



2nd MEDITERRANEAN
ACCOUNTING
CONFERENCE
(TMAC 2026)

June 14-17, 2026 | Chania/Crete, Greece



SCIENTIFIC PROGRAM

Joint Conference between
Tel Aviv University and the University of Cyprus





On behalf of the Organizing Committee, it is our great pleasure to welcome you to the 2nd **Mediterranean Accounting Conference (TMAC 2026)**, which will be held from June 14–17, 2026, at the beautiful Minoa Palace Resort in Chania, Crete, Greece.

Following the remarkable success of our inaugural conference in 2025, we are delighted to continue building a vibrant international forum that brings together leading academics, researchers, doctoral students, and professionals from around the world. TMAC serves as a platform for the exchange of ideas, the presentation of innovative research, and the discussion of emerging issues shaping the future of accounting and related disciplines.

The conference aims to foster meaningful dialogue and collaboration across diverse areas of accounting research and practice. Through keynote presentations, research sessions, panel discussions, and networking opportunities, participants will engage with cutting-edge developments and contribute to the advancement of knowledge in the field.

Beyond the academic program, we invite you to experience the unique hospitality, rich cultural heritage, and stunning natural beauty of Crete. We hope that TMAC 2026 will provide an inspiring environment for intellectual exchange while fostering lasting professional connections and friendships.

We look forward to welcoming you to Chania and for an exciting and rewarding conference experience!

The Organizing Committee

2nd Mediterranean Accounting Conference (TMAC 2026)

Invited speakers

Ronald A. Dye, Northwestern University

Wayne Landsman, University of N. Carolina at Chapel Hill

Mohan Venkatachalam, Duke University

Joanna Wu, University of Rochester





Organizing Committee

Andreas Charitou, University of Cyprus
Irene Karamanou, University of Cyprus
Eti Einhorn, Tel Aviv University
Shai Levi, Tel Aviv University
Dan Weiss, Tel Aviv University

Scientific Committee

Aboody David,
University of California, Los Angeles
Amihud Yakov,
New York University
Amir Eli,
Tel Aviv University
Amiram Dan,
Tel Aviv University
Bar-Yosef Sasson,
The Hebrew University of Jerusalem
Bilinski Pawel,
City, University of London
Callen Jeffrey,
University of Toronto
Cascino Stefano,
London School of Economics and Political Science
Clatworthy Mark,
University of Bristol
Correia Maria,
London School of Economics and Political Science
Demers Elizabeth,
University of Waterloo
Drymiotis George,
Texas Christian University
Even-Tov Omri,
University of California, Berkeley
Garcia Lara Juan,
Charles III University of Madrid
Garcia Osma Beatriz,
Charles III University of Madrid
Gox Robert,
University of Zurich
Guttman Ilan,
New York University
Hemmer Thomas,
Rice University
Kartapanis Antonis,
Texas A&M University
Kasznik Ron,
Stanford University
Lambertides Neofytos,
Cyprus University of Technology
Larocque Stephanie,
University of Notre Dame
Lehavy Reuven,
University of Michigan

Lev Baruch,
New York University
Livnat Joshua,
New York University
Livne Gilad,
Queen Mary University of London
Loumioti Maria,
The University of Texas at Dallas
Michaeli Beatrice,
University of California, Los Angeles
Panaretou Argyro,
Lancaster University
Panayides Marios,
The University of Oklahoma
Pope Peter,
Bocconi University
Prencipe AnnaLisa,
Bocconi University
Ronen Joshua,
New York University
Rothenberg Naomi,
University of Alberta
Shakespeare Cathy,
University of Michigan
Shin Jee-Eun,
University of Toronto
Stolowy Herve,
HEC Paris
Vasvari Florin,
London Business School
Versano Tsahi,
Tel Aviv University
Vyas Dushyant,
University of Toronto
Wong Franco,
University of California Irvine
Xin Baohua,
University of Toronto
Yehuda Nir,
University of Delaware
Yoon Aaron,
Northwestern University
Zarowin Paul,
New York University
Ziv Amir,
Columbia University



Sunday June 14, 2026

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| 16:00 - 19:00 | Registration |
| 19:30 | Welcome Reception |

Monday June 15, 2026

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|---------------|---------------------------------|
| 08:00 - 09:00 | Registration |
| 09:00 - 09:15 | Welcome Remarks |
| 09:15 - 09:45 | Borodkin Keynote Session |
| 10:45 - 11:15 | Coffee Break |
| 11:15 - 12:45 | Parallel Session 1 |
| 12:45 - 13:45 | Buffet Lunch |
| 13:45 - 15:15 | Parallel Session 2 |
| 15:15 - 15:45 | Coffee Break |
| 15:45 - 16:45 | Parallel Session 3 |
| 17:30 - 22:00 | Afternoon Excursion with Dinner |

Tuesday June 16, 2026

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|---------------|---|
| 08:30 - 09:00 | Registration |
| 09:00 - 10:30 | Keynote Session 2 |
| 10:30 - 11:00 | Coffee Break |
| 11:00 - 12:30 | Parallel Session 4 |
| 12:30 - 13:30 | Buffet Lunch |
| 13:30 - 15:00 | Parallel Session 5 |
| 15:00 - 15:30 | Coffee Break |
| 15:30 - 17:00 | Parallel Session 6 |
| 19:00 - 00:00 | Conference Dinner - Kanelis Cretan Tavern |

Wednesday June 17, 2026

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| 09:00 - 18:00 | Optional Excursion |
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Monday June 15, 2026

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|---------------|---|---|--|--|
| 08:00 - 09:00 | Registration | | | |
| 09:00 - 09:15 | Welcome Remarks Venue: Imperial main | | | |
| 09:15 - 09:45 | Borodkin Keynote Session* Venue: Imperial main Chair: Mani Sethuraman , Cornell University | | | |
| 09:15-10:00 | Presenter: Mohan Venkatachalam , Duke University Title: "Societal Consequences of Financial Reporting and Auditing" | | | |
| 10:00-10:45 | Presenter: Wayne Landsman , University of N. Carolina at Chapel Hill Title: "Accounting for Prosperity" | | | |
| 10:45 - 11:15 | Coffee Break | | | |
| 11:15 - 12:45 | Parallel 1** | | | |
| | <p>Session A Venue: Imperial main Chair: Eti Einhorn, Tel Aviv University</p> | <p>Session B Venue: Imperial 1 Chair: Anthony Welsch, University of Chicago</p> | <p>Session C Venue: Imperial 2 Chair: Messod Beneish, Indiana University</p> | <p>Session D Venue: Imperial 3 Chair: Zac Wiebe, University of Arkansas</p> |
| 11:15 - 11:45 | <p>"Dynamic Capacity Management: Implications for Operating, Investing, and Financing Activities" • Beatrice Michaeli, The University of California, Los Angeles (P) • Felix Zhiyu Feng, University of Georgia • Henry Friedman, The University of California, Los Angeles • Kai Chiu Yang, The University of California, Los Angeles Discussant: Naomi Rothenberg, University of Alberta</p> | <p>"Paid Tax Preparers and Social Benefit Take-up: Evidence from a Field Experiment" • Anthony Welsch, University of Chicago (P) • Andrew Belnap, University of Texas at Austin • Jeffrey Gramlich, Washington State University • Braden Williams, University of Texas at Austin Discussant: James Omartian, University of Michigan</p> | <p>"Informing Independent Directors" • Messod Beneish, Indiana University (P) • Cassandra Marshall, University of Richmond • Qianfan Wu, Indiana University • Jun Yang, Nanyang Technological University Discussant: Chun Qi, University of London</p> | <p>"Generative Artificial Intelligence and Retail Investors' Processing of Earnings News" • Zac Wiebe, University of Arkansas (P) • John Campbell, University of Georgia • Jared Stark, University of Arkansas • James Warren, Texas A&M University Discussant: Jasmijn Bol, Tulane University</p> |
| 11:45 - 12:15 | <p>"Voluntary Disclosure, Legal Liability and Audit Quality" • Naomi Rothenberg, University of Alberta (P) • Nisan Langberg, Tel Aviv University Discussant: Evgeny Petrov, University of Zurich</p> | <p>"Accounting Methods in the Shadow of the TCJA: Preferences, Switching, and the Influence of Tax Preparers?" • James Omartian, University of Michigan (P) • Nathan Born, U.S. Department of the Treasury • Lindsey Gallo, University of Michigan Discussant: Trent Krupa, The Pennsylvania State University</p> | <p>"Beyond Coding: Open-source Innovation Disclosure and Startup Growth" • Che Zhang, Tsinghua University (P) • Wayne Landsman, University of North Carolina • Chen Lin, The University of Hong Kong • Daniel Rabetti, Harvard University Discussant: Margalit Samuel, SKEMA Business School</p> | <p>"Incentive Design for Human-AI Collaboration" • Jasmijn Bol, Tulane University (P) • Shanming Liu, ESSEC Business School Discussant: Dan Weiss, Tel Aviv University</p> |
| 12:15 - 12:45 | <p>"Non-GAAP Disclosure Credibility" • Reeyarn Zhiyang Li, Paderborn University Discussant: Tsahi Versano, Tel Aviv University</p> | <p>"Capital Investment Thresholds Under Regulatory Oversight" • Trent Krupa, The Pennsylvania State University (P) • Vishal Baloria, University of Connecticut • Richard Mergenthaler, The Pennsylvania State University Discussant: Travis Chow, The University of Hong Kong</p> | <p>How loud is the voice of femininity on corporate boards?" • Irene Karamanou, University of Cyprus Discussant: Lucas Lee, IE University</p> | <p>"The AI-Induced Disclosure Pressure Model and Empirical Evidence from Management Discussion and Analysis (MD&A) Reporting" • Keren Bar-Hava, The Hebrew University of Jerusalem Discussant: Zac Wiebe, University of Arkansas</p> |
| 12:45 - 13:45 | Buffet Lunch | | | |

* 30 min presentation; 15 min Q&A

** 15 min presentation; 10 min discussion; 5 min Q&A



| Parallel 2** | | | | |
|---------------|--|--|--|--|
| | Session A Venue: Imperial main Chair: Alexandra Scherf , London School of Economics and Political Science | Session B Venue: Imperial 1 Chair: Jeffrey Callen , University of Toronto | Session C Venue: Imperial 2 Chair: Lucas Lee , IE University | Session D Venue: Imperial 3 Chair: Jonathan Ross , Western Kentucky University |
| 13:45 - 14:15 | "Is M&A Risk Disclosure Informative? An AI Approach" • Margalit Samuel , SKEMA Business School (P) • Feng Gu, State University of New York at Buffalo • Baruch Lev, New York University Discussant: Keren Bar-Hava , The Hebrew University of Jerusalem | "Are Accounting Performance (Profitability) Ratios Meaningful?" • Jeffrey Callen , University of Toronto (P) • Sasson Bar-Yosef, The Hebrew University of Jerusalem • Joshua Livnat, New York University Discussant: Jedson Pinto , University of Texas at Dallas | Diversity, Interrupted? Diversity Hushing and Political Pressure" • Lucas Lee , IE University (P) • Namisha Bhattarai, The Pennsylvania State University • Tendai Masaya, The Pennsylvania State University Discussant: Weili Ge , University of Washington | "The Time Series of the Clean Surplus Relation" • Annelies Renders , BI Norwegian Business School (P) • Stefan Anchev, BI Norwegian Business School • Nicha Lapanan, University of Agder Discussant: June Cheng , The Hong Kong Polytechnic University |
| 14:15 - 14:45 | "Stealth Law: Legal Intermediaries and Anti-trust Enforcement" • Alexandra Scherf , London School of Economics and Political Science (P) • Pietro Ramella, University of Chicago • Carol Seregini, University of Pennsylvania Discussant: Hervé Stolowy , HEC Paris | "Cash Flows That Raise Eyebrows: Market Implications of SEC Oversight" • Davide Arrighi , Catholic University of the Sacred Heart (P) • Zahn Bozanic, Florida State University • Andreas Charitou, University of Cyprus Discussant: Jeffrey Callen , University of Toronto | "E&S Disclosure Regulation and Political Ideology" • David Schröder , Copenhagen Business School (P) • Gaizka Ormazabal, IESE Business School Discussant: Gaole Zhang , City University of Hong Kong | "Predicting Future Earnings Changes Through Supply Chains: A Machine Learning Approach" • June Cheng , The Hong Kong Polytechnic University (P) • Xiangao Chen, Chinese University of Hong Kong • Zili Shao, Chinese University of Hong Kong • Guofan Xie, Chinese University of Hong Kong Discussant: Annelies Renders , BI Norwegian Business School |
| 14:45 - 15:15 | | The Comment Letters' Spillover Effects Through Interlocking Directors on Audit Fees" • Eleonora Monaco , University of Bologna (P) • Giovanni Cardillo, University of Bologna • Marco Maria Mattei, University of Bologna • Beibei Yu, University of Bologna Discussant: Andreas Charitou , University of Cyprus | "Empowered or Eclipsed? Re-Evaluating Retail Shareholders' Role in Corporate Voting" • Israel Klein , Ariel University (P) • Avshalom Elmalech, Bar-Ilan University Discussant: Wenqi Zhao , National University of Singapore | "Constraint Accumulation and the Escalation from Earnings Management to Fraud: Evidence from Approximate Entropy" • Jonathan Ross , Western Kentucky University (P) • Stacey Ritter, University of Southern California • Pinky Rusli, Western Kentucky University • Satish Sahoo, City University of Hong Kong Discussant: Jiyuan Dai , University of Cyprus |
| 15:15 - 15:45 | Coffee Break | | | |

* 30 min presentation; 15 min Q&A

** 15 min presentation; 10 min discussion; 5 min Q&A



| Parallel 3** | | | | |
|---------------|---|--|--|---|
| | Session A Venue: Imperial main Chair: Evgeny Petrov , University of Zurich | Session B Venue: Imperial 1 Chair: Vedran Capkun , HEC Paris | Session C Venue: Imperial 2 Chair: Mengqiao Du , National University of Singapore | Session D Venue: Imperial 3 Chair: Jie (Jack) He , University of Georgia |
| 15:45 - 16:15 | <p>“Investor Communication to Elicit Managerial Disclosure”</p> <ul style="list-style-type: none"> • <i>Evgeny Petrov</i>, University of Zurich (P) • <i>Stefan Schant</i>, University of Melbourne <p>Discussant: <i>Elyashiv Wiedman</i>, The Hebrew University of Jerusalem</p> | <p>“The Effects of Certification of Independent Directors on Their Labor Market and Firm Corporate Governance Quality”</p> <ul style="list-style-type: none"> • <i>Vedran Capkun</i>, HEC Paris (P) • <i>Yanting Shi</i>, HEC Paris • <i>Yujie Yao</i>, HEC Paris <p>Discussant: <i>Eleonora Monaco</i>, University of Bologna</p> | <p>“Corporate Governance in Global Supply Chains: Evidence from Gender Quotas”</p> <ul style="list-style-type: none"> • <i>Mengqiao Du</i>, National University of Singapore (P) • <i>Minjia Li</i>, University of Alberta • <i>Gaizka Ormazabal</i>, IESE Business School <p>Discussant: <i>Vasiliki Athanasakou</i>, Saint Mary's University</p> | <p>“Matchmaking in the Supply Chain: The Role of Shared Auditors”</p> <ul style="list-style-type: none"> • <i>Jie (Jack) He</i>, University of Georgia (P) • <i>Sean Cao</i>, University of Maryland • <i>Yongtae Kim</i>, Santa Clara University • <i>Biyu Wu</i>, University of Nebraska-Lincoln <p>Discussant: <i>Xiaoxi Wu</i>, Bocconi University</p> |
| 16:15 - 16:45 | <p>“Social Value of Transparency in R&D Races”</p> <ul style="list-style-type: none"> • <i>Seung Lee</i>, University of Southern Denmark (P) • <i>Sang Wu</i>, Columbia University <p>Discussant: <i>Xiaojing Meng</i>, New York University</p> | <p>“Monitoring the auditor: Evidence from institutional investors' votes”</p> <ul style="list-style-type: none"> • <i>Luciana Orozco</i>, BI Norwegian Business School (P) • <i>Silvina Rubio</i>, University of Bristol <p>Discussant: <i>Alexandra Scherf</i>, London School of Economics and Political Science</p> | <p>“Work from home and narrative reporting quality”</p> <ul style="list-style-type: none"> • <i>Chun Qi</i>, University of London (P) • <i>Pawel Bilinski</i>, University of London <p>Discussant: <i>Wenjiao Cao</i>, Erasmus Universiteit Rotterdam</p> | <p>“Big 4 Alumni in Corporate Accounting: Expertise, Affiliation and Reporting Outcomes”</p> <ul style="list-style-type: none"> • <i>Udi Hoitash</i>, Northeastern University (P) • <i>Jaehan Ahn</i>, University of Massachusetts Boston • <i>Evisa Bogdani</i>, Northeastern University • <i>Rani Hoitash</i>, Bentley University <p>Discussant: <i>Gopal Krishnan</i>, Bentley University</p> |
| 17:30 - 22:00 | Afternoon Excursion with Dinner | | | |

* 30 min presentation; 15 min Q&A

** 15 min presentation; 10 min discussion; 5 min Q&A



Tuesday June 16, 2026

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| 08:30 - 09:00 | Registration | | | |
| 09:00 - 10:30 | Keynote Session 2* Venue: Imperial main Chair: <i>Weili Ge</i> , University of Washington | | | |
| 09:00 - 09:45 | Presenter: <i>Joanna Wu</i> , University of Rochester Title: "Regulation and the Accounting Profession" | | | |
| 09:45 - 10:30 | Presenter: <i>Ronald A. Dye</i> , Northwestern University Title: "A Fundamental Tradeoff in Financial Accounting Regulation" | | | |
| 10:30 - 11:00 | Coffee Break | | | |
| 11:00 - 12:30 | Parallel 4** | | | |
| | Session A Venue: Imperial main Chair: <i>Xiaojing Meng</i> , New York University | Session B Venue: Imperial 1 Chair: <i>Sehwa Kim</i> , Columbia University | Session C Venue: Imperial 2 Chair: <i>Mani Sethuraman</i> , Cornell University | Session D Venue: Imperial 3 Chair: <i>Syrena Shirley</i> , Columbia Business School |
| 11:00 - 11:30 | "Dynamic Voluntary Disclosure and Investment Efficiency" • <i>Xiaojing Meng</i> , New York University (P) • Ilan Guttman, New York University • Shuming Zhang, New York University Discussant: <i>Seung Lee</i> , University of Southern Denmark | "Loan Loss Predictability from Macroeconomic Factors" • <i>Sehwa Kim</i> , Columbia University (P) • Siyu Bie, City University of Hong Kong • Jingyu He, City University of Hong Kong • <i>Yao Lu</i> , Cornell University Discussant: <i>Katie Zheng</i> , The Chinese University of Hong Kong, Shenzhen | "What Makes a CEO? A Conjoint Analysis of Investor Preferences for CEO Attributes" • <i>Mani Sethuraman</i> , Cornell University (P) • Thomas D. Steffen, Yale University Discussant: <i>Zhejia Ling</i> , California State University | "External Auditors and the Detection of Corporate Fraud" • <i>Syrena Shirley</i> , Columbia Business School (P) • Ivy Munoko, University of Florida • Triza Nganga, The University of Texas at Arlington Discussant: <i>Gilad Livne</i> , Queen Mary University of London |
| 11:30 - 12:00 | "Corporate Wolf in a Sheep's Clothing" • <i>Neta Gilat</i> , University of Haifa (P) • Eti Einhorn, Tel Aviv University • Shai Levi, Tel Aviv University Discussant: <i>Reeyarn Li</i> , Paderborn University | "Bank Social Media Disclosure During a Banking Crisis" • <i>Jason Junshen Lin</i> , University of Toronto (P) • Shushu Jiang, National University of Singapore • Yibin Liu, National University of Singapore • Rachel Xi Zhang, National University of Singapore • Luo Zuo, National University of Singapore Discussant: <i>Sehwa Kim</i> , Columbia University | "Tweeting for Pay? CEO Twitter Activity and the Design of Incentive Compensation" • <i>Wenjiao Cao</i> , Erasmus Universiteit Rotterdam (P) • Yuyan Guan, Nanyang Technological University • Long Niu, Wenzhou-Kean University • Yachang Zeng, Nanyang Technological University Discussant: <i>Davide Arrighi</i> , Università Cattolica del Sacro Cuore | "When Employees Speak Up: The Role of Confidential Witnesses in Shareholder Litigation of Financial Disclosure Fraud" • <i>Szu-fan Chen</i> , National Taiwan University (P) • Shiheng Wang, The Hong Kong University of Science and Technology • Yue Zheng, The Hong Kong University of Science and Technology Discussant: <i>Qing kai (Kai) Dong</i> , The Hong Kong University of Science and Technology |
| 12:00 - 12:30 | "Investment Decisions, Voluntary Disclosure Myopia, and Bounded Inefficiency" • <i>Elyashiv Wiedman</i> , The Hebrew University of Jerusalem (P) • Ilan Guttman, New York University • Ilan Kremer, The Hebrew University of Jerusalem • Andrzej Skrzypacz, Stanford University Discussant: <i>Beatrice Michaeli</i> , The University of California, Los Angeles | "Does Mandatory Climate Risk Disclosure Influence Environmentally Responsible Investing? Evidence from Insurers' Divestment from Fossil Fuel Firms" • <i>Jia Guo</i> , The Hong Kong Polytechnic University (P) • Jiang Cheng, Lingnan University • Jeffrey Ng, The University of Hong Kong • Tjomme Rusticus, Independent Discussant: <i>David Schröder</i> , Copenhagen Business School | "Doing Good and Doing Well: The Rise of Prosocial Managers" • <i>Weili Ge</i> , University of Washington (P) • Mei Feng, University of Pittsburgh • Zhejia Ling, California State University • Wei Ting Loh, Singapore Management University Discussant: <i>Irene Karamanou</i> , University of Cyprus | "Dirty Hands, Clean Slates? Public Corruption and the Fate of Bankrupt Firms" • <i>Dimitrios Ntounis</i> , University of Southampton (P) • Andreas Charitou, University of Cyprus • Antonios-Nikolaos Kalyvas, University of Kent Discussant: <i>Syrena Shirley</i> , Columbia Business School |

* 30 min presentation; 15 min Q&A

** 15 min presentation; 10 min discussion; 5 min Q&A



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| 12:30 - 13:30 | Buffet Lunch | | | |
| 13:30 - 15:00 | Parallel 5** | | | |
| | <p>Session A Venue: Imperial main Chair: Daniel Cohen, Vanderbilt University</p> | <p>Session B Venue: Imperial 1 Chair: Ewa Sletten, The Ohio State University</p> | <p>Session C Venue: Imperial 2 Chair: Francesca Franco, Bocconi University</p> | <p>Session D Venue: Imperial 3 Chair: Jedson Pinto, University of Texas at Dallas</p> |
| 13:30 - 14:00 | <p>“Accounting for Share Repurchases: Evidence from Exogenous Variation in U.S. GAAP and State Laws” • Daniel Cohen, Vanderbilt University (P) • Maria Khrakovsky, The Ohio State University • John Schomburger, Financial Accounting Standards Board • Tzachi Zach, The Ohio State University Discussant: Yianni Floros, University of Wisconsin-Milwaukee</p> | <p>“Information at Your Fingertips: Mobile Technology and Analyst Forecast Performance” • Ewa Sletten, The Ohio State University (P) • Bingxu Fang, Singapore Management University • Sterling Huang, New York University, Shanghai • Sugata Roychowdhury, Northwestern University Discussant: Zacharias Petrou, Cyprus University of Technology</p> | <p>“Executive bonus adjustments to industry non-financial violations” • Francesca Franco, Bocconi University (P) • Claudia Imperatore, Bocconi University • Mariya Ivanova, NHH Norwegian School of Economics Discussant: Mengqiao Du, National University of Singapore</p> | <p>“Earnings Calls and Echo Chambers: Evidence from the Introduction of Livestreaming on StockTwits” • Jedson Pinto, University of Texas at Dallas (P) • T. Clifton Green, Emory University • Jeroen Koenraadt, London School of Economics and Political Science • Stanimir Markov, University of Texas at Dallas Discussant: Vedran Capkun, HEC Paris</p> |
| 14:00 - 14:30 | <p>“Tokenized Stocks” • Wenqi Zhao, National University of Singapore (P) • Lin William Cong, Nanyang Technological University • Wayne Landsman, University of North Carolina • Daniel Rabetti, Harvard Business School • Che Zhang, Tsinghua University Discussant: Jie (Jack) He, University of Georgia</p> | <p>“Earnings Management through Product Information: Evidence from Solicited Reviews” • Yuqing Zhou, The Chinese University of Hong Kong (P) • Shawn X. Huang, Arizona State University • Wenting Zheng, Arizona State University Discussant: Israel Klein, Ariel Universit</p> | <p>“Racial Disparities in the Processing of Whistleblower Complaints” • Marco Errico, Tilburg University (P) • Sinja Leonelli, New York University • Aneesh Raghunandan, Yale University Discussant: Francesca Franco, Bocconi University</p> | <p>“Accountability construction in a supersimulated space exploration game: The case of Star Citizen” • Hervé Stolowy, HEC Paris (P) • Alexandre Madelaine, Erasmus University Rotterdam • Yves Gendron, Université Laval • Luc Paugam, HEC Paris and S&O Institute Discussant: Tao Ma, Texas Tech University</p> |
| 14:30 - 15:00 | <p>“Balancing Disclosure and Protection: Forecasting Strategies of Newly Public Firms that Redacted Proprietary Information” • Yianni Floros, University of Wisconsin-Milwaukee (P) • Mei Feng, University of Pittsburgh • Shane Johnson, Texas A&M University • Zhejia Ling, California State University Discussant: Messod Beneish, Indiana University</p> | <p>“Analyst Tipping: New Evidence from Directional Options Trading Volume and FINRA Rule 2241” • Zacharias Petrou, Cyprus University of Technology (P) • Lykourgos Alexiou, University of Edinburgh • Mattia Bevilacqua, University of Liverpool Discussant: Ewa Sletten, The Ohio State University</p> | <p>“When rising expectations for ESG Reporting Backfire: Evidence on Withholding bad news Following SASB Standards Rollout” • Vasiliki Athanasakou, Saint Mary’s University (P) • Amna Chalwati, Saint Mary’s University • Samir Trabelsi, Brock University Discussant: Dimitrios Ntounis, University of Southampton</p> | <p>“The Evolution of Human Capital Disclosure under Principles-Based Regulation: Evidence from S&P 500 Firms” • Adamos Vlittis, University of Cyprus (P) • Andrie Michaelidou, University of Cyprus • Nikos Vafeas, University of Cyprus Discussant: Volkan Muslu, University of Houston</p> |

* 30 min presentation; 15 min Q&A

** 15 min presentation; 10 min discussion; 5 min Q&A



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| 15:00 - 15:30 | Coffee Break | | | |
| 15:30 - 17:00 | Parallel 6** | | | |
| | <p>Session A Venue: Imperial main Chair: Volkan Muslu, University of Houston</p> | <p>Session B Venue: Imperial 1 Chair: Hyun Hong, University of California</p> | <p>Session C Venue: Imperial 2 Chair: Gopal Krishnan, Bentley University</p> | <p>Session D Venue: Imperial 3 Chair: Justin Hopkins, University of Virginia</p> |
| 15:30 - 16:00 | <p>“Does Internal Innovation Efficiency Extend to M&A deals? Evidence from IPR&D Capitalizations” • Volkan Muslu, University of Houston (P) • Megan Zhang, University of Houston Discussant: Tim Martens, Bocconi University</p> | <p>“Management Forecast Quality and Corporate Tax Planning: Evidence from the Proprietary Cost Framework” • Hyun Hong, University of California (P) • Gerald Lobo, University of Houston • Jeong-Bon Kim, City University of Hong Kong • Jiwoo Ryou, West Virginia University • Christian Yoo Discussant: Shai Levi, Tel Aviv University</p> | <p>“Are FDA Decisions Informative for Auditors? Evidence From Going Concern Opinions” • Gopal Krishnan, Bentley University (P) • Mengtian Li, University of North Carolina Greensboro • Scarlett Song, University of New Hampshire Discussant: Luciana Orozco, BI Norwegian Business School</p> | <p>“Balancing legal risks and trade profitability: The role of the media in executive belief revision” • Justin Hopkins, University of Virginia (P) • Dain Donelson, University of Wisconsin-Madison Discussant: Mani Sethuraman, Cornell University</p> |
| 16:00 - 16:30 | <p>“The Transparency Trap: Input Visibility and the Suppression of Corporate Innovation” • Tao Ma, Texas Tech University (P) • Guochang Zhang, University of Hong Kong Discussant: Daniel Cohen, Vanderbilt University</p> | <p>“U.S. Tax Reform and International Trade” • Travis Chow, The University of Hong Kong (P) • Xuanpu Lin, The University of Hong Kong • Ed Maydew, University of North Carolina at Chapel Hill • Guoman She, National University of Singapore Discussant: Marco Errico, Tilburg University</p> | <p>“Auditing in Times of Crisis: Evidence from the COVID-19 Pandemic” • Gilad Livne, Queen Mary University of London (P) • Qiang Ai, Independent Discussant: Neta Gilat, University of Haifa</p> | <p>“Insider Trading Scrutiny through Trading Plan Restrictions and Disclosure: Evidence from the Amended Rule 10b5-1” • Gaole Zhang, City University of Hong Kong (P) • Xuanbo Li, City University of Hong Kong • Zheng Wang, City University of Hong Kong Discussant: Justin Hopkins, University of Virginia</p> |
| 16:30 - 17:00 | <p>“Patent Disclosures and Capital Market Feedback: Evidence from AIPA” • Tim Martens, Bocconi University (P) • Yiyang Wu, Bocconi University • Wanli Zhao, Bocconi University Discussant: Adamos Vlittis, University of Cyprus</p> | | <p>“The Impact of Municipal-Auditor Appointments on Auditors’ Private-Sector Audit Engagements” • Qingkai (Kai) Dong, Hong Kong University of Science and Technology (P) • Zhihong Chen, Hong Kong University of Science and Technology • Antonino Costa, Hong Kong University of Science and Technology Discussant: Rani Hoitash, Bentley University</p> | |
| 19:00 - 00:00 | Conference Dinner | | | |

* 30 min presentation; 15 min Q&A

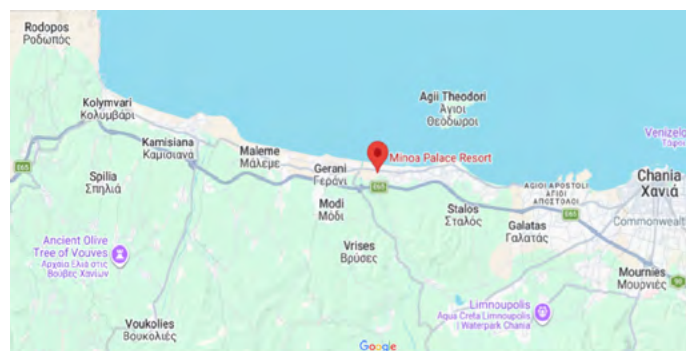
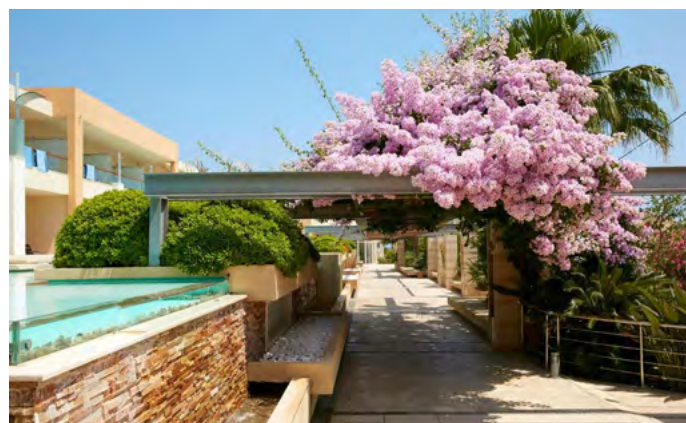
** 15 min presentation; 10 min discussion; 5 min Q&A



Minoa Palace Resort

Minoa Palace Resort is a luxurious 5-star retreat located in Platanias, Crete, just 12 km west of Chania, set on 35,000 m² of beautifully landscaped gardens. The resort's elegant two-wing design, connected via a striking aerial bridge, offers direct access to a sandy beach and panoramic views of both the Aegean Sea and the White Mountains. Its refined accommodations, ranging from classic rooms to spacious suites, are paired with four restaurants, four bars, multiple pools, and a world-class spa, creating a serene yet sophisticated ambiance.

For conference attendees, Minoa Palace delivers top-tier business facilities in a relaxed, inspiring setting. Its Imperial Congress Hall spans 1,400 m² and can host up to 1,500 delegates, with the flexibility to divide into smaller rooms via soundproof panels. The resort also offers high-speed Wi-Fi, advanced audiovisual technology, and a dedicated events team. While working, participants can unwind in lush garden paths, dip in one of the four outdoor pools, stroll along the private beach, or refresh at the spa, all under the gentle Cretan sun and sea breeze.





Welcome Reception

Date: 14 June 2026

Time: 19:30

Location: Minoa Palace Resort

Price: Included in the conference registration fee and in Accompanying Persons Package.

Details: Join us for a relaxed and enjoyable evening in the outdoor area of the resort as we officially open the conference. The welcome reception offers a wonderful opportunity to meet fellow participants, reconnect with colleagues, and begin your stay in a friendly and informal atmosphere.



Half-Day Excursion

Falassarna Beach & Sunset Dinner

Date: 15 June 2026

Time: 17:30-22:00

Location: Falassarna

Price: Included in the conference registration fee and in Accompanying Persons Package.

Details:

i. Departure from Minoa Palace Resort (17:30)

The excursion begins in the late afternoon with departure from the hotel, heading toward one of Crete's most celebrated coastal destinations.

ii. Falasarna Beach (18:30 – time for swimming)

Renowned for its wide sandy shores and crystal-clear turquoise waters, Falasarna is considered among the finest beaches in Crete. Guests will have time to relax, swim, or simply enjoy the natural beauty of this unspoiled coastline. The beach is particularly famous for its open horizon views, making it ideal for an early evening visit.

iii. Dinner and sunset at a nearby restaurant (19:30)

Following the beach stop, participants will enjoy dinner at a local seaside restaurant. This is a perfect opportunity to savor traditional Cretan cuisine while taking in one of the island's most spectacular sunsets, as the sun dips into the Mediterranean Sea.

iv. Return to Minoa Palace Resort (22:00)

After dinner, the group will return to the hotel, concluding a relaxing and memorable evening excursion.



Conference Dinner

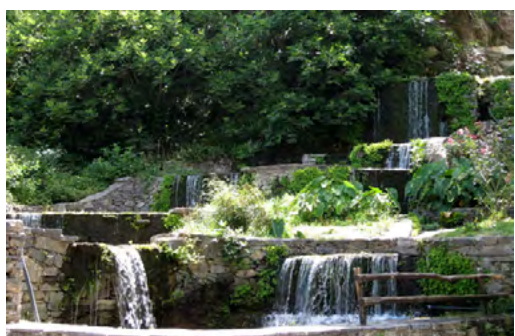
Date: 16 June 2026

Time: 19:00

Location: Kanelis Cretan Tavern – Platanias

Price: Included in the conference registration fee and in Accompanying Persons Package.

Details: A genuine traditional Cretan dining experience! The decorations, food, and signature Cretan hospitality will ensure you a taste of the past and a pleasant stay.



Optional Full-Day Excursion

Discover Western Crete (Aptera, Rethymno, Argyroupoli & Lake Kournas)

Date: 17 June 2026

Time: 9:00 – 18:00

Location: Western Crete

Price: €80 per person.

Limited places are available for this excursion.

We recommend booking your spot during the conference registration process or by contacting the conference organizer.

Details:

i. Archaeological Site of Aptera

Perched on a hill overlooking Souda Bay, Aptera is one of western Crete's most significant ancient city-states, with a history stretching from Minoan to Roman times. Visitors can explore impressive ruins including a well-preserved Roman cistern, a theater, ancient walls, and monasteries from later periods. The site offers breathtaking panoramic views, making it both a historical and scenic highlight of the excursion.

Comfortable walking shoes and sun protection are recommended.

ii. Rethymno Old Town

A charming blend of Venetian and Ottoman heritage, Rethymno Old Town is known for its narrow-cobbled streets, colorful facades, and vibrant atmosphere. Participants can stroll past historical landmarks such as the Fortezza fortress, the Rimondi Fountain, and picturesque harbor areas. The town is also ideal for browsing local shops, enjoying a coffee, or sampling traditional Cretan delicacies.





iii. Argyroupoli – Lunch at Palios Mylos (included)

Set in a lush green landscape rich with natural springs, Argyroupoli is built on the site of ancient Lappa. The village is famous for its flowing water, small waterfalls, and shaded terraces. Lunch at Palios Mylos offers a relaxing setting surrounded by nature, where guests can enjoy authentic Cretan cuisine- often featuring fresh local ingredients, grilled meats, and traditional dishes - accompanied by the soothing sounds of running water.



iv. Lake Kournas

The only natural freshwater lake in Crete, Lake Kournas is a serene and picturesque stop framed by mountains. Visitors can take a leisurely walk along the shore, enjoy a coffee at one of the lakeside cafés, or even rent pedal boats to explore the calm waters. The lake is also home to local wildlife, including turtles and various bird species, adding to its tranquil charm.





About Crete



Crete, the largest island in Greece

A place where ancient myths, breathtaking landscapes, and warm hospitality come together to create an unforgettable experience. Washed by the blue waters of the Aegean and Libyan Seas, the island offers endless variety, from rugged mountains and dramatic gorges to fertile plains, olive groves, and golden beaches.

Visitors can explore natural wonders such as the Samaria Gorge, the pink sands of Elafonissi, and the exotic Balos Lagoon, or relax on tranquil shores framed by crystal-clear waters. Inland, charming villages and traditional stone houses reveal the island's timeless rhythm of life.

Crete's history stretches back more than four thousand years, to the time of the Minoans — Europe's first great civilization. The legendary Palace of Knossos brings their stories to life, while Venetian ports, Byzantine monasteries, and Ottoman fortresses trace the many cultures that have shaped the island.

The island's cuisine reflects its spirit: simple, fresh, and full of flavor. Meals are made with local olive oil, herbs, mountain cheeses, and seasonal produce, often enjoyed with a glass of Cretan wine and shared among friends in a seaside taverna or a mountain village courtyard.

Cretans are known for their warmth, music, and deep-rooted traditions. The sound of the lyra, lively festivals, and open-hearted hospitality make every visitor feel at home. Each region offers its own character, the romantic harbor of Chania, the cultural charm of Rethymno, the vibrant energy of Heraklion, the luxury of Elounda and Agios Nikolaos, and the scenic tranquility of the Lassithi Plateau.

From sunrise over the White Mountains to sunset on the Libyan Sea, Crete captures the heart with its beauty, history, and spirit. It is an island where every journey becomes a story, and every visitor leaves with memories that last a lifetime.

Discover Platanias – a Sun-kissed coastal gem

Platanias is a lively, sun-drenched resort village on the northern coast of Crete, just 10–12 km (about a 20–30 minute drive) west of Chania. Once a quiet Cretan village under shady plane trees ("platania" meaning plane tree), it has grown into one of Chania's most popular tourist hubs.

Along its long golden-sand beach you'll find well-organized facilities, water-sports, beach bars, and a buzzing nightlife. The heart of Platanias pulses with cafés, restaurants, tavernas, shops, and bars, especially as night falls, when the area becomes a hub of social and musical energy.



For those interested in local culture and nearby attractions, Platania offers a great base for both relaxed and active itineraries. You can explore the old hillside village of Platania for scenic walks and charming alleys, or venture into the hills on hiking trails that also lead to hidden wartime shelters and underground tunnels. When you're ready for a bit more adventure, the nearby city of Chania beckons with its Venetian harbor, archaeological sites, and historic architecture.

Travel distances from the main airports:

From Chania International Airport (Akrotiri) to Platania is roughly 16 km, with a transfer time of about 30-40 minutes by car.

From Heraklion International Airport ("Nikos Kazantzakis"), the distance is around 168 km, and the trip takes about 2 to 2.5 hours, depending on traffic and the route.

Nearby Attractions & Highlights

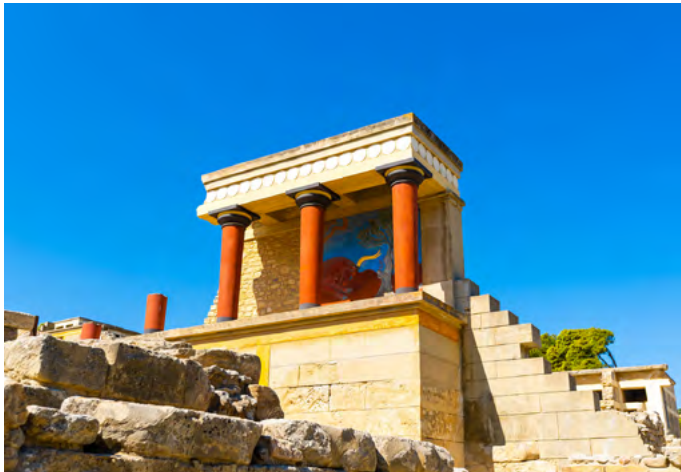
Within 1-3 km

Platania Village (Upper Village) – 1.5 km

Traditional stone houses, panoramic viewpoints, small cafés, and charming alleyways.

Platania Beachfront & Marina – 0-500 m

Long organized sandy beach ideal for swimming, water sports, and seaside dining.



Within 10-12 km

Agia Marina Village & Beaches – 3 km

Neighboring resort village with sandy coves, beach clubs, and sunset spots.

Agioi Apostoloi Beaches & Park – 7 km

Beautiful small bays and a pine-shaded park perfect for walking and swimming in calm waters.

Chania Old Town & Venetian Harbor – 12 km

Crete's most picturesque old town: the lighthouse, Venetian fortifications, museums, boutiques, and waterfront tavernas.

Chania Municipal Market (Agora) – 12 km

A historic market hall (recently renovated) offering local cheeses, herbs, olive oil, and crafts.

Kastelli Hill – Ancient Cydonia – 12 km

Archaeological remains from ancient Minoan and classical times, located above Chania's old harbor.

Within 15-25 km

Botanical Park & Gardens of Crete – 18 km

A large Mediterranean botanical garden with exotic plants, shaded trails, and a stunning restaurant terrace.

Theriso Gorge & Theriso Village – 20 km

A scenic drive through a dramatic canyon leading to a historic mountain village famous for Cretan resistance.

Ancient Aptera Archaeological Site – 24 km

Ruins of a major ancient city with Roman cisterns, fortification walls, a theater, and breathtaking views of Souda Bay.



2nd MEDITERRANEAN
ACCOUNTING
— CONFERENCE —
(TMAC 2026)

June 14-17, 2026 | Chania/Crete, Greece



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