The Coopers & Lybrand
European Doctoral Colloquium In Accounting
Graz, Austria - April 20-22, 1997

« Essays on Transfer Pricing and Incentives for Specific Investments »
BALDENIUS Tim (Universität Wien, Austria)

« Motivation: Variance Analysis as an Incentive Device »
BUDDE Joerg (Universität Magdeburg, Germany)

« Beyond Control? Creative Avoidance of Accounting Regulation: A Comparative Study in International Corporate Reporting »
EBBERS Gabi (University of Wales at Bangor, UK)

« Personnel Investments and Abnormal Return – Knowledge Based Firms and Human Resource Accounting »
HANSSON Bo (Stockholm University, Sweden)

« The Market for Auditing Services – An Experimental Investigation on the Effects of Institutional Changes »
HEYDER Frank (Universität Frankfurt/Main, Germany)

« A Management Accounting Framework for Asset-Liability Management in Banks »
HOFSTE Petri (KPMG Klynveld, the Netherlands)

« Exploring Developments in Corporate Environmentalism: The Impact on, and Influence of, the Management Accounting Function »
HOLT Andrew (London School of Economics, UK)

« Organizational Slack and Strategic Controlling – Capital Budgeting within the Tension of Static and Dynamic Efficiency »
KUNZ Alexis (Universität Zürich, Switzerland)

« Accounting on Entrepreneurial Terms – The Case of Small Growing Enterprises »
LOVSTAL Eva (SIRE/Vaxjo University, Sweden)

« Two Interpretations of the Value Relevance of Accounting Information »
LUBBERINK Martien (Rijksuniversiteit Groningen, the Netherlands)

« International Transfer Pricing (ITP) Practices of Multinational Enterprises (MNEs) »
OYELERE Peter (Queens' University, UK)

« The Information Content of Accounting Data for the Prediction of the Market Value of the Firm »
PINERO Juan (Universidad de Cadiz, Spain)

« Activity-Based Costing and its Applications in the National Health Service in Italy »
SPANO Alessandro (University of Cagliari, Italy)

« Why Do Managers Release Management Forecasts? »
STOCKEN Phillip (Penn State University, USA)

« Analysis of the Structure of the Income Statement »
VANSTALLE Kristel (UFSIA, Belgium)

« Auditor's Going-Concern Opinion Decision »
VANSTRAELEN Ann (UFSIA, Belgium)

« Accounting for Financial Risk Management Activities in Non-Financial Institutions »
VIETZE Axel (Universität St. Gallen, Switzerland)

« International Coordination of Accounting Standards: Some Game-Theoretical Perspectives »
WÄHRISCH Marc (J. W. Goethe Universität, Germany)

Faculty:
BALL Ray (University of Rochester, U.S.A.)
COOPER David (University of Alberta, Canada)
HOPWOOD Anthony (University of Oxford, U.K.)
JÖNSSON Sten (Gothenburg School of Economics & Commercial Law, Sweden)
ORDELHEIDE Dieter (University of Frankfurt, Germany)
POWER Michael Kevin (London School of Economics, U.K.)
ZAN Luca (University of Bologna, Italy)
ZEFF Stephen (Rice University, U.S.A.)

Special Guests:
Dr. Gerhard FEY (Coopers & Lybrand – Frankfurt)
Dr. Klaus-Ulrich MOELLER (Coopers & Lybrand – Frankfurt)
Mr. Gerhard PRACHNER (Coopers & Lybrand – Vienna)
Mr. Herbert REITER (Coopers & Lybrand – Vienna)

"*The EAA Doctoral Colloquium is a marvellous event. I am fortunate to have been associated with it for over a decade. Participants present their work to a group of international peers, both giving and receiving constructive commentary, and starting lifelong professional relationships. I am impressed by how much effort the Faculty and the EIASM staff put into making the Doctoral Colloquium a success.*"
Ray Ball, Simon School of Business - University of Rochester (USA)