

## Accounting Summer Camp - Workshop (VII Ed)

Augustinian Abbey of Neustift-Novacella

Vahrn-Varna (Bozen-Bolzano, Italy)

27-28 June, 2024

**Thursday, 27 June 2024**

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12:30 Opening Lunch at the Abbey canteen

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13:30 Welcome & Introduction

### Session 1

**Stephen Penman** (Columbia Business School and Bocconi University)

13:45 *Accounting for Carbon*

Discussant: **Ulrich Atz** (NYU)

**Lisa Yao Liu** (Columbia Business School)

14:45 *Long-Run Economic Consequences of Firm Avoidance in the Threshold Regulation*  
 (with Yu Cao)

Discussant: **Amedeo Pugliese** (University of Padova)

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15:45 Coffee break

### Session 2

**Stephannie Larocque** (University of Notre Dame)

16:15 *Consensus? An Examination of Differences in Earnings Information Across  
 Forecast Data Providers* (with Jessica Watkins and Eric Weisbrod)

Discussant: **Stanimir Markov** (The University of Texas at Dallas)

**Daniele Macciocchi** (University of Miami )

17:15 *Human Capital Disclosure and Labor Market Outcomes:  
 Evidence from Regulation S-K* (with Jung Ho Choi and Dan Li)

Discussant: **Maximilian Muhn** (The University of Chicago Booth School of  
 Business)

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19:30 Aperitif and Dinner at Restaurant Elephant (map [here](#))

Friday, 28 June 2024

### Session 3

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| 08:30 | <p><b>Asís Martínez-Jerez</b> (Cornell Nolan School of Hotel Administration)<br/> <i>On the Choice of Level or Ratio Targets in a Bonus Plan: Theory and Empirical Evidence from a Field Experiment</i> (with Pablo Casas-Arce)<br/>         Discussant: <b>Ilan Guttman</b> (NYU)</p> |
| 09:30 | <p><b>Justin Chircop</b> (Lancaster University)<br/> <i>Learning when losing: Evidence from public procurement contracts</i><br/>         (with Carmine Pizzo)<br/>         Discussant: <b>Daniel Cohen</b> (Vanderbilt University)</p>  |
| 10:30 | Coffee break   |

### Session 4

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| 11:00 | <p><b>Vincent Giese</b> (University of Mannheim)<br/> <i>The Effect of Financial Regulation on Nonfinancial Violations</i> (with Jonas Heese)<br/>         Discussant: <b>Claudia Imperatore</b> (Bocconi University)</p> |
| 12:00 | Adjour & Announcement 2025 Edition   Lunch at the Abbey canteen   |
| 13:30 | Visit to the Abbey & to the Historical Bookkeeping Records  |

Presenters 30 min; discussants 15 min; Q&A 10 min; Changeover 5 min

### Accounting Summer Camp 2024 - Organizing Committee

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|------------------------------|----------------------------------|
| <b>Massimiliano Bonacchi</b> | Free University of Bozen-Bolzano |
| <b>Amedeo Pugliese</b>       | University of Padova & UPF       |
| <b>Olga Bogacheck</b>        | Free University of Bozen-Bolzano |
| <b>Sara Longo</b>            | Free University of Bozen-Bolzano |
| <b>Luca Menicacci</b>        | Free University of Bozen-Bolzano |
| <b>Paolo Perego</b>          | Free University of Bozen-Bolzano |