

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	Paper title
FRRF01	21 April 2011	09.00- 10.30	304A	JULIEN BILODEAU	13426	Mazni Abdullah	Why Companies Do Not Fully Comply With Ifrs? A Perspective From Account Preparers
					12656	Carlos Henrique Silva Carmo	Convergence De Jure Or De Facto? The Influence Of Legal System On The Acceptance Of International Standards For Small And Medium-Sized Entities
					12570	Ian Dennis	'principles-Based' Versus 'rules-Based' Accounting Standards: What Are The Underlying Issues?
					13196	Bogdan Dima	National Legislative Systems And Foreign Standards And Regulations: The Case Of International Financial Reporting Standards Adoption
FRRF02	21 April 2011	09.00- 10.30	304B	FABIO RIZZATO	12876	Miguel Arce- Gisbert	The Value Relevance Of Comprehensive Income Vs. Net Income: Evidence From Commercial Banks

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	Paper title
					12601	Emad Awadallah	The Incremental Usefulness Of Other Comprehensive Income Items: An Egyptian Context
					12465	Volkan Demir	What Is The Best Measure Of Financial Performance? Comprehensive Income Versus Net Income: Evidence From Turkey
					13424	Carlotta D'Este	The First Time Adoption Of Comprehensive Income Statement In Italy: Critical Aspects On A Financial Performance Indicator
					11958	Olga Ferraro	Comprehensive Income In Italy: Reporting Format Used, Nature Of Oci Items And Its Effects On Company Performance.
FRRF03	21 April 2011	09.00-10.30	305A	CHRISTINE HELLIAR	13487	Josep Argiles	Earnings Management Behaviour Under The Recent Economic Donwturn In Spain
					12973	Hector Horacio Garza Sanchez	Earnings Management Under Mexican Gaap Versus Ifrs

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	Paper title
					12270	Roland Koenigsgruber	An Economic Model Of Product Market-Related Incentives For Financial Reporting Manipulation
					12566	John Christian Langli	Earnings Management Priorities Of Private Family Firms
					13309	Thomas Loy	New Insights Into Earnings Management - Evidence From Germany
FRRF04	21 April 2011	11.00-12.30	305A	LOUISE CRAWFORD	13545	Juana Aledo-Martinez	Macro Corporate Governance Factors And The Informativeness Of Accounting Earnings
					13079	Vicky Cole	The Comparability Of European Ifrs Financial Statements.Problem Areas According To Auditors, Analysts And Other Users.
					12770	Thorsten Knauer	Management Forecast Regulation And Practice In Germany – Firm And Auditor Perspectives

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

Session Nr	DATE	TIME	ROOM	Chair	ID	Author	Paper title
					13310	Karen Lightstone	Managements' Reporting Of Cash Flows From Operations: Institutions And Errors
					13629	Annika Yström	Financial Reporting In Entrepreneurial Smes
FRRF05	21 April 2011	11.00-12.30	305B	SERENA MORRICONE	12474	Pierre Astolfi	Issuers' Inertia Over Ifrs 3 And The Recognition Of Intangible Assets
					13404	Sanjay Bissessur	Accounting For Business Combinations In The U.K: Evidence On The Trade Off Between Relevance And Reliability From Ifrs 3
					12812	Rolf Brühl	Promoters, Moderators And Gatekeepers - A Multi Level Model On Voluntary Disclosure Of Information About Intangible Resources
					11826	Denis Cormier	Voluntary Disclosure About Intangible Capital And Market Assessment Of Intangible Assets: The Incidence Of Ifrs

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	Paper title
					11787	Trevor Wilkins	Goodwill Amortisation Or Impairment And Fair Value Estimates: Does It Really Matter?
FRRF06	21 April 2011	14.00-15.30	305A	VENANCIO TAURINGANA	12216	Graeme Dean	Aria - 'failed Pursuit Of An Ideal'?
					13547	Antonio Rubia	Non-Linear Behaviours In Loan-Loss Provisioning And The Compensation Theory
					12115	Vera Schiemer	The Property Rights Equity Concept - An Interdisciplinary Definition Of Equity In The Context Of International Accounting
					13118	Michael Stich	Do IASB's Standard Setting Pronouncements Meet Investors' Demands around the World?
					12312	Sadaharu Takeshima	The Cycle Model: An Alternative View Of Elements Of Financial Statements

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

Session Nr	DATE	TIME	ROOM	Chair	ID	Author	Paper title
FRRF07	21 April 2011	14.00- 15.30	305B	CAROLINE M BRIDGES	13153	Fernando Chiqueto	The Value Relevance Of The Fair Value Measurement Of Brazilian Bank Securities During The Financial Crisis
					13644	Charles Elad	IAS 41 AND THE COMPARABILITY OF CORPORATE FARM ACCOUNTING PRACTICES IN AUSTRALIA, FRANCE, AND THE UK
					13344	Natalia Generalova	Application Ifrs In Russia: History, Realities And Consequences
					13386	Max Kury	Trust Repair Through Reporting In The Banking Sector: How Effective Are Social Accounts For Trust Repair?
					12595	Ekaterina Zuga	Russian Balance-Sheet Theories Of F.V. Esersky And A.P. Roudanovsky

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	Paper title
FRRF08	21 April 2011	16.00- 17.30	305A	GERALD LOBO	12382	Suzan Abed	Methods For Scoring Annual Reports Narratives: The Case Of The Extent Of Forward-Looking Information
					13328	Laura Bini	Signalling Theory And Voluntary Disclosure To The Financial Market.Evidence From The Profitability Indicators Published In The Annual Report
					13090	Przemyslaw Czajor	Voluntary Disclosure Of Financial Information In The Internet. Shareholders Information Needs And Practice Of Largest Companies In Poland
					13406	Encarna Guillamon Saorin	Corporate Governance, Future News And Forward- Looking Information
					11381	Beverley Jackling	Corporate Governance Mechanisms And Voluntary Carbon Disclosure: An Exploratory Study

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	Paper title
FRRF09	21 April 2011	16.00- 17.30	305B	SANJAY BISESSUR	13612	Muhammad Ali	The Value Relevance Of Corporate Voluntary Disclosure And Global Financial Crisis - Evidence From China
					13701	Kwan Choi	The Effect Of Economic Crisis On The Value Relevance Of Accounting Information
					11761	Wei Lu	Value Relevance Of Earnings Components During The Global Financial Crisis: Evidence From Australia
					12276	Araceli Mora	Application Of Delphi Methodology To Evaluate Iasb's Financial Reporting Proposal: The "management Commentary"
					12850	Arnt Woehrmann	The Effect Of Longer-Term Forecasts On Investor Uncertainty And Investment Decisions
FRRF10	21 April 2011	16.00- 17.30	307A	NICOLA MOSCARIELLO	12872	Christof Beuselinck	Earnings Quality When Institutions Are Weak: The Role Of Foreign Shareholders

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

Session Nr	DATE	TIME	ROOM	Chair	ID	Author	Paper title
					12208	Shireenjit Johl	Family Firms And Earnings Quality: Evidence From Top 500 Asx Companies
					13765	Ahmad Mohammady	Earnings Quality Constructs Derived From The Fasb's Qualitative Characteristics
					13458	Inna Paiva	Accounting Quality In European Union After Ifrs Adoption: The Effect Of Insider Ownership, Firm-Level Characteristics And Capital Markets Environment
					12158	Christopher Hossfeld	Are Ifrs Income Statements Comparable?
FRRF11	22 April 2011	09.00-10.30	304A	HAKIM BEN OTHMAN	11418	Francesco Bova	Employee Ownership And Firm Disclosure

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	Paper title
					12430	Daniel Coulombe	Market Valuation Of Pension Plan Information And Pension Actuarial Assumptions: A Canadian Study
					13008	Fani Kalogirou	The Impact Of The Ias 19 Introduction On Firms' Capital Structure
					12464	I-Cheng Lin	The Accuracy Of Fair Values For Resetable Employee Stock Options
					13635	Liyan Tang	Debt Equivalence Of Listed Chinese Soes' Unfunded Pension Obligations
FRRF12	22 April 2011	09.00-10.30	304B	INGE WULF	12590	Sandrine Boulerne	Have Ifrs Changed Risk Perception Of European Investors Face To Book Values Volatility?
					12048	Giulio Greco	Incentives Versus Regulation: The Case Of Risk Reporting. Evidence From Italian Listed Companies

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

Session Nr	DATE	TIME	ROOM	Chair	ID	Author	Paper title
					13241	Nikolaos Kourntzes	The Value Of Corporate Risk Management: Is Predictive Modeling Possible?
					11873	Jonas Oliveira	Public Visibility And Risk-Related Disclosures In Portuguese Credit Institutions
					11713	Neus Orgaz-Guerrero	Does Stock Market Beta Correlate With Disclosed Accounting Information? Arch Models And Panel Data Analysis Of The Spanish Capital Market, 1992-2008
FRRF13	22 April 2011	09.00-10.30	305A	FRANK CLARKE	12333	Daniela Argento	Fostering For Innovative Disclosure In Management's Report: Evidence From Italian Listed Companies
					13358	Markus Grottko	Ifrs For Smes – Kill Or Cure For Small And Medium Sized Entities?

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	Paper title
					12528	Claire Marston	An Empirical Study Of The Use Of The Internet For Investor Relations By Small And Medium-Sized Companies Listed On The Chinese Stock Exchange
					13050	Francesca Rossignoli	Are There Differences In How Firms Measure Control? An Empirical Investigation Of Fasb And Iasb Equity Investment And Consolidation Guidelines
					13492	Joseph Weintrop	The Differential Impact Of Private And Public Debt On Accounting Conservatism
FRRF14	22 April 2011	11.00-12.30	305A	NATALIA GENERALOVA	12424	Rainer Baule	Market Response To Ad Hoc Disclosures And Periodic Financial Reports: Evidence From Germany
					13636	Leonor Ferreira	The Accounting System Of The Hieronymite Monastery Of Santa Maria De Belém Circa 1833

EUROPEAN ACCOUNTING ASSOCIATION
34rd ANNUAL MEETING
19-22 APRIL 2011
Auditorium Parco della Musica & LUISS
University
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Session Nr	DATE	TIME	ROOM	Chair	ID	Author	Paper title
					11939	Isabel Gallego Alvarez	Accounting And Greenhouse Gas Emissions: Principles And Practical Application In Different International Companies
					13288	Marta Cristina Pelucio Grecco	Brazilian Professionals' Perception In Relation To The Accounting Convergence Process To Ifrs
					12588	Isabelle Martinez	The Characteristics And Determinants Of Voluntary Graphical Disclosure By French Listed Companies
FRRF15	22 April 2011	11.00-12.30	305B	MIGUEL ARCE-GISBERT	11664	Gordon Richardson	The Sarbanes-Oxley Act And Exit Strategies Of Private Firms
					11965	Marcus Salewski	Managerial Discretion In Accounting For Defined Benefit Obligations - An Empirical Analysis Of German Ifrs Statements
					11772	Heibatollah Sami	Internal Control Reporting Under Sox Section 302 And Information Asymmetry

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

Session Nr	DATE	TIME	ROOM	Chair	ID	Author	Paper title
					13025	Debby Van Geyt	Does High-Quality Corporate Communication Effectively Reduce Information Asymmetry?
					12248	Dong-Hoon Yang	Prospect Theory And Asymmetric Market Reaction To Earnings Reversal
FRRF16	22 April 2011	11.00-12.30	307A	HONG XIE	13539	Faten Lakhal	Ownership Structure, Voluntary R&d Disclosure And Market Value Of Firms: The French Case
					13055	Thomas List	The Relationship Between Recognition And Disclosure Of Intangibles – Evidence From The German Stock Market
					12738	Michael Ordosch	The Uncertainty Of Future Benefits From R&d Capital - The Case Of Capitalized Development Costs According To Ias 38
					12537	David Windisch	Does The Political Costs Hypothesis Explain Accounting Choices In The European Union? An Empirical Analysis Of The Effects Of Investigations

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	Paper title
							By The Dg Competition On Accounting Choices
					11846	Wysocki	New Institutional Accounting And Ifrs
FRRF17	22 April 2011	14.00-15.30	305B	AXEL HALLER	11855	Mahmud Hossain	Environmental Uncertainty And The Market Pricing Of Earnings Smoothness
					11754	Marco Maffei	The Perception Of Conservatism Principle In The History Of Italian Accounting Theory – The Influences Of Domestic Economy, Legalism And Regulation, Accounting Profession And Standards Setters
					11724	Christopher Nobes	Firm Size And National Profiles Of Ifrs Policy Choice

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

Session Nr	DATE	TIME	ROOM	Chair	ID	Author	Paper title
					12180	Raf Orens	Voluntary Adoption Of International Financial Reporting Standards In German Private Firms
					12416	Fernando Polo-Garrido	Accounting Diversity And Its Causes In Cooperative Accounting In Europe
FRRF18	22 April 2011	16.00-17.30	305A	CLAIRE MARSTON	12713	Hakim Ben Othman	Does Value Added Beat Earnings? Evidence On The Manipulation Of Earnings And Value Added In The Uk Market
					13488	Costas Caramanis	The Impact Of Ifrss On The Internal Environment And The Position Of Companies In The Market: What Drives The Financial Executives' Perceptions?
					12907	Martin Thomsen	Book-Tax Differences And Earnings Persistence: An Empirical Analysis Of European Firms
					12026	Joseph Ugrin	Does Motive Influence The Salience Of Expected Sanctions? An Experimental Evaluation Of Altruistic And Greedy

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

Session Nr	DATE	TIME	ROOM	Chair	ID	Author	Paper title
							Financial Fraud Schemes And The Impact Of Audits And Training.
FRRF19	22 April 2011	16.00-17.30	305B	GIORGIO GOTTI	11701	Khaled Dahawy	Factors Affecting Financial Reporting In An Emerging Economy: Case Of Egypt
					12751	Stefana Maria Dima (cristea)	Effects Of Financial And Non-Financial Information Disclosure On Prices' Mechanisms For Emergent Markets: The Case Of The Romanian Bucharest Stock Exchange
					12439	Thomas Günther	Information Dissemination In Mergers & Acquisitions: Purchase Price Allocations, Press Releases, And Business Press
					12888	Frank Schiemann	Explanatory Factors Of Voluntary Disclosure In Investor Conferences And Roadshows

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	Paper title
					11859	Sonja Wüstemann	Does Faithful Representation Mean Reliability?
FRRF20	22 April 2011	16.00- 17.30	307A	JONG-SEO CHOI	12909	Apostolos Ballas	Market Reaction To Valuation Adjustments For Financial Instruments: Evidence From Greece
					12855	Erich Pummerer	Accounting For Default Risk Under Ifrs 9
					12768	Christos Tzovas	Accounting Choices For Tangible Assets: A Study Of Greek Firms
					13591	Hong Xie	On The Risk Relevance Of Hedge Ineffectiveness Disclosures Under Sfas 133