

XIX. SYMPOSIUM ZUR ÖKONOMISCHEN ANALYSE DER UNTERNEHMUNG

GENDER AND LEADERSHIP

organisiert von der

GERMAN ECONOMIC ASSOCIATION OF

BUSINESS ADMINISTRATION

GEABA, e.V.

20.-21. SEPTEMBER 2018
GOETHE UNIVERSITÄT FRANKFURT

PROGRAMM

Mittwoch, 19. September 2018

- 17:00-18:30 **Early Bird**
Führung durch das Geldmuseum der Deutschen Bundesbank
Ort: Wilhelm-Epstein-Str. 14
- 19:00-24:00 **Abendessen Restaurant Feldbergblick**
Ort: Ginnheimer Stadtweg 57a

Donnerstag, 20. September 2018

- 09:00-09:30 **Eröffnung des Symposiums**
Ort: House of Finance, G22/Commerzbank
P.-J. Jost
Vorsitzender der GEABA
Lehrstuhl für Organisationstheorie, WHU, Vallendar
B. Wolff
Präsidentin der Goethe Universität Frankfurt
A. Rohlfing-Bastian
Lehrstuhl für Rechnungswesen, insb. Management Accounting, Goethe Universität Frankfurt
- 09:30-10:30 **Keynote Speaker 1**
Ort: House of Finance, E22/Commerzbank
M. Kosfeld Lehrstuhl für BWL, ins. Organisation und Management, Goethe Universität Frankfurt

The Role of Leaders in Inducing and Maintaining Cooperation: The CC Strategy
Diskussionsleitung: A. Rohlfing-Bastian
- 10:30-11:00 *Kaffeepause*
Ort: House of Finance, Foyer
- 11:00-15:00 **Session A1**
Auditing, Taxation & Incentives
Diskussionsleitung:
Ort: House of Finance, E20/DZ Bank
A. Lilge & M. Muraz:
How Key Audit Matters Can Induce Inefficient Investment Behavior
Korreferent: H. Hinteregger

E. Plietzsch & P. Pronobis:
Auditor-Client Misalignment and its Effect on Audit Quality:
Evidence from Europe
Korreferent: D. Simons

R. Niemann & M. Sailer:
Loss-Offset Restrictions, Bonus Taxation and Performance-Based
Incentive Contracts
Korreferent: M. Nisch

Session A2
Boards & Diversity
Diskussionsleitung: M. Watzinger
Ort: House of Finance, E21/Paris

S. Kronenberger
& K. Weiskirchner-Merten:
Bank Representatives on the Board of Directors and their Influence on
the Firm's Investment Decision
Korreferent: A. Schöttner

V. Bozhinov, C. Koch
& T. Schank:
The second glass ceiling: 5 Women's participation in senior
supervisory board positions of German firms
Korreferent: A. Warning

A. Kunze & K. Scharfenkamp:
Co-determination and gender diversity on boards – A comparative
analysis for Germany and Norway
Korreferent: M. Watzinger

Session A3
Hackers, Advisors & Managers
Diskussionsleitung:
Ort: House of Finance, E22/Commerzbank

M. Kräkel:
Empowerment and the Dark Side of Delegation
Korreferent: U. Schiller

J. Schiller & M. Weinert:
Fee for advice: a remedy for biased product recommendations?
Korreferent: A. Czech

C. Bienz & S. Juranek:
Software vulnerabilities and bug bounty programs
Korreferent: T. Klopries

13:00 -14:00 *Mittagessen*
Ort: Mensa Casino

15:00-16:00 **Keynote Speaker 2**
Ort: House of Finance, E22/Commerzbank

A. Weber
Professor of Economics, Central European University Budapest
Does diversity make firms more successful and what can be achieved
by gender quota?

Diskussionsleitung: A. Rohlfing-Bastian

16:00-16:30 *Kaffeepause*
Ort: House of Finance, Foyer

16:30–18:30 **Invited Session B1**
Digitalisierung
Diskussionsleitung: C. Hopp
Ort: House of Finance, E20/DZ Bank

M. Spann:
The Impact of Location-Based Games on Prevalent Hedonic Products

Korreferent:

T. Kretschmer:
t.b.a.
Korreferent: C. Hopp

Session B2
Contests
Diskussionsleitung:
Ort: House of Finance, E21/Paris

G. Eisenkopf:
Leadership in Intergroup Contests
Korreferent: S. Berger

J. Spengler:
Strategic risk choices in multi-period contests
Korreferent: E. Amann

Session B3
Information & Trump Runs
Diskussionsleitung: T. Gehrig
Ort: House of Finance, E22/Commerzbank

M. Herold, A. Kanz
& M. Muck:
Do Opinion Polls Move Stock Markets? Evidence from the US
Presidential Election in 2016
Korreferent: B. Yurtoglu

S. Böckem
& U. Schiller:
Bank Runs and Accounting for Illiquid Bank Assets
Korreferent: T. Gehrig

19:00-23:00 Abendessen
Restaurant „Sturm und Drang“
Theodor-W.-Adorno-Platz 5

Freitag, 21. September 2018

09:00-12:30

Session C1
Compensation & Performance

Diskussionsleitung: G. Friebel

Ort: House of Finance, E20/DZ Bank

F. Hinz

& A. Rohlfing-Bastian:

Optimal Vesting Conditions for Equity-based Compensation

Korreferent: B. Schöndube

H. Sittenthaler

& A. Mohnen:

Cash, Non-Cash or Mix? Gender Matters!? The Impact of Monetary, Non-Monetary and Mixed Incentives on Performance

Korreferent: K. Friedrich

A. Steffen

& F. von Biberstein:

Go beyond (your) average: A field experiment on real-time performance feedback and sales productivity

Korreferent: G. Friebel

Session C2

Help, Cooperation & Emotions

Diskussionsleitung:

Ort: House of Finance, E21/Paris

S. Lübbecke,

& W. Schnedler:

Don't patronize me! An Experiment on Rejecting Paternalistic Help

Korreferent: A. Reissi

K. Bauer, M. Kosfeld

& F. von Siemens:

Separation of selfish and cooperative types via self-selection: Theory and experimental evidence

Korreferent: P. Reiss

W. Schnedler

& N. Stephan:

Why letter writing leads to kindness: Regulating emotions or activating pro-social thinking?

Korreferent: A.-K. Crede

Session C3

Accounting & Intangibles

Diskussionsleitung: G. Schneider

Ort: House of Finance, E22/Commerzbank

A. Ferentinou:

Accounting Conservatism and Long-Term Debt Contracts: Taking into account renegotiation

Korreferent: J. Budde

S. De Ture
& E. Plietzsch:

Measuring Accounting Comparability

Korreferent:

R. Reineke
& K. Weiskirchner
-Merten:

Transfer Pricing and Location Choice of Intangibles - Spillover and Tax Avoidance through Profit Shifting

Korreferent: G. Scheider

11:00-11:30 *Kaffeepause*
Ort: House of Finance, Foyer

12:30-13:30 *Mittagessen*

13:30-15:30 **Session D1**
Auditing
Diskussionsleitung:
Ort: House of Finance, E20/DZ Bank

A. Perucca, H. Mirza
& U. Schiller:

Audit Market Concentration and Regulatory Reforms

Korreferent: M. Ebert

K. Berger

Audit oversight, manipulation incentives and cost of capital

Korreferent: J. Schiller

Session D2
Operation & Cost Volatility
Diskussionsleitung: C. Löffler
Ort: House of Finance, E21/Paris

G. Glenk & S. Reichelstein:

Operational Volatility and Synergistic Value in Vertically Integrated Energy Systems

Korreferent: O. Dürr

M. de Pinto & L. Goerke:

Cost Uncertainty and the Welfare Effects of Market Power

Korreferent: C. Löffler

Session D3
Labour Markets
Diskussionsleitung: P. Welzel
Ort: House of Finance, E22/Commerzbank

J. Schymik:

Top Inequality and the Global Division of Labor: Evidence from Managerial Labor Markets

Korreferent: A. Bäker

B. Bental & J. Kragl:

Output, Welfare, and Incentives in an Economy with Other-Regarding Preferences

Korreferent: P. Welzel

15:30-16:00

Kaffeepause

Ort: House of Finance, Foyer

16:00-16:30

Mitgliederversammlung der German Economic Association of Business Administration, GEABA

Ort: House of Finance, E22/Commerzbank

16:30

Ende des Symposiums