

**The PriceWasserhouseCoopers
European Doctoral Colloquium In Accounting
Munich, Germany - March 25-28, 2000**

« Implementation of a result-oriented payment scheme for the planning stage of major construction projects at the German Federal Railway «
BEISSEL Joerg (Johann Wolfgang Goethe Universität Frankfurt, Germany)

« An Institutional Framework for Interpreting the Linkages between Management Accounting Systems and Organisational Culture «
BUSCO Christiano (University of Manchester, U.K.)

« Residual Income-Based Incentive Contracts and Real Options «
CRASSELT Nils (Ruhr-Universität Bochum, U.K.)

« The Structure of Cross-Sectional Dependence in Analysts-Forecasts of EPS: Evidence and Implications «
EL-GALFY Ahmed (Manchester University, U.K.)

« Towards a Theoretical Framework of Executive Compensation, Corporate Investment, Executive Turnover and Corporate Performance «
FLOROU Annita (Warwick Business School, U.K.)

« A Development Inquiry into Management Accounting: Case Essex Communication EMS OY «
HAKKINEN Marko (University of Jyväskylä, Finland)

« The Construction of Reality - Cultural Differences in Self-Serving Behaviour in Annual Reports «
HOOGHIEMSTRA (Erasmus University Rotterdam, The Netherlands)

« Option Based Compensation with Risk Neutral Agent and Renegotiation «
PIRCHEGGER Barbara (Karl-Franzens University Graz, Austria)

« Introducing Segment Reporting in Italy: The Impacts on the Italian Financial Markets and Diversified Businesses «
PRENCIPE Annalisa (SDA Bocconi, Italy)

« The Increasing Impact of Disclosure Quality «
PRONK Maarten (Tilburg University, The Netherlands)

« Role and Utility of Cost Information in Medical Audit «
SCARPARO Simona (Edinburgh University, U.K.)

« Benchmarking the Production of Audit Services: An Efficiency Frontier Approach «
SCHELLEMAN Caren (Maastricht University, The Netherlands)

« Accounting Information System and the Intellectual Capital: Recognition,
Valuation and Disclosure «
SIERRA FERNANDEZ Montserrat (Universidad de Almeria, Spain)

« Auditor Quality Differentiation and Auditee Accounting Characteristics «
SINGH Ashni Kumar (University of Lancaster, U.K.)

« Investment Measurement Rules & Noisy Signalling «
VENUGOPALAN Raghunathan (University of Minnesota, U.S.A.)

« Activity Based Costing in the Financial Service Sector: The Case of a Portuguese
Bank «
VIEIRA Rui (University of Warwick, U.K.)

« An Evaluation of the Accounting Rate of Return: Evidence for Dutch Quoted
Firms «
WANG Hua (University of Groningen, The Netherlands)

« Earnings, Operating Cash Flow and Returns «
ZIADAT Kalifeh (University of Wales Bangor, U.K.)

Faculty:

BALL Ray (University of Rochester, U.S.A.)
CHRISTENSEN John A. (University of Southern Denmark, Denmark)
ORDELHEIDE Dieter (University of Frankfurt, Germany)
PANOZZO Fabrizio (Universita ca Foscari di Venezia, Italy)
POWER Michael Kevin (London School of Economics, U.K.)
SHIELDS Michael (Michigan State University, U.S.A.)
WAGENHOFER Alfred (University of Graz, Austria)
ZEFF Stephen (Rice University, U.S.A.)

Special Guest:

Adolf Eiber (PWC Germany)