

## ACCOUNTING SUMMER CAMP 2019

@

Free University of Bolzano (ITALY)

Emerging Researchers Consortium (June 26-27, 2019)

### Programme v1

**Day 1: [Wednesday 26 June, 2019](#)**

Morning Session: ERC S1 Instructor: Prof Shiva Rajgopal (Columbia Business School)

- 8:30 – 9:45      **ERC S1.1** *Integrating Policy and Practice into Accounting Research*
- 9:45 – 10:15      *Coffee Break*
- 10:15 – 11:30      **ERC S1.2** *Does Fundamental Analysis Support Analysts? If so, How?*
- Break & Changeover*
- 11:45-13:15      **ERC S1.3** *Research Projects: Presentation & Discussion (1)*  
Brad Nathan (UT Dallas, US)  
Claudia Marangoni (Lancaster, UK)  
Donald N’Gatta (IESE, ESP)  
Sara Longo (U of Bolzano)  
Theresa Herrmann (Konstanz, GER)
- 13:15 – 14:15      *Lunch @ Campus UniBZ*

Afternoon Session: ERC S2 Instructor: Prof François Brochet (Boston University)

- 14:15 – 15:30      **ERC S2.1: International Accounting Research: Insights from Financial Reporting**
- 15:30 - 16      *Coffee Break*
- 16 – 17:15      **ERC S2.2: International Accounting Research: Insights from Corporate Governance**
- Break & Changeover*
- 17:30 – 19      **ERC S2.3** *Research Projects: Presentation & Discussion (2)*  
Anush Drampyan (U of Padova, ITA)  
Francesca Cappellieri (U Vanvitelli, ITA)  
Irfan Ali (TU Dortmund, GER)

Pauline Lam (UNSW, AUS)  
Shazerinna Zaniat Oman Shah (Cardiff U, UK)  
Simone Trani (Warwick Business School, UK)

20

*Dinner @ [Museo archeologico di Bolzano](#)*

## Day 2: Thursday 27 June, 2019

Morning Session: ERC S3 Instructor: Prof Ilan Guttman (NYU Stern School of Business)

- 8:30 – 9:45      **ERC S3.1: Analytical modeling of voluntary disclosure**
- 9:45 – 10:15      *Coffee Break*
- 10:15 – 11:30      **ERC S3.2: Analytical modeling of earnings management**
- Break & Changeover*
- 11:30-13          **ERC S3.3 Research Projects: Presentation & Discussion (3)**  
Evangelios Serietis (U of Glasgow, UK)  
Jania Brendel (Humboldt-Berlin, GER)  
Marcel Olbert (U of Mannheim, GER)  
Nurul Alam (U of Sydney, AUS)  
Olga Bogateck (Bocconi, ITA)
- 13:15 – 14          *Light Lunch @ Campus UniBZ Room F6*
- 14:30              **Accounting Workshop**

## Reading List

### Session #1: Prof Shiva Rajgopal

Session 1: A review of the key ideas in embedding theory to practice paper:

See [https://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=3368611](https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3368611)

Session 2: Talk on how fundamental analysis of financial statements can help investors assess sustainable earnings especially in “quality ETFs” and an application of that idea using the paper titled, “Earnings Quality on the Street” (see [https://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=3347217](https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3347217))

Background reading: A policy example.

This is a published paper in TAR: <https://aaapubs.org/doi/abs/10.2308/accr-51840> or Urooj Khan, Bin Li, Shivaram Rajgopal, and Mohan Venkatachalam (2018) Do the FASB's Standards Add Shareholder Value?. The Accounting Review: March 2018, Vol. 93, No. 2, pp. 209-247

### Session #2: Prof Shiva Rajgopal