

EUROPEAN ACCOUNTING ASSOCIATION
34rd ANNUAL MEETING
19-22 APRIL 2011
Auditorium Parco della Musica & LUISS
University
Rome, ITALY

Session Nr	DATE	TIME	ROOM	Chair	ID	Author	Discussant	Paper title
FAPS01	21 April 2011	09.00-10.30	206B	David Power	12534	Urska Kosi		Credit Relevance And Mandatory Ifrs Adoption
					12785	Harri Seppänen		Credit Rating Analysts' Adjustments And Quality Of Financial Statement Information: Evidence From Global Telecom Industry
					12998	David Smith		An Investigation Of The Speed Of The Market Reaction To Insider Information
FAPS02	21 April 2011	09.00-10.30	207	Nuno Soares	11634	Luis Blanco		Continuing Value In The Discounted Cash Flow Model: A Relative Approach
					12264	Matthew Bonnett		Which Variables Determine The Accuracy Of Default Probabilities Implied From Structural Models?

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					12532	Felix Lamp		Mitigating Scale Effects In Finance And Accounting Research: A Simple Transformation Approach
FAPS03	21 April 2011	11.00-12.30	206B	Felix Lamp	13120	Danielle Lyssimachou		The Determinants Of Target Price Accuracy:
					11887	Carlo Alberto Magni		Return On Equity, Internal Rate Of Return And Shareholder Value Creation
					12148	Aliasghar Mottaghi		Cash Accounting, Accrual Accounting And The Out-Of Sample Prediction Of Future Operating Cash Flow And Earnings
FAPS04	21 April 2011	11.00-12.30	207	Jo Danbolt	13486	John Forker		Sentiment, Equity Valuation And The Equity Risk Premium

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					12215	Farshid Navissi		Options Trading And Cost Of Equity Capital
					12284	Tobias Schlüter		Determinants Of Market Beta - The Impact Of Firm Specific Accounting Figures And Market Conditions
FAPS05	21 April 2011	14.00-15.30	206B	Reuven Lehavy	13469	Daphne Lui		Legal Origins, Ownership Structure, and Management Characteristics on Financial Reporting Quality: Evidence from Hong Kong Stock Market
					12344	Sang Hyun Park		Change In Accounting Conservatism When Attempting To Meet Or Beat The Earnings Benchmark
					13643	Leslie Robinson		Firm Diversification, Volatility, And Discretionary Disclosure

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FAPS06	21 April 2011	14.00-15.30	207	Petya Platikanova	13493	Nazam Dzol Karnaini		Taxes, Debt And Leases Revisited: Evidence From Uk Panel Data
					13553	Nikola Petrovic		Capital Investment Measures, Future Earnings And Future Returns: The Uk Evidence
FAPS07	21 April 2011	16.00-17.30	206B	Nikola Petrovic	11458	Brett Govendir		The Influence Of The Accruals Generating Process On Accruals And The Accrual Anomaly
					11969	Marco Maria Mattei		Improving The Power Of Accrual Models In Europe: The Mixture Approach
					12136	Nuno Soares		Accruals Versus Cash Flow Effects In Uk Stock Returns – Are They Independent Of Other Effects?
FAPS08	21 April 2011	16.00-17.30	207	Markus Grottko	13450	Hasna Chaibi		Investment Opportunity Set, Accounting Policy, And Discretionary Accruals

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					13163	Christian Mueller		Dividend Changes And The Revision Of Earnings Persistence Conditional On Investors' Prior Information
					11182	Carmelo Reverte		Bias And Accuracy Of Ohlson-Based Valuation Models Vs The Traditional Dividend, Free Cash Flow And Abnormal Earnings Models: Evidence From Spanish Firms
FAPS09	22 April 2011	09.00-10.30	206B	Victoria Clout	13206	Max Berens		Analysts' Implied Cost Forecasts And Cost Stickiness
					13608	Tanja Klettke		Analysts' General Forecast Effort And Its Impact On Earnings Forecast Accuracy
					13370	Antonio Parbonetti		Accounting For Brands And Analysts' Forecasts Properties

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FAPS10	22 April 2011	09.00-10.30	207	Joachim Tanski	13625	Omiros Georgiou		Implications Of Fair Value Accounting For Investors And Analysts: Making Sense Of Their Views Through A Competing Rationalities Approach.
					12283	Bilitis Schoonjans		Does Formal Business Networking Contribute To Sme Growth? - An Empirical Examination
					13505	Samir Trabelsi		Investment Opportunities And Corporate Debt Policy: Evidence From New Economy
FAPS11	22 April 2011	11.00-12.30	206B	Henk Langedijk	12984	Jong-Seo Choi		Market Response To Asset Revaluation Disclosures In Korea
					13111	Jernej Koren		Do Asset Impairments Capture Diminished Expectations About Future Cash Flows?

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					11246	Petya Platikanova		Managerial Discretion And The Value Of Cash Proceeds From Asset Sales
FAPS12	22 April 2011	11.00-12.30	207	Teri Yohn	12580	Walter Aerts		SELF-SERVING CAUSAL DISCLOSURES ON EARNINGS AND INITIAL PUBLIC OFFERING VALUATION
					11596	Christopher Mokwa		Blurry Prospects Of Venture-Backed Start-Ups: Biases In Multi-Year Management Forecasts And The Bright Side Of Milestone Contracting
					12251	Hai Wu		Valuing Currently Unprofitable Companies In Australia: The Impacts Of Distress, Investment Intensity And Accounting Conservatism

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FAPS13	22 April 2011	14.00-15.30	206A	Maria T. Tascon	11964	Seraina Anagnostopoulou		Analyst Divergence Of Opinions, R&d And Market Performance
					13292	Maximilian Schauer		The Value Relevance Of Accounting Figures In The European Market Reconsidered
					11220	Yao Tian		The Impact Of Earnings Management On The Performance Of Earnings-Based Valuation Models
FAPS14	22 April 2011	14.00-15.30	206B	Leonor Ferreira	12846	Qianqian Du		Expertise And Incorporation Of Public Information
					13759	Sue Wright		Analysts Forecasts During Forced Ceo Changes
					13236	Ming-Cheng Wu		Executive Stock Options, Risk-Taking Incentives And Decision Making

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FAPS15	22 April 2011	14.00-15.30	207	KAROL KLIMCZAK	12992	Alexander Himme		Market Reactions To Corporate Layoffs. Insights From Germany
					12608	Maria Loumioti		The Use Of Intangible Assets As Loan Collateral
					12299	Machteld Van Den Bogaerd		Does Media Reputation Influence Trade Credit Demand?
FAPS16	22 April 2011	16.00-17.30	206B	Mahmoud Hossain	11379	Ahmed Abdel-Meguid		Association Between Corporate Governance Structures And Corporate Internet Reporting: Evidence On The Propensity And Comprehensiveness In Listed Egyptian Firms
					13729	Joël Branson		The Accuracy Of Altman'S Model, Logit Analysis And Auditors' Gcos In Predicting Failure For Jordanian Listed Companies

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					12883	Zhiyuan Simon Tan		Bringing Corporate Governance In: The Integration Of Corporate Governance Within Investment Analyses Explored By Sell-Side Financial Analysts
FAPS17	22 April 2011	16.00-17.30	207	Liyan Tang	11917	Elena Ferrer Zubiate		Investor Sentiment Effect In Stock Markets: Stock Characteristics Or Country-Specific Factors?
					13325	Andrea Menini		Fair Value Accounting: A Source Of Information Or Of Confusion For Financial Markets?
					12266	Jiri Novak		Ethical Vs. Non-Ethical – Is There A Difference? - Analyzing The Performance Of Ethical And Non-Ethical Investment Funds

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FAPSD01	21 April 2011	11.00-12.30	209	PARASKEVI VICKY KIOSSE	11995	Elizabeth Demers	Karol Marek Klimczak	Understanding The Role Of Language In Management Forecast Press
					11813	Kazuhisa Otogawa	Maria Mazzuca	How Do Investors Trade When Actual Earnings Are Reported With Management Forecasts?
FAPSD02	21 April 2011	09.00-10.30	204	RAF ORENS	11397	Manuel Cano Rodriguez	David Power	Consistent Estimation Of Conditional Conservatism
					13116	Martin Staehle	Graham Gal	Unbiased Accounting Considering Profitability
FAPSD03	21 April 2011	14.00-15.30	204	Hugh Grove	11850	Massimiliano Bonacchi	Yohn Teri	The Analysis And Valuation Of Subscription-Based Enterprises
					12757	Bo Bae Choi	Anderson Mark	Trading Behavior Before The Public Release Of Analysts' Reports

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FAPSD04	22 April 2011	09.00-10.30	209	Margus Tinitis	12360	Hind Sami	Limeng Song	Incentives For Accuracy In Analyst Research
					12487	Pengguo Wang	Staehele Martin	A New Approach To The Simultaneous Estimation Of The Implied Cost Of Equity Capital And Long-Run Growth
FAPSD05	22 April 2011	16.00-17.30	210	Mark Anderson	12355	Jo Danbolt	SERAINA ANAGNOSTOPOULOU	Cross-Border Versus Domestic Acquisitions And The Impact On Shareholder Wealth
					11608	David Lont	Veenman David	Insightful Insiders? Insider Trading And Stock Return Around Debt Covenant Disclosures
FAPSD06	22 April 2011	16.00-17.30	204	Elisabeth Demers	11753	Keryn Chalmers	Wang Victoria	Intangible Assets, Ifrs, And Analysts' Earnings Forecasts
					11827	Kenth Skogsvik	Lehavy Reuven	Disentangling The Enterprise Book-To-Price And Leverage Effects In Stock Returns

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