**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, Japanprof. 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, Swedenprof. 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-PelDiscussant: 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 MulariDiscussant: 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 PirveliDiscussant: 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 AnderssonQ&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**