

**The PriceWasserhouseCoopers
European Doctoral Colloquium In Accounting
Kalundborg, Denmark - April 21-24, 2002**

« Intellectual Capital Recognition and Management: Evidence from the Indigenous Irish High-Technology Sector «
CLEARY Peter (University of Limerick, Ireland)

« The impact of new information and communication technologies on the hierarchical relationships «
DAMBRIEN Claire (Université Paris IX-Dauphine, France)

« Earnings Management in the European Union «
DASKE Holger (Johann Wolfgang Goethe University Frankfurt, Germany)

« Antecedents and Consequences of Management Accounting and Control Systems. An empirical analysis «
FERREIRA Aldonio (Lancaster University, U.K.)

« Fair Value Accounting «
FRIIS Ole (University of Southern Denmark, Denmark)

« Management of the R&D expenditures to meet earnings targets: Evidence across European countries «
GARCÍA OSMA Beatriz (Universidad Autonoma de Madrid, Spain)

« Value Relevance in the Euro Zone: Analyst's Forecasts, Taxes and Exchange Rates in a Feltham and Ohlson Context «
GRAMBOVAS Christos (Universidad de Valencia, Spain)

« On the optimality of Bonus Contracts in Managerial Compensation «
HENZE Frank (University of Tübingen, Germany)

« Fair Value Accounting - An Economic Analysis «
HITZ Jörg-Markus (University of Cologne, Germany)

« An Empirical Analysis of Frameworks in Domestic Transfer Pricing «
KIRBY Mayrick John (Glasgow University, U.K.)

« Information Revelation, Real Options, and Employee Incentives «
MITTENDORF Brian (U.S.A.)

« Using Management Control Systems for Strategic Decision Making «
NARANJO-GIL David (Pablo de Olavide University, Spain)

« Management Control Systems Design in Strategic Alliances «
PORPORATO Marcela (IESE, Universidad de Navarra, Spain)

« Institutional Complexity and Financial Reporting «
RAONIC Ivana (University of Wales, U.K.)

« Goodwill Accounting and Earnings Management under US-GAAP «
SELLHORN Torsten (Ruhr Universität Bochum, Germany)

« How is Financial Statement Quality Influenced by Audit Quality and the Accounting Standards Used «
VAN DER MEULEN Sofie (K.U. Leuven, Belgium)

« Strategic Control Systems in Explaining Post-Acquisition Integration Success: A Theoretical Analysis «
VUORENMAA Erkki (Turku School of Economics, Finland)

« FRS 13 Derivatives Disclosures and the Risk Exposure of Firms «
ZHOU Yun (Manchester School of Management, U.K.)

Faculty:

BROWN Philip (University of Lancaster, U.K.)
CHRISTENSEN John A. (University of Southern Denmark, Denmark)
GROOT Tom (Free University of Amsterdam, The Netherlands)
LEUZ Christian (University of Pennsylvania, U.S.A.)
MOURITSEN Jan (Copenhagen Business School, Denmark)
POPE Peter (University of Lancaster, U.K.)
SHIELDS Michael (Michigan State University, U.S.A.)
WAGENHOFER Alfred (University of Graz, Austria)

Special Guest:

RODER Jens (PWC Denmark)