

Opening	Monday	09:00-09:15	Co-chairs: Peter Frii & Tobias Svanström		
Session 1:					
			Session Chair: Peter Frii		
Slot	Day	Time	Presenter	Discussant	Paper
MS 1	Monday	09:15-09:45	Jukka Sihvonen	Antti Miihkinen	Global variation in GHG emissions disclosure quality: Evidence from irregularities in reported emission numbers
MS 2	Monday	09:45-10:15	Ellen M. Kulset	Veda Fatmy	Tone in Climate Disclosures under CSR/ESRS: Evidence from the Oslo Stock Exchange
MS 3	Monday	10:15-10:45	Piia Korri	Irina Alexeyeva	Culture Matters: Corporate Culture and Environmental Rating Disagreement
Break	Monday	10:45-11:15			
Keynote speech:					
	Day	Time	Session Chair: Tobias Svanström		
	Monday	11:15-12:30	Speaker: Christopher Koch		
Lunch	Monday	12:30-13:30			
Session 2:					
			Session Chair: Kim Ittonen		
Slot	Day	Time	Presenter	Discussant	Paper
MS 4	Monday	13:30-14:00	Gustav Finne	Jörgen Hellström	Performance Persistence of Repeat SPAC Sponsors
MS 5	Monday	14:00-14:30	Jesper Haga	Thomas Carrington	The Implementation Challenges of New Accounting Standards - Evidence from Audit Adjustments
MS 6	Monday	14:30-15:00	Stefan Sundgren	Henrik Nilsson	Does Mandatory Auditing Reduce Fraud? Evidence from the Swedish Auditing Reform
MS 7	Tuesday	15:00-15:30	Mingjian Li	Christopher Bleibtreu	Financial Reporting Regulation and Non-Financial Corporate Misconduct
Break	Monday	15:30-15:45			
Session 3:					
			Session Chair: Jenni Jääskö		
Slot	Day	Time	Presenter	Discussant	Paper
MS 8	Monday	15:45-16:15	Bjørn N. Jørgensen	Huong Vu	Brain drain or bonanza? The impact of Brexit on multinational banks in the UK and EU
MS 9	Monday	16:15-16:45	Veda Fatmy	Fredrik Huhtamäki	Attitudes towards climate change and bank climate disclosures: Evidence from Europe
MS 10	Monday	16:45-17:15	Maria Zhukova	Hanna Silvola	Do Brown Lending and Greenwashing Pay Off for Banks? International Evidence
Dinner	Monday	19:00-22:00	Restaurant: NÖR, at the top level of Clarion Hotel Umeå		

Parallell Sessions:						
		Audit & Finance Session Session Chairs: Amin Sofla & Elina Haapamäki			Accounting Session	Session Chairs: Dennis Sundvik & Jesper Haga
Day	Time	Presenter	Paper		Presenter	Paper
Tuesday	08:30-08:55	Quynh Hoang	Parenthood and Career Trajectory in the Audit Profession: Evidence from Sweden		Daniel Kaiser	CEO IQ and Accounting Conservatism in Private Firms
Tuesday	08:55-09:20	Yuhan Shang	Do weakened fiduciary duties increase audit risk? Evidence from corporate opportunity waivers		Mojtaba Zakariaee	Decoupling in Practice: Biodiversity Disclosure in First-Wave CSRD Reports
Tuesday	09:20-09:45	Heba Elkadi	From Tradition to Technology: Rethinking Professional Skepticism in the Age of AI-Technologies		Ammarah Tariq	Spillover Effects of the EU Directive for Sustainability Reporting from In-Scope Companies to Upstream Suppliers
Tuesday	09:45-10:10	Bilal Omarov	Auditing as a Response to Bank Branch Closures		Md. Enamul Hasan	Do Voluntary Climate Disclosures Pay Off? Evidence from U.S. Subsidiaries
Tuesday	10:10-10:35	Albin Bjurman	Family Networks and Investor Portfolio Choices		Maryam Nasiri Kheshtmasjedi	Do Sustainability Reporting Regulations Affect Firm Value? Early Evidence from the Omnibus Simplification Package
Break	Tuesday	10:35-11:00				
Session 4:						
			Chair: Henrik Höglund			
Slot	Day	Time	Presenter	Discussant	Paper	
MS 11	Tuesday	11:00-11:30	Christopher Bleibtreu	Bjørn N. Jørgensen	Corporate Political Connections, Auditor Choice, and Financial Reporting Quality	
MS 12	Tuesday	11:30-12:00	Catalin Starica	Stefan Sundgren	Accounting for Investments in Intangible Assets: A Market Perspective	
MS 13	Monday	12:00-12:30	Antti Miihkinen	Jukka Sihvonen	Empirical evidence on the consequences of competition-related 10-K language	
Lunch	Monday	12:30-13:30				
Session 5:						
			Chair: Irina Alexeyeva			
Slot	Day	Time	Presenter	Discussant	Paper	
MS 14	Tuesday	13:30-14:00	Henrik Nilsson	Oscar Stålnacke	The Class Pay Gap in Public Accounting: Does Socioeconomic Background Matter?	
MS 15	Tuesday	14:00-14:30	Huong Vu	Gustav Finne	The impact of CEO integrity on corporate credit rating	
MS 16	Monday	14:30-15:00	Meng Guo	Johanna Sylvander	Audit quality following regulatory enforcement against audit firms' exam cheating scandals	
Closing	Tuesday	15:00-15:30	Co-Chairs: Peter Frii & Tobias Svanström			