

The PriceWaterhouseCoopers

**European Doctoral Colloquium In Accounting  
Athens, Greece - April 21-23, 2001**

« Changes in Accountability and Professional Identities Across Levels of Health Care «  
*BOSA Iris (Ca' Foscari University, Italy)*

« Benefits of customer profitability analysis reports in repeated budget allocation decision making «  
*CARDINAELS Eddy (K.U. Leuven, Belgium)*

« International Intercompany Transfer Pricing. Do regulatory changes drive management accounting changes? «  
*COOLS Martine (UFSIA, Belgium)*

« An Examination of the Changes of the Code of Ethics of the Auditing Profession in Greece «  
*DEDOULIS Emmanouil (University of Essex, U.K.)*

« Divisional performance measurement: An examination of the potential explanatory factors «  
*EL-SHISHINI Hatem M. (University of Huddersfield, U.K.)*

« An Analysis of the asymmetric timeliness of earnings in Europe. An alternative approach to news «  
*GARCIA LARA Juan Manuel (University of Valencia, Spain)*

Corporate Governance and Earnings Management.  
*JEANJEAN Thomas (Université Paris Dauphine, France)*

« The recognition of intangibles by capital markets and in company accounts – A French survey «  
*JENY-CAZAVAN Anne (Groupe HEC, France)*

« The Impact of taxation on corporate decisions: An empirical examination of UK dividend policy «  
*KILLIAN Sheila (University of Limerick, Ireland)*

« The Capital Budgeting Process as an Incentive Device for Project Evaluation «  
*LAUX Volker (Johann Wolfgang Goethe Universität Frankfurt, Germany)*

« The relevance of financial accounting information in emerging markets: The Brazilian case «

*LOPES Aleksandro B. (London School of Economics, U.K.)*

« Efficient Human Capital Production «

*LUKAS Christian (University of Magdeburg, Germany)*

« The Decision to set up an Audit Committee: Economic Analysis and Empirical Evidence in France & Germany «

*LULA Entela (University of Geneva, Switzerland)*

« The Impact on Marconi's Management Accounting System with the Introduction of Liberalisation into the Portuguese Telecommunications Market – An Institutionalist Study «

*MAJOR Maria (University of Manchester, U.K.)*

« Predicting Corporate Failure in the UK: A Multidimensional Scaling Approach «

*NEOPHYTOU Evridiki (University of Southampton, U.K.)*

« External Monitoring of Property Appraisal Estimates and Information Asymmetry «

*RIEDL Eddie (Pennsylvania State University, U.S.A.)*

« SMA in the pulp and paper industry – Cost and Value Drivers in the Value-Added Chain«

*WAHLSTROM Fredrik (UMEA School of Business & Economics, Sweden)*

« Implementation and Use of the Balanced Scorecard – A Study of Organisational Change & Learning Processes «

*WENISCH Simone (UMEA University, Sweden)*

### **Faculty:**

CHRISTENSEN John A. (University of Southern Denmark, Denmark)

COOPER David (University of Alberta, Canada)

LEUZ Christian (University of Pennsylvania, U.S.A.)

MOURITSEN Jan (Copenhagen Business School, Denmark)

POPE Peter (University of Lancaster, U.K.)

POWER Michael Kevin (London School of Economics, U.K.)

SHIELDS Michael (Michigan State University, U.S.A.)

WAGENHOFER Alfred (University of Graz, Austria)