The PriceWaterhouseCoopers
European Doctoral Colloquium In Accounting
Sevilla, Spain - March 30 - April 1, 2003

« An Equilibrium Model of Accruals: simultaneous Determination Based on Trading and Investment Functions «
CHRISTODOULOU Dimitris (Athens University of Economics & Business, Cyprus)

« The Value Relevance of the Disclosure on Intangibles: A European and Comparative Study «
CORDAZZO Michela (University of Ferrara, Italy)

« Earnings Expectations and the Cost of Capital under the Accounting Principle of Conservatism: An Analysis of the European Market «
DARGENIDOU Chritina (University of Wales, Bangor, U.K.)

« The "Internal Conformance" of Corporate Governance: An Empirical Investigation of the Effects of governance Mechanisms on Internal Power Control, Accountability and Performance «
FRANCO Francesca (Bocconi University, Italy)

« Myopic Earnings Management and Incentive Provision «
GABER Christian (J.W. Goethe Universität, Germany)

« Enterprise Resource Planning Systems (ERPS): Impact upon Management Accounting Systems (MAS)? «
GABRIËLS Xavier (Antwerp University / UFSIA, Belgium)

« Disclosure and Value Relevance of Non-financial Information in the Spanish Capital Market «
GARCIA-MECA Emma (University of Murcia, Spain)

« The Role of Management Control Systems in the Process of Achieving Organisational Coordination and Integration «
GIOVANNONI Elena (University of Siena, Italy)

« Market Rewards for Benchmark Beaters: A Comparative Internation Study «
GISBERT Ana (Universidad Autonoma de Madrid, Spain)

« Clean Surplus Violations: An International Comparison «
ISIDRO Helena (Lancaster University, U.K.)

« Corporate Governance and Accounts – A Study of the Information Used by Boards of Directors «
JOHANSON Daniel (Gothenburg University, Sweden)

« Management Accounting Change in Estonian Companies «
LAATS Kertu (University of Tartu, Estonia)

« When Accruals Meet Growth: What Do Analysts Fail to Understand? «
LUI Daphne (London Business School, U.K.)

« The Long and Winding Road – The Risk of Management to Strategic Significance «
MIKES Anette (London School of Economics, U.K.)

« Value Relevance of Goodwill – Evidence from the UK and the US «
OJALA Hannu (Helsinki School of Economics, Finland)

« Endogenous Disclosure Choices and Market Liquidity «
ROGERS Jonathan (Penn State University, Wharton School, U.S.A.)

« The Impact of Intangible Assets on Financial Policies and Corporate Governance Structures «
SANTOS MARTINS Julio Manuel (University of Manchester, U.K.)

« Earnings Management «
SPOHR Jonas (Swedish School of Economics & Business Administration, Finland)

Faculty:

CHRISTENSEN John A. (University of Southern Denmark, Denmark)
COOPER David (University of Alberta)
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)