## **Conference Agenda**

## **Session Overview**

## Date: Friday, 11/Nov/2022

3:00pm 5:00pm

PDW: Paper Development Workshop
Location: Stubblefield 308 and Stubblefield 302
Chair: Till Talaulicar, University of Erfurt, Germany
Chair: Konstantinos Stathopoulos, Alliance Manchester Business School, United Kingdom
CGIR Junior Scholar Consortium and Paper Development Workshop \*By invitation

5:00pm Welcome Reception: 8th Annual ICGS Conference Welcome Reception

6:30pm

Location: Finker-Frenkel Promenade
Join us as we kick off the 8th Annual ICGS Conference.

3:00am	
:45am :45am - :00am	
	-

10:30am Break: Coffee/Tea Break 1 Location: Storer Auditorium

Keynote: Keynote Wei Jiang 11:15am 12:15pm

12:15pm Lunch: Lunch Break I 1:30pm

1:45pm 3:00pm PS II.1: Governance in a digital age Location: Aresty Building Room 331 Chair: Jillian Grennan, UC-Berkeley, United States of America

Zattoni, Luiss, Italy

Track A: Corporate Governance in a Digital Era

Accounting for Cryptocurrencies Chelsea M. Anderson<sup>1</sup>, Vivian W. Fang<sup>2</sup>, James R. Moon Jr.<sup>3</sup>, Jonathan E Shipman1 1: University of Arkansas; 2: University of Minnesota, ECGI; 3: Georgia Institute of Technology

Track A: Corporate Governance in a Digital Era

What's your platform type? Exploring platform structures in the digital era Arati Srinivasan,

David McIntyre
Providence College, United States of America

Track A: Corporate Governance in a Digital Era

Control and Influence in Decentralized Autonomous **Organizations** 

Ian Appel<sup>2</sup>, Jillian Grennan<sup>1</sup> 1: UC-Berkeley United States of America; 2: University of Virginia, United States of America

Track D: External Corporate Governance Mechanisms

The role of the media in speculative markets: Evidence from non-fungible tokens (NFTs)

Joshua Tyler White<sup>1</sup>, Sean Wilkoff<sup>2</sup>, Serhat Yildiz<sup>2</sup> 1: Vanderbilt University, United States of America; 2 University of Nevada-Reno, United States of

PS II.2: Diversity and board governance Location: Aresty Building Room 332 Chair: Alessandro

Track B: Internal Governance and Strategic Leadership An American in Paris: National

**Director's Foreign** Experience and Firm Internationalization Niels Hermes<sup>1</sup>.

Nassima Selmane<sup>1</sup>. Shibashish Mukherjee<sup>2</sup> 1: University of Groningen, Netherlands, The; 2: EM Lyon

Track B: Internal Governance and Strategic Leadership Gender Diversity in the boards of

**Public Nordic Firms** Niels C Westergaard-Nielsen, Therese

Strand Copenhagen Business School, Denmark

Track B: Internal Governance and Strategic Leadership

Diversity in the boardroom: A systematic and interdisciplinary review of the literature

Sara De Masi<sup>1</sup>, Stergios Leventis<sup>2</sup>, Hans van Ees3, Alessandro Zattoni<sup>4</sup> 1: University of Florence, Italy; 2: International Hellenic University, Greece; 3: University of Groningen, The Netherlands: 4: Luiss Business School, Italy

Track B: Internal Governance and Strategic Leadership

**Breaking the Glass** Ceiling: A Social Psychological Perspective on **Board Gender Diversity** 

Bartolomé Pascual-Fuster, Ryan Federo, Rafel Crespi-Cladera Universitat de les Illes Balears, Spain

PS II.3: Board PS II.4: Shareholder governance Location: governance Location: Stubblefield Stubblefield **Building Room 302** Chair: Ilaria Orlandi Building Room 308 Chair: Kevin Chuah, Rotterdam School of Management -Erasmus University Northeastern University, United States of America Rotterdam, Netherlands, The

Track D: External

controversy in

Malenko<sup>1</sup>, Nadya

Chester Spatt<sup>2</sup>

1: University of Michigan, United

States of America

Mellon University

Corporate Governance and

composition in

Stakeholders

Coalition

collective

shareholder

activism on

**ESG** issues

Kevin Chuah

Northeastern

University

Track E:

Analysis of

Ownership

Patricia

Spain

Track E:

Corporate

Governance and

Stakeholders

SHIFT ON

**EVIDENCE** 

Jun Ho Lee<sup>1</sup>,

**FROM** 

KORFAN

**EFFECTS OF** 

**GENERATION** 

LEGITIMACY IN

FAMILY FIRMS:

**FAMILY FIRMS** 

Seunghyun Lee<sup>2</sup>

Minyoung Kim<sup>1</sup> Geumjoo Jahng<sup>3</sup>

Minjung Lee<sup>2</sup>

1: University of

Kansas, United

Texas at Dallas.

United States of

America; 3: University of Seoul, Korea

States of America 2: University of

Gabaldon

IE University,

Natalia Strelkova,

Value-added

United States of

2: Carnegie

America

Track E:

proxy voting

Corporate

Creating

advice

Andrey

Malenko<sup>1</sup>

Governance

Mechanisms

Track B: Internal Governance and Strategic Leadership

Giving to get: how selfserving interests of **CEO** directors drive up CEO pay Charlotte Antoons1, Eddy Cardinaels<sup>2</sup>. Liesbeth Bruynseels<sup>3</sup>, Flora Kuang<sup>4</sup> 1: Erasmus University; 2: Tilburg University: 3: KU Leuven; 4: University of

Track B: Internal Governance and Strategic Leadership

Melbourne

Internal Governance Mechanisms and Corporate Misconduct Oskar

Kowalewski<sup>1</sup>.

Nicola Eugster<sup>2</sup>, Corporate Governance and Śpiewanowski<sup>3</sup> Stakeholders 1: IESEG School Configurational of Management, France: 2 University of Board Queensland Characteristics Australia; 3: Institute of Economics, Polish Concentrated Academy of Science, Poland

Track B: Internal Governance and Strategic Leadership

configurational perspective of boards' attention structures Eduardo Schiehll<sup>1</sup>. Krista Lewellyn<sup>2</sup>, Wenxi Yan<sup>3</sup> 1: HEC Montreal (Canada): 2: Florida Southern College (US); 3: Shaanxi Normal

This paper has been recommended for the best paper award.
Track B: Internal Governance and Strategic Leadership Hanging by a

University (China)

thread while at the zenith? The effect of stigma and

Session II.5: Virtual reality case studies demonstration

Location: Aresty Building Room 531
Chair: Ithal Stern, INSEAD, France
Please pre-register at
https://docs.google.com/spreadsheets/d/1MFChqCVIBUcbBAKLj5ICnZRDQIZENG4DVuvsSfiXYGM/edit?
usp-sharing

social capital on directors' career success Ilaria Orlandi Copenhagen Business School

3:15pm Plenary I: Corporate governance in a digital age

4:15pm

Break 2: Coffee/Tea Break 2 4:15pm

4:45pm

4:45pm 6:00pm

PS III.1: Board governance and diversity Location: Aresty Building Room 331

Chair: Steve
Sauerwald, University
of Illinois at Chicago,
United States of

Track B: Internal Governance and Strategic Leadership

YOU HAVE MY DIVIDED ATTENTION: **BUSY BOARDS** AND THE **APPOINTMENT OF CHIEF** SUSTAINABILITY **OFFICERS** 

Kira Haensel<sup>1</sup>, Stav Fainshmidt<sup>2</sup> 1: Florida International

University, United States of America; 2: University of Western Ontario, Canada

Track B: Internal Governance and Strategic Leadership

Single-woman board quotas: pink-washing or substantive

progress? Rahul Anand<sup>1</sup>,

Venkat Kuppuswamy<sup>2</sup> 1: Aarhus BSS, Denmark: 2: University, D'Amore-McKim School of Business

Track B: Internal Governance and Strategic Leadership

When Trump Said Jump: **Political Directors and Human Resource** Strategy

Steve Sauerwald<sup>1</sup>. Peter Norlander<sup>2</sup> 1: University of Illinois at Chicago: 2: Loyola University Chicago

PS III.2: Emerging issues in Governance Location: Aresty Building Room 332 Chair: Marc Goergen, IE Business School, Spain

Track D: External Corporate Governance Mechanisms

Communicating **Corporate Culture** in Labor Markets: **Evidence from Job Postings** 

Joseph Pacelli<sup>1</sup>, Tianshuo Shi<sup>2</sup>, Yuan Zou<sup>3</sup>

1: Harvard Business School, United States of America: 2: Harvard Business School, United States of America; 3: Harvard Business School, United States of America

Track E: Corporate Governance and Stakeholders

Communicating Culture Consistently: Evidence from Banks

Jillian Grennan UC-Berkeley, United States of America

Track D: External Corporate Governance Mechanisms

The Cultural Foundations of **Corporate Control:** An Empirical

Enquiry Ali Bayat<sup>1</sup>, Marc Goergen<sup>2</sup>, Peter Kawalek<sup>3</sup>

1: University of Aberdeen, UK; 2: IE Business School, Spain; 3: Loughborough University, UK

Track B: Internal Governance and Strategic Leadership An Examination of

Critical Mechanisms Linking Board Chairs and Board Performance

Stefan Carel Peij1. Pieter-Jan Bezemer<sup>2</sup> Koen Castenmiller<sup>1</sup> 1: Governance University, The Netherlands; 2: Faculty of Business and Law, Edith Cowan University, Joondalup, Australia

PS III.4: Monetary and nonmonetary incentives

Session III.3: Panel Discussion

opportunities and

challenges on board diversity in

the digital era Location: Stubblefield Building Room 302 Chair: Patricia Gabaldon, IE Business School, Spain

Track B: Internal

Governance and

opportunities

and challenges

diversity in the

Gabaldon<sup>1</sup>, Ruth

1: IE Business

Northeastern

School, Spain; 2:

University, USA

Strategic Leadership

Current

on board

digital era

Patricia

Aguilera<sup>2</sup>

Current

Location: Stubblefield Building Room 308 Chair: **Tao Li**, University of Florida, United States of America

Track E: Corporate Governance and Stakeholders Recontracting CEO

Compensation Tao Li University of Florida, United States of America

Track E: Corporate Governance and Stakeholders **Equity-Based** 

**CEO** Incentive Types and CSP Donghoon Shin<sup>1</sup>, Sunghun Chung<sup>2</sup>, Byungki Kim<sup>3</sup>, Parboteeah K.

Praveen<sup>4</sup> 1: University of Wisconsin Whitewater: 2: George Washington University; 3: University of Queensland; 4: University of Wisconsin Whitewater. United States of America

Track F: Corporate Governance and Stakeholders

**COVID Racial** Disparities in Financial Complaints and the Role of Corporate Social **Attitudes** Yihui Pan

University of Utah, United States of America

Track B: Internal Governance and Strategic Leadership

Managerial short-termism and corporate tax avoidance Spyridon Gkikopoulos, Edward Lee.

Konstantinos Stathopoulos The University of Manchester, Manchester Business School, Booth St. W., Session III.5: Virtual reality case studies demonstration

Location: Aresty Building Room 531
Chair: Ithal Stern, INSEAD, France
Please pre-register at
https://docs.google.com/spreadsheets/d/1MFChqCVIBUcbBAKLj5ICnZRDQIZENG4DVuvsSfiXYGM/edit?usp=sharing

7:00pm Gala Dinner: Gala Dinner (optional) Location: Lakeside Expo Center
9:00pm

Date: Sunday, 13/Nov/2022 8:30am PS IV.1: Executive attributes and PS IV.2: Topics in internal governance Location: Aresty Building Room 332 PS IV.3: ESG issues and governance Location: Stubblefield Building Room 308 PS IV.4: Board governance Chair: Jose Rivas. ITAM. Mexico Chair: Niels C Westergaard-Nielsen, Copenhagen Business School, Denmark Chair: Georg Wernicke, HEC Paris, France 9:45am Location: Aresty Building Room 331
Chair: Taekjin Shin, San Diego State University, United States of America Track F: Comparative Corporate Track E: Corporate Governance and Track B: Internal Governance and Stakeholders Family Firms' boards are Track B: Internal Governance and Strategic Leadership Participatory practices and connecting abroad: The cases Strategic Leadership It Takes Two to Tango: CEO-CFO external hires to managerial of Chile, Mexico, and Peru The Agency Vortex: Why Top **Dynamics and Financial Reporting** positions Jose Luis Rivas<sup>1</sup>, Erica Salvaj<sup>2</sup>, Management is Full of Self-Aleksandra Gregoric<sup>1</sup>, Takao Kato<sup>2</sup>, Interested People and Its Miguel Cordova<sup>3</sup> Lotte Smeets<sup>1</sup>, Liesbeth Bruynseels<sup>1</sup>, Eddy Cardinaels<sup>1,2</sup> Casper B.L. Larsen<sup>1</sup> 1: Departament of Business Implications to Strategy Research 1: Copenhagen Business School, Administration. ITAM, Mexico; 2: Universidad del Desarrollo, Chile; 3: 1: KU Leuven, Belgium; 2: Tilburg University, The Netherlands Ithai Stern, Natalie Shefer Denmark; 2: Colgate University (US) INSEAD, France Department of Management Sciences. Pontificia Universidad Católica del Track E: Corporate Governance and Perú. Peru Track B: Internal Governance and Track B: Internal Governance and Stakeholders Strategic Leadership Strategic Leadership Governing ESG: Gender-Based The Effect of the CEO's Subgroup **New Findings on CEO Tenure** Track F: Comparative Corporate Stereotypes, Board Independence, Power on CEO Dismissal Niels C Westergaard-Nielsen, Steen Governance Corporate Purpose, and ESG RARE AND VALUABLE: Jihae You<sup>1</sup>, Taekjin Shin<sup>2</sup>, Yunhyung Measurement. Copenhagen Business School, Denmark FEMALE BOARD Chuna<sup>3</sup> Luiz Ricardo Kabbach de Castro<sup>1</sup>, 1: Louisiana State University; 2: San Diego State University; 3: University of DIRECTORSHIP IN THE MIDDLE Dulce Redin<sup>1</sup>, Alvaro Lleo<sup>1</sup>, Ruth EAST AND NORTH AFRICA Aguilera<sup>2</sup>, Aaron Hill<sup>3</sup> Track B: Internal Governance and Canan Canbulat Mutlu, Julia Barber, 1: Universidad de Navarra, Spain: 2: Strategic Leadership Marc Van Essen Northeastern University, USA; 3: Corporate Governance, Kennesaw State University, United States of America University of Florida, USA Track B: Internal Governance and Agglomerations, and Innovation Strategic Leadership Matthew Farrell, Habib Islam, Chris H. **CEO Personality, TMT Shared** Track E: Corporate Governance and Leadership, and Firm Performance Old Dominion University, United States of Track F: Comparative Corporate Stakeholders Xue Wan<sup>1,3</sup>, Stephen Zhang<sup>2</sup>, Lorenz America Governance 'Not My CEO': The Impact of Graf-Vlachy<sup>3</sup> **Expatriates or Locals? Staffing** Organizational Context on the CEO 1: Tongji University, China; 2: University of Adelaide, Australia; 3: TU Dortmund Decisions at Business Group Gender Approval Gap Affiliates' Boards of Directors Isabelle Solal<sup>1</sup>, Steffen Brenner<sup>2</sup>, Georg University, Germany Raquel Justo<sup>1</sup>, Adrian L. Merida<sup>2</sup>, Wernicke<sup>3</sup> Bartomeu Pascual-Fuster<sup>1</sup> 1: ESSEC; 2: Copenhagen Business School; 3: HEC Paris, France 1: University of Balearic Islands Track B: Internal Governance and Spain; 2: Universidad Carlos III de Strategic Leadership Madrid, Spain **CHANGES IN MANAGERIAL** COGNITION DURING PERIODS OF PROFESSIONAL TRANSITION Ithai Stern<sup>1</sup>, Razvan Lungeanu<sup>2</sup> 1: INSEAD, France; 2: Northeastern University, United States of America Break 3: Coffee/Tea Break 3 9:45am 10:15am PS V.4: ESG issues and governance Location: Stubblefield Building Room 308 10:15am PS V.1: Sustainability issues in PS V.2: Stakeholder governance Location: Aresty Building Room 332 PS V.3: Governance in Latin America Chair: Marco Minciullo, Università Cattolica del Sacro Cuore, Italy 11:30am Chair: Patricia Gabaldon, IE Business School. Chair: Nestor U. Salcedo. Universitat Autònoma Chair: Krista Lewellyn, Florida Southern College, United States of America de Barcelona, Spain This paper has been recommended for the best paper award.
Track F: Comparative Corporate Track E: Corporate Governance and Track F: Comparative Corporate Track B: Internal Governance and Strategic Leadership Governance **CORPORATE GOVERNING IN** The Joint Impact of CEO and ESG Leaders or Laggards? A Who looks for sustainability? **Outside Director Long-Term LATIN AMERICA - The Importance** Configurational Analysis of Diverging interests within the Incentive Compensation on a of Scandals to Promote **ESG Performance** boardroom Firm's Non-Financial Performance Institutional Evolution Krista Lewellyn<sup>1</sup>. Maureen Muller-Angela Ciavarella<sup>1</sup>, Sara De Masi<sup>2</sup>, Mieke Dingenen, Ann Gaeremynck, Jonathan Callund Kahle<sup>2</sup> Nadia Linciano<sup>1</sup>, Andrea Zorzi<sup>2</sup> Dieter Smeulders Callund y Compañía Ltda., Chile 1: Florida Southern College, United KU Leuven, Belgium 1: CONSOB - Italian Securities and Exchange Commission; 2: University of States of America; 2: Penn State -Florence Italy Track F: Comparative Corporate Track E: Corporate Governance and Governance Corporate Governance and FDI in Track F: Comparative Corporate Track D: External Corporate Toward a Process Model of Latin America Governance Mechanisms Stewardship Governance Jahir Lombana<sup>1</sup>, Nestor U. Salcedo<sup>2,3</sup> **Business Groups around the** Green Innovation and Constantin Ludwig Zeif<sup>1</sup>, Christina 1: Universidad del Norte, Colombia; 2: World: A Comparative Review **Environmental Misconduct: A** Hoon<sup>1</sup>, Hans van Ees<sup>2</sup>, Anne Sanders<sup>1</sup> 1: Bielefeld University, Germany; 2: ESAN Graduate School of Business, Peru: and Agenda for Future 3: Universitat Autònoma de Barcelona, Moral-Licensing Perspective Mirjam Brandl<sup>1</sup>, Björn Mitzinneck<sup>2</sup>, University of Groningen, Netherlands Ruth V. Aguilera<sup>1</sup>, Ryan Federo<sup>2</sup>, Holmer Kok<sup>3</sup>, Jana Oehmichen<sup>1</sup> Raquel Justo<sup>2</sup>. Adrian Merida<sup>3</sup>. 1: University of Mainz, Germany; 2: University of Groningen, Netherlands; 3: Track F: Comparative Corporate Bartolomé Pascual-Fuster<sup>2</sup> Track E: Corporate Governance and Stockholm School of Economics, Sweden Governance 1: Northeastern University, U.S.A.; 2: Universitat de les Illes Balears, Spain; 3: Universidad Carlos III de Madrid, **GLASS CLIFFS, CEO GENDER** SALIENT RESEARCH TOPICS IN AND GOODWILL IMPAIRMENT **BOARD OF DIRECTORS OF** Track F: Comparative Corporate Snain FAMILY FIRMS IN LATIN AMERICA Raluca Ratiu, Isabel De Sivatte, Patricia Governance Gabaldon - AN INSTITUTIONAL **Investor Protection and** IE Business School, Spain **PERSPECTIVE** Sustainability Board committees: Miguel Méndez, Pedro Vázguez an exploratory analysis on the IAE Business School - Universidad antecedents of Corporate Sustainable Performance Track B: Internal Governance and Austral, Argentine Republic

Keynote II: Keynote Robert J. Jackson, Jr.

Università Cattolica del Sacro Cuore, Italy

Marco Minciullo

Australia

Strategic Leadership

The diversity paradox: How board

expertise diversity can undermine board performance and directors' ability to fulfil their legal duties Jackie Bettington, Gavin Nicholson Queensland University of Technology,

12:45pm	Location: Storer Auditorium				
1:00pm	Award Luncheon: Luncheon and Award Ceremony				
2:00pm	Location: Finker-Frenkel Promenade				
2:15pm	Plenary II: Artificial intelligence and ESG Location: Storer Auditorium				
3:15pm					
3:15pm					
4:15pm	Location: Storer Auditorium ipm				
4:15pm					
Location: Storer Auditorium  4:45pm					
4:45pm	PS VI.1: TMT and strategic decisions	PS VI.2: Internal governance and	PS VI.3: Panel discussion: Common	PS VI.4: Ownership governance Location: Stubblefield Building Room 3	
6:00pm	Location: Aresty Building Room 331 Chair: Michelle Weck, University of Groningen, Netherlands, The	strategic decisions Location: Aresty Building Room 332 Chair: Paula Maria Infantes Sanchez, ESADE Business School, Spain	Practices in Successful Family Businesses of Different Generations in Latin America Location: Stubblefield Building Room 302 Chair: Gonzalo Gomez-Betancourt, Legacy &	Location: Stubblefield Building Room 3 Chair: Ruth Aguilera, Northeastern University, United States of America	
	Track B: Internal Governance and Strategic Leadership Top Management Team Compensation Heterogeneity and Organizational Ambidexterity - An Empirical Analysis	Track B: Internal Governance and Strategic Leadership IS PATENT LITIGATION A MAN'S GAME? WOMEN MANAGERS AND THE RISK OF PATENT LITIGATION	Management Consulting Group SAS, Colombia  Track B: Internal Governance and Strategic Leadership Common Practices in Successful Family Businesses of Different	Track C: Ownership Gaming the Ratings: Examini the ESG Ratings of Companie Commonly Owned by Institutional Investors Mark DesJardine <sup>1</sup> , Boshuo Li <sup>2</sup> , W	
	Benedict Meyer <sup>1</sup> , Jana Oehmichen <sup>1</sup> , Philip J. Steinberg <sup>2</sup> , Dimitrios Georgakakis <sup>3</sup> 1: Johannes Gutenberg University Mainz, Germany; 2: University of Groningen; 3: University of York	Paula M Infantes <sup>1</sup> , Miryam Martin- Sanchez <sup>2</sup> 1: Esade Business School, Spain; 2: University of Milan, Italy	Generations in Latin America Gonzalo Gomez-Betancourt, Jose B Betancourt R Legacy & Management Consulting Group SAS, Colombia	Shi <sup>2</sup> 1: Dartmouth College; 2: University Miami  Track C: Ownership	
	Track B: Internal Governance and	Track D: External Corporate Governance Mechanisms The Gender Diversity Imitation		The Governance of Foundation Owned Firms Caglar Kaya, Steen Thomsen	
	Strategic Leadership Screw it, let's do it! CEO promotion focus and positive strategy uniqueness.	Game: Board Interlocks and the Diffusion of Gender Diversity  Ricardo Gimeno <sup>1</sup> , Ruth Mateos de Cabo <sup>2</sup> , Patricia Gabaldon <sup>3</sup> , Pilar Grau <sup>4</sup>		Copenhagen Business School, Denmark  This paper has been recommended	
	Michelle Weck <sup>1</sup> , Jana Oehmichen <sup>2</sup> , Dennis Veltrop <sup>1</sup> , Floor Rink <sup>1</sup> 1: University of Groningen, The	1: Bank of Spain; 2: CEU Universidad; 3: IE Business School, Spain; 4: Rey Juan Carlos University		the best paper award. Track C: Ownership  Can Sticks and Stones Break	
	Netherlands; 2: Johannes Gutenberg- Universität Mainz	Track B: Internal Governance and		Your Bones? A Cross-Countr Study of the State's Impact of Greenwashing	
	Track B: Internal Governance and Strategic Leadership Dancing With Crisis: CEO's	Strategic Leadership Board Interlocks, Knowledge Spillovers, and Corporate Innovation		Svetlana Flankova <sup>1</sup> , Valentina Marano <sup>2</sup> , Ruth Aguilera <sup>2</sup> , Peter Tashman <sup>3</sup>	
	Perception, Financial Alignment, and Strategic Change Yikai Tian <sup>1</sup> , Xiya Luo <sup>2</sup> 1: University of Groningen; 2: Vrije University Amsterdam	Mark Chen <sup>1</sup> , Sophia Hu <sup>2</sup> , Joanna Wang <sup>1</sup> , Qinxi Wu <sup>2</sup> 1: Georgia State University, United States of America; 2: Baylor University, United States of America		University of Liverpool, United Kingdom; 2: Northeastern Universit United States; 3: University of Massachusetts Lowell, United State	
	Track D: External Corporate			Track C: Ownership  Do investors orientation, time	
	Governance Mechanisms  Do Bad Times Cultivate Courage? :			horizon and salience drive firms' climate-related risk disclosure?	
	CEO Downcycle Imprinting and Counter-cyclical Strategies Jangwoon Kim, Sun Hyun Park Seoul National University, Graduate School of Business			Eduardo Schiehll <sup>1</sup> , Henrique Martins <sup>2</sup> 1: HEC Montreal, Canada; 2: Fundação Getúlio Vargas – FGV/EAESP, Brazil	