

**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  |
|------------|------------------|-----------------|------|-----------------------|-------|-----------------------------|------------|--|
| GVPS01     | 21 April<br>2011 | 09.00-<br>10.30 | 202  | ASIT<br>BHATTACHARYYA | 12918 | Amama<br>Shaukat            |            | Are All Non-Independent Non-Executives Undesirable? Directors' Independence And Firm Value In Uk                               |
|            |                  |                 |      |                       | 12849 | Muhammad<br>Nurul Houqe     |            | BOARD ETHICS AND AUDITOR CHOICE – INTERNATIONAL EVIDENCE   |
|            |                  |                 |      |                       | 13259 | Sarah<br>Blaszowski         |            | Market Value Of Trust In Financial Reporting Information - Evidence From Accounting Scandals And Regulatory Reforms In Germany |
| GVPS02     | 21 April<br>2011 | 09.00-<br>10.30 | 205A | GEORGIOS<br>VOULGARIS | 13119 | Anthony<br>Charles<br>Hines |            | The Role Of The Audit Committee In Financial Reporting Discussions Under The Corporate Governance Combined Code                |
|            |                  |                 |      |                       | 13611 | Tomi<br>Seppala             |            | The Relation Between Executive Time Horizon And Executive Compensation   |

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  |
|------------|---------------|-------------|------|---------------|-------|---------------|------------|--|
|            |               |             |      |               | 11791 | Roland Spekle |            | The Adoption And Design Of Enterprise Risk Management Practices: An Empirical Study  |
| GVPS03     | 21 April 2011 | 11.00-12.30 | 202  | MUHAMMAD ALI  | 13645 | Keith Hoskin  |            | Rethinking Accounting's Modern Power   |
|            |               |             |      |               | 13161 | Bino Catusus  |            | Behind Open Doors: Auditors And Face-Work At The Annual General Meeting  |
|            |               |             |      |               | 12237 | Eva Heidhues  |            | German And Italian Accountants' Materiality Judgments  |
| GVPS04     | 21 April 2011 | 11.00-12.30 | 205A | DUC HUNG TRAN | 13101 | Anne D'Arcy   |            | How External Auditors Assess The Internal Audit Function's Independence And Internal Auditors' Objectivity: An Exploratory Field 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             | Discussant | Paper title   |
|------------|---------------|-------------|------|-------------------|-------|--------------------|------------|---|
|            |               |             |      |                   | 12990 | Reinald Minnaar    |            | Governance Structure Choices For Shared Service Transactions: A Transaction Cost Economics Approach |
|            |               |             |      |                   | 12587 | Mahbub Zaman       |            | Informal Interaction Between Audit Committees And Internal Audit Functions                          |
| GVPS05     | 21 April 2011 | 14.00-15.30 | 202  | ED VOSSelman      | 11922 | Jochen Bigus       |            | Board Compensation And Fair-Value Accounting With Commercial Banks                                  |
|            |               |             |      |                   | 13470 | Asma Bouchekoua    |            | Monolithic Versus Differential Impacts Of Sox Regulation On Market                                  |
|            |               |             |      |                   | 13031 | Georgios Voulgaris |            | Ifrs And The Use Of Accounting Based Performance Measures   |
| GVPS06     | 21 April 2011 | 14.00-15.30 | 205A | SANDER VAN TRIEST | 12708 | Thanh Jochen Bui   |            | Accounting Development In Vietnam: The State And Accounting Regulation                              |

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  |
|------------|---------------|-------------|------|----------------|-------|---------------------|------------|--|
|            |               |             |      |                | 11861 | Ciaran O'Hogartaigh |            | Accounting For The Irish Poor: Social And Financial Controls During The Immediate Pre-Famine Period, 1838-1845           |
|            |               |             |      |                | 12506 | Stefania Servalli   |            | The Interface Of Power And Charity: The Case Of Mia In Italy In The 16th – 17th Centuries                                |
| GVPS07     | 21 April 2011 | 16.00-17.30 | 202  | KEITHA DUNSTAN | 12956 | Waymond Rodgers     |            | An Integrative Model Of Asset Misappropriation   |
|            |               |             |      |                | 12347 | Lorne Cummings      |            | A Neofunctionalist Perspective On International Accounting Convergence:  |
|            |               |             |      |                | 13484 | Carlos Ramirez      |            | The Profession Vanishes: Repertoires Of Collective Action And The Representation Of French Comptables Agréés (1942-2000) |

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   |
|------------|------------------|-----------------|------|------------------------|-------|--------------------------|------------|---|
| GVPS08     | 21 April<br>2011 | 16.00-<br>17.30 | 205A | CHRIS PATEL            | 12097 | Christian<br>Offenhammer |            | Behavioral Accounting<br>And Corporate<br>Governance:<br>Compensation<br>Regimes With The<br>Example Of Ubs<br>Switzerland      |
|            |                  |                 |      |                        | 13296 | Joseph<br>Piotroski      |            | Do Us Market<br>Interactions Affect<br>Ceo Pay? Evidence<br>From Uk Companies   |
|            |                  |                 |      |                        | 11820 | Alexis H.<br>Kunz        |            | Say On Pay Design<br>And Its Repercussion<br>On Ceo Investment<br>Incentives,<br>Compensation, And<br>Firm Profit               |
| GVPS09     | 22 April<br>2011 | 09.00-<br>10.30 | 202  | PIER LUIGI<br>MARCHINI | 11928 | Yvonne<br>Joyce          |            | Insolvency<br>practitioners,<br>knowledge mandates<br>and the role of private<br>agents in the<br>deployment of State<br>policy |
|            |                  |                 |      |                        | 11128 | Hanne<br>Norreklit       |            | From A Socratic To<br>An Autocratic<br>Discourse:translating<br>A European Text For<br>An American<br>Audience                  |

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   |
|------------|---------------|-------------|------|----------------|-------|-----------------|------------|---|
|            |               |             |      |                | 13249 | David Power     |            | Shareholder Primacy In Corporate Law: An Exploration Of The Rationale And Evidence From The Uk                |
| GVPS10     | 22 April 2011 | 11.00-12.30 | 202  | ANNE WYATT     | 13105 | Ed Vosselman    |            | Control, Relational Signalling And Trust Building In An Inter-Firm Relationship: Field Study Reflections      |
|            |               |             |      |                | 13077 | Karen Lai       |            | Gender Diversity And Properties Of Analyst Earnings Forecasts   |
|            |               |             |      |                | 13377 | Khurram Shahzad |            | The Effect Of Market Abuse Directive On The Investors' Information Level And The Quality Of Analysts' Reports |
| GVPS11     | 22 April 2011 | 14.00-15.30 | 202  | ALEXIS H. KUNZ | 11784 | Martin Bugeja   |            | Public Versus Private Takeovers Of Stock Exchange Listed Targets  |

**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   |
|------------|---------------|-------------|------|------------------|-------|---------------------|------------|---|
|            |               |             |      |                  | 13550 | Antonio Marra       |            | Is Corporate Board More Effective Under Ifrs Or "it's Just An Illusion"?  |
|            |               |             |      |                  | 12746 | Kyoko Nagata        |            | Ownership Structure, Earnings Management And Underpricing:evidence From Japan   |
| GVPS12     | 22 April 2011 | 16.00-17.30 | 202  | SVEN-OLOF COLLIN | 12267 | Raul Barroso Casado |            | Private Equity As A Governance Mechanism In A Context Of Concentrated Ownership   |
|            |               |             |      |                  | 12724 | Lingmei Cong        |            | Foreign Primary Listings And Corporate Governance Bonding - Empirical Evidence From Prc Firms Listed In Hong Kong And Singapore |
|            |               |             |      |                  | 11224 | Irene M. Gordon     |            | Corporate Governance In Canadian Venture Exchange Companies: A Study Of Publicly Traded Small Businesses                        |

**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   |
|------------|------------------|-----------------|------|---------------|-------|------------------------|------------------|---|
| GVPS13     | 22 April<br>2011 | 16.00-<br>17.30 | 205A | OH TAE-KYUM   | 12678 | Dhananjay<br>Nanda     |                  | Ceo Tenure And The<br>Performance-<br>Turnover Relation   |
|            |                  |                 |      |               | 12826 | Tze-Minn<br>Mandy Tham |                  | How Major Customers<br>Affect Supplier Loan<br>Yields And Covenants   |
|            |                  |                 |      |               | 13778 | Anne Wyatt             |                  | Abnormal Operating<br>Activities And<br>Analysts' Following   |
| GVPSD01    | 21 April<br>2011 | 11.00-<br>12.30 | 204  | BERND HUEFNER | 11688 | Domenico<br>Campa      | Raul Barroso     | The Impact Of<br>Corporate<br>Governance And The<br>Adoption Of Ifrs On<br>Earnings Quality In<br>Different Legal<br>Jurisdictions: A<br>Comparison Between<br>Italy And The Uk |
|            |                  |                 |      |               | 11706 | Xin Wang               | T.W. Cheng Louis | Does Increased Board<br>Independence<br>Reduce Earnings<br>Management?<br>Evidence From<br>Recent Regulatory<br>Reforms   |



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   |
|------------|------------------|-----------------|-------------|--------------------|-------|--------------------|-----------------|---|
| GVPSD02    | 21 April<br>2011 | 14.00-<br>15.30 | 203         | SEPPO IKAHEIMO     | 11796 | Luzi Hail          | Scott Liao      | Equity Cross-Listings<br>In The U.S. And The<br>Price Of Debt   |
|            |                  |                 |             |                    | 13626 | Yun Lou            | Joseph Weintrop | Relationship Banking,<br>Debt Covenants And<br>Accounting And<br>Governance Risk  |
| GVPSD03    | 22 April<br>2011 | 09.00-<br>10.30 | POLIVALENTE | DHANANJAY<br>NANDA | 13613 | Bernd<br>Huefner   | April Klein     | How To Measure<br>Corporate<br>Governance In<br>Empirical Accounting<br>Research - A<br>Methodological<br>Investigation |
|            |                  |                 |             |                    | 13238 | Kevin<br>Mcmeeking | Yves Gendron    | From Four To Zero?<br>The Role Of<br>Symbolicviolence In<br>The Accounting<br>Profession                                |
| GVPSD04    | 22 April<br>2011 | 11.00-<br>12.30 | POLIVALENTE | ANTONIO MARRA      | 13662 | Lisa Goh           | JEFF DOWNING    | Executive Pensions<br>And Excess<br>Compensation  |

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   |
|------------|---------------|-------------|------|----------------|-------|--------------------|----------------------|---|
|            |               |             |      |                | 12318 | Ana Marques        | Mahbub Zaman         | The Effects Of Managers' Compensation And Board Quality On Non-GAAP Reporting Decisions |
| GVPSD05    | 22 April 2011 | 14.00-15.30 | 209  | ALESSANDRO LAI | 12374 | Gorm Gronnevet     | Sophie Marmousez     | Credit Markets, Board Size, And Board Composition                                       |
|            |               |             |      |                | 11889 | Yuyan Guan         | Jochen Bigus         | The Market For Corporate Control And Accounting Conservatism                            |
| GVPSD06    | 22 April 2011 | 16.00-17.30 | 209  | DOMENICO CAMPA | 11767 | Louis, T. W. Cheng | Heidi Vanderbauwhede | Perks And The Informativeness Of Stock Prices In The Chinese Market                     |
|            |               |             |      |                | 11836 | Vedran Capkun      | Antonio Parbonetti   | Are Ceos Compensated For Operational Efficiency?  |