The DRT
Doctoral Colloquium in Accounting
Madrid, Spain - April 25-27, 1992

« Accrual versus Cash Flow Variables: Some Empirical Evidence for Spain »
APELLANIZ GOMEZ Paloma (Universidad de Zaragoza, Spain)

« Dynamics of Overhead Cost Allocation in Railways Transportation: An Investigation into the British and the French Railway Networks »
BHIMANI Azim (University of Warwick, UK)

« Diffusion and Accounting: The Case of ABC in Norway »
BJORNENAK Trond (Norwegian School of Economics & Business Administration, Norway)

« Business Reserves »
CERBIONI Fabrizio (Università di Pisa, Italy)

« Financial Reporting of European Multi-Listed Companies: A Comparative Study of Accounting Principles »
DELVAILLE Pascal (E.S.C.P., France)

« The Signalling Function of the Accounting Depreciation Method »
GAEREMYNCK Ann (K.U.Leuven, Belgium)

« Insider Trading Patterns Prior to Bankruptcy and Voluntary Liquidation »
GREANEY Cate (The George Washington University, USA)

« Strategic Performance Measurement and Evaluation of Decentralized Organisation Units with Shareholder Value Analysis »
HERTER Ronald (Universität Stuttgart, Germany)

« Cross National Differences in Financial Reporting: A Linguistic Analysis »
LAINE Kristiina (University College North Wales, UK)

« Strategic Planning and Internal Accounting in the German Tool Machine Industry »
LEMKE Hans-Jürgen (Universität Stuttgart, Germany)

« Activity-Based Costing – An Empirical Illustration and a Case for Determining Factors Influencing Cost Accounting System Design »
MALMI Teemu (Helsinki School of Economics & Business Administration, Finland)

« The Predictive Ability of Accounting Data »
MORA ENGUIDANOS Araceli (Universidad de Valencia, Spain)

« The Impact of Adoption of Investment Project Post Completion Auditing »
NEALE Bill (University of Bradford, UK)

« Earnings and Cash Dividends: Return and Volume Reactions in the Finnish Stock Market »
ROTHOVIUS Timo (University of Vaasa, Finland)

« Accounting Information and Stockprices »
RUNSTEN Mikael (Stockholm School of Economics, Sweden)

« Capital Budgeting of Strategic Investments in Flexible Manufacturing Technology »
SLAGMULDER Regine (Vlerick School voor Management, Belgium)

« Comparing Different Accounting Approaches to Decision Making. A Hypothesis Why Managers Base Decisions on Uncontrollable Costs »
WOUTERS Marc (Eindhoven University of Technology, the Netherlands)

Faculty:

BALL Ray (University of Rochester, U.S.A.)
COOPER David (University of Alberta, Canada)
DENT Jeremy (London School of Economics & Political Science, U.K.)
FLOWER John (Center for Research in European Accounting, Belgium)
ORDELHEIDE Dieter (University of Frankfurt, Germany)
ZEFF Stephen (Rice University, U.S.A.)