**TARC**

**2023**

With international PhD colloquium, workshop and paper presentations.  
With company visit including best accounting practice presentation.

TRENDS IN ACCOUNTING RESEARCH CONFERENCE

**FINAL PROGRAM**

**Phd-colloquium (4th of October)**

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| 8.30 – 9.00 | One-site registration and on-line logging-in (entrance building Forma) |
| 9.00 – 9.05 | **TARC & APMAA International PhD colloquium opening**  **Zoom-link for the colloquium:** [**https://lnu-se.zoom.us/j/7031242689**](https://lnu-se.zoom.us/j/7031242689)  prof. Jan Alpenberg, Linnaeus University, Sweden  prof. Susumu Ueno, Asia-Pacific Management Accounting Association, Japan |
| 9.05 – 10.50 | **PhD-student presentations** (three presentations)  *(15 min presentation, 10 min reviewer’s advice, 10 min audience’s advice)*  Session chair – Jan Alpenberg (Linneaus University/JIBS)  *The role of management control systems in uncertain environment: The case of Iranian family firms* (ID9)  Presenter: Amin Soheili (Jönköping International Business School)  Discussant: Tomasz Wnuk-Pel (University of Lodz)  *Education in Social Accountability of Auditing, Fair Wages, and Budget Slack Fraud Behavior Mitigation in the Public Secto* (ID15)  Presenter: Salem Udoh (Tomas Bata University)  Discussant: Kim Eriksson (Linnaeus University)  *Cost accounting practice in Swedish Manufacturing Companies* (ID7)  Presenter: Sebastian Behrenz (Linnaeus University)  Discussant: Krister Bredmar (Linnaeus University) |
| 10.50 – 11.10 | Coffee break |
| 11.10 – 12.55 | **PhD-student presentations** (three presentations)  *(15 min presentation, 10 min reviewer’s advice, 10 min audience’s advice)*  Session chair – Tomasz Wnuk-Pel, University of Lodz  *Towards Large-Scale Automated Analysis of Public-listed Companies* (ID22)  Presenter: Alex Suta (Széchenyi István University)  Discussant – Jan-Hendrik Meier  *Life Cycle Assessment (LCA) as an innovation and performance lever in green clusters: the case of an energy cluster* (ID1).  Presenter: Karim Kostantin (University of Burgundy)  Discussant: Timur Uman (Jönköping International Business School) |
| 12.55 – 13.00 | **TARC & APMAA International PhD colloquium closing**  prof. Susumu Ueno, Asia-Pacific Management Accounting Association, Japan  prof. Jan Alpenberg, Linnaeus University, Sweden |

**ROOMS: MA1066**

**main conference (4th of October)**

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| 13.30-14.00 | One-site registration in Kalmar (entrance building Forma) |
| 14.00 – 14.15 | **Welcome**  Assoc Dean Andreas Stephan, Linnaeus University, Sweden  prof. Jan Alpenberg, Linnaeus University, Sweden  prof. Krister Bredmar, Linnaeus University, Sweden |
| 14.20 – 15.20 | **Parallel session #1a presentations** (two presentations)  *(15 min presentation, 10 min reviewer’s comments, 5 min audience’s comments)*  Session chair – Kim Eriksson  *Financial Analysts’ Use of Stock Valuation Models* (ID10)  Presenter: Lars Olbert (Linköping University)  Discussant: Fredrik Karlsson (Linnaeus University)  *Assessing the determinants of agricultural and other commodity returns: the impact of financial speculation* (ID13)  Presenter: Algirdas Staugaitis and Ceslovas Christaukas (Kaunas Higher Education Institution)  Discussant: Natalia Berg (Linnaeus University)  **Parallel session #1b presentations** (two presentations)  (15 min presentation, 10 min reviewer’s comments, 5 min audience’s comments)  Session chair – Krister Bredmar  *Investigating Accountant´s perspective on public servants´budget-slag fraud behaviour in develooping economics* (ID3)  Presenter: Salem Udoh (Tomas Bata University)  Discussant: Timur Uman (Jönköping International Business School)  *Financial processes automations´ impact on the work of Management Accountants* (ID4)  Presenter: Tomasz Wnuk-Pel (University of Lodz)  Discussant: Salem Udoh (Tomas Bata University) |
| 15.20 – 15.40 | Coffee break – Stormaren |
| 15.40 – 16.40 | **Parallel session #2a presentations** (two presentations)  (15 min presentation, 10 min reviewer’s advice, 5 min audience’s advice)  Session chair – Kim Eriksson  *Modified OEE Framework for Comprehensive Profitability Impact Assessment* (ID18)  Presenter: Leo Mulari and Jari Paranko (Tampere University)  Discussant: Lars Olbert (Linköping University)  *Reliability of measurement of cryptocurrencies* (ID20)  Presenter: Maciej Frendzel (University of Lodz)  Discussant: Algirdas Staugaitis (Kaunas HEI)  **Parallel session #2b presentations** (two presentations)  (15 min presentation, 10 min reviewer’s comments, 5 min audience’s comments)  Session chair – Krister Bredmar    *Management Control in Swedish Companies - 30 years of development* (ID 21)  Presenter: Gert Paulsson (Kristianstad University)  Discussant: Miguel Gil (Jönköping International Business School)  *International Online Visits on Developing the Global Mindset of Accounting and Finance Students in Mexico* (ID11)  Presenter: Miguel Gil (Jönköping International Business School)  Discussant: Kristina Kundeliene (Kaunas University of Technology) |
| 17.30 | Guided city tour – Christer Foghagen |
| 19.00 | Welcome reception and dinner – Kalmar Castle |

**Room: MA 129 and**

**main conference (5th of October)**

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| 9.00 – 10.00 | **Session presentations** (two presentations)  *(15 min presentation, 10 min reviewer’s comments, 5 min audience’s comments)*  Session chair – Maciej Frendzel  *Corporate Sustainability Reporting in Emerging Georgia: Mandated Regulation, Ownership Structure and Corporate Governance* (ID14)  Presenter: Timur Uman (Jönköping International Business School)  Discussant: Kristina Kundeliene (Kaunas University of Technology)  *Reporting on Sustainability in Universities: A Survey of the Websites of 20 Universities - Shanghai Ranking Leaders* (ID17)  Presenter: Jacek Kalinowski (University of Lodz)  Discussant: Sviesa Leitoniene (Kaunas University of Technology) |
| 10.00 – 10.30 | Coffee break – Stormaren |
| 10.30 – 11.30 | **Session presentations** (two presentations)  *(15 min presentation, 10 min reviewer’s comments, 5 min audience’s comments)*  Session chair – Timur Uman  *Takeover Bid Rules and M&A Premiums: Who pays the price for investor protection?* (ID2)  Presenter: Jan-Hendrik Meier (Kiel University of Applied Science)  Discussant: Jacek Kalinowski (University of Lodz)  *Integrated capital investments appraisal in the Swedish forest industry* (ID5)  Presenter: Jan Alpenberg and Tomasz Wnuk-Pel  Discussant: Miguel Gil (Jönköping International Business School) |
| 11.30 – 13.00 | Lunch – Restaurant Zegel |
| 13.00 – 14.30 | **Session presentations** (three presentations)  *(15 min presentation, 10 min reviewer’s comments, 5 min audience’s comments)*  Session chair – Fredrik Karlsson  *Profitability impact of the machine vision system: Case analysis* (ID19)  Presenter: Jari Paranko, Roi Mendez, Dragan Kusic, Leo Mulari  Discussant: Robert C Rickards (Deutsche Hochschule der Polizei)  *Embracing the Future: The Impacts of Artificial Intelligence on the Audit Profession* (ID16)  Presenter: Kristina Kundeliene and Sviesa Leitoniene (Kaunas University of Technology)  Discussant: Kim Eriksson (Linnaeus University/JIBS)  *Data visualisation – the case of digitalisation driving organisational sense-making for management control* (ID8)  Presenter: Krister Bredmar (Linneaus University)  Discussant: Salem Udoh (Tomas Bata University) |
| 14.30 – 15.00 | Coffee break – Stormaren |
| 15.00 – 16.30 | **Session presentations** (two presentations)  (15 min presentation, 10 min reviewer’s advice, 10 min audience’s advice)  Session chair – Kristina Kundeliene  *Top Management Team Influence on Gender Diversity Disclosure in Swedish State-Owned Enterprises: A Quantitative Study* (ID12)  Presenter: Miguel Gil, Timur Uman, Stina Karlsson, Erekle Pirveli  Discussant: Leo Mulari (Tampere University)  *Total Population Analysis of Corporate Annual Reports: A Case Study on Taxonomy Coverage and Financial Ratios* (ID23)  Presenter: Robert C Rickards (Deutsche Hochschule der Polizei) and Alex Suta (Széchenyi István University)  Discussant: Maciej Frendzel (University of Lodz) |
| 16.30-17.30 | Presentation – Linnaeus Business Lab (John Jeansson) |
| 19.00 | Dinner – Blomlöfs seafood restaurant |

**ROOms: stormaren**

**Company tour (6th of october)**

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| 8.30 | Departure from Linnaeus University |
| 10.00 | Arrival at Scania in Oskarshamn |
| 10.00-11.00 | Company presentation |
| 11.00 – 12.00 | Presentation by CFO Hans Andersson  Q&A |
| 12.00 – 13.00 | Lunch at Scania |
| 13.00 | Guided company tour |
| 15.00 | Departure from |
| 16.00 | Arrival in Kalmar |

**WELCOME TO THE 6TH TARC-CONFEENCE!**

**/THE TARC-TEAM**