

**The DRT**  
**Doctoral Colloquium in Accounting**  
**Maastricht, The Netherlands - April 7-9, 1991**

« Accounting Choice and Economic Consequences of Accounting Standards: An Application of the Positive Accounting Theory »

*ARCAS PELLICER Maria José (Universidad de Zaragoza, Spain)*

« An Evolutionary Explanation of Strategic Behavior in the Laboratory »

*BLOOMFIELD Robert James (University of Michigan, USA)*

« Accounting Information and Its Use in Belgian Coal Mines - 1990-1950 »

*DE BEELDE Ignace (Belgium)*

« To What Extent One Can Consider Personnel as Being a Critical Success Factor to the Firm? A Question Tackled from an Accounting Perspective »

*DE BEUCKELEER Kristel (UFSIA, Belgium)*

« Managerial Control of Quality: A Study of Control in an Organizational Context »

*EDVARSEN Torgeir (UK)*

« The Impact of Accounting Harmonisation on French and UK Investment Analysts Decision Making »

*GIRAUD Rémy (UK)*

« Communication During Share Issues »

*IKAHEIMO Seppo (Turku School of Economics & Business Administration, Finland)*

« International Commercial Banks - Capital Adequacy and the Impact of Accounting Diversity »

*JADERSTEN Peter (Stockholm School of Economics, Sweden)*

« The Impact on Accounting Method Choice by Dutch Corporations of a Major Financial Accounting Regulation (W.J.O. 1970) »

*MERTENS Gerard (University of Limburg, the Netherlands)*

« Control and Innovation in Organizations »

*NIELSEN Hans Laurits (Copenhagen Business School, Denmark)*

« Agency Theory and Responsibility Accounting »

*ROODHOFT Filip (UFSIA, Belgium)*

« Accounting for Financial Instruments: Theory and Practice »

*SHAH Atul (London School of Economics, UK)*

« Towards the Integration of the Literature on Transfer Pricing »

*SLOF Eric John (IESE, Spain)*

« A Statement of Changes in Financial Position of the Enterprise in the Context of International Regulations of Accounting – Comparative Analysis »

*SNIEZEK Ewa (Poland)*

« Bankruptcy Risk, Optimal Capital Structure and Conglomerate Mergers »

*TAHON Nikolaas (UFSIA, Belgium)*

« Research into Participation in Setting and Using Budget Targets »

*TYTHER Anne (Ireland)*

**Faculty:**

BALL Ray (University of Rochester, U.S.A.)

DENT Jeremy (London School of Economics, U.K.)

HOPWOOD Anthony (London School of Economics, U.K.)

SCHREUDER Hein (University of Limburg, the Netherlands)

VAN HOEPEN Rien (Erasmus University, the Netherlands)

ZEFF Stephen (Rice University, U.S.A.)