

3 JUNE 2026 (WEDNESDAY) PhD CONSORTIUM PROGRAM DETAILS

PhD CONSORTIUM PARTICIPATING FACULTY

Marleen Willekens, Editor-in-Chief of *TJJA*, KU Leuven, Belgium

Andreas Charitou, Director of the PhD Consortium, University of Cyprus, Nicosia, Cyprus

Vishal Baloria, University of Connecticut, USA

Jeffrey Callen, University of Toronto, Canada

Anne d’Arcy, WU Vienna University, Austria

Simon Dekeyser, KU Leuven, Belgium

Ann Gaeremynck, KU Leuven, Belgium

Anne Margaret Thompson, University of Illinois Urbana-Champaign, USA

10:30-11:00 am **Registration for the PhD Consortium**

11:00-11:30 am **PhD Consortium Welcome Remarks**

Andreas Charitou, *Director of the PhD Consortium, University of Cyprus, Cyprus*

Marleen Willekens, *Editor-in-Chief of TJJA, KU Leuven, Belgium*

PhD Student Introductions

11:30 am-1:00 pm **Presentations from Participating Faculty: Part I**

Moderator: Andreas Charitou, *University of Cyprus, Cyprus*

11:30-11:55 am **Finding and Refining a Research Topic and Designing a Strong Research Proposal**

Anne d’Arcy, *WU Vienna University, Austria*

11:55 am-12:20 pm **Methodological Rigor and Economic Intuition**

Simon Dekeyser, *KU Leuven University, Belgium*

12:20-12:45 pm **Writing the Thesis and Publishing in Leading Journals**

Jeffrey Callen, *University of Toronto, Canada*

12:45-1:15 pm **Lunch Break**

1:15-2:05 pm **Presentations from Participating Faculty: Part II**

Moderator: Ann Gaeremynck, *KU Leuven, Belgium*

1:15-1:40 pm **Thriving in the PhD Journey: Strategies for Scholarly and Professional Growth**

Vishal Baloria, *University of Connecticut, USA*

1:40-2:05 pm **Societal relevance of accounting research**

Marleen Willekens, *KU Leuven, Belgium*

3 JUNE 2026 (WEDNESDAY) PhD CONSORTIUM PROGRAM DETAILS (CONTINUED)

2:05-2:45 pm Panel Discussion

Replication Issues and the Use of AI in Research

Moderator: Anne Margaret Thompson, *University of Illinois Urbana-Champaign, USA*
Panelists: Jeffrey Callen, *University of Toronto, Canada*
Khalid Nainar, *McMaster University, Canada*
Samir Trabelsi, *Brock University, Canada*
Marleen Willekens, *KU Leuven, Belgium*

2:45-3:00 pm Coffee Break

3:00-4:50 pm PhD Student Presentations

Group A

Participating Faculty Andreas Charitou, *University of Cyprus, Cyprus*
Anna Margaret Thomson, *University of Illinois Urbana-Champaign, USA*

PhD Student Presentations: AUDITING

- 3:00-3:20 pm** *Audit Firm Technology Innovation and Audit Market Competition*
Jente Carlier, *KU Leuven, Belgium*
- 3:20-3:40 pm** *Regulatory Scrutiny and Accounting Estimates: Evidence from SEC Comment Letters and Critical Audit Matters*
Ismat Jahan, *McMaster University, Canada*
- 3:40-4:00 pm** *Substitution or Incentive? ESG-Linked Executive Compensation in Europe*
Anna Terzic, *WU Vienna University, Austria*
- 4:00-4:20 pm** *Auditor Reporting Behavior in Expanded Audit Reports: International Evidence on Disclosure Volume and Style*
Kamrul Hasan, *Kobe University, Japan*
- 4:20-4:40 pm** Discussion and further feedback to PhD students

3 JUNE 2026 (WEDNESDAY) PhD CONSORTIUM PROGRAM DETAILS (CONTINUED)

Group B

Participating Faculty Anne d’Arcy, *WU Vienna, Austria*
Ann Gaeremynck, *KU Leuven, Belgium*

PhD Student Presentations. CAPITAL MARKETS

- 3:00-3:20 pm** *Hiding to Seek: Role of Mandatory Disclosure in the Market for Political Investment.*
Divyesh Shah, *University of Toronto, Canada*
- 3:20-3:40 pm** *Significance of ITA Section 31 Non-Capital Farm Loss Restrictions to New Farmers*
Normand Gendron, *Saint Mary’s University, Canada*
- 3:40-4:00 pm** *Cash Under Lock and Clause: Contractual Origins and Capital Market Consequences
of Restricted Cash.*
MV Shivaani, *University of Texas at Dallas, USA*
- 4:00-4:20 pm** *The Role of Pressure and Sustainability Control Systems on Reporting
performance – insights from German professionals*
Mathias Munch, *Technische Universität Darmstadt, Germany*
- 4:20-4:40 pm** *Mandated Periodic Disclosure and Market Pricing During a Repeated Supply-Chain
Shock: Evidence from the Red Sea Crisis*
Joseph Scarfone, *York University, Canada*
- 4:40-4:50 pm** Discussion and further feedback to PhD students

3 JUNE 2026 (WEDNESDAY) PhD CONSORTIUM PROGRAM DETAILS (CONTINUED)

Group C

Participating Faculty Vishal Baloria, *University of Connecticut, USA*
Marleen Willekens, *KU Leuven, Belgium*

PhD Student Presentations AUDITING & CAPITAL MARKETS RESEARCH

- 3:00-3:20 pm** *How Does Managerial Opportunism Shape Material Weakness Disclosure Behavior?*
Radhakrishnan Midhun Krishna, *WU Vienna University, Vienna*
- 3:20-3:40 pm** *Auditor Management of Costly Skepticism*
Zac Konings, *Saint Mary's University, Canada*
- 3:40-4:00 pm** *Inventors in Charge: How Inventor CEOs Shape Misconduct*
Mattice Notebaert, *KU Leuven, Belgium*
- 4:00-4:20 pm** *Financial Reporting in Emerging Economy Countries: A Study of Quality and Compliance*
Golam Shahria, *Jiangxi University of Finance and Economics*
- 4:20-4:40 pm** *Exploring Fraud Responsibility: A Municipal Perspective*
Jane Fraser, *Saint Mary's University*
- 4:40-4:50 pm** Discussion and further feedback to PhD students

3 JUNE 2026 (WEDNESDAY) PhD CONSORTIUM PROGRAM DETAILS (CONTINUED)

Group D

Participating Faculty Jeffrey Callen, *University of Toronto, Canada*
Simon Dekeyser, *KU Leuven, Belgium*

PhD Student Presentations. Governance & Capital Markets

3:00-3:20 pm *Beyond the Fortune 500: A Comparative Longitudinal Analysis of ESG Performance Trajectories and the "Rater Effect" in SMEs vs. Large-Cap Firms (2010–2026)*
Kawthar Driss, *Carthage University, Tunisia*

3:20-3:40 pm *Bridging the Gap Between Climate Risk and Corporate Action: Evaluating Sustainability Frameworks under Canada's Climate-Transition Scenarios*
Farnaz (Marziyeh) Zaredorahi, *Carleton University, Canada*

3:40-4:00 pm *Safeguarding Audit Quality from Within: A Governance Perspective on Audit Firms*
Hylke Vrebos, *KU Leuven, Belgium*

4:00-4:20 pm *Pay for Talk: Does Linking Executive Compensation to "Social" Targets Drive Social Washing?*
Israt Jahan Oeeshi, *WU Vienna University, Austria*

4:20-4:40 pm *Trump, Topics, and Tickers: Media Narratives and S&P 500 Returns*
Liana Biktimirova, *University of North Carolina at Chapel Hill, USA.*

4:40-4:50 pm Discussion and further feedback to PhD students

4:50-5:05 pm **Coffee break**

5:05-5:45 pm **Plenary Roundtable Discussion**

Integrating Perspectives & Further Feedback to PhD Students