

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
FRPS01	21 April 2011	09.00- 10.30	404A	BRETT GOVENDIR	12936	Hong Nee Ang		Economic Consequences Of Accounting Regulatory Change From Disclosure To Recognition
					12699	Jacquelin e Birt		EXTRACTIVE FIRMS AND THE VALUE RELEVANCE OF EXPLORATION AND EVALUATION EXPENDITURES
					12475	Felix Fischer		The Relevance Of Dividend Regulation For Dividend Decisions
FRPS02	21 April 2011	09.00- 10.30	405A	ENCARNA GUILLAMON SAORIN	12666	Marina Balboa		On The Earnings Smoothing Hypothesis In The Banking Industry
					12322	Moritz Bassemir		Earnings Quality In Private Firms: The Role Of Accounting Standards And Firm-Level Reporting Incentives
					13066	Pietro Bonetti		Informativeness Of Ifrs 7's Sensitivity Analysis Disclosure On Currency Risk

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FRPS03	21 April 2011	09.00- 10.30	406A	NATALIA SOKOLOVA	12209	Leopold Bayerlein		Does Connotation Influence Readability And Obfuscation Of Narrative Financial Reporting Information?
					12461	Cristian Carini		What Do Managers Communicate In The Financial Reporting To The Stakeholders? A Comparison Between Italy And The Uk From 2003 To 2008
					13029	Jaana Kettunen		Translation of IFRS Standards into Local Languages: Understanding Procedures and Problematics of Translation
FRPS04	21 April 2011	09.00- 10.30	POLIVALENT E	PAUL ANDRE	12409	Shimin Chen		Accounting Standards, Reporting Incentives, And Conservative Financial Reporting In China
					12407	Juan Manuel Garcia Lara		Accounting Conservatism And Firm Under-Investment
					13551	Yutao Li		Conditional Conservatism And Accrual Persistence

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FRPS05	21 April 2011	11.00- 12.30	403	MAURIZIO CISI	13089	Astrid Chludek		Does Deferred Tax Information Improve Tax Cash Flow Forecasts?
					11983	Nikolaos Karampini s		Effects Of Ifrs Enforcement On Tax Incentives For Earnings Management: Evidence From Greece
					13187	Edward Maydew		Where Do Firms Manage Earnings?
FRPS06	21 April 2011	11.00- 12.30	404A	MICHELA CORDAZZO	11383	Dominic Detzen		The Effect Of Short-Term Incentives On Purchase Price Allocations Based On Ifrs – Evidence From European Mergers
					12100	Nadine Ebert		The Impact Of A Group's Accounting Environment On Earnings Management In Ifrs Consolidated Statements
					12650	Byungjin Kwak		Analysts' Dynamic Decisions: Timeliness Vs. Accuracy

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FRPS07	21 April 2011	11.00- 12.30	405A	HOLGER DASKE	13702	Young- Soo Choi		Transitory Earnings Components, Earnings Thresholds, And Non-GAAP Eps
					13020	Leonidas Doukakis		Accrual-Based And Real Earnings Management Activities After The Mandatory Adoption Of Ifrs In The Eu
					12483	Nadine Georgiou		Income Smoothing With Unlimited Liability Firms
FRPS08	21 April 2011	11.00- 12.30	406A	PETER FIECHTER	13150	Peter Fiechter		The Pricing Of Fair Values During The Financial Crisis: Evidence From An International Setting
					12232	Liyu He		Fair Value Accounting And The Objective Of General Purpose Financial Reporting: The Case Of Agriculture In Australia
					12760	Mari Paananen		Management Motivations For Sfas 157 Reclassifications And The Capital Market Consequences

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FRPS09	21 April 2011	14.00- 15.30	206A	GÜNTHER GEBHARDT	12084	Fabrizio Di Meo		Entrenched Managers' Usage Of Earnings Management Tools
					12715	Anna Loyeung		Ifrs Implementation Errors And Earnings Quality Metrics
					11202	Stephen Taylor		Errors In Estimating Unexpected Accruals In The Presence Of Large Changes In Net External Financing
FRPS10	21 April 2011	14.00- 15.30	404A	URSKA KOSI	13607	Andreas Hellmann		Some Theoretical And Methodological Suggestions For Studies That Analyse The Meaning Of Accounting Terms And Narrations
					11134	Malcolm Smith		Investigating New Methods Of Measuring The Understandability Of Accounting Narratives
					11637	Helena Isidro		Analysis Of Informed Institutional Investor Reaction To The Issuance Of Sec Comment Letters To Foreign Versus Home Registrants

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FRPS11	21 April 2011	14.00- 15.30	406A	DONAL BYARD	12710	Wei Chern Koh		Do Investors Value Stewardship? Evidence From Stock Price Reactions To The First News Of Widespread Stock Option Backdating
					13039	Stefan Veith		Accounting Versus Embedded Value: An Estimation Of Risk Using Statutory Financial Reporting And Voluntary Actuarial Disclosures
					12010	Baohua Xin		Real Effects Of Accounting For Employee Stock Options
FRPS12	21 April 2011	14.00- 15.30	406B	KERYN CHALMERS	13195	Stefan Hahn		Transition From Us Gaap To Ifrs – Changes In Earnings Attributes
					12628	Nicola Moscariello		Mandatory Ias/ifrs Adoption And Debt Contracting In Different Institutional Settings: A Comparison Between Italy And Uk
					12662	Maria Vulcheva		Relaxing The Reconciliation Requirement In Non-U.S. Firms' Sec Filings: changes In Gaap, Earnings Attributes, And Earnings Informativeness

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FRPS13	21 April 2011	14.00- 15.30	POLIVALENT E	JEFF DOWNING	12552	Andrea Lionzo		Determinants Of Business Combinations
					13345	Giuseppe Marzo		Accounting For Intangibles And The Theories Of The Firm
					13170	Julia Morley		Economic Representation, Uncertainty And Slow Progress Of The Iasb Liabilities Project
FRPS14	21 April 2011	16.00- 17.30	404A	VICTORIA KRIVOGORSKY	13227	Joachim Gassen		The Contracting Role Of Income Smoothing: Evidence Of European Private Firms
					12319	Sabrina Pisano		A Framework To Assess The Quality Of Italian Companies' Md&a Disclosures And Its Usefulness For Financial Analysts
					11996	Lena Siggelkow		Earnings Management Concerning The Impairment Decision

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FRPS15	21 April 2011	16.00- 17.30	406A	DAPHNE LUI	11759	Giorgio Gotti		Classification Shifting In An International Setting: Legal Systems And Auditors' Influence
					12974	Audrey Hsu		Does The Control-Based Approach To Consolidated Statements Better Reflect Market Value Than The Ownership- Based Approach?
					13760	Paul Klumpes		Incentives For Erm Use By Multinationals
FRPS16	21 April 2011	16.00- 17.30	406B	PIERRE ASTOLFI	12497	Ronny Hofmann		The Impact Of Disclosures Related To Credit Risk On Bond Yield Spreads Of Financial Institutions
					13596	Khaled Kholmy		Did Ifrs Fuel Analysts' Optimism During The Financial Crisis?
					12014	Theodosia Konstanti nidi		Fundamental Risk In Analysts' Earnings Forecasts

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FRPS17	21 April 2011	16.00- 17.30	POLIVALENT E	MARTIN BUGEJA	12447	Inder Khurana		International Diversification, Sfas 131, And Post-Earnings Announcement Drift
					13623	Antti Miihkinen		The Usefulness of Firm Risk Disclosures under Different Firm Riskiness, Investor Interest, and Market Conditions.
					11757	Laura Parte Esteban		How Special Are Special Items? Evidence From Ifrs/ias Reporting
FRPS18	22 April 2011	09.00- 10.30	303	MASSIMILIANO BONACCHI	12431	Maik Lachmann		Acquisition And Integration Of Fair Value Information On Liabilities Into Investors' Judgments
					12621	German Lopez- Espinosa		Banks' Net Interest Margin In The 2000s: A Macro-Accounting International Perspective
					12255	Kevin Ow Yong		Fair Value Disclosure Beyond Sfas 157

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FRPS19	22 April 2011	09.00- 10.30	403	RICARDO CARDOSO	11201	Karel Hrazdil		The Role Of Industry Classification In Estimating Discretionary Accruals
					11895	Tetsuyuki Kagaya		Matching Expenses With Revenues Around The World
					13385	Paraskevi Vicky Kiosse		Trends In Aggressive Pro Forma Reporting
FRPS20	22 April 2011	09.00- 10.30	404A	PHILIP JOOS	13307	Stephanie Lenger		The Impact Of Ifrs On Firms' Investment Efficiency - European Evidence On Private And Public Firms
					12518	Grace Pownall		The Effects Of The Integration Of The Euronext Stock Market On Financial Reporting Quality And Liquidity Of Listed Companies
					12821	Marco Trombetta		Mark-To-Market Accounting Implications For Banks Trading Portfolios

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FRPS21	22 April 2011	09.00- 10.30	406A	MATTHEW BONNETT	12468	Elizabeth Gordon		Home Bias, Adoption Of Ifrs, And Regulatory Environment: The Case Of U.S. Investor Allocation Choice
					13461	Karen Handley		The Gap Between Standard Setters And Practitioners: Reporting For Smes In Australia
					13245	Joerg- Markus Hitz		Why Do Firms Produce Erroneous Ifrs Financial Statements?
FRPS22	22 April 2011	09.00- 10.30	406B	FATIH YILMAZ	11982	Xu-Dong Ji		Can The Adoption Of International Financial Reporting Standards (ifrs) Improve Earnings Quality? Evidence From Australia
					12866	Ann Jorissen		Formal Participation In The Due Process Of International Accounting Standard Setting: A Longitudinal Analysis Of Stakeholder And Geographical Diversity
					12336	Devrimi Kaya		Potential Adoption Of Ifrs By The United States: A Critical View

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FRPS23	22 April 2011	11.00- 12.30	303	MARTIN HOOGENDOOR N	11981	Pietro Mazzola		Why Managerial Fraud Goes Undetected: A Socio-Cognitive Perspective On Detection Delays
					13166	Christoph Pelger		Decision-Making On Stewardship – An Analysis Of The Standard Setters' Process Of Identifying The Objective Of Financial Reporting
					13599	Mihaela Ionascu		Ontological Presuppositions Underlying Accounting Standards: Towards A Normal Understanding Of Financial Reporting
FRPS24	22 April 2011	11.00- 12.30	404A	MARCIA ANNISETTE	12513	Minyue Dong		Security Gains Trading Under Fair Value Accounting
					12520	Renhui Fu		Endogenous Information Disclosure And Regulatory Reforms
					12908	Thomas Jeanjean		Voluntary Disclosure, Board Independence And Proprietary Costs

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FRPS25	22 April 2011	11.00- 12.30	406A	JAN MARTON	13347	Yong- Chul Shin		Segment Disclosure, Information Asymmetry, and Insider Trading Profits around FAS 131 Adoption
					13322	Adamos Vlittis		The Valuation Effects Of Investor Relations Investments
					11694	Kelly Anh Vu		Corporate Communication Of Vietnamese Listed Firms
FRPS26	22 April 2011	11.00- 12.30	406B	SVEN-ARNE NILSSON	11948	Yuri Loktionov		Does Accounting Quality Mitigate Risk Shifting?
					13009	Victoria Wang		Asymmetric Timeliness Of Earnings And Complex Investments: Evidence From The Emerging Market
					11396	Yanyan Wang		Loan Collateral And Accounting Conservatism: Evidence On The Role Of Borrower And Lender State Ownership In Debt Contracting

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FRPS27	22 April 2011	14.00- 15.30	404A	JOHN M. HASSELL	13372	Maximilia n Müller		Do Accounting Rules Adversely Affect R&d Investment?
					13270	Bill Jinbiao Peng		Market Valuation Of R&d Expenditures
					12480	Wolfgang Schultze		The Differential Properties Of Unconditional Vs. Conditional Conservatism: The Case Of R&d Accounting
FRPS28	22 April 2011	14.00- 15.30	405B	RECEP PEKDEMIR	13578	Ewout Naarding		The Value Relevance Of Discounted Deferred Tax Liabilities
					11714	Charles Piot		Ifrs Consequences On Accounting Conservatism Within Europe
					13433	Kean Wu		Do International Financial Reporting Standards Increase Earnings Timeliness? Evidence From Mandatory Ifrs Adoption In The European Union

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FRPS29	22 April 2011	14.00- 15.30	406A	XU-DONG JI	13602	William P. Rees		Testing For Conditional Conservatism - Or Not.
					13026	Christian Stadler		Conservatism And Pensions: Why Accounting Matters
					12203	Wendy Wilson		Financial Reporting Credibility After Sox: Evidence From Earnings Restatements
FRPS30	22 April 2011	16.00- 17.30	401	LEO VAN DER TAS	12562	Jialu Shan		The Effect Of Uncertainty Judgment On Revenue Recognition: In Different Financial Contexts
					11611	Chen Wei		Investors' Reactions To Bundled Current Earnings And Management Earnings Guidance: Earnings Trend Effects
					11217	Teri Yohn		The Effects Of Earnings Disaggregations On Investors' Perceptions Of Earnings Attributes And Forecasts

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FRPS31	22 April 2011	16.00- 17.30	404A	CHARLES SHI	12886	Jeff Downing		Fair-Value Accounting And Asset-Price Downward Spirals
					11918	Marta Silva Guerreiro		Factors Associated With The Preparedness Of Unlisted Large Companies To Adopt The International Financial Reporting Standards Adapted To Portugal
					12310	Venancio Tauringan a		Information Content Of Complementary And Supplementary Narratives In Uk Interim Reports
FRPS32	22 April 2011	16.00- 17.30	406A	PAULINE WEETMAN	13098	Ghada Tayem		Third Party Effects On The Willingness Of Uk Firms To Issue Profit Warnings
					13747	Mingzhu Wang		Institutional Investors Types, Corporate Governance Mechanisms And Discretionary Accruals
					13240	Jochen Zimmerm ann		Competition Of Accounting Standards: An Agent-Based Model For Germany

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FRPSD01	21 April 2011	09.00- 10.30	203	CIARAN O'HOGARTAIGH	13366	Vasiliki Athanasakou	ETI EINHORN	Forward-Looking Performance Disclosures And Earnings Quality
					12021	Vincent Chen	CLAIRE MARSTON	Disclosure About Fair Value Measurement Of Goodwill Impairment: Does It Improve Transparency?
FRPSD02	21 April 2011	16.00- 17.30	209	BEGONA GINER INCHAUSTI	11943	Real Labelle	PAUL ANDRE	Legal Regime And Financial Reporting Quality
					12031	Christian Leuz	MARY BARTH	Capital-Market Effects Of Securities Regulation:the Role Of Implementation And Enforcement
FRPSD03	21 April 2011	16.00- 17.30	203	Arnold Cowan	11811	Donal Byard	NERISSA BROWN	The Economic Consequences Of Eliminating The Reconciliation Of Ifrs To U.S. Gaap: An Information Transfer Analysis
					13664	Ying Li	MARK ANTHONY CLATWORTHY	Does Mandatory Ifrs Adoption Reduce Information Asymmetry Between Domestic And Foreign Analysts?

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FRPSD04	21 April 2011	14.00- 15.30	101	MICHELINE RENAULT	12376	Benedikt Link	Lucie Courteau	The Real Business Effects Of Quarterly Reporting
					12630	Radhika Lunawat	JEROEN SUIJS	Reputation Effects Of Disclosure
FRPSD05	22 April 2011	09.00- 10.30	101	HEIBATOLLAH SAMI	12090	Jeroen Suijs	MIRKO HEINLE	Seemingly Irrelevant Disclosures
					11417	Manuel Nunez- Nickel	GARY ENTWISTLE	Evolutionary Model Of Existing Competition And Voluntary Disclosure
FRPSD06	22 April 2011	09.00- 10.30	203	SAVERIO BOZZOLAN	13246	Stefano Cascino	KAREL HRAZDIL	Stock-Bond Return Comovements And Accounting Information
					12046	David Veenman	STEFAN VEITH	Internal Control Over Financial Reporting And Managerial Rent Extraction: Evidence From The Profitability Of Insider Trading

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FRPSD07	22 April 2011	09.00- 10.30	204	STEPHEN ZEFF	12365	Kim Hyungtae	HONG XIE	Equity-Based Compensation To Outside Directors And Management Earnings Forecasts
					12378	Shiva Sivarama krishnan	GRACE POWNALL	On The Cross-Sectional Determinants Of Management Forecast Bias
FRPSD08	22 April 2011	11.00- 12.30	203	YAKUP SELVI	13745	Nerissa Brown	THORSTEN SELLHORN	Investor Sentiment And Pro Forma Earnings Disclosures
					13555	Yoshimi Chujo	SERENA MORRICONE	Optimal Disclosure Policy For Supplier Firms
FRPSD09	22 April 2011	14.00- 15.30	204	FARSHID NAVISSI	13774	Hyun Hong	SUE WRIGHT	Does Mandatory Adoption Of International Financial Reporting Standards Decrease The Voting Premium For Dual-Class Shares: Theory And Evidence
					11921	Ole- Kristian Hope	JACQUELINE BIRT	Relationship-Specificity, Contract Enforceability, And Income Smoothing: An International Study

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FRPSD10	22 April 2011	14.00- 15.30	210	RACHEL BASKERVILLE	11410	Jeong Bon Kim	MUHAMMAD ALI	Financial Reporting Of Offshore Firms: Are They Less Conservative?
					12647	Arnold Cowan	ANNE D'ARCY	Financial Reporting Incentives, The Impact Of Analyst Forecasts, And Economic Factors In Recognizing Goodwill Impairment