

09:15-09:45 Registration (SOC Reception) & Refreshments (SO.L1.102)

09:45-10:00 Opening Remarks (LT19)

SESSION 1 THURSDAY 18 JUNE: Morning (LT19)  
Moderator: Rachel Flam

10:00-11:00 **Corporate Accounting and Transparency Practices Around the World: Measurement and Effects**

Emanuele Colonnelli (University of Chicago) and Thomas Rauter\* (University of Zurich)  
*Discussant: Joachim Gassen (Humboldt University Berlin)*

11:00-11:30 Break (SO.L1.102)

11:30-12:30 **Earnings Management via Product Information: Evidence from Solicited Amazon Reviews**

Shawn X. Huang (Arizona State University), Wenting Zheng (Arizona State University) and Yuqing Zhou\* (Chinese University of Hong Kong)  
*Discussant: Marcela Carvalho (London Business School)*

12:30-14:00 Lunch (Park Restaurant Suite 1 & 2)

SESSION 2 THURSDAY 18 JUNE: Afternoon (LT19)  
Moderator: Inna Abramova

14:00-15:00 **Intangible Investments, Cost Structure, and the Dynamics of Corporate Profits**

Suresh Nallareddy (University of Washington), Maria Ogneva\* (University of Southern California) and Rui Silva (University of Washington)  
*Discussant: Elia Ferracuti (Duke University)*

15:00-15:30 Break (SO.L1.102)

15:30-16:30 **Banking on Disagreement: Heterogeneous Credit Risk Assessments in Syndicated Lending**

Ryan Jin (Federal Reserve Board of Governors), Anya Kleymenova (Federal Reserve Board of Governors), Matthew A. Phillips\* (Northwestern University) and Florin P. Vasvari (London Business School)  
*Discussant: Stefan Huber (University of Pennsylvania)*

18:00-23:00 Drinks and Dinner: Ten Trinity Square Private Club | Four Seasons Hotel London at Tower Bridge | 10 Trinity Square | London EC3N 4AJ

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09:30-10:00 Refreshments (SO.L1.102)

SESSION 3 FRIDAY 19 JUNE: Morning (LT19)  
Moderator: Marcela Carvalho

10:00-11:00 **Debt by Democracy: Bond Referendum Requirements and Municipal Borrowing**  
June Huang (University of Texas at Dallas), Kimberlyn Munevar\* (Texas A&M University) and  
Delphine Samuels (INSEAD)  
*Discussant: Christine Cuny (New York University)*

11:00-11:30 Break (SO.L1.102)

11:30-12:30 **The Role of ESG Narratives and Mandatory ESG Fund Disclosure in Sustainable Investing**  
Frederik Kohl\* (London Business School)  
*Discussant: Gaizka Ormazabal (IESE)*

12:45-14:30 Barbecue Lunch (Upper Quad/Dining Room)

\* Presenting author