

Accounting Tutorial

21 MARCH 2024
THURSDAY



Day 1

TIME	EVENT	PLACE
11:30-12:30	Lunch & registration	Outside Stora Auditorium, A120 (ASA Huset)
12:30-13:00	<i>Opening and welcoming statements</i>	
	Session 1 Chair: Matti Skoog Åbo Akademi University	Stora Auditorium, A120
13:00-13:30	Paper 1 Discussant: Jukka Pellinen University of Jyväskylä Author: Tytti Elo LUT University Lappeenranta Title: Accounting Tomorrow: Assessing Stakeholder Perspectives on Future Work	
13:30-14:00	Paper 2 Discussant: Juhani Vaivio Aalto University School of Business Author: Zachary Sherman Turku School of Economics Title: ESG and Sustainable Finance: Navigating Networks, Unveiling Hypocrisy, and Promoting Integrity	
14:00-14:30	Fika	Outside Stora Auditorium, A120
	Session 2 Chair: Juhani Vaivio Aalto University School of Business	Stora Auditorium, A120
14:30-15:00	Paper 3 Discussant: Marko Järvenpää University of Vaasa Author: Heljä Syrén University of Jyväskylä Title: Triggers of Ethical Decision-Making in Management Accounting Work	

TIME	EVENT	PLACE
15:00-15:30	Paper 4 Discussant: Kim Ittonen Hanken School of Economics Author: Vijay L. Burman University of Eastern Finland Title: Moderating effect of auditor on relationship with corporate governance and zero debt policy	
	Session 3 Chair: Thomas Carrington Åbo Akademi University	Athena, B311
14:30-15:00	Paper 7 Discussant: Virpi Ala-Heikkilä University of Vaasa Author: Johan Malmberg Åbo Akademi University Title: Cruise industry environmental reporting: Evolution of GRI-signaling	
15:00-15:30	Paper 9 Discussant: Jaana Kettunen Hanken School of Economics Author: Heli Kortessalmi University of Vaasa Title: Automated Accounting Digital Maturity Model for SME sized Accounting Firms	
15:30-16:00	Fika	Outside Stora Auditorium, A120
16:00-17:00	Academic keynote speech by Professor Katarina Kaarbøe, NHH, Bergen. "How do we theorize."	Stora Auditorium, A120
19:00	Dinner at Restaurant Grädda <i>Dress code: Smart Casual</i>	

Accounting Tutorial

22 MARCH 2024
FRIDAY



Day 2

TIME	EVENT	PLACE
9:00-9:45	Industrial keynote speech by Mikael Niskala, Partner PWC Finland. "Towards a standardized sustainability reporting: implications for companies and assurance providers."	Stora Auditorium, A120
9:45-10:00	Fika	Outside Stora Auditorium, A120
	Session 1 Chair: Jukka Pellinen University of Jyväskylä	Stora Auditorium, A120
10:00-10:30	Paper 5 Discussant: Bianca Beyer Aalto University School of Business Author: Leonard Breukers University of Oulu Title: Development of corporate environmental accounting: From visualizing environmental data to bond reporting	
10:30-11:00	Paper 6 Discussant: Anila Kiran Turku School of Economics Author: Qinglan Huang Hanken School of Economics Title: Does mandatory sustainability reporting affect firm profitability? Evidence from China	
	Session 2 Chair: Jaana Kettunen Hanken School of Economics	Mary P. Follett, B329
10:00-10:30	Paper 10 Discussant: Lili Kihn Tampere University Author: Lasse Romppanen University of Vaasa Title: Food industry and the food environment responsibility - accounting for obesity epidemic	

TIME	EVENT	PLACE
10:30-11:00	Paper 11 Discussant: Jan Pfister University of Turku Author: Renáta Sándor Åbo Akademi University Title: Individual Perception of Internal Control within Nordic Companies	
	Session 3 Chair: Kim Ittonen Hanken School of Economics	Demos, A402
10:00-10:30	Paper 13 Discussant: Thomas Carrington Åbo Akademi University Author: Sherif Elashmawy University of Oulu Title: Who Shapes Key Audit Matters about Expected Credit Losses in Banks?: Exploring the Roles of Auditors, Boards, and Audit Committees	
10:30-11:00	Paper 14 Discussant: Thomas Carrington Åbo Akademi University Author: Marko Hanhimäki University of Vaasa Title: Auditors' Competing Goals in Changing Audit Environment - Examining the Effects of Trait Motivational Orientation and Experience on Auditors' Perceptions of Goal Importance	
11:00-11:30	Paper 15 Discussant: Eija Kärkinen Centria University of Applied Sciences Author: Vuokko Mustonen University of Vaasa Title: The construction of the 'safe and sound' bank	
11:30-12:30	Lunch	Outside Stora Auditorium, A120

TIME	EVENT	PLACE
	Session 4 Chair: Lili Kihn Tampere University	Stora Auditorium, A120
12:30-13:00	Paper 17 Discussant: Jukka Pellinen University of Jyväskylä Author: Charlotte Granberg-Haakana Åbo Akademi University Title: Beyond reason as ratio: Studies of professionalism in the public sector	
13:00-13:30	Paper 18 Discussant: Henry Jarva Hanken School of Economics Author: Kaisa Penttinen University of Vaasa Title: Discussions on future-related information during COVID-19 Analysis of sensemaking in the Q&A	
13:30-14:00	Paper 19 Discussant: Eva Ström Hanken School of Economics Author: Rován Pinto University of Vaasa Title: Technology Acceptance model for Digitalization Technologies: Evidence from Finnish Accounting Professionals	
	Session 5 Chair: Marko Järvenpää University of Vaasa	Demos, A402
12:30-13:00	Paper 20 Discussant: Erkki Lassila Turku School of Economics Author: Niina Kuokkanen Tampere University Title: The financialization of impacts: Finfund as an emerging impact investor 2001-2022	
13:00-13:30	Paper 21 Discussant: Jean C. Mutiganda Åbo Akademi University Author: Johanna Lähteenmäki University of Jyväskylä Title: Accountability in Impact Investments: A Field Study of fostering development in Africa	
13:30-14:00	Paper 22 Discussant: Dennis Sundvik Hanken School of Economics Author: Essi Nousiainen University of Vaasa Title: A Survey of Blockchain Disclosure by Firms in the Initial Public Offering (IPO) Process	

TIME	EVENT	PLACE
	Session 6 Chair: Bianca Beyer Aalto University School of Business	Mary P. Follett, B329
12:30-13:00	Paper 12 Discussant: Ly Pham Aalto University School of Business Author: Timmy Thor Hanken School of Economics Title: Corporate Culture and Trade Credit	
13:00-13:30	Paper 16 Discussant: Elina Haapamäki University of Vaasa Author: Timo Heikkilä Tampere University Title: Footprints on the soil: A perspective of accounting for soil	
14:15-14:30	<i>Summary and final words</i>	Stora Auditorium, A120
14:30-15:00	Fika	

