



SFB/Transregio 266

ACCOUNTING FOR TRANSPARENCY

OPEN TRR 266 CONFERENCE

LMU Munich

Geschwister-Scholl-Platz 1

23 June 2025



LUDWIG-
MAXIMILIANS-
UNIVERSITÄT
MÜNCHEN



LMU Munich, Main Building
Geschwister-Scholl-Platz 1, 80539 Munich

PROGRAM OVERVIEW

08:00 – 08:45	Registration and Coffee
08:45 – 09:00	Welcome Hofmann Sureth-Sloane Weiß
09:00 – 09:45	Behind the Corporate Veil: How Business Groups Arbitrage ESG Disclosure Mandates Cascino/Correia Discussant: Müller
09:45 – 10:30	Redaction Decisions in Maritime Shipments: Evidence from Forced Labor Scrutiny in Supply Chains Schafhäutle/Sran Discussant: Wu
10:30 – 11:00	<i>Coffee break</i>
11:00 – 11:45	Carbon Emissions Reporting, Investment Incentives and Efficiency Göx/Wagenhofer Discussant: Heinle
11:40 – 12:30	The Dual Roles of Analysts in Shaping Green Investment Strategies Dong/He/Hope/Tang Discussant: Sextroh
12:30 – 14:00	<i>Lunch break</i>
14:00 – 14:45	ESG Incentives in Executive Compensation Efing/Ehmann/Kampkötter/Moritz Discussant: Lauer
14:45 – 15:30	Information Availability and the Benefits of Government Funded Research Giebel Discussant: Gassen
15:30 – 16:00	<i>Coffee Break</i>
16:00 – 16:45	The Effect of Anti-Profit Shifting Rules on M&A Activities Alshamleh/Amberger/Ridwan Discussant: Voget
16:45 – 17:30	The Transmission of Tax Cuts through Banks Donohoe/Jang/Lisowsky Discussant: Giese
17:30 – 17:45	Closing Remarks Schwaiger
from 19:00	DINNER

LOCATION



The conference takes places at **LMU Munich**:

LMU Munich

Geschwister-Scholl-Platz 1

Room: Senatssaal E110 (1st floor)

80539 Munich

Location for Dinner:

Hofbräuhaus München

Platzl 9 (1st floor)

80331 Munich

DIRECTIONS BY PUBLIC TRANSPORT

Munich Main Station

From Munich Main Station take any S-Bahn **S1 - S9** to Marienplatz → switch to underground lines **U3 (Moosach)** or **U6 (Garching)**, stop “Universität”, Exit A.

Munich Airport

From Munich Airport take the S-Bahn **S8** or **S1** to “Marienplatz” → switch to the underground line **U3 (Moosach)** or **U6 (Garching)**, stop “Universität”.

BY CAR

Freeway A9 to exit 76 (Mittlerer Ring West)- on the right lane past the tunnel (Ingolstadt/ Zentrum) - next intersection left (Leopoldstraße) - after approx. 3 km: Geschwister-Scholl-Platz on the right-hand side. Please note that there are no free parking spaces in the immediate vicinity of the university. However, there is the underground parking garage Park One (Türkenstraße 84), which is within walking distance of the university. There are also paid parking spaces on the roadside in the surrounding area. Please note that we cannot cover the costs for this.

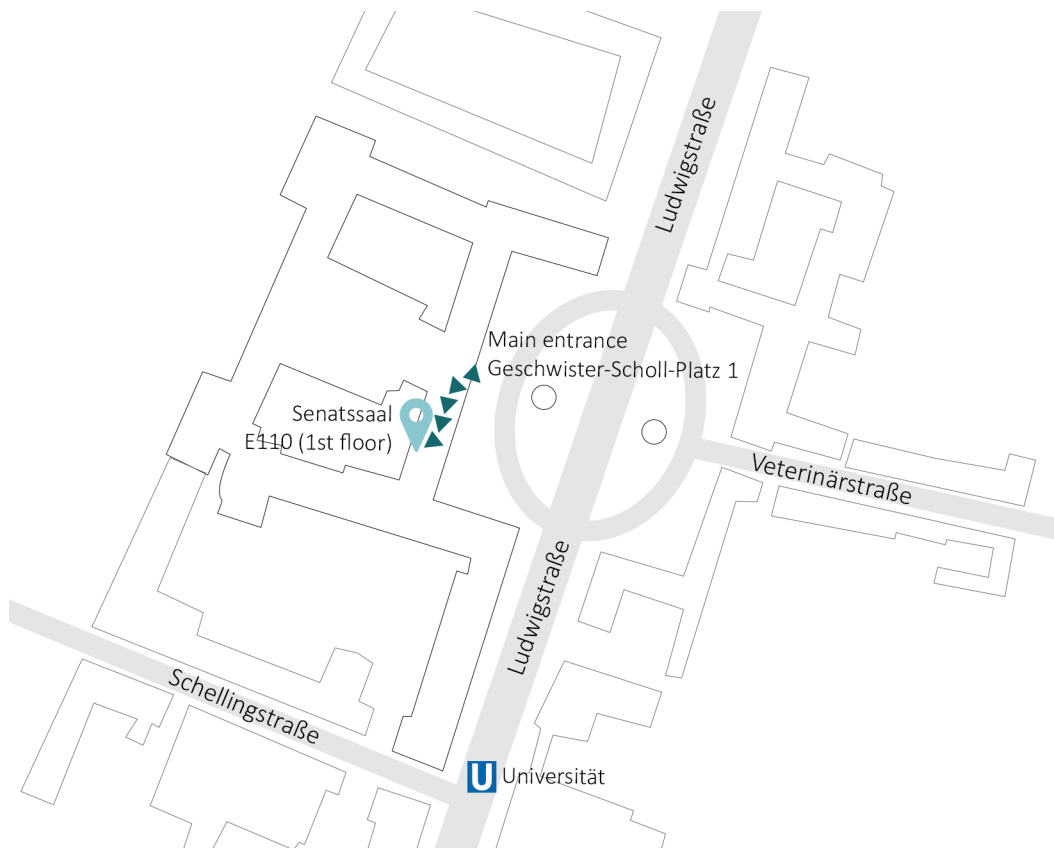


Below you see the conference location. The conference will be held at this address:

LMU Munich, Geschwister-Scholl-Platz 1

Senatsaal E110 (1st upper floor/1. OG)

You can reach the location via the main entrance at Geschwister-Scholl-Platz. The registration is located on the 1st floor right by the conference room. Food and drinks will be served in front of the room.



A certain amount of **hotel rooms** have been reserved for guests of the Open TRR 266 Conference; you can find all information about this [HERE](#).

The **TRR 266 Forum** will take place a day later at the LMU Munich. It is an interactive event, where researchers, practitioners and regulators discuss key economic policy issues on the basis of current research findings and develop practical solutions for the future. The Forum will be held in German. More information can be found [HERE](#).

PROGRAM

08:00-08:45 **REGISTRATION AND COFFEE**

08:45-09:00 **WELCOME**

Christian Hofmann
LMU Munich & TRR 266

Caren Sureth-Sloane
TRR 266, Schmalenbach Gesellschaft
& Paderborn University

Katharina Weiß
LMU Munich & TRR 266

09:00-10:30 **Session 1**

Session Chair: Katharina Weiß (LMU Munich & TRR 266)

09:00-09:45

Cascino/Correia: Behind the Corporate Veil: How Business Groups Arbitrage ESG Disclosure Mandates

Presenter:

Stefano Cascino
London School of Economics and
Political Science

Discussant:

Maximilian Müller
University of Cologne & TRR 266

09:45-10:30

Schafhäutle/Sran: Redaction Decisions in Maritime Shipments: Evidence from Forced Labor Scrutiny in Supply Chains

Presenter:

Sandra Schafhäutle
The Wharton School

Discussant:

Yuchen Wu
University of St. Gallen & TRR 266

10:30-11:00

Coffee Break

11:00-12:30 **Session 2**

Session Chair: Jan Seitz (LMU Munich & TRR 266)

11:00-11:45

Göx/Wagenhofer: Carbon Emissions Reporting, Investment Incentives and Efficiency

Presenter:

Robert Göx
University of Zurich

Discussant:

Mirko Heinle
The Wharton School

11:45-12:30

Dong/He/Hope/Tang: The Dual Roles of Analysts in Shaping Green Investment Strategies

Presenter:

Ole-Kristian Hope
University of Toronto

Discussant:

Christoph Sextroh
Carl von Ossietzky University of
Oldenburg

Lunch (Starting with Group Photo)

12:30-14:00

Session 3

14:00-15:30

Session Chair: Nina Schwaiger (LMU Munich & TRR 266)

Efing/Ehmann/Kampkötter/Moritz: ESG Incentives in Executive Compensation

14:00-14:45

Presenter:

Discussant:

Patrick Kampkötter

Clemens Lauer

University of Tübingen

University of Mannheim & TRR 266

Giebel: Information Availability and the Benefits of Government Funded Research

14:45-15:30

Presenter:

Discussant:

Marek Giebel

Joachim Gassen

Copenhagen Business School

HU Berlin & TRR 266

Coffee Break

15:30-16:00

Session 4

16:00-17:30

Session Chair: Isabell Euler (LMU Munich & TRR 266)

Alshamleh/Amberger/Ridwan: The Effect of Anti-Profit Shifting Rules on M&A Activities

16:00-16:45

Presenter:

Discussant:

Osaid Alshamleh

Johannes Voget

WU Wien

University of Mannheim & TRR 266

Donohoe/Jang/Lisowsky: The Transmission of Tax Cuts through Banks

16:45-17:30

Presenter:

Discussant:

Hansol Jang

Henning Giese

National University of Singapore

Paderborn University & TRR 266

Closing Remarks

17:30-17:45

Nina Schwaiger

LMU Munich & TRR 266

Conference Dinner

from 19:00

STAY IN TOUCH!



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#trr266



TRR 266 Accounting for Transparency



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Scientific Committee:

Nina Schwaiger
Katharina Weiß

Event Planning:

Melanie Franckenstein
Micol Gatti
Elmar Janssen
Kornelia Samlan

Science Communication:

Wanda Feldkamp
Theresa Koehnsen

#opentrr266conference

Gefördert durch

DFG Deutsche
Forschungsgemeinschaft

www.accounting-for-transparency.de