 3012 Bern

8:15 - **Welcome** UniS,
8:30 Room S003

8:30 - **Presentation and Feedback Sessions** UniS, Rooms
9:40 A 015, A 017, A 019, A 024, A 027

9:40 - Coffee Break (35min) UniS - Foyer
10:15

10:15 - **Presentation and Feedback Sessions** UniS, Rooms
12:00 A 015, A 017, A 019, A 024, A 027

12:00 - **Doctoral colloquium Lunch** UniS - Foyer
13:00 (for doctoral colloquium participants)

Conference - Venue UniS Schanzeneckstrasse 1, 3012 Bern

12:00 - Registration UniS - Foyer
14:00

13:00 - Welcome address UniS,
13:15 Room S003

13:15 - **Plenary session** UniS,
14:15 Annie Farrell (Miami University) Room S003

14:15 - Short Break (15 min) UniS - Foyer
14:30

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14:30 - 16:00	Parallel Session 1.1: Employee performance and incentives	UniS, Room A -122	Authors	Presenter	Discussant
14:30 - 16:00	Enhancing Performance through Employee Self-Assessments in the Performance Review	Managerial Accounting	Marte Abts	Marte Abts	Jongwoon (Willie) Choi
14:30 - 16:00	On the Effectiveness of Conduit Incentives	Managerial Accounting	Spencer Vogrinec	Spencer Vogrinec	Karl Schuhmacher
14:30 - 16:00	Manager Selection and Employee Effort	Managerial Accounting	Joanna Andrejkow, Victor S. Maas, Kevin Veenstra	Victor S. Maas	Martin Wiernsperger
14:30 - 16:00	Parallel Session 1.2: Targets and performance measurement	UniS, Room A 022			
14:30 - 16:00	Managers' usage of management control instruments and employees' engagement in skill development	Managerial Accounting	Markus C. Arnold, Bei Shi, Ivo Tafkov, Elien Voermans	Elien Voermans	Florian Elsinger
14:30 - 16:00	Prompting Away Fixation: How Generative AI Reduces Overreliance on Measured Performance	Managerial Accounting	Dennis Fehrenbacher, Victor van Pelt	Victor van Pelt	Kai A. Bauch
14:30 - 16:00	Noise Effects on Effort and Performance: Incentives, Implicit Targets, and Effort	Managerial Accounting	Steven D. Smith, Tyler F. Thomas	Tyler F. Thomas	Bei Shi
14:30 - 16:00	Parallel Session 1.3: Inside audit firms	UniS, Room S 101			
14:30 - 16:00	The Impact of Receiving Peer Help and a Manager's Reputation for On-The-Spot Rewards on Novice Auditors' Task Performance	Audit	Carissa L. Malone, Sudip Bhattacharjee, Sean M. Hillison	Carissa L. Malone	Lindsay M. Andiola
14:30 - 16:00	Staffing Continuity and Audit Quality: How Anticipated Continuity Affects Auditor Cognition and Skeptical Action	Audit	Jacqueline S. Hammersley, Michael A. Ricci, Truman D. Rowley	Truman D. Rowley	Kris Hardies
14:30 - 16:00	Sparks of disenchantment: How cynical attitudes towards the auditing profession develop among auditors	Audit	Lindsay M. Andiola, Tiffany C. Burkert, Kathryn Kadous, Chad A. Proell	Lindsay M. Andiola	Adam Bross
14:30 - 16:00	Parallel Session 1.4: A matter of words	UniS, Room S 201			
14:30 - 16:00	Financial KPI Type, Performance, and Investor Judgments across Disclosure Regimes	Financial Accounting	Xirui Chen, Soon-Yeow Phang, John CW Ko, Cathy Qing-Zhi Cai	John CW Ko	Elaine (Ying) Wang
14:30 - 16:00	Profanity and the Company-Investor Relationship	Financial Accounting	Christopher P. Agoglia, Scott C. Jackson, Yao Yu	Yao Yu	Yanjia Yang
14:30 - 16:00	Ignorance as a Safe Harbor: Information Avoidance, Inaccurate Reporting, and SOX 302 Certification	Financial Accounting	Jeremy Benteley, Joel W. Berge, Lars Ivar O. Berge, Spencer Young	Joel W. Berge	John CW Ko
16:00 - 16:30	Coffee Break (30 minutes)	UniS - Foyer			

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16:30 - 18:00	Parallel Session: 2.1: Honesty and misreporting	UniS, Room A -122	Authors	Presenter	Discussant
16:30 - 17:00	Career Concerns and Honesty in Budgetary Reporting	Managerial Accounting	Nian Lim (Vic) Lee, Michael J. Majerczyk, Yu Tian	Michael J. Majerczyk	Sophie Maussen
17:00 - 17:30	Perceptual deterrence: How investigator compensation and whistleblowing channel anonymity jointly influence ex ante misreporting	Managerial Accounting	Dwight Waeye, Sophie Maussen, Ryan Sommerfeldt	Sophie Maussen	Matthias Sohn
17:30 - 18:00	How the Prosocial Impact of Employee's Work Affects Budgetary Misreporting: The Role of Pay-for-Performance	Managerial Accounting	Kai A. Bauch, Sabra Khajehnejad	Sabra Khajehnejad	Grazia Xiong
16:30 - 18:00	Parallel Session: 2.2: Creativity	UniS, Room A 022			
16:30 - 17:00	Who's Not Getting the Credit? Team Composition and Evaluations of Individual Creativity	Managerial Accounting	Natasha Bernhardt, Xinyu Zhang	Xinyu Zhang	Elien Voermans
17:00 - 17:30	The Effects of State Curiosity on Managerial Judgment: Creative Problem Solving and Pay Scheme	Managerial Accounting	Tisha King, Steven E. Salterio	Tisha King	Marcel Van Rinsum
17:30 - 18:00	The Effects of Self-regarding and Others-regarding Rewards on Creativity: Behavioral and Neurological Evidence	Managerial Accounting	Adam Presslee, HongHong Tang, Sue Yang	Sue Yang	Rebecca Sabel
16:30 - 18:00	Parallel Session: 2.3: Auditors and clients	UniS, Room S 101			
16:30 - 17:00	Who's in Control? How Client Actions and Audit Team Controls Influence the Efficiency Tradeoff Decision	Audit	Adam Bross, Bernard Wong-On-Wing	Adam Bross	Cassandra Estep
17:00 - 17:30	Auditors Are Known by the Companies That Keep Them: The Impact of Media Sensationalism and Impression Management on Auditor Reputation	Audit	LaToya Flint	LaToya Flint	Roshan K. Sinha
16:30 - 18:00	Parallel Session 2.4: Compensation design	UniS, Room S 201			
16:30 - 17:00	Doing good for whom? Compensation interdependence, belief systems, and prosocial behavior	Managerial Accounting	Eddy Cardinaels, Michele Fumagalli, Naomi Soderstrom	Michele Fumagalli	Razvan Ghita
17:00 - 17:30	How Do Compensation Contract Design and Employee Gender Impact the Valuation of Affect?	Managerial Accounting	Anne M. Farrell, Joshua O. Goh, Ann K. Tank, Brian J. White	Ann K. Tank	Victoria Fung
17:30 - 18:00	Shaking Things Up: The Effect of Compensation Scheme Change on Employee Effort	Managerial Accounting	Jeremiah W. Bentley, James N. Cannon, Todd A. Thornock	Jeremiah W. Bentley	Marte Abts
Conference dinner					
19:00 / 19:30 - 22:00	Conference dinner 19:00 –19:30 Arrival, 19:30 Start Dinner	Dampfzentrale Restaurant, Marzilistrasse 47, 3005 Bern			

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Friday, June 26

8:15 - 8:30	Welcome	UniS, Rooms A -122, A 022, S 101, S 201			
8:30 - 10:00	Parallel Session 3.1: Measuring and disclosing performance	UniS, Room A -122	Authors	Presenter	Discussant
8:30 - 9:00	Measure More, Pay More? The Effects of Reporting Supplementary Objective Measures on Performance Evaluation Outcomes	Managerial Accounting	Florian Elsinger, Razvan Ghita	Florian Elsinger	Joanna Andrejkow
9:00 - 9:30	Too Much of a Good Thing: When Does Greater Performance Measurement Frequency Lead to Less Learning?	Managerial Accounting	Jongwoon (Willie) Choi, Gary Hecht, Ivo Tafkov	Jongwoon (Willie) Choi	Joseph Johnson
9:30 - 10:00	When Performance Transparency Backfires: The Effects of Compensation Contracts on Team Performance	Managerial Accounting	Joanna Andrejkow, Kevin Veenstra	Joanna Andrejkow	Laura Gomez-Ruiz
8:30 - 10:00	Parallel Session 3.2: Data visualization	UniS, Room A 022			
08:30 - 09:00	Visual Shortcuts or Coordination? How Risk Maps and Responsibility Framing Steer ESG Risk Response	Managerial Accounting	Joanna Van Meerbeeck, Eddy Cardinaels, Sabra Khajehnejad, Dieter Smeulders, Alexandra Van den Abbeele	Alexandra Van den Abbeele	Jeremiah W. Bentley
09:00 - 09:30	Decision-Makers Prefer Observational over Experimental Data and Smaller Balanced Samples over Larger Unbalanced Ones, and Large Language Models Do Not Correct these Intuitions	Managerial Accounting	Razvan Ghita	Razvan Ghita	Ann K. Tank
09:30 - 10:00	When Data Visualization Backfires: The Effect of Mood and Data Visualization on Mood-congruence Bias	Managerial Accounting	Yasheng Chen, Xin Xu, Huaxiang Yin	Xin Xu	Dennis D. Fehrenbacher
8:30 - 10:00	Parallel Session 3.3: AI in auditing - Research Proposals	UniS, Room S 101			
08:30 - 09:00	The Role of Generative AI in Investor Evaluations of Double Materiality	Audit	Paige Csere, Cassandra Estep, Nikki L. MacKenzie	Nikki L. MacKenzie	
09:00 - 09:30	Artificial Intelligence in Auditing: Costly Professional Skepticism of the Human-in-the-Loop	Audit	Cardamine Carmen Estrella Olsen, Natalia Kochetova, Zac Konings	Zac Konings	
09:30 - 10:00	All That You Ask Can Be Used Against You: The Impact of Monitoring on Auditors' GenAI Use and Willingness to Speak Up – Research proposal	Audit	Michiel Dierckx, Kris Hardies, Mieke Jans, Benjamin P. Commerford	Kris Hardies	
10:00 - 10:30	Coffee Break (30 Min)	UniS - Foyer			

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10:30 - 12:00	Parallel Session 4.1: Privacy, reciprocity and knowledge sharing	UniS, Room A -122	Authors	Presenter	Discussant
10:30 - 11:00	Too Complex to Solve: Do Complex Privacy Enhancing Technologies Decrease Information Sharing?	Managerial Accounting	Eddy Cardinaels, Bart Dierynck, Pirke van Meurs	Pirke van Meurs	Gary Hecht
11:00 - 11:30	Knowledge sharing and reciprocity among peers: An experimental study	Managerial Accounting	Albert Ferenc Dongó, Stephan Kramer, Marcel van Rinsum	Albert F. Dongó	Nicholle Kovach
11:30 - 12:00	The effect of decision-making transparency on the diffusion of knowledge in organizations	Managerial Accounting	Fabien Ize	Fabien Ize	Andreas Ostermaier
10:30 - 12:00	Parallel Session 4.2: Performance and incentives in the age of AI	UniS, Room A 022			
10:30 - 11:00	The Effects of Generative Artificial Intelligence and Compensation Incentives on Employees' Creative Performance: An Experimental Study Using fNIRS	Managerial Accounting	Yasheng Chen, Yufei Liu	Yufei Liu	Alexandra van den Abbeele
11:00 - 11:30	Peer Evaluation and Performance in the Age of Generative AI	Managerial Accounting	Anil Kshatriya, Jan Lampe, Shanming Liu	Shanming Liu	Michele Fumagalli
11:30 - 12:00	Incentive Design for Human–AI Collaboration: Aligning Human Effort with Marginal Value	Managerial Accounting	Jasmijn C. Bol, Shanming Liu	Jasmijn C. Bol	Victor van Pelt
10:30 - 12:00	Parallel Session 4.3: Reputation and litigation	UniS, Room S 101			
10:30 - 11:00	The Effect of Internal and External Audit on Ethics: An Experiment on Dishonest Behavior with Scratch Lotteries	Audit	Guillermo Mateu, Juan Pablo Caballero, Dyalá de la O	Guillermo Mateu	LaToya Flint
11:00 - 11:30	Lay Evaluators' Assessments of Auditor Performance: Do Higher and Lower Status Auditors Get an Equal Benefit of the Doubt?	Audit	Isaac L. Yamoah	Isaac L. Yamoah	Tisha King
11:30 - 12:00	Who's to Blame: The Effects of Materiality Disclosure and Audit Committee Approval on Auditors' Litigation Liability	Audit	Kollin Berski, Jordan A. Samet, Yuepin (Daniel) Zhou	Yuepin (Daniel) Zhou	Nikki L. MacKenzie
10:30 - 12:00	Parallel Session 4.4: Disclosure and ethical perceptions	UniS, Room S 201			
10:30 - 11:00	Making Talk Less Cheap: The Social Value of Honest Managers	Information transmission	Jivas Chakravarthy, Kay-Yut Chen, Triza Nganga, Timothy Shields	Timothy Shields	Joel W. Berge
11:00 - 11:30	Misleading with Facts: Effect of Paltering on Moral Perception of a Company	Sustainability Reporting	Hussnain Bashir, Joel W. Berge, Anil Kshatriya	Hussnain Bashir	Wei Chen
11:30 - 12:00	The Joint Impact of Environmental Sustainability Involvement and Expenditure Disclosure on Managerial Myopia	Managerial Accounting	Conner R. Blake, Elaine (Ying) Wang, M. David Piercey	Elaine (Ying) Wang	Evelien Reusen
12:00 - 13:00	Lunch	UniS - Foyer			

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13:00 - 14:30	Parallel Session 5.1: Relative performance and pay interdependence	UniS, Room A -122	Authors	Presenter	Discussant
13:00 - 13:30	The Effects of Mandatory and Voluntary Relative Performance Information on Employee Performance in Skill Development – A Field Experiment	Managerial Accounting	Philip Autenrieth, Christoph Feichter, Jonas Haas, Mischa Seiter, Markus Wabnegg	Mischa Seiter	Tyler F. Thomas
13:30 - 14:00	A Quasi-Field Experiment on the Effect of Team Pay Interdependence on Team Performance of a Conjunctive Task	Managerial Accounting	Khim Kelly, Kelsey Matthews, Adam Presslee	Kelsey Matthews	Victor S. Maas
14:00 - 14:30	How Task Structure and Feedback Informativeness Shape the Effects of Intra-team Relative Performance Feedback on Motivation and Team Performance	Managerial Accounting	L. Gomez-Ruiz, C. Jijena, M. J. Sánchez-Expósito	Laura Gomez-Ruiz	Albert F. Dongó
13:00 - 14:30	Parallel Session 5.2: Labor markets	UniS, Room A 022			
13:00 - 13:30	Skill Development in Labor Markets with Shortages of Skilled Labor	Managerial Accounting	Markus C. Arnold, Bei Shi, Ivo Tafkov, Elien Voermans	Ivo Tafkov	Michael J. Majerczyk
13:30 - 14:00	When Managers Publicly Oppose Labor Unions: Effects on Worker Productivity and Wage Bargaining	Managerial Accounting	Martin Wiernsperger, Xinyu Zhang	Martin Wiernsperger	Lan Guo
14:00 - 14:30	Beyond Averages: Detecting Heterogeneous Effects of Job Meaningfulness Framing with Causal Random Forest	Managerial Accounting	Lan Guo, Stefan Kremer, Xiaotao Kelvin Liu, Yu Tian	Lan Guo	Sabra Khajehnejad
13:00 - 14:30	Parallel Session 5.3: Social dimensions in communication	UniS, Room S 101			
13:00 - 13:30	Investor Reactions to CEO Gender and Firm Performance	Financial Accounting	Kathryn Holmstrom, Scott C. Jackson, Kristina M. Rennekamp	Scott C. Jackson	Timothy Shields
13:30 - 14:00	How socially responsible investment (SRI) funds' investment selection criteria attract and retain retail investors' capital	Financial Accounting	Joseph Johnson, Bryan Stikeleather, Donnie Young	Joseph Johnson	Xinning Xiao
14:00 - 14:30	Discrimination in Access to Corporate Insiders: Evidence from a Field Experiment	Financial Accounting	Austin Moss, Roshan K. Sinha, David Volant, Donald Young	Roshan K. Sinha	Jo Mentens
13:00 - 14:30	Parallel Session 5.4: AI and employees	UniS, Room S 201			
13:00 - 13:30	Safety in Obedience: Employees' Reluctance to Deviate from their Supervisors' Advice and the Role of AI	Managerial Accounting	Kai A. Bauch, Andreas Ostermaier, Huaxiang Yin	Kai A. Bauch	Shanming Liu
13:30 - 14:00	When Employees Use AI: How Managerial Perceptions Affect Resource Allocation	Managerial Accounting	Noah de Bont, Eddy Cardinaels, Judith Künneke	Noah de Bont	Jasmijn C. Bol
14:00 - 14:30	A Tool or A Collaborator: How Employees and Managers React to AI Framing and AI Usage Frequency Information	Managerial Accounting	Bei Shi, Yanjia Yang	Bei Shi	Jordan Samet
14:30- 14:45	Short Break (15min)	UniS - Foyer			

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14:45 - 15:45	Parallel Session 6.1: Whistleblowing	UniS, Room A -122	Authors	Presenter	Discussant
14:45 - 15:15	Not All Wrongs Are Equal: Performance, Pay Appropriateness, and the Decision to Blow the Whistle	Managerial Accounting	Kai A. Bauch, Michael Kolodziej, Matthias Sohn	Matthias Sohn	Qinnan Ruan
15:15 - 15:45	Whistleblowing in Teams: How Social Distance Affects Team Collaboration and Misconduct	Managerial Accounting	Markus C. Arnold, Qinnan Ruan	Qinnan Ruan	Sue Yang
14:45 - 15:45	Parallel Session 6.2: Modern developments	UniS, Room A 022			
14:45 - 15:15	(Smart)Watch Your Attention - A Field Experiment on Workplace Health-Oriented Initiatives and Productivity	Managerial Accounting	Yaxuan Chen, Yutong Chen, Timo Vogelsang	Yutong Chen	Kerry Humphreys
15:15 - 15:45	Do Immersion Game Elements Strengthen the Relation Between Relative Performance Information and Performance?	Managerial Accounting	Dennis D. Fehrenbacher, Steven E. Kaplan, Andreas Oesinghaus	Dennis D. Fehrenbacher	Xinyu Zhang
14:45 - 15:45	Parallel Session 6.3: AI and auditing	UniS, Room S 101			
14:45 - 15:15	Managers' Prior Audit Experience and Auditors' Use of Artificial Intelligence: Implications for Earnings Management	Audit	Cassandra Estep, Emily E. Griffith, Nikki L. MacKenzie	Cassandra Estep	Sebastian Stirnkorb
15:15 - 15:45	Small Seems Plausible: Effects of Magnitude Appearance on Auditors' Causal and Skeptical Judgments of Correlations	Audit	Tracie Majors, Sebastian Stirnkorb, Isaac L. Yamoah	Sebastian Stirnkorb	Truman D. Rowley
14:45 - 15:45	Parallel Session 6.4: Research proposals in managerial accounting	UniS, Room S 201			
14:45 - 15:15	Perspectives on the Experimental Research Method in Accounting	Managerial Accounting	Markus C. Arnold, Gary Hecht, Ivo Tafkov	Gary Hecht	
15:15 - 15:45	The role of BSC and performance aggregation design choices in conflicting resource-allocation decisions	Managerial Accounting	Martin Becker, Amelie Wulff	Martin Becker	
15:45 - 16:00	Short Break (15 min)		UniS - Foyer		
16:00 - 17:00	Plenary session Ken Trotman (UNSW Sidney)	UniS, Room S003			
17:00 - 17:15	Walk to Engehalde Campus				
17:15 - 19:00	Farewell reception Pizza and Gelato Foodtruck	Bern University (Engehaldenstrasse 4, 3012 Bern)			