

**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
GVRF01	21 April 2011	09.00- 10.30	102	MURYA HABBASH	13049	Ehsan Saleh Al- Moataz	Corporate Governance Disclosures And Corporate Governance Mechanisms: The Case Of Saudi Listed Companies
					12058	Helena Alves	Information asymmetry in the market: an analysis through a Structural Equation Model
					13080	Filomena Antunes Bras	Studying The Relationship Between Corporate Governance And Voluntary Disclosure Of Companies Listed In The Euronext Lisbon
					13704	Mark Anthony Clatworthy	Does Corporate Governance Influence The Timeliness Of Financial Reporting? Evidence From Uk Private Companies
GVRF02	21 April 2011	09.00- 10.30	201	KARIN JONNERGARD	11776	Alves	Executive Stock Options: A Panel Data Analysis Of Determinants In Portugal
					13387	Belze	Preventive Anti-Takeover Defenses: Evidence From The French Market For Corporate Control

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Session Nr	DATE	TIME	ROOM	Chair	ID	Author	Paper title
					13351	Merino Madrid	Corporate Governance Issues And Director Compensation Structure In Spanish Companies
					11365	Samaha	Internal Control Mechanisms And Corporate Narrative Reporting In Listed Egyptian Companies: The Case Of Egx 100
GVRF03	21 April 2011	11.00- 12.30	102	FABRIZIO DI MEO	11674	Alexander	The State And/of Accounting Regulation
					11972	Alles	Reforming Governance Of "too Big To Fail Banks": The Prudent Investor Rule And Enhanced Governance Disclosures By Bank Board Of Directors
					13289	Borba	Accounting Fraud Detection: Is It Possible To Quantify Undiscovered Cases?

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Session Nr	DATE	TIME	ROOM	Chair	ID	Author	Paper title
					12183	Dellaportas	Accountants In Prison: Reintegrative Or Stigmatic Shaming
					11663	Messner	On The Demand For Accountability: Insights From The Madoff Case
GVRF04	21 April 2011	14.00- 15.30	102	AGNIESZKA HERDAN	12948	Bozzolan	Bankers On Board: The Dark Side Of The Moon
					13474	Carrera	Board Members' Network- Effects On Accounting Reporting Choices
					12541	Dedman	Ceo To Chairman: Is It Wise To Block The Move? Evidence From The Uk
					13419	Torchia	How Do Corporate Governance Characteristics Affect Financial Transparency And Disclosure? Evidence From Italy

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Session Nr	DATE	TIME	ROOM	Chair	ID	Author	Paper title
					12230	Wang	Board Structure And Intragroup Value Transfer: Evidence From The Stock-Price Effect Of Earnings Announcements By Hong Kong Family Business Groups
GVRF05	21 April 2011	14.00-15.30	201	JOSEP GARCIA BLANDON	12082	Habbash	The Role Of Corporate Governance Regulations In Constraining Earnings Management Practice In Saudi Arabia
					12957	Leventis	Corporate Governance, Credit Ratings, Timeliness, And The Information Content Of Earnings Announcements
					13755	Momente	Accounting Standards And Investors Perception Of Earnings Quality: Ias/ifrs Vs. German Gaap
					13354	Saggese	The Effect Of "pyramidal Structures" On Earnings Management

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Session Nr	DATE	TIME	ROOM	Chair	ID	Author	Paper title
					12795	Stevenson-Clarke	Post-2001 Corporate Collapses: Is Earnings Quality More Closely Associated With Different Dimensions Of Corporate Governance?
GVRF06	21 April 2011	16.00-17.30	102	YASEMIN KARAIBRAHIMOGLU	11888	Bilodeau	The Design Of Debt Contracts: Evidence Of Cost Effective Use Of Covenants From A Large Sample Of Small Canadian Firms
					12049	Bliss	Political Connection And Cost Of Debt: Some Malaysian Evidence
					12676	Lee	Finance Committee And Cost Of Capital
					12094	Tran	Multiple Corporate Governance Attributes And Cost Of Capital - Evidence From Germany

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					11950	Veltri	The Relationship Between Corporate Governance And The Cost Of Equity Capital
GVRF07	22 April 2011	09.00-10.30	102	JOHN FORKER	13306	Chen	Corporate Governance And Firm Risk
					12687	Dunstan	The Impact Of Disclosure Reform And Alternative Sources Of Earnings-Related Information On The Market Reaction To Firm-Based Earnings-Related Disclosures
					12741	Myllymäki	Internal Control Effectiveness And Operating Performance
					11781	Young	The View Of Professional Accountants And Financial Advisers On The Strategy Of Professional Bodies In Dealing With The Changes In Financial Advice Industry

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					11830	Zaman Groff	Performance Evaluation Of Audit Committees At Slovenian Companies
GVERF08	22 April 2011	09.00-10.30	201	KHALED SAMAHA	13326	Mark Anderson	The Gender Pay Gap In Top Executive Pay
					11944	Roberto Coda	Multidimensional Configurations Of The Organizational Climate Construct
					12199	Zoltan Matolcsy	Women In Senior Business Roles:evidence On Two Conjectures
					12057	Esther Pittroff	Whistle Blowing Systems And The Perception Of Their Costs, Benefits And Effectiveness - An Empirical Study Among German Organizations
					12185	Peter Russell	Whistleblowing On 'Fraud': Audit, Governance, Risk And Regulation At Hbos

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GVERF09	22 April 2011	14.00- 15.30	102	MICHAEL STICH	12373	Matthew Bamber	Comment Integration And The Relative Effectiveness Of Constituents Lobbying Success
					13169	Frederik Kuhn	In-House Professional Role Identity And Institutional Work: Exploring The Case Of Corporate Financial Lords Beyond Accountability And Calculus
					11801	Stuart Ogden	The Scope For Institutional Shareholders' Redress In The Comply-Or-Explain Approach To Corporate Governance In The Uk
					12809	Annette Witzleben	Does Conditional Conservatism Affect Investment Efficiency In An Insider-Oriented Economy?
					11817	Huifang Yin	Accounting Conservatism, Information Asymmetry, And Corporate Governance: Evidence From Block Acquisitions



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GVRF10	22 April 2011	14.00- 15.30	201	MICHAELA RANKIN	13685	Manuela Duarte	An Empirical Test Of The Efficiency Of The Adr Markets
					11899	Finn Schoeler	Corporate Transparency In A Non-Listed Environment.
					12366	Anne Marie Ward	Self-Regulation And Prudence In Credit Unions In Northern Ireland
					12243	Simone Wencki	Family Firms And Financial Performance In Germany – An Empirical Investigation
GVRF11	22 April 2011	16.00- 17.30	201	JOCHEN BIGUS	11441	Antonio Carlos Coelho	The Fiscal Council As A Mechanism Of Corporate Governance And Its Influence On Earnings Quality
					12146	Gerardine Doyle	Accounting And The Everyday Life Of Medicine - A Review Of A Case Study

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					12466	Bernard Santen	Relevance Of The Resource Dependence Theory On Monitoring Near Financial Distress: An Empirical Approach
					12810	Sergeja Slapnicar	The Effect Of Symmetric And Deferred Bonus Scheme On Risk Behaviour: An Experimental Analys
					12685	Thu Phuong Truong	The Influence Of Corporate Governance On Management Earnings Forecast Behaviour In A Low Private Litigation Environment