



CYBERTHREAT CONFERENCE & ASEPUC DOCTORAL COLLOQUIUM. OCTOBER 2–3, 2025

DAY 1 – OCTOBER 2

14.00 – 14.15

WELCOME ADDRESS and Introduction to INCIBE CyberThreat Objectives (coffee network)

14.15 – 14.30

CYBERTHREAT INITIAL NETWORKING EVENT

Networking discussions: Promoting industry-academia collaboration in cybersecurity (coffee network)

14.30 – 16.30

1st ASEPUC DC SESSION - Paper development Session (Proposals Presentation 15 min – Open forum 15 min. *The discussant will provide a written report in advance but will not present in the live discussion)

SESSION CHAIR: Ernesto López-Valeiras

Title

Author / Discussant (report)*

14.30 – 15.00

Proposal 1

Climate risk and environmental management control systems

Bin Pan / Manuel Pedro Rodriguez

15.00 – 15.30

Proposal 2

Management control systems and Founders' well-being in early-stage ventures:
The role of financial literacy

Cristina Ilie / Dionisio Buendia Carrillo

15.30 – 16.00

Proposal 3

Reconfiguring control for generative AI: Management control systems and antifragility

Manuel García-Nieto / Encarna Guillamón

16.00 – 16.30

Proposal 4

Management control systems and work engagement

Diego García / Jacobo Gómez

16.30 – 17.00

CYBERTHREAT BREAK OUT SESSION 1: Discussion of user perceptions of cybersecurity risks in the digital era (coffee network)

KEYNOTE SPEAKER CYBERTHREAT SESSION 1

Reflections on the Academic Research and Publication Process in the Context of Digital Transformation

Linda Myers, University of Tennessee, USA

17.00 – 18.00



Linda A. Myers, Ph.D., is the Haslam Chair of Business and Distinguished Professor of Accounting. She is Mary, Jack, & Daniel H. Dougherty Faculty Fellow. Myers has published in The Accounting Review; Journal of Accounting and Economics; Journal of Accounting Research; Contemporary Accounting Research; Review of Accounting Studies; Accounting, Organizations & Society; Management Science; Auditing: A Journal of Practice & Theory; Journal of Accounting, Auditing and Finance; Journal of Accounting and Public Policy; Accounting Horizons; Journal of Business Finance & Accounting; Journal of Business Ethics; and Review of Quantitative Finance and Accounting. Myers also serves as a deputy editor-in-chief for CAR; as an editor for AJPT, Accounting Horizons and the JIAR; as an Associate Editor for the JAAF; and as an ad-hoc editor for TAR. She also serves on the editorial board of European Accounting Review and previously served on the editorial board of the Journal of International Business Studies.



18:00 – 20:00

2nd ASEPUC DC SESSION – Paper development Session (Proposals Presentation 15 min – Open forum 15 min. *The discussant will provide a written report in advance but will not present in the live discussion)

SESSION CHAIR: Cristina Grande

Title

Author / Discussant (report)*

18:00 – 18:30	Proposal 1	Economic Policy Uncertainty and Audit Market Dynamics	Sha Yang / Manuel Cano
18:30 – 19:00	Proposal 2	Generative AI and Audience Segmentation in Qualitative Disclosure	Rongyi Yao / Belén Gill-de-Albornoz
19:00 – 19:30	Proposal 3	Media attention and capital structure in European listed companies	Patricia Almeida / Belén Gill-de-Albornoz
19:30 – 20:00	Proposal 4	Operating risk and financing working capital Strategies	Alejandro Ortega / Antonio Vázquez

NETWORK DINNER



DAY 2 – OCTOBER 3

9:00 – 11:00

3rd ASEPUC DC SESSION - Paper development Session (Proposals Presentation 15 min – Open forum 15 min. *The discussant will provide a written report in advance but will not present in the live discussion))

SESSION CHAIR: Belén Gill de Albornoz

Title

Author / Discussant (report)*

9:00 – 9:30	Proposal 1	Accounting Distortions and Local Government. Efficiency: Evidence from Spain	Marc Aliana / José Luis Zafra
9:30 – 10:00	Proposal 2	Ownership in football: A European Analysis of the Relationship Between Economic and Sporting Performance	José Manuel Martínez / Ana Gisbert
10:00 – 10:30	Proposal 3	Debt Restructuring Instruments and Survival Likelihood of Distressed Firms in Europe	Jorge Pérez / Baptiste Colas
10:30 – 11:00	Proposal 4	Does Better Behaviour Lead to Greater Growth? A Dilemma Shaped by the Institutional System	Laura Bango / Cristina Grande

11:00 – 11:30

CYBERTHREAT BREAK OUT SESSION 2: Discussing research on Human-machine collaboration (coffee network)

KEYNOTE SPEAKER CYBERTHREAT SESSION 2

AI Research for Emerging Societal Challenges: Human–AI Collaboration and Cyber Threats

Sean Cao, University of Maryland

11:30 – 12:30



Dr. Cao is the Director and Founding faculty of [the AI Initiative for Capital Market Research](#) and associate professor (with tenure) at the Robert H. Smith School of Business, University of Maryland. He is an affiliated professor at Harvard Business School (D³ Institute). His research has gained prominence in respected media outlets such as the *Financial Times*, *CNBC*, *Bloomberg*, *The Guardian*, *Quartz*, and *IR Magazine*. His research papers, some co-authored with PhD students, have received several best paper awards, including the Fama-DFA Prize from *Journal of Financial Economics* and the Michael J. Brennan Award from *Review of Financial Studies*. He has published in leading journals across finance, accounting, and computer science, including *Journal of Accounting Research*, *Journal of Financial Economics*, *Journal of Financial and Quantitative Analysis*, *Review of Financial Studies*, *The Accounting Review*, *Contemporary Accounting Research*, *Management Science*, and *IEEE Computer*. Dr. Cao also contributes as a guest associate editor at *Management Science* and co-chaired conferences with the *Review of Financial Studies* (dual submission) on Fintech and Machine Learning.



12:30 – 14:00

4th ASEPUC DC SESSION - Paper development Session (Proposals Presentation 15 min – Open forum 15 min. *The discussant will provide a written report in advance but will not present in the live discussion)

SESSION CHAIR: Jacobo Gómez Conde

Title

Author / Discussant (report)*

12:30 – 13:00 **Proposal 1**

Analysis of the impact of gender diversity on labor cost stickiness. Evidence of European countries

Maria Teresa Gómez-Valadés / Monserrat Manzanaque

13:00 – 13:30 **Proposal 2**

Regulatory Signals, Corporate Inclusion and Decision-Making: Evidence from a Natural Experiment in India

Celia Guerrero / Emma García Meca

13:30 – 14:00 **Proposal 3**

Business Sustainability in SMEs: an empirical analysis

Daniela Almaguer / Salvador Marín

14:00 – 15:00

LUNCH

15:00 – 17:00

5^h ASEPUC DC SESSION - Paper development Session (Proposals Presentation 15 min – Open forum 15 min. *The discussant will provide a written report in advance but will not present in the live discussion)

SESSION CHAIR: Antonio Vázquez

Title

Author / Discussant (report)*

15:00 – 15:30 **Proposal 1**

Beliefs that bind? The influence of mission statements on team performance in socially diverse teams: an experimental study

Liseth Vázquez / Jose Mariano Moneva

15:30 – 16:00 **Proposal 2**

Greenwashing in European listed firms

Yaiza Santana / Beatriz García

16:00 – 16:30 **Proposal 3**

The impact of Female Board Representation on Good Governance Compliance

Maidier Mendive / Jerónimo Pérez

16:30 – 17:00 **Proposal 4**

What Impact Does the Legal Environment Have on the Selection of Environmental Indicators?

Indalecio Rodriguez / Ernesto López-Valeiras

17:00 –

CONCLUDING REMARKS



CYBERTHREAT CONFERENCE & ASEPUC DOCTORAL COLLOQUIUM. OCTOBER 2 - 3, 2025

List of participants

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Venue

Business Department, Carlos III University, Getafe Campus: Room 6.1.01 in Normante Building (6 in the map).





Organizing Committee

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- Encarna Guillamón-Saorín, Universidad Carlos III Madrid, Coordinator
- Baptiste Colas, Universidad Carlos III Madrid
- Belén Gill de Albornoz, Universidad Jaume I
- Jacobo Gómez Conde, Universidad Autónoma de Madrid

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Scientific Committee 2025

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- Linda Myers, University of Tennessee
- Sean Cao, University of Maryland