The Ernst & Young
Doctoral Colloquium in Accounting
Venice, Italy - April 11-12, 1994

« Management Accounting Practice in Britain and Germany »
AHRENS Thomas (London School of Economics, UK)

« Cost Analysis in Contemporary Business Administration »
ANTONELLI Valerio (Università di Pisa, Italy)

« The Disclosure of Profit Forecasts During Takeover Bids »
BRENNAN Niamh (University College Dublin, Ireland)

« Do Financial Reporting Requirements Dominate Internal Accounting Systems and Management Decisions? An Institutional Perspective »
BURNS John Eduard (Manchester University, UK)

« The Income Smoothing Hypothesis »
CHALAYER Sylvie (Université Saint-Etienne, France)

« Accounting for Intangible Assets »
HOENES Raimund & VON RUETTE Marc (University of St. Gallen, Switzerland)

« Market Valuation of Intangibles »
HUIJGEN Carel (University of Groningen, the Netherlands)

« Financial Reporting by Insurance Companies and Financial Conglomerates »
JOOSTEN Pim (University of Amsterdam, the Netherlands)

« European Corporate Taxation: Links to Accounting »
LAMB Margaret (University of Warwick, UK)

« Management Accounting for Sustainable Development. The Case of Compañia Sevillana de Electricidad »
LARRINAGA-GONZALES Carlos (Universidad de Sevilla, Spain)

« On the Importance of Accounting Numbers as a Basis for Payout Constraints: Some Considerations from a Contracting Perspective »
LEUZ Christian (University of Frankfurt, Germany)

« Swedish Accounting for Foreign Investors »
MARTON Jan (University of Gothenburg, Sweden)

« Cancellation of Executive Stock Options: Tax and Accounting Income Considerations »
MAWANI Amin (Canada)

« On Trying to Understand Accounting Practices in Loosely Coupled Organizations. The Case of a Trade Union »
PANOZZO Fabrizio (Università di Venezia, Italy)

« Motivation, Incentives and Target Costing »
RIEGLER Christian (Universität Graz, Austria)

« Development of Harmonisation of Insurance Accounting in the E.C. »
STRUYVEN Geert (University of Wales, UK)

« Non-Financial Management Accounting Measures: A Field Study »
VAIVIO Juhani (Helsinki School of Economics, Finland)

« The Contribution of the Interactive Use of Diagnostic Management Control Systems to Strategic Change »
VAN DER STEDE Wim (Vlerick School voor Management, Belgium)

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.)
HOPWOOD Anthony (London School of Economics & Political Science, U.K.)
ORDELHEIDE Dieter (University of Frankfurt, Germany)
POWER Michael Kevin (London School of Economics & Political Science, U.K.)
ZAN Luca (University of Venice, Italy)
ZEFF Stephen (Rice University, U.S.A.)

Special Guests:

Mr. Bruno GIMPL (Ernst & Young – Milan)
Mr. Jules MUIS (Ernst & Young – Brussels)

« *I think back fondly to the EAA Doctoral Colloquium. There was a very pleasant atmosphere in the old library in Venice where the event was held. In this magnificent setting, debating under old masters on the walls, everything which was said assumed a profounder meaning … You could feel how a community of scholars formed gradually through the sessions. Even though this community was made up of very eminent people on the one hand and beginners on the other, I remember the openness of the exchange, the sincerity with which most participants sought to improve their contribution to the colloquium and make use of the opportunity to learn. Later I found out that this is not necessarily a common feature at academic gatherings.*
And the Italian caterers were fantastic!! »
Thomas Ahrens, London School of Economics (UK)

« *The Doctoral Colloquium of the EAA equips young scholars with the awareness of multiplicity characterising the kind of accounting research done in Europe. The very idea of diversity and the self-reflective attitude it fosters are the most valuable intellectual tools for future academic endeavours responding to the challenges of globalisation and uniformity* »
Fabrizio Panozzo, Ca' Foscari University of Venice (Italy)