



**EUROPEAN ACCOUNTING ASSOCIATION
36TH ANNUAL CONGRESS
6 - 8 MAY 2013, Paris - FRANCE**



**PROGRAMME AND
COLLECTED PAPERS**

CATEGORIES OF SCIENTIFIC PROGRAMME

Category abbreviations for Parallel Sessions and Research Fora

AU	Auditing
ED	Accounting Education
FA	Financial Analysis
FR	Financial Reporting
GV	Accounting and Governance
IS	Accounting and Information Systems
MA	Management Accounting
PS	Public Sector Accounting
SE	Social and Environmental Accounting
TX	Taxation

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ORGANIZER'S WELCOME

Dear Colleagues,

It's a great pleasure for us as a team of Paris Dauphine University to welcome you all to attend the 35th Annual Congress of the European Accounting Association which is held jointly by the EAA and the Paris Dauphine University.

We hope our event will provide another opportunity for our colleagues worldwide to strengthen the ties between us. Thus, we hope that it will help to promote our advancement in accounting through the exchange of views and ideas.

To enhance your stay, we have organized the program around several friendly flagship events. We will have the opportunity of getting together for the welcome reception on Monday, lunch on Tuesday and as well as the gala of Wednesday evening at the Pavillon Dauphine, alongside the university. You will discover this prestigious location in different aspects, day and night. Weather permitting; you will be able to appreciate the gardens and the very classic interiors of the Pavillon Dauphine. For the gala, we invite you to take advantage of a close-up show of the French Cancan, and evening dancing. The renewed culinary diversity is also at the heart of these festivities.

Moreover, you will notice that the book of the program is considerably thinner. The reason being that we intend to contribute to ecology. No doubt, for many previous years, the life span of this book was limited to the time getting back to the hotel. So we are also contributing to relieving your shoulders and your strength. For the fans of the old version, you can find the abstracts classified according to the congress themes online, (on the EAA web site). We hope that ultimately, the whole of our work is more conspicuous and practical.

We as organizers would like to thank the President of the EAA European Accounting Association Management Committee, the Board, the Conference Committee, the Scientific Committee, and the General Secretary very heartily for their decision, assistance, and consideration to meet in Paris in 2013.

We are delighted to count the CIMA, ICAEW, ANC (Autorité des Normes Comptables), OEC (Ordre des Experts-Comptables), Total, Bolloré, BNP Paribas and Afnor, La Ville de Paris et La Région Ile de France as our generous sponsors. We thank KPMG for its material sponsorship.

I would also like to thank my university colleagues for their support, namely: Didier Bensadon, Diane de Carmoy, Rouba Chantiri, Olivier Charpateau, Anne-Laure Farjaudon, Karine Fabre, Benoit Gérard, Bruno Oxibar, Pierre Labardin, Gwenaelle Nogatchewsky and Céline Michaillesco.

I also extend my thanks to the administrative services of Dauphine for their contribution to this event as well as all the other people for their help in organizing this event so very well.

We wish you a very efficient and effective congress.

Nicolas Berland

Congress Chair

PRESIDENT'S WELCOME

Dear EAA Congress delegates,

I am very pleased to welcome you to the 36th annual congress of the European Accounting Association in the wonderful city of Paris. The number of delegates, about 1500, and papers, more than 900, together with their quality, are obvious signals of the big success of this year event; indeed I think this is the largest conference we have ever organized.

The scientific part of the conference contains a good variety of activities, 9 symposiums, 471 papers in parallel sessions, including 52 papers with discussants, and other 462 papers in the research forum. I want to emphasize that this forum is not a second class session; on the contrary it is a different setting where less developed papers are presented in such a format which could allow for more interaction between the presenters and the audience. As it also happened last year, there will be a special session on the IFRS Framework based teaching approach, as well as an Editor's panel. The social programme is equally impressive with an early bird reception and gala dinner.

This year there will be a PhD Forum just before the start of the conference itself. With this new initiative we try to help PhD students to develop their abilities and competences in research, as well as to establish networks.

The Local Organizing Committee chaired by Nicolas Berland has done an outstanding job. I sincerely appreciate the number of hours they have spent in planning and working to have everything ready in order to receive such a large number of delegates. The EAA Scientific Committee, chaired by Hervé Stolowy also requires some special recognition. Together with the increase in the number of papers submitted (1236 in total), the scientific committee has been enlarged to 133 members who once again have done a remarkable job. They reviewed 19 papers on average and provided very helpful comments to the authors.

Along with the annual conference the Doctoral Colloquium also took place in Paris. This year 36 students were able to attend the sessions. I would very much like to thank Bill Rees and Keith Robson, the Co-chairs, as well as the Faculty of the Doctoral Colloquium for devoting their precious time to the EAA.

I wish to take this opportunity to express my sincere gratitude to other EAA members who have been instrumental in the success of this conference. I must start with the Executive Secretary, Nicole Coopman, who once again has been willing to offer her assistance and accept new challenges. Next I have to mention the Conference Committee, and in particular the Chair Gunnar Rimmel which has played a significant role in helping to organize the event. And of course the entire Management Committee for devoting their time and effort not only to the event but also to the EAA; I offer everyone concerned my most heartfelt thanks.

I wish you a very successful conference, not only in terms of hard work, but also in enjoying the social program. I hope this event will give us the opportunity to see many old friends and colleagues as well as make some new acquaintances. Indeed this is also one of the EAA's key objectives: to promote the networking of accounting scholars within Europe and beyond.

Enjoy the conference very much!

Begoña Giner

EAA President

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Chair of Prospective Congress 2014
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	Keith ROBSON
European Accounting Review (EAR)	Laurence VAN LENT
Accounting in Europe (AinE)	Lisa EVANS

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Executive Secretary	Nicole COOPMAN
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1978 A.G. HOPWOOD	1996 A. KINSERDAL
1979 W.B. VON COLBE	1997 A. WAGENHOFER
1980 J.L. BOUMA	1998 C. REYNS
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1990 L. FALUVÉGI	2007 J. CHRISTENSEN
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1993 R. MAJALA	2010 A. PIERCE
1994 G. GALASSI	2011 A. PIERCE
1995 J. SAMUELS	2012 B. GINER

EAA COMMITTEES

LOCATIONS OF EAA CONGRESS 1978-2013

1978	Paris (France)	
1979	Köln (Germany)	
1980	Amsterdam (the Netherlands)	
1981	Barcelona (Spain)	
1982	Aarhus (Denmark)	
1983	Glasgow (United Kingdom)	
1984	St. Gallen (Switzerland)	
1985	Brussels (Belgium)	
1986	Stockholm (Sweden)	
1987	London (United Kingdom)	
1988	Nice (France)	
1989	Stuttgart (Germany)	Chair: Peter Horvath
1990	Budapest (Hungary)	Chair: Lajos Faluvégi
1991	Maastricht (the Netherlands)	Chair: Hein Schreuder
1992	Madrid (Spain)	Chair: Leandro Canibano
1993	Turku (Finland)	Chair: Pekka Pihlanto
1994	Venice (Italy)	Chair: Giuseppe Marcon
1995	Birmingham (United Kingdom)	Chair: R.H. Jones
1996	Bergen (Norway)	Chair: Arne Kinserdal
1997	Graz (Austria)	Chair: Alfred Wagenhofer
1998	Antwerp (Belgium)	Chair: Hilda Theunisse
1999	Bordeaux (France)	Chair: Serge Evraert
2000	Munich (Germany)	Chair: Wolfgang Ballwieser
2001	Athens (Greece)	Chair: George Venieris
2002	Copenhagen (Denmark)	Chair: Anne Loft
2003	Seville (Spain)	Chair: Guillermo Sierra
2004	Prague (Czech Republic)	Chair: Bohumil Kral
2005	Gothenburg (Sweden)	Chair: Olov Olson
2006	Dublin (Ireland)	Chair: Alién Pierce
2007	Lisbon (Portugal)	Chair: Carlos Baptista da Costa
2008	Rotterdam (the Netherlands)	Chair: Frank Hartmann
2009	Tampere (Finland)	Chair: Salme Näsi
2010	Istanbul (Turkey)	Chair: Recep Pekdemir
2011	Rome (Italy)	Chair: Angelo Riccaboni
2012	Ljubljana (Slovenia)	Chair: Aljosa Valentincic
2013	Paris (France)	Chair: Nicolas Berland

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- Paris-Dauphine is a worldwide recognised Institution for Education and Research, specialised in Organisation and Decision Sciences.
- Paris-Dauphine offers a broad but coherent range of disciplines: Management, Law, Applied Economics, Sociology and Political Science in the context of Organization Sciences; Information Technology and applied Mathematics in the context of Decision Sciences.
- Paris-Dauphine has a unique positioning on the French Higher Education market, combining the best of the French academic offer with the best of Business courses.
- Paris-Dauphine is EQUIS accredited since 2009 and is the only Equis accredited French University.
- Paris-Dauphine has joined a major multidisciplinary alliance known as "Paris Sciences et Lettres" (PSL-Research University): those 19 Parisian institutions have a common commitment to culture, selective admissions and research.
- In Paris-Dauphine, undergraduate, postgraduate and continuing education programs mix academic and professional excellence. They also take into consideration the latest developments in Research. Programs are constantly adapted to meet new market needs and to integrate society developments.
- With 98%, Paris-Dauphine has a high employment rate after diploma. The University is heavily involved in ensuring the successful transition of Dauphine students into their professional life.
- One of the main University aim is to get an international recognition for its Research activities: this will be achieved with the complete internationalization of its doctoral school and the leading of international research networks.

USEFUL INFORMATION

The congress venue of the 36th EAA Annual Congress is Paris Dauphine University, Place du Maréchal de Lattre Tassigny, 75 775 Paris cedex 16.

Lunches and Coffee Breaks

Lunch is served on Tuesday 7th at Pavillon Dauphine (at a walking distance from the congress venue) and on Wednesday 8th within the university. Coffee, tea and pastries are served during the coffee breaks, in the several locations at the congress venues.

Certificate of Attendance for delegates and certificate of presenters

Certificates of Attendance as well as certificates of presenters will be provided at the Reception Desk.

Conference Secretariat and Cloak Room

The conference secretariat is located at the Reception Hall (ground floor). The cloak room is on the second floor (Room D201).

Computer room

Delegates have the possibility to use the computers and connect to internet in room A208 (second floor).

Wireless Network

To connect your computer using the wireless connection,

1. Check your wireless connection and log on to "eduspot"
2. Select "Autres établissements"
3. Select « Visiteurs PARIS Dauphine »
4. Enter login (nom d'utilisateur : « EAADauphine2013 ») and password (mot de passe « RenardJamot »)

Smoking

Paris-Dauphine University is a non-smoking environment. We kindly ask you to respect this.

To reach Paris-Dauphine

Paris-Dauphine University is located in the Western area of Paris (the 16th district). Several public means are available:

- Metro: Line 2 (Nation/Porte Dauphine), stop 'Porte Dauphine', exit Avenue Bugeaud.
- RER: Line C, stop 'Avenue Foch'.
- Bus: Bus PC 1, stop 'Porte Dauphine – Place du Maréchal de Lattre de Tassigny'
- Velib (a network of self-service bicycles): A Velib station is located Boulevard Lannes, at 50m from the conference venue. The electronical terminals of the station can be used to obtain information and make payments.

Other useful information

Taxi

To get a taxi, it is possible to hail one in the street, to go to a taxi rank or call a taxi company. A taxi rank is located avenue Bugeaud at 200m from the conference venue.

Emergency situations

These are the emergency services to contact: Samu (accidents): 15 ; Police : 17 ; Fire Brigade : 18 ; SOS médecins (doctors) : 01 47 07 77 77.

Holidays

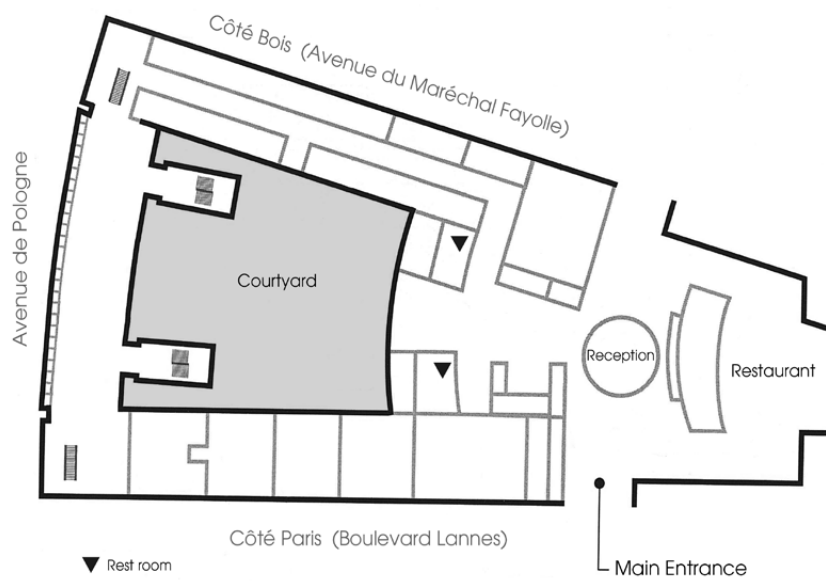
May 8th as well as May 9th are a public holiday. Banks, offices and public services are closed. Many shops and museums are open.

Further useful information about Paris can be found at www.parisinfo.com.

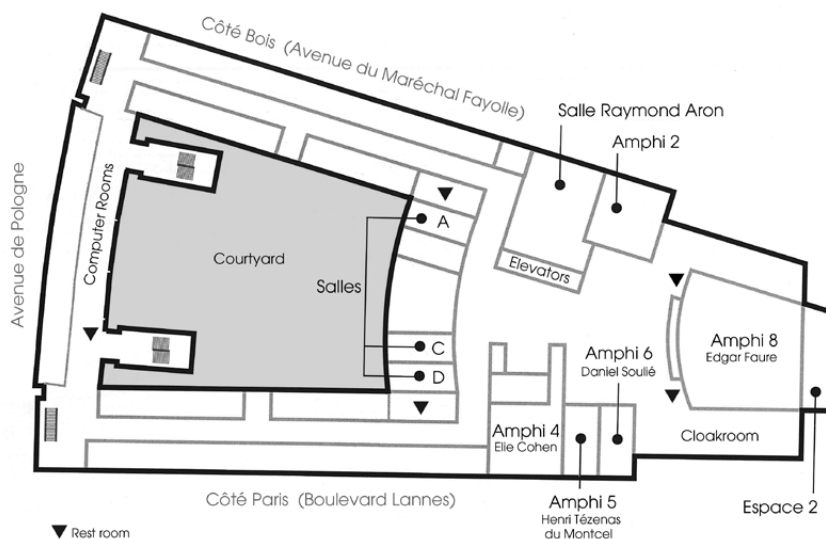
LOCATIONS AND MEETING ROOMS

USEFUL AREAS	FLOOR
Registration and conference secretariat	Ground Floor
Cloakroom (Room D201)	2
Coffee breaks	Ground floor ; 2
Espace 2	2
Computer room (Room A208)	2
MEETING ROOMS	FLOOR
C104, C108, C110, C119	1
Salle Raymond Aron	2
Amphi 2	2
Amphi 4 Elie Cohen	2
Amphi 5 Henri Tézenas du Montcel	2
Amphi 6 Daniel Soulié	2
Amphi 8 Edgar Faure	2
Salle A	2
Salle C	2
Salle D	2
A301, A302, A303, A304, A305, A306, A307, A309	3
A401, A403, A405, A407, A409, A411, A413	4
P501, P503, P504, P505, P506, P507, P508, P509	5

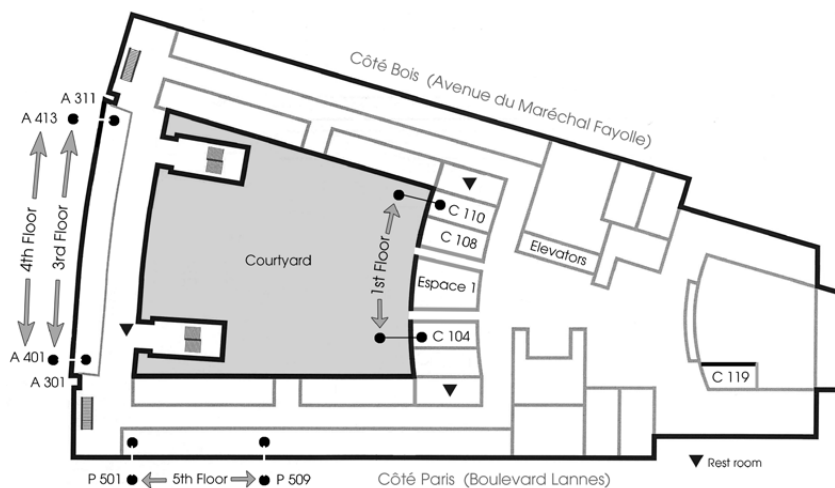
MAP OF THE CONGRESS VENUE



GROUND FLOOR



2ND FLOOR



1ST, 3RD, 4TH AND 5TH FLOOR

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BNP PARIBAS
AFNOR
CHAIRE ETHIQUE & GOUVERNANCE
CHAIRE PILOTAGE DES ORGANISATIONS**

PUBLISHERS' EXHIBITION

Publishers' exhibition is located on the ground floor and the second floor.

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CONGRESS PROGRAMME

Sunday, 5 May 2013

14:30 - 19:00	Registration at Dauphine University
19:00 - 21:30	Early Bird Reception at Dauphine University

Monday, 6 May 2013

08:30 - 17:30	Registration at Dauphine University
09:00 - 12:00	PhD Forum
14:00 - 15:30	Opening Session (Amphi 8 - Edgar Faure)
15:30 - 16:00	Coffee Break
16:00 - 17:30	Parallel Sessions, Research Fora, Symposia
17:30 - 17:45	Coffee Break
17:45 - 19:15	Parallel Sessions, Research Fora, Symposia
19:15 - 22:00	Welcome Reception (Pavillon Dauphine)

Tuesday, 7 May 2013

08:30 - 17:30	Registration at Dauphine University
09:00 - 10:30	Parallel Sessions, Research Fora, Symposium
10:30 - 11:00	Coffee Break
11:00 - 12:30	Parallel Sessions, Research Fora, Symposium
12:30 - 14:00	Lunch at Pavillon Dauphine
14:00 - 15:30	Parallel Sessions, Research Fora, Symposium
15:30 - 16:00	Coffee Break
16:00 - 17:30	Parallel Sessions, Research Fora, Symposia

Wednesday, 8 May 2013

08:30 - 12:00	Registration at Dauphine University
09:00 - 10:30	Parallel Sessions, Research Fora, Symposium
10:30 - 11:00	Coffee Break
11:00 - 12:30	Parallel Sessions, Research Fora, Symposium
12:30 - 14:00	Lunch in Paris Dauphine building
14:00 - 15:30	Parallel Sessions, Research Fora, Symposium
15:30 - 16:00	Coffee Break
16:00 - 17:00	EAA General Assembly (Amphi 8 - Edgar Faure)
19:00	Gala Dinner and Cabaret (Pavillon Dauphine)

OPENING PLENARY SESSION

Elyes Jouini,

Vice-President of the Board for Scientific Policy, Professor of Applied Mathematics

Begoña Giner,

EAA President, Professor in Accounting and Finance

Nicolas Berland,

Congress chair, Professor in Management Accounting

GUEST SPEAKER

NATIONAL CULTURES AND EVALUATION, AN INTERPRETATIVE APPROACH

Philippe d'Iribarne is a French researcher, Research Director at the CNRS.

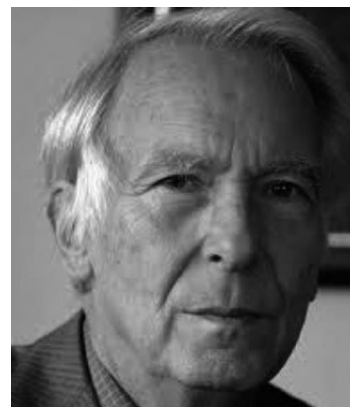
An engineering graduate from the École Polytechnique (1955), from the École des Mines de Paris (1960) and the Institut d'Études Politiques de Paris (1960), Philippe d'Iribarne is Research Director at the CNRS.

Philippe d'Iribarne works on the influence of national cultures on functioning of organizations. His starting point is a definition of culture applied to anthropology. This is a system of senses through which an individual perceives and interprets a situation or a concrete action.

He shares this system of senses with the other members of his community, who have elaborated it over the course of its history. The individual is not determined by his behaviour and his values, which belong to his personality and his own history but by his reactions to a situation or a given action on which will depend his interpretation, hence on this system of senses.

Philippe d'Iribarne and his team «Gestion et Société» are progressively enlarging their inventory of national cultures in pursuing their work which, to date, concerns some fifty countries.

- 1989 : *La logique de l'honneur*, Seuil (translated into Arabic, German, Chinese, Spanish and Dutch)
- 1998 : *Cultures et mondialisation*, Seuil (with Alain Henry, Jean-Pierre Segal, Sylvie Chevrier, Tatjana Globokar)
- 2003 : *Le Tiers-monde qui réussit : Nouveaux modèles*, Odile Jacob (translated into English and Vietnamese)
- 2006 : *L'étrangeté française*, Seuil
- 2008 : *Penser la diversité du monde*, Seuil (translated into Arabic)
- 2009 : *L'épreuve des différences : L'expérience d'une entreprise mondiale*, Seuil (translated into English and Chinese)
- 2012 : *L'envers du moderne*, CNRS éditions



SYMPOSIUM 1

**IASB SYMPOSIUM: FRAMEWORK-BASED
TEACHING MATERIAL ON LIABILITIES****MONDAY 6 MAY 16H-17H30**

The session includes a 'workshop' designed to support the implementation of Framework-based teaching across a range of IFRS classes. To achieve this objective, leading IFRS teachers will demonstrate Framework-based teaching across a range of IFRS classes. The session is also designed to illustrate how Framework-based teaching enhances the ability of students to exercise the judgements that are necessary to apply IFRS and better prepares them to continuously update their IFRS knowledge and competencies in the context of life long learning. A brief update will also be provided on the IASB project to improve the *Conceptual Framework*.

Chair :

- Sidney (Sid) Gray, Professor of International Business, University of Sydney and Chair of the IAAER Board of Advisors

Presenters :

- Mary Barth, *Professor of Accounting, Stanford University* and incoming President, AAA;
- Michael (Mike) Wells, *Director, IFRS Education Initiative, IASB*; and
- Philippe Danjou, IASB member.

SYMPOSIUM 2

SOCIAL AND ENVIRONMENTAL REPORTING FROM QUANTITATIVE, QUALITATIVE AND PROFESSIONAL PERSPECTIVES

SPONSORED BY BNP-PARIBAS, BOLLORE & TOTAL

MONDAY 6 MAY : 17H45-19H15

Researchers seeking to understand social and environmental accounting reporting (SEAR) practices have used different methodological approaches to investigate this phenomenon. Broadly speaking, two approaches are evident: qualitative methods (which tend to investigate reporting from an in-organization perspective) and those who use quantitative methods (often large scale sample surveys) to understand patterns associated with reporting practices. Although some work combines both qualitative and quantitative methods, the existence of two ways to develop knowledge remains significant. While such differences may be applicable in other disciplines and sub-disciplines of accounting, this is more of concern particularly for SEAR research as understanding phenomena as whole (i.e., at the societal level) is essential for the advancement and improvement of the quality of human life. In addition, understanding why reporting emerges in a particular way, drawing from insights from the world of practice remains underexplored.

This session seeks to bridge these gaps by providing a multiple-lens perspective in the domain of social and environmental reporting. In particular, a local reporting practitioner will discuss their approach to reporting alongside an academic panel discussion that will explore common findings and synergies between quantitative and qualitative research approaches.

Chair :

- Jan Bebbington, University of Saint-Andrews

Presenters :

- Charles H. Cho, ESSEC Business School
- Ian Thomson, University of Strathclyde
- Hervé Gbego, Compta Durable

SYMPOSIUM 3

SOCIETAL TRENDS SHAPING THE EVOLUTION
OF THE ACCOUNTING PROFESSION**TUESDAY 7 MAY : 9H-10H30**

Over the past 20 years, the traditional family model has been widely challenged. Most European countries have undertaken some great changes like the increase in single-parents families, double-career couples or the emergence of "gen Y". These societal changes have affected the expectations and career paths of professional accountants. Relatedly, Big Four firms face challenges to attract new recruits and retain them. High potentials become a scarce resource and even at partner levels, we note an increase in resignations. Therefore, the accounting profession is profoundly reconsidering work processes and career management. It is worth investigating the impact of such trends and in particular their embeddedness in gender-related issues and the current economic context.

Consequently, this symposium aims at questioning the relationship between societal trends and the evolution of the profession. We also wish to bridge the gap between theory and practice thanks to a dialogue between academics and Big Four professionals.

Chair :

- Claire Dambrin (ESCP Europe, France)

Presenters :

- Souad El Ouazzani, Senior Manager at Deloitte (France)
- Iona Lupu (Rouen Business School, France)
- Keith Robson (Cardiff Business School, Great Britain)
- Carolyn Windsor (Bond University, Australia)

SYMPOSIUM 5

EDITOR'S PANEL

HOW CAN WE IMPROVE THE QUALITY OF INTERACTIONS BETWEEN
AUTHORS, EDITORS, AND REVIEWERS?

TUESDAY 7 MAY : 14H-15H30

From different point of view Editors are required to manage an hard task: how to find the best way in the complex interrelation between Authors and Reviewers? From one hand they have to play a neutral role driving the reviewing processes, but from the other hand they have to pursue an editorial project. Reviewing a paper implies a role of great responsibility. At the same time "being reviewed" means the acceptance of a process that is more than just a "ritual". The more efficient is the interrelation between Authors and Reviewers the higher is the capacity of the Editors and the Editorial Boards to increase the quality of the published articles. Consequently, this capacity should positively affects the Publishers side determining improved statistics, ratings, rankings and bibliometrics. Even if this way of reasoning could depict an "ideal world" it is clear that these interrelations are characterized by several inefficiencies, asymmetries, externalities.

The Editors' Panel aims to develop a debate on the issues influencing and limiting the above mentioned processes. Many arguments deserve a discussion:

- the Authors' perspective (e.g. should authors have a citations strategy?),
- the Reviewers' role (e.g. what we look for from reviewers),
- the Editors' point of view (e.g. ethical issues, Blind versus open review processes, ratings and rankings).

In order to enlarge the level of participation this year we have launched for the first time a "call for questions" with the explicit goal to collect and group topics to be discussed during this symposium and arising from all the EAA members.

Chair :

- Roberto Di Pietra, University of Siena, Journal of Management & Governance

Presenters :

- Paul André, ESSEC Business School, Accounting in Europe
- Vivien Beattie, University of Glasgow, Accounting & Business Research
- Christopher Chapman, Imperial College London, Accounting, Organizations and Society
- Patricia O'Brien, University of Waterloo, Contemporary Accounting Research
- Laurence Van Lent, Tilburg University, European Accounting Review
- Martin Walker, Manchester Business School, Journal of Business Finance and Accounting.



SYMPOSIUM 6

NON-QUALITY COSTS

SPONSORED BY AFNOR

TUESDAY 7 MAY : 16H-17H30

Since the inception of industrial quality concepts in the modern era, the costs due to non-quality have gone from being in the limelight in the manufacturing economies (under the influence of Juran & Crosby) to almost total oblivion when overshadowed by ISO 9001 and the tremendous development of Quality Management Certification.

Now the topic has risen to prominence once again largely through the increased awareness of risk and risk management and the economic consequences of insufficient risk evaluation and the potential for non-quality costs related to both tangible and non-tangible aspects of global business to jeopardize the very existence of the company.

Chair :

- Alistair Dalrymple from Afnor (France)

Presenters :

- Laurent Cappelletti from Cnam (France)
- Philippe Lorino from Essec (France)
- Jan Mouritsen from Copenhagen Business School (Denmark)
- Remy Rodriguez from GDF Suez (France)

SYMPOSIUM 7

EAR SYMPOSIUM: REGULATION AND DISCLOSURE OF EXECUTIVE COMPENSATION

WEDNESDAY 8 MAY : 9H-10H30

In an attempt to improve the corporate governance in public firms and to mitigate potential conflicts of interest between shareholders and directors, legislators and regulators all over the world have adopted a wide range of regulatory activities regarding the remuneration of executives in listed firms. For example, the European Commission has issued several recommendations to the Member States of the European Union in order to encourage the implementation of appropriate remuneration policies and compensation practices, more detailed disclosure requirements, as well as a higher level of control for independent directors and shareholders within the pay setting process. More recently, the European Commission has paid particular attention to the pay structures within the financial service sector and its suggested impact on the risk-taking incentives of relevant decision makers in financial institutions. In the United States, new accounting rules for equity-based compensation were introduced in 2004. In 2007, the SEC revamped the rule governing compensation disclosures. In 2008, the US Treasury Department imposed restrictions on executive pay at firms receiving funds under the TARP program. More recently, the Dodd-Frank Act has mandated the adoption of "say on pay" votes, following the example of the United Kingdom and other European countries. Moreover, there are important international differences among the regulatory measures (even within the European Union). The diversity of regulatory approaches makes the analysis of the subject challenging and raises the question how differences in regulatory design affect compensation decisions, accounting and stock performance as well as other economic variables.

Chair :

- Robert F. Goex, University of Zurich

Presenters :

- Yaniv Grinstein, Cornell University
- Wayne Guay, University of Pennsylvania

There will be a special issue of the EAR on the subject edited by
Fabrizio Ferri, Columbia University and Robert F. Goex, University of Zurich
See <http://www.tandf.co.uk/journals/cfp/rearcp5.pdf> for the call for paper

SYMPOSIUM 8

RESEARCH PUBLICATION AT A CROSSROADS

WEDNESDAY 8 MAY : 11H-12H30

For a long time, the diffusion of research through journal articles has been a key feature of the knowledge production process. Yet a number of trends currently exert significant pressure on the domain of research diffusion – to the point that the mechanisms of research dissemination may change considerably, perhaps even dramatically, in the forthcoming years. This Symposium aims to make accounting academics more aware of ongoing trajectories regarding how research is disseminated, and to assess if some action is needed to address key challenges. Some of the questions that will be discussed by the Symposium members include:

- Is the influence of journal rankings conducive to inertia in the field of research? Do rankings encourage the production of academic identities obsessed with short-termism? How can new journals establish their reputation in a world where formal listings are increasingly institutionalized?
- Is traditional copyright problematic in a world increasingly influenced by the Internet, where instant accessibility is often presumed and taken for granted? How can we make sense of recent initiatives that aim to boycott certain publishers as a result of concerns regarding copyright?
- What are the pros and cons of open access? How can open access influence the bidirectional relationship between research and practice? Does open access threaten the existence of the traditional model of research diffusion? If so, how?
- Is word count limitation, imposed by a number of academic journals, a meaningful practice in the age of digital publication? Does word count limitation favor certain types of research? Which ones? Is some action required to overcome the constraining effects of word count limitations?
- What types of governance mechanisms surround academic journals? How can we make sense of the notion of accountability in the context of journal editorship?

One of the key objectives of the Symposium is to reflect on important trends characterizing contemporary publication processes, which we nonetheless tend to neglect from view in the course of our daily work. Publication matters to all of us – and there is a need to consider today's events that may impact significantly the research publication mechanisms of tomorrow.

Chair :

- Yves Gendron, Université Laval

Presenters :

- Chris Carter, Newcastle University
- Henri Guénin-Paracini, Université Laval
- Kathryn Kadous, Emory University

SYMPOSIUM 9

ICAEW SYMPOSIUM: FINANCIAL REPORTING DISCLOSURES: ARE THEY OUT OF CONTROL?

WEDNESDAY 8 MAY : 14H-15H30

For some years there has been growing concern that financial reporting disclosures have become too long and too complex. In spite of this concern, the trend still seems to be towards longer and more complex reporting. This gives the impression that the whole process is out of control. How can we explain the continuing trend towards longer and more complex disclosures? Should the trend be reversed? And if so, how?

There are good reasons to believe that transparency in financial reporting is generally a good thing – both for preparers of financial reporting information and for its users. While this implies that increases in disclosure should usually be welcomed, it also seems likely that:

- as the volume of disclosures grows, additional disclosures become progressively less useful;
- at some point, the sheer complexity of disclosures means that users fail to fully absorb all their implications; and
- at some point, the cost to preparers exceeds the benefits of disclosure.

Unfortunately, it is far from clear at what point additional disclosures become counter-productive, and the dynamics of standard setting seem to be set towards ever-expanding disclosure requirements. At the same time, developments in IT have made it easier to prepare, disseminate and analyse high volumes of information, and developments in capital markets and in business transactions have heightened the need for extensive disclosures (on financial instruments, for example). So it could be said that increasing regulatory requirements for increased and more complex disclosures to a large extent reflect underlying market forces pushing in the same direction.

And there are important users of financial reporting who deny that current disclosures are excessive and who in fact want even more disclosure. These users are usually institutional investors and investment analysts who have the skills and resources to benefit from long and complex disclosures. Meanwhile, ordinary investors may feel overwhelmed.

Another point of view is that it is arguably unclear why disclosure is so heavily regulated, as evidence on the benefits of disclosure regulation is often doubtful or ambiguous. Firms are highly diverse and so the disclosures most relevant to particular businesses are also likely to be highly diverse. Users are also diverse; they differ in what information they regard as important, and their skills and resources vary. Bearing these points in mind, it is perhaps unsurprising that the benefits of standardised disclosure requirements that typically ignore differences between firms and differences between users are often unclear.

This symposium, organised by ICAEW, will bring together leading international academics and practitioners to debate the issues surrounding financial reporting disclosure and what can and should be done about them.

Chair :

- Robert Hodgkinson, ICAEW

Presenters :

- Anne Cazavan-Jeny, ESSEC Business School
- Jérôme Haas, Autorité des Normes Comptables
- Peter Wysocki, University of Miami School of Business Administration
- Iain Murray, Senior Executive Vice President, Strategic Alliances (and former CFO) at Soitec

SCIENTIFIC COMMITTEE REPORT

Dear Colleagues,

As Chair of the Standing Scientific Committee (SSC), it is a great pleasure to provide you with a summary of the main features that have affected the scientific developments of the Paris 2013 conference. But first of all let me thank all authors that have sent the papers to the conference, as well as all the reviewers of the Scientific Committee (SC) for the enormous effort made to provide their views to help the SSC in deciding about acceptance of papers. The aim of the SSC and the EAA is to increase the quality of the congresses in order to attract scholars and generate debates of interest and relevance. We hope that after the selection process we have been able to gather a good representation of the most relevant current accounting research. Some of the less developed papers will appear in the Research Forum (RF). Some others might be even close to publication and will be presented in the Parallel Sessions (PS), with a small group that will be discussed by experts (PSD). Thanks also to all the discussants for providing their very valuable input to the selected papers.

Let's see some figures about the review process and its results in relation to the Paris congress. With the aim of maintaining the number of reviews at an acceptable level the SC has continued growing. This year it consisted of 133 members, 37 more than last year. This has allowed maintaining the number of papers reviewed by each of us, about 19 papers on average, to a reasonable level, given that, for the second time, reviewers' comments have been made available to the authors. In line with the EAA Congress Mission Statement the composition of the SC is designed to reflect expertise, research approach, gender, age and geography. As you probably know, the six members of the SSC have (overlapping) 3-year membership periods, while the other SC members serve for one year but can be asked to participate again two more years. In the Congress book you will find the names of all SC members.

The deadline for submission was December 1, 2012. A total of 1236 full papers were submitted, while they were 899 in Ljubljana, 1153 in Rome, 1113 in Istanbul, 782 in Tampere and 818 in Rotterdam. All submissions were reviewed in time by the SC for acceptance/rejection decisions to be sent out on February 8, 2013, i.e., two days before the announced date of February 10, 2013. I am quite happy to report that the number of papers accepted was 1029, in line with previous years (763 in Ljubljana, 947 in Rome, 906 in Istanbul, 703 for Tampere and 736 for Rotterdam). Authors were able to update their papers until March 21, 2013. As long as the congress dates allow it, we have the intention to maintain the submission deadline, so authors should remember to have their papers ready before December.

As previously all submissions were double-blind reviewed. This was done, in line with the EAA Congress Mission Statement, in a non-prejudicial manner, not only with regards to the substantive accounting issue researched, but also with respect to paradigms, methodologies and research styles. Submissions were evaluated on a scale from 1 to 6. The consistency between the SC member's ratings was comparable to that of previous years. In 77.2% of cases the difference in score between the two reviewers was 1 at most; this is a bit higher than last year's (76.5% in Ljubljana, 74.8% in Rome, 72% in Istanbul), a good sign in the context of the enlargement in the number of SC members. After discussions with the Local Organizing Committee (LOC), the cut-off point used for presentation in a RF was 2.5. The

cut-off point for presentation in PS was 4. These criteria represent the same benchmark as last year and the two years before. However, we should recall that, in 2009, thresholds had been increased, compared with the previous years. In summary about 41% of papers were accepted for PS (40.7% last year), 42.2% for RF (44.2% last year), and 16.7% were rejected (15.1% last year). Similarly to last year, papers have been allocated to the different sessions, PS and RF, taking into account the scores obtained. Authors were not asked about presentation preferences.

We have also maintained the new format of parallel sessions with discussants (PSD) on a small scale. 26 sessions (52 selected papers) have discussants. The decision about the PSD has been made on the basis of the number of papers accepted for PS in each area. Thus we have the following distribution of papers discussed: 12 in Financial Reporting, 8 in Management Accounting, 8 in Auditing, 8 in Financial Analysis, 6 in Accounting and Governance, 8 in Financial Analysis, 4 in Social and Environmental Accounting, 2 in Accounting Education, 2 in Taxation and 2 in Public Sector Accounting. Delegates may think that some areas, such as Analytical, Critical, History, or Market Based, are missing but I would like you to recall that the submission procedure was changed three years ago; we have followed a double system, and although the criteria used for most of the sessions corresponds to subject of research, we have also taken into account the research method to allocate papers to the different sessions. The SSC has chosen the papers for PSD considering quality and diversity as our main criteria, so that we considered the papers with the higher scores, but we also tried to provide a wide variety of research methodology and reflect the wide variety of nationalities attending the conference. We avoided duplication of authors and excluded papers authored by SSC members. The discussants have been selected by the SSC taking into account their availability and specialist knowledge.

As it usually happens, some submissions have been withdrawn or authors have not registered (about 9.3%, compared to 12.5% last year). It now looks as if 932 will be presented, approximately half of them in PS (471 including 52 papers in the PSD) and half in the RF (461 papers).

In addition to the release of reviewers' comments to the authors, another new feature should be mentioned: all presented papers (i.e., accepted papers with registered authors) are available on the congress website for participants.

I was very pleased with the management of the submission and selection processes. All SC members met their deadlines. Because of the release of comments to the authors, the reviewers were encouraged to write comments. Consequently, a great effort was required on their side and I am extremely grateful.

We were also helped by the EIASM and in particular by the Paper Review Coordinator Nicole Coopman. The joint work between the SSC members, the LOC, and in particular Nicolas Berland, the President, and EIASM to deal with the submission of papers and the review process has proved to be very successful. I want to thank all of them.

Enjoy the 2013 congress!

Hervé Stology, HEC Paris
Chair, EAA Standing Scientific Committee

STATISTICS

Papers to be presented at EAA 2013 Analysis by topic stream and country of researcher origin

	AU	ED	FA	FR	GV	IS	MA	PS	SE	TX	TOTAL
AUSTRALIA	15	11	10	13	9		8	4	7		77
AUSTRIA	3		1	4	2		2	1		2	15
BELGIUM	6		6	3			4		1	2	22
BRAZIL		6	3	2	4		3	2	2		22
CANADA	7	1	6	11	10		5		3	2	45
CHILE									1		1
CHINE	3		2								5
CROATIA											0
CYPRUS				1	1						2
CZECH REPUBLIC			3								3
DENMARK			1		2		5		1		9
EGYPT	1			1							2
ESTONIA			1				1	1			3
FINLAND	6	1	1	2	2	1	3	1	3	1	21
FRANCE	10	1	8	11	4	1	9	1	7		52
GERMANY	12		11	35	7	1	25	3	7	19	120
GREECE	1		3	3			1		1		9
HONG KONG	6	1	3	5	8		2				25
INDONESIA					4						4
IRAN				1							1
IRELAND				1	1		2	1	1	1	7
ISRAEL			2	1	1						4
ITALY	2	1	5	9	11		7	2	5	1	43
JAPAN	7	1	3	11	3	1	8		3	1	38
JORDAN				1							1
KOREA	2		1	1							4
LEBANON											0
LUXEMBURG											0
MACAU				1							1
MALAYSIA					1		1				2
MALTA	1										1
MOROCCO											0
NETHERLANDS	4		3	6	1	1	6	1			22
NEW ZEALAND	2	1	1		1			1	1		7
NORWAY	2			1	2		1	1			7
POLAND	1	1	1				1	1	1		6
PORTUGAL		1		1	3		3		2		10
QATAR		1									1
ROMANIA									2	1	3
RUSSIA		1		1	1	1					4
SAUDI ARABIA					1		1				2
SINGAPORE	1		3	8	2						14
SLOVENIA		1	1	1							3
SOUTH AFRICA		2									2
SOUTH KOREA	1		1	2					1		5
SPAIN	7	2	5	11	5		7	10	14		61
SWEDEN	3	1		4	1	1	5	1			16
SWITZERLAND	1		2	3			2	1			9
TAIWAN	1		3	4	4		4				16
THAILAND					1						1
TURKEY	1		1		1						3
U.K.	7	6	10	24	23	1	12	7	13		103
U.S.A.	10	2	15	42	8		4		3	8	92
UNITED ARAB EMIRATES	1				2		2				5
TOTAL	124	42	116	225	126	8	134	39	79	38	931

STATISTICS

EEA 2012 LJUBLJANA

Topics		Submissions received	Submissions accepted and presented			
			PSD	PS	RF	Total
AU	Auditing	107	8	44	33	85
ED	Accounting Education	38	0	10	12	22
FA	Financial Analysis	103	6	37	29	72
FR	Financial Reporting	227	12	71	88	171
GV	Accounting and Governance	115	6	36	43	85
IS	Accounting and Information Systems	18	0	5	10	15
MA	Management Accounting	145	8	39	57	104
PS	Public Sector Accounting	49	2	12	19	33
SE	Social and Environmental Accounting	68	4	23	31	58
TX	Taxation	29	0	12	10	22
Total		899	46	289	332	667

EEA 2013 PARIS

Topics		Submissions received	Submissions accepted and presented			
			PSD	PS	RF	Total
AU	Auditing	152	8	66	50	124
ED	Accounting Education	59	2	11	29	42
FA	Financial Analysis	159	8	49	59	116
FR	Financial Reporting	299	12	115	98	225
GV	Accounting and Governance	167	6	52	68	126
IS	Accounting and Information Systems	15	0	2	6	8
MA	Management Accounting	186	8	59	67	134
PS	Public Sector Accounting	52	2	11	26	39
SE	Social and Environmental Accounting	100	4	34	41	79
TX	Taxation	47	2	20	16	38
Total		1236	52	419	460	931

Congress Statistics Analysis of Parallel Session and Research Forum Presented

Paris Congress Submissions statistics by topic stream

Topics		Submissions reviewed	Papers accepted	Presentations PS + PSD	Presentations RF
AU	Auditing	152	134	74	50
ED	Accounting Education	59	44	13	29
FA	Financial Analysis	159	125	57	59
FR	Financial Reporting	299	255	127	98
GV	Accounting and Governance	167	150	58	68
IS	Accounting and Information Systems	15	10	2	6
MA	Management Accounting	186	146	67	67
PS	Public Sector Accounting	52	42	13	26
SE	Social and Environmental Accounting	100	81	38	41
TX	Taxation	47	42	22	16
Total		1236	1029	471	460

DISCUSSANTS

Name	Session	Day	Time	Room
ALLES Michael	AUPSD01	Wednesday	9:00-10:30	Amphi 5
BAKER Charles Richard	SEPSD01	Wednesday	11:00-12:30	Amphi 6
BAR-HAVA Keren	GVPSD02	Monday	16:00-17:30	Amphi 6
BARROSO CASADO Raul	GVPSD02	Monday	16:00-17:30	Amphi 6
BEBBINGTON Jan	SEPSD01	Wednesday	11:00-12:30	Amphi 6
BEUSELINCK Christof	FAPSD01	Monday	17:45-19:15	Amphi 6
BROOKS Li	GVPSD03	Tuesday	16:00-17:30	Amphi 5
CLOUT Victoria	FAPSD02	Monday	17:45-19:15	Amphi 5
CORREIA Maria	GVPSD01	Wednesday	14:00-15:30	Amphi 6
DANBOLT Jo	FAPSD04	Tuesday	11:00-12:30	Amphi 6
D'ARCY Anne	FRPSD01	Wednesday	9:00-10:30	Amphi 2
DARGENIDOU Christina	FAPSD03	Wednesday	9:00-10:30	Amphi 6
ENTWISTLE Gary	FAPSD03	Wednesday	9:00-10:30	Amphi 6
FAVERE-MARCHESI Michaël	GVPSD03	Tuesday	16:00-17:30	Amphi 5
FRANCO Francesca	MAPSD03	Monday	16:00-17:30	Amphi 2
GARCIA LARA Juan Manuel	SEPSD02	Wednesday	11:00-12:30	Amphi 5
GARVEY Anne-Marie	FRPSD04	Tuesday	14:00-15:30	Amphi 5
GENDRON Yves	FRPSD03	Tuesday	9:00-10:30	Amphi 2
GROTTKE Markus	FRPSD03	Tuesday	9:00-10:30	Amphi 2
HARRIS David	TXPSD01	Wednesday	11:00-12:30	Amphi 2
HAY David	AUPSD02	Tuesday	9:00-10:30	Amphi 5
HIGSON Andrew	AUPSD01	Wednesday	9:00-10:30	Amphi 5
HITZ Joerg-Markus	FRPSD06	Monday	17:45-19:15	Amphi2
HO Tuan Quoc	FAPSD01	Monday	17:45-19:15	Amphi 6
JACKSON William	MAPSD02	Tuesday	16:00-17:30	Amphi 2
KELLY Khim	MAPSD04	Wednesday	14:00-15:30	Amphi 5
KILGORE Alan	AUPSD03	Tuesday	11:00-12:30	Amphi 5
KOMAREV Iliya	MAPSD03	Monday	16:00-17:30	Amphi 2
LARRINAGA Carlos	SEPSD02	Wednesday	11:00-12:30	Amphi 5
LINDAHL Frederick	FRPSD05	Monday	16:00-17:30	Amphi 5
LISOWSKY Petro	TXPSD01	Wednesday	11:00-12:30	Amphi 2
LIVNE Gilad	AUPSD04	Wednesday	14:00-15:30	Amphi 2
LOU Yun	FRPSD06	Monday	17h45:19:15	Amphi2
MAAS Victor	MAPSD01	Tuesday	14:00-15:30	Amphi 2
MAGEE Robert	FRPSD02	Tuesday	11:00-12:30	Amphi 2
MCLEAY Stuart J.	FAPSD04	Tuesday	11:00-12:30	Amphi 6
MELLEMVIK Frode	PSPSD01	Tuesday	14:00-15:30	amphi 6
MESSNER Martin	MAPSD02	Tuesday	16:00-17:30	Amphi 2
MONROE Gary	AUPSD03	Tuesday	11:00-12:30	Amphi 5
PAPANASTASOPOULOS Georgios	FAPSD02	Monday	17h45:19:15	Amphi 5
PEREGO Paolo	MAPSD01	Tuesday	14:00-15:30	Amphi 2
RAM Ronita	FRPSD04	Tuesday	14:00-15:30	Amphi 5
REICHELt Kenneth	AUPSD02	Tuesday	9:00-10:30	Amphi 5
SELLHORN Thorsten	FRPSD01	Wednesday	9:00-10:30	Amphi 2
STICH Michael	GVPSD01	Wednesday	14:00-15:30	Amphi 6
TAGESSON Torbjörn	PSPSD01	Tuesday	14:00-15:30	Amphi 6
TERI Yohn	FRPSD05	Monday	16:00-17:30	Amphi 5
TROMBETTA Marco	FRPSD02	Tuesday	11:00-12:30	Amphi 2
TYLER Jonathan	EDPSD01	Tuesday	9:00-10:30	Amphi 6
VAN CANEGHEM Tom	AUPSD04	Wednesday	14:00-15:30	Amphi 2
WELLS Paul	EDPSD01	Tuesday	9:00-10:30	Amphi 6
ZHOU Hailan (Flora)	MAPSD04	Wednesday	14:00-15:30	Amphi 5

CHAIRS

Name	Session	Day	Time	Room
ABOU-SEADA Magda	EDRF03	Wednesday	11:00-12:30	C
AKSU Mine	GVRFO1	Monday	16:00-17:30	A
ALBUQUERQUE Ana M.	GVRFO2	Monday	17:45-19:15	A
ALDAMEN Husam	GVRFO3	Tuesday	9:00-10:30	A
ALEXANDER David	FARF08	Monday	17:45-19:15	A405
ALHADAB Mohammad	FRRF03	Wednesday	11:00-12:30	A405
ALON Kalay	FAPSD03	Wednesday	9:00-10:30	Amphi 6
ANDRE Paul	FRRF04	Wednesday	14:00-15:30	A405
ANDREAUS Michele	SERF02	Tuesday	14:00-15:30	P504
ASCHAUER Ewald	AUPSD02	Tuesday	9:00-10:30	Amphi 5
BAKER Richard	TXRF02	Wednesday	14:00-15:30	A409
BALATBAT Maria	FRRF05	Monday	16:00-17:30	A407
BAMBER Linda Smith	FRRF10	Tuesday	16:00-17:30	A407
BANGHOJ Jesper	GVRFO4	Tuesday	11:00-12:30	A
BARONE Elisabetta	FARF11	Tuesday	14:00-15:30	A405
BARRIOS John	FRRF07	Tuesday	9:00-10:30	A407
BARROSO CASADO Raul	GVRFO5	Tuesday	14:00-15:30	A
BAY Charlotta	MAPS14	Monday	16:00-17:30	P507
BECKER Sebastian	MAPS03	Wednesday	9:00-10:30	C110
BEN ALI Chiraz	GVRFO6	Tuesday	16:00-17:30	A
BELAL Ataur	SEPS04	Tuesday	16:00-17:30	P508
BEN AMAR Walid	GVRFO7	Wednesday	9:00-10:30	A
BERTHELOT Sylvie	FRPSD02	Tuesday	11:00-12:30	Amphi 2
BERZINS Janis	GVPS17	Wednesday	11:00-12:30	C108
BEUSCH Peter	EDRF01	Tuesday	16:00-17:30	C
BEUSELINCK Christof	FRRF18	Tuesday	11:00-12:30	A407
BILD Magnus	EDPS01	Tuesday	9:00-10:30	C110
BISCOTTI Anna Maria	GVRFO8	Wednesday	11:00-12:30	A
BOCA Iris	MAPS16	Tuesday	9:00-10:30	P507
BONACCHI Massimiliano	FRRF08	Tuesday	14:00-15:30	A407
BONNET James Matthew	FRRF17	Tuesday	14:00-15:30	A409
BOVA Francesco	FRRF09	Wednesday	9:00-10:30	A407
BRETON Gaetan	GVRFO9	Wednesday	14:00-15:30	A
BRIVOT Marion	MARF09	Monday	16:00-17:30	P503
BROOKS Li	AURF03	Tuesday	11:00-12:30	A401
BROWN David	MARF04	Tuesday	14:00-15:30	P501
BRUGGEMAN Ulf	FRRF11	Wednesday	11:00-12:30	A407
BUJAKI Merridee	GVRF12	Tuesday	9:00-10:30	C
CADEZ Simon	MAPS05	Monday	16:00-17:30	P506
CARDOSO Ricardo	PSRF06	Tuesday	9:00-10:30	P504
CARMEN-PILAR Marti-Ballester	EDPS02	Monday	17:45-19:15	C110
CARRERA Nieves	AURF05	Wednesday	14:00-15:30	A401
CASCINO Stefano	FRRF12	Wednesday	14:00-15:30	A407
CATUSUS Bino	GVRF11	Monday	17:45-19:15	C
CHAKHOVICH Terhi	MAPS04	Wednesday	11:00-12:30	C110
CHAND Parmod	FARF12	Tuesday	14:00-15:30	A403
CHAPPLE Ellie (Larelle)	GVPS12	Tuesday	9:00-10:30	C108
CHEN Charles	FRRF14	Monday	17:45-19:15	A409
CHEN Yenn-Ru	GVRF10	Monday	16:00-17:30	C
CHEN Yu-Lin	MARF03	Tuesday	11:00-12:30	P501
CHIH-YING Chen	AURF06	Tuesday	9:00-10:30	A403
CHINEYRE Uche	GVRF14	Tuesday	14:00-15:30	C
CHRISTENSEN A. John	MAPSD04	Wednesday	14:00-15:30	Amphi 5
CIESLAK Marek	SERF09	Tuesday	9:00-10:30	P505

CHAIRS

Name	Session	Day	Time	Room
CIESLAK Marek	SEPSD01	Wednesday	11:00-12:30	Amphi 6
CINQUINI Lino	MARF02	Tuesday	9:00-10:30	P501
CLATWORTHY Mark Anthony	FRRF13	Monday	16:00-17:30	A409
CLOUT Victoria	FARF07	Monday	16:00-17:30	A405
COLLINI Paolo	MAPS18	Tuesday	14:00-15:30	P507
COMPERNOLLE Tiphaine	AUPS08	Wednesday	11:00-12:30	A301
COMPERNOLLE Tiphaine	AURF07	Tuesday	9:00-10:30	A401
CORDAZZO Michela	FAPSD02	Monday	17:45-19:15	Amphi 5
CORDERY Carolyn	PSRF01	Wednesday	9:00-10:30	P503
CORREIA Maria	GVPS16	Wednesday	9:00-10:30	C108
CRASSETT Nils	SEPS02	Tuesday	11:00-12:30	P508
CUMMINGS Lorne	SEPS05	Wednesday	9:00-10:30	P508
DANBOLT Jo	FAPS08	Tuesday	9:00-10:30	A303
D'ARCY Ann	FRPS01	Tuesday	11:00-12:30	A304
DASKE Holger	FRPS02	Tuesday	14:00-15:30	A304
DE BELDE Ignace	AURF10	Wednesday	11:00-12:30	A401
DEDMAN Elisabeth	GVPS13	Tuesday	11:00-12:30	C108
DEFOND Mark	AURF04	Wednesday	9:00-10:30	A401
DE LANGE Paul	EDPSD01	Tuesday	9:00-10:30	Amphi 6
DIERKES Stephan	MARF01	Monday	17:45-19:15	P501
DIKOLLI Chen	FRPS07	Tuesday	11:00-12:30	A306
DILLER Markus	TXRF04	Tuesday	9:00-10:30	A411
DOBJIA Dorota	AUPS01	Monday	16:00-17:30	A301
DOYLE Geraldine	TXPS01	Tuesday	11:00-12:30	A305
DREVETON Benjamin	MARF11	Tuesday	14:00-15:30	P503
DU Yan	MAPS02	Tuesday	16:00-17:30	C110
EAMES Michael	FAPS11	Tuesday	14:00-15:30	A303
EBERHARTINGER Eva	TXPS04	Wednesday	9:00-10:30	A309
EIERLE Brigitte	FRRF19	Wednesday	9:00-10:30	A409
ELBASHIR Mohamed	MARF12	Tuesday	11:00-12:30	P503
EL SAYAD Samar	MARF10	Tuesday	9:00-10:31	P503
EPURE Mircea	MARF14	Tuesday	16:00-17:30	P503
EUGENIO Teresa	SEPS01	Tuesday	9:00-10:30	P508
EULERICH Marc	AUPS03	Monday	16:00-17:30	A413
EUNACHE Luminita	GVPS18	Wednesday	14:00-15:30	C108
FAVERE-MARCHESI Michael	AURF09	Monday	17:45-19:15	A401
FEHR Jane	FRPS17	Tuesday	14:00-15:30	A bis
FISHER Thomas Michael	SERF03	Tuesday	16:00-17:30	P504
FLOWER John	SEPS12	Wednesday	14:00-15:30	P508
FRANCIS Jere	AURF02	Tuesday	14:00-15:30	A401
FRANSEN Ann-Christine	EDPS03	Monday	16:00-17:30	C110
GARCIA BLANDON Josep	AURF01	Monday	16:00-17:30	A401
GARCIA LARA Juan Manuel	FRPS04	Wednesday	9:00-10:30	A304
GARVEY Anne-Marie	AUPSD04	Wednesday	14:00-15:30	Amphi 2
GIULIANI Marco	MARF06	Tuesday	16:00-17:30	P501
GILLENKIRSH Robert	MARF13	Monday	17:45-19:15	P503
GONZALO Jose Antonio	AUPS20	Tuesday	11:00-12:30	A413
GOTTI Georgio	FAPSD01	Monday	17:45-19:15	Amphi 6
GOUNOPOULOS Dimitrios	GVPSD02	Monday	16:00-17:30	Amphi 6
GRAY Sidney	FRPSD06	Monday	17:45-19:15	Amphi2
GREEN Wendy	AURF08	Tuesday	16:00-17:30	A401
GRENEWOLD Ulfert	AUPS21	Tuesday	14:00-15:30	A413
GROEN Bianca	MAPS07	Tuesday	9:00-10:30	P506
GU Zhaoyang	FRPS16	Wednesday	11:00-12:30	A305

CHAIRS

Name	Session	Day	Time	Room
GUAN Yuyan	FARF10	Tuesday	11:00-12:30	A405
HALDMA Toomas	PSPS01	Wednesday	11:00-12:30	P507
HALLER Axel	SEPSD02	Wednesday	11:00-12:30	Amphi 5
de HARLEZ de DEULIN Yannick	MAPS13	Wednesday	14:00-15:30	P506
HARRIS David	TXPS06	Tuesday	14:00-15:30	A411
HASSEL John M.	FAPSD04	Tuesday	11:00-12:30	Amphi 6
HAUSSMANN Katrin	TXRF01	Wednesday	11:00-12:30	A409
HAV David	AUPS02	Monday	17:45-19:15	A301
HEIBATILLAH Sami	FRPS32	Wednesday	11:00-12:30	A307
HEINZELMANN Rafael	MARF05	Wednesday	9:00-10:30	P501
HELLMAN Niclas	FRPS03	Tuesday	16:00-17:30	A304
HIEBL Martin R.W.	GVPS11	Monday	17:45-19:15	C108
HIGSON Andrew	AUPS22	Tuesday	16:00-17:30	A413
HILLEGEIST Stephen	FRPS12	Tuesday	16:00-17:30	A305
HO Tuan Quoc	FAPS09	Tuesday	11:00-12:30	A303
HOFMANN Christian	MAPS09	Tuesday	14:00-15:30	P506
HOOGENDOORN Martin	GVPSD03	Tuesday	16:00-17:30	Amphi 5
HOOGHIEMSTRA Reggy	FARF06	Wednesday	14:00-15:30	A403
HOOGHIEMSTRA Reggy	FRRF20	Tuesday	16:00-17:30	A409
HOPKINS Patrick	GVPSD01	Wednesday	14:00-15:30	Amphi 6
HOSKIN Keith	MAPSD02	Tuesday	16:00-17:30	Amphi 2
HOSSAIN Sarowar	AURF11	Monday	16:00-17:30	A403
HOSSFELD Christopher	FRPS13	Monday	16:00-17:30	A306
HOSSFELD Christopher	FRPSD03	Tuesday	9:00-10:30	Amphi 2
HUANG Rong	MAPS12	Wednesday	11:00-12:30	P506
HUIKKU Jari	MAPS01	Tuesday	14:00-15:30	C110
HUTCHINSON Marion	GVPS14	Tuesday	14:00-15:30	C108
IMONIANA Joshua Onome	AUPS09	Wednesday	14:00-15:30	A301
ISACHEMKOVA Natalia	SERF01	Tuesday	11:00-12:30	P504
ISIDRO Helena	FRPS11	Tuesday	14:00-15:30	A305
ITTONEN Kim	AUPS10	Monday	16:00-17:30	A302
JACKLING Beverley	EDPS04	Tuesday	11:00-12:30	C110
JAZAYERI Mostafa	MAPS10	Tuesday	16:00-17:30	P506
JEROME Tiphaine	SERF04	Wednesday	9:00-10:30	P504
JINNOU Mikihito	FRRF15	Tuesday	9:00-10:30	A409
JOHNSON Shondra	EDRF05	Monday	16:00-17:30	D
JOHNSTON Joseph Atkins	FRPS10	Wednesday	11:00-12:30	A309
JORRISSSEN Ann	GVRF13	Tuesday	11:00-12:30	C
JOSHI Anant	ISRF01	Monday	16:00-17:30	P501
KADOUS Katryn	AUPS17	Tuesday	9:00-10:30	A301
KAJUTER Peter	FRPS09	Tuesday	9:00-10:30	A305
KHANSALAR Ehsan	FRPS19	Monday	16:00-17:30	A305
KILGORE Alan	SEPS10	Tuesday	9:00-10:30	P509
KIM Sunyoung	FRPS05	Wednesday	11:00-12:30	A304
KLOOT Louise	PSPS02	Monday	16:00-17:30	P508
KOCH Reinald	TXRF03	Monday	16:00-17:30	A411
KOCHETOVA-KOZLOSKI Natalia	AUPS23	Wednesday	9:00-10:30	A413
KOPITA Anastasia	FARF02	Tuesday	11:00-12:30	A403
KREIS Yvonne	FARF03	Tuesday	16:00-17:30	A403
KRUZHALOV Audrey	ISPS01	Tuesday	16:00-17:30	P509
KÜPPER Hans-Ulrich	PSRF02	Monday	17:45-19:15	P504
LAGUECIR Aziza	MAPS15	Monday	17:45-19:15	P507
LAINE Matias	SEPS03	Tuesday	14:00-15:30	P508
LARSON Robert K.	FRPS08	Monday	17:45-19:15	A305

CHAIRS

Name	Session	Day	Time	Room
LEE Jimmy	FRPS25	Monday	16:00-17:30	A307
LEHAVY Reuven	FARF04	Wednesday	9:00-10:30	A403
LEVY Shai	FAPS12	Wednesday	11:00-12:30	A303
LIANG Jian	GVPS05	Wednesday	14:00-15:30	C104
LIEUW Pik	AUPS16	Wednesday	14:00-15:30	A411
LINDAHL Frederick	FRPS18	Tuesday	9:00-10:30	A306
LINSLEY Philip	GVPS08	Wednesday	11:00-12:30	C104
LIVNE Gilad	AUPS11	Monday	17:45-19:15	A302
LOBO Gerald	FRPS26	Monday	17:45-19:15	A307
LUI Daphne	FRPS27	Tuesday	9:00-10:30	A307
MAFFET Mark	FRPS14	Wednesday	9:00-10:30	A305
MAFROLLA Elisabetta	TXPS02	Monday	17:45-19:15	A411
MAFROLLA Elisabetta	TXPS05	Tuesday	11:00-12:30	A411
MAGEE Robert	FRRF01	Tuesday	16:00-17:30	A405
MAGNAN Michel	SERF05	Wednesday	11:00-12:30	P504
MARCHINI Pier Luigi	GVPS15	Tuesday	16:00-17:30	C108
MARMOUSEZ Sophie	AUPSD01	Wednesday	9:00-10:30	Amphi 5
MARTINEZ CONESA Isabelle	FRPS38	Tuesday	16:00-17:30	A309
MARTON Jean	FRPS37	Tuesday	11:00-12:30	A309
MASON Stephani	GVPS02	Monday	17:45-19:15	C104
MCNICHOLAS Patty	SEPS08	Monday	16:00-17:30	P509
MERWE Dandre	FRRF06	Tuesday	9:00-10:30	D
MISSIONIER PIERA Franck	SEPS06	Wednesday	11:00-12:30	P508
MONK Elisabeth	EDRF02	Wednesday	9:00-10:30	C
MONROE Gary	AUPS06	Tuesday	16:00-17:30	A301
MORALES Jeremy	MARF08	Wednesday	14:00-15:30	P501
MUSTATA Razvan V.	FRPS39	Tuesday	16:00-17:30	A309
NACIRI Ahmed	GVPS07	Wednesday	9:00-10:30	C104
NIELSEN Christian	MAPS17	Tuesday	11:00-12:30	P507
NIELSON Sven-Arne	FRPSD04	Tuesday	14:00-15:30	Amphi 5
NISKANEN Mervi	AUPS18	Monday	17:45-19:15	A413
NOGATCHEWSKY Gwénaelle	MAPS08	Tuesday	11:00-12:30	P506
NOVAK Jiri	FARF05	Wednesday	11:00-12:30	A403
NTIM Collins Gyakari	GVPS06	Tuesday	16:00-17:30	C104
OFFJAN Andreas	MARF07	Wednesday	11:00-12:30	P501
OLSEN Carmen	AUPS14	Tuesday	16:00-17:30	A411
OTLEY David	MAPSD01	Tuesday	14:00-15:30	Amphi 2
PAANENEN Mari	FRPS31	Wednesday	9:00-10:30	A307
PAPANASTASOPOULOS Georgios	FAPS06	Monday	16:00-17:30	A303
PARISI Cristina	MAPS19	Tuesday	16:00-17:30	P507
PATTEN Dennis	SERF06	Wednesday	14:00-15:30	P504
PAUGAM Luc	AUPSD03	Tuesday	11:00-12:30	Amphi 5
PAUGAM Luc	AUPS19	Tuesday	9:00-10:30	A413
PAYNE Jeff	AUPS12	Tuesday	14:00-15:30	A301
PELGER Christoph	FRRF02	Wednesday	9:00-10:30	A405
PELLINEN Jukka	PSPS03	Wednesday	14:00-15:30	P507
PEREGO Paolo	MAPS20	Wednesday	9:00-10:30	P507
PIERCE Aileen	EDRF06	Monday	17:45-19:15	D
POWELL Lisa	SERF07	Monday	16:00-17:30	P505
POWNALL Grace	FRPS36	Tuesday	9:00-10:30	A309
PUMMERER Erich	AUPS05	Tuesday	14:00-15:30	A302
RAM Ronita	FRPS28	Tuesday	11:00-12:30	A307
RANKIN Michaela	GVPS09	Tuesday	14:00-15:30	C104
RICHARDSON Gordon	FAPS04	Wednesday	11:00-12:30	A302

CHAIRS

Name	Session	Day	Time	Room
RICHELT Kenneth	AUPS13	Tuesday	11:00-12:30	A302
ROBBESTAD Anne	PSPS04	Monday	17:45-19:15	P508
ROUX CESAR Ana Maria	MAPS11	Wednesday	9:00-10:30	P506
ROVIRA-VAL Rosa M.	SEPS09	Monday	17:45-19:15	P509
SAMSON Christina	FRRF16	Tuesday	11:00-12:30	A409
SCHABERL Philipp	FAPS13	Wednesday	9:00-10:30	A303
SCHIEMANN Franch	FRPS30	Tuesday	16:00-17:30	A307
SCHMIDT Martin	FRPS22	Wednesday	9:00-10:30	A306
SCHOENDUBE-PIRCHEGGER Barbara	MAPS06	Monday	17:45-19:15	P506
SEGAL Benjamin	FAPS02	Tuesday	16:00-17:30	A302
SEGAL Dan	GVPS01	Monday	16:00-17:30	C104
SEGURA Liliane Cristina	GVPS04	Tuesday	11:00-12:30	C104
SELIGMANN-FEITOSA Evelyn	FARF01	Monday	17:45-19:15	A403
SELLHORN Thorsten	FAPS05	Wednesday	14:00-15:30	A302
SEXTROH Christoph	FAPS16	Monday	17:45-19:15	A304
SHANE Philio	FAPS14	Wednesday	14:00-15:30	A303
SIMPSON Ana	FRPS23	Wednesday	11:00-12:30	A306
SMITH David	FAPS03	Wednesday	9:00-10:30	A302
SPEARRETT David	PSRF03	Wednesday	14:00-15:30	P503
STENKA Renata	FRPS29	Tuesday	14:00-15:30	A307
STICH Michael	GVPS03	Tuesday	9:00-10:30	C104
STUART Jenny	AUPS15	Wednesday	11:00-12:30	A411
SURETH Caren	TXPS07	Wednesday	9:00-10:30	A411
SUUTARI Minna	SEPS07	Tuesday	14:00-15:30	P509
TAN Christine	FAPS15	Tuesday	14:00-15:30	A302
TANSKI Joachim	FAPS10	Tuesday	16:00-17:30	A303
TANYI Paul	GVPS10	Monday	16:00-17:30	C108
TAPLIN Ross	SERF08	Monday	17:45-19:15	P505
TIELEI (Sarah) Li	FRPS33	Wednesday	14:00-15:30	A307
TAGESSON Torbjorn	PSRF05	Wednesday	11:00-12:30	P503
TYLER Jonathan	PSPSD01	Tuesday	14:00-15:30	amphi 6
UENO Takefumi	FAPS07	Monday	17:45-19:15	A303
VAN BUREN Joost	AUPS04	Tuesday	11:00-12:30	A301
VANSTRAELEN Ann	AUPS07	Wednesday	9:00-10:30	A301
WANG Pengguo	FARF09	Tuesday	9:00-10:30	A405
WANIAK-MICHALAK	PSRF04	Monday	16:00-17:30	P504
WATRIN Christoph	TXPSD01	Wednesday	11:00-12:30	Amphi 2
WATRIN Christoph	TXPS03	Wednesday	14:00-15:30	A309
WEITH Stefan	FRPS34	Monday	16:00-17:30	A309
WELLS Paul	EDRF04	Wednesday	14:00-15:30	C
WELLS Peter	FRPSD05	Monday	16:00-17:30	Amphi 5
WENER Joerg R.	FAPS01	Monday	16:00-17:30	A304
WILLIAM Jackson	MAPSD03	Monday	16:00-17:30	Amphi 2
WINDISH David	FAPS17	Tuesday	9:00-10:30	A304
WONG Renfred	SEPS11	Tuesday	11:00-12:30	P509
YEZEGZL Ari	FRPSD01	Wednesday	9:00-10:30	Amphi 2
YOHN Teri	FRPS35	Monday	17:45-19:15	A309
YOUNG Susan	FRPS06	Wednesday	14:00-15:30	A304
YU Yingri	FRPS15	Wednesday	14:00-15:30	A305
YUAN Ding	FRPS20	Tuesday	14:00-15:30	A306
ZHAO Xinge	FRPS21	Tuesday	16:00-17:30	A306
ZHOU Jie	FRPS24	Wednesday	14:00-15:30	A306

TOPICS DISPATCHED IN THE TEN GENERAL CATEGORIES

AM : ANALYTICAL/MODELLING

AUTHORS	PAPER TITLE	SESSION
Habiba Al-Shaer, Aly Salama	Corporate Governance Monitoring Effects On Corporate Environmental Responsibility	FAPS28
Philip Beaulieu	Voluntary Income Reporting	FRRF01
Janis Berzins, Øyvind Bøhren, Bogdan Stacescu	Stockholder Conflicts And Dividend Payout	GVPS09
Carmen Giorgiana Bonaci, Cristian M. Litan, Sorina C. Văju	Review Of The Financial Reporting Versus The Probability Of Fiscal Control, Under Financial Sophistication	TXPS07
Weiyi Cynthia Cai	Disclosure Quality, Cost Of Capital And Firm Productivity	FRPS16
Joana Cardoso Fontes, Argyro Panaretou, Ken Peasnell	Fair Valuing Of Financial Liabilities And Own Credit Risk: What Does It Mean And When Does It Make Sense From An Accounting Perspective?	FRPS12
Chia-Ling Chao, Shwu-Min Horng	Does Eliminating The Form 20-F Reconciliation From Ifrs To U.S. Gaap Improve Accounting Quality?	FRPS38
Hamida Chihi, Nadia Mhirs	Auditors Choice And Audit Quality: A Question Of Size And / Or Seniority?	AURF11
Paolo Collini, Graziano Coller	Full Cost Pricing And Profit Maximization	MAPS06
Carolyn Cordery, Dalice Sim, Rachel Baskerville	Amateur Sports Clubs: Capacity And Finances	PSRF05
Nils Crasselt, Christian Lohmann	Considering Real Options In Short-Term Decision Making	MARF01
Emiliano Di Carlo	The Sub-Consolidated Financial Statements Of Directed Listed Sub-Holdings: Where Is The Relevant Economic Entity?	GVRF13
Vera Diyanty, Sidharta Utama, Hilda Rossietta, Sylvia Veronica Siregar	The Effects Of Ultimate Controlling Ownership To The Related Party Transaction And Earning Management	GVPS09
Irina Duscher, Matthias Meyer	R&D Costs Capitalization And Volatility Of Earnings	FRPS03
Michael Ebert, Dirk Simons, Jack Stecher	Is Segment Reporting Useful For Creditors? Discretion In Aggregating Information	FRRF01
Fabian Echterling, Brigitte Eierle	Implied Cost Of Capital Under Heterogeneous Expectations	FARF01
Eti Einhorn	Rationalizing The Market Premium (discount) For Meeting Or Beating (missing) Analysts' Earnings Forecasts	FRPS01
Moataz Elhelaly	Related Party Transactions: Literature Review And Directions For Future Research	GVRF11
Aldy Fernandes Da Silva, Aldy Silva, Afrânio Vieira, Augusto Navarro, Claudio Parisi	Decisions About Investment And Profitability: An Empirical Study With Generalized Linear Mixed Models In Non-Financial Brazilian Companies	MARF01
Benedikt Franke, Li Zhang	Disclosure Regulation And Enforcement	FRPSD02
Fabio Frezatti, Diogenes De Souza Bido, Ana Paula Capuano Da Cruz, Maria José De Camargo Machado	Innovation As Part Of The Management Control System	MARF01
Henry Friedman	Sometimes Good Guys Don'T Wear White: Countervailing Incentives And Managerial Power	GVPS09
Simon Gietl, Max Goettsche, Andre Habisch, Christopher Weiss	"(how) Should Companies Provide Information Regarding Their Sustainability Activities?" – An Accounting-Based Approach	SERF01
Christian Hofmann, Naomi Rothenberg	Timeliness Versus Accuracy And Information Externalities	MAPS06
Javad Izadi Zadeh Darjezi	Interim Accounting Earnings And Price Momentum	FRRF01
Daniel Kaiser	Effective Central Control Over Transfer Pricing Negotiations	MAPS05
Fani Kalogirou, Peter Pope, Paraskevi-Vicky Kiosse	Accounting Comparability: Testing The Performance Of The De Franco, Kothari And Verdi (2011) Measure	FARF01
Ehsan Khansalar, Eilnaz Kashefi Pour	Consistent Estimation Of Earnings Persistence	FARF01
Hans-Ulrich Küpper	A Specific Accounting Approach For Public Universities	PSRF05
Cemil Kuzey, Ali Uyar	Determinants Of Corporate Cash Holdings: Evidence From The Emerging Market Of Turkey	FARF01
Alexander Lahmann	The Arithmetic Brownian Motion In Corporate Valuation	FAPS10
Konrad Lang	Meeting Or Beating Forecasts And Uncertain Earnings Bonuses	FRPS01
Nisan Langberg, Praveen Kumar, Shiva Sivaramakrishnan	Voluntary Disclosures Ahead Of Ipos	FAPS17
Jimmy Lee	Measuring Reporting Conservatism Using The Dichev-Tang (2008) Model	FRPS29

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I-Cheng Lin, Ming-Cheng Wu, Yun-Chu Chiu	Accounting-Based Valuation Of Employee Stock Options: Vesting Clauses, Employee Termination, Early Exercise, And Default Risks	FRRF01
Johannes Lorenz, Markus Grottko	Tax Consultants' Incentives – A Game Theoretical Explanation For The Behavior Of Tax Consultants, Taxpayers And The Fiscal Authority	TXPS06
Christian Lukas	Reporting Frequency And Substitutable Tasks	MAPS06
Xin Ma, Pengguo Wang	Firm-Specific Implied Cost Of Capital Estimates And Their Evaluation	FAPS15
Jan Thomas Martini, Hermann Jahnke	Lower Price Limits For Flat-Fee Service Contracts Under Risk	MAPS05
Amy May, Iain Clacher, Nicholas Wilson	An Investigation Into The Determinants Of Auditor Switches By Uk Firms In A Large Panel Setting	AURF11
Klaus Moeller, Sebastian H. Janssen, Nina Kruse	Purposeful Decision Making Or Legitimation: An Empirical Analysis Of Different Types Of Innovation Metric Use	MARF01
Alessandro Mura, Milena Serra, Laura Mulas	Challenging The Effectiveness Of Government Grants In Supporting The Business Sector: Some Evidence From Italian Smes	FARF12
Yutaro Murakami, Atsushi Shiiba	Voluntary Disclosure And Value Relevance Of Segment Information	FRPS36
Riccardo Natoli, Beverley Jackling, Segu Zuhair	Predicting Business Student Characteristics That Influence Undergraduate Attrition Rates Throughout A Degree	EDRF06
Rainer Niemann, Ralf Ewert	Managerial Incentives For Tax Planning In A Multi-Task Principal-Agent Model	TXPS06
Jumpei Nishitani	Conservatism Under Book-Tax Conformity	FRRF01
Yasuhiro Ohta	Accounting Conservatism And Firm Characteristics	FRPS37
Angélica Peña, Isabel Torres, Hans Silva, Carla Silva	The Social Variable: A Proposal Of Accounting Measurement	SERF01
Matthias Petutschnig	Common Consolidated Corporate Tax Base – Analysis Of The Formulary Apportionment Factors	TXRF04
Laia Pie, Maria Llop Llop	The National Accounting Matrix With Environmental Accounts For Catalonia, 2001	SERF01
Annalisa Prencipe, Anna Battauz, Stefano Gatti, Luca Viarengo	Earnings: A Valuation Model In The Light Of The New Accounting Standards	FRPS29
Erich Pummerer, Marcel Steller	Risk Aversion And Audit Markets	AUPS04
Waymond Rodgers, Jon Simon	Development Of A Conceptual Learning Cycle: A Cinderella Story In Accounting Education	EDPS04
Peter G. Roetzel	Too Much Truth – The Impact Of Strategic Information Overload	MARF01
Anna Rohlfing-Bastian, Steffen Reichmann	Centralized Contracting And Decentralized Task Assignment: On The Optimal Allocation Of Authority	MAPS05
Khaled Samaha, Hichem Khelif, Khaled Dahawy	A Meta-Analytic Review Of The Determinants Of The Degree Of Compliance With Ias/ifrs	FRRF20
Ulrich Schäfer, Stefan Dierkes	Corporate Taxes, Capital Structure, And Valuation: Combining Modigliani/Miller And Miles/Ezzell	MAPS13
Barbara Schallmeiner, Magdalena Kuntner	The Austrian Health Care System – Introduction Of A New Reporting System For Hospitals	PSRF02
Barbara Schoendube-Pirchegger, Jens Robert Schöndube	Stock Price Versus Earnings Based Compensation In A Dynamic Agency Setting	MAPS13
Evelyn Seligmann-Feitosa, Leonardo Basso, Diógenes Bido, Herbert Kimura, Iratan Feitosa	The Existence And Disclosure Of Intangibles Versus Corporate Financial Performance In French Mergers & Acquisitions	FARF10
Dirk Simons, Rainer Niemann	Management Incentives Under Formula Apportionment	TXPS06
Rodrigo Silva De Souza, Sonia Maria Da Silva Gomes, Neylane Dos Santos Oliveira, José Maria Dias Filho, Mirian Gomes Conceição, Gilenio Borges Fernandes, Rodrigo Silva de Souza	The Impact Of Environmental Investments In The Cost Of Debt Of Brazilian Companies Listed On Electricity Sector Of Corporate Sustainability Index (ise)	SERF01
Martin Staehlen, Niklas Lampenius	What Is Driving The Price-To-Earnings Ratio: The Effect Of Conservative Accounting And Growth	FAPS07
Odd Stalebrink	Public Sector Pension Accounting Rules And Portfolio Selection: An Examination Of Defined Benefit Pension Plans In The United States	PSRF05

TOPICS DISPATCHED IN THE TEN GENERAL CATEGORIES

AUTHORS	PAPER TITLE	SESSION
Marcel Steller, Erich Pummerer	Joint Audits And Audit Quality	AUPS03
Renata Stenka	Rhetoric In International Standard Setting Process: Strategies Employed By The Iasb/fasb And The Constituents	FRRF20
Ross Taplin	Measuring The Comparability Of Company Accounts Conditionally	FRPS36
Skrálan Vergauwe , Ann Gaeremynck	Disclosure Patterns In A Principle-Based Accounting Framework	FRPS36
Pia Vollert	Should Multinational Companies Request An Advance Pricing Agreement (apa) - Or Shouldn't They?	TXRF04
Anna Vysotskaya, Valeriy Aleshin	Situationally Matrix Modelling In Tax Planning For Smes. Evidence From Russia.	ISPS01
Alfred Wagenhofer , Ralf Ewert	Accounting Standards, Earnings Management, And Earnings Quality	FRPSD02
Mingzhu Wang, Jigao Zhu	Accounting Conservatism Shaped By Debt Holders: A Comparison Between Public And Private Firms In China	FRRF20
Paul Wells	How Does Contact With Accountants Influence Perceptions Of Accounting?	EDRF06
Baohua Xin, Xu Jiang	Accounting Discretion And Informativeness Of Voluntary Disclosure	FRPS27
Minlei Ye, Mingcherng Deng, Tong Lu, Dan A. Simunic	Do Joint Audits Improve Or Impair Audit Quality?	AUPS03

HI : HISTORY

AUTHORS	PAPER TITLE	SESSION
Michael Alles, Miklos Vasarhelyi, Hussein Issa	Rethinking The Practice And Value Added Of External Audits: The Aicpa's Audit Data Standards (ads) Initiative	FRRF15
Charles Richard Baker	A Comparative Historical Analysis Of The Development Of The Auditing Profession In The United Kingdom, France And Germany	AUPS09
Kees Camfferman	The Introduction Of The 'incurred Loss' Model For Credit Losses In Ias 39	FRRF15
Salvador Carmona, Miguel Carmona, Nieves Carrera	Accounting In The Transition From A Medieval To A Modern State – The Case Of Spain (1490-1510)	SEPSD01
John Richard Edwards	"the Method Of Book-Keeping, Deduced From Clear Principles"	EDPS01
Carsten Erb, Christoph Pelger	Qualitative Constructs In Financial Reporting Standard-Setting – A Case Study Of The Rise And Fall Of Reliability	FRPSD04
Masafumi Fujino	Management Accounting Implementation And Engineers' Networking: Mitsubishi Electric, 1921-1932	MARF09
Susana Gago-Rodriguez, Manuel Nuñez-Nickel	Cronyism And Accounting Opacity: The Case Of Franco's Autocracy	SERF07
Florian Gebreiter	Hospital Accounting And The Insoluble Problem Of Health Expenditure	PSRF03
Mike Jones	Medieval Modes Of Accounting, Control And Accountability	FRRF15
Masaru Karube, Hironori Fukukawa	Integrating Personal Expertise: A History Of Japanese Audit Firms, 1965–2010	AURF10
Malte Klein, Rolf Uwe Fülber	Financial Accounting And Reporting In Germany: A Case Study On German Accounting Tradition And Experiences With The Ifrs Adoption	GVRF12
Jaana Latvanen, Jukka Pellinen	Institutional Logics And The Historical Contingency Of Public Sector Accounting Change: The Finnish University Sector In Years 1980-2010	PSPS03
Marta Macias, Carlos Larrinaga	Early Modern Accounting And The Emergence Of The Administrative State	GVPS07
Stephani Mason, Dan Palmon, Fred Sudit	Say On Pay And The Shareholder Spring	GVPS07
Alonso Moreno, Macario Camara	Do Annual Reports Cover Properly Main Stakeholders?	FRRF15
Razvan V. Mustata, David Alexander, Carmen Giorgia Bonaci	Accounting Numbers And Roma Slaves In The 19th Century	SEPS03
Ahmed Naciri	Are Credit Rating Agencies, "thermometers That Create Climate"?	FARF11
Marc Nikitin, Mathieu Floquet	Should Companies Disclose Financial Information To Employees? A Case Study Of Three Works Councils In The French Steel Industry From 1945 To 1982	SERF09
Ronita Ram	Exploring The Role Of Staff In The Iasb'S Standard Setting Process. A Case Of Ifrs For Smes Standard	FRPS39
Joelle Randriamiarana	The Development Of The Accounting System In Developing Countries : The Case Of Madagascar	SERF07

TOPICS DISPATCHED IN THE TEN GENERAL CATEGORIES

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Helena Saraiva, Maria Alves	The Use Of The Balanced Scorecard In Portugal: Evolution And Effects On Management Changes In Portuguese Large Companies	MARF09
Angelica Silva, Alan Sangster	The Brazilian Education System In The Late 18th Century: Frauds And Panoptic Management System	EDPS01
John Stittle, Sean McCartney	Manipulation Of Depreciation Policies In The British Railway Industry.	FRRF15
Sadaharu Takeshima, George Sorter	The Events Cycle Theory: Why Does The Double-Entry System Continue To Be Useful?	EDRF01
Ian Thomson, Jill Solomon	'fumifugium: Or The Inconvenience Of The Aer And Smoake Of London Dissipated': An External External Environmental Account In 17th Century London	SEPS03
Noriyuki Tsunogaya, Andreas Hellmann, Simone Scagnellin	Adoption Of Ifrs In Japan: Challenges And Consequences	FRPSD04
Miklos Vasarhelyi, Victoria Chiu	A Bibliometric Analysis Of The Intellectual Structure And Research Published In The Accounting Review (tar)	EDPS01
Ekaterina Zuga, Svetlana Karelskaya	Statutory Regulation Of Accounting In Russia Over The Period From The 18th To The 21st Century	FRRF16

IC : INTERDISCIPLINARY / CRITICAL

AUTHORS	PAPER TITLE	SESSION
Ahmed Abdel-Maksoud, Bahgat M. Abdel-Maksoud	Developing A Performance Measurement Model For Agricultural Extension Agents	MARF10
Subhash Abhayawansa, Suresh Cuganesan	Intangibles And The Fabrications Of Value: Examining Sell-Side Analysts' 'narrativisation' Of Intellectual Capital	FAPS11
Maria Apostolidi, Dimosthenis Hevas	Information In Aggregate Accounting Numbers: A Review	FARF08
Charlotta Bay	Makeover Accounting: Investigating The Financial Edutainment Of Everyday Life	MAPSD02
Marion Brivot, Charles Cho, Randy Kuhn	Aicpa'S Communications To Its Members Between 1997 And 2010	MAPSD02
David Brown, Rachael Nash, Nicole Sutton	An Organizing Paradox - Management Control And Four Forms Of Employee Empowerment	MAPS04
Terhi Chakhovich, Tytti Niiva	Breaking The Myth Of The Long-Term Compensation - The Devil May Not, After All, Be In The Details	GVPS02
Isabelle Chambost	Analysts' Consensus Forecasts: A Social Construct	FARF08
Uche Chinyere	Accounting For Ritual Sites In Shareholder Activism	GVPS02
Riccardo Cimini	The Fundamentals Of Misrepresentation Of Financial Information	EDRF01
Tiphaine Compernelle, Chrystelle Richard	Shaping Audit Committee Oversight Practice: The Unsung Role Of The Ac Chairman	GVRF09
Lorne Cummings, Maria Dyball, Ade Palupi	A Sociological Analysis Of The Asian Development Bank's Funding Of Indonesian Government Accounting Education (2004-2011)	EDRF01
Carla Edgley, Nina Sharma, Fiona Anderson-Gough	Constructing The Diverse Accountant: An Examination Of The Logics Influencing Diversity Discourses And Practices	AUPS08
Samar El Sayad, Danture Wickramasinghe	Matters Of Concern: Hype Of Supply-Chains And Hope Of Management Accounting	MAPS11
John Flower	Financial Reporting And Distributive Justice	SERF09
Ann-Christine Frandsen, Louise Gracia	Accounting Knowledge As Lived Experiences And Reflexive Questioning: A Case For Reinventing Undergraduate Accounting Education	EDRF01
Rolf Uwe Fülber, Ferdinand Balfoort, Rachel F. Baskerville	One Hand Or Two? Ifrs Meets Guanxi	GVPS02
Omiros Georgiou, Lisa Jack	Competing Rationalities: Uk Investors' And Analysts' Perspectives On Fair Value Accounting	FAPS02
Daniela Gerritsen, Till Kamp, Marc Eulerich	Corporate Social Responsibility And Internal Auditing	SERF09
Anna-Stina Gillqvist	Understanding Enforcement From The Gap Between Accounting Standards And Their Use	AUPS09
Johan Graaf	Problematizing The Interplay Between Mandatory And Voluntary Disclosures: Balancing Frames And Controlling Overflows	FRPS39
Cameron Graham, Songlan Peng, Kathryn Bewley	Fair Value Accounting Reforms In China: Towards An Accounting Movement Theory	FRPSD03

TOPICS DISPATCHED IN THE TEN GENERAL CATEGORIES

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Markus Grottko	Non-Practices Of Nonfinancial Communication	FRRF16
Allan Hansen, Ivar Friis	Subjective Performance Evaluation, Implicit Contracting And The Problem Of Common Understanding	MARF09
Colin Haslam, John Malamatenios, Tord Andersson, John Butlin	Accounting For Carbon And Framing Disclosure: A Business Model Approach	SEPS12
Andrew Higson, Rasha Kassem	Implications Of The Fraud Triangle For External Auditors	AURF10
Keith Hoskin	Towards Reflective Accounting Beyond Social And Institutional Cul-De-Sacs: Doing Analytics On Foucault's Own Lines	GVRF09
Christian Huber, Lukas Crepaz, Barbara Junne, Tobias Scheytt	Metamorphoses Of Valuation Practices In An Ephemeral Mega-Project Organization: The Case Of The European Capital Of Culture "ruhr.2010"	PSPS02
Floriane Janin	The Role Of Accounting In The Media: The Case Of French Professional Football	FARF08
Vassili Joannides, Danture Wickramasinghe, Zahirul Hoque	Accountability As Ethnic Practice: Emics And Etics Revisited	MAPS03
Yvonne Joyce, Stephen Walker	Fisticuffs And Chocolate Fountains. A Study Of Gender Segregation In Insolvency Practice	GVPS11
Rania Kamla	Imperialism And Global Capitalism: Implications For Syrian Women Accountants	SEPS03
Lisa Karasiewicz Baudot	The Rhetoric Of Justification: The Process Of Constructing What'S "just" In Accounting Standard-Setting	FRPSD03
Rihab Khalifa, Thomas Ahrens	Researching The Lived Experience Of Corporate Governance	GVRF09
Hirotsugu Kitada, Katsuhiko Kokubu, Tatsumasa Tennojiya	Technological Empowerment: Creating Local Knowledge With Calculating Practice	MAPS14
Karol Klimczak, Marta Dynel	Linguistic Characteristics Of Analyst Reports	FARF08
Masaki Kusano, Masatsugu Sanada	Financial Crisis And Legitimacy Of Global Accounting Standards	FRRF16
François Larmande, Loïc Belze, Lorenz Schneider	The Fair Value Of Executive Compensation: The Case Of Redeemable Equity Warrants	FARF08
Ioana Lupu	Contradictory Discourses And The Identity Work Of Mother Managers In The French Accounting Profession	MAPS07
Bertrand Malsch, Henri Guénin-Paracini, Marie-Soleil Tremblay	Micro Games Of Power In Auditing: Getting Comfortable With The Auditee	AUPS08
Nor Zalina Mohamad Yusof, Danture Wickramasinghe, Mahbub Zaman	The Effect Of Institutions And Politics On Corporate Ownership And Board Representation	GVRF09
Jeremy Morales, Yves Gendron, Henri Guénin-Paracini	The Normalization Of Organizational Deviance And The Conceptualization Of The "dangerous" Individual: A Genealogy Of The Fraud Triangle	AUPS08
Julia Morley	Venturing To Care: New Metrics For Social Impact	SERF07
Hanne Norreklit, Katarina Kaarbøe	A New Way Of Being A Controller – From Bellboy To Actor	GVRF09
Kensuke Ogata	Organizational Structures And Divergent Setting-Standards In The Global Convergence Era	GVRF12
Noriaki Okamoto	Distributed Accounting Valuation: Considering Fair Value Accounting From A Distributed Cognition Perspective	FRRF16
Tiziano Onesti, Mauro Romano, Christian Favino, Valerio Pieri	A Theoretical Framework For Corporate Delistings: Governance Changes And Value Dynamics	GVRF12
Fabrizio Panozzo	The Roles Of Accounting In The European Mentality Of Government	PSRF03
Boris D. Plüschke, Grottko Markus	Accounting For Innovation Between Hyperconnectivity And Novelty – On The Development Of A Network Of Nonfinancial Measures For Radical Innovations	MARF09
David Prochazka	The Ifrs Adoption Index: A Measure Of Accounting Harmonisation	FARF11
Peter Russell, David Collins, Ian Dewing	Between Maxwell And Micawber: Plotting The Demise Of Equitable Life	GVRF12
Christina Samson, Francesco Giunta	Trust The Text. Extending Methodologies For The Analysis Of Accounting Narratives With A Corpus Linguistics/corpus-Driven Approach	FRPSD05
Stefania Servalli, David J. Alexander	Accounting Regulation Beyond Borders	GVPS07
Prem Sikka, Hugh Willmott	The Tax Avoidance Industry: Accountancy Firms On The Make	SEPS08
Stewart Smyth	Critical Realism In Accounting Research: An Illustration	PSRF03
Arabella Volkov, Brendan O'Connell	Work Based Learning Programs In Accounting And Beyond: How A Theoretical Model Can Assist In Revealing The Potential Benefits For Students	EDRF01
Viktoria Zerr	Intellectual Capital Reporting Content Analysis - Parsimony In Research Design	FRRF16



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AUDITING

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SESSION : **AU - PSD** • DAY AND TIME : **TUESDAY 7th MAY • 09:00-10:30****AUPSD02**

Chair : Ewald Aschauer

Room : **Amphi 5****Auditor Competition And Audit Quality In Local Market**

Discussant : David Hay

Author : JONG-HAG CHOI, SEOUL NATIONAL UNIVERSITY

EA = Empirical Archival

Co-authors : Jeong-Bon Kim, City University of Hong Kong
Zheng Wang, City University of Hong Kong
Yoonseok Zang, Singapore Management University**Audit Market Concentration And The Reputation Effect Of Pwc Global- And Country-Level Market Leadership: Some Evidence From Investor-Perceived Audit Quality**

Discussant : Kenneth Reichelt

Author : XINDONG ZHU, CITY UNIVERSITY OF HONG KONG

EA = Empirical Archival

Co-authors : Simon Yu-Kit Fung, The Hong Kong Polytechnic University
Ferdinand A. Gul, Monash University Sunway Campus
K. K. Raman, The University of Texas at San AntonioSESSION : **AU - PSD** • DAY AND TIME : **TUESDAY 7th MAY • 11:00-12:30****AUPSD03**

Chair : Luc Paugam

Room : **Amphi 5****City-Level Human Capital And Audit Markets**

Discussant : Alan Kilgore

Author : JERE FRANCIS, UNIVERSITY OF MISSOURI-COLUMBIA

EA = Empirical Archival

Co-authors : Mathew Beck, University of Missouri
Joshua Gunn, University of Missouri**Government Intervention, Audit Market, And Audit Quality**

Discussant : Gary Monroe

Author : THOMAS JEANJEAN, ESSEC BUSINESS SCHOOL PARIS

EA = Empirical Archival

Co-authors : Zhongwei Huang, ESSEC Business School
Like Jiang, ESSEC Business School

SESSION : **AU - PSD** • DAY AND TIME : **WEDNESDAY 8th MAY • 09:00-10:30**

AUPSD01

Chair : *Sophie Marmousez*

Room : **Amphi 5**

What Factors Influence The Internal Audit Function And Its Role In Corporate Governance? -A Comparative Study For The Usa And Germany-

Discussant : *Andrew Higson*

Author : *SARAH ZIPFEL, DUISBURG & ESSEN UNIVERSITY, DUISBURG CAMPUS*

SU = Survey

Co-authors : *Marc Eulerich, University of Duisburg-Essen*

The Audit Committee Oversight Process Of The External Audit: Auditor Selection And Monitoring

Discussant : *Michael Alles*

Author : *HEIDI VANDER BAUWHEDE, GHENT UNIVERSITY*

SU = Survey

Co-authors : *Rogier Deumes, Maastricht University
Caren Schelleman, Maastricht University
Ann Vanstraelen, Maastricht University*

SESSION : **AU - PSD** • DAY AND TIME : **WEDNESDAY 8th MAY • 11:00-12:30**

AUPSD04

Chair : *Anne-Marie Garvey*

Room : **Amphi 2**

The Impact Of Audit Firm Commonality On Corporate Acquisitions

Discussant : *Tom Van Caneghem*

Author : *AHMED ABDEL-MEGUID, THE AMERICAN UNIVERSITY IN CAIRO*

EA = Empirical Archival

Co-authors : *Ahmed Abdel-Meguid, The American University in Cairo
Kofi Appiah Okyere, Syracuse University
Jeff Oxman, University of St. Thomas
Yildirim Yildirim, Syracuse University*

The Impacts Of Mandatory Ifrs Adoption On Big Four And Non-Big Four Audits

Discussant : *Gilad Livne*

Author : *ZILI ZHUANG, THE CHINESE UNIVERSITY OF HONG KONG*

EA = Empirical Archival

Co-authors : *Chen Chen, University of Auckland*

AU

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AUPS01

Chair : Charlotta Bay

Room : **A301****'and The Bafta Goes To ...': The Assurance Role Of The Auditor In The Film Awards Industry**

Author : INGRID JEACLE, THE UNIVERSITY OF EDINBURGH

CF = Case / Field Study

Audit Firms' Strategies That Have Emerged To React To The Changeable Audit Environment

Author : MOHAMED KHALED ELDALY, ANGLIA RUSKIN UNIVERSITY

CF = Case / Field Study

Co-authors : Magdy Abdel-Kader, Anglia Ruskin University

From Meticulous Professionals To Superheroes Of The Business World: A Historical Portrait Of A Cultural Change In The Field Of Accountancy

Author : CLAIRE-FRANCE PICARD, LAVAL UNIVERSITY

CF = Case / Field Study

Co-authors : Sylvain Durocher, University of Ottawa
Yves Gendron, Université Laval**AUPS03**

Chair : Marc Eulerich

Room : **A413****Do Joint Audits Improve Or Impair Audit Quality?**

Author : MINLEI YE, UNIVERSITY OF TORONTO

AM = Analytical / Modelling

Co-authors : Mingchen Deng, Baruch College
Tong Lu, University of Houston
Dan A. Simunic, University of British Columbia**Audit Firm Tenure And Audit Quality: Evidence From U.S. Firms**

Author : LI BROOKS, WASHINGTON STATE UNIVERSITY

EA = Empirical Archival

Co-authors : C.S. Agnes Cheng, Hong Kong Polytechnic University
Ken Reichelt, Louisiana State University**Joint Audits And Audit Quality**

Author : MARCEL STELLER, INNSBRUCK UNIVERSITY

AM = Analytical / Modelling

Co-authors : Erich Pummerer, University of Innsbruck

AUPS10

Chair : Kim Ittonen

Room : **A302****Familiarity Threat Argument Revisited: Confidence, Trust And Professional Skepticism**

Author : EWALD ASCHAUER, VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS

SU = Survey

Co-authors : Matthias Fink, Vienna University of Economics and Business
Katharina Van Bakel-Auer, Vienna University of Economics and Business
Bent Warming-Rasmussen, University of Southern Denmark**Explaining The Influence Of Time Budget Pressure On Audit Quality In Sweden**

Author : TORBJORN TAGESSON, LINKÖPING UNIVERSITY

SU = Survey

Co-authors : Daniela Argento, Kristianstad University
Pernilla Broberg, Kristianstad University
Niclas Gyllengåhm, Kristianstad University
Ola Mårtensson, Kristianstad University**Addressing Information Needs To Reduce The Audit Expectation Gap: Evidence From Dutch Bankers, Audited Companies And Auditors**

Author : JOOST VAN BUUREN, NYENRODE UNIVERSITY

SU = Survey

Co-authors : Joost Van Buuren, Nyenrode Business Universiteit
Robin Litjens, Nyenrode Business Universiteit
Ruud Vergoossen, Nyenrode Business Universiteit

SESSION : **AU - PS** • DAY AND TIME : **MONDAY 6th MAY • 17:45-19:15**

AU

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AUPS02

Chair : David Hav

Room : **A301**

The Internal Audit Quality View By Internal Auditors

Author : MELANIE ROUSSY, LAVAL UNIVERSITY

CF = Case / Field Study

'hunters, Killers And Skinners': An Exploration Of The Professional Habitus In Big 4 Accounting Firms

Author : CRAWFORD SPENCE, UNITED ARAB EMIRATES UNIVERSITY

CF = Case / Field Study

Co-authors : Chris Carter, Newcastle University

The Internal Audit Quality View By Internal Auditors

Author : MELANIE ROUSSY, LAVAL UNIVERSITY

CF = Case / Field Study

AUPS11

Chair : Gilad Livne

Room : **A302**

Global Audit Firm Networks And The Role Of 'other Auditors': Impact On The Quality And Costs Of Multinational Group Audits

Author : ANN VANSTRAELEN, MAASTRICHT UNIVERSITY

EA = Empirical Archival

Co-authors : Elizabeth Carson, University of New South Wales
Roger Simnett, University of New South Wales
Greg Trompeter, University of Central Florida

Clients' Political Connections And Audit Pricing

Author : OLIVER ZHOU, CITY UNIVERSITY OF HONG KONG

EA = Empirical Archival

Co-authors : Chansog Kim, City University of Hong Kong
Zhifeng Yang, City University of Hong Kong

To Work or to Shirk: How Do Auditors Deal with Tax Enforcement?

Author : WIM JANSSEN, TILBURG UNIVERSITY

EA = Empirical Archival

AUPS18

Chair : Mervi Niskanen

Room : **A413**

Impact Of Joint Auditor Pair On Timely Loss Recognition: Evidence From Impairment Tests

Author : LUC PAUGAM, ESSEC BUSINESS SCHOOL PARIS

EA = Empirical Archival

Co-authors : Gerald Lobo, University of Houston
Jean-François Casta, Université Paris-Dauphine
Dana Zhang, dzhang@bauer.uh.edu

Audit Partner Rotation And Financial Reporting Quality: Evidence From The United States

Author : PAUL TANYI, UNIVERSITY OF NEBRASKA-LINCOLN

EA = Empirical Archival

Co-authors : Barri Litt, Nova Southeastern University
Thuy Simpkins, Grand Valley State University

Are Auditors Compromised By Auditing Clients' Major Customers?

Author : KENNETH REICHELT, LOUISIANA STATE UNIVERSITY

EA = Empirical Archival

Co-authors : Hsihui Chang, Drexel University
Hsin-Chi Chen, I-Shou University
Jengfang Chen, National Cheng Kung University
Kenneth J. Reichelt, Louisiana State University

SESSION : **AU - PS** • DAY AND TIME : **TUESDAY 7th MAY • 09:00-10:30****AUPS17**Chair : *Katryn Kadous*Room : **A301****The Effect Of Estimation Risk On Audit Reporting**Author : *ASAD KAUSAR, NANYANG TECHNOLOGICAL UNIVERSITY*

EA = Empirical Archival

Co-authors : *Clive Lennox, Nanyang Technological University***Subjectivity In Fair Value Estimates, Audit Quality And Informativeness Of Other Comprehensive Income**Author : *MYUNG PARK, VIRGINIA COMMONWEALTH UNIVERSITY*

EA = Empirical Archival

Co-authors : *Cheol Lee, Wayne State University***AUPS19**Chair : *Luc Paugam*Room : **A413****The Monitoring Effectiveness Of Co-Opted Audit Committees**Author : *LINDA MYERS, UNIVERSITY OF ARKANSAS*

EA = Empirical Archival

Co-authors : *Cory Cassell, University of Arkansas
Linda Myers, University of Arkansas
Roy Schmardebeck, University of Arkansas
Jian Zhou, University of Hawaii - Manoa***How Do Auditors Perceive Ceo's Risk Taking Incentives? Evidence From Audit Fees And Audit Opinions**Author : *YANGXIN YU, THE AUSTRALIAN NATIONAL UNIVERSITY*

EA = Empirical Archival

Co-authors : *Neil Fargher, The Australian National University
Alicia Jiang, The Australian National University***Social Networks, Auditor Independence And Earnings Quality**Author : *SOPHIE MARMOUSEZ, HEC MONTREAL*

EA = Empirical Archival

Co-authors : *Thomas Jeanjean, ESSEC
Louis-Philippe Sirois, HEC Montréal*SESSION : **AU - PS** • DAY AND TIME : **TUESDAY 7th MAY • 11:00-12:30****AUPS04**Chair : *Joost Van Buren*Room : **A301****Risk Aversion And Audit Markets**Author : *ERICH PUMMERER, INNSBRUCK UNIVERSITY*

AM = Analytical / Modelling

Co-authors : *Marcel Steller, Department of Accounting, Auditing and Taxation***Mandatory Auditor Rotation: Evidence From The Italian Experience**Author : *MARA CAMERAN, BOCCONI UNIVERSITY*

EA = Empirical Archival

Co-authors : *Jere R. Francis, University of Missouri
Antonio Marra, Università Bocconi
Angela K. Pettinicchio, Università Bocconi***The Impact Of Different Measures Of Audit Tenure On Audit Quality**Author : *JONATHAN TYLER, UNIVERSITY OF TECHNOLOGY SYDNEY*

EA = Empirical Archival

Co-authors : *Fiona Ball, University of Technology, Sydney
Peter Wells, University of Technology, Sydney*

AUPS13

Chair : Kenneth Richelt

Room : **A302**

Firm And Office Level Effects On Audit Quality: A Multilevel Approach

Author : KRIS HARDIES, UNIVERSITY OF ANTWERP

EA = Empirical Archival

Co-authors : Christopher Koch, University of Mannheim

Are Extensive Audits "good News"? - Market Perceptions Of Abnormal Audit Fees And Fair Value Disclosures

Author : ULF MOHRMANN, KONSTANZ UNIVERSITY

EA = Empirical Archival

Co-authors : Jan Riepe, Ludwig-Maximilians-Universität München, Institute for Capital Markets and Corporate Finance
Ulrike Stefani, University of Konstanz, Chair of Accounting

The Effects Of Voluntary Interim Auditor Reviews On Audit Fees And Earnings Quality

Author : BALTHASAR HOEHN, WUERZBURG UNIVERSITY

EA = Empirical Archival

AUPS20

Chair : Jose Antonio Gonzalo

Room : **A413**

Audit And Earnings Management In Spanish Smes

Author : DAVID HUGUET, UNIVERSITY OF VALENCIA

EA = Empirical Archival

Co-authors : Juan L. Gandía, University of Valencia

Ownership Structure, Audit Fees, And Accrual Quality In Japan

Author : NAOKI KASAI, SHIGA UNIVERSITY

EA = Empirical Archival

Reputational Implications For Partners After A Major Audit Failure: Evidence From China

Author : OLIVER RUI, CHINA EUROPE INTERNATIONAL BUSINESS SCHOOL

EA = Empirical Archival

Co-authors : Xianjie He, Shanghai University of Finance and Economics, Shanghai, China
Jeffrey Pittman, Memorial University of Newfoundland, St. John's, NL, Canada
Oliver Rui, China Europe International Business School

SESSION : **AU - PS** • DAY AND TIME : **TUESDAY 7th MAY • 14:00-15:30**

AUPS05

Chair : Erich Pummerer

Room : **A302**

Audit Quality And Corporate Governance: Evidence From The Microfinance Industry

Author : LEIF ATLE BEISLAND, UNIVERSITY OF AGDER

EA = Empirical Archival

Co-authors : Roy Mersland, University of Agder
R. Oystein Strom, Oslo and Akershus University College

Firm Credit Rating Status And Their Implications For The Estimated Effects Of Auditor Size On Bank Loan Pricing

Author : ROBERT MATHIEU, WILFRID LAURIER UNIVERSITY

EA = Empirical Archival

Co-authors : Ling Chu, Wilfrid Laurier University
Ping Zhang, University of Toronto

Audit Quality, Ifrs And Perceived Bank Risks Under Heterogeneous Regulations

Author : ANGELA PETTINICCHIO, BOCCONI UNIVERSITY

EA = Empirical Archival

Co-authors : Lorenzo Pozza, Università Bocconi
Angelo Provasoli, Università Bocconi
Maxim Zagonov, Purdue University

SESSION : **AU - PS** • DAY AND TIME : **TUESDAY 7th MAY • 14:00-15:30****AUPS12**

Chair : Jeff Payne

Room : **A301****The Big 4 Premium: A Long Gone Phenomenon? Evidence From Europe**

Author : ROUVEN FLEISCHER, CATHOLIC UNIVERSITY OF EICHSTÄTT-INGOLSTADT

EA = Empirical Archival

Co-authors : Max Goettsche, Catholic University of Eichstaett-Ingolstadt
Maximilian Schauer, Catholic University of Eichstaett-Ingolstadt**Evaluating The Evidence On The Big Firm Premium**

Author : DAVID HAY, UNIVERSITY OF AUCKLAND

EA = Empirical Archival

How Are Big 4 Audits Valued Around The World? The Non-Linear Relationship Between The Value Of Audit Quality And The Investor Protection Quality

Author : MANUEL CANO RODRIGUEZ, UNIVERSITY OF JAÉN

EA = Empirical Archival

Co-authors : Manuel Núñez-Nickel, Carlos III of Madrid
Santiago Sánchez-Alegría, Public University of Navarra**AUPS21**

Chair : Ulfert Grenewold

Room : **A413****Benefits And Costs Of Appointing Two Audit Engagement Partners**

Author : KIM ITTONEN, UNIVERSITY OF VAASA

EA = Empirical Archival

Co-authors : Per Christen Tronnes, University of New South Wales

Does capital structure dominate the demand for voluntary audit in micro-companies?

Author : HANNU OJALA, AALTO UNIVERSITY SCHOOL OF ECONOMICS

EA = Empirical Archival

Co-authors : Jill Collis, Brunel University
Lasse Niemi, Aalto University
Juha Kinnunen, Aalto University
Pontus Troberg, Hanken School of EconomicsSESSION : **AU - PS** • DAY AND TIME : **TUESDAY 7th MAY • 16:00-17:30****AUPS06**

Chair : Gary Monroe

Room : **A301****Lead Auditor Expertise, Audit Quality, And Audit Fees**

Author : JUERGEN ERNSTBERGER, RUHR UNIVERSITY BOCHUM

EA = Empirical Archival

Co-authors : Christopher Koch, Johannes Gutenberg Universitaet Mainz
Hun-Tong Tan, Nanyang Technological University, Singapore**Revisiting The Effects Of Industry Expertise On Audit Pricing**

Author : JOHN GOODWIN, SABANCI UNIVERSITY

EA = Empirical Archival

Co-authors : Donghui Wu, The Chinese University of Hong Kong

Do Industry Specialist Auditors Improve Investment Efficiency?

Author : GIL BAE, KOREA UNIVERSITY BUSINESS SCHOOL

EA = Empirical Archival

Co-authors : Seung Uk Choi, Korea University

AUPS14

Chair : Olsen Carmen

Room : **A411**

Compliance Checklists And Bias In Audit Judgments

Author : VICTOR MAAS, ERASMUS UNIVERSITY ROTTERDAM / ERIM

EX = Experimental

Co-authors : Marcel Van Rinsum, Erasmus University
David Stolker, Erasmus University

Relational Coordination And The Communication Between The Chief Audit Executive And Senior Management: Experimental Evidence

Author : FLORIAN HOOS, HEC SCHOOL OF MANAGEMENT

EX = Experimental

Co-authors : Anne D'Arcy, Vienna University of Economics and Business
Gerrit Sarens, Université Catholique de Louvain

The Negative Effect Of Auditors' Competiveness On Their Moral Reasoning

Author : CAROLYN WINDSOR, BOND UNIVERSITY

EX = Experimental

Co-authors : Carolyn Windsor, Bond University
Bent Warming Rasmussen, University of Southern Denmark

AUPS22

Chair : Andrew Higson

Room : **A413**

Association Between Opportunistic Management Earnings Forecasts And Audit Fees

Author : KAREN LAI, THE HONG KONG POLYTECHNIC UNIVERSITY

EA = Empirical Archival

Co-authors : Ferdinand Gul, Monash University Sunway Campus, Malaysia
Bikki Jaggi, Rutgers Business School
Suresh Radhakrishnan, The University of Texas at Dallas

A Firm's Corporate Social Responsibility Performance and Assurance Decision – A Stakeholder Perspective

Author : MARIA STEINMEIER, RUHR UNIVERSITY BOCHUM

EA = Empirical Archival

Co-authors : Juergen Ernstberger, Ruhr University Bochum
Katharina Sikora, Ruhr University Bochum
Michael Stich, FAU Erlangen-Nuremberg

Observability Of Audit Fees, Initial Audit Fee Discounting, And Audit Quality: Further Tests Of Two Competing Theories

Author : XIJIA SU, CHINA EUROPE INTERNATIONAL BUSINESS SCHOOL

EA = Empirical Archival

Co-authors : Donghui Wu, The Chinese University of Hong Kong
Xi Wu, Central University of Finance and Economics

SESSION : **AU - PS** • DAY AND TIME : **WEDNESDAY 8th MAY • 09:00-10:30**

AUPS07

Chair : Ann Vanstraelen

Room : **A301**

Audit Partner Specialization And Audit Quality: Further Evidence

Author : NEAL ARTHUR, THE UNIVERSITY OF SYDNEY

EA = Empirical Archival

Co-authors : Alan Kilgore, Macquarie University
Yu Chen, PricewaterhouseCoopers
Medhat Endrawes, Macquarie University

A Re-Examination Of The Industry Specialist Audit Fee Premium

Author : ANNE CAZAVAN-JENY, ESSEC BUSINESS SCHOOL PARIS

EA = Empirical Archival

Co-authors : Sophie Audoussert-Coulier, Concordia University
Like Jiang, ESSEC Business School

Auditor Industry Expertise And The Timeliness And Usefulness Of Litigation Loss Contingency Disclosures

Author : GORDON RICHARDSON, UNIVERSITY OF TORONTO

EA = Empirical Archival

Co-authors : Feng Chen, University of Toronto
Yu Hou, University of Toronto
Minlei Ye, University of Toronto

SESSION : **AU - PS** • DAY AND TIME : **WEDNESDAY 8th MAY • 09:00-10:30****AUPS23**

Chair : Natalia Kochetova-Kozloski

Room : **A413****Engaging Audit Partner Experience And Audit Quality**

Author : YANYAN WANG, XIAMEN UNIVERSITY

EA = Empirical Archival

Co-authors : Lisheng Yu, Xiamen University
Zhenyu Zhang, University of Houston
Yuping Zhao, University of Houston**Do Customers Respond To The Disclosure Of Internal Control Weakness?**

Author : XUEZHOU ZHAO, THE HONG KONG POLYTECHNIC UNIVERSITY

EA = Empirical Archival

Co-authors : Lixin (nancy) Su, School of Accounting and Finance, The Hong Kong Polytechnic University
Gaoguang Zhou, School of Accounting and Finance, The Hong Kong Polytechnic University**Leveraging Error To Improve Audit Quality: Towards A Socio-Cognitive Model**

Author : CHRISTOPH SECKLER, LEUPHANA UNIVERSITY OF LÜNEBURG

CF = Case / Field Study

Co-authors : Markus Reihlen, Leuphana University of Lüneburg

SESSION : **AU - PS** • DAY AND TIME : **WEDNESDAY 8th MAY • 11:00-12:30****AUPS08**

Chair : Thiphaine Compernelle

Room : **A301****Constructing The Diverse Accountant: An Examination Of The Logics Influencing Diversity Discourses And Practices**

Author : CARLA EDGLEY, CARDIFF UNIVERSITY BUSINESS SCHOOL

IC = Interdisciplinary / Critical

Co-authors : Nina Sharma, Cardiff University
Fiona Anderson-Gough, University of Warwick**Micro Games Of Power In Auditing: Getting Comfortable With The Auditee**

Author : BERTRAND MALSCH, HEC MONTREAL

IC = Interdisciplinary / Critical

Co-authors : Henri Guénin-Paracini, Université Laval
Marie-Soleil Tremblay, ENAP**The Normalization Of Organizational Deviance And The Conceptualization Of The "dangerous" Individual: A Genealogy Of The Fraud Triangle**

Author : JEREMY MORALES, ESCP - EUROPE

IC = Interdisciplinary / Critical

Co-authors : Yves Gendron, Université Laval à Québec
Henri Guénin-Paracini, Université Laval à Québec**AUPS15**

Chair : Jenny Stuart

Room : **A411****Causal Judgment Strategies And Fraud Detection: Auditors Vs. Forensic Specialists**

Author : IRIS STUART, NORWEGIAN SCHOOL OF ECONOMICS AND BUSINESS ADMINISTRATION

EX = Experimental

Co-authors : Dominyka Sakalauskaite, Aarhus University

Review Engagements – Experimental Evidence Concerning The Practitioner's Reporting On The Level Of Assurance Obtained

Author : JOCHEN THEIS, DUISBURG & ESSEN UNIVERSITY, DUISBURG CAMPUS

EX = Experimental

Electronic Fraud Brainstorming In Hierarchical Audit Teams: Does Interaction Help Or Hurt?

Author : HAILAN (FLORA) ZHOU, UNIVERSITY OF ILLINOIS AT URBANA-CHAMPAIGN

EX = Experimental

Co-authors : Clara Xiaoling Chen, University of Illinois at Urbana-Champaign
Ken T. Trotman, University of New South Wales

SESSION : **AU - PS** • DAY AND TIME : **WEDNESDAY 8th MAY • 14:00-15:30**

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AUPS09Chair : *Joshua Onome Imoniana*Room : **A301****A Comparative Historical Analysis Of The Development Of The Auditing Profession In The United Kingdom, France And Germany**Author : *CHARLES RICHARD BAKER, ESC - ROUEN BUSINESS SCHOOL*

HI = History

Understanding Enforcement From The Gap Between Accounting Standards And Their UseAuthor : *ANNA-STINA GILLQVIST, STOCKHOLM SCHOOL OF ECONOMICS*

IC = Interdisciplinary / Critical

Internal Audit's Role In Ghg Emissions And Energy Reporting: Evidence From Audit Committees, Senior Accountants And Internal AuditorsAuthor : *KEN TROTMAN, THE UNIVERSITY OF NEW SOUTH WALES*

CF = Case / Field Study

Co-authors : *Andrew Trotman, Bond University***AUPS16**Chair : *Pik Lieuw*Room : **A411****Audit Market Regulation And Supplier Concentration Around The World: Empirical Evidence**Author : *BENJAMIN HESS, KONSTANZ UNIVERSITY*

EA = Empirical Archival

Co-authors : *Ulrike Stefani, University of Konstanz, Chair of Accounting***Determinants Of The Capital Market Response To The Regulation Of Communication With Audit Committee Concerning Independence: A Case Of Isb No. 1**Author : *ERIC LEE, MONASH UNIVERSITY*

EA = Empirical Archival

Co-authors : *Farshid Navissi, Monash University
Vic Naiker, Monash University*

AURF01

Chair : Josep Garcia Blandon

Room : **A401****Evidence Of Determinants Of Audit Pricing From Malta**

Author : PETER J. BALDACCHINO, UNIVERSITY OF MALTA

EA = Empirical Archival

Co-authors : Miriam Cassar Attard, University of Malta
Frank Cassar, Ernst & Young**Social Capital And Accounting Quality: A New Perspective For Audit Quality In Private Firms**

Author : PIETRO ANDREA BIANCHI, IE BUSINESS SCHOOL

EA = Empirical Archival

Co-authors : Marco Trombetta, IE Business School - IE University

The Added Value Of Auditing In Belgium: Does Audit Remain If No Longer Mandatory?

Author : DIANE BREESCH, FREE UNIVERSITY OF BRUSSELS

EA = Empirical Archival

Co-authors : Kris Hardies, University of Antwerp
Jan De Muylder, Free University of Brussels**Internal Auditing And Public Corporate Governance**

Author : ANNA BISCHOF, DUISBURG & ESSEN UNIVERSITY, DUISBURG CAMPUS

EA = Empirical Archival

Co-authors : Anna Bischof, University of Duisburg-Essen
Marc Eulerich, University of Duisburg-Essen
Jochen Theis, University of Duisburg Essen**Blockholders' Ownership And Audit Fees: Evidence From Europe**

Author : CHIRAZ BEN ALI, IPAG BUSINESS SCHOOL PARIS

EA = Empirical Archival

Co-authors : Cedric Lesage, HEC Paris
Raul Barroso, HEC Paris**AURF11**

Chair : Sarowar Hossain

Room : **A403****The Incremental Information Content Of Audit Opinion**

Author : PANAYIOTIS TAHINAKIS, MACEDONIA UNIVERSITY

MB = Market Based

Co-authors : Michail Samarinas, UNIVERSITY OF MACEDONIA

An Investigation Into The Determinants Of Auditor Switches By Uk Firms In A Large Panel Setting

Author : AMY MAY, UNIVERSITY OF LEEDS

AM = Analytical / Modelling

Co-authors : Iain Clacher, University of Leeds
Nicholas Wilson, University of Leeds**Gender-Based Auditors' Judgments In Indonesia**

Author : SANY DWITA, MACQUARIE UNIVERSITY

SU = Survey

Co-authors : Chris Patel, Macquarie University
Rahat Munir, Macquarie University**Joint Audit and Audit Quality: A Matter of Size and/or Seniority?**

Author : HAMIDA CHIH, PARIS DAUPHINE UNIVERSITY

AM = Analytical / Modelling

Co-authors : Nadia Mhirs, PARIS DAUPHINE

SESSION : **AU - RF** • DAY AND TIME : **MONDAY 6th MAY • 17:45-19:15****AURF09**Chair : *Michael Favere-Marchesi*Room : **A401****Auditors' Early Competence Development: A Finnish Study From The Knowledge Structure Perspective**Author : *YENG WAI LAU, UNIVERSITY OF TURKU*

EX = Experimental

Co-authors : *Antti Fredriksson, University of Turku***The Effect Of Mandatory Audit Firm Rotation And Client Rejection On Auditor Independence: An Experimental Investigation**Author : *TATSUHIKO KATO, MEIJI UNIVERSITY*

EX = Experimental

Auditors' Judgment And Decision Making On Accounting Estimates: The Effects Of Estimation Uncertainty, Fraud Risk, Experience, And SkepticismAuthor : *HIDETOSHI NAKAMURA, CHUO UNIVERSITY*

EX = Experimental

Co-authors : *Hironori Fukukawa, Hitotsubashi University***"an Experimental Study Of Effects Of Accounting Choices And The Auditor's Report On Users' Judgments And Decisions"**Author : *MASAFUMI NAKANO, MEIJI UNIVERSITY*

EX = Experimental

SESSION : **AU - RF** • DAY AND TIME : **TUESDAY 7th MAY • 09:00-10:30****AURF06**Chair : *CHIH-YING Chen*Room : **A403****Auditor Independence And Earnings Management In Post-Ifrs Greece: A Content Analysis Of Audit Qualifications And Empirical Investigation**Author : *MARIA TSIPOURIDOU, UNIVERSITY OF EXETER*

EA = Empirical Archival

Co-authors : *Charalampos Spathis, Aristotle University of Thessaloniki***Audit Partner Rotation And Audit Firm Switching: The Association With Audit Fees**Author : *JENNY STEWART, GRIFFITH UNIVERSITY*

EA = Empirical Archival

Co-authors : *Jenny Stewart, Griffith University
Pamela Kent, Bond University
James Routledge, Bond University***The Effects Of Earnings Management On Enforcement Releases And The Recognition In Audit Fees**Author : *MANUEL STROHMENGER, WUERZBURG UNIVERSITY*

EA = Empirical Archival

Co-authors : *Balthasar Höhn, University of Wuerzburg***The Quality Of Assurance Sustainability Reports: Empirical Evidence**Author : *LAURA SIERRA GARCIA, UNIVERSITY PABLO DE OLAVIDE, SEVILLE*

EA = Empirical Archival

Co-authors : *Ana Zorio- Grima, UNIVERSITY OF VALENCIA
M^o Antonia García- Benau, UNIVERSITY OF VALENCIA***Fees Paid To Audit Firms, And Board And Corporate Governance Characteristics –empirical Evidence From The French, German And Uk Markets**Author : *BAHRAM SOLTANI, UNIVERSITY OF PARIS 1 PANTHEON-SORBONNE*

EA = Empirical Archival

Co-authors : *Chedia Rekik, University of Paris 1-Sorbonne*

SESSION : **AU - RF** • DAY AND TIME : **TUESDAY 7th MAY • 09:00-10:30****AURF07**Chair : *Tiphaine Campernolle*Room : **A401****Seeking And Sustaining Auditor Credibility In New Assurance Spaces**Author : *PAUL ANDON, THE UNIVERSITY OF NEW SOUTH WALES*

CF = Case / Field Study

Co-authors : *Clinton Free, University of New South Wales
Prabhu Sivabalan, University of Technology Sydney***Combined Assurance, A Challenge For Organisational Governance: Case Study Evidence**Author : *LOÏC DECAUX, CATHOLIC UNIVERSITY OF LOUVAIN*

CF = Case / Field Study

Co-authors : *Gerrit Sarens, Catholic University of Louvain-la-Neuve (Belgium)***Extended Audit Reporting. An Insight From The Auditing Profession In Poland**Author : *DOROTA DOBIJA, KOZMINSKI UNIVERSITY*

CF = Case / Field Study

Co-authors : *Iwona Cieřlak, Kozminski University
Katarzyna Iwuę, BDO***What Is Good Performance? Performing Independent Performance Auditing**Author : *BINO CATASUS, STOCKHOLM UNIVERSITY*

CF = Case / Field Study

Co-authors : *Peter Öhman, Mid Sweden University
Fredrik Svärdsten, Stockholm University*SESSION : **AU - RF** • DAY AND TIME : **TUESDAY 7th MAY • 11:00-12:30****AURF03**Chair : *Li Brooks*Room : **A401****Relationship Between Internal And External Auditing And Its Effect On Financial Reporting Quality**Author : *ESTER GRAS, MURCIA UNIVERSITY*

EA = Empirical Archival

Co-authors : *Salvador Marin, University of Murcia
Domingo Garcia, Technical University of Cartagena
Marcos Anton, University of Murcia***Auditor Specialisation And Earnings Management: The Role Of Investment Opportunities**Author : *JANE MAREE HAMILTON, LA TROBE UNIVERSITY*

EA = Empirical Archival

Co-authors : *Jayne Godfrey, Australian National University***Is The Level Of An Individual Audit Partner Specialisation Important In Issuing A Going-Concern Opinion?**Author : *SAROWAR HOSSAIN, THE UNIVERSITY OF NEW SOUTH WALES*

EA = Empirical Archival

Are Female Auditors More Likely to Be Independent? Evidence from Modified Audit OpinionsAuthor : *JUKKA KARJALAINEN, UNIVERSITY OF EASTERN FINLAND*

EA = Empirical Archival

Co-authors : *Mervi Niskanen, University of Eastern Finland
Jyrki Niskanen, University of Eastern Finland***Auditor Industry Specialization, Audit Experience, And Accounting Restatement**Author : *LI-JEN HE, ASIA UNIVERSITY TAIWAN*

EA = Empirical Archival

Co-authors : *Chen-Lung Chin, National Chengchi University / Department of Accounting
Hsiangtsai Chiang, Feng Chia University / Department of Accounting*

SESSION : **AU - RF** • DAY AND TIME : **TUESDAY 7th MAY • 14:00-15:30****AURF02**

Chair : Jere Francis

Room : **A401****Big4 Reputation And Market Premium: Evidence From Korea Market**

Author : KWON IL CHOI, SUNGKYUNKWAN UNIVERSITY

EA = Empirical Archival

Co-authors : Yeonhee Park, Kongju National University
Inman Song, SungKyunKwan University
Sungjin Park, SungKyunKwan University
Kwonil Choi, SungKyunKwan University**Audit Partner Tenure And Auditor Independence: A Panel Data Investigation Of The Spanish Market**

Author : JOSEP GARCIA BLANDON, UNIVERSITY RAMON LLULL

EA = Empirical Archival

Co-authors : Josep Maria Argilés, Universitat de Barcelona

Audit Fee Changes Over The Audit Engagement

Author : PETER WELLS, UNIVERSITY OF TECHNOLOGY SYDNEY

EA = Empirical Archival

Co-authors : Fiona Ball, University of Technology Sydney
Jon Tyler, University of Technology Sydney**Audit Partners' Personal Knowledge And Audit Firms' Organizational Knowledge**

Author : HIRONORI FUKUKAWA, HITOTSUBASHI UNIVERSITY

EA = Empirical Archival

Co-authors : Masaru Karube, Hitotsubashi University

Effects Of Audit Quality On Earnings Management And Cost Of Equity Capital: Evidence From India

Author : TONY VAN ZIJL, VICTORIA UNIVERSITY OF WELLINGTON

EA = Empirical Archival

Co-authors : Kamran Ahmed, La Trobe University Australia
Muhammad Nurul Houqe, Victoria University of WellingtonSESSION : **AU - RF** • DAY AND TIME : **TUESDAY 7th MAY • 16:00-17:30****AURF08**

Chair : Wendy Green

Room : **A401****Principles-Based Versus Rules-Based Accounting Standards: the Effect Of Proposed Auditor Judgment Guidance In Constraining Aggressive Reporting**

Author : MICHAEL BAMBER, GEORGIA UNIVERSITY

EX = Experimental

Co-authors : Ann Backof, University of Virginia
Tina Carpenter, University of Georgia**May Expertise Mitigate Unintentional Bias In Auditing?**

Author : JOSE ANTONIO GONZALO, UNIVERSITY OF ALCALÁ

EX = Experimental

Co-authors : Andrés Guriral, Yonsei University (South Korea)
Waymong Rodgers,
Emiliano Ruiz Barbadillo, University of Cadiz**The Effect Of Auditors' Job Satisfaction On The Influence Of Ethical Conflict On Auditors' Inventory Judgments**

Author : RADZI JIDIN, THE UNIVERSITY OF NEW SOUTH WALES

EX = Experimental

Co-authors : Ji Yan Lum, School of Accounting, University of New South Wales, Sydney, Australia
Gary S. Monroe, School of Accounting, University of New South Wales, Sydney, Australia**The Expectations Gap: Two Remedies Investigated**

Author : JAN DE MUYLDER, FREE UNIVERSITY OF BRUSSELS

EX = Experimental

Co-authors : Diane Breesch, Vrije Universiteit Brussel
Kris Hardies, Universiteit Antwerpen

SESSION : **AU - RF** • DAY AND TIME : **WEDNESDAY 8th MAY • 09:00-10:30****AURF04**

Chair : Mark Defond

Room : **A401****Sec Division Of Corporation Finance Monitoring And Ceo Power**

Author : JANICE LAWRENCE, UNIVERSITY OF NEBRASKA-LINCOLN

EA = Empirical Archival

Co-authors : David Smith, University of Nebraska-Lincoln
Xiaoyan Chen, University of Nebraska-Omaha
Lei Gao,**Economic Bonding, Auditor Safeguard And Audit Quality: A Contingency Approach**

Author : ERKKI K. LAITINEN, UNIVERSITY OF VAASA

EA = Empirical Archival

Co-authors : Teija Laitinen, University of Vaasa

How Is An Auditor Involved With Corporate Business Risk Disclosure?

Author : HYONOK KIM, TOKYO KEIZAI UNIVERSITY

EA = Empirical Archival

Co-authors : Hironori Fukukawa, Hitotsubashi University, Tokyo, Japan

Corporate Governance Effectiveness And The Pricing Of Audit Services: A Longitudinal Study Of The Uk Life Insurance Industry

Author : PAUL KLUMPES, EDHEC BUSINESS SCHOOL

EA = Empirical Archival

Co-authors : Iliya Komarev, Abu Dhabi University
Konstantinos Eleftheriou, Abu Dhabi University**Audit Committee Effectiveness In A Mandatory Disclosure Environment**

Author : JENNY (JUNG-WHA) LEE, THE AUSTRALIAN NATIONAL UNIVERSITY

EA = Empirical Archival

Co-authors : Ellie (Iarelle) Chapple, Queensland University of Technology
Christine Jubb, Australian National University
Jenny (Jung-Wha) Lee, Australian National UniversitySESSION : **AU - RF** • DAY AND TIME : **WEDNESDAY 8th MAY • 11:00-12:30****AURF10**

Chair : Ignace De Belde

Room : **A401****Integrating Personal Expertise: A History Of Japanese Audit Firms, 1965-2010**

Author : MASARU KARUBE, HITOTSUBASHI UNIVERSITY

HI = History

Co-authors : Hironori Fukukawa, Hitotsubashi University

Implications Of The Fraud Triangle For External Auditors

Author : ANDREW HIGSON, LOUGHBOROUGH UNIVERSITY

IC = Interdisciplinary / Critical

Co-authors : Rasha Kassem, The British University in Egypt

The Effect Of Behavioural Traits And Interpersonal Relationships On The Audit Committee Process

Author : MAHBUB ZAMAN, MANCHESTER BUSINESS SCHOOL

CF = Case / Field Study

Co-authors : Chanchai Tangruenrat, University of Manchester

The Audit Report: Insights Into Audit Report Development Within Natural Resource Management Assurance

Author : NONNA MARTINOV-BENNIE, THE UNIVERSITY OF SYDNEY

CF = Case / Field Study

Co-authors : Nonna Martinov-Bennie, Macquarie University

SESSION : **AU - RF** • DAY AND TIME : **WEDNESDAY 8th MAY • 14:00-15:30****AU****ED****FA****FR****GV****IS****MA****PS****SE****TX****AURF05**Chair : *Nieves Carrera*Room : **A401****Can Auditors Mitigate Information Asymmetry In M&as?**Author : *MATHIEU LUYPAERT, VLERICK LEUVEN GENT MANAGEMENT SCHOOL*

EA = Empirical Archival

Co-authors : *Tom Van Caneghem, HUBrussel***Public Reporting On Internal Control Under Sarbanes-Oxley And Information Asymmetry**Author : *HEIBATOLLAH SAMI, LEHIGH UNIVERSITY*

EA = Empirical Archival

Co-authors : *Parveen Gupta, Lehigh University
Haiyan Zhou, University of Texas - Pan American***Audit Quality: The Role Of Board Structure In Private Firms**Author : *MERVI NISKANEN, UNIVERSITY OF EASTERN FINLAND*

EA = Empirical Archival

Co-authors : *Jukka Karjalainen, University of Eastern Finland
Tensie Steijvers, Hasselt University***Non-Audit Fees And Audit Fees In A Poorly Regulated Context: The Case Of Switzerland**Author : *ALAIN SCHATT, UNIVERSITY OF NEUCHÂTEL*

EA = Empirical Archival

Co-authors : *Bernard Raffournier, HEC Geneva***Audit Fee Restatements and Auditor Effort**Author : *WEI SHI, THE HONG KONG UNIVERSITY OF SCIENCE AND TECHNOLOGY*

EA = Empirical Archival

Collected Papers



ACCOUNTING EDUCATION

PSD - Parallel Sessions with Discussants	64
PS - Parallel Sessions	65
RF - Research Forum Sessions	66

In each category, sessions are presented by time slot.

SESSION : **ED - PSD** • DAY AND TIME : **TUESDAY 7th MAY • 09:00-10:30****EDPSD01**Chair : *Paul De Lange*Room : **Amphi 6****Enhancing The Collaborative Team Skills Of Culturally Diverse Accounting Students Using E-Learning**Discussant : *Jonathan Tyler*Author : *BEVERLEY JACKLING, VICTORIA UNIVERSITY*

EA = Empirical Archival

Co-authors : *Riccardo Natoli, Victoria University, Australia
Nick Sciulli, Victoria University, Australia
Salina Siddique, Victoria University, Australia***Is Accounting Still A Local Discipline? Evidence On International Co-Authorships In Leading Accounting Journals**Discussant : *Paul Wells*Author : *CHRISTOPH ENDENICH, IESEG SCHOOL OF MANAGEMENT*

EA = Empirical Archival

Co-authors : *Rouven Trapp, TU Dortmund University
Andreas Hoffman, TU Dortmund University*

SESSION : **ED - PS** • DAY AND TIME : **MONDAY 6th MAY • 16:00-17:30**

EDPS03

Chair : Ann-Christine Frandsen

Room : **C110**

Prepare Or Go: An Analysis Of Enforcing Tutorial Preparation Requirements In An Accounting Course

Author : SUE MCGOWAN, UNIVERSITY OF SOUTH AUSTRALIA

CF = Case / Field Study

Formative Feedback Through Summative Assessments And Its Association To Student Performance

Author : KIM WATTY, DEAKIN UNIVERSITY

CF = Case / Field Study

Co-authors : Luckmika Perera, Deakin University
Hoa Nguyen, Deakin University

Students As Surrogates For Managers: Evaluating The Conclusions From A Replicated Accounting Experiment

Author : IRENE M. GORDON, SIMON FRASER UNIVERSITY

EX = Experimental

Co-authors : Kim Trottier, Beedie School of Business, Simon Fraser University, Burnaby, B.C. Canada V5A 1S6

SESSION : **ED - PS** • DAY AND TIME : **MONDAY 6th MAY • 17:45-19:15**

EDPS02

Chair : Martí-Ballester Carmen-Pilar

Room : **C110**

Social Change Implications For Research Performance: An Institutional Perspective

Author : SIMON CADEZ, UNIVERSITY OF LJUBLJANA

EA = Empirical Archival

The Impact Of Accounting Education Research

Author : GREG STONER, UNIVERSITY OF GLASGOW

EA = Empirical Archival

Co-authors : Alan Sangster, Griffith University
Neil Marriott, The University of Winchester
Tim Fogarty, Case Western Reserve University

SESSION : **ED - PS** • DAY AND TIME : **TUESDAY 7th MAY • 09:00-10:30**

EDPS01

Chair : Magnus Bild

Room : **C110**

"the Method Of Book-Keeping, Deduced From Clear Principles"

Author : JOHN RICHARD EDWARDS, CARDIFF UNIVERSITY BUSINESS SCHOOL

HI = History

A Bibliometric Analysis Of The Intellectual Structure And Research Published In The Accounting Review (tar)

Author : MIKLOS VASARHELYI, RUTGERS UNIVERISTY

HI = History

Co-authors : Victoria Chiu, Rutgers University

The Brazilian Education System In The Late 18th Century: Frauds And Panoptic Management System

Author : ANGELICA SILVA, UNIVERSITY OF SAO PAULO

HI = History

Co-authors : Alan Sangster, Griffith University

SESSION : **ED - PS** • DAY AND TIME : **TUESDAY 7th MAY • 11:00-12:30**

EDPS04

Chair : Beverley Jackling

Room : **C110**

Development Of A Conceptual Learning Cycle: A Cinderella Story In Accounting Education

Author : WAYMOND RODGERS, HULL UNIVERSITY / HULL UNIVERSITY BUSINESS SCHOOL

AM = Analytical / Modelling

Co-authors : Waymond Rodgers, University of Hull
Jon Simon, University of Hull

You Remind Me Of Someone: Why The Dominant Personality Type Persists In Accounting Firms

Author : JOHN MEDLIN, UNIVERSITY OF SOUTH AUSTRALIA

CF = Case / Field Study

The Use Of Computer Simulations In Management Accounting Classes: An Experiment In Teaching The Balance Scorecard

Author : ANA ISABEL LOPES, ULHT (UNIVERSIDADE LUSÓFONA DE HUMANIDADES E TECNOLOGIAS)

EX = Experimental

Co-authors : Carlos Capelo, ULHT-Universidade Lusófona de Humanidades e Tecnologias
Ana Mata, ULHT-Universidade Lusófona de Humanidades e Tecnologias

SESSION : **ED - RF** • DAY AND TIME : **MONDAY 6th MAY • 16:00-17:30****EDRF05**

Chair : Shondra Johnson

Room : **D****Assessment Matters: Developing Collaborative Peer Assessment Of Accounting Learning Standards**

Author : BRENDAN O'CONNELL, RMIT UNIVERSITY

CF = Case / Field Study

Co-authors : Paul De Lange, RMIT University
 Anne Abraham, University of West Sydney
 Mark Freeman, University of Sydney
 Phil Hancock, University of Western Australia
 Bryan Howieson, University of Adelaide
 Kim Watty, Deakin University

Towards Sustainable Capitalism In The Development Of Higher Education Business School Curricula And Management

Author : PETER BEUSCH, THE UNIVERSITY OF GOTHENBURG

CF = Case / Field Study

Review Of An Approach To Enhance The Interpersonal Skills Of Accounting Students

Author : LYN DAFF, AVONDALE COLLEGE OF HIGHER EDUCATION

CF = Case / Field Study

Assessment Matters: Developing Collaborative Peer Assessment Of Accounting Learning Standards

Author : BRENDAN O'CONNELL, RMIT UNIVERSITY

CF = Case / Field Study

Co-authors : Paul De Lange, RMIT University
 Anne Abraham, University of West Sydney
 Mark Freeman, University of Sydney
 Phil Hancock, University of Western Australia
 Bryan Howieson, University of Adelaide
 Kim Watty, Deakin University

Assessment Matters: Developing Collaborative Peer Assessment Of Accounting Learning Standards

Author : BRENDAN O'CONNELL, RMIT UNIVERSITY

CF = Case / Field Study

Co-authors : Paul De Lange, RMIT University
 Anne Abraham, University of West Sydney
 Mark Freeman, University of Sydney
 Phil Hancock, University of Western Australia
 Bryan Howieson, University of Adelaide
 Kim Watty, Deakin University

SESSION : **ED - RF** • DAY AND TIME : **MONDAY 6th MAY • 17:15-19:15****EDRF06**

Chair : Aileen Pierce

Room : **D****Predicting Business Student Characteristics That Influence Undergraduate Attrition Rates Throughout A Degree**

Author : RICCARDO NATOLI, VICTORIA UNIVERSITY

AM = Analytical / Modelling

Co-authors : Beverley Jackling, Victoria University
 Segu Zuhair, Victoria University

An Integrated Academic Literacy Approach To Enhancing Students' Understanding Of Plagiarism In An Accounting Course

Author : LISA POWELL, THE UNIVERSITY OF ADELAIDE

EX = Experimental

Co-authors : Lisa Powell, University of Adelaide
 Nishani Singh, University of Adelaide

Self-Regulated Learning In Accounting: Diagnosis, Dimensions And Explanations.

Author : RAIMUNDO NONATO LIMA FILHO, UNIVERSITY OF SAO PAULO

EX = Experimental

Co-authors : Gerlando Augusto Sampaio Franco De Lima, University of São Paulo
 Adriano Leal Bruni, Federal University of Bahia

How Does Contact With Accountants Influence Perceptions Of Accounting?

Author : PAUL WELLS, AUCKLAND UNIVERSITY OF TECHNOLOGY

AM = Analytical / Modelling

SESSION : **ED - RF** • DAY AND TIME : **TUESDAY 7th MAY • 16:00-17:30**

EDRF01

Chair : *Peter Beusch*

Room : **C**

A Sociological Analysis Of The Asian Development Bank's Funding Of Indonesian Government Accounting Education (2004-2011)

Author : *LORNE CUMMINGS, MACQUARIE UNIVERSITY*

IC = Interdisciplinary / Critical

Co-authors : *Maria Dyball, Macquarie University
Ade Palupi, Macquarie University*

A New Theory of the Usefulness of the Double-Entry System

Author : *SADAHARU TAKESHIMA, KANAZAWA UNIVERSITY*

HI = History

Co-authors : *George Sorter, New York University*

Work Based Learning Programs In Accounting And Beyond: How A Theoretical Model Can Assist In Revealing The Potential Benefits For Students

Author : *ARABELLA VOLKOV, RMIT UNIVERSITY*

IC = Interdisciplinary / Critical

Co-authors : *Brendan O'Connell, RMIT*

The Fundamentals Of Misrepresentation Of Financial Information

Author : *RICCARDO CIMINI, ROME "TOR VERGATA" UNIVERSITY*

IC = Interdisciplinary / Critical

Accounting Knowledge As Lived Experiences And Reflexive Questioning: A Case For Reinventing Undergraduate Accounting Education

Author : *ANN-CHRISTINE FRANDSEN, UNIVERSITY OF ESSEX*

IC = Interdisciplinary / Critical

Co-authors : *Louise Gracia, Warwick Business School*

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SESSION : ED - RF • DAY AND TIME : WEDNESDAY 8th MAY • 09:00-10:30

EDRF02

Chair : Elizabeth Monk

Room : C

Psychometric Evaluation Of The Student Authorship Questionnaire: A Confirmatory Factor Analysis Approach

Author : XIN GUO, UNIVERSITY OF THE WEST OF SCOTLAND

SU = Survey

Co-authors : Joan Ballantine, University of Ulster
Patricia Larres, Queen's University, Belfast**The Use Of E-Learning In The Teaching Of Accounting - The Case Of Poland**

Author : KONRAD GRABINSKI, CRACOW UNIVERSITY OF ECONOMICS

SU = Survey

Co-authors : Joanna Krasodomska, Cracow University of Economics
Marcin Kędzior, Cracow University of Economics**Behavioral Styles In The Accounting Profession: Implications For Implementing Ifrs In Brazil**

Author : ROBERTO CODA, UNIVERSITY OF SAO PAULO

SU = Survey

Co-authors : Ana Maria Cesar, Universidade Presbiteriana Mackenzie - UPM
Isaías Custódio, Universidade de São Paulo – SP - Brasil - USP
Dirceu Da Silva, Universidade Estadual de Campinas - UNICAMP**Success And Power In Accounting Education: Motivational Factors**

Author : EDGARD CORNACCHIONE, UNIVERSITY OF SAO PAULO

SU = Survey

Co-authors : Jacqueline V. A. Cunha, Federal University of Minas Gerais (UFMG)
Marcia M. M. De Luca, Federal University of Ceara (UFC)
Ernani Ott, University of Vale do Rio dos Sinos (UNISINOS)**Ethical Conduct Of Brazilians' Accountants: Differences Between Beliefs And Practices**

Author : MARIA THEREZA POMPA ANTUNES, MACKENZIE PRESBYTERIAN UNIVERSITY

SU = Survey

Co-authors : Octavio Ribeiro Mendonça Neto, Mackenzie Presbyterian University
João Paulo Cavalcante Lima, Mackenzie Presbyterian University
Claudio Raphael Bifi, Pontifícia Universidade Católica de São Paulo
Hilmi Erdogan Yayla, Gumushane University

SESSION : ED - RF • DAY AND TIME : WEDNESDAY 8th MAY • 11:00-12:30

EDRF03

Chair : Magda Abou-Seada

Room : C

Communication Apprehension Of Accounting Students: A Cross-Cultural Study

Author : LIZETTE KOTZE, UNIVERSITY OF PRETORIA

SU = Survey

Co-authors : Stephen Coetzee, University of Pretoria
Astrid Schmulian, University of Pretoria**Students' Reading Comprehension Of The Iasb Conceptual Framework**

Author : CECILE JANSE VAN RENSBURG, UNIVERSITY OF PRETORIA

SU = Survey

Co-authors : Stephen Coetzee, University of Pretoria
Astrid Schmulian, University of Pretoria**International Education Standards: Towards A Transformative Educational Paradigm**

Author : ELIZABETH MONK, DUNDEE UNIVERSITY

SU = Survey

Co-authors : Louise Crawford, University of Dundee
Helliard Christine, University of South Australia
Veneziani Monica, University of Brescia**Tax Compliance And General Education**

Author : AGNES W.Y. LO, LINGNAN UNIVERSITY

SU = Survey

Co-authors : Raymond Wong, City University of Hong Kong

The Determinants Of And Tools For Accounting Students' Learning In The Bachelor Thesis Seminar Course

Author : ANTTI MIIHKINEN, AALTO UNIVERSITY SCHOOL OF ECONOMICS

SU = Survey

Co-authors : Tuija Virtanen,

SESSION : **ED - RF** • DAY AND TIME : **WEDNESDAY 8th MAY • 14:00-15:30**

EDRF04

Chair : Paul Wells

Room : **C**

The Synthetic Balance Of Francesco Datini Company In Avignon (1411) As The Important Stage Of Development In Balance Theory

Author : MIKHAIL KUTER, KUBAN STATE UNIVERSITY

EA = Empirical Archival

Co-authors : Marina Gurskaya, Kuban State University
Dmitiy Alenikov, Kuban State University

Who Is Being Left Behind? A Decade Of Dropout Among Accounting And Business Administration Students In Brazil

Author : MARCIA DE LUCA, FEDERAL UNIVERSITY OF CEARÁ

EA = Empirical Archival

Co-authors : Jacqueline Veneroso Alves Da Cunha, Federal University of Minas Gerais
Gerlando Augusto Sampaio Franco De Lima, University of Sao Paulo
Edgard Cornacchione, University of Sao Paulo
Ernani Ott, University of Vale do Rio dos Sinos

Engagement Via Web-Based Quizzes And Exam Performance In A Blended Learning Intermediate Accounting Course

Author : HUSAM ALDAMEN, QATAR UNIVERSITY

EA = Empirical Archival

Co-authors : Keith Duncan, Bond University

Analyzing The Instructor Effect On Students' Academic Performance In Financial Accounting

Author : CARMEN-PILAR MARTI-BALLESTER, AUTONOMOUS UNIVERSITY OF BARCELONA

EA = Empirical Archival

A Comprehensive Ranking Of Accounting Journals

Author : S DOUGLAS BEETS, WAKE FOREST UNIVERSITY

EX = Experimental

Co-authors : S Douglas Beets, Wake Forest University
Andrea Kelton, Wake Forest University
Bruce Lewis, Wake Forest University

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FINANCIAL ANALYSIS

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SESSION : **FA - PSD** • DAY AND TIME : **MONDAY 6th MAY • 17:45-19:15****FAPSD01**Chair : *Georgio Gotti*Room : **Amphi 6****The Role of Ex-Ante Uncertainty in Explaining Why Firms Meet or Just Beat Analysts' Earnings Forecasts**

Discussant : Tuan Quoc Ho

Author : DAVID VEENMAN, ERASMUS UNIVERSITY ROTTERDAM / ERIM

EA = Empirical Archival

Co-authors : Sanjay Bissessur, University of Amsterdam - Amsterdam Business School

Analysts' Choice Of Peer Companies

Discussant : Christof Beuselinck

Author : OLE-KRISTIAN HOPE, UNIVERSITY OF TORONTO

EA = Empirical Archival

Co-authors : Gus De Franco, University of Toronto - Rotman School of Management
Stephannie Larocque, University of Notre Dame**FAPSD02**Chair : *Michela Cordazzo*Room : **Amphi 5****An Examination Of The Statistical Significance And Economic Implications Of**

Discussant : Georgios Papanastasopoulos

Author : KEVIN OW YONG, SINGAPORE MANAGEMENT UNIVERSITY

EA = Empirical Archival

Co-authors : Mark Evans, Indiana University
Kenneth Njoroge, University of Oregon
Kevin Ow Yong, Singapore Management University**Comparability And Cost Of Capital**

Discussant : Victoria Clout

Author : DAVID SMITH, UNIVERSITY OF NEBRASKA-LINCOLN

MB = Market Based

Co-authors : Michael Imhof, Wichita State University
Scott Seavey, University of Nebraska-LincolnSESSION : **FA - PSD** • DAY AND TIME : **TUESDAY 7th MAY • 11:00-12:30****FAPSD04**Chair : *John M. Hassell*Room : **Amphi 6****Internal Control Over Financial Reporting And The Value Of Corporate Liquidity**

Discussant : Jo Danbolt

Author : PINGHSUN HUANG, NATIONAL CHENG KUNG UNIVERSITY

EA = Empirical Archival

Co-authors : Jun Guo, Binghamton University
Tongshu Ma, Binghamton University
Yan Zhang, Binghamton University**The Implied Risk Premium And Firm Risk Characteristics**

Discussant : Stuart J. McLeay

Author : PENGGUO WANG, UNIVERSITY OF EXETER

MB = Market Based

SESSION : **FA - PSD** • DAY AND TIME : **WEDNESDAY 8th MAY • 09:00-10:30****FAPSD03**Chair : *Kalay Alon*Room : **Amphi 6****Earnings News And Aggregate Stock Returns**

Discussant : Christina Dargenidou

Author : ALON KALAY, COLUMBIA UNIVERSITY

EA = Empirical Archival

Co-authors : Gil Sadka, Columbia University, Business School
Jung Ho Choi, University of Chicago, Booth School of Business**Investors' Demand For Sell-Side Research: Sec Filings, Media Coverage, And Market Factors**

Discussant : Gary Entwistle

Author : JAMES RYANS, BERKELEY / HAAS SCHOOL OF BUSINESS

EA = Empirical Archival

Co-authors : Alastair Lawrence, University of California at Berkeley
Yuan Sun, University of California at Berkeley

SESSION : **FA - PS** • DAY AND TIME : **MONDAY 6th MAY • 16:00-17:30**

FAPS01

Chair : Joerg R. Wener

Room : **A304**

Accounting Conservatism And The Information Content Of Financial Reporting

Author : CARLO D'AUGUSTA, BOCCONI UNIVERSITY

EA = Empirical Archival

Co-authors : Sasson Bar-Yosef, Bocconi University
Annalisa Prencipe, Bocconi University

Conditional Persistence Of Earnings Components And Accounting Anomalies

Author : ITAY KAMA, TEL AVIV UNIVERSITY

EA = Empirical Archival

Co-authors : Eli Amir, Tel Aviv University and City University of London

The Value Relevance Of Timely Earnings Information

Author : LEON WONG, THE UNIVERSITY OF NEW SOUTH WALES

MB = Market Based

Co-authors : Hwee Cheng Tan, University of New South Wales

FAPS06

Chair : Georgios Papanastasopoulos

Room : **A303**

Funding Strategies And Earnings Quality In The Banking Sector

Author : KAI DAENZER, UNIVERSITY OF MANNHEIM

EA = Empirical Archival

Does Income Smoothing Affect The Cost Of Bank Loans?

Author : YUSUKE TAKASU, HITOTSUBASHI UNIVERSITY

EA = Empirical Archival

Analysts' Demand For Fair Value-Related Information: Evidence From Conference Calls Of International Banks

Author : CHRISTOPH SEXTROH, UNIVERSITY OF MANNHEIM

EA = Empirical Archival

Co-authors : Jannis Bischof, University of Mannheim
Holger Daske, University of Mannheim

SESSION : **FA - PS** • DAY AND TIME : **MONDAY 6th MAY • 17:45-19:15**

FAPS07

Chair : Takefumi Ueno

Room : **A303**

What Is Driving The Price-To-Earnings Ratio: The Effect Of Conservative Accounting And Growth

Author : MARTIN STAEHLE, BERN UNIVERSITY

AM = Analytical / Modelling

Co-authors : Niklas Lampenius, University Hohenheim

Comparable Company Valuation: The Three Dimensions For Valuation Accuracy

Author : FRIEDRICH SOMMER, MUENSTER UNIVERSITY

EA = Empirical Archival

Co-authors : Arnt Wöhrmann, University of Muenster

The Forward E/p Ratio And Earnings Growth

Author : WAN-TING WU, MASSACHUSETTS UNIVERSITY

EA = Empirical Archival

FAPS16

Chair : Christoph Sextroh

Room : **A304**

Analysts' Forecasts In The Extractive Industry

Author : XIAOMENG CHEN, MACQUARIE UNIVERSITY

EA = Empirical Archival

Co-authors : Xiaomeng Chen, Macquarie University
Sue Wright, Macquarie University
Hai Wu, The Australian National University

Financial Reporting Quality In Reverse Mergers: The Cases By Chinese Firms

Author : YENN-RU CHEN, NATIONAL CHENG KUNG UNIVERSITY

EA = Empirical Archival

Co-authors : Kuang-Long William Liu, National Cheng Kung University

The Relevance Of Biases In Management Forecasts For Failure Prediction In Venture Capital Investments

Author : SOENKE SIEVERS, UNIVERSITY OF COLOGNE

EA = Empirical Archival

Co-authors : Christopher Mokwa, University of Cologne

SESSION : **FA - PS** • DAY AND TIME : **TUESDAY 7th MAY • 09:00-10:30****FAPS08**

Chair : Jo Danbolt

Room : **A303****How Does Investors' Attention Affect The Information Content Of Earnings?**

Author : YUPING JIA, FRANKFURT SCHOOL OF FINANCE & MANAGEMENT

EA = Empirical Archival

Co-authors : Rong Ding, Middlesex University Business School

Understanding Financial Analysts' Recommendations During Financial Crisis

Author : SHAHED IMAM, WARWICK UNIVERSITY BUSINESS SCHOOL

MB = Market Based

Co-authors : Kheng Lee Tan, University of Warwick

Analyst Forecasting During High Uncertainty: Too Little Too Late?

Author : STEPHEN STUBBEN, UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL

EA = Empirical Archival

Co-authors : Dan Amiram, Columbia University
Wayne Landsman, University of North Carolina at Chapel Hill
Edward Owens, University of Rochester**FAPS17**

Chair : David Windish

Room : **A304****Voluntary Disclosures Ahead Of Ipos**

Author : NISAN LANGBERG, UNIVERSITY OF HOUSTON

AM = Analytical / Modelling

Co-authors : Praveen Kumar, University of Houston
Shiva Sivaramakrishnan, University of Houston**Does Disclosure Level The Playing Field?**

Author : PIETRO MAZZOLA, IULM UNIVERSITY

EA = Empirical Archival

Co-authors : Claudia Gabbioneta, University of Genoa
Joachim Gassen, Humboldt-Universität zu BerlinSESSION : **FA - PS** • DAY AND TIME : **TUESDAY 7th MAY • 11:00-12:30****FAPS09**

Chair : Tuan Quoc Ho

Room : **A303****Probabilities Of Loss Reversals And Returns In The Uk**

Author : WEI JIANG, WARWICK UNIVERSITY BUSINESS SCHOOL

MB = Market Based

Co-authors : Nuno Soares, Universidade do Porto
Andrew Stark, University of Manchester**Omitted Variables And Tests Of Dividend Displacement**

Author : THANAMAS KUNGWAL, DURHAM UNIVERSITY / BUSINESS SCHOOL

MB = Market Based

Co-authors : Assoc. Prof. Elisabeth Dedman, Warwick Business School
Prof. Andrew Stark, Manchester Business School**Probability Of Loss Reversal In Australia**

Author : HAI WU, THE AUSTRALIAN NATIONAL UNIVERSITY

MB = Market Based

Co-authors : Hai Wu, Australian National University

SESSION : **FA - PS** • DAY AND TIME : **TUESDAY 7th MAY • 14:00-15:30**

FAPS11

Chair : Michael Eames

Room : **A303**

Examining sell-side analysts' use of intellectual capital in producing narratives about firm value

Author : SUBHASH ABHAYAWANSA, SWINBURNE UNIVERSITY OF TECHNOLOGY

IC = Interdisciplinary / Critical

Co-authors : Suresh Cuganesan, University of Sydney

Is Cognitive Bias Really Present In Analysts' Forecasts? The Role Of Investor Sentiment

Author : ELENA FERRER, PUBLIC UNIVERSITY OF NAVARRE

EA = Empirical Archival

Co-authors : Pilar Corredor, Public University of Navarre
Rafael Santamaría, Public University of Navarre

Task Complexity, Expertise And Accuracy Of Earnings Forecasts

Author : DIPANKAR GHOSH, OKLAHOMA UNIVERSITY

EA = Empirical Archival

Co-authors : Lori Olsen, Central Michigan University

FAPS15

Chair : Christine Tan

Room : **A302**

Information Quality And The Cost Of Debt Financing Of European Small And Medium-Sized Enterprises

Author : MICHIEL DE MEYERE, GHENT UNIVERSITY

EA = Empirical Archival

Co-authors : Heidi Vander Bauwhede, University of Ghent
Philippe Van Cauwenberge, University of Ghent

Firm-Specific Implied Cost Of Capital Estimates And Their Evaluation

Author : XIN MA, UNIVERSITY OF EXETER

AM = Analytical / Modelling

Co-authors : Pengguo Wang, Exeter University

Goodwill Related Mandatory Disclosure And The Cost Of Equity Capital

Author : FRANCESCO MAZZI, UNIVERSITY OF FLORENCE

MB = Market Based

Co-authors : Ioannis Tsalavoutas, University of Stirling
Dionysia Dionysiou, University of Stirling
Paul André, ESSEC Business School & ESSEC KPMG Financial Reporting Center

SESSION : **FA - PS** • DAY AND TIME : **TUESDAY 7th MAY • 16:00-17:30**

FAPS02

Chair : Benjamin Segal

Room : **A302**

Competing Rationalities: Uk Investors' And Analysts' Perspectives On Fair Value Accounting

Author : OMIROS GEORGIOU, THE LONDON SCHOOL OF ECONOMICS AND POLITICAL SCIENCE

IC = Interdisciplinary / Critical

Does The Sec Break Bad Habits? Evidence Of Earnings Quality In Restating Firms

Author : MARIE HERLY, AARHUS UNIVERSITY, BUSINESS AND SOCIAL SCIENCES

EA = Empirical Archival

Co-authors : Jan Bartholdy, Aarhus University/Department of Economics and Business
Frank Thinggaard, Aarhus University/Department of Economics and Business

Reexamining The Mispricing Of Intangible Information: Do Investors Understand The Diminishing Effect On Future Earnings?

Author : YONG-CHUL SHIN, UNIVERSITY OF MASSACHUSETTS BOSTON

MB = Market Based

Co-authors : Sean Cao, University of Massachusetts Boston
Xingyuan Fei, University of Massachusetts Boston

SESSION : **FA - PS** • DAY AND TIME : **TUESDAY 7th MAY • 16:00-17:30****FAPS10**

Chair : Joachim Tanski

Room : **A303****Asymmetric Decrease In Liquidity Before Announcements, And The Earnings Announcement Premium**

Author : SHAI LEVI, TEL AVIV UNIVERSITY

EA = Empirical Archival

Co-authors : Xiao-Jun Zhang, University of California, Berkeley

Do Option Prices Efficiently Anticipate Stock Price Volatility Around Earnings Announcements?

Author : SUNG GON CHUNG, SINGAPORE MANAGEMENT UNIVERSITY

EA = Empirical Archival

Co-authors : Henock Louis, Pennsylvania State University

The Arithmetic Brownian Motion In Corporate Valuation

Author : ALEXANDER LAHMANN, LEIPZIG GRADUATE SCHOOL OF MANAGEMENT

AM = Analytical / Modelling

SESSION : **FA - PS** • DAY AND TIME : **WEDNESDAY 8th MAY • 09:00-10:30****FAPS03**

Chair : David Smith

Room : **A302****Is Insider Trading Informative About Changes In Accounting Performance?**

Author : JIRI NOVAK, CHARLES UNIVERSITY IN PRAGUE

EA = Empirical Archival

Co-authors : Jana Fidrmuc, Warwick Business School

Do Analyst Regulations Work? Evidence From The Impact Of Nasd Rule 2711 On The Liquidity Changes Surrounding Coverage Initiations

Author : THARINDRA RANASINGHE, SINGAPORE MANAGEMENT UNIVERSITY

EA = Empirical Archival

Co-authors : Arpita Shroff, University of Houston
Shiva Sivaramakrishnan, Rice University**Dark Trading Under Blue Skies: Regulatory Regimes In The Otc Markets**

Author : CHRISTIAN LEUZ, UNIVERSITY OF CHICAGO

MB = Market Based

Co-authors : Ulf Brueggemann, Humboldt University
Aditya Kaul, University of Alberta
Christian Leuz, University of Chicago
Ingrid Werner, Ohio State University**FAPS13**

Chair : Philipp Schaberl

Room : **A303****Assortative Matching On Accounting Ratios In The Merger Market And Implications For Post-Merger Success**

Author : MARYJANE RABIER, UNIVERSITY OF MARYLAND UNIVERSITY COLLEGE

EA = Empirical Archival

Performance Justification And Financial Thresholds

Author : ZHANG SHUYU, UNIVERSITY OF ANTWERP

EA = Empirical Archival

Co-authors : Aerts Walter, University of Antwerp

SESSION : **FA - PS** • DAY AND TIME : **WEDNESDAY 8th MAY • 11:00-12:30****FAPS04**

Chair : Gordon Richardson

Room : **A302****The Role Of Financial Analysts In Stock Market Efficiency With Respect To Annual Earnings And Its Cash And Accrual Components**

Author : PHILIP SHANE, UNIVERSITY OF VIRGINIA

EA = Empirical Archival

Co-authors : Dana Hollie, Louisiana State University
Qiuhong Zhao, University of Missouri**News Sentiment, Accruals Quality, And Liquidity Volatility**

Author : STEVEN CAHAN, AUCKLAND UNIVERSITY

EA = Empirical Archival

Co-authors : Rochester Cahan, Deutsche Bank Securities
Nhut Nguyen, Auckland University
Tan (charlene) Lee, Auckland University**How Does The Market Read Information Conveyed By Accruals?**

Author : QINGHAO MAO, ERASMUS UNIVERSITY ROTTERDAM

EA = Empirical Archival

Co-authors : K. C. John Wei, Hong Kong University of Science and Technology

FAPS12

Chair : Shai Levy

Room : **A303**

The Real Effects Of Disclosure Tone: Evidence From Restatements

Author : CLAUDINE MANGEN, CONCORDIA UNIVERSITY

EA = Empirical Archival

Co-authors : Art Durnev, University of Iowa

Evidence On The Impact Of Adopting English As An External Reporting Language On Foreign Investment, Analyst Following, And Liquidity

Author : MICHAEL ERKENS, HEC PARIS

EA = Empirical Archival

Co-authors : Thomas Jeanjean, ESSEC Paris
Herve Stolowy, HEC Paris
Teri Lombardi Yohn, Indiana University

Material Corporate Events Disclosure: Trends, Strategies And Effects

Author : BENJAMIN SEGAL, INSEAD

EA = Empirical Archival

Co-authors : Dan Segal, IDC and SMU

SESSION : **FA - PS** • DAY AND TIME : **WEDNESDAY 8th MAY • 14:00-15:30**

FAPS05

Chair : Thorsten Sellhorn

Room : **A302**

Beyond Accounting And Back: An Empirical Examination Of The Value-Relevance Of Accounting Data And "other" Information

Author : PHILIPP SCHABERL, UNIVERSITY OF DENVER

MB = Market Based

Accounting Based Valuation And "other Information" - A Simultaneous Equations Approach

Author : IRIS BERGMANN, AUGSBURG UNIVERSITY

EA = Empirical Archival

Co-authors : Iris Bergmann, University of Augsburg
Wolfgang Schultze, University of Augsburg

Analyst Forecasts, Errors-In-Expectations, And The Value Premium

Author : YUAN HUANG, THE HONG KONG POLYTECHNIC UNIVERSITY

EA = Empirical Archival

Co-authors : Chu Zhang, Hong Kong University of Science and Technology

FAPS14

Chair : Philio Shane

Room : **A303**

Product Market Power And Analyst Forecasting Activity: International Evidence

Author : BINGBIN HU, HONG KONG BAPTIST UNIVERSITY

EA = Empirical Archival

Co-authors : In-Mu Haw, Texas Christian University
Jay Lee, Hong Kong Baptist University

What Drives Sell-Side Analyst Target Price Disagreement?

Author : TUAN QUOC HO, UNIVERSITY OF BRISTOL

MB = Market Based

Co-authors : Martin Walker, MANCHESTER BUSINESS SCHOOL
Norman Strong, MANCHESTER BUSINESS SCHOOL

Analysts' Forecast Accuracy And The Reporting Quality Of Earnings

Author : JAN-FRANCIES VERHESTRAETEN, HU BRUSSELS

EA = Empirical Archival

Co-authors : Peter De Goeij, Tilburg University - The Netherlands
Kristien Smedts, KU Leuven - Belgium
Geert Van Campenhout, HUBrussel - Belgium

SESSION : **FA - RF** • DAY AND TIME : **MONDAY 6th MAY • 16:00-17:30****FARF07**

Chair : Victoria Clout

Room : **A405****Disagreement On Information Risk To The Sensitivity Of Stock Liquidity**

Author : HAWFENG SHYU, SUN YAT-SEN UNIVERSITY

EA = Empirical Archival

An Examination Of The Relationship Between Earnings Quality And Corporate Social Performance: Evidence From Japan

Author : HITOSHI TAKEHARA, WASEDA UNIVERSITY

EA = Empirical Archival

Co-authors : Zhaoyang Gu, University of Minnesota
Keiichi Kubota, Chuo University**Corporate Disclosure In Vietnam: A Tale Of Two Cities.**

Author : GLENDA SCULLY, CURTIN UNIVERSITY OF TECHNOLOGY

EA = Empirical Archival

Co-authors : Kelly Anh Vu, Mahidol University
Glennnda Scully, Curtin University
Greg Tower, Curtin University**Financial Flexibility And Tax Incentives: Evidence From Japanese Defined Benefit Pension Plans**

Author : TAKEFUMI UENO, UNIVERSITY OF SHIZUOKA

EA = Empirical Archival

Co-authors : Shingo Goto, University of South Carolina
Noriyoshi Yanase, Tokyo Keizai University**The Effect Of Accruals Quality On Bond Prices**

Author : RICHARD PRICE, UTAH STATE UNIVERSITY

EA = Empirical Archival

Co-authors : Pietro Perotti, University of Graz
Richard Price, Utah State University
Chris Skousen, Utah State UniversitySESSION : **FA - RF** • DAY AND TIME : **MONDAY 6th MAY • 17:45-19:15****FARF01**

Chair : Evelyn Seligmann-Feitosa

Room : **A403****Consistent Estimation Of Earnings Persistence**

Author : EHSAN KHANSALAR, KINGSTON UNIVERSITY / KINGSTON BUSINESS SCHOOL

AM = Analytical / Modelling

Co-authors : Eilnaz Kashefi Pour, University of Birmingham

Determinants Of Corporate Cash Holdings: Evidence From The Emerging Market Of Turkey

Author : CEMIL KUZEY, FATIH UNIVERSITY

AM = Analytical / Modelling

Co-authors : Ali Uyar, Fatih University/Department of Management

Accounting Comparability: Testing The Performance Of The De Franco, Kothari And Verdi (2011) Measure

Author : FANI KALOGIROU, ESSEC BUSINESS SCHOOL PARIS

AM = Analytical / Modelling

Co-authors : Peter Pope, Cass Business School, City University
Paraskevi-Vicky Kiosse, University of Exeter Business School**Implied Cost Of Capital Under Heterogeneous Expectations**

Author : FABIAN ECHTERLING, UNIVERSITY OF BAMBERG

AM = Analytical / Modelling

Co-authors : Brigitte Eierle, University of Bamberg

FARF08

Chair : David Alexander

Room : **A405**

Analysts' Consensus Forecasts: A Social Construct

Author : ISABELLE CHAMBOST, CNAM - NATIONAL SCHOOL OF THE ARTS AND PROFESSIONS

IC = Interdisciplinary / Critical

Linguistic Characteristics Of Analyst Reports

Author : KAROL KLIMCZAK, KOZMINSKI UNIVERSITY

IC = Interdisciplinary / Critical

Co-authors : Karol Klimczak, Kozminski University
Marta Dynel, University of Lodz

The Fair Value Of Executive Compensation: The Case Of Redeemable Equity Warrants

Author : FRANÇOIS LARMANDE, EM LYON

IC = Interdisciplinary / Critical

Co-authors : Loïc Belze, EMLYON
Lorenz Schneider, EMLYON

Which use of accounting numbers by people with no accounting knowledge? The case of French professional football

Author : FLORIANE JANIN, HEC PARIS

IC = Interdisciplinary / Critical

Information In Aggregate Accounting Numbers: A Review

Author : MARIA APOSTOLIDI, ATHENS UNIVERSITY OF ECONOMICS AND BUSINESS

IC = Interdisciplinary / Critical

Co-authors : Dimosthenis Hevas, Athens University of Economics and Business

SESSION : **FA - RF** • DAY AND TIME : **TUESDAY 7th MAY • 09:00-10:30**

FARF09

Chair : Pengguo Wang

Room : **A405**

The Accrual Anomaly: Insights From European Equity Markets

Author : GEORGIOS PAPANASTASOPOULOS, UNIVERSITY OF PIRAEUS

MB = Market Based

Scores Based On Fundamental Signals, Persistence Of Market Anomalies, And Limits To Arbitrage

Author : MARIA T. TASCON, UNIVERSITY OF LEÓN

MB = Market Based

Co-authors : Borja Amor Tapia, University of Leon

Fair Value Effects On The Information Content Of Accounting Data

Author : CHRISTOS NEGAKIS, MACEDONIA UNIVERSITY

MB = Market Based

Co-authors : Dimitrios Kousenidis, ARISTOTLE UNIVERSITY OF THESSALONIKI
Anestis Ladas, UNIVERSITY OF MACEDONIA

Do Firm-Specific Characteristics Of Accruals And Operating Cash Flows Predict Earnings Persistence And Stock Prices?

Author : MAX HEWITT, INDIANA UNIVERSITY / KELLEY SCHOOL OF BUSINESS

EA = Empirical Archival

Co-authors : Andrew Call, University of Georgia
Terry Shevlin, University of California-Irvine
Teri Yohn, Indiana University

Minimum Trade Unit Regulation And Market Quality

Author : PIETRO PEROTTI, GRAZ KARL-FRANZENS UNIVERSITY

MB = Market Based

Co-authors : Arie Gozluklu, University of Warwick
Barbara Rindi, Bocconi University
Roberta Fredella, Bocconi University

FARF02

Chair : Anastasia Kopita

Room : A403

The Impact Of Intangibles On Value Creation: Comparative Analysis Of The Gu&lev Methodology For The United States Software And Hardware Sector.

Author : LEONARDO FERNANDO CRUZ BASSO, MACKENZIE PRESBYTERIAN UNIVERSITY

EA = Empirical Archival

Co-authors : Leonardo F. C. Basso, Mackenzie Presbyterian University
 Herbert Kimura, Mackenzie Presbyterian University
 Juliana A. Saliba, Mackenzie Presbyterian University
 Erica S. Braune, Mackenzie Presbyterian University

A Non-Additive Accounting Valuation Model Based On The Aggregation Of Interacting Assets

Author : JEAN-FRANÇOIS CASTA, PARIS DAUPHINE UNIVERSITY

EA = Empirical Archival

Co-authors : Luc Paugam, ESSEC Business School
 Hervé Stolowy, HEC Paris

Use Of Probabilities In Measurement: Implications For Equity Values

Author : MARC BADIA, IESE BUSINESS SCHOOL, UNIVERSITY OF NAVARRA

EA = Empirical Archival

Co-authors : Miguel Duro, Columbia Business School

All In The Family: Earnings Management Through Non-Listed Subsidiaries

Author : MASSIMILIANO BONACCHI, PARTHENOPE UNIVERSITY OF NAPLES

EA = Empirical Archival

Co-authors : Fabrizio Cipollini, University of Florence
 Paul Zarowin, Stern School of Business

Earnings Management To Avoid Delisting

Author : ALE? CORNANIC, CHARLES UNIVERSITY IN PRAGUE

EA = Empirical Archival

FARF10

Chair : Yuyan Guan

Room : A405

Accelerated Share Repurchases, Supplemental Executive Retirement Plans And Ceo Turnover

Author : SUSAN YOUNG, FORDHAM UNIVERSITY

EA = Empirical Archival

Co-authors : Christine Tan, Fordham University

Value Relevance Of Smoothed And Fair Value Pension Accounting According To Ias 19 In German Listed Firms.

Author : JERRY WOUTERSON, NYENRODE UNIVERSITY

MB = Market Based

Co-authors : Henk Langendijk, Nyenrode Business University and University of Amsterdam

Are Related-Party Sales Value-Adding Or Value-Destroying? Evidence From China

Author : RAYMOND M. K. WONG, CITY UNIVERSITY OF HONG KONG

MB = Market Based

Co-authors : Jeong-Bon Kim, City University of Hong Kong
 Agnes W. Y. Lo, Lingnan University, Hong Kong

The Existence And Disclosure Of Intangibles Versus Corporate Financial Performance In French Mergers & Acquisitions

Author : EVELYN SELIGMANN-FEITOSA, FEDERAL UNIVERSITY OF PIAUI

AM = Analytical / Modelling

Co-authors : Evelyn Seligmann-Feitosa, Universidade Federal do Piaui - UFPI
 Leonardo Basso, Universidade Presbiteriana Mackenzie
 Diógenes Bido, Universidade Presbiteriana Mackenzie
 Herbert Kimura, Universidade Presbiteriana Mackenzie
 Iratan Feitosa, Universidade Federal do Piaui - UFPI

Linguistic Content Of The Letter To Shareholders: Comparing Us, Uk And Hong Kong Firms

Author : BEIBEI YAN, UNIVERSITY OF ANTWERP

EA = Empirical Archival

Co-authors : Walter Aerts, University of Antwerp

SESSION : FA - RF • DAY AND TIME : TUESDAY 7th MAY • 14:00-15:30

FARF11

Chair : Elisabetta Barone

Room : A405

Analysts' Perceptions Of Goodwill Accounting Under Ifrs

Author : KATI PAJUNEN, UNIVERSITY OF EASTERN FINLAND

SU = Survey

Co-authors : Jani Saastamoinen, University of Eastern Finland

Managers' Cost Of Equity Capital Estimates: Empirical Evidence

Author : KEVIN VEENSTRA, MCMASTER UNIVERSITY

SU = Survey

Co-authors : Stephannie Larocque, University of Notre Dame
Alastair Lawrence, University of California at Berkeley

The Ifrs Adoption Index: A Measure Of Accounting Harmonisation

Author : DAVID PROCHAZKA, UNIVERSITY OF ECONOMICS IN PRAGUE

IC = Interdisciplinary / Critical

Profitability Measurement Activities And Attitudes In Estonian Companies

Author : JAAN ALVER, TALLINN UNIVERSITY OF TECHNOLOGY

SU = Survey

Co-authors : Ruth Alas, Estonian Business School
Maret Branten, Estonian Business School

Are Credit Rating Agencies, "thermometers That Create Climate"?

Author : AHMED NACIRI, UNIVERSITY OF QUÉBEC IN MONTRÉAL

HI = History

FARF12

Chair : Parmod Chand

Room : A403

Challenging The Effectiveness Of Government Grants In Supporting The Business Sector: Some Evidence From Italian Smes

Author : ALESSANDRO MURA, UNIVERSITY OF CAGLIARI

AM = Analytical / Modelling

Co-authors : Milena Serra, Cagliari University
Laura Mulas, Cagliari University

Can Excellence In Corporate Social Performance Improve Investors' Financial Assessments And Credibility Of Managers' Forecasts?

Author : ANDRES GUIRAL, YONSEI UNIVERSITY

EX = Experimental

Co-authors : Andres Guiral, Yonsei University
Doocheol Moon, Yonsei University
Hyunjung Choi, Yonsei University

Materiality For Whom? Responsible Investment And The Societal Function Of Listed Equities

Author : JOHN ROBERTS, THE UNIVERSITY OF SYDNEY

CF = Case / Field Study

Co-authors : Ann Young, University of Sydney

Assessment Of Financial Crisis Sparked By Use Of Derivatives In Brazil – The Case Of Aracruz And Sadia

Author : JOSHUA ONOME IMONIANA, INSTITUTO PRESBITERIANO MACKENZIE

CF = Case / Field Study

Co-authors : Carlos Reis Neto, Mackenzie Presbyterian University
Ricardo Cavalcanti Alves, Mackenzie Presbyterian University
Luiz Carlos Jacob Perera, Mackenzie Presbyterian University

Framing Financial Disclosures: Influences On Consumer Purchase Intentions

Author : HUI ZHOU, MELBOURNE UNIVERSITY / MELBOURNE BUSINESS SCHOOL

EX = Experimental

Co-authors : Yan Tian, University of Missouri-St. Louis

SESSION : **FA - RF** • DAY AND TIME : **TUESDAY 7th MAY • 16:00-17:30****FARF03**

Chair : Yvonne Kreis

Room : **A403****Under Siege: The Current Paradigm In The Field Of Financial Statement Analysis**

Author : STEVEN DE KLERCK, UNIVERSITY OF ANTWERP

EA = Empirical Archival

Co-authors : Jan Annaert, Antwerp University
Marc De Ceuster, Antwerp University**Permanent Earnings Vs. Reported Earnings: Does The Average Difference Approximate Zero?**

Author : JUAN MANUEL GARCIA LARA, CARLOS III UNIVERSITY, MADRID

EA = Empirical Archival

Co-authors : Christos Grambovas, Universidad Carlos III de Madrid
James Ohlson, New York University
Martin Walker, Manchester Business School**The Impact Of Crisis On Determinants Of Leverage: European Evidence**

Author : ANDREI FILIP, ESSEC BUSINESS SCHOOL PARIS

EA = Empirical Archival

Co-authors : Victoria Krivogorsky, San Diego State University
Gun Joh, San Diego State University**Friends In Need Are Friends Indeed: The Effects Of Social Ties Between Financial Analysts And Mutual Fund Managers**

Author : ZHAOYANG GU, THE CHINESE UNIVERSITY OF HONG KONG

EA = Empirical Archival

Co-authors : Guangqing Li, Shanghai University of Finance and Economics
Zengquan Li, Shanghai University of Finance and Economics
George Yang, Chinese University of Hong Kong**When are directors' purchases a credible signal in corporate acquisitions?**

Author : CHRISTINA DARGENIDOU, UNIVERSITY OF EXETER

EA = Empirical Archival

Co-authors : Christina Dargenidou, UNIVERSITY OF EXETER
Fanis Tsofigkas, UNIVERSITY OF BATH
Ian Tonks, UNIVERSITY OF BATHSESSION : **FA - RF** • DAY AND TIME : **WEDNESDAY 8th MAY • 09:00-10:30****FARF04**

Chair : Reuven Lehavy

Room : **A403****Quality Of Intellectual Capital Information In Analyst Reports: Australian Evidence**

Author : JAMES GUTHRIE, MACQUARIE UNIVERSITY

EA = Empirical Archival

Co-authors : Subhash Abhayawansa, Swinburne University of Technology

Discount Based Valuation Model: Contrast Between Theoretical Value And Empirical Results

Author : JA RYONG KIM, THE UNIVERSITY OF EDINBURGH

EA = Empirical Archival

Co-authors : William Rees, University of Edinburgh

The Role Of Life Cycle On Capital Structure

Author : PAULA CASTRO, UNIVERSITY OF LEÓN

MB = Market Based

Co-authors : Borja Amor-Tapia, University of Leon (Spain)
Maria T. Tascon, University of Leon (Spain)**Private Information, Subjective Valuation And Target Price Accuracy**

Author : ALEXANDER KERL, UNIVERSITY OF GIESSEN

EA = Empirical Archival

Co-authors : Stefano Bonini, Bocconi University

Does Financial Statement Audit Reduce The Cost Of Debt For Private Firms?

Author : JERNEJ KOREN, UNIVERSITY OF LJUBLJANA

EA = Empirical Archival

Co-authors : Urška Kosi, Humboldt University Berlin
Aljoša Valentinčič, University of Ljubljana

SESSION : **FA - RF** • DAY AND TIME : **WEDNESDAY 8th MAY • 11:00-12:30**
FARF05

Chair : Jiri Novak

Room : **A403**
Customer Value Disclosure And Analyst Forecasts: The Influence Of Environmental Dynamism

Author : MARIE-JOSEE LEDOUX, UNIVERSITY OF QUÉBEC IN MONTRÉAL

EA = Empirical Archival

Co-authors : Denis Cormier, UQAM
Sylvain Houle, UQAM

Exploring The Risk Tolerance In The Gold Industry: An Empirical Study

Author : KAOUTHAR LAJILI, UNIVERSITY OF OTTAWA

EA = Empirical Archival

Co-authors : Sarah Ben Amor, University of Ottawa

The Influence Of Market Making On Analyst Forecast Quality

Author : YVONNE KREIS, MAINZ UNIVERSITY

EA = Empirical Archival

Cost Stickiness In Australia

Author : MEITING LU, MACQUARIE UNIVERSITY

EA = Empirical Archival

Co-authors : Martin Bugeja, University of Technology Sydney
Yaowen Shan, University of Technology Sydney

Regulation Of Financial Analysts In The Eu - An Empirical Evaluation Of The Impacts Of Recent Regulatory Measures -

Author : PHILIPP LOEW, GOETTINGEN UNIVERSITY

EA = Empirical Archival

SESSION : **FA - RF** • DAY AND TIME : **WEDNESDAY 8th MAY • 14:00-15:30**
FARF06

Chair : Reggy Hooghiemstra

Room : **A403**
The Double Entry Constraint, Structural Modeling and Econometric Estimation

Author : STUART J. MCLEAY, THE UNIVERSITY OF SYDNEY

EA = Empirical Archival

Co-authors : Demetris Christodoulou, The University of Sydney

Volatility, Persistence, And Predictability Of Time-Specific Vs. Non-Time-Specific Accruals

Author : WONSUN PAEK, SUNGKYUNKWAN UNIVERSITY

EA = Empirical Archival

How Japanese Firms Respond to Mark-to-Market Accounting? An Earnings Management Perspective

Author : CHIEN-MIN KEVIN PAN, NATIONAL CHUNG CHENG UNIVERSITY

EA = Empirical Archival

Sme Earnings And Future Economic Performance

Author : STEFAAN MEERSSCHAERT, GHENT UNIVERSITY

EA = Empirical Archival

Co-authors : Heidi Vander Bauwhede, Ghent University
Philippe Van Cauwenberge, Ghent University

Empirical Evidence On The Value Relevance Of Brokers' Income Actual Numbers And Gaap Earnings To The International Equity Markets

Author : FRANCK MISSONIER-PIERA, GENEVA UNIVERSITY / HEC GENEVA

EA = Empirical Archival

Co-authors : François Aubert, Ecole Universitaire de Management, Université d'Auvergne

Collected Papers



FINANCIAL REPORTING

PSD - Parallel Sessions with Discussants	86
PS - Parallel Sessions	88
RF - Research Forum Sessions	100

In each category, sessions are presented by time slot.

SESSION : **FR - PSD** • DAY AND TIME : **MONDAY 6th MAY • 16:00-17:30****FRPSD05**

Chair : Peter Wells

Room : **Amphi 5****Causes And Consequences Of Linguistic Complexity In Non-U.S. Firm Conference Calls**

Discussant : Teri Yohn

Author : FRANCOIS BROCHET, HARVARD UNIVERSITY / HARVARD BUSINESS SCHOOL

EA = Empirical Archival

Co-authors : Patricia Naranjo, MIT
Gwen Yu, Harvard Business School**Trust The Text. Extending Methodologies For The Analysis Of Accounting Narratives With A Corpus Linguistics/corpus-Driven Approach**

Discussant : Lindahl Frederick

Author : CHRISTINA SAMSON, UNIVERSITY OF FLORENCE

IC = Interdisciplinary / Critical

Co-authors : Christina Samson, University of Florence/Faculty of Economics
Francesco Giunta, University of Florence/Faculty of EconomicsSESSION : **FR - PSD** • DAY AND TIME : **MONDAY 6th MAY • 17:45-19:15****FRPSD06**

Chair : Sidney Gray

Room : **Amphi2****Dividend Payouts And Information Shocks**

Discussant : Yun Lou

Author : LUZI HAIL, PENNSYLVANIA UNIVERSITY / THE WHARTON SCHOOL

EA = Empirical Archival

Co-authors : Ahmed Tahoun, London Business School
Clare Wang, Northwestern University**Securities Underwriting And Discretionary Financial Reporting Behavior**

Discussant : Joerg-Markus Hitz

Author : EMRE KILIC, UNIVERSITY OF HOUSTON

EA = Empirical Archival

Co-authors : Arthur Francia, University of Houston
Christian Kuate, University of Houston
Gerald Lobo, University of Houston

SESSION : **FR - PSD** • DAY AND TIME : **TUESDAY 7th MAY • 09:00-10:30**

FRPSD03

Chair : CHRISTOPHER HOSSFELD

Room : **Amphi 2**

The Rhetoric Of Justification: The Process Of Constructing What'S "just" In Accounting Standard-Setting

Discussant : Yves Gendron

Author : LISA KARASIEWICZ BAUDOT, ESSEC BUSINESS SCHOOL PARIS

IC = Interdisciplinary / Critical

Fair Value Accounting Reforms In China: Towards An Accounting Movement Theory

Discussant : Markus Grottko

Author : CAMERON GRAHAM, YORK UNIVERSITY

IC = Interdisciplinary / Critical

Co-authors : Songlan Peng, York University
Kathryn Bewley, Ryerson University

SESSION : **FR - PSD** • DAY AND TIME : **TUESDAY 7th MAY • 11:00-12:30**

FRPSD02

Chair : Sylvie Berthelot

Room : **Amphi 2**

Accounting Standards, Earnings Management, And Earnings Quality

Discussant : Marco Trombetta

Author : ALFRED WAGENHOFER, GRAZ KARL-FRANZENS UNIVERSITY

AM = Analytical / Modelling

Co-authors : Ralf Ewert, University of Graz

Disclosure Regulation And Enforcement

Discussant : Robert Magee

Author : BENEDIKT FRANKE, UNIVERSITY OF MANNHEIM

AM = Analytical / Modelling

Co-authors : Li Zhang, University of Mannheim

SESSION : **FR - PSD** • DAY AND TIME : **TUESDAY 7th MAY • 14:00-15:30**

FRPSD04

Chair : Sven-Arne Nielson

Room : **Amphi 5**

Qualitative Constructs In Financial Reporting Standard-Setting – A Case Study Of The Rise And Fall Of Reliability

Discussant : Ronita Ram

Author : CARSTEN ERB, DUESSELDORF UNIVERSITY

HI = History

Co-authors : Christoph Pelger, University of Cologne

Adoption Of Ifrs In Japan: Challenges And Consequences

Discussant : Anne-Marie Garvey

Author : NORIYUKI TSUNOGAYA, NAGOYA UNIVERSITY

HI = History

Co-authors : Andreas Hellmann, Macquarie University
Simone Scagnellin, University of Torino

SESSION : **FR - PSD** • DAY AND TIME : **WEDNESDAY 8th MAY • 09:00-10:30**

FRPSD01

Chair : Ari Yezegzl

Room : **Amphi 2**

Mandatory Ifrs Reporting And Changes In Enforcement

Discussant : Thorsten Sellhorn

Author : HANS BONDE CHRISTENSEN, UNIVERSITY OF CHICAGO

EA = Empirical Archival

Co-authors : Luzi Hail, The Wharton School, University of Pennsylvania
Christian Leuz, Booth School of Business, University of Chicago

Mandatory Ifrs Adoption And Management Forecasts

Discussant : Anne D'Arcy

Author : ALBERT TSANG, THE CHINESE UNIVERSITY OF HONG KONG

EA = Empirical Archival

Co-authors : Jeff Ng, The Chinese University of Hong Kong
Albert Tsang, The Chinese University of Hong Kong
Yong George Yang, The Chinese University of Hong Kong

FRPS13

Chair : CHRISTOPHER HOSSFELD

Room : **A306****Real And Accrual Earnings Management And Ipo Failure Risk**

Author : MOHAMMAD ALHADAB, LEEDS UNIVERSITY BUSINESS SCHOOL

EA = Empirical Archival

Co-authors : Iain Clacher, University of Leeds
Kevin Keasey, University of Leeds**Real Activities Manipulation Vs. Accrual-Based Earnings Management: The Effect Of Financial Leverage**

Author : SERAINA ANAGNOSTOPOULOU, ATHENS UNIVERSITY OF ECONOMICS AND BUSINESS

EA = Empirical Archival

Co-authors : Andrianos Tsekrekos, Athens University of Economics and Business

Earnings Management In Multinational Corporations

Author : CHRISTOF BEUSELINCK, IÉSEG SCHOOL OF MANAGEMENT

EA = Empirical Archival

Co-authors : Stefano Cascino, London School of Economics
Marc Deloof, University of Antwerp
Ann Vanstraelen, Maastricht University**FRPS19**

Chair : Ehsan Khansalar

Room : **A305****The Changing Relevance Of Accounting Numbers To Debt Holders Over Time**

Author : SHARON KATZ, COLUMBIA UNIVERSITY

EA = Empirical Archival

Co-authors : Dan Givoly, Pennsylvania State University
Carla Hayn, University of California, Los Angeles**Information Asymmetry And Financing Decisions Around The World**

Author : PATRICIA NARANJO, MASSACHUSETTS INSTITUTE OF TECHNOLOGY

EA = Empirical Archival

Co-authors : Daniel Saavedra, MIT
Rodrigo Verdi, MIT**The Informativeness Of Pro Forma Financial Statements As Required By Sec Regulation S-X Article 11: Evidence From The Ipo Prospectus**

Author : JERRY CHEN, HONG KONG BAPTIST UNIVERSITY

EA = Empirical Archival

FRPS25

Chair : Jimmy Lee

Room : **A307****Non-Executive Employee Ownership And Corporate Risk Taking**

Author : FRANCESCO BOVA, UNIVERSITY OF TORONTO

EA = Empirical Archival

Co-authors : Jacob Thomas, Yale University
Frank Zhang, Yale University
Kalin Kolev, Yale University**Determinants Of Holding Retained Interest In Mortgage Securitizations**

Author : MICHAEL SCHOLZ, FRANKFURT UNIVERSITY

EA = Empirical Archival

The Influence Of Informal Institutions On Impaired Asset Write-offs: Securing Future and Current Pies for Payout in Japan

Author : KEISHI FUJIYAMA, HITOTSUBASHI UNIVERSITY

EA = Empirical Archival

FRPS34

Chair : Stefan Weith

Room : **A309**

Managerial Overconfidence And Accounting Behavior Around Ceo Turnover

Author : JOCHEN PIERK, HUMBOLDT UNIVERSITY OF BERLIN

EA = Empirical Archival

Co-authors : Valentin Burg, Humoldt University Berlin
Tobias Scheinert, Humoldt University Berlin

Bank Executive Overconfidence And Delayed Expected Loss Recognition

Author : JOHN GALLEMORE, UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL

EA = Empirical Archival

Co-authors : Dirk Black, Duke University

How Well Do Accounting-Based Risk Measures Predict Bank Failure/trouble? Evidence From The Recent Financial Crisis

Author : KIRIDARAN KANAGARETNAM, MCMASTER UNIVERSITY

EA = Empirical Archival

Co-authors : Chee Yeow Lim, Singapore Management University
Gerald J Lobo, University of Houston

SESSION : **FR - PS** • DAY AND TIME : **MONDAY 6th MAY • 17:45-19:15**

FRPS08

Chair : Robert K. Larson

Room : **A305**

Goodwill Impairment In The Aftermath Of The Crisis: Do Managers Behave Differently From The Previous Years?

Author : FRANCISCA PARDO, UNIVERSITY OF VALENCIA

EA = Empirical Archival

Co-authors : Begoña Giner Inchausti, University of Valencia

Tax Incentives As Determinants Of Accounting For And Spending On R&d: An International Analysis

Author : APOSTOLOS BALLAS, ATHENS UNIVERSITY OF ECONOMICS AND BUSINESS

MB = Market Based

Co-authors : Seraina Anagnostopoulou, Athens University of Economics and Business

Risk Shifting In Pension Asset Allocations

Author : DAPHNE LUI, ESSEC BUSINESS SCHOOL PARIS

EA = Empirical Archival

Co-authors : Yanling Guan, University of Hong Kong

FRPS26

Chair : Gerald Lobo

Room : **A307**

Firms' Strategic Management Disclosure Policy Before Debt Offerings

Author : KYOUNGWON MO, KAIST BUSINESS SCHOOL

EA = Empirical Archival

Co-authors : Kooyul Jung, Korea Advanced Institute of Science and Technology (KAIST)
Boyoung Kim, Korea Advanced Institute of Science and Technology (KAIST)

Earnings Management In The Context Of Fair Value Accounting: Adjusting The Modified Jones Model To Fair Value Accounting

Author : CORINNA EWELT-KNAUER, MUENSTER UNIVERSITY

EA = Empirical Archival

Mandatory Supervisory Disclosure, Voluntary Disclosure, And Risk-Taking Of Financial Institutions: Evidence From The Eu-Wide Stress-Testing Exercises

Author : HOLGER DASKE, UNIVERSITY OF MANNHEIM

EA = Empirical Archival

Co-authors : Jannis Bischof, University of Mannheim

SESSION : **FR - PS** • DAY AND TIME : **MONDAY 6th MAY • 17:45-19:15****FRPS35**

Chair : Teri Yohn

Room : **A309****An Examination Of The Relative Deterrent Effects Of Legislated Sanctions On Attitudes About Financial Statement Fraud: A Policy Capturing Approach**

Author : JOSEPH UGRIN, KANSAS STATE UNIVERSITY

EX = Experimental

Co-authors : Stacy Kovar, Kansas State University
John Pearson, Southern Illinois University Carbondale**Bold-Faced Lies: Testosterone And Financial Misreporting**

Author : YACHANG ZENG, TILBURG UNIVERSITY

EA = Empirical Archival

Co-authors : Yuping Jia, Frankfurt School of Finance & Management
Laurence Van Lent, Tilburg University**Lie To Us: Why Companies Are Cheating In Form 8-K And Press Releases Announcing Restatement**

Author : NOURHENE BEN YOUSSEF, REGINA UNIVERSITY

EA = Empirical Archival

Co-authors : Gaétan Breton, University of Quebec in Montreal (UQÀM)

SESSION : **FR - PS** • DAY AND TIME : **TUESDAY 7th MAY • 09:00-10:30****FRPS09**

Chair : Peter Kajuter

Room : **A305****Does Public/private Status Affect Smes Earnings Management Practices? A Study On French Case**

Author : LUDOVIC VIGNERON, UNIVERSITY OF VALENCIENNES

EA = Empirical Archival

Co-authors : Yves Mard, University of Valenciennes

Industry Effects On Voluntary Disclosure By Small Private Companies

Author : STEFANIE CEUSTERMANS, FREE UNIVERSITY OF BRUSSELS

EA = Empirical Archival

Co-authors : Diane Breesch, Vrije Universiteit Brussel

Determinants Of The Voluntary Adoption Of Ifrs By Uk Unlisted Firms

Author : PETER WALTON, ESSEC BUSINESS SCHOOL PARIS

EA = Empirical Archival

Co-authors : Paul Andre, ESSEC Business School
Fani Kalogirou, ESSEC Business School
Dan Yang, Beijing Normal University**FRPS18**

Chair : Frederick Lindahl

Room : **A306****Managerial Ability And Earnings Quality: An International Analysis**

Author : SUNHWA CHOI, LANCASTER UNIVERSITY / MANAGEMENT SCHOOL

EA = Empirical Archival

Co-authors : Baik Bok, Seoul National University
David Farber, McGill University
Jingjing Zhang, McGill University**Honoring One's Word: Ceo Integrity And Accruals Quality**

Author : SHANE DIKOLLI, DUKE UNIVERSITY / FUQUA SCHOOL OF BUSINESS

EA = Empirical Archival

Co-authors : Shane Dikolli, Duke University
William Mayew, Duke University
Thomas Steffen, Duke University**Do Managers Discuss Pro Forma Earnings In Earnings Press Releases And Conference Calls To Influence Street Earnings Exclusions?**

Author : ERVIN BLACK, BRIGHAM YOUNG UNIVERSITY

EA = Empirical Archival

Co-authors : Theodore Christensen, Brigham Young University
Paraskevi Vicky Kiosse, University of Exeter
Thomas Steffen, Duke University

FRPS27

Chair : Daphne Lui

Room : **A307**

Do Managers Disclose More Information About Tax Loss Carryforward When Future Profits Are Uncertain?

Author : JENS MUELLER, GRAZ KARL-FRANZENS UNIVERSITY

EA = Empirical Archival

Co-authors : Vanessa Flagmeier, University of Graz

Accounting Discretion And Informativeness Of Voluntary Disclosure

Author : BAOHUA XIN, UNIVERSITY OF TORONTO

AM = Analytical / Modelling

Co-authors : Xu Jiang, Duke University

Voluntary Disclosure Quality, Operating Performance, and Stock Market Valuations

Author : FLORIAN EUGSTER, UNIVERSITY OF ZÜRICH

MB = Market Based

Co-authors : Alexander Wagner, University of Zurich

FRPS36

Chair : Grace Pownall

Room : **A309**

Measuring The Comparability Of Company Accounts Conditionally

Author : ROSS TAPLIN, CURTIN UNIVERSITY OF TECHNOLOGY

AM = Analytical / Modelling

Disclosure Patterns after IFRS adoption

Author : SKRÅLAN VERGAUWE, LANCASTER UNIVERSITY / MANAGEMENT SCHOOL

AM = Analytical / Modelling

Co-authors : Ann Gaeremynck, KU Leuven

Voluntary Disclosure And Value Relevance Of Segment Information

Author : YUTARO MURAKAMI, KEIO UNIVERSITY

AM = Analytical / Modelling

Co-authors : Atsushi Shiiba, Osaka University

SESSION : **FR - PS** • DAY AND TIME : **TUESDAY 7th MAY • 11:00-12:30**

FRPS01

Chair : Anne D'Arcy

Room : **A304**

Does Benchmark-Beating Detect Earnings Management? Evidence From Accounting Fraud

Author : DAVID HARRIS, SYRACUSE UNIVERSITY

EA = Empirical Archival

Co-authors : Linna Shi, Binghamton University, SUNY
Hong Xie, University of Kentucky

Meeting Or Beating Forecasts And Uncertain Earnings Bonuses

Author : KONRAD LANG, TUEBINGEN UNIVERSITY

AM = Analytical / Modelling

On the rationale behind the market premium (discount) for meeting or beating (missing) analysts' earnings forecasts

Author : ETI EINHORN, TEL AVIV UNIVERSITY

AM = Analytical / Modelling

FRPS07

Chair : Chen Dikolli

Room : **A306**

Managerial Discretion In Accruals And Informational Efficiency

Author : DAVID WINDISCH, GRAZ KARL-FRANZENS UNIVERSITY

EA = Empirical Archival

Co-authors : Pietro Perotti, University of Graz

Earnings Management Or Market Timing? Abnormally High Discretionary Accruals Accompanied By Insider Sales

Author : HAN WU, NORWEGIAN SCHOOL OF ECONOMICS AND BUSINESS ADMINISTRATION

EA = Empirical Archival

Industry Differences In Earnings Management: Evidence From Finnish Private Firms

Author : DENNIS SUNDEVIK, HANKEN SCHOOL OF ECONOMICS

EA = Empirical Archival

SESSION : **FR - PS** • DAY AND TIME : **TUESDAY 7th MAY • 11:00-12:30**

FRPS28

Chair : Ronita Ram

Room : **A307**

Corporate Governance Monitoring Effects On Corporate Environmental Responsibility

Author : HABIBA AL-SHAER, DURHAM UNIVERSITY / BUSINESS SCHOOL

AM = Analytical / Modelling

Trust, External Capital And Accounting Transparency

Author : DHANANJAY NANDA, UNIVERSITY OF MIAMI

EA = Empirical Archival

Co-authors : Peter Wysocki, University of Miami

Decision-Making On Stewardship – An Analysis Of The Standard-Setters' Process Of Identifying The Objective Of Financial Reporting

Author : CHRISTOPH PELGER, UNIVERSITY OF COLOGNE

CF = Case / Field Study

FRPS37

Chair : Jean Marton

Room : **A309**

Accounting Conservatism And Firm Characteristics

Author : YASUHIRO OHTA, KEIO UNIVERSITY

AM = Analytical / Modelling

Does Accounting Conservatism Impede Corporate Innovation?

Author : GILLES HILARY, INSEAD

EA = Empirical Archival

Co-authors : Xin Chang, Nanyang Technological University
Jun-Koo Kang, Nanyang Technological University
Wenrui Zhang, Xiamen University

Misleading Mark-To-Market Accounting And The Use Of Risk Disclosures Around The Financial Crisis

Author : MICHAEL STICH, UNIVERSITY OF ERLANGEN NUREMBERG

EA = Empirical Archival

SESSION : **FR - PS** • DAY AND TIME : **TUESDAY 7th MAY • 14:00-15:30**

FRPS02

Chair : Holger Daske

Room : **A304**

Does Mandatory Ifrs Adoption Affect Crash Risk?

Author : MARK DEFOND, UNIVERSITY OF SOUTHERN CALIFORNIA

EA = Empirical Archival

Co-authors : Mingyi Hung, USC
Siqu Li, Santa Clara University
Yinghua Li, CUNY-Baruch College

Causes And Consequences Of A Voluntary Turn Away From Ifrs To Local Gaap

Author : JEROME HALBERKANN, UNIVERSITY OF ZÜRICH

EA = Empirical Archival

Co-authors : Peter Fiechter, University of Zurich
Conrad Meyer, University of Zurich

Does Mandatory Ifrs Adoption Facilitate Financial Market Integration

Author : YAN LI, NATIONAL UNIVERSITY OF SINGAPORE

EA = Empirical Archival

Co-authors : Dan Dhaliwal, University of Arizona
Wen He, University of New South Wales
Yan Li, National University of Singapore
Raynolde Pereira, University of Missouri

FRPS11

Chair : Helena Isidro

Room : **A305**
The Spillover Effect Of Chinese Reverse Merger Frauds: Chinese Or Reverse Merger?

Author : RONG HUANG, BARUCH COLLEGE

EA = Empirical Archival

Co-authors : Masako Darrough, City University of New York-Baruch College
Sha Zhao, City University of New York-Baruch College

Internal Control Disclosures: A Cross-Country Study Of The Effects Of National Culture

Author : REGGY HOOGHIEMSTRA, UNIVERSITY OF GRONINGEN/ FACULTY OF ECONOMICS AND BUSINESS EA = Empirical Archival

Co-authors : Niels Hermes, University of Groningen
Jim Emanuels, University of Groningen

Qualified Audit Opinions And Debt Contracting

Author : DERRALD STICE, THE HONG KONG UNIVERSITY OF SCIENCE AND TECHNOLOGY

EA = Empirical Archival

Co-authors : Peter Chen, Hong Kong University of Science & Technology
Shaohua He, Hong Kong University of Science & Technology
Zhiming Ma, Hong Kong University of Science & Technology

FRPS17

Chair : Jane Fehr

Room : **A bis**
Timing The Adoption Of The New Canadian Gaap For Private Enterprises – Insights From The Diffusion Of Innovation A Reasoned Action Theories

Author : SYLVAIN DUROCHER, UNIVERSITY OF OTTAWA

SU = Survey

Co-authors : Anne Fortin, Université du Québec à Montréal

The Effect Of Stakeholder Power And Salience On Not-For-Profit Accountability

Author : ALAN KILGORE, MACQUARIE UNIVERSITY

SU = Survey

Co-authors : Jinhua Chen, Macquarie University
Maria Dyball, Macquarie University
Alan Kilgore, Macquarie University

The Influence Of Professional Qualification On Customers' Perceived Quality Of Accounting Services And Retention Decision

Author : MAJA ZAMAN GROFF, UNIVERSITY OF LJUBLJANA

SU = Survey

Co-authors : Sergeja Slapničar, University of Ljubljana, Faculty of Economics
Neža Žumberger, University of Ljubljana, Faculty of Economics

FRPS20

Chair : Ding Yuan

Room : **A306**
Management Earnings Forecasts And Inventory Management

Author : LING ZHOU, UNIVERSITY OF NEW MEXICO

EA = Empirical Archival

Co-authors : Guojin Gong, Penn State University
Laura Li, University of Illinois

Income Smoothing With Unlimited Liability Firms

Author : PHILIPP SCHORN, RHINE-WAAL UNIVERSITY OF APPLIED SCIENCES

EA = Empirical Archival

Co-authors : Jochen Bigus, Freie Universität Berlin, School of Business and Economics
Nadine Georgiou, Freie Universität Berlin, School of Business and Economics

Product Market Competition And Earnings Management: Some International Evidence

Author : SURJIT TINAIKAR, UNIVERSITY OF MASSACHUSETTS BOSTON

EA = Empirical Archival

Co-authors : Sean Cao, University of Massachusetts-Boston

SESSION : **FR - PS** • DAY AND TIME : **TUESDAY 7th MAY • 14:00-15:30****FRPS29**

Chair : Renata Stenka

Room : **A307****Measuring Reporting Conservatism Using The Dichev-Tang (2008) Model**

Author : JIMMY LEE, SINGAPORE MANAGEMENT UNIVERSITY

AM = Analytical / Modelling

Mandatorily Conservative Accounting: Evidence And Implications

Author : RICHARD SLOAN, BERKELEY, UNIVERSITY OF CALIFORNIA

EA = Empirical Archival

Co-authors : Alastair Lawrence, Berkeley / Haas School of Business
Yuan Sun, University of California at Berkeley**Earnings: A Valuation Model In The Light Of The New Accounting Standards**

Author : ANNALISA PRENCIPE, BOCCONI UNIVERSITY

AM = Analytical / Modelling

Co-authors : Anna Battauz, Bocconi University
Stefano Gatti, Bocconi University
Luca Viarengo, Bocconi UniversitySESSION : **FR - PS** • DAY AND TIME : **TUESDAY 7th MAY • 16:00-17:30****FRPS03**

Chair : Niclas Hellman

Room : **A304****R&d Costs Capitalization And Volatility Of Earnings**

Author : IRINA DUSCHER, HAMBURG UNIVERSITY OF TECHNOLOGY

AM = Analytical / Modelling

Co-authors : Matthias Meyer, Hamburg Technical University

Market Reaction To Goodwill Impairments

Author : THORSTEN KNAUER, MUENSTER UNIVERSITY

EA = Empirical Archival

Co-authors : Arnt Wöhrmann, University of Muenster

Hedge Fund Intervention And Accounting Conservatism

Author : YINGHUA LI, BARUCH COLLEGE

EA = Empirical Archival

Co-authors : C.S. Agnes Cheng, Hong Kong Polytechnic University and Louisiana State University
Henry Huang, University of Houston**FRPS12**

Chair : Stephen Hillegeist

Room : **A305****Fair Valuing Of Financial Liabilities And Own Credit Risk: What Does It Mean And When Does It Make Sense From An Accounting Perspective?**

Author : JOANA CARDOSO FONTES, LANCASTER UNIVERSITY / MANAGEMENT SCHOOL

AM = Analytical / Modelling

Co-authors : Argyro Panaretou, Lancaster University Management School
Ken Peasnell, Lancaster University Management School**Comparing The Usefulness Of Historical-Cost Income And Fair-Value Based Income**

Author : IGOR GONCHAROV, WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT

EA = Empirical Archival

Co-authors : Dieter Wirtz, University of Amsterdam

Firm Location, Earnings Management And Financial Reporting Choice: An Analysis Of Fair Value Reporting For Investment Properties In Emerging Market

Author : JING ZHANG, MCGILL UNIVERSITY

EA = Empirical Archival

Co-authors : Desmond Tsang, McGill University

FRPS21

Chair : Xinge Zhao

Room : **A306**

Investors' Reaction On The Difference Between Actual And Expected Credit Ratings

Author : KHURRAM SHAHZAD, VU UNIVERSITY AMSTERDAM

EA = Empirical Archival

Co-authors : Khurram Shahzad, Vrije University
Gerard Mertens, Open University

The Relative And Incremental Value Relevance Of Fair Value And Historical Cost Measurements Under Ifrs: Evidence From European Financial Institutions

Author : LIN LIAO, THE UNIVERSITY OF NEW SOUTH WALES

EA = Empirical Archival

Co-authors : Helen Kang, The University of New South Wales
Richard Morris, The University of New South Wales
Qingliang Tang, The University of Western Sydney

Determinants Of Impairments On Greek Government Bonds In Situations Of Financial Distress - Evidence From European Banks

Author : MARTIN SCHMIDT, ESCP - EUROPE BUSINESS SCHOOL BERLIN

EA = Empirical Archival

Co-authors : Martin Bierey, KfW IPEX-Bank GmbH

FRPS30

Chair : Franch Schiemann

Room : **A307**

Early Evidence From Canadian Firms' Choice Between Ifrs And Us Gaap

Author : ELIZABETH GORDON, TEMPLE UNIVERSITY

EA = Empirical Archival

Co-authors : Brian Burnett, Indiana University
Elizabeth Gordon, Temple University
Bjorn Jorgensen, University of Colorado at Boulder
Cheryl Linthicum, University of Texas at San Antonio

The Interaction Of Voluntary And Mandatory Disclosures: Evidence From The Sec's Elimination Of The Ifrs-U.S. Gaap Reconciliation

Author : YINGRI YU, NANYANG TECHNOLOGICAL UNIVERSITY

EA = Empirical Archival

The Influence Of Country- And Firm-Level Governance On Financial Reporting Quality: Revisiting The Evidence

Author : PIETRO BONETTI, UNIVERSITY OF PADUA

EA = Empirical Archival

Co-authors : Michel Magnan, John Molson School of Business - Concordia University
Antonio Parbonetti, Department of Economics and Management - University of Padova

FRPS38

Chair : Isabelle Martinez Conesa

Room : **A309**

Does Eliminating the Form 20-F Reconciliation from IFRS to U.S. GAAP Improve the Quality of Financial Reporting?

Author : CHIA-LING CHAO, NATIONAL CHUNG CHENG UNIVERSITY

AM = Analytical / Modelling

Co-authors : Shwu-Min Horng, National Chengchi University

The Impact Of Eliminating The Form 20-F Reconciliation On Shareholder Wealth: Evidence From The U.S. Cross-Listed Firms

Author : INDER KHURANA, UNIVERSITY OF MISSOURI-COLUMBIA

EA = Empirical Archival

Co-authors : Lucy Chen, Villanova University

Privatized Returns And Socialized Risks: Ceo Incentives, Securitization Accounting And The Financial Crisis

Author : ANTONIO PARBONETTI, UNIVERSITY OF PADUA

EA = Empirical Archival

Co-authors : Michele Fabrizi,

FRPS39

Chair : Razvan v. Mustata

Room : **A309**

Problematising The Interplay Between Mandatory And Voluntary Disclosures: Balancing Frames And Controlling Overflows

Author : JOHAN GRAAF, STOCKHOLM UNIVERSITY

IC = Interdisciplinary / Critical

Exploring The Role Of Staff In The Iasb'S Standard Setting Process. A Case Of Ifrs For Smes Standard

Author : RONITA RAM, THE UNIVERSITY OF SYDNEY

HI = History

FRPS04Chair : *Juan Manuel Garcia Lara*Room : **A304****Differential Information Consequences Of Real Versus Accruals Earnings Management**Author : *BEATRIZ GARCIA OSMA, AUTONOMOUS UNIVERSITY OF MADRID*

EA = Empirical Archival

Co-authors : *Juan Manuel García Lara, Universidad Carlos III de Madrid
Fernando Penalva, IESE Business School, University of Navarra***Does Xbrl Adoption Constrain Managerial Opportunism In Financial Reporting? Evidence From Mandated U.S. Filers**Author : *JEE-HAE LIM, UNIVERSITY OF WATERLOO*

EA = Empirical Archival

Co-authors : *Jeong-Bon Kim, City University of Hong Kong
Joung Kim, Nova Southeastern University***Reclassifying Core Expenses As Special Items: Cost Of Goods Sold Or Selling, General, And Administrative Expenses?**Author : *XIAOTAO LIU, NORTHEASTERN UNIVERSITY*

EA = Empirical Archival

Co-authors : *Yun Fan, University of Houston***FRPS14**Chair : *Mark Maffet*Room : **A305****Mandatory Adoption Of Ifrs By Eu Listed Firms And Comparability: Determinants And Analysts' Forecasts**Author : *PAUL ANDRE, ESSEC BUSINESS SCHOOL PARIS*

EA = Empirical Archival

Co-authors : *Ioannis Tsalavoutas, University of Stirling
Dionysia Dionysiou, University of Stirling***Earnings Quality In Foreign Ipos In The U.S.: The Role Of Home Country Institutions**Author : *GILAD LIVNE, CITY UNIVERSITY LONDON*

EA = Empirical Archival

Co-authors : *Igor Filatotchev, City Univeristy London - Cass
Jonathan Jona, City Univeristy London - Cass***The Relative Importance Of Country, Industry And Firm Factors For Determining Ifrs Policy Choice**Author : *CHRISTIAN STADLER, LANCASTER UNIVERSITY / MANAGEMENT SCHOOL*

EA = Empirical Archival

Co-authors : *Christopher Nobes, Royal Holloway, University of London***FRPS22**Chair : *Martin Schmidt*Room : **A306****The Role Of Accounting Quality In The Decision To Report Earnings Early**Author : *SCOTT SEAVEY, UNIVERSITY OF NEBRASKA-LINCOLN*

EA = Empirical Archival

Co-authors : *James Whitworth, University of North Carolina Wilmington***Does Reliance On Ebitda Distort Management Operational Decisions?**Author : *ODED ROZENBAUM, COLUMBIA UNIVERSITY*

EA = Empirical Archival

Product Market Competition And The Role Of Financial Reporting Quality In Managers' Hiring DecisionsAuthor : *BRYAN BYUNG-HEE LEE, UNIVERSITY OF MACAU*

EA = Empirical Archival

Co-authors : *Boochun Jung, University of Hawaii at Manoa
Sungwook Yoon, California State University, Northridge
Desmond Yuen, University of Macau*

FRPS31

Chair : Mari Paanenen

Room : **A307**

Determinants And Economic Consequences Of Voluntary Disclosure Of Internal Control Weaknesses: Evidence From Chinese Listed Firms

Author : WEN QU, DEAKIN UNIVERSITY

EA = Empirical Archival

Co-authors : Xu-Dong Ji,
Wei Lu,

Cross-Listing And Firm Information Environment: Does Sox Section 302 Have Any Material Effect?

Author : SAVERIO BOZZOLAN, UNIVERSITY OF PADUA

EA = Empirical Archival

Co-authors : Pietro Bonetti, Dept. of Economics and Management - University of Padova

Reliability Of Disclosed Internal Control Weakness And Changes In Disclosure Regulation

Author : YANJU LIU, SINGAPORE MANAGEMENT UNIVERSITY

EA = Empirical Archival

SESSION : **FR - PS** • DAY AND TIME : **WEDNESDAY 8th MAY • 11:00-12:30**

FRPS05

Chair : Sunyoung kim

Room : **A304**

Do Firms Manage Tax Positions Toward Desired Levels?

Author : ADRIAN KUBATA, MUENSTER UNIVERSITY

EA = Empirical Archival

Co-authors : Christoph Watrin, University of Münster

Information Flows, Tax Avoidance Policy And Firm-Level Institutional Variation: International Evidence

Author : TIEMEI (SARAH) LI, UNIVERSITY OF OTTAWA

EA = Empirical Archival

Co-authors : Jeong-Bon Kim, City University of Hong Kong

The Effect Of Corporate Tax Avoidance On The Cost Of Equity

Author : BENG WEE GOH, SINGAPORE MANAGEMENT UNIVERSITY

EA = Empirical Archival

Co-authors : Jimmy Lee, Singapore Management University
Chee Yeow Lim, Singapore Management University
Terry Shevlin, University of California at Irvine

FRPS10

Chair : Joseph Atkins Johnston

Room : **A309**

Segment Reporting In The Uk

Author : MARK ALEKSANYAN, UNIVERSITY OF GLASGOW

EA = Empirical Archival

Co-authors : Mark Aleksanyan, Adam Smith Business School, University of Glasgow
Jo Danbolt, University of Edinburgh Business School

A Segment-Based Analysis Of Firms' Decision To Manage Earnings To Influence Existing And Potential Competition

Author : ROLAND KOENIGSGRUBER, VU - UNIVERSITY OF AMSTERDAM, FACULTY OF ECONOMICS AND BUSINESS ADMINISTRATION
EA = Empirical Archival

Co-authors : Oliver Schinnerl, University of Graz
Pietro Perotti, University of Graz
David Windisch, University of Graz

Earnings Management: Do Firms Play "follow The Leader"?

Author : JEFF PAYNE, UNIVERSITY OF KENTUCKY

EA = Empirical Archival

Co-authors : Brian Bratten, Univeristy of Kentucky
Wayne Thomas, University of Oklahoma

FRPS16

Chair : Zhaoyang Gu

Room : **A305****Cash Flow Accounting And The Cost Of Debt ?**

Author : MAHMOUD LARI DASHTBAYAZ, FERDOWSI UNIVERSITY OF MASHHAD

EA = Empirical Archival

Co-authors : Styart Mcleay, University of Sydney

Mohammad Hossein Vadiee Nowghabi, Ferdowsi University Of Mashhad

Disclosure Quality, Cost Of Capital And Firm Productivity

Author : WEIYI CYNTHIA CAI, MONASH UNIVERSITY

AM = Analytical / Modelling

Directors' And Officers' Liability Insurance And The Cost Of Equity

Author : ZHIHONG CHEN, CITY UNIVERSITY OF HONG KONG

EA = Empirical Archival

Co-authors : Oliver Li, National University of Singapore

Hong Zou, City University of Hong Kong

FRPS23

Chair : Ana Simpson

Room : **A306****The Effect Of Corporate Governance, Auditor Choice And Global Activities On Eu Company Voluntary Disclosures Of Estimates And Judgments**

Author : SUSAN HUGHES, UNIVERSITY OF VERMONT

EA = Empirical Archival

Co-authors : Susan Hughes, University of Vermont

Christopher Hodgdon, Quinnipiac University

The Association Between Accruals Quality And Voluntary Disclosure: Evidence Based On Regulation Fair Disclosure In Korea

Author : KWANG HWA JEONG, KOREA UNIVERSITY

EA = Empirical Archival

Co-authors : Seok Woo Jeong, KOREA UNIVERSITY

Kwang Wuk Oh, KOREA UNIVERSITY

The Determinants Of Synergy Disclosure By French Target Companies In Takeover Bids

Author : ISABELLE MARTINEZ, PAUL SABATIER UNIVERSITY - TOULOUSE III

EA = Empirical Archival

Co-authors : Emmanuelle Nègre, LGCO - Toulouse University (Paul Sabatier)

FRPS32

Chair : Heibatillah Sami

Room : **A307****Flexibility In Cash Flow Reporting Classification Choices Under Ifrs**

Author : CHERYL LINTHICUM, THE UNIVERSITY OF TEXAS AT SAN ANTONIO

EA = Empirical Archival

Co-authors : Elizabeth Gordon, Temple University

Bjorn Jorgensen, University of Colorado - Boulder

Elaine Henry, Fordham University

Financial Analyst Stock Recommendations And Corporate Disclosures: Complements Or Substitutes?

Author : ANASTASIA KOPITA, UNIVERSITY OF CYPRUS

EA = Empirical Archival

Co-authors : Andreas Charitou, University of Cyprus

Irene Karamanou, University of Cyprus

Comparability Between U.S. Gaap And Ifrs Financial Statements

Author : THORSTEN SELLHORN, WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT

EA = Empirical Archival

Co-authors : Stefan Hahn, WHU - Otto Beisheim School of Management

SESSION : **FR - PS** • DAY AND TIME : **WEDNESDAY 8th MAY • 14:00-15:30**

FRPS15

Chair : Yingri Yu

Room : **A305**

Do Information Releases Increase Or Decrease Information Asymmetry? New Evidence From Analyst Forecast Announcements

Author : DAN AMIRAM, COLUMBIA UNIVERSITY

EA = Empirical Archival

Co-authors : Dan Amiram, Columbia University
Edward Owens, University of Rochester
Oded Rozenbaum, Columbia University

What Determines The Value Relevance Of Management Cash Flow Forecasts?

Author : YUN FAN, UNIVERSITY OF HOUSTON

EA = Empirical Archival

Analyst Rounding: Is It Only A Matter Of Uninformed Analysts?

Author : ANA SIMPSON, THE LONDON SCHOOL OF ECONOMICS AND POLITICAL SCIENCE

EA = Empirical Archival

Co-authors : Vasiliki Athanasakou, London School of Economics

FRPS24

Chair : Jie Zhou

Room : **A306**

Does Foreign Firms' Shortcut To Wall Street Cut Short Their Financial Reporting Quality? Evidence From Chinese Reverse Mergers

Author : KUNCHIH CHEN, SINGAPORE MANAGEMENT UNIVERSITY

EA = Empirical Archival

Co-authors : Qiang Cheng, Singapore Management University
Ying Chou Lin, Missouri University of Science and Technology
Yu-Chen Lin, National Cheng-Kung University
Xing Xiao, Tsinghua University

Why Do Analysts Revise Their Stock Recommendations After Earnings Announcements?

Author : ARI YEZEGEL, BENTLEY COLLEGE

EA = Empirical Archival

What Determines Analysts' Reactions To Earnings Management

Author : YUYAN GUAN, CITY UNIVERSITY OF HONG KONG

EA = Empirical Archival

FRPS33

Chair : Tielei (Sarah) Li

Room : **A307**

Fair Value Accounting For Liabilities: Presentation Format Of Credit Risk Changes And Individual Information Processing

Author : ULRIKE STEFANI, KONSTANZ UNIVERSITY

EX = Experimental

Co-authors : Maik Lachmann, TU Dortmund University
Arnt Woehrmann, University of Muenster

Are We Lost In Translation? An Experimental Investigation Of The Effects Of Ifrs Translation On Accounting Judgement

Author : BARBARA E. WEISSENBERGER, UNIVERSITY OF GIESSEN

EX = Experimental

Co-authors : Gero Holthoff, Giessen University
Florian Hoos, HEC Paris

An Empirical Investigation Of The Influence Of Translation And Context On Accounting Judgments: Evidence From China

Author : PEIPEI PAN, MACQUARIE UNIVERSITY

EX = Experimental

Co-authors : Chris Patel, Macquarie University

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SESSION : **FR - RF** • DAY AND TIME : **MONDAY 6th MAY • 16:00-17:30****FRRF05**Chair : *Maria Balatbat*Room : **A407****Segment Information: What Do European Small And Mid-Caps Disclose?**Author : *ANNE LE MANH, ESCP - EUROPE*

EA = Empirical Archival

Co-authors : *David Alexander, University of Birmingham
Pascale Delvaille, ESCP Europe
Frédéric Demerens, Novancia
Jean-Louis Paré, Novancia***The Debate On Rented Assets: Effects On The Analysis Of Family Firms**Author : *ANGELS FITO, UNIVERSITAT DE OBERTA DE CATTALUNYA*

EA = Empirical Archival

Co-authors : *Soledad Moya, EADA Business School
Neus Orgaz, Universitat Oberta de Catalunya***The Market Reaction To Embedded Value Announcement And Its Determinants**Author : *SZU-JUNG WU, NATIONAL TAIWAN UNIVERSITY*

MB = Market Based

Co-authors : *Chi-Chun Liu, Department of Accounting, National Taiwan University
Yiping Liao, Ming Chuan University***Impact Of The Financial Crisis In Income Smoothing Through Loan Loss Provisions. Exploratory Factors After The Revision Of Standards Cbe 4/2004**Author : *MERCEDES PALACIOS MANZANO, MURCIA UNIVERSITY*

EA = Empirical Archival

Co-authors : *Isabel Martinez-Conesa, University of Murcia
Pedro Soto Acosta, University of Murcia
Inmaculada Diaz-Sanchez, University of Murcia***Oh What A Beautiful Morning! The Effect Of Time Of Day On The Tone Of Managerial Communications**Author : *ELIZABETH DEMERS, UNIVERSITY OF VIRGINIA / THE DARDEN SCHOOL OF BUSINESS ADMINISTRATION* EA = Empirical ArchivalCo-authors : *Jing Chen, NYU
Baruch Lev, NYU*

FRRF13

Chair : Mark Anthony Clatworthy

Room : **A409**

An Investigation Of Greek Firm'S Compliance To Ifrs Mandatory Disclosure Requirements

Author : CHRISTOS TZOVAS, ATHENS UNIVERSITY OF ECONOMICS AND BUSINESS

EA = Empirical Archival

Co-authors : Apostollos Ballas, Athens University Of Economics and Business
Christos Tzovas, Athens University of Economics and Business
Konstantinos Vasilacopoulos, Athens University of Economics and Business

An Empirical Examination Of Financial Reporting Lags Among Small Firms

Author : TOM VAN CANEGHEM, HU BRUSSELS

EA = Empirical Archival

Co-authors : Steve Van Uytbergen, KU Leuven | Thomas More

Ifrs And Accounting Quality: The Impact Of Enforcement

Author : ANN TARCA, THE UNIVERSITY OF WESTERN AUSTRALIA

EA = Empirical Archival

Co-authors : Nelunika Samarasekera, Treasury, WA Government
Millicent Chang, University of Western Australia
Ann Tarca, University of Western Australia

Earnings Quality And Financial Crisis

Author : MARCO TROMBETTA, IE UNIVERSITY

EA = Empirical Archival

Co-authors : Claudia Imperatore, IE Business School - IE University

Contributions To The Exposure Draft Revenue From Contracts With Costumer: An Analysis Of The Comment Letters Sent By The North American And European Firms About The Onerous Performance Obligation

Author : MARCIA TAVARES, FEDERAL UNIVERSITY OF PARAÍBA

EA = Empirical Archival

Co-authors : Edilson Paulo, Federal University of Paraíba
David Carter, University of Roehampton
Luiz Dos Anjos, Federal University of Alagoas

SESSION : **FR - RF** • DAY AND TIME : **MONDAY 6th MAY • 17:45-19:15**

FRRF14

Chair : Charles Chen

Room : **A409**

Disclosure Policy And Accounting Narratives Of French Distressed Companies

Author : MARIE-ANNE VERDIER, IAE TOULOUSE BUSINESS SCHOOL

EA = Empirical Archival

Co-authors : Jennifer Boutant, University of Toulouse 1 Capitole

A Long-Term Perspective On Securities Regulation And Its Market Effects

Author : STEFAN VEITH, BREMEN UNIVERSITY

EA = Empirical Archival

Co-authors : Michael Meser, Bremen University
Jochen Zimmermann, Bremen University

The Relations Among Earnings Quality, Ifrs Adoption, And Book-Tax Conformity

Author : JOYCE VAN DER LAAN SMITH, RICHMOND UNIVERSITY / ROBINS SCHOOL OF BUSINESS

EA = Empirical Archival

Co-authors : Carolyn Callahan, University of Memphis
Valaria Vendrazyk, University of Richmond

Financial Structure And Conditional Conservatism

Author : JOERG R. WERNER, FRANKFURT SCHOOL OF FINANCE & MANAGEMENT

EA = Empirical Archival

Co-authors : Theresa Reintjes, KfW Bankengruppe

Properties Of International Financial Reporting Standards: Insights Into The Importance Of Principles And Fair Value Measurement

Author : MARCUS WITZKY, HUMBOLDT UNIVERSITY OF BERLIN

EA = Empirical Archival

Co-authors : Jens Günther, Humboldt University Berlin

FRRF06

Chair : Dandre Merwe

Room : **D****Earnings Quality And International Financial Reporting Standards In Europe: The Persistence Of Cultural Influences**

Author : SIDNEY GRAY, THE UNIVERSITY OF SYDNEY

EA = Empirical Archival

Co-authors : Tony Kang, Oklahoma State University
 Zhiwei Lin, Shanghai University of Finance and Economics
 Qingliang Tang, University of Western Sydney

Management Earnings Forecasts And Long Run Performance Ipos

Author : DIMITRIOS GOUNOPOULOS, UNIVERSITY OF SURREY

EA = Empirical Archival

Co-authors : Dimitrios Gounopoulos, University of Surrey
 Dimitris Kousenidis, Aristotel University of Thessaloniki
 Christos Negakis, University of Macedonia

Opportunity Provided In Ias 41 For Earnings Management: Australian Evidence

Author : LIYU HE, MACQUARIE UNIVERSITY

EA = Empirical Archival

Co-authors : Sue Wright, Macquarie University
 Elaine Evans, Macquarie University

Reverse Mergers And Earnings Quality

Author : GIORGIO GOTTI, THE UNIVERSITY OF TEXAS AT EL PASO

EA = Empirical Archival

Co-authors : Chu Chen, University of Texas at El Paso
 Kathryn Schumann, James Madison University

The Business Press As An Intermediary Of Accounting Information

Author : JOERG-MARKUS HITZ, GOETTINGEN UNIVERSITY

EA = Empirical Archival

FRRF07

Chair : John Barrios

Room : **A407****Effects & Determinants Of The Reclassification Option According To The Amendments To Ias 39 & Ifrs 7 – A Banking Sector Analysis On Reclassification Behaviour**

Author : NATASCHA JAROLIM, LINZ JOHANNES KEPLER UNIVERSITY

EA = Empirical Archival

Co-authors : Carina Öppinger, Johannes Kepler University, Linz - Department of Accounting and Auditing

Earnings Management And Conservatism Under China Special Treatments Policy

Author : YUSHUN HUNG, FU JEN CATHOLIC UNIVERSITY

EA = Empirical Archival

Co-authors : Chien-I Lien, Department of Accounting, Fu Jen Catholic University

The Effect Of The Financial Crises On European Banks Narrative Communication

Author : KRISTINA JONALL, THE UNIVERSITY OF GOTHENBURG

EA = Empirical Archival

Co-authors : Michael John Jones, University of Bristol
 Gunnar Rimmel, Jönköping International Business School

Investment Relevance Around The World How Do Differences In Earnings Attributes Affect Corporate Investment Behavior?

Author : TETSUYUKI KAGAYA, HITOTSUBASHI UNIVERSITY

EA = Empirical Archival

Disclosure, Auditing And Debt Contracts: Evidence From Private Firms

Author : KATHARINA HOMBACH, WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT

EA = Empirical Archival

Co-authors : Matthias Breuer, WHU - Otto Beisheim School of Management
 Maximilian Mueller, WHU - Otto Beisheim School of Management

FRRF15

Chair : MIKIHITO Jinnou

Room : **A409**

Do Annual Reports Cover Properly Main Stakeholders?

Author : ALONSO MORENO, UNIVERSITY OF JAÉN

HI = History

Co-authors : Macario Camara, Universidad de Jaén

Medieval Modes Of Accounting, Control And Accountability

Author : MIKE JONES, UNIVERSITY OF BRISTOL

HI = History

The Introduction Of The 'incurred Loss' Model For Credit Losses In Ias 39

Author : KEES CAMFFERMAN, VU - UNIVERSITY OF AMSTERDAM, FACULTY OF ECONOMICS AND BUSINESS ADMINISTRATION

History

Manipulation Of Depreciation Policies In The British Railway Industry.

Author : JOHN STITTLE, UNIVERSITY OF ESSEX

HI = History

Co-authors : Sean Mccartney, Queen Mary, University of London

Rethinking The Practice And Value Added Of External Audits: The Aicpa's Audit Data Standards (ads) Initiative

Author : MICHAEL ALLES, RUTGERS UNIVERISTY

HI = History

Co-authors : Miklos Vasarhelyi, Rutgers University
Hussein Issa, Rutgers University

SESSION : **FR - RF** • DAY AND TIME : **TUESDAY 7th MAY • 11:00-12:30**

FRRF16

Chair : Christina Samson

Room : **A409**

Distributed Accounting Valuation: Considering Fair Value Accounting From A Distributed Cognition Perspective

Author : NORIAKI OKAMOTO, RYUTSU KEIZAI UNIVERSITY

IC = Interdisciplinary / Critical

Financial Crisis And Legitimacy Of Global Accounting Standards

Author : MASAKI KUSANO, KYOTO UNIVERSITY

IC = Interdisciplinary / Critical

Co-authors : Masatsugu Sanada, Osaka City University

Intellectual Capital Reporting Content Analysis - Parsimony In Research Design

Author : VIKTORIA ZERR, THE UNIVERSITY OF EDINBURGH

IC = Interdisciplinary / Critical

Statutory Regulation Of Accounting In Russia Over The Period From The 18th To The 21st Century

Author : EKATERINA ZUGA, ST PETERSBURG STATE UNIVERSITY

HI = History

Co-authors : Svetlana Karelskaya, St Petersburg State University

Non-Practices Of Nonfinancial Communication

Author : MARKUS GROTKE, UNIVERSITY OF PASSAU

IC = Interdisciplinary / Critical

SESSION : **FR - RF** • DAY AND TIME : **TUESDAY 7th MAY • 11:00-12:30****FRRF18**

Chair : Christof Beuselinck

Room : **A407****Is The Pricing Of Accrual Quality Really Only A January Effect?**

Author : LIJUAN ZHANG, THE AUSTRALIAN NATIONAL UNIVERSITY

EA = Empirical Archival

Are Loan Loss Provisions Value Relevant? Evidence From Islamic And Conventional Banking

Author : MARWA EL NAHASS, LANCASTER UNIVERSITY / MANAGEMENT SCHOOL

EA = Empirical Archival

Co-authors : Marwa Elnahass, Lancaster University
Marwan Izzeldin, Lancaster University
Omneya Abd-Elsalam, Aston University**The Impact Of The Greek Sovereign Crisis On European Banks' Disclosure**

Author : JIE ZHOU, UNIVERSITY OF ZÜRICH

EA = Empirical Archival

Co-authors : Peter Fiechter, University of Zurich/Department of Business Administration

Consistent Application Of Ifrs, An Empirical Study Of The Effect Of Enforcement On Impairment Of Assets (ias 36)

Author : MIRA YAMMINE, UNIVERSITY OF LIEGE - HEC

EA = Empirical Archival

Co-authors : Henri Olivier, University of Liege - HEC

SESSION : **FR - RF** • DAY AND TIME : **TUESDAY 7th MAY • 14:00-15:30****FRRF08**

Chair : Massimiliano Bonacchi

Room : **A407****Determinants Of Lobbying Towards The Iasb: Participation, Content And Success**

Author : OLIVER KNOSPE, DRESDEN UNIVERSITY OF TECHNOLOGY

EA = Empirical Archival

Co-authors : Michael Dobler, Dresden University of Technology

Does Comprehensive Income Influence Dividends?

Author : TAKUMA KOCHIYAMA, HITOTSUBASHI UNIVERSITY

EA = Empirical Archival

Co-authors : Kunio Ito, Hitotsubashi University

Reliability Of Fair Value Measurements In Japan

Author : KENJI KAWASHIMA, HOSEI UNIVERSITY

EA = Empirical Archival

Internet Financial Reporting (IFR) in Europe – A Comprehensive Comparison of Major Stock-listed Companies

Author : CHRISTIAN KUNZ, UNIVERSITY OF MANNHEIM

EA = Empirical Archival

The Influence Of Culture And Legal Origin In Country Participation Through Comment Letter Writing To The Iasb

Author : ROBERT K. LARSON, UNIVERSITY OF DAYTON

EA = Empirical Archival

Co-authors : Mark Myring, Ball State University

FRRF17

Chair : James Matthew Bonnet

Room : **A409**

Capital Market Effects Of The Ifrs Adoption For Separate Financial Statements: Evidence From The Italian Stock Market

Author : VERA PALEA, UNIVERSITY OF TURIN

MB = Market Based

Deviations From The Mandatory Adoption Of Ifrs In The European Union: Implementation, Enforcement, Incentives, And Compliance

Author : GRACE POWNALL, EMORY UNIVERSITY

MB = Market Based

Co-authors : Maria Wieczynska, Emory University

Mandatory Ifrs Adoption And The Cost Of Equity Capital. Evidence From Spanish Firms

Author : NEUS ORGAZ-GUERRERO, UNIVERSITAT DE OBERTA DE CATTALUNYA

MB = Market Based

Co-authors : David Castillo-Merino, IQS
Carlota Menéndez-Plans, Universidad Autónoma Barcelona
Neus Orgaz-Guerrero, Universitat Oberta Catalunya

The Effect Of Enforcement, Accounting Standards, And Institutional Features On Earnings Attributes: Evidence From Cross-Listed Firms

Author : ROGER SILVERS, UNIVERSITY OF UTAH

MB = Market Based

Co-authors : Roger Silvers, University of Utah

Buy On Bad News, Sell On Good News: How Insider Trading Analysis Can Benefit From Textual Analysis Of Corporate Disclosures

Author : ADRIANA KORCZAK, UNIVERSITY OF BRISTOL

MB = Market Based

Co-authors : Michael Hagenau, Boston Consulting Group
Adriana Korczak, University of Bristol
Dirk Neumann, Universität Freiburg

SESSION : **FR - RF** • DAY AND TIME : **TUESDAY 7th MAY • 16:00-17:30**

FRRF01

Chair : Robert Magee

Room : **A405**

Voluntary Income Reporting

Author : PHILIP BEAULIEU, UNIVERSITY OF CALGARY

AM = Analytical / Modelling

Accounting-Based Valuation Of Employee Stock Options: Vesting Clauses, Employee Termination, Early Exercise, And Default Risks

Author : I-CHENG LIN, NATIONAL CHANGHUA UNIVERSITY OF EDUCATION

AM = Analytical / Modelling

Co-authors : Ming-Cheng Wu, Department of Business Education/National Changhua University of Education
I-Cheng Lin, Department of Business Education/National Changhua University of Education
Yun-Chu Chiu, Department of Business Education/National Changhua University of Education

Interim Accounting Earnings And Price Momentum

Author : JAVAD IZADI ZADEH DARJEZI, UNIVERSITY OF SUSSEX

AM = Analytical / Modelling

Co-authors : McLeay Stuart, University of Sydney

Conservatism Under Book-Tax Conformity

Author : JUMPEI NISHITANI, RITSUMEIKAN UNIVERSITY

AM = Analytical / Modelling

Is Segment Reporting Useful For Creditors? Discretion In Aggregating Information

Author : MICHAEL EBERT, UNIVERSITY OF MANNHEIM

AM = Analytical / Modelling

Co-authors : Michael Ebert, University of Mannheim
Dirk Simons, University of Mannheim
Jack Stecher, Carnegie Mellon University

SESSION : **FR - RF** • DAY AND TIME : **TUESDAY 7th MAY • 16:00-17:30****FRRF10**Chair : *Linda Smith Bamber*Room : **A407****Regulation, Supervision And Accounting Conservatism In Banks**Author : *ISABEL MARTINEZ CONESA, MURCIA UNIVERSITY*

EA = Empirical Archival

Co-authors : *Inmaculada Díaz-Sánchez, Universidad de Murcia
Manuel Illueca-Muñoz, Universidad Jaume I***Has East Met West? The Effect Of Laws On Accounting Quality In The European Union**Author : *FREDERICK LINDAHL, GEORGE WASHINGTON UNIVERSITY*

EA = Empirical Archival

Co-authors : *Frederick Lindahl, George Washington University
Hannu Schädewitz, University of Turku***Does Corporate Tax Aggressiveness Reduce Earnings Informativeness?**Author : *GERRIT LIETZ, MUENSTER UNIVERSITY*

EA = Empirical Archival

Co-authors : *Adrian Kubata, University of Münster
Christoph Watrin, University of Münster***Principles-Based Mandatory Disclosures**Author : *JAN MARTON, THE UNIVERSITY OF GOTHENBURG*

EA = Empirical Archival

Co-authors : *Emmeli Runesson, University of Gothenburg***The Impact Of Firm-Supplied Versus User-Supplied Fair Values On Analyst Outputs**Author : *LIHONG LIANG, SYRACUSE UNIVERSITY*

EA = Empirical Archival

Co-authors : *Edward Riedl, Boston University***FRRF20**Chair : *Reggy Hooghiemstra*Room : **A409****A Meta-Analytic Review Of The Determinants Of The Degree Of Compliance With Ias/ifrs**Author : *KHALED SAMAHA, THE AMERICAN UNIVERSITY IN CAIRO*

AM = Analytical / Modelling

Co-authors : *Khaled Samaha, The American University in Cairo
Hichem Khelif, University of Monsatir, Tunisia
Khaled Dahawy, The American University in Cairo***Intangibles And Bank Performance: Testing The Resource-Based Theory Using Mixed Methods**Author : *JO DANBOLT, THE UNIVERSITY OF EDINBURGH*

CF = Case / Field Study

Co-authors : *Lei Chen, University of Exeter
John Holland, University of Glasgow***Rhetoric In International Standard Setting Process: Strategies Employed By The Iasb/fasb And The Constituents**Author : *RENATA STENKA, HENLEY BUSINESS SCHOOL AT THE UNIVERSITY OF READING*

AM = Analytical / Modelling

Accounting Conservatism Shaped By Debt Holders: A Comparison Between Public And Private Firms In ChinaAuthor : *MINGZHU WANG, LONDON UNIVERSITY / KING'S COLLEGE*

AM = Analytical / Modelling

Co-authors : *Jigao Zhu, University of International Business and Economics*

SESSION : **FR - RF** • DAY AND TIME : **WEDNESDAY 8th MAY • 09:00-10:30**

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FRRF02

Chair : *Christoph Pelger*

Room : **A405**

A Grounded Theory Model Of Bank Intangibles

Author : *LEI CHEN, UNIVERSITY OF EXETER*

CF = Case / Field Study

Co-authors : *Jo Danbolt, EDINBURGH UNIVERSITY
John Holland, UNIVERSITY OF GLASGOW*

Veils Of Ambiguity: Professional'S Categorization Of Oil And Gas Reserves

Author : *KENNETH FOX, UNIVERSITY OF SASKATCHEWAN*

CF = Case / Field Study

Co-authors : *Lianne Lefsrud, University of Alberta School of Business
David Cooper, University of Alberta School of Business
Yvette Taminiau, VU University*

Forecast Reporting - Empirical Evidence From The Largest Banks In Europe

Author : *JANE FEHR,*

CF = Case / Field Study

Co-authors : *Edgar Löw, Ernst & Young*

Narrative Reporting In The Uk: A Study Of The Changes In Business Review Disclosures

Author : *MAGDA ABOU-SEADA, UNIVERSITY OF ESSEX*

CF = Case / Field Study

Co-authors : *Maysoon Khojah, University of Essex*

An Investigation Into Short-Termism: The Case Of R&d Policy

Author : *HERVE STOLOWY, GROUPE HEC, GRADUATE BUSINESS SCHOOL*

CF = Case / Field Study

Co-authors : *Yuan Ding, CEIBS
Thomas Jeanjean, ESSEC Business School*

FRRF09

Chair : *Francesco Bova*

Room : **A407**

Tax-Induced Conservatism – Evidence From The German Corporate Tax Reform 2008

Author : *CHRISTIAN LASCHEWSKI, UNIVERSITY OF PASSAU*

EA = Empirical Archival

Co-authors : *Katrin Hohler, University of Regensburg*

Earnings Smoothing And Future Cash Flow Volatility

Author : *LAURA LI, UNIVERSITY OF ILLINOIS AT URBANA-CHAMPAIGN*

EA = Empirical Archival

Co-authors : *Mei Cheng, university of arizona*

Determinants of Financial Statement Presentation of Cost Items: An Analysis Using Cost of Goods Sold, and Selling, General and Administrative Costs

Author : *LIIVAR IEPPIK. HEC PARIS*

EA = Empirical Archival

The Quality Of Comprehensive Income As Performance Measure: Evidence From Italian Listed Companies

Author : *FERDINANDO DI CARLO, BASILICATA UNIVERSITY*

EA = Empirical Archival

Co-authors : *Alberto Incollingo, Second University of Naples
Manuela Lucchese, Second University of Naples*

The Incremental Value Relevance Of Us Banks' Statements Of Cash Flows

Author : *WEIJIA LI, LANCASTER UNIVERSITY / MANAGEMENT SCHOOL*

EA = Empirical Archival

Co-authors : *John O'Hanlon, Lancaster University
Zhan Gao, Lancaster University*

SESSION : FR - RF • DAY AND TIME : WEDNESDAY 8th MAY • 09:00-10:30

FRRF19

Chair : Brigitte Eierle

Room : A409

The Route Of Accounting Convergence In Australia: A Journey Of Triumph Or Gripes?

Author : PARMOD CHAND, MACQUARIE UNIVERSITY

SU = Survey

Co-authors : Yingying Han, Macquarie University

The Impact Of Gender Difference On The Interpretation Of Uncertainty Expressions: The Case Of Chinese Auditors

Author : ANDREAS HELLMANN, MACQUARIE UNIVERSITY

SU = Survey

Co-authors : Wenqi Han, Macquarie University
Meiting Lu, Macquarie University**Analysis Of Manipulation In Corporate Prediction Markets Applied To Forecasting: A Multi-Agent Simulation Model**

Author : MATTHIAS MEYER, HAMBURG UNIVERSITY OF TECHNOLOGY

EX = Experimental

Co-authors : Frank Klingert, Hamburg University of Technology

Does Goodwill Reporting Matter To Financial Analysts? Two Experimental Studies On The Impact Of Corporate Acquisitions Under Ifrs Accounting On Financial Analysts' Equity Valuation Judgments

Author : NICLAS HELLMAN, STOCKHOLM SCHOOL OF ECONOMICS

EX = Experimental

Co-authors : Niclas Hellman, Stockholm School of Economics
Patric Andersson, Stockholm School of Economics
Emelie Palm, Stockholm School of Economics**The Impact Of National Culture On Impairment Test Practices Under Ifrs – Empirical Evidence From France And Germany**

Author : PETER KAJUTER, MUENSTER UNIVERSITY

EX = Experimental

Co-authors : Christina Voets, Muenster University
Christopher Hossfeld, ESCP Europe

SESSION : FR - RF • DAY AND TIME : WEDNESDAY 8th MAY • 11:00-12:30

FRRF03

Chair : Mohammad Alhadab

Room : A405

The effects of IFRS adoption: Analysing the evidence

Author : ELISABETTA BARONE, HENLEY BUSINESS SCHOOL AT THE UNIVERSITY OF READING

EA = Empirical Archival

The Relation Between Segment Disclosure And Earnings Quality

Author : BELEN BLANCO, UNIVERSITY OF NAVARRA

EA = Empirical Archival

Co-authors : Belen Blanco, University of Navarra
Juan Manuel Garcia Lara, Carlos III University
Josep Tribo, Carlos III University**The Association Between Disclosure Quality Of Forward-Looking Information And Corporate Governance Mechanism**

Author : SUZAN ABED, APPLIED SCIENCE PRIVATE UNIVERSITY

EA = Empirical Archival

Co-authors : Clare Roberts, University of Aberdeen

The Impact Of Financial Crisis On Management Report Disclosure. Some Evidence From Spain.

Author : AMERICA ALVAREZ, UNIVERSITY OF LA CORUÑA

EA = Empirical Archival

Co-authors : Oscar Suarez, Universidad de Santiago de Compostela
M^o Rosario Babíoarcay, Universidad de Santiago de Compostela
Rosario Vidal Lopo, Universidad de Santiago de Compostela**Impression Management And Annual Report Narratives: The Effects Of Internal And External Control Mechanisms In A Non-Anglo-Saxon Context**

Author : LAURA BINI, UNIVERSITY OF FLORENCE

EA = Empirical Archival

Co-authors : Laura Bini, University of Florence

FRRF11

Chair : Ulf Bruggeman

Room : **A407**

Disclosure Of Cash Flow Information In Earnings Announcements

Author : BIN MIAO, NATIONAL UNIVERSITY OF SINGAPORE

EA = Empirical Archival

Co-authors : Zinan Zhu, National University of Singapore

Experts Or Rivals: Mimicry And Voluntary Disclosure

Author : MANUEL NUNEZ-NICKEL, CARLOS III UNIVERSITY, MADRID

EA = Empirical Archival

Co-authors : Gilberto Marquez-Illescas, Universidad Carlos III de Madrid
Manuel Núñez-Nickel, Universidad Carlos III de Madrid
Manuel Cano-Rodríguez, Universidad de Jaén

The Integrated Report In The South Africa Mining Companies Listed On The Johannesburg Stock Exchange (jse): Analysis Non-Financial Information And Impacts On External Disclosure

Author : FEDERICA DONI, UNIVERSITY OF MILANO-BICOCCA

EA = Empirical Archival

Co-authors : Andrea Gasperini, EFFAS CIC, WICI Europe, AIAF Milan
Pasquale Pavone, Scuola Superiore Sant'Anna Pisa

The Cost Of Debt Implications Of Financial Reporting Quality Among Privately Owned Swedish Smes

Author : MARI PAANANEN, UNIVERSITY OF EXETER

EA = Empirical Archival

Co-authors : Mari Paananen, University of Exeter
Marita Blomkvist, Halmstad University

Earnings Management In Family Firms

Author : INNA PAIVA, LISBON UNIVERSITY INSTITUTE (ISCTE)

EA = Empirical Archival

Co-authors : Isabel Lourenço, ISCTE-IUL Business School

SESSION : **FR - RF** • DAY AND TIME : **WEDNESDAY 8th MAY • 14:00-15:30**

FRRF04

Chair : Paul André

Room : **A405**

Own Credit Risk In Liability Measurement: Evidence On Accounting Effects From International Reporting Practice

Author : ULF BRUGGEMANN, HUMBOLDT UNIVERSITY OF BERLIN

EA = Empirical Archival

Co-authors : Jannis Bischof, University of Mannheim
Holger Daske, University of Mannheim

The Value Of Reported R&d Figures: The Impact Of Ownership Concentration In Insider Versus Outsider Countries

Author : MATTHIAS BREUER, WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT

EA = Empirical Archival

First Voluntary Disclosure: Is It Less Opportunistic?

Author : YOUNG-SOO CHOI, SUNGKYUNKWAN UNIVERSITY

EA = Empirical Archival

Co-authors : Steven Young, Lancaster University

Integrity Of Financial Information As A Determinant Of The Outcome Of A Bankruptcy Procedure

Author : DOMENICO CAMPA, UNIVERSITY OF DUBLIN, TRINITY COLLEGE DUBLIN, SCHOOL OF BUSINESS EA = Empirical Archival

Co-authors : María-Del-Mar Camacho-Miñano, Complutense University of Madrid

Bifurcation Of Compound Financial Instruments In The Brazilian Financial Market

Author : FERNANDO CHIQUETO DA SILVA, UNIVERSITY OF SAO PAULO

EA = Empirical Archival

Co-authors : Estela Maris Vieira De Souza, University of São Paulo
L. Nelson G. Carvalho, University of São Paulo

SESSION : **FR - RF** • DAY AND TIME : **WEDNESDAY 8th MAY • 14:00-15:30****FRRF12**Chair : *Stefano Cascino*Room : **A407****Asymmetric Earnings/return Relationship: Further Evidence**

Author : TOMOMI TAKADA, KOBE UNIVERSITY

EA = Empirical Archival

Co-authors : Katsuhiko Muramiya, Kobe University

Ownership Structure, Accounting Method Choice And Disclosure Quality: A Study Of European Real Estate Companies

Author : STEFAN SUNDGREN, UNIVERSITY OF VAASA

EA = Empirical Archival

Co-authors : Juha Mäki, University of Vaasa
Antonio Somoza-Lopez, Barcelona University**Earnings Management Of German Smes Prior To Raising Bank Debt**

Author : ALEXANDRA SCHINDELE, WUERZBURG UNIVERSITY

EA = Empirical Archival

Revenue Surprises: Growth Versus Value Firms

Author : DONG HYUN SON, RUTGERS UNIVERISTY

EA = Empirical Archival

Co-authors : Dan Palmon, Rutgers University
Ari Yezegel, Bentley University**A Study Of Discretionary R&d Reporting**

Author : HOLLIS SKAIFE, UNIVERSITY OF WISCONSIN-MADISON

EA = Empirical Archival

Co-authors : Hollis Skaife, University of Wisconsin-Madison
Laura Swenson, Georgia State University
Daniel Wangerin, Michigan State University

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Collected Papers



ACCOUNTING AND GOVERNANCE

PSD - Parallel Sessions with Discussants	114
PS - Parallel Sessions	115
RF - Research Forum Sessions	122

In each category, sessions are presented by time slot.

SESSION : **GV - PSD** • DAY AND TIME : **MONDAY 6th MAY • 16:00-17:30****GVPD02**Chair : *Dimitrios Gounopoulos*Room : **Amphi 6****Ceo Hedging Opportunities And The Weighting Of Performance Measures In Compensation**Discussant : *Keren Bar-Hava*Author : *HUNGHUA PAN, NATIONAL TAIWAN UNIVERSITY*

EA = Empirical Archival

Co-authors : *Shengmin Hung, Soochow University
Taychang Wang, National Taiwan University***Do Powerful Ceos Influence Compensation Contract Design?**Discussant : *Raul Barroso Casado*Author : *BO QIN, UNIVERSITY OF GRONINGEN/ FACULTY OF ECONOMICS AND BUSINESS*

EA = Empirical Archival

Co-authors : *Margaret Abernethy, The University of Melbourne
Yu Kuang, University of Amsterdam*SESSION : **GV - PSD** • DAY AND TIME : **TUESDAY 7th MAY • 16:00-17:30****GVPD03**Chair : *Martin HOOGENDOORN*Room : **Amphi 5****Company Reputation And The Cost Of Equity Capital**Discussant : *Favere-Marchesi Michaël*Author : *YING CAO, THE CHINESE UNIVERSITY OF HONG KONG*

EA = Empirical Archival

Co-authors : *Ying Cao, Chinese University of Hong Kong
Linda Myers, University of Arkansas
James Myers, University of Arkansas
Thomas Omer, Texas A&M University***Outsider Board Tenure And Firm Performance**Discussant : *Li Brooks*Author : *STERLING HUANG, INSEAD*

EA = Empirical Archival

SESSION : **GV - PSD** • DAY AND TIME : **WEDNESDAY 8th MAY • 14:00-15:30****GVPD01**Chair : *Patrick Hopkins*Room : **Amphi 6****Institutional Discipline Of Insider Trading Through Shareholder Litigation**Discussant : *Maria Correia*Author : *CS AGNES CHENG, THE HONG KONG POLYTECHNIC UNIVERSITY*

EA = Empirical Archival

Co-authors : *C.S. Agnes Cheng, The Hong Kong Polytechnic University; Louisiana State University
Henry He Huang, Prairie View A&M University; University of Houston
Yinghua Li, The City University of New York***Are Securities Class Action Lawsuits Supplemental To Sec Enforcement? An Empirical Analysis**Discussant : *Michael Stich*Author : *MARIA CORREIA, LONDON UNIVERSITY / LONDON BUSINESS SCHOOL*

EA = Empirical Archival

Co-authors : *Michael Klausner, Stanford Law School*

SESSION : **GV - PS** • DAY AND TIME : **MONDAY 6th MAY • 16:00-17:30**

GVPS01

Chair : Dan Segal

Room : **C104**

Earnings Quality, Corporate Governance, And Earnings Quality

Author : VASILIKI ATHANASAKOU, THE LONDON SCHOOL OF ECONOMICS AND POLITICAL SCIENCE EA = Empirical Archival

Co-authors : Vasiliki Athanasakou, London School of Economics
Per Olsson, Duke University

Spillover Effects Of Restatements On The Financial Reporting Behavior Of Board-Interlocked Firms

Author : CHIH-YING CHEN, SINGAPORE MANAGEMENT UNIVERSITY EA = Empirical Archival

Co-authors : Beng Wee Goh, Singapore Management University
Yu-Chen Lin, National Cheng-Kung University
Guan-Syun Wu, Chung Yuan Christian University

Accounting Quality Effects Of Imposing Quotas On Board Of Directors

Author : MARIANO PABLO SCAPIN, CARLOS III UNIVERSITY, MADRID EA = Empirical Archival

Co-authors : Juan Manuel García Lara, Universidad Carlos III de Madrid
Jose Penalva Zuasti, Universidad Carlos III de Madrid

GVPS10

Chair : Paul Tanyi

Room : **C108**

Earnings News, Managerial Talent, And Information Transfer

Author : XIN WANG, HONG KONG UNIVERSITY EA = Empirical Archival

Co-authors : Eric Yeung, Cornell University

Board Effectiveness And The Voluntary Disclosure Of Climate Change Information

Author : WALID BEN AMAR, UNIVERSITY OF OTTAWA EA = Empirical Archival

Co-authors : Philip McIlkenny, University of Ottawa

Information Leakage And Wealth Transfer In A Connected World

Author : HAI LU, UNIVERSITY OF TORONTO EA = Empirical Archival

Co-authors : Wenli Huang, Boston University
Hai Lu, University of Toronto
Xiaolu Wang, Iowa State University

SESSION : **GV - PS** • DAY AND TIME : **MONDAY 6th MAY • 17:45-19:15**

GVPS02

Chair : Stephani Mason

Room : **C104**

Breaking the Myth of the Long-term Compensation

Author : TERHI CHAKHOVICH, AALTO UNIVERSITY IC = Interdisciplinary / Critical

Co-authors : Tytti Niiva, Aalto University

Ceo Hedging Opportunities And The Weighting Of Performance Measures In Compensation

Author : HUNGHUA PAN, NATIONAL TAIWAN UNIVERSITY EA = Empirical Archival

Co-authors : Shengmin Hung, Soochow University
Taychang Wang, National Taiwan University

One Hand Or Two? Ifrs Meets Guanxi

Author : ROLF UWE FÜLBIER, BAYREUTH UNIVERSITY IC = Interdisciplinary / Critical

Co-authors : Ferdinand Balfort, Victoria University Wellington
Rachel F. Baskerville, Victoria University Wellington

SESSION : **GV - PS** • DAY AND TIME : **MONDAY 6th MAY • 17:45-19:15****GVPS11**Chair : *Martin R.W. Hiebl*Room : **C108****Fisticuffs And Chocolate Fountains. A Study Of Gender Segregation In Insolvency Practice**

Author : YVONNE JOYCE, GLASGOW UNIVERSITY / BUSINESS SCHOOL

IC = Interdisciplinary / Critical

Co-authors : *Stephen Walker, Cardiff Business School***Csr Disclosure, Governance And Financial Analysts**

Author : MICHEL MAGNAN, CONCORDIA UNIVERSITY

EA = Empirical Archival

Co-authors : *Denis Cormier, UQAM***Statutory-Backed Continuous Disclosure Regime And Corporate Disclosure Behaviour – Does Corporate Governance Matter?**

Author : ELLIE (LARELLE) CHAPPLE, QUEENSLAND UNIVERSITY OF TECHNOLOGY

EA = Empirical Archival

Co-authors : *Thu Phuong Truong, Victoria University of Wellington*SESSION : **GV - PS** • DAY AND TIME : **TUESDAY 7th MAY • 09:00-10:30****GVPS03**Chair : *Michael Stich*Room : **C104****Earnings Management After Ceo Death**

Author : PAVLO KALYTA, MCGILL UNIVERSITY

EA = Empirical Archival

The role of corporate governance in shaping earnings management prior to acquisitions

Author : NICO LEHMANN, GOETTINGEN UNIVERSITY

EA = Empirical Archival

Ownership Structure and the Attitude towards Management Forecasts Disclosure

Author : KYOKO NAGATA, TOKYO INSTITUTE OF TECHNOLOGY

EA = Empirical Archival

Co-authors : *Seiya Tokoro, Tokyo Institute of Technology***GVPS12**Chair : *Ellie (Larelle) Chapple*Room : **C108****The Impact Of Ifrs Adoption And Corporate Governance Principles On Transparency And Disclosure Scores**

Author : MINE AKSU, SABANCI UNIVERSITY

EA = Empirical Archival

Co-authors : *Mine Aksu, Sabanci University
Hassan Espahbodi, University of Texan in Brownsville***Corporate Governance And Securities Disclosure Enforcement Litigation**

Author : VICTORIA CLOUT, THE UNIVERSITY OF NEW SOUTH WALES

EA = Empirical Archival

Co-authors : *Ellie Chapple, Queensland University of Technology
David Tan, Australian National University***The Effects Of Home Country Institutions And The Sarbanes-Oxley Act On Underpricing Of Foreign Ipos In The Us**

Author : JONATHAN JONA, CASS BUSINESS SCHOOL - CITY UNIVERSITY LONDON

EA = Empirical Archival

SESSION : **GV - PS** • DAY AND TIME : **TUESDAY 7th MAY • 11:00-12:30**

GVPS04

Chair : *Liliane Cristina Segura*

Room : **C104**

Audit Committees' Interlocks And Financial Reporting Quality

Author : NIEVES CARRERA, IE UNIVERSITY

EA = Empirical Archival

Audit Committee Characteristics And Earnings Management

Author : BENJAMIN ALBERSMANN, DARMSTADT UNIVERSITY OF TECHNOLOGY

EA = Empirical Archival

Audit Committee, Non-Audit Services And Auditor Reporting Decision Prior To Failure

Author : HWA-HSIEN HSU, UNIVERSITY OF BRADFORD

EA = Empirical Archival

Co-authors : Yu-Hsuan Wu, University of Hull
Jim Haslam, Heriot Watt University

GVPS13

Chair : *Elisabeth Dedman*

Room : **C108**

Divergence Of Cash Flow And Voting Rights, Opacity, And Stock Price Crash Risk: International Evidence

Author : HYUN HONG, UNIVERSITY OF MEMPHIS

EA = Empirical Archival

Co-authors : Hyun Hong, University of Memphis
Jeong-Bon Kim, City University of Hong Kong
Michael Welker, Queen's University

Information Quality And Capital Structure

Author : GERALD LOBO, UNIVERSITY OF HOUSTON

EA = Empirical Archival

Co-authors : Chee Yeow Lim, Singapore Management University

Do Managers Withhold Good News From Labor Unions?

Author : WOO-JONG LEE, THE HONG KONG POLYTECHNIC UNIVERSITY

EA = Empirical Archival

Co-authors : Richard Chung, Griffith University
Bryan Byung-Hee Lee, University of Macau
Woo-Jong Lee, The Hong Kong Polytechnic University
Byungcherl Charlie Sohn, City University of Hong Kong

SESSION : **GV - PS** • DAY AND TIME : **TUESDAY 7th MAY • 14:00-15:30**

GVPS09

Chair : *Michaela Rankin*

Room : **C104**

Sometimes Good Guys Don'T Wear White: Countervailing Incentives And Managerial Power

Author : HENRY FRIEDMAN, UCLA / THE ANDERSON SCHOOL

AM = Analytical / Modelling

Co-authors : Henry Friedman, U. of California, Los Angeles

Stockholder Conflicts And Dividend Payout

Author : JANIS BERZINS, BI NORWEGIAN BUSINESS SCHOOL

AM = Analytical / Modelling

Co-authors : Øyvind Bøhren, BI Norwegian Business School
Bogdan Stacescu, BI Norwegian Business School

The Effects Of Ultimate Controlling Ownership To The Related Party Transaction And Earning Management

Author : VERA DIYANTY, UNIVERSITY OF INDONESIA

AM = Analytical / Modelling

Co-authors : Sidharta Utama, Universitas Indonesia
Hilda Rossieta, Universitas Indonesia
Sylvia Veronica Siregar, Universitas Indonesia

SESSION : **GV - PS** • DAY AND TIME : **TUESDAY 7th MAY • 14:00-15:30****GVPS14**

Chair : Marion Hutchinson

Room : **C108****Board Vintage And Risk-Taking: An Empirical Analysis Based On Japanese Firms**

Author : MAKOTO NAKANO, HITOTSUBASHI UNIVERSITY

EA = Empirical Archival

Co-authors : Pascal Nguyen, University of Technology Sydney

Us Listing Of Chinese Firms: Bonding Vs. Adverse Selection

Author : DANQING YOUNG, THE CHINESE UNIVERSITY OF HONG KONG

EA = Empirical Archival

Co-authors : T.J. Wong, The Chinese University of Hong Kong
Xianjie He, Shanghai University of Finance and Economics**When Do Well-Connected Directors Affect Firm Performance?**

Author : MARJORIE SHELLEY, TEXAS A&M UNIVERSITY

EA = Empirical Archival

Co-authors : Thomas C. Omer, Texas A&M University
Frances M. Tice, Texas A&M UniversitySESSION : **GV - PS** • DAY AND TIME : **TUESDAY 7th MAY • 16:00-17:30****GVPS06**

Chair : Collins Gyakari Ntim

Room : **C104****Do Shareholders Welcome Court Intervention In Ceo Pay Matters?**

Author : ANA M. ALBUQUERQUE, BOSTON UNIVERSITY

EA = Empirical Archival

Co-authors : Ana Albuquerque, Boston University
Mary Ellen Carter, Boston College
Luann J. Lynch, University of Virginia**Incentive Effects Of Performance-Vested Restricted Share Compensation And Rpe-Related Target Features**

Author : LISA SHIFEI LIU, WARWICK UNIVERSITY BUSINESS SCHOOL

EA = Empirical Archival

Co-authors : Wei-Chern Koh, Nanyang Business School

Promotion Incentives, Ceo Appointments And Firm Performance

Author : MICHAELA RANKIN, MONASH UNIVERSITY

EA = Empirical Archival

Co-authors : Maria Strydom, Monash University

GVPS15

Chair : Pier Luigi Marchini

Room : **C108****The Triangular Relationship Between Audit Committee Characteristics, Audit Inputs, And Financial Reporting Quality**

Author : DAN SEGAL, INTERDISCIPLINARY CENTER (IDC) HERZLIYA

EA = Empirical Archival

Co-authors : Jae Kim, Singapore Management University
Benjamin Segal, Insead
Yoonseok Zang, Singapore Management University**The Impact of Mandatory IFRS Adoption in the UK and Germany on Accruals Quality: Is Corporate Governance a Matter?**

Author : JIAN LIANG, THE UNIVERSITY OF ADELAIDE

EA = Empirical Archival

Co-authors : George Shan, Adelaide University

Corporate Governance And Product-Related Voluntary Disclosure. An Analysis Of Biotech Firms.

Author : LUMINITA ENACHE, VICTORIA UNIVERSITY OF WELLINGTON

EA = Empirical Archival

Co-authors : Antonio Parbonetti, University of Padua

SESSION : **GV - PS** • DAY AND TIME : **WEDNESDAY 8th MAY • 09:00-10:30**
GVPS07

Chair : Ahmed Naciri

Room : **C104**
Accounting Regulation Beyond Borders

Author : STEFANIA SERVALLI, UNIVERSITY OF BERGAMO

IC = Interdisciplinary / Critical

Co-authors : David J. Alexander, University of Birmingham

Early Modern Accounting And The Emergence Of The Administrative State

Author : MARTA MACIAS, CARLOS III UNIVERSITY, MADRID

HI = History

Co-authors : Carlos Larrinaga, Burgos University

Say On Pay And The Shareholder Spring

Author : STEPHANI MASON, RUTGERS UNIVERISTY

HI = History

Co-authors : Stephani Mason, Rutgers University
Dan Palmon, Rutgers University
Fred Sudit, Rutgers University

GVPS16

Chair : Maria Correia

Room : **C108**
Do Losses Precipitate Improvements In Corporate Governance?

Author : MARK MULCAHY, UNIVERSITY COLLEGE CORK

EA = Empirical Archival

Co-authors : Mark Mulcahy, University College Cork
Ray Donnelly, University College Cork

Do Ceos And Directors Get 'sick' Of Attending Meetings?

Author : JOHN NOWLAND, CITY UNIVERSITY OF HONG KONG

EA = Empirical Archival

Co-authors : John Nowland, City University of Hong Kong
Stephen Gray, University of Queensland

Telling The Privatization Story: A Semiotic Analysis Of The President'S Letter

Author : GAETAN BRETON, UNIVERSITY OF QUÉBEC IN MONTRÉAL

EA = Empirical Archival

Co-authors : Denis Gendron, Unicersity of Quebec in Outaouais

SESSION : **GV - PS** • DAY AND TIME : **WEDNESDAY 8th MAY • 11:00-12:30**
GVPS08

Chair : Philip Linsley

Room : **C104**
The Straight Story With A Twist: How Hybrid Governance, Actors And Institutions Affect Management Accounting Change

Author : LARS BALSLEV, COPENHAGEN BUSINESS SCHOOL

CF = Case / Field Study

Co-authors : Sof Thrane, Copenhagen Business School, department of Operations Management
Lars Balslev, Copenhagen Business School, department of Operations Management

Corporate Governance, Corporate Entrepreneurship And Organisational Performance: Evidence From Uk

Author : ADEL ELGHARBAWY, UNIVERSITY OF WESTMINSTER

SU = Survey

Co-authors : Magdy Abdel Kader, Lord Ashcroft Businss School, University of Anglia Ruskin

Processes Of Evaluating The Effectiveness Of Public Companies' Internal Controls Over Financial Reporting: An Interview-Based Study

Author : KHIM KELLY, UNIVERSITY OF WATERLOO

CF = Case / Field Study

Co-authors : Jean Bédard, Université Laval
Natalia Kochetova-Kozloski, Saint Mary's Univesity

SESSION : **GV - PS** • DAY AND TIME : **WEDNESDAY 8th MAY • 11:00-12:30****GVPS17**

Chair : Janis Berzins

Room : **C108****Corporate Governance And Financial Leverage: The Role Of Bank Directors**

Author : EMMA GARCIA-MECA, POLYTECHNIC UNIVERSITY OF CARTAGENA

EA = Empirical Archival

Co-authors : Felix López-Iturriaga, University of Valladolid
Fernando Tejerina-Gaite, University of Valladolid**Sleeping With The Enemy: Should Investment Banks Be Allowed To Engage In Prop Trading?**

Author : IRENE KARAMANOU, UNIVERSITY OF CYPRUS

EA = Empirical Archival

Co-authors : Andreas Charitou, University of Cyprus

SESSION : **GV - PS** • DAY AND TIME : **WEDNESDAY 8th MAY • 14:00-15:30****GVPS05**

Chair : Jian Liang

Room : **C104****Are All Independent Directors Equally Informed? Evidence Based On Their Trading Returns And Social Networks**

Author : YONG YANG, THE CHINESE UNIVERSITY OF HONG KONG

EA = Empirical Archival

Co-authors : Ying Cao, Chinese University of Hong Kong
Dan Dhaliwal, University of Arizona
Zengquan Li, Shanghai University of Finance and Economics**Independent Non-Executive Directors' Remuneration: A Comparison Of The Uk And Italy**

Author : ANDREA MELIS, UNIVERSITY OF CAGLIARI

EA = Empirical Archival

Co-authors : Chris Mallin, University of East Anglia
Silvia Gaia, University of Cagliari**Director Independence And Insider Trading**

Author : MESSOD DANIEL BENEISH, INDIANA UNIVERSITY / KELLEY SCHOOL OF BUSINESS

EA = Empirical Archival

Co-authors : Cassandra Marshall, University of Richmond
Jun Yang, Indiana University**GVPS18**

Chair : Luminita Eunache

Room : **C108****Ownership Types, Corporate Governance And Discretionary Impairment Of Assets. An International Comparison**

Author : GIULIO GRECO, UNIVERSITY OF PISA

EA = Empirical Archival

Co-authors : Silvia Ferramosca, University of Pisa
Marco Allegrini, University of Pisa**The Association Between Corporate Governance, Product Market Competition And Non-GAAP Adjustments**

Author : HELENA ISIDRO, LISBON UNIVERSITY INSTITUTE (ISCTE)

EA = Empirical Archival

Co-authors : Ana Marques, Nova School of Business and Economics

GVRF01

Chair : Mine Aksu

Room : **A****The Impact Of Different Categories Of Voluntary Disclosure On Information Asymmetry: An Analysis For Portuguese And Spanish Listed Companies.**

Author : HELENA ALVES, POLYTECHNIC INSTITUTE OF LEIRIA

EA = Empirical Archival

Co-authors : Helena Alves, Superior School of Technology and Management of Leiria, Polytechnic Institute of Leiria (Portugal)
 Ana Maria Rodrigues, Faculty of Economy of the University of Coimbra (Portugal)
 Natália Canadas, Superior School of Technology and Management of Leiria, Polytechnic Institute of Leiria (Portugal)

Determinants Of Value Creation Disclosure: The French Case

Author : SERGE AGBODJO, PAUL SABATIER UNIVERSITY - TOULOUSE III

EA = Empirical Archival

The Effects Of Corporate Governance And Product Market Competition On Analysts' Forecasts: Evidence From The Brazilian Capital Market

Author : JOSE ELIAS ALMEIDA, FEDERAL UNIVERSITY OF ESPÍRITO SANTO

EA = Empirical Archival

Co-authors : Flávia Dalmácio, University of São Paulo

Determinants Of Audit Committee Effectiveness In Saudi Listed Firms

Author : EHSAN SALEH AL-MOATAZ, UMM AL-QURA UNIVERSITY

EA = Empirical Archival

Co-authors : Murya Habbash, King Khalid University

Ceo Turnover, Earnings Management & Family Ownership: The Italian Case.

Author : JOHN BARRIOS, UNIVERSITY OF MIAMI

EA = Empirical Archival

Co-authors : Daniele Macciocchi, Luiss Guido Carli
 Marco Fasaan, Luiss Guido Carli

GVRF10

Chair : Yenn-Ru Chen

Room : **C****Bp Boardroom Compensation 2001 - 2010 - A Case Study**

Author : NADER EL-SAYED, UNIVERSITY OF EXETER

CF = Case / Field Study

Co-authors : Nader El-Sayed, University of Exeter
 David Gwilliam, University of Exeter

Regulatory Failure In The British Regulatory State: The Equitable Affair

Author : DAVID COLLINS, THE UNIVERSITY OF HULL

CF = Case / Field Study

Co-authors : Ian Dewing, University of East Anglia
 Peter Russell, University of East Anglia

Strategic Performance Information And Canadian Board Involvement In Strategy Related Issues: A Field Study

Author : NATALIA KOCHETOVA-KOZLOSKI, SAINT MARY'S UNIVERSITY

CF = Case / Field Study

Co-authors : Anthony Atkinson, Wilfrid Laurier University
 Alan Webb, University of Waterloo

Agency And Stewardship Attitudes Of Salaried Chief Financial Officers In Private Companies

Author : MARTIN R. W. HIEBL, LINZ JOHANNES KEPLER UNIVERSITY

CF = Case / Field Study

Performance Measurement Challenges In A Ngo—why Staff Members Want To Be Held Accountable And The Drive Toward An Intermediate Position Between Upward And Downward Accountability

Author : LEVI GÅRSETH-NESBAKK, UNIVERSITY OF NORDLAND

CF = Case / Field Study

Co-authors : Konstantin Timoshenko, Bodø Graduate School of Business, University of Nordland

SESSION : **GV - RF** • DAY AND TIME : **MONDAY 6th MAY • 17:45-19:15**
GVRF02

Chair : Ana M. Albuquerque

Room : **A**
Private Equity In The Public Market: A Governance Mechanism In A Context Of Multiple Large Shareholders

Author : RAUL BARROSO CASADO, GROUPE HEC, GRADUATE BUSINESS SCHOOL

EA = Empirical Archival

Co-authors : Michael Burkert, Université de Lausanne
Antonio Dávila, IESE Business School
Daniel Oyon, Université de Lausanne

Dividend Policy And Ownership Structure: A Study Of Russian Dual-Class Stock Companies

Author : IRINA BEREZINETS, ST PETERSBURG STATE UNIVERSITY

EA = Empirical Archival

Co-authors : Yulia Ilina, Graduate School of Management, SPSU
Liudmila Alexeeva, PricewaterhouseCoopers Audit

CEO Duality, Board Independence, and Malaysian Politically Connected Firms: A Test of Jensen's Control Hypothesis for Debt

Author : MARK BLISS, THE HONG KONG POLYTECHNIC UNIVERSITY

EA = Empirical Archival

Ceo Duality And Asymmetric Sensitivity Of Ceo Compensation: The Role Of The Board

Author : CHAO-JUNG CHEN, CHUNG YUAN CHRISTIAN UNIVERSITY

EA = Empirical Archival

Co-authors : Ya-Ching Chu, Ming Chuan University

Corporate Governance And Voluntary Disclosure During Crisis Periods

Author : ANNA MARIA BISCOTTI, UNIVERSITY OF FOGGIA

EA = Empirical Archival

Co-authors : Eugenio D'Amico, University of Roma 3

GVRF11

Chair : Bino Catusus

Room : **C**
The Relative Impact Of Mandatory Versus Voluntary Formation Of Audit Committees

Author : SUE WRIGHT, MACQUARIE UNIVERSITY

EA = Empirical Archival

Co-authors : Alan Kilgore, Macquarie University
Yige Ma, Macquarie University

Conflicting Responses Of Corporate Governance Groups To Legislative Change.

Author : CONOR O'LEARY, GRIFFITH UNIVERSITY

SU = Survey

Co-authors : Pran Boolaky, griffith university
Richard Copp, griffith University
Debbie Delaney, griffith university

Assessment Of Corporate Governance Disclosure In The Gcc Countries

Author : NERMEEN SHEHATA, ASTON UNIVERSITY / ASTON BUSINESS SCHOOL

MB = Market Based

Co-authors : Nermeen Shehata, Aston University

Related Party Transactions: Literature Review And Directions For Future Research

Author : MOATAZ ELHELALY, ASTON UNIVERSITY / ASTON BUSINESS SCHOOL

AM = Analytical / Modelling

Causes And Economic Consequences Of Accounting Misstatements In Concentrated Ownership Systems: Evidence From Thailand

Author : SUNEERAT WUTTICHINDANON, KASSETSART UNIVERSITY

EA = Empirical Archival

GVRF03Chair : *Husam Aldamen*Room : **A****Directors And Officers Liability Insurance, Corporate Governance And Auditor Opinions**Author : *HSIANGTSAI CHIANG, FENG CHIA UNIVERSITY*

EA = Empirical Archival

Co-authors : *Shulin Lin, Hsiuping University of Science and Technology, Taiwan
Lijen He, Asia University, Taiwan***Ceo's Dividend Income And Its Role In Compensation Decisions**Author : *ANNA ELSILÄ, UNIVERSITY OF OULU*

EA = Empirical Archival

The Effects Of Internal And External Governance On Managerial Effort – German Evidence On Agency CostsAuthor : *CHRISTIAN ENGELEN, UNIVERSITY OF COLOGNE*

EA = Empirical Archival

The Value Relevance Of R&d Expenditures In Germany – Does Corporate Governance Matter?Author : *CHRISTIAN DREFAHL, UNIVERSITY OF COLOGNE*

EA = Empirical Archival

Co-authors : *Duc Hung Tran, Seminar of Financial Accounting & Auditing/University of Cologne
Christian Engelen, Seminar of Financial Accounting & Auditing/University of Cologne***Determinants Of Quantity And Quality Of Key Performance Indicators (kpis) Reporting By Uk Non-Financial Firms**Author : *HANY ELZAHAR, UNIVERSITY OF STIRLING*

EA = Empirical Archival

Co-authors : *Khaled Hussainey, University of Stirling
Ioannis Tsalavoutas, University of Stirling***GVRF12**Chair : *Merridee Bujaki*Room : **C****Organizational Structures And Divergent Setting-Standards In The Global Convergence Era**Author : *KENSUKE OGATA, UNIVERSITY OF NAGASAKI*

IC = Interdisciplinary / Critical

Between Maxwell And Micawber: Plotting The Demise Of Equitable LifeAuthor : *PETER RUSSELL, UNIVERSITY OF EAST ANGLIA*

IC = Interdisciplinary / Critical

Co-authors : *David Collins, University of Hull
Ian Dewing, University of East Anglia***Disclosure Quality: Does Diversity On Board And On Top Management Make The Difference?**Author : *BEN AYED-KOUBAA HANEN,*

EA = Empirical Archival

Co-authors : *Sarah Saint-Michel, Université de Toulouse***Financial Accounting And Reporting In Germany: A Case Study On German Accounting Tradition And Experiences With Ifrs Adoption**Author : *MALTE KLEIN, BAYREUTH UNIVERSITY*

HI = History

Co-authors : *Rolf Uwe Fülbiel, University of Bayreuth***The Impact Of Different Categories Of Voluntary Disclosure On Information Asymmetry: An Analysis For Portuguese And Spanish Listed Companies.**Author : *HELENA ALVES, POLYTECHNIC INSTITUTE OF LEIRIA*

EA = Empirical Archival

Co-authors : *Helena Alves, Superior School of Technology and Management of Leiria, Polytechnic Institute of Leiria (Portugal)
Ana Maria Rodrigues, Faculty of Economy of the University of Coimbra (Portugal)
Natália Canadas, Superior School of Technology and Management of Leiria, Polytechnic Institute of Leiria (Portugal)*

SESSION : **GV - RF** • DAY AND TIME : **TUESDAY 7th MAY • 11:00-12:30**
GVRF04

Chair : *Jesper Banghoj*

Room : **A**
Organizational Power, Governance And Voluntary Disclosure By Uae Listed Corporations.

Author : *MOSTAFA HASSAN, UNIVERSITY OF SHARJAH*

EA = Empirical Archival

The Market Reaction To Corporate Layoffs In The Context Of The German Corporate Governance System

Author : *ALEXANDER HIMME, UNIVERSITY OF COLOGNE*

EA = Empirical Archival

Is Ceo Human Capital Related To Firm Performance?

Author : *MARION HUTCHINSON, QUEENSLAND UNIVERSITY OF TECHNOLOGY*

EA = Empirical Archival

Co-authors : *Marion Hutchinson, Queensland University of Technology
Mark Russell, University of Queensland*
Board Composition And Value: The Case Of Quality Excellence

Author : *IFIGENIA GEORGIU, ASTON UNIVERSITY / ASTON BUSINESS SCHOOL*

EA = Empirical Archival

Co-authors : *Andreas Charitou, University of Cyprus
Andreas Soteriou, University of Cyprus*
The Effect Of Board And Audit Committee Effectiveness And Bank Monitoring Role On Financial Distress

Author : *ANCELLA HERMAWAN, UNIVERSITY OF INDONESIA*

EA = Empirical Archival

Co-authors : *Sylvia Sarumaha, Universitas Indonesia*
GVRF13

Chair : *Ann Jorissen*

Room : **C**
Corruption And Corporate Governance: Cross Country Analysis

Author : *DYAH SETYANINGRUM, UNIVERSITY OF INDONESIA*

EA = Empirical Archival

The Roles Of Subsidiary Boards In Multinational Enterprises

Author : *YAN DU, IESEG SCHOOL OF MANAGEMENT*

SU = Survey

Co-authors : *Yan Du, IESEG School of Management
Marc Deloof, University of Antwerp
Ann Jorissen, University of Antwerp*
Nonlinear Effect Of Voluntary Disclosure On Information Asymmetry In Different Setting Of Corporate Governance And Accounting Standards: Analysis Of Countries In Asean

Author : *RATNA WARDHANI, UNIVERSITY OF INDONESIA*

EA = Empirical Archival

Co-authors : *Dwi Indah, Universitas Indonesia*
The Sub-Consolidated Financial Statements Of Directed Listed Sub-Holdings: Where Is The Relevant Economic Entity?

Author : *EMILIANO DI CARLO, ROME "TOR VERGATA" UNIVERSITY*

AM = Analytical / Modelling

Influence Of Characteristics And Actions Of Internal Agents Of Corporate Governance In The Quality Of Financial Statements: A Brazilian Perception

Author : *PAULO ROBERTO DA CUNHA, REGIONAL UNIVERSITY OF BLUMENAU*

SU = Survey

Co-authors : *Paulo Roberto Da Cunha, Universidade Regional de Blumenau - FURB
Francisco Carlos Fernandes, Universidade Regional de Blumenau - FURB*

GVRF05Chair : *Raul Barroso Casado*Room : **A****The Interaction Between Country-Level And Firm-Level Corporate Governance**Author : *MICAEL JÖNSSON, LINNEAUS UNIVERSITY*

EA = Empirical Archival

Co-authors : *Christopher Von Koch, Linneaus University
Ola Nilsson, Linneaus University
Saeid Homayoun, Luleå University of Technology***Pay-Performance Association Of Ceo Compensation For Firms Using Financial And Non-Financial Performance Measures**Author : *SALMA IBRAHIM, KINGSTON UNIVERSITY / KINGSTON BUSINESS SCHOOL*

EA = Empirical Archival

Co-authors : *Salma Ibrahim, Kingston University
Myojung Cho, Fordham University***Family Power And Firm Performance: Evidence From An Emerging Economy**Author : *SHIREENJIT JOHL, DEAKIN UNIVERSITY*

EA = Empirical Archival

Co-authors : *Beverley Jackling, Victoria University***The Pricing Model Of Initial Public Offerings: A New Approach**Author : *HUI SUNG KAO, FENG CHIA UNIVERSITY*

EA = Empirical Archival

Co-authors : *Hui Sung Kao, Feng Chia University***Bankers And Conservatism Around Mandatory Ifrs Adoption**Author : *ELISABETTA IPINO, CONCORDIA UNIVERSITY*

EA = Empirical Archival

Co-authors : *Pietro Bonetti, University of Padova
Elisabetta Ipino, Concordia University
Antonio Parbonetti, University of Padova***GVRF14**Chair : *Uche Chinyere*Room : **C****A New Way Of Being A Controller – From Bellboy To Actor**Author : *HANNE NORREKLIT, AARHUS UNIVERSITY*

IC = Interdisciplinary / Critical

Co-authors : *Katarina Kaarbøe, NHH, Bergen***The Ohlson Residual Income Valuation Model For Valuing Corporate Governance In Brazil: Some Empirical Evidence**Author : *FLAVIA ZOBOLI DALMACIO, UNIVERSITY OF SAO PAULO*

MB = Market Based

Co-authors : *Talles Vianna Bruggi, Espírito Santo Federal University (UFES)
Patrícia Maria Bortolon, Espírito Santo Federal University (UFES)
António Oscar Santos Góes, Technical University of Lisbon
Alfredo Sarlo Neto, Espírito Santo Federal University (UFES)***Control Systems In The Banking Sector. Towards An Integrated Approach?**Author : *PIER LUIGI MARCHINI, UNIVERSITY OF PARMA*

CF = Case / Field Study

The Appropriateness of Anglo-American Corporate Governance in Egypt: Stakeholders' ViewsAuthor : *TANTAWY MOUSSA, UNIVERSITY OF WESTMINSTER*

CF = Case / Field Study

Co-authors : *Pik Liew, University of Essex***Risk Management In The City Of London: The Lived Experience Of The Middle Ranking Employee**Author : *PHILIP LINSLEY, THE UNIVERSITY OF YORK*

CF = Case / Field Study

Co-authors : *Robert McMurray, Durham University*

SESSION : **GV - RF** • DAY AND TIME : **TUESDAY 7th MAY • 16:00-17:30**
GVRF06

Chair : Chiraz Ben Ali

Room : **A**
Do Board And Audit Committee Characteristics Affect Firm's Cost Of Equity Capital?

Author : HANEN KHEMAKHEM, UNIVERSITY OF QUÉBEC IN MONTRÉAL

EA = Empirical Archival

Co-authors : Naciri Ahmed, ESG_UQAM

The Role Of Corporate Governance On Financial Statement Frauds

Author : BARBARA SVEVA MAGNANELLI, LUISS UNIVERSITY

EA = Empirical Archival

The Double Audit Model And Earnings Management: A Portuguese Singularity

Author : CLAUDIO MATEUS, LISBON TECHNICAL UNIVERSITY / ISEG - INSTITUTE OF ECONOMICS AND MANAGEMENT EA = Empirical Archival

Co-authors : António Carlos De Oliveira Samagaio, ISEG – Technical University of Lisbonne
Pedro Verga Matos, ISEG – Technical University of Lisbonne

The Shareholders Agreements: Typologies, Diffusion And Influence On Corporate Governance Of Italian Listed Companies

Author : ENNIO LUGLI, UNIVERSITY OF MODENA AND REGGIO EMILIA

EA = Empirical Archival

Co-authors : Ennio Lugli, University of Modena and Reggio Emilia
Pier Luigi Marchini, University of Parma

Board Independence, Audit Quality And Earnings Management: Evidence From Egypt

Author : MOHAMED KHALIL, HULL UNIVERSITY / HULL UNIVERSITY BUSINESS SCHOOL

EA = Empirical Archival

Co-authors : Aydin Ozkan, University of Hull Business School

SESSION : **GV - RF** • DAY AND TIME : **WEDNESDAY 8th MAY • 09:00-10:30**
GVRF07

Chair : Walid Ben Amar

Room : **A**
Culture And Types Of Earnings Management: A Cross Country Study

Author : MONOMITA NANDY, UNIVERSITY OF SURREY

EA = Empirical Archival

Co-authors : Suman Lodh, Middlesex University
Jean Chen, Surrey University

Governance And Philanthropic Strategy: The Case Of Foundation Of Banking Origins

Author : ANDREA MENINI, UNIVERSITY OF PADUA

EA = Empirical Archival

Co-authors : Giacomo Boesso, University of Padova
Fabrizio Cerbioni, University of Padova
Antonio Parbonetti, University of Padova

Board Of Directors' Characteristics. Their Influence On Compensation Structure Of Directors

Author : ELENA MERINO MADRID, UNIVERSITY OF CASTILLA LA MANCHA

EA = Empirical Archival

Co-authors : Montserrat Manzaneque, UNIVERSITY OF CASTILLA-LA MANCHA
Regino Banegas, UNIVERSITY OF CASTILLA-LA MANCHA

Corporate Governance And Risk Reporting In South Africa: A Study Of Corporate Risk Disclosures In The Pre- And Post-2007/2008 Global Financial Crisis Period

Author : COLLINS GYAKARI NTIM, SOUTHAMPTON UNIVERSITY SCHOOL OF MANAGEMENT

EA = Empirical Archival

Co-authors : Collins Ntim, University of Southampton/School of Management
Sarah Lindop, Aberystwyth University/School of Management and Business
Dennis Thomas, Aberystwyth University/School of Management and Business

SESSION : **GV - RF** • DAY AND TIME : **WEDNESDAY 8th MAY • 11:00-12:30****GVRF08**

Chair : Anna Maria Biscotti

Room : **A****The Impact Of Corporate Governance On Related-Party Disclosure: Empirical Evidence From China**

Author : YUAN GEORGE SHAN, THE UNIVERSITY OF ADELAIDE

EA = Empirical Archival

Untangling The Antecedents Of Code Of Ethics Quality: Does Corporate Governance Matter?

Author : EMILIA MERLOTTI, BOCCONI UNIVERSITY

EA = Empirical Archival

Co-authors : Giovanni Maria Garegnani, LUM University
Angeloantonio Russo, LUM University**The Family Control And Family Management On The Indebtedness Of Brazilian Listed Companies: A Quantitative Study**

Author : LILIANE CRISTINA SEGURA, INSTITUTO PRESBITERIANO MACKENZIE

EA = Empirical Archival

Co-authors : Henrique Formigoni, Mackenzie Presbyterian University

Earnings Quality And Women On Supervisory Boards

Author : BIRGIT SOMMEREGGER, GRAZ KARL-FRANZENS UNIVERSITY

EA = Empirical Archival

Co-authors : Roland Königsgruber, VU University Amsterdam

Fighting Bribery With Gentle Nudging: The Impact Of A Responsible Investment Index On Corporate Anti-Bribery Practices

Author : TATIANA RODIONOVA, THE UNIVERSITY OF EDINBURGH

EA = Empirical Archival

Co-authors : Tatiana Rodionova, University of Edinburgh Business School
William Rees, University of Edinburgh Business School
Craig Mackenzie, University of Edinburgh Business School

SESSION : **GV - RF** • DAY AND TIME : **WEDNESDAY 8th MAY • 14:00-15:30**
GVRF09

Chair : *Gaetan Breton*

Room : **A**
Researching The Lived Experience Of Corporate Governance

Author : *RIHAB KHALIFA, UNITED ARAB EMIRATES UNIVERSITY*

IC = Interdisciplinary / Critical

Co-authors : *Thomas Ahrens, UAEU*
Shaping Audit Committee Oversight Practice: The Unsung Role Of The Ac Chairman

Author : *TIPHAINE COMPERNOLLE, LAVAL UNIVERSITY*

IC = Interdisciplinary / Critical

Co-authors : *Tiphaine Compernelle, Université Laval
Chrystelle Richard, ESSEC Business School*
The Effect Of Institutions And Politics On Corporate Ownership And Board Representation

Author : *NOR ZALINA MOHAMAD YUSOF, UNIVERSITY UTARA MALAYSIA*

IC = Interdisciplinary / Critical

Towards Reflective Accounting Beyond Social And Institutional Cul-De-Sacs: Doing Analytics On Foucault's Own Lines

Author : *KEITH HOSKIN, UNIVERSITY OF ESSEX*

IC = Interdisciplinary / Critical

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Collected Papers



ACCOUNTING AND INFORMATIONS SYSTEMS

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SESSION : **IS - PS** • DAY AND TIME : **TUESDAY 7th MAY • 16:00-17:30****ISPS01**

Chair : AUDREY KRUSHALOV

Room : **P509****It Governance Maturity, Industry It Strategic Role, And It Governance Transparency**

Author : ANANT JOSHI, MAASTRICHT UNIVERSITY

EA = Empirical Archival

Co-authors : Anant Joshi, Maastricht University
Laury Bollen, Maastricht University
Harold Hassink, Maastricht University**Situationally Matrix Modelling In Tax Planning For Smes. Evidence From Russia.**

Author : ANNA VYSOTSKAYA, SOUTHERN FEDERAL UNIVERSITY

AM = Analytical / Modelling

Co-authors : Valeriy Aleshin, Southern Federal University

SESSION : **IS - RF** • DAY AND TIME : **MONDAY 6th MAY • 16:00-17:30**

ISRF01

Chair : *Anant Joshi*

Room : **P501**

The Impact Of Xbrl Adoption On The Information Environment In Japan

Author : *FUMIKO TAKEDA, TOKYO UNIVERSITY*

EA = Empirical Archival

Co-authors : *Zhenyang Bai, University of Tokyo*
Manabu Sakaue, Hosei University

Situated Timeliness – Unraveling A Classical Management Information Quality

Author : *CECILIA GULLBERG, UPPSALA UNIVERSITY*

CF = Case / Field Study

Investor Decisrftion Making: Digital Reporting And The Conditions For Improved Transparency

Author : *JOANNE LOCKE, OPEN UNIVERSITY*

EX = Experimental

Co-authors : *Alan Lowe, Aston University*
Andrew Lymer, University of Birmingham

Integration Of The Accounting Systems In The Mergers - Acquisrfitions: An Approach Typological Acculturative

Author : *JEAN-PAUL MEREAX, REIMS UNIVERSITY*

CF = Case / Field Study

Enhancing Dynamic Performance Measurement Systems Through Information Systems Integration

Author : *BENITA M. GULLKVISRFT, ABO AKADEMI UNIVERSITY*

SU = Survey

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Collected Papers



MANAGEMENT ACCOUNTING

PSD - Parallel Sessions with Discussants	136
PS - Parallel Sessions	137
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In each category, sessions are presented by time slot.

SESSION : **MA - PSD** • DAY AND TIME : **MONDAY 6th MAY • 16:00-17:30**

MAPSD03

Chair : Jackson William

Room : **Amphi 2**

Executive Bonus Target Ratcheting: Evidence From The New Executive Compensation Disclosure Rule

Discussant : Iliya Komarev

Author : SUNYOUNG KIM, THE CHINESE UNIVERSITY OF HONG KONG

EA = Empirical Archival

Human Capital Risk And Ceo Compensation

Discussant : Francesca Franco

Author : STEPHEN HILLEGEIST, ARIZONA STATE UNIVERSITY

EA = Empirical Archival

Co-authors : Woo-Jin Chang, INSEAD

Rachel Hayes, University of Utah, Eccles School of Business

SESSION : **MA - PSD** • DAY AND TIME : **TUESDAY 7th MAY • 14:00-15:30**

MAPSD01

Chair : David Otley

Room : **Amphi 2**

The Effect Of Financial Incentive Framing And Descriptive Norms On Internal Whistleblowing

Discussant : Victor Maas

Author : XIAOLING CHEN, UNIVERSITY OF ILLINOIS AT URBANA-CHAMPAIGN

EX = Experimental

Co-authors : Jennifer Nichol, University of Illinois at Urbana-Champaign

Flora Zhou, University of Illinois at Urbana-Champaign

Status And Discretionary Bonus Payments: Evidence From A Chinese Hospital

Discussant : Paolo Perego

Author : CHUNG-YU HUNG, TILBURG UNIVERSITY

CF = Case / Field Study

Co-authors : Margaret A. Abernethy, The University of Melbourne

Laurence Van Lent, Tilburg University

SESSION : **MA - PSD** • DAY AND TIME : **TUESDAY 7th MAY • 16:00-17:30**

MAPSD02

Chair : Keith Hoskin

Room : **Amphi 2**

Aicpa'S Communications To Its Members Between 1997 And 2010

Discussant : William Jackson

Author : MARION BRIVOT, LAVAL UNIVERSITY

IC = Interdisciplinary / Critical

Co-authors : Charles Cho, Essec

Randy Kuhn,

Makeover Accounting: Investigating The Financial Edutainment Of Everyday Life

Discussant : Martin Messner

Author : CHARLOTTA BAY, UPPSALA UNIVERSITY

IC = Interdisciplinary / Critical

SESSION : **MA - PSD** • DAY AND TIME : **WEDNESDAY 8th MAY • 14:00-15:30**

MAPSD04

Chair : John A. Christensen

Room : **Amphi 5**

Negotiating Under Uncertainty: The Influence Of Accounting Information And Monitoring Control On Negotiation Behavior And Outcomes

Discussant : Khim Kelly

Author : SAMY ESSA, VU - UNIVERSITY OF AMSTERDAM, FACULTY OF ECONOMICS AND BUSINESS ADMINISTRATION

EX = Experimental

Co-authors : Henri Dekker, VU University Amsterdam

Tom Groot, VU University Amsterdam

Uncertainty And Information Asymmetry In Budget Negotiations

Discussant : Hailan (Flora) Zhou

Author : ROBERT GILLENKIRCH, UNIVERSITY OF OSNABRÜCK

EX = Experimental

Co-authors : Markus C. Arnold, University of Bern

Robert M. Gillenkirch, University of Osnabrueck

SESSION : **MA - PS** • DAY AND TIME : **MONDAY 6th MAY • 16:00-17:30**

MAPS05

Chair : Simon Cadez

Room : **P506**

Effective Central Control Over Transfer Pricing Negotiations

Author : DANIEL KAISER, CARNEGIE MELLON UNIVERSITY

AM = Analytical / Modelling

Centralized Contracting And Decentralized Task Assignment: On The Optimal Allocation Of Authority

Author : ANNA ROHLFING-BASTIAN, WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT

AM = Analytical / Modelling

Co-authors : Steffen Reichmann, E.ON AG Duesseldorf

Lower Price Limits For Flat-Fee Service Contracts Under Risk

Author : JAN THOMAS MARTINI, BIELEFELD UNIVERSITY

AM = Analytical / Modelling

Co-authors : Hermann Jahnke, Bielefeld University

MAPS14

Chair : Dorota Dobija

Room : **P507**

Multiple Decoupling In The Adoption Of Accounting Tools

Author : AZIZA LAGUECIR, LAVAL UNIVERSITY

CF = Case / Field Study

Co-authors : Anja Kern, Imperial College
Bernard Leca, University of Lille & Rouen Business School

Technological Empowerment: Creating Local Knowledge With Calculating Practice

Author : HIROTSUGU KITADA, HOSEI UNIVERSITY

IC = Interdisciplinary / Critical

Co-authors : Katsuhiko Kokubu, Kobe University
Tatsumasa Tennojiya, Kobe University

The Performativity Of Accounting: How Calculative Practices Deploy Pervasive Effects On Innovative Spaces

Author : SILVANA REVELLINO, COPENHAGEN BUSINESS SCHOOL

CF = Case / Field Study

Co-authors : Jan Mouritsen, Copenhagen Business School

SESSION : **MA - PS** • DAY AND TIME : **MONDAY 6th MAY • 17:45-19:15**

MAPS06

Chair : Barbara Schoendube-Pirchegger

Room : **P506**

Reporting Frequency And Substitutable Tasks

Author : CHRISTIAN LUKAS, JENA UNIVERSITY

AM = Analytical / Modelling

Timeliness Versus Accuracy And Information Externalities

Author : CHRISTIAN HOFMANN, MUNICH LUDWIG-MAXIMILIANS UNIVERSITY

AM = Analytical / Modelling

Co-authors : Naomi Rothenberg, University of Memphis

Full Cost Pricing And Profit Maximization

Author : PAOLO COLLINI, UNIVERSITY OF TRENTO

AM = Analytical / Modelling

Co-authors : Graziano Collier, University of Trento - Dept. of Economics and Management

SESSION : **MA - PS** • DAY AND TIME : **MONDAY 6th MAY • 17:45-19:15****MAPS15**

Chair : Aziza Laguecir

Room : **P507****Differing Paths In The Bsc's Implementation - The Multilevel Experience Within And Healthcare Organization**

Author : IRIS BOSA, THE UNIVERSITY OF EDINBURGH

CF = Case / Field Study

Time Driven Activity Based Costing In Hospitals To Manage Limited Resources And Increasing Demands

Author : LINO CINQUINI, SANT'ANNA SCHOOL OF ADVANCED STUDIES

CF = Case / Field Study

Co-authors : Cristina Campanale, Institute of Management - Scuola Superiore Sant'Anna
Andrea Tenucci, Management - Scuola Superiore Sant'Anna**Cost Pressure, Rationalization, Specialization And The Quality Of Health Care – Evidence From A German Hospital**

Author : SABINE MUELLER, WUERZBURG UNIVERSITY

EA = Empirical Archival

Co-authors : Andrea Szczesny, Julius-Maximilians University Wuerzburg

SESSION : **MA - PS** • DAY AND TIME : **TUESDAY 7th MAY • 09:00-10:30****MAPS07**

Chair : Bianca Groen

Room : **P506****Agency Within Constraints: Exploring The Effects Of Organizational Structural Arrangements On 'business Partner' Role Of Controllers**

Author : KATARZYNA CIESLAK, UPPSALA UNIVERSITY

CF = Case / Field Study

Contradictory Discourses And The Identity Work Of Mother Managers In The French Accounting Profession

Author : IOANA LUPU, ESC - ROUEN BUSINESS SCHOOL

IC = Interdisciplinary / Critical

Controllershship In Turbulent And Distant Seas: How Environmental Uncertainty And Organizational Distance Demand For Strong Local Controllers

Author : TIMO MEYER, WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT

SU = Survey

Co-authors : Utz Schäffer, WHU - Otto Beisheim School of Management / Institute of Management Accounting and Control (IMC)

MAPS16

Chair : Iris Boca

Room : **P507****Budget Slack: Some Meta-Analytic Evidence**

Author : KLAUS DERFUSS, UNIVERSITY OF HAGEN

EA = Empirical Archival

Management Control For Stimulating Different Types Of Creativity: The Role Of Budgets

Author : MARTINE COOLS, K.U.LEUVEN

CF = Case / Field Study

Co-authors : Kristof Stouthuysen, Vlerick Leuven Gent Management School
Alexandra Van Den Abbeele, KU Leuven**Accounting Numbers And The Management Of Uncertainty: A Micro-Level Study Of A Forecasting Process**

Author : MARTIN MESSNER, INNSBRUCK UNIVERSITY

CF = Case / Field Study

Co-authors : Lukas Goretzki, University of Innsbruck, School of Management
Silvia Jordan, University of Innsbruck, School of Management

SESSION : **MA - PS** • DAY AND TIME : **TUESDAY 7th MAY • 11:00-12:30**

MAPS08

Chair : *Gwenaëlle Nogachewski*

Room : **P506**

The Effect Of Group Performance Reports On Cooperative Effort

Author : LAURA GOMEZ-RUIZ, UNIVERSITY PABLO DE OLAVIDE, SEVILLE

EX = Experimental

Co-authors : Eddy Cardinaels, Tilburg University
David Naranjo-Gil, Pablo Olavide University

Performance Measurement Attitudes And Team Learning Explained After Co-Developing Team Performance Measures

Author : BIANCA GROEN, UNIVERSITY OF AMSTERDAM

CF = Case / Field Study

Co-authors : Frank Evers, Windesheim University
Marianne Gravesteyn, University of Twente
Martijn Molenveld, Water Board 'Regge en Dinkel'
Mike Schopman, University of Twente
Rens Veerbeek, University of Twente
Celeste Wilderom, University of Twente

The Drivers Of Management Accountants' Involvement In The Strategic Management Process: The Role Of Creativity And Skills

Author : ALDONIO FERREIRA, MONASH UNIVERSITY

SU = Survey

Co-authors : Aldonio Ferreira, Monash University
Carly Moulang, Monash University

MAPS17

Chair : *Christian Nielsen*

Room : **P507**

Performance Management Systems in Hospitals – Empirical Evidence on their Design and Usage in the Light of Regulatory Influences

Author : MAIK LACHMANN, DORTMUND UNIVERSITY

CF = Case / Field Study

Co-authors : Rouven Trapp, TU Dortmund University
Felix Wenger, TU Dortmund University

Market Orientation, Broad Scope Mas Information And Performance: An Empirical Investigation

Author : UTAMI LESTARI, GRIFFITH UNIVERSITY

SU = Survey

Co-authors : Lokman Mia, Griffith University
Lanita Winata, Griffith University

Determinants Of Customer Accounting

Author : RAINER LUEG, AARHUS UNIVERSITY

CF = Case / Field Study

Co-authors : Dima Ilieva, Aarhus University

SESSION : **MA - PS** • DAY AND TIME : **TUESDAY 7th MAY • 14:00-15:30**

MAPS01

Chair : *JARI HUIKKU*

Room : **C110**

Functional Fixation And The Balanced Scorecard: Adaption Of Managers' Judgment Processes

Author : MATTHIAS SOHN, MUNICH UNIVERSITY OF THE FEDERAL ARMED FORCES

EX = Experimental

Co-authors : Bernhard Hirsch, Bundeswehr University Munich
Joachim Schaub, Bundeswehr University Munich

The Role Of Visual Attention On Managerial Judgment In Balanced Scorecard Performance Evaluation: Insights From Using An Eye-Tracking Device

Author : YASHENG CHEN, SIMON FRASER UNIVERSITY

EX = Experimental

Co-authors : Yasheng Chen, Simon Fraser University
Johnny Jermias, Simon Fraser University
Tota Panggabean, Simon Fraser University

Performance Management As Practice: The Dialectical Transformation Of A Balanced Scorecard

Author : ED VOSSELMAN, RADBOUD UNIVERSITY

CF = Case / Field Study

Co-authors : Koos Wagenveld, Radboud University

SESSION : **MA - PS** • DAY AND TIME : **TUESDAY 7th MAY • 14:00-15:30****MAPS09**Chair : *Christian Hofmann*Room : **P506****Creative Performance In A Group Setting: The Impact Of Incentive Compensation Scheme And Relative Performance Feedback**Author : *NATHALIE BECKERS, K.U.LEUVEN*

EX = Experimental

Co-authors : *Martine Cools, Lessius - KULeuven
Alexandra Van Den Abbeele, KULeuven***Ceo Pay At Uk Banks After The Financial Crisis**Author : *IREM TUNA, LONDON UNIVERSITY / LONDON BUSINESS SCHOOL*

EA = Empirical Archival

Co-authors : *Anyia Kleymentova, London Business School***Ratchet Effect And Conscientiousness In A Dynamic Setting: A Laboratory Experiment**Author : *MAMEN ARANDA, UNIVERSITY OF NAVARRA*

EX = Experimental

Co-authors : *Mamen Aranda, University of Navarra
Javier Arellano, University of Navarra
Christine Choirat, University of Navarra
Raffaello Seri, Università degli Studi dell'Insubria***MAPS18**Chair : *Paolo Collini*Room : **P507****Unraveling The Erp And Management Control Paradox: The Complementarity Between Business Intelligence And Erp**Author : *HABIB MAHAMA, THE AUSTRALIAN NATIONAL UNIVERSITY*

SU = Survey

Co-authors : *Mohamed Z. Elbashir, Australian National University
Steve G. Sutton, University of Central Florida
Habib Mahama, Australian National University
Vicky Arnold, University of Central Florida***A Study Of Factors Influencing The Choice Of Product Costing Systems In Ksa Firms**Author : *MOHAMMED AL-OMIRI, UMM AL-QURA UNIVERSITY*

SU = Survey

Co-authors : *Mohammed Alomiri, Umm ALQura University
Colin Drury, Huddersfield University***Cost Stickiness Throughout The Corporate Life Cycle**Author : *IKUKO SASAKI, TOHOKU GAKUIN UNIVERSITY*

EA = Empirical Archival

Co-authors : *Atsushi Shiiba, Osaka University
Kunimaru Takahashi, Aoyama Gakuin University*

SESSION : **MA - PS** • DAY AND TIME : **TUESDAY 7th MAY • 16:00-17:30**

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MAPS02

Chair : YAN DU

Room : **C110**

The Impact Of Subjectivity In Annual Bonus Contracts On Managerial Fairness Perceptions

Author : LUDWIG VOUSSEM, WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT

SU = Survey

Co-authors : Ludwig Voussem, WHU - Otto Beisheim School of Management / Institut of Management Accounting and Control
Utz Schäffer, WHU - Otto Beisheim School of Management / Institut of Management Accounting and Control

Trends In Female Executives' Pay And Incentive Gaps

Author : FRANCESCA FRANCO, LONDON UNIVERSITY / LONDON BUSINESS SCHOOL

EA = Empirical Archival

Co-authors : Mary Ellen Carter, Carroll School of Management
Mireia Gine, University of Pennsylvania, WRDS

Delegation, Performance Measurement, Incentive Compensation And Performance: An Empirical Analysis

Author : MALEEN Z. GONG, MONASH UNIVERSITY

SU = Survey

Co-authors : Maleen Z. Gong, Monash University
Aldónio Ferreira, Monash University

MAPS10

Chair : Mostafa Jazayeri

Room : **P506**

The Appeal of the Appropriate: Accounting, Risk Management, and the Competition for the Supply of Control Systems

Author : ANETTE MIKES, HARVARD UNIVERSITY / HARVARD BUSINESS SCHOOL

CF = Case / Field Study

Co-authors : Anette Mikes, Harvard Business School

The Effects Of Autonomy, Internal Control, And Accountability On Overconfidence In Capital Budgeting Decisions

Author : JOHNNY JERMIAS, SIMON FRASER UNIVERSITY

EX = Experimental

Co-authors : Billy Hu Kin Hoi, Nanyang Technological University

Enterprise Risk Management And Accruals Estimation Error

Author : JOSEPH ATKINS JOHNSTON, CITY UNIVERSITY OF HONG KONG

EA = Empirical Archival

Co-authors : Jared Soileau, Louisiana State University

MAPS19

Chair : Cristina Parisi

Room : **P507**

The Effect Of Culture, Perceived Target Achievability, And Social Comparison On Individuals' Aversion To Penalty-Based Contracts

Author : LINDA CHANG, THE UNIVERSITY OF NEW SOUTH WALES

EX = Experimental

Co-authors : Mandy Cheng, The University of New South Wales
Tami Dinh Thi, The University of New South Wales
Helen Kang, The University of New South Wales

How Top Managers Control The Organization - The Effects Of Leadership Styles On Management Control Systems Choice And Organizational Commitment

Author : CHRISTIAN KLEINE, UNIVERSITY OF GIESSEN

SU = Survey

Co-authors : Barbara E. Weißenberger, University of Giessen

Contracts and control structures as vehicles in the development of an interfirm relationship

Author : REINALD MINNAAR, RADBOUD UNIVERSITY

CF = Case / Field Study

Co-authors : Paula Van Veen-Dirks, University of Groningen
Ed Vosselman, Radboud University Nijmegen/ Institute for Management Research
Kaleem Hassan, Zayed University

SESSION : **MA - PS** • DAY AND TIME : **WEDNESDAY 8th MAY • 09:00-10:30**
MAPS03

Chair : Sebastian Becker

Room : **C110**
The Interdependencies Between Management Control And External Accountability - A Case Study

Author : TOMMASO PALERMO, THE LONDON SCHOOL OF ECONOMICS AND POLITICAL SCIENCE

CF = Case / Field Study

Exploring The Role Of Calculative Devices In The Transformation Of Logics: A Comparison Of Equity And Fixed-Income Socially Responsible Investment

Author : DIANE-LAURE ARJALIES, HEC PARIS

CF = Case / Field Study

An Examination Of The Relationship Between Organizational Culture And Management Control Systems

Author : THOMAS GÜNTHER, DRESDEN UNIVERSITY OF TECHNOLOGY

CF = Case / Field Study

Co-authors : Anja Heinicke, TU Dresden

Sally K. Widener, Rice University Jones Graduate School of Business

MAPS11

Chair : Ana Maria Roux Cesar

Room : **P506**
Customization And Management Control: An Analysis Of Franchise Contracts

Author : SOFIE VERBIEREN, K.U.LEUVEN

EA = Empirical Archival

Co-authors : Martine Cools, Lessius - KU Leuven

Alexandra Van Den Abbeele, KU Leuven

Matters Of Concern: Hype Of Supply-Chains And Hope Of Management Accounting

Author : SAMAR EL SAYAD, UNIVERSITY OF GLASGOW

IC = Interdisciplinary / Critical

Co-authors : Danture Wickramasinghe, Adam Smith Business School, University of Glasgow

Power And Voluntary Disclosure In Sequential Supply-Chain Bargaining: Some Experimental Evidence With Accounting Information

Author : GILBERTO MARQUEZ ILLESCAS, CARLOS III UNIVERSITY, MADRID

EX = Experimental

Co-authors : Susana Gago Rodríguez, Universidad Carlos III de Madrid

Manuel Núñez Nikel, Universidad Carlos III de Madrid

MAPS20

Chair : Paolo Perego

Room : **P507**
Beyond Publication Counts – The Impact Of Citations And Combined Metrics On The Performance Measurement Of German Business Researchers

Author : RUEDIGER W. WALDKIRCH, SOUTHERN WESTPHALIA UNIVERSITY OF APPLIED SCIENCES

EA = Empirical Archival

Co-authors : Matthias Meyer, Technische Universität Hamburg-Harburg

Michael A. Zaggel, Technische Universität Hamburg-Harburg

Rome Wasn'T Built In A Day But When It Fell It Burned In One: Reflecting On Time, Value Creation And Value Destruction

Author : MARCO GIULIANI, POLYTECHNICAL UNIVERSITY OF MARCHE

CF = Case / Field Study

SESSION : **MA - PS** • DAY AND TIME : **WEDNESDAY 8th MAY • 11:00-12:30**

MAPS04

Chair : TERHI CHAKHOVICH

Room : **C110**

Accountability As Ethnic Practice: Emics And Etics Revisited

Author : VASSILI JOANNIDES, GRENOBLE ECOLE DE MANAGEMENT

IC = Interdisciplinary / Critical

Co-authors : Danture Wickramasinghe, The University of Glasgow
Zahirul Hoque, La Trobe University

An Organizing Paradox - Management Control And Four Forms Of Employee Empowerment

Author : DAVID BROWN, UNIVERSITY OF TECHNOLOGY SYDNEY

IC = Interdisciplinary / Critical

Co-authors : Rachael Nash, UTS
Nicole Sutton, UTS

Effect Of Interactive Use Of Management Control Systems On Innovative And Financial Performance

Author : M^a BEATRIZ GONZALEZ SANCHEZ, UNIVERSITY OF VIGO

CF = Case / Field Study

Co-authors : Ernesto López-Valeiras, University of Vigo
Estefanía Rodríguez-González, University of Vigo
Vicente Ripoll Feliu, University of Vigo

MAPS12

Chair : Rong Huang

Room : **P506**

Is The Interactive Use Of Management Control Systems Really Driven By Strategic Uncertainties

Author : YANNICK DE HARLEZ DE DEULIN, IÉSEG SCHOOL OF MANAGEMENT

SU = Survey

Co-authors : Gerrit Sarens, Louvain School of Management

Strategic Management Accounting, Contingent Factors And Performance In Hotels

Author : ODYSSEAS PAVLATOS, AKMI METROPOLITAN COLLEGE

SU = Survey

The Strategic Planning Process: Its Design, Use And Outcome From A Management Control Perspective

Author : THOMAS SCHÄFER, DRESDEN UNIVERSITY OF TECHNOLOGY

SU = Survey

Co-authors : Thomas Günther, TU Dresden

SESSION : **MA - PS** • DAY AND TIME : **WEDNESDAY 8th MAY • 14:00-15:30**

MAPS13

Chair : Yannick De Harlez De Deulin

Room : **P506**

Economic Consequences Of Implementing And Communicating Value Based Management Systems: Evidence From Germany

Author : THOMAS LIST, AUGSBURG UNIVERSITY

EA = Empirical Archival

Co-authors : Wolfgang Schultze, University of Augsburg

Stock Price Versus Earnings Based Compensation In A Dynamic Agency Setting

Author : BARBARA SCHOENDUBE-PIRCHEGGER, OTTO VON GUERICKE UNIVERSITY OF MAGDEBURG

AM = Analytical / Modelling

Co-authors : Jens Robert Schöndube, Eberhard Karls Universität Tübingen

Corporate Taxes, Capital Structure, And Valuation: Combining Modigliani/miller And Miles/ezzell

Author : ULRICH SCHÄFER, GOETTINGEN UNIVERSITY

AM = Analytical / Modelling

Co-authors : Stefan Dierkes, Georg-August-Universität Göttingen, Professur fuer Finanzen und Controlling

SESSION : **MA - RF** • DAY AND TIME : **MONDAY 6th MAY • 16:00-17:30**

MARF09

Chair : Marion Brivot

Room : **P503**

The Use Of The Balanced Scorecard In Portugal: Evolution And Effects On Management Changes In Portuguese Large Companies

Author : HELENA SARAIVA, POLYTECHNIC INSTITUTE OF GUARDA

HI = History

Co-authors : Maria Alves, Beira Interior University

Accounting For Innovation Between Hyperconnectivity And Novelty – On The Development Of A Network Of Nonfinancial Measures For Radical Innovations

Author : BORIS D. PLÜSCHKE, BAYREUTH UNIVERSITY

IC = Interdisciplinary / Critical

Co-authors : Grottko Markus, University of Passau, Chair of Taxation

Management Accounting Implementation And Engineers' Networking: Mitsubishi Electric, 1921-1932

Author : MASAFUMI FUJINO, NIHON UNIVERSITY

HI = History

Management Accounting System In Italian Smes: Some Evidences And Implications

Author : LAURA BROCCARDO, UNIVERSITY OF TURIN

SU = Survey

Co-authors : Giulia Gastaldi,

Subjective Performance Evaluation, Implicit Contracting And The Problem Of Common Understanding

Author : ALLAN HANSEN, COPENHAGEN BUSINESS SCHOOL

IC = Interdisciplinary / Critical

Co-authors : Ivar Friis,

SESSION : **MA - RF** • DAY AND TIME : **MONDAY 6th MAY • 17:45-19:15**

MARF01

Chair : Stephan Dierkes

Room : **P501**

Innovation As Part Of The Management Control System

Author : FABIO FREZATTI, UNIVERSITY OF SAO PAULO

AM = Analytical / Modelling

Co-authors : Diogenes De Souza Bido, Universidade Prebiteriana Mackenzie
Ana Paula Capuano Da Cruz, Universidade Federal do Rio Grande
Maria José De Camargo Machado, Universidade Metodista de Piracicaba

Purposeful Decision Making Or Legitimation: An Empirical Analysis Of Different Types Of Innovation Metric Use

Author : KLAUS MOELLER, UNIVERSITY OF ST. GALLEN

AM = Analytical / Modelling

Co-authors : Sebastian H. Janssen,
Nina Kruse, University of St. Gallen

Too Much Truth – The Impact Of Strategic Information Overload

Author : PETER G. ROETZEL, STUTTGART UNIVERSITY

AM = Analytical / Modelling

Considering Real Options In Short-Term Decision Making

Author : NILS CRASSEL, UNIVERSITY OF WUPPERTAL

AM = Analytical / Modelling

Co-authors : Christian Lohmann, Wuppertal University

Decisions About Investment And Profitability: An Empirical Study With Generalized Linear Mixed Models In Non-Financial Brazilian Companies

Author : ALDY FERNANDES DA SILVA, FECAP - FUNDAÇÃO ESCOLA DE COMÉRCIO ÁLVARES PENTEADO AM = Analytical / Modelling

Co-authors : Aldy Silva, FECAP - Fundação Escola de Comércio Álvares Penteado
Afrânio Vieira, UnB - University of Brasília
Augusto Navarro, FECAP - Fundação Escola de Comércio Álvares Penteado
Claudio Parisi, FECAP - Fundação Escola de Comércio Álvares Penteado

MARF13

Chair : Robert Gillenkirsh

Room : **P503**

Beating The Base-Rate Fallacy: An Experimental Approach

Author : CHRISTINE REBECCA MEYER, UNIVERSITY OF GIESSEN

EX = Experimental

Co-authors : Barbara E. Weißenberger, University Giessen

Implementing A National-Wide Performance Evaluation: The Case Of The Anesthetic File Indicator In French Hospitals

Author : ADRIAN ZICARI, ESSEC BUSINESS SCHOOL PARIS

CF = Case / Field Study

Co-authors : Adrian Zicari, Essec Business School, Paris
Gomez Marie-Léandre, Essec Business School, Paris
Bonnetfond Jean Yves, CNAM Paris
Philippe Lorino, Essec Business School, Paris
Mathias Waelli, EHESP
Etienne Miniville, Institut Gustave Rossy

The Role Of Accounting In The Organisational Control Mix

Author : ZAMZULAILA ZAKARIA, INTERNATIONAL ISLAMIC UNIVERSITY MALAYSIA

CF = Case / Field Study

Concept Of Performance And Its Meseasurement In Accounting : The Perception Of Professionals

Author : SOPHIE SPRING, MONTPELLIER I UNIVERSITY

CF = Case / Field Study

Co-authors : Isabelle Martinez, Université Toulouse Paul Sabatier
Olivier Vidal, CNAM Paris

Theorizing Private Equity Practices: A Social Site Analysis

Author : ALAN LOWE, ASTON UNIVERSITY / ASTON BUSINESS SCHOOL

CF = Case / Field Study

Co-authors : Yesh Nama, Aston

SESSION : **MA - RF** • DAY AND TIME : **TUESDAY 7th MAY • 09:00-10:30**

MARF02

Chair : Lino Cinquini

Room : **P501**

Budgetary Innovations In Smes And Profile Of Manager

Author : MARIO BOU SABA, MONTPELLIER II UNIVERSITY

CF = Case / Field Study

Co-authors : Zouhour Ben Hamadi, MRM - Université de Montpellier
Philippe Chapellier, MRM - Université de Montpellier

Determinants And Modes Of Control In Private Equity Agreements: Exploring Differentiated Patterns Of Social Control

Author : ANGELO DITILLO, BOCCONI UNIVERSITY

CF = Case / Field Study

Co-authors : David Bedford, University of Technology Sydney

Strategic And Profit Planning: Use Of Accounting Inscriptions

Author : BREDA SWEENEY, NATIONAL UNIVERSITY OF IRELAND, GALWAY

CF = Case / Field Study

Co-authors : Emer Curtis, NUI Galway

Standardization In Management Accounting: A Field Study On Sap And Its Influence On Accounting

Author : RAFAEL HEINZELMANN, NORWEGIAN SCHOOL OF ECONOMICS AND BUSINESS ADMINISTRATION

CF = Case / Field Study

How System Externalities In Complex Systems Affect Cost Estimation Processes: A Canadian Healthcare Perspective

Author : ANGELA DOWNEY, UNIVERSITY OF VICTORIA

CF = Case / Field Study

Co-authors : Suresh Kalagnanam, University of Saskatchewan
Nancy Edwards, University of Ottawa

SESSION : **MA - RF** • DAY AND TIME : **TUESDAY 7th MAY • 09:00-10:30****MARF10**Chair : *Elsayad Samar*Room : **P503****Developing A Performance Measurement Model For Agricultural Extension Agents**Author : *AHMED ABDEL-MAKSoud, UNITED ARAB EMIRATES UNIVERSITY*

IC = Interdisciplinary / Critical

Co-authors : *Bahgat M. Abdel-Maksoud, Faculty of Agriculture, University of Assiut, Egypt***Determinants Of Firms' Choice Of Periodic Profitability Analysis**Author : *JESPER BANGHOJ, COPENHAGEN BUSINESS SCHOOL*

SU = Survey

Co-authors : *Carsten Rohde, Copenhagen Business School
Thomas Plenborg, Copenhagen Business School***Global Financial Crisis, Cost Management Tools And "green" Product Development: An Exploratory Study In Italy**Author : *RICCARDO GIANNETTI, UNIVERSITY OF PISA*

SU = Survey

Co-authors : *Alessandro Marelli, University of Teramo***Changes In Management Accounting Systems: The Importance Of The Local Context**Author : *TAREK CHANEGRIH, CAEN / IAE MANAGEMENT SCHOOL*

SU = Survey

Operational Performance Indicators, Innovative Managerial Practices, Advanced Manufacturing Technologies And Operational Staff Involvement In Firms: An International Comparative AnalysisAuthor : *MAGDY ABDEL-KADER, ANGLIA RUSKIN UNIVERSITY*

SU = Survey

Co-authors : *Ahmed Abdel-Maksoud, United Arab Emirates University*SESSION : **MA - RF** • DAY AND TIME : **TUESDAY 7th MAY • 11:00-12:30****MARF03**Chair : *Yu-Lin Chen*Room : **P501****Direct And Indirect Effects Of Open Book Accounting In A Supplier Network: A Case From The Retail Sector**Author : *JOHNNY LIND, STOCKHOLM SCHOOL OF ECONOMICS*

CF = Case / Field Study

Co-authors : *Erik Alenius, Stockholm School of Economics
Torkel Strömsten, Stockholm School of Economics***Managing Relations Through A Balanced Use Of Management Control System: A Field Study**Author : *CHRISTER KULLMAN, ÅBO AKADEMI UNIVERSITY*

CF = Case / Field Study

Co-authors : *Christer Kullman, Åbo Akademi University, Åland University of Applied Sciences***Strategising Management Accounting: A Case Study Of New Product Design And Development Within Premium Auto Group (pag) Company**Author : *MOSTAFA JAZAYERI, MANCHESTER METROPOLITAN UNIVERSITY*

CF = Case / Field Study

Co-authors : *Mostafa Jazayeri, Manchester Metropolitan University UK
Bill Nixon, University of Dundee School of Business UK
John Burns, University of Exeter, Business School UK***Understanding The Change In Capital Allocation Practices Driven By Erm Implementation**Author : *MIRNA JABBOUR, BRUNEL UNIVERSITY*

CF = Case / Field Study

Co-authors : *Magdy Abdel-Kader, Anglia Ruskin University***How The Abc System Functions At Ito-Yokado**Author : *HIROTO KATAOKA, MEIJI UNIVERSITY*

CF = Case / Field Study

MARF12

Chair : Mohamed Elbashir

Room : **P503**

Some Evidence On Management Control System Choices Based On A Transaction Cost Theory Approach

Author : ZOLTAN MATOLCSY, UNIVERSITY OF TECHNOLOGY SYDNEY

SU = Survey

Co-authors : Francesco Giacobbe, University of Technology, Sydney
James Wakefield, University of Technology, Sydney

Exploring The Marketing/accounting Interface: Is Customer Accounting Information Integrated In The Organizational Architecture?

Author : PAOLO PEREGO, ERASMUS UNIVERSITY ROTTERDAM / ERIM

SU = Survey

Co-authors : Massimiliano Bonacchi, University of Naples "Parthenope"

Strategic Priorities And The Use Of Subjectivity In Incentive Contracts

Author : SARA POHLMANN, MUNICH LUDWIG-MAXIMILIANS UNIVERSITY

SU = Survey

The Use Of Financial Incentives In Smes

Author : SOFIA LOURENÇO, ISEG SCHOOL OF ECONOMICS AND MANAGEMENT

SU = Survey

Accounting Indicators And Measurement Of Intellectual Capital: An Application

Author : STEFANIA VELTRI, UNIVERSITY OF CALABRIA

EX = Experimental

Co-authors : Antonella Silvestri,

SESSION : **MA - RF** • DAY AND TIME : **TUESDAY 7th MAY • 14:00-15:30**

MARF04

Chair : David Brown

Room : **P501**

Information Equivocality, Trustworthiness Of Information Source And Escalation Of Commitment

Author : JENNIFER KUNZ, FRANKFURT UNIVERSITY

EX = Experimental

Cost Management In The Public Sector: Legitimation Behavior And Relevant Decision Making

Author : TONI MATTO, UNIVERSITY OF JYVASKYLA

CF = Case / Field Study

Co-authors : Kari Sippola, University of Jyväskylä

Examining The Implementation, Evolution And Decline Of Economic Value Added In Three New Zealand Companies: A Dynamic Contingency Perspective

Author : JOSIE MCLAREN, NEWCASTLE UNIVERSITY

CF = Case / Field Study

Co-authors : Anthony Appleyard, Newcastle University
Falconer Mitchell, University of Edinburgh

Controlling The Unmanageable? Management Control In A Knowledge-Intensive Organisation

Author : ANDERS PARMENT, STOCKHOLM UNIVERSITY

CF = Case / Field Study

Co-authors : Cecilia Gullberg, Uppsala University, School of Business

Target Costing As A Management Control Systems For Product Innovation: A Case Of Toyota.

Author : YUMI MOROFUJI, RIKKYO UNIVERSITY

CF = Case / Field Study

SESSION : **MA - RF** • DAY AND TIME : **TUESDAY 7th MAY • 14:00-15:30**

MARF11

Chair : Benjamin Drevetton

Room : **P503**

Effects Of Management Control Mechanisms: A Holistic Analysis

Author : SEBASTIAN GOEBEL, UNIVERSITY OF GIESSEN

SU = Survey

Co-authors : Barbara E. Weißenberger, Giessen University

Chief Executive Personality And The Use Of Control In Small Firms: The Role Of The Ceo's Internal Locus Of Control

Author : NORA HAAS, VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS

SU = Survey

Co-authors : Gerhard Speckbacher, WU Vienna/Institute for Strategic Management and Management Control

Ceo Duality, Tmt Composition & Management Control In Low-Risk And High-Risk Taking Firms

Author : SANDRO KUERSCHNER, UNIVERSITY OF ZÜRICH

SU = Survey

Management Control Systems As Drivers Of The Relationship Between Internationalization And Organizational Performance. An Empirical Analysis.

Author : JACOBO GOMEZ CONDE, AUTONOMOUS UNIVERSITY OF MADRID

SU = Survey

Co-authors : Ernesto Lopez-Valeiras, University of Vigo
Maria Beatriz Gonzalez-Sanchez, University of Vigo

Do Pms Enhance Firm Performance In Family Firms: A Resource Based View

Author : ANN JORISSEN, UNIVERSITY OF ANTWERP

SU = Survey

Co-authors : Parichart Maneemai, University of Antwerp
Wim Voordekkers, Hasselt University
Eddy Laveren, University of Antwerp

SESSION : **MA - RF** • DAY AND TIME : **TUESDAY 7th MAY • 16:00-17:30**

MARF06

Chair : Marco Giuliani

Room : **P501**

Sustainability Considerations In Capital Budgeting Decision-Making

Author : JIM ROONEY, THE UNIVERSITY OF SYDNEY

CF = Case / Field Study

Co-authors : Geoff Frost, University of Sydney
Philip Lee, University of Sydney

RE-THINKING AND RE-BALANCING RULES AND ROUTINES: A FRAMEWORK ON INSTITUTIONALIZATION PROCESSES IN MANAGEMENT ACCOUNTING

Author : MARTIN QUINN, DUBLIN CITY UNIVERSITY

CF = Case / Field Study

Co-authors : Joao Pedro Oliveira, University of Porto

Performance Management System In Nursing Home Managing Organization: Comparing For-Profit Organizations And Social Welfare Corporations

Author : YOSHITAKA SHIRINASHIHAMA, HITOTSUBASHI UNIVERSITY

CF = Case / Field Study

Incorporating Belief System Into Diagnostic Control System: How Belief Lead Diagnostic Control Facilitate Learning At The Lower Management Level

Author : NORIO SAWABE, KYOTO UNIVERSITY

CF = Case / Field Study

Co-authors : Sumitaka Ushio, Chukyo University

MARF14

Chair : *Mircea Epure*

Room : **P503**

The Valuation Implications Of Over-Production Under Inventory Accounting Standard Reform

Author : *CHIH-WEI PENG, NATIONAL CHANGHUA UNIVERSITY OF EDUCATION*

EA = Empirical Archival

Decision Making In Accounting Environment: Implications To Developing Management Control Systems In Brazil

Author : *ANA MARIA ROUX CESAR, MACKENZIE PRESBYTERIAN UNIVERSITY*

EA = Empirical Archival

Co-authors : *Roberto Coda, University of São Paulo*

The Function Of Management Control System On Environmental And Economic Performance In Environmental Supply Chain Management

Author : *SATOKA YAMANE, TOKYO UNIVERSITY OF SCIENCE*

EA = Empirical Archival

Contingency Variables, Performance Management Practices, And Organisational Effectiveness In Non-Profit Sector

Author : *BILLY WADONGO, UNIVERSITY OF BEDFORDSHIRE*

SU = Survey

Co-authors : *Magdy Abdel-Kader, Anglia- Ruskin University*

SESSION : **MA - RF** • DAY AND TIME : **WEDNESDAY 8th MAY • 09:00-10:30**

MARF05

Chair : *Rafael Heinzelmann*

Room : **P501**

Creditable Behaviour? The Intra-Firm Management Of Trade Credit

Author : *SALIMA PAUL, PLYMOUTH UNIVERSITY*

CF = Case / Field Study

Co-authors : *Rebecca Boden, Roehampton University*

Understanding The Development Of An Enabling Pms: A Knowledge-Based Perspective

Author : *BERTRAND MASQUEFA, UNIVERSITY OF NICE-SOPHIA ANTIPOLIS*

CF = Case / Field Study

Measuring And Managing The Performance Of The Intellectual Capital Based Business Model Through Causal Maps

Author : *CHRISTIAN NIELSEN, AALBORG UNIVERSITY*

CF = Case / Field Study

Co-authors : *Marco Montemari, University De Marche
Morten Lund, Aalborg University*

the Role Of Dialogue Between Senior And Ground Managers Mediated By Macs

Author : *ÜLLE PÄRL, ESTONIAN BUSINESS SCHOOL*

CF = Case / Field Study

Institutional Entrepreneurship and Management Accounting Change in a Portuguese Government Agency

Author : *LUIS PIMENTEL, LISBON UNIVERSITY INSTITUTE (ISCTE)*

CF = Case / Field Study

Co-authors : *Maria Major, Lisbon University Institute - ISCTE*

SESSION : **MA - RF** • DAY AND TIME : **WEDNESDAY 8th MAY • 11:00-12:30****MARF07**Chair : *Andreas Offjan*Room : **P501****Exploring Management Accounting Change In Polish Companies**Author : *TOMASZ WNUK-PEL, LODZ UNIVERSITY*

CF = Case / Field Study

Institutionalising Management Control: A Field Study Of Financial Accountability And Quality Management As Anchor PracticesAuthor : *THOMAS AHRENS, UNITED ARAB EMIRATES UNIVERSITY*

CF = Case / Field Study

Formalization Of Management Control System In Venture Capitalist ContextAuthor : *HENRI TEITTINEN, UNIVERSITY OF JYVASKYLA*

CF = Case / Field Study

Co-authors : *Jukka Pellinen, Jyväskylä University, School of Business and Economics
Marko Jarvenpaa, Jyväskylä University, School of Business and Economics***When Risks Become Reality: What Can We Learn? Studying the Control of Different Types of Risks Once They Materialized.**Author : *JOHANNES TEKATHEN, EBS BUSINESS SCHOOL*

CF = Case / Field Study

Co-authors : *Matthäus Tekathen, EBS Business School***The Consumption Of Performance: Conflicting Frames, Stories And Accounting Signs In Museums**Author : *ANDREAS SUNDSTRÖM, STOCKHOLM UNIVERSITY*

CF = Case / Field Study

Co-authors : *Matti Skoog, Stockholm University - School of Management
Martin Piber, Innsbruck University*SESSION : **MA - RF** • DAY AND TIME : **WEDNESDAY 8th MAY • 14:00-15:30****MARF08**Chair : *Jeremy Morales*Room : **P501****Benchmarking For Routines And Organizational Knowledge**Author : *MIRCEA EPURE, POMPEU FABRA UNIVERSITY*

EA = Empirical Archival

Performance Consequences Of Rating Compression And Rating Leniency: The Role Of Relative Team Performance FeedbackAuthor : *YU-LIN CHEN, CHUNG YUAN CHRISTIAN UNIVERSITY*

EA = Empirical Archival

Firm Performance, Firm Characteristics, And Executive Compensation In Banking IndustryAuthor : *YINGFEN LIN, NATIONAL DONG HWA UNIVERSITY*

EA = Empirical Archival

Co-authors : *Li Jin Huang, National Dong Hwa University
Yuan Ping Liao, National Dong Hwa University***An Empirical Analysis On The Incidence Of Firm Long Term Strategy Of Efficiency And Tactical Flexibility On Cost Stickiness Behavior**Author : *JOSEP ARGILES, BARCELONA UNIVERSITY*

EA = Empirical Archival

Co-authors : *Angel Berbegal, Universitat de Barcelona
Josep García-Blandón, IQS, Universitat Ramon Llull***How Ceos Affect Financial Transparency In An Emerging Market?**Author : *EILEEN CHIA-LING LEE, NATIONAL CHUNG CHENG UNIVERSITY*

EA = Empirical Archival

Co-authors : *Chien-Min Kevin Pan, National Chung Cheng University
Chian-Fei Hung, Deloitte Touche Tohmatsu*

AU
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Collected Papers



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SESSION : **PS - PSD** • DAY AND TIME : **TUESDAY 7th MAY • 14:00-15:30****PSPSD01**

Chair : Jonathan Tyler

Room : **amphi 6****Budget Forecast Deviations In Municipal Governments: Determinants And Implications**

Discussant : Tagesson Torbjörn

Author : MARIA-DOLORES GUILLAMON, MURCIA UNIVERSITY

EA = Empirical Archival

Co-authors : Francisco Bastida, UNIVERSITY OF MURCIA
 Bernardino Benito, UNIVERSITY OF MURCIA
 Ana Rios, UNIVERSITY OF MURCIA
 Cristina Vicente, UNIVERSITY OF MURCIA

Changing Perceptions On Ppp Games: Demand Risk In Irish Roads

Discussant : Frode Mellemvik

Author : RICHARD BURKE, WATERFORD INSTITUTE OF TECHNOLOGY

CF = Case / Field Study

Co-authors : Richard Burke, Waterford Institute of Technology
 Istemi Demirag, Hull University

SESSION : **PS - PS** • DAY AND TIME : **MONDAY 6th MAY • 16:00-17:30**

PSPS02

Chair : Louise Klood

Room : **P508**

Determinants Of Central Government Budget Disclosure

Author : ANA MARIA RIOS-MARTINEZ, MURCIA UNIVERSITY

EA = Empirical Archival

Co-authors : Francisco Bastida, University of Murcia
Bernardino Benito, University of Murcia
María-Dolores Guillamón, University of Murcia
Cristina Vicente, University of Murcia

Metamorphoses Of Valuation Practices In An Ephemeral Mega-Project Organization: The Case Of The European Capital Of Culture "ruhr.2010"

Author : CHRISTIAN HUBER, UNIVERSITY OF THE FEDERAL ARMED FORCES HAMBURG

IC = Interdisciplinary / Critical

Co-authors : Lukas Crepaz, ruhr.2010 gmbh
Barbara Junne, helmut-schmidt-university
Tobias Scheytt, helmut-schmidt-university

Explaining Efficiency In The Provision Of Public Cultural Facilities

Author : MARIA DEL ROCIO MORENO ENGUIX, MURCIA UNIVERSITY

EA = Empirical Archival

Co-authors : Maria Del Rocio Moreno Enguix, University of Murcia
Bernardino Benito López, University of Murcia
José Solana Ibañez, University of Zaragoza

SESSION : **PS - PS** • DAY AND TIME : **MONDAY 6th MAY • 17:45-19:15**

PSPS04

Chair : ANNE ROBBESTAD

Room : **P508**

Social Motives For Revenue Management - An Empirical Study

Author : JONAS HEESE, MAASTRICHT UNIVERSITY

EA = Empirical Archival

Co-authors : Ranjani Krishnan, Michigan State University
Frank Moers, Maastricht University School of Business and Economics

The Role Of Accounting In Reframing Health Care Organizations – Two Case Studies Of Patient And Process Orientation

Author : GUSTAF KASTBERG, LUND UNIVERSITY

CF = Case / Field Study

Co-authors : Sven Siverbo, Karlstad university

The Effects Of Budgetary Constraints On The Prescribing Practices Of Hospital Professionals

Author : AUDREY PATERSON, HERIOT-WATT UNIVERSITY EDINBURGH

CF = Case / Field Study

Co-authors : William Jackson, Heriot-Watt University
Christopher Pong, Nottingham University Business School
Simona Scarparo, Deakin Graduate School of Business

SESSION : **PS - PS** • DAY AND TIME : **WEDNESDAY 8th MAY • 11:00-12:30****PSPS01**Chair : *Toomas Haldma*Room : **P507****The Joint Effect Of Auditor Tenure And Auditor Type On Audit Quality In The Governmental Nonprofit Organizations**Author : *BELEN GONZALEZ-DIAZ, UNIVERSITY OF OVIEDO*

EA = Empirical Archival

Co-authors : *Roberto García-Fernández, University of Oviedo
Belén González-Díaz, University of Oviedo
Antonio López-Díaz, University of Oviedo***Motivation And Financial Rewards In Public Administration – Why The Boss Matters**Author : *KATRIN HUMMEL, UNIVERSITY OF ZÜRICH*

SU = Survey

Co-authors : *Peter Rötzel, University of Stuttgart, Germany***Accountability For Infrastructure Assets Of Local Government: The Influence Of Stakeholders**Author : *PAVITHRA SIRIWARDHANE, RMIT UNIVERSITY*

SU = Survey

Co-authors : *Dennis Taylor, RMIT University*SESSION : **PS - PS** • DAY AND TIME : **WEDNESDAY 8th MAY • 14:00-15:30****PSPS03**Chair : *Jukka Pellinen*Room : **P507****Institutional Logics And The Historical Contingency Of Public Sector Accounting Change: The Finnish University Sector In Years 1980-2010**Author : *JAANA LATVANEN, UNIVERSITY OF JYVASKYLA*

HI = History

Co-authors : *Jukka Pellinen, Jyväskylä University School of Business and Economics***Evaluation And Re-Design Of Public Education Networks: A Centralized Analysis**Author : *LAURA LOPEZ TORRES, AUTONOMOUS UNIVERSITY OF BARCELONA*

EA = Empirical Archival

Co-authors : *Diego Prior Jimenez, Universitat Autònoma de Barcelona*

SESSION : **PS - RF** • DAY AND TIME : **MONDAY 6th MAY • 16:00-17:30****PSRF04**

Chair : Halina Waniak-Michalak

Room : **P504****Develop A New Management Control System Within Public Organizations: Roles Of Technological Controversies**

Author : BENJAMIN DREVETON, POITIERS UNIVERSITY / IAE MANAGEMENT SCHOOL

CF = Case / Field Study

From Cash Accounting To Accrual Based Ipsas In A Non-Profit Organization – Perceived Benefits And Challenges

Author : JING LI, UNIVERSITY OF BRADFORD

SU = Survey

Co-authors : Lajpatroy Samaroo,

Efficiency Analysis And Benchmarking: A Quantitative Approach To Compare The Performance Of Voluntary Organizations

Author : MARCO ANTONIO F MILANI FILHO, MACKENZIE PRESBYTERIAN UNIVERSITY

EA = Empirical Archival

Ipsas Awareness By Brazilian Municipalities

Author : RICARDO CARDOSO, FUNDAÇÃO GETULIO VARGAS

SU = Survey

Co-authors : Andre Aquino, Universidade de São Paulo

Balancing School Performance Management: An Evidence From Estonian Public Schools

Author : TOOMAS HALDMA, UNIVERSITY OF TARTU

SU = Survey

Co-authors : Kristi Ploom, University of Tartu

SESSION : **PS - RF** • DAY AND TIME : **MONDAY 6th MAY • 17:45-19:15****PSRF02**

Chair : Hans-Ulrich Küpper

Room : **P504****Efficiency Analysis And Benchmarking: A Quantitative Approach To Compare The Performance Of Voluntary Organizations**

Author : MARCO ANTONIO F MILANI FILHO, MACKENZIE PRESBYTERIAN UNIVERSITY

EA = Empirical Archival

The Austrian Health Care System – Introduction Of A New Reporting System For Hospitals

Author : BARBARA SCHALLMEINER, VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS

AM = Analytical / Modelling

Co-authors : Magdalena Kuntner, Vienna University of Economics and Business

The Impact Of Financial Transparency On Electoral Cycles: Evidence From Spanish Municipalities

Author : FRANCISCO BASTIDA, MURCIA UNIVERSITY

EA = Empirical Archival

Co-authors : Bernardino Benito, MURCIA UNIVERSITY
María-Dolores Guillamón, MURCIA UNIVERSITY
Ana Ríos, MURCIA UNIVERSITY
Cristina Vicente-Oliva, MURCIA UNIVERSITY**The Effect Of Government R&d Incentives On International R&d Trade**

Author : CARMEN BACHMANN, AUGSBURG UNIVERSITY

EA = Empirical Archival

Co-authors : Martin Baumann, University of Augsburg

Financial Determinants For Improving Public Sector Accountability: A Meta-Analytic Study

Author : LAURA ALCAIDE-MUÑOZ, UNIVERSITY OF GRANADA

EA = Empirical Archival

Co-authors : Manuel Pedro Rodríguez Bolívar, University of Granada
Raquel Garde Sánchez, University of Granada
Antonio M. López Hernández, University of Granada

SESSION : **PS - RF** • DAY AND TIME : **TUESDAY 7th MAY • 09:00-10:30****PSRF06**Chair : *Ricardo Cardoso*Room : **P504****The Impact Of Functional Decentralisation And Externalisation On The Transparency Of Local Governments**Author : *BEATRIZ CUADRADO-BALLESTEROS, UNIVERSITY OF SALAMANCA*

EA = Empirical Archival

Co-authors : *Isabel-María García-Sánchez, UNIVERSITY OF SALAMANCA*
*José-Manuel Prado-Lorenzo, UNIVERSITY OF SALAMANCA***Content Analysis In Senate Estimates: A Review Of Expenditure, Operations And Activities?**Author : *CIORSTAN SMARK, UNIVERSITY OF WOLLONGONG*

EA = Empirical Archival

Co-authors : *Graham Bowrey, University of Wollongong, Australia*
*Ted Watts, University of Wollongong, Australia***Politicization, Banking Experience And Risk In Savings Banks**Author : *JUAN PEDRO SANCHEZ BALLESTA, MURCIA UNIVERSITY*

EA = Empirical Archival

Co-authors : *Emma García Meca, Universidad Politécnica de Cartagena***Financial And Non-Financial Factors Motivating Individual And Institutional Donors To Support Public Benefit Organizations**Author : *HALINA WANIAC-MICHALAK, LODZ UNIVERSITY*

EA = Empirical Archival

Co-authors : *Ewelina Zarzycka, University of Lodz,, Accounting Department*

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SESSION : **PS - RF** • DAY AND TIME : **WEDNESDAY 8th MAY • 09:00-10:30**
PSRF01

Chair : Carolyn Cordery

Room : **P503**
Corporate Governance In Not-For-Profits: The Board, The Ceo And Directors' Liabilities

Author : LOUISE KLOOT, SWINBURNE UNIVERSITY OF TECHNOLOGY

CF = Case / Field Study

Co-authors : Grainne Oates, Swinburne University of Technology

The Private Finance Initiative (pfi) In The English National Health Service (nhs): Power (im)balance And Mutual (in)dependence From A Resource Dependence Perspective

Author : ZLATINKA GOUGOUMANOVA, UNIVERSITY OF ESSEX

CF = Case / Field Study

Co-authors : Iqbal Khadaroo, University of Essex
Ricardo Malagueño, University of Essex

The Disclosure Of Information About Sustainability At The Regional Governments And Influencing Factors: The Case Of Spain.

Author : FRANCISCO JOSE ALCARAZ QUILES, UNIVERSITY OF GRANADA

CF = Case / Field Study

Co-authors : Andres Navarro-Galera, Universidad de Granada
David Ortiz-Rodriguez, Universidad de Granada

SESSION : **PS - RF** • DAY AND TIME : **WEDNESDAY 8th MAY • 11:00-12:30**
PSRF05

Chair : Torbjorn Tagesson

Room : **P503**
Indonesian Local Government Financial Reporting Compliance: Java Dominates

Author : JOHAN ARIFIN, CURTIN UNIVERSITY OF TECHNOLOGY

EA = Empirical Archival

Co-authors : Greg Tower, Curtin University
Stacey Porter, Curtin University

Amateur Sports Clubs: Capacity And Finances

Author : CAROLYN CORDERY, VICTORIA UNIVERSITY OF WELLINGTON

AM = Analytical / Modelling

Co-authors : Dalice Sim, Victoria University of Wellington
Rachel Baskerville, Victoria University of Wellington

A Specific Accounting Approach For Public Universities

Author : HANS-ULRICH KÜPPER, MUNICH LUDWIG-MAXIMILIANS UNIVERSITY

AM = Analytical / Modelling

Public Sector Pension Accounting Rules And Portfolio Selection: An Examination Of Defined Benefit Pension Plans In The United States

Author : ODD STALEBRINK, PENNSYLVANIA STATE UNIVERSITY

AM = Analytical / Modelling

SESSION : **PS - RF** • DAY AND TIME : **WEDNESDAY 8th MAY • 14:00-16:30**

PSRF03

Chair : David Spearritt

Room : **P503**

Translation Of National Health Care Accounting Norms Into Local Health Care Accounting Norms: The Constitutive Role Of Actants

Author : ANNE ISABELLE ROBBESTAD, STORD/HAUGESUND UNIVERSITY COLLEGE

CF = Case / Field Study

The Roles Of Accounting In The European Mentality Of Government

Author : FABRIZIO PANOZZO, UNIVERSITY OF VENICE

IC = Interdisciplinary / Critical

Dissemination And Institutionalization Of Public Sector Accounting Reforms In Less Developed Countries: A Comparative Study Of The Nepalese And Sri Lankan Central Governments

Author : SUMOHON MATILAL, UNIVERSITY OF EXETER

CF = Case / Field Study

Co-authors : Chamara Kuruppu, Vestfold University College, Norway
Adhikari Pawan, Essex University, Essex Business School

Hospital Accounting And The Insoluble Problem Of Health Expenditure

Author : FLORIAN GEBREITER, ASTON UNIVERSITY / ASTON BUSINESS SCHOOL

HI = History

Critical Realism In Accounting Research: An Illustration

Author : STEWART SMYTH, QUEEN'S UNIVERSITY BELFAST

IC = Interdisciplinary / Critical

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Collected Papers



SOCIAL AND ENVIRONMENTAL ACCOUNTING

PSD - Parallel Sessions with Discussants	164
PS - Parallel Sessions	165
RF - Research Forum Sessions	170

In each category, sessions are presented by time slot.

SESSION : **SE - PSD** • DAY AND TIME : **WEDNESDAY 8th MAY • 11:00-12:30****SEPSD01**

Chair : MAREK CIESLAK

Room : **Amphi 6****Constructing Financial Environmental Information: A Case Study Of A Nordic Energy Company**

Discussant : Jan Bebbington

Author : MATIAS LAINE, UNIVERSITY OF TAMPERE

CF = Case / Field Study

Co-authors : Janne Järvinen, University of Oulu
Timo Hyvönen, University of Turku
Hannele Kantola, University of Oulu**Accounting In The Transition From A Medieval To A Modern State -- The Case Of Spain (1490-1510)**

Discussant : Charles Richard Baker

Author : SALVADOR CARMONA, IE BUSINESS SCHOOL

HI = History

Co-authors : Miguel Carmona, IE Business School
Nieves Carrera, IE Business School**SEPSD02**

Chair : Axel Haller

Room : **Amphi 5****Corporate Environmental Risk Exposure And Analyst Behaviour**

Discussant : Juan Manuel Garcia Lara

Author : YUE LI, UNIVERSITY OF TORONTO

EA = Empirical Archival

Co-authors : Gus De Franco, University of Toronto
Yibin Zhou, University of Texas at Dallas**The Normativity And Legitimacy Of Csr Disclosure: Evidence From France**

Discussant : Carlos Larrinaga

Author : JEAN-NOEL CHAUVEY, MONTPELLIER I UNIVERSITY

EA = Empirical Archival

Co-authors : Sophie Giordano-Spring, ISEM Université Montpellier 1
Charles Cho, Essec
Den Patten, Illinois State University

SESSION : **SE - PS** • DAY AND TIME : **MONDAY 6th MAY • 16:00-17:30**

SEPS08

Chair : *Patty McNicholas*

Room : **P509**

The Tax Avoidance Industry: Accountancy Firms On The Make

Author : *PREM SIKKA, UNIVERSITY OF ESSEX*

IC = Interdisciplinary / Critical

In Search Of Disclosure Effects Of The Siemens Ag's Corruption Scandal

Author : *RENATA BLANC ESTEVES BENTO DE MELO, UNIVERSITY OF PORTO*

CF = Case / Field Study

Co-authors : *Manuel Branco, University of Porto - Faculty of Economics
Charles H. Cho, ESSEC Business School
Joanne Sopt, ESSEC Business School*

SESSION : **SE - PS** • DAY AND TIME : **MONDAY 6th MAY • 17:45-19:15**

SEPS09

Chair : *M. Rosa Rovira-Val*

Room : **P509**

Investors' Judgments Of Negative Incidents In Non-Financial Reporting - An Experimental Study Of Third-Party Versus Self-Disclosure

Author : *DANIEL REIMSBACH, DUESSELDORF UNIVERSITY*

EX = Experimental

Co-authors : *Rüdiger Hahn, University of Kassel*

Managing Risk With Socially Responsible Actions In Firms Involved In Controversial Activities And Earnings Management

Author : *ENCARNA GUILLAMON SAORIN, CARLOS III UNIVERSITY, MADRID*

EA = Empirical Archival

Co-authors : *Encarna Guillamon-Saorin, Universidad Carlos III de Madrid
Andres Guiral, Yonsei University
Belen Blanco, Universidad de Navarra*

Value Relevance Of Greenhouse Gas (ghg) Emissions Disclosures On Stock Market Performance

Author : *MARIA BALATBAT, THE UNIVERSITY OF NEW SOUTH WALES*

MB = Market Based

Co-authors : *Li Ming Khoo, University of New South Wales
Leon Wong, University of New South Wales*

SESSION : **SE - PS** • DAY AND TIME : **TUESDAY 7th MAY • 09:00-10:30**

SEPS01

Chair : *Teresa Eugenio*

Room : **P508**

The Dominant Stakeholder's Strategic Management Of The London Congestion Charge Through Power, Legitimacy, And Urgency

Author : *JASON CHEN, UNIVERSITY OF SAN DIEGO*

CF = Case / Field Study

Factors Influencing The General Content Of Social Responsibility Disclosures And Environmental Disclosures On American Universities' Websites

Author : *MANUEL PEDRO RODRIGUEZ BOLIVAR, UNIVERSITY OF GRANADA*

EA = Empirical Archival

Co-authors : *Raquel Garde Sánchez, University of Granada
Laura Alcaide Muñoz, University of Granada
Antonio M. López Hernández, University of Granada*

Socially Responsible Investing: A Critical Appraisal Of The Scandinavian Mutual Fund Market

Author : *CRISTIANA PARISI, COPENHAGEN BUSINESS SCHOOL*

EA = Empirical Archival

Co-authors : *Andreas Stang, Nordea*

SESSION : **SE - PS** • DAY AND TIME : **TUESDAY 7th MAY • 09:00-10:30****SEPS10**

Chair : Alan Kilgore

Room : **P509****Impression Management And Organizational Audiences: The Fiat Group Case**

Author : GIOVANNA MICHELON, UNIVERSITY OF EXETER

EA = Empirical Archival

Co-authors : Saverio Bozzolan, University of Padova
Charles Cho, Essec Business School**Board Of Directors And Ethics Codes In Different Corporate Governance Systems**

Author : JOSE-VALERIANO FRIAS-ACEITUNO, UNIVERSITY OF GRANADA

EA = Empirical Archival

Co-authors : Isabel Maria García-Sánchez, SALAMANCA UNIVERSITY
Luis Rodríguez-Domínguez, SALAMANCA UNIVERSITY**Do European Banks Use Sustainability Reporting To Improve Their Corporate Image?**

Author : CLAUDE FRANCOEUR, HEC MONTREAL

EA = Empirical Archival

Co-authors : Amel Ben Rhouma, University Paris-Descartes

SESSION : **SE - PS** • DAY AND TIME : **TUESDAY 7th MAY • 11:00-12:30****SEPS02**

Chair : Nils Crasselt

Room : **P508****Institutional Environment And Csr Transparency**

Author : ISABEL MARIA GARCIA-SANCHEZ, UNIVERSITY OF SALAMANCA

EA = Empirical Archival

Co-authors : Beatriz Cuadrado-Ballesteros, UNIVERSIDAD DE SALAMANCA
Jennifer Martinez-Ferrero, UNIVERSIDAD DE SALAMANCA
Jose-Valeriano Frias-Aceituno, UNIVERSIDAD DE GRANADA**Corporate Social Responsibility Reporting In Controversial Business Sectors: A Struggle For Legitimacy**

Author : STERGIOS LEVENTIS, INTERNATIONAL HELLENIC UNIVERSITY

EA = Empirical Archival

Co-authors : Vassiliki Grougiou, International Hellenic University
Emmanouil Dedoulis, Athens University of Economics and Business**The Interaction Between Industry-Specific Standards And Corporate Social Reporting. Empirical Evidence From Cooperative Banks In Italy.**

Author : MICHELE ANDREAUS, UNIVERSITY OF TRENTO

EA = Empirical Archival

Co-authors : Ericka Costa, University of Trento
Caterina Pesci, Euricse-European Research Institute on Cooperatives and Social Enterprises
Emanuele Taufer, University of Trento**SEPS11**

Chair : Renfred Wong

Room : **P509****Determinants And Performance Effects Of Social Performance Measurement Systems**

Author : IRENE ELEONORA LISI, BOCCONI UNIVERSITY

SU = Survey

Locally Identifiable Financial Environmental Items And Gri-Reporting

Author : MINNA SUUTARI, AALTO UNIVERSITY

EA = Empirical Archival

SESSION : **SE - PS** • DAY AND TIME : **TUESDAY 7th MAY • 14:00-15:30**

SEPS03

Chair : *Matias Laine*

Room : **P508**

Imperialism And Global Capitalism: Implications For Syrian Women Accountants

Author : *RANIA KAMLA, HERIOT-WATT UNIVERSITY EDINBURGH*

IC = Interdisciplinary / Critical

'fumifugium: Or The Inconvenience Of The Aer And Smoake Of London Dissipated': An External External Environmental Account In 17th Century London

Author : *IAN THOMSON, UNIVERSITY OF STRATHCLYDE*

HI = History

Co-authors : *Jill Solomon, Henley Business School*

Accounting Numbers And Roma Slaves In The 19th Century

Author : *RAZVAN V. MUSTATA, BABES-BOLYAI UNIVERSITY*

HI = History

Co-authors : *David Alexander, University of Birmingham, Birmingham, United Kingdom
Carmen Giorgia Bonaci, Babes-Bolyai University, Faculty of Economics and Business Administration, Accounting and Audit Department*

SEPS07

Chair : *Minna Suutari*

Room : **P509**

Co2 Emissions Variation And Corporate Performance: An Analysis Of Their Relationship

Author : *ISABEL GALLEGO ALVAREZ, UNIVERSITY OF SALAMANCA*

EA = Empirical Archival

Co-authors : *Arjola Mecaj, Faculty of economics University of Salamanca
Raquel García-Rubio, Faculty of economics University of Salamanca*

Investigating Disclosure Costs: The Case Of The Carbon Disclosure Project

Author : *FRANK SCHIEMANN, HAMBURG UNIVERSITY*

EA = Empirical Archival

Co-authors : *Christian Ott, Technische Universität Dresden/Faculty of Business and Economics
Thomas Günther, Technische Universität Dresden/Faculty of Business and Economics*

Internal Corporate Governance And Greenhouse Gas Disclosure Quality: A Us-Based Empirical Assessment

Author : *TIPHAINE JEROME, GROUPE HEC, GRADUATE BUSINESS SCHOOL*

EA = Empirical Archival

SESSION : **SE - PS** • DAY AND TIME : **TUESDAY 7th MAY • 16:00-17:30**

SEPS04

Chair : *Ataur Belal*

Room : **P508**

Csr Report Assurance In The United States: An Empirical Investigation Of Demand And Stakeholder Benefits

Author : *CHARLES CHO, ESSEC BUSINESS SCHOOL PARIS*

EA = Empirical Archival

Co-authors : *Charles H. Cho, ESSEC Business School
Giovanna Michelon, University of Padova
Dennis M. Patten, Illinois State University
Robin W. Roberts, University of Central Florida*

The Factors Influencing Sustainability Reporting In A Developing Nation: An Empirical Test Of Theory Of Planned Behaviour

Author : *PRABANGA THORADENIYA, MONASH UNIVERSITY*

SU = Survey

Co-authors : *Janet Lee, Australian National University
Rebecca Tan, Australian National University
Aldonio Ferreira, Monash University*

Determinants Of The Adoption Of Sustainability Accounting: Results From A Partial Least Square Approach

Author : *EMILIO PASSETTI, SANT'ANNA SCHOOL OF ADVANCED STUDIES*

SU = Survey

Co-authors : *Lino Cinquini, Istituto di Management - Scuola Superiore Sant'Anna
Andrea Tenucci, Istituto di Management - Scuola Superiore Sant'Anna*

SESSION : **SE - PS** • DAY AND TIME : **WEDNESDAY 8th MAY • 09:00-10:30****SEPS05**Chair : *Lorne Cummings*Room : **P508****Where Is The Accounting? The Role Of Internal Accounting And External Reporting In An Emerging Sustainability Process.**Author : *REBECCA MAUGHAN, UNIVERSITY COLLEGE DUBLIN*

CF = Case / Field Study

Co-authors : *Rebecca Maughan, University College Dublin
Brendan O'Dwyer, University of Amsterdam***Behaviours On Sustainability Disclosure. How The Game Is Played By Smes.**Author : *SIMONE DOMENICO SCAGNELLI, UNIVERSITY OF TURIN*

EA = Empirical Archival

Co-authors : *Maurizio Cisi, University of Torino - Department of Management
Laura Corazza, University of Torino - Department of Management***Management's Perception On The Assurance And Third Party Comment In Sustainability Reporting In Japan: Evidence From Questionnaire Survey**Author : *MOHAMMAD HAIDER, KOBE UNIVERSITY*

SU = Survey

Co-authors : *Katsuhiko Kokubu, Graduate School of Business Administration, Kobe University*SESSION : **SE - PS** • DAY AND TIME : **WEDNESDAY 8th MAY • 11:00-12:30****SEPS06**Chair : *Franck Missonier Piera*Room : **P508****Mandatory Recognition Of Externalities, Price Elasticity Of Demand And The Market Value Of Firms**Author : *JOHN MEAD, MASSEY UNIVERSITY*

EA = Empirical Archival

Firm Responses To Climate Change: The Carbon Disclosure ProjectAuthor : *PATTY MCNICHOLAS, MONASH UNIVERSITY*

EA = Empirical Archival

Co-authors : *Jacqueline Birt, Monash University
Shan Zhang, Monash University***Does Environmental Disclosure Influence Cost Of Capital? An Empirical Investigation Of Japanese Companies**Author : *YUKI TANAKA, HOSEI UNIVERSITY*

EA = Empirical Archival

Co-authors : *Charles H. Cho, ESSEC Business School
Giovanna Michelin, University of Padova*

SESSION : **SE - PS** • DAY AND TIME : **WEDNESDAY 8th MAY • 14:00-15:30**

SEPS12

Chair : *John Flower*

Room : **P508**

Accounting For Carbon And Framing Disclosure: A Business Model Approach

Author : COLIN HASLAM, QUEEN MARY, UNIVERSITY OF LONDON

IC = Interdisciplinary / Critical

Co-authors : *John Malamatenios, Queen Mary University of London
Tord Andersson, University of Hertfordshire
John Butlin, JB Associates Ltd*

Collective Identity, Institutional Logic And Environmental Accounting Change

Author : MARKO JÄRVENPÄÄ, UNIVERSITY OF JYVASKYLA

CF = Case / Field Study

Co-authors : *Aapo Lämsiluoto, Seinäjoki University of Applied Science*

Sustainability Reports As Boundary Objects In An Organizational Setting

Author : CARLOS LARRINAGA, UNIVERSITY OF BURGOS

CF = Case / Field Study

Co-authors : *Manuel Fernández-Chulián, Universidad Pablo de Olavide
Jan Bebbington, University of St Andrews*

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SESSION : **SE - RF** • DAY AND TIME : **MONDAY 6th MAY • 16:00-17:30****SERF07**

Chair : Lisa Powell

Room : **P505****Cronyism And Accounting Opacity: The Case Of Franco's Autocracy**

Author : SUSANA GAGO-RODRIGUEZ, CARLOS III UNIVERSITY, MADRID

HI = History

Co-authors : Susana Gago-Rodríguez, Universidad Carlos III de Madrid
Manuel Nuñez-Nickel, Universidad Carlos III de Madrid**Venturing To Care: New Metrics For Social Impact**

Author : JULIA MORLEY, THE LONDON SCHOOL OF ECONOMICS AND POLITICAL SCIENCE

IC = Interdisciplinary / Critical

The Development Of The Accounting System In Developing Countries : The Case Of Madagascar

Author : JOELLE RANDRIAMIARANA, CLERMONT-FERRAND ESC

HI = History

External Reporting Of Intellectual Capital In An Alternative Banking System: A Longitudinal Case Study Of Islami Bank Bangladesh (1983-2010)

Author : ATAUR BELAL, ASTON UNIVERSITY / ASTON BUSINESS SCHOOL

CF = Case / Field Study

Co-authors : Mohobbot Ali, University of Canberra

SESSION : **SE - RF** • DAY AND TIME : **MONDAY 6th MAY • 17:45-19:15****SERF08**

Chair : Ross Taplin

Room : **P505****Social And Environmental Reporting And Its Decision Usefulness**

Author : RENFRED WONG, OXFORD BROOKES UNIVERSITY

SU = Survey

Co-authors : Renfred Wong, Oxford Brookes University
Andrew Millington, University of Bath**The Relevance Or Irrelevance Of Environmental Contingencies: A Preliminary Study In Brazilian Companies**

Author : JOSE ALONSO BORBA, FEDERAL UNIVERSITY OF SANTA CATARINA

SU = Survey

Co-authors : Ernesto Fernando Rodrigues Vicente, Federal University of Santa Catarina
Carolina Aguiar Da Rosa, Federal University of Santa Catarina
Denize Demarche Minatti Ferreira, Federal University of Santa Catarina
Eder José Guzzo, Federal University of Santa Catarina**Assessment Of Corporate Reporting Quality: A Review Of The Literature**

Author : MARK WHITTINGTON, UNIVERSITY OF ABERDEEN

SU = Survey

Co-authors : Akrum Ekara, Damanhour University, Egypt

Investor Attitudes, Investment Screening Tool Usage, And Socially Responsible Investment Behavior

Author : WILLIAM DILLA, IOWA STATE UNIVERSITY

SU = Survey

Co-authors : Diane Janvrin, Iowa State University
Jon Perkins, Iowa State University
Robyn Raschke, University of Nevada-Las Vegas

SESSION : SE - RF • DAY AND TIME : TUESDAY 7th MAY • 09:00-10:30

SERF09

Chair : Marek Cieslak

Room : P505

Motivations For Issuing Standalone Csr Reports: A Survey Of Canadian Firms

Author : GIACOMO MANETTI, UNIVERSITY OF FLORENCE

SU = Survey

Co-authors : Linda Thorne, Schulich School of Business, York University, 4700 Keele St. North York, Ontario M3J 1P3
Lois S. Mahoney, Eastern Michigan University, 406 Owen 301 W. Michigan Avenue Ypsilanti, MI 48197

Should Companies Disclose Financial Information To Employees? A Case Study Of Three Works Councils In The French Steel Industry From 1945 To 1982

Author : MARC NIKITIN, UNIVERSITY OF ORLÉANS

HI = History

Co-authors : Mathieu Floquet, University of Lorraine

Financial Reporting And Distributive Justice

Author : JOHN FLOWER,

IC = Interdisciplinary / Critical

Corporate Social Responsibility And Internal Auditing

Author : DANIELA GERRITSEN, DUISBURG & ESSEN UNIVERSITY, DUISBURG CAMPUS

IC = Interdisciplinary / Critical

Co-authors : Till Kamp, Universität Duisburg Essen
Marc Eulerich, Universität Duisburg Essen

Csr Reporting In Polish Public Companies - Empirical Approach

Author : JANUSZ SAMELAK, POZNAN UNIVERSITY OF ECONOMICS

SU = Survey

SESSION : SE - RF • DAY AND TIME : TUESDAY 7th MAY • 11:00-12:30

SERF01

Chair : Natalia Isachemkova

Room : P504

The National Accounting Matrix With Environmental Accounts For Catalonia, 2001

Author : LAIA PIE, ROVIRA I VIRGILI UNIVERSITY

AM = Analytical / Modelling

Co-authors : Maria Llop Llop, Universitat Rovira i Virgili

The Social Variable: A Proposal Of Accounting Measurement

Author : ANGELICA PEÑA, UNIVERSITY OF SANTIAGO DE CHILE

AM = Analytical / Modelling

Co-authors : Isabel Torres, Universidad de Santiago de Chile
Hans Silva, Universidad de Santiago de Chile
Carla Silva, Universidad de Santiago de Chile

“(how) Should Companies Provide Information Regarding Their Sustainability Activities?” – An Accounting-Based Approach

Author : SIMON GIETL, CATHOLIC UNIVERSITY OF EICHSTÄTT-INGOLSTADT

AM = Analytical / Modelling

Co-authors : Max Goettsche, University of Eichstaett-Ingolstadt
Andre Habisch, University of Eichstaett-Ingolstadt
Christopher Weiss, University of Eichstaett-Ingolstadt

The Impact Of Environmental Investments In The Cost Of Debt Of Brazilian Companies Listed On Electricity Sector Of Corporate Sustainability Index (ise)

Author : RODRIGO SILVA DE SOUZA, ROEHAMPTON UNIVERSITY

AM = Analytical / Modelling

Co-authors : Sonia Maria Da Silva Gomes, Federal University of Bahia - UFBA
Neylane Dos Santos Oliveira, Federal University of Bahia - UFBA
José Maria Dias Filho, Federal University of Bahia - UFBA
Mirian Gomes Conceição, Federal University of Bahia - UFBA
Gilenio Borges Fernandes, Federal University of Bahia - UFBA
Rodrigo Silva de Souza, University of Roehampton

SESSION : **SE - RF** • DAY AND TIME : **TUESDAY 7th MAY • 14:00-15:30****SERF02**

Chair : Michele Andreaus

Room : **P504****An Examination Of The Management Control Systems Of A Proactive Environmental Strategy**

Author : ELISABETH ALBERTINI, PARIS I SORBONNE UNIVERSITY / IAE GRADUATE MANAGEMENT SCHOOL CF = Case / Field Study

Implementing Sustainability Strategies Through Accounting Controls: An Exploration Of Practices In Seven Multinational Corporations

Author : NATHALIE CRUTZEN, UNIVERSITY OF LIEGE - HEC

CF = Case / Field Study

Co-authors : Stefan Schaltegger, Centre for Sustainability Management (CSM) - Universität Lüneburg (Germany)

The Impact Of Media Pressure On The Sustainability Reporting And Sustainability Strategies Of A Leading Portuguese Cement Company

Author : TERESA EUGENIO, ESTG - LEIRIA SCHOOL OF TECHNOLOGY AND MANAGEMENT

CF = Case / Field Study

Co-authors : Isabel Lourenço, ISCTE - Instituto Universitário de Lisboa
Ana Morais, ISEG - Instituto Superior de Economia e Gestão
Manuel Branco, FEP - Faculdade de Economia do Porto - Universidade do Porto**Organizational Discourse And Managers' Discourses Around Sustainability: Performativity And Contradiction In A Confrontational Setting**

Author : CARMEN CORREA, UNIVERSITY PABLO DE OLAVIDE, SEVILLE

CF = Case / Field Study

Co-authors : Esther Albelda, Universidad Pablo de Olavide

Do The Best European Socially Responsible Companies Perform Better Financially?

Author : M.ROSA ROVIRA-VAL, AUTONOMOUS UNIVERSITY OF BARCELONA

EA = Empirical Archival

Co-authors : Carmen-Pilar Martí-Ballester, Universitat Autònoma de Barcelona
Lisa G.J. Drescher, Institute of Environmental Science and Technology-Universitat Autònoma de BarcelonaSESSION : **SE - RF** • DAY AND TIME : **TUESDAY 7th MAY • 16:00-17:30****SERF03**

Chair : Thomas Michael Fischer

Room : **P504****Earnings Management And Corporate Social Responsibility: International Analysis Using Simultaneous Equations**

Author : JENNIFER MARTINEZ FERRERO, UNIVERSITY OF SALAMANCA

EA = Empirical Archival

Co-authors : Isabel María García-Sánchez, UNIVERSITY OF SALAMANCA
Isabel Gallego-Álvarez, UNIVERSITY OF SALAMANCA**Determinants Of Corporate Social Responsibility Reporting: The Brazilian Case**

Author : LUIS RODRIGUEZ-DOMINGUEZ, UNIVERSITY OF SALAMANCA

EA = Empirical Archival

Co-authors : Isabel-Maria Garcia-Sanchez, University of Salamanca (Spain)
Henrique Formigoni, Universidade Presbiteriana Mackenzie (Brazil)
Maria Thereza Pompa Antunes, Universidade Presbiteriana Mackenzie (Brazil)**Designing Environmental Disclosure Quality Measures: Does It Make A Difference?**

Author : AKRUM EKARA HELFAYA, KEELE UNIVERSITY

EA = Empirical Archival

Co-authors : Clare Roberts, University of Aberdeen Business School
Mark Whittington, University of Aberdeen Business School**Board Diversity, Independence And Carbon Transparency**

Author : QINGLIANG TANG, UNIVERSITY OF WESTERN SYDNEY

EA = Empirical Archival

Co-authors : Lin Liao, The University of New South Wales
Le Luo, University of Western Sydney**The Impact Of National Culture On Voluntary Carbon Disclosure: Evidence From Carbon Disclosure Project (cdp) 2011**

Author : LE LUO, UNIVERSITY OF WESTERN SYDNEY

EA = Empirical Archival

Co-authors : Qingliang Tang, University of Western Sydney

SESSION : **SE - RF** • DAY AND TIME : **WEDNESDAY 8th MAY • 09:00-10:30****SERF04**

Chair : Tiphaine Jerome

Room : **P504****Determinants Of Voluntary Human Capital Reporting: An Empirical Analysis Of Two European Countries**

Author : NICOLETA MARIA IENCIU, BABES-BOLYAI UNIVERSITY

EA = Empirical Archival

Co-authors : Elena Barbu, University of Grenoble (France), CERAG - CNRS
Dumitru Mati?, Babe?-Bolyai University, Accounting and Audit Departement (Romania)**The Informativeness Of Disclosures Under Australia'S National Greenhouse And Energy Reporting Act**

Author : WENDY GREEN, THE UNIVERSITY OF NEW SOUTH WALES

EA = Empirical Archival

Co-authors : Jeff Coulton, The University of New South Wales
Tara Tao, The University of New South Wales**The Effect Of Green Certification Companies On The Implied Cost Of Equity Capital: Evidence From Korea**

Author : SOOKMIN KIM, KOREA UNIVERSITY

EA = Empirical Archival

Disclosure Of Environmental, Social And Governance (esg) Performance And Firm Value

Author : NATALIA ISACHENKOVA, KINGSTON UNIVERSITY

EA = Empirical Archival

A Stakeholder Analysis Of Diversity Of Employee Related Disclosures In Annual Reports

Author : PAMELA KENT, BOND UNIVERSITY

EA = Empirical Archival

Co-authors : Carolyn Windsor, Bond University
Tamara Zunker, Bond UniversitySESSION : **SE - RF** • DAY AND TIME : **WEDNESDAY 8th MAY • 11:00-12:30****SERF05**

Chair : Michel Magnan

Room : **P504****The Impact Of Executive Compensation On Corporate Social Performance: An Empirical Analysis Of Hdax Firms**

Author : STEFFEN BÜCHNER, CATHOLIC UNIVERSITY OF EICHSTÄTT-INGOLSTADT

EA = Empirical Archival

Co-authors : Simon Gietl, EICHSTAETT-INGOLSTADT CATHOLIC UNIVERSITY
Max Götsche, EICHSTAETT-INGOLSTADT CATHOLIC UNIVERSITY**Does Today's Csr Disclosure Differ From That Of The 1970s? An Empirical Analysis**

Author : DENNIS PATTEN, ILLINOIS STATE UNIVERSITY

EA = Empirical Archival

Co-authors : Charles Cho, ESSEC Business School
Giovanna Michelon, University of Padova
Robin Roberts, University of Central Florida**Responsible Behavior During A Situation Of Decline: U.S. Evidence**

Author : ARJOLA MECAJ, UNIVERSITY OF SALAMANCA

EA = Empirical Archival

Co-authors : María Isabel González-Bravo, University of Salamanca
Doroteo Martín-Jiménez, University of Salamanca**The Effects Of Stakeholders On Csr Disclosure: Evidence From Japan**

Author : AKIHIRO NODA, TOKYO CITY UNIVERSITY

EA = Empirical Archival

Co-authors : Chika Saka, Kwansei Gakuin University

Disclosure Of Intellectual Capital: The Case Of French Family Firms

Author : ADEL BELDI, IESEG SCHOOL OF MANAGEMENT

EA = Empirical Archival

Co-authors : Adel Beldi, IESEG School of Management/LEM
Salma Damak-Ayadi, IHEC Carthage Tunis, Tunisia
Amal Eleuch, IHEC Carthage Tunis, Tunisia

SESSION : **SE - RF** • DAY AND TIME : **WEDNESDAY 8th MAY • 14:00-15:30****SERF06**Chair : *Dennis Patten*Room : **P504****Sustainability Content On Oil And Gas Company Websites**

Author : SYLVIE BERTHELOT, UNIVERSITY OF SHERBROOKE

EA = Empirical Archival

Co-authors : Michel Coulmont, University of Sherbrooke
Kim Thibault, University of Sherbrooke**Does Csr Reporting Destroy Firm Value?**

Author : MARTIN ROLOFF, CATHOLIC UNIVERSITY OF EICHSTÄTT-INGOLSTADT

EA = Empirical Archival

Co-authors : Simon Gietl, Catholic University of Eichstätt-Ingolstadt
Max Götsche, Catholic University of Eichstätt-Ingolstadt
André Habisch, Catholic University of Eichstätt-Ingolstadt
Maximilian Schauer, Catholic University of Eichstätt-Ingolstadt**Environmental Corporate Governance Practices: An Analysis**

Author : AMAURY JOSE REZENDE, UNIVERSITY OF SAO PAULO

EA = Empirical Archival

Co-authors : Flávia Zóboli Dalmácio, University of Sao Paulo
Maisa De Souza Ribeiro, University of Sao Paulo**Global Climate Change And Fossil Fuel Reserves Reporting**

Author : JAN BEBBINGTON, UNIVERSITY OF ST ANDREWS

EA = Empirical Archival

Co-authors : Lorna Stevenson, University of St Andrews
Alison Fox, University of Dundee

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EA = Empirical Archival

Co-authors : *John Gallemore, University of North Carolina at Chapel Hill***Profit Shifting Channels Of Multinational Firms - A Meta Study**Discussant : *David Harris*Author : *MICHAEL OVERESCH, UNIVERSITY OF COLOGNE*

EA = Empirical Archival

Co-authors : *Jost H. Heckemeyer, University of Mannheim*

SESSION : **TX - PS** • DAY AND TIME : **MONDAY 6th MAY • 17:45-19:15****TXPS02**Chair : *Elisabetta Maffrolla*Room : **A411****Dividend Tax Capitalization And Liquidity**Author : *STEPHANIE SIKES, PENNSYLVANIA UNIVERSITY / THE WHARTON SCHOOL*

EA = Empirical Archival

Co-authors : *Robert Verrecchia, University of Pennsylvania***The Effects Of Tax Depreciation On The Level Of Investment - An Empirical Analysis**Author : *DOROTHEA VORNDAMME, GOETTINGEN UNIVERSITY*

EA = Empirical Archival

Tax Planning And Tax Planning Effectiveness In SmesAuthor : *STEVE VAN UYTBERGEN, K.U.LEUVEN*

SU = Survey

Co-authors : *Kathleen Andries, KU Leuven | Thomas More
Martine Cools, KU Leuven | Thomas More
Alexandra Van Den Abbeele, KU Leuven*SESSION : **TX - PS** • DAY AND TIME : **TUESDAY 7th MAY • 11:00-12:30****TXPS01**Chair : *GERARDINE DOYLE*Room : **A305****Who Participates In Tax Avoidance?**Author : *MARTIN JACOB, WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT*

EA = Empirical Archival

Co-authors : *Annette Alstadsæter, University of Oslo***The Effect Of The Shareholder Dividend Tax Policy On Corporate Tax Avoidance And The Conflicts Of Interest Between Managers And Shareholders**Author : *ANDREW BAUER, UNIVERSITY OF ILLINOIS AT URBANA-CHAMPAIGN*

EA = Empirical Archival

Co-authors : *Dan Amiram, Columbia University
Mary Margaret Frank, University of Virginia***Corporate Governance, Incentives, And Tax Avoidance**Author : *ALAN JAGOLINZER, UNIVERSITY OF COLORADO AT BOULDER*

EA = Empirical Archival

Co-authors : *Christopher Armstrong, Wharton
Jennifer Blouin, Wharton
Dave Larcker, Stanford***TXPS05**Chair : *Elisabetta Maffrolla*Room : **A411****Understanding Why Firms Hold So Much Cash: A Tax Risk Explanation**Author : *EDWARD MAYDEW, UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL*

EA = Empirical Archival

Co-authors : *Michelle Hanlon, MIT
Daniel Saavedra, MIT***Who Benefits From Employment Tax Credits? A Simulation Study Based On The German Inheritance Tax**Author : *DENNIS VOELLER, UNIVERSITY OF MANNHEIM*

EX = Experimental

Co-authors : *Benedikt Franke, University of Mannheim
Dirk Simons, University of Mannheim***Impact Of A Common Corporate Tax Base On The Effective Tax Burden In Belgium**Author : *ANNELIES ROGGE MAN, GHENT UNIVERSITY*

EA = Empirical Archival

Co-authors : *Isabelle Verleyen, University College Ghent
Philippe Van Cauwenberge, Ghent University
Carine Coppens, University College Ghent*

SESSION : **TX - PS** • DAY AND TIME : **TUESDAY 7th MAY • 14:00-15:30****TXPS06**

Chair : David Harris

Room : **A411****Managerial Incentives For Tax Planning In A Multi-Task Principal-Agent Model**

Author : RAINER NIEMANN, GRAZ KARL-FRANZENS UNIVERSITY

AM = Analytical / Modelling

Co-authors : Ralf Ewert, University of Graz - Institute of Accounting and Auditing

Management Incentives Under Formula Apportionment

Author : DIRK SIMONS, UNIVERSITY OF MANNHEIM

AM = Analytical / Modelling

Co-authors : Rainer Niemann, KFU Graz

Tax Consultants' Incentives – A Game Theoretical Explanation For The Behavior Of Tax Consultants, Taxpayers And The Fiscal Authority

Author : JOHANNES LORENZ, UNIVERSITY OF PASSAU

AM = Analytical / Modelling

Co-authors : Markus Grottko, Passau University

SESSION : **TX - PS** • DAY AND TIME : **WEDNESDAY 8th MAY • 09:00-10:30****TXPS04**

Chair : EVA EBERHARTINGER

Room : **A309****Does Tax Aggressiveness Reduce Corporate Transparency?**

Author : JENNIFER BLOUIN, UNIVERSITY OF PENNSYLVANIA

EA = Empirical Archival

Co-authors : Karthik Balakrishnan, Wharton School, University of Pennsylvania
Wayne Guay, Wharton School, University of Pennsylvania**Corporate Tax Compliance: The Role Of Internal And External Preparers**

Author : PETRO LISOWSKY, UNIVERSITY OF ILLINOIS AT URBANA-CHAMPAIGN

EA = Empirical Archival

Co-authors : Kenneth Klassen, University of Waterloo
Petro Lisowsky, University of Illinois at Urbana-Champaign
Devan Mescall, University of Saskatchewan**Corporate Transparency, Sustainable Tax Strategies, and Uncertain Tax Activities**

Author : THOMAS OMER, TEXAS A&M UNIVERSITY

EA = Empirical Archival

Co-authors : Stevanie Neuman, Texas A&N University
Marjorie Shelley, Texas A&M University**TXPS07**

Chair : Caren Sureth

Room : **A411****Review Of The Financial Reporting Versus The Probability Of Fiscal Control, Under Financial Sophistication**

Author : CARMEN GIORGIANA BONACI, BABES-BOLYAI UNIVERSITY

AM = Analytical / Modelling

Co-authors : Cristian M. Litan, Babes-Bolyai University, Faculty of Economics and Business Administration, Department of Statistics, Forecasting and Mathematics
Sorina C. Văju, Universidad Carlos III de Madrid, Deptment of Economics**Cash Tax Deferral And Its Relation To Permanent Tax Avoidance**

Author : TIM WAGENER, MUENSTER UNIVERSITY

EA = Empirical Archival

Co-authors : Adrian Kubata, University of Muenster
Tim Wagener, University of Muenster
Christoph Watrin, University of Muenster

SESSION : **TX - PS** • DAY AND TIME : **WEDNESDAY 8th MAY • 14:00-15:30**

TXPS03

Chair : *Christoph Watrin*

Room : **A309**

Permanently Reinvested Earnings And The Profitability Of Foreign Cash Acquisitions

Author : *ALEXANDER EDWARDS, UNIVERSITY OF TORONTO*

EA = Empirical Archival

Co-authors : *Alexander Edwards, University of Toronto
Todd Kravet, University of Texas at Dallas*

Tax Rate Differences, Tax Status And The Capital Structure Choice Of Domestic And Multinational Corporate Groups

Author : *REINALD KOCH, GOETTINGEN UNIVERSITY*

EA = Empirical Archival

Tax Planning And The Location Of German-Controlled Subsidiaries

Author : *DEBORAH SCHANZ, MUNICH LUDWIG-MAXIMILIANS UNIVERSITY*

EA = Empirical Archival

Co-authors : *Sara Keller, WHU - Otto Beisheim School of Management*

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SU = Survey

Co-authors : *Felix Boll, University of Passau
Markus Diller, University of Passau***The Impact Of Taxes On Real Business Decisions**Author : *MARTIN THOMSEN, MUENSTER UNIVERSITY*

EA = Empirical Archival

Co-authors : *Robert Ullmann, University of Muenster
Christoph Watrin, University of Muenster***The Lock-In Effect Among Individual Investors And Its Effect On Stock Prices: Evidence From Germany**Author : *JAN SCHÖNFELD, CATHOLIC UNIVERSITY OF EICHSTÄTT-INGOLSTADT*

EA = Empirical Archival

Co-authors : *Andreas Krenzlin, Katholische Universität Eichstätt-Ingolstadt
Andreas Wengner, Universität Hohenheim***Worldwide Tax System Vs. Territorial Tax System – Learnings From United Kingdom**Author : *ULF VON MANOWSKI, MUENSTER UNIVERSITY*

EA = Empirical Archival

SESSION : **TX - RF** • DAY AND TIME : **TUESDAY 7th MAY • 09:00-10:30****TXRF04**Chair : *Markus Diller*Room : **A411****Contemporary Professionalism and Competing Institutional Logics: The Impact of Anti-Avoidance Tax Legislation on the Accounting Profession**Author : *SUSAN GRIFFIN, UNIVERSITY COLLEGE DUBLIN*

CF = Case / Field Study

Co-authors : *Aileen Pierce, University College Dublin***The Ccctb Option - An Experimental Study**Author : *ANDREAS OESTREICHER, GOETTINGEN UNIVERSITY*

EX = Experimental

Co-authors : *Claudia Keser, Georg-August-Universität Göttingen
Gerrit Kimpel, Georg-August-Universität Göttingen***Should Multinational Companies Request An Advance Pricing Agreement (apa) - Or Shouldn't They?**Author : *PIA VOLLERT, UNIVERSITY OF PADERBORN*

AM = Analytical / Modelling

Common Consolidated Corporate Tax Base – Analysis Of The Formulary Apportionment FactorsAuthor : *MATTHIAS PETUTSCHNIG, VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS*

AM = Analytical / Modelling

SESSION : **TX - RF** • DAY AND TIME : **WEDNESDAY 8th MAY • 11:00-12:30**

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Chair : *Katrin Haussmann*

Room : **A409**

Tax-Loss Selling On The German Stock Market! - An Empirical Examination

Author : *CHRISTOPH ENGELHARD, ILMENAU UNIVERSITY OF TECHNOLOGY*

EA = Empirical Archival

Co-authors : *Gernot Braehler, Ilmenau Technical University/Chair of Taxation and Auditing*

Analysis Of The Effects Of Transaction-Related Taxation On The Pricing Of German Private Companies

Author : *MARKUS DILLER, UNIVERSITY OF PASSAU*

EA = Empirical Archival

Co-authors : *Thomas Theelen, University of Passau*

The Effects Of Income Taxation On M&a Transaction Prices - Empirical Evidence From Investments In German Corporations

Author : *SIEBELT CHRISTIAN HABBEN, GOETTINGEN UNIVERSITY*

EA = Empirical Archival

Co-authors : *Andreas Oestreicher, University of Göttingen Director of the Division for Domestic and International Taxation*

Tax Aggressiveness, Reputation, Corporate Social Responsibility: Family And Non-Family Firms

Author : *MANON DESLANDES, UNIVERSITY OF QUÉBEC IN MONTRÉAL*

EA = Empirical Archival

Co-authors : *Suzanne Landry, ESG-UQAM*

SESSION : **TX - RF** • DAY AND TIME : **WEDNESDAY 8th MAY • 14:00-15:30**

TXRF02

Chair : *Richard Baker*

Room : **A409**

Does Executive Compensation Reflect The Equity Risk Incentive And Corporate Tax Avoidance?evidence In Japan

Author : *HIROSHI OHNUMA, TOKYO UNIVERSITY OF SCIENCE*

EA = Empirical Archival

Who Bears The Tax Burden? - A Panel Data Analysis Of German Property And Trade Tax Capitalization

Author : *KATRIN HAUSSMANN, ILMENAU UNIVERSITY OF TECHNOLOGY*

EA = Empirical Archival

Co-authors : *Andreas Schweinberger, Frankfurt School of Finance & Management
Gernot Braehler, TU Ilmenau*

Earnings Management And Corporate Tax Rate Change: Evidence From The Finnish 2005 Tax Reform

Author : *HENRIK HÖGLUND, HANKEN SCHOOL OF ECONOMICS*

EA = Empirical Archival

The Un-Solved Dilemma Of Tax Avoidance In Family Firms

Author : *ELISABETTA MAFROLLA, UNIVERSITY OF FOGGIA*

EA = Empirical Archival

Co-authors : *Eugenio D'Amico, ROME THIRD UNIVERSITY*

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