

The KPMG European Doctoral Colloquium in Accounting 2004
March 28-31
Mostov, Czech Republic
Programme

	MEALS	SESSIONS	
		ROOM A	ROOM B
Sunday			
17:00	Departure of bus from airport		
19:00	Arrival in Mostov		
19:30		Welcome & introduction	
20:00	Cocktail		
20:30	Dinner		
Monday			
		Management Accounting: System Design	Financial Accounting: Information
9:00 – 10:15		Annukka Jokipii: Contingency Characteristics, Internal Control Structure and Control Effectiveness	François Aubert: The Determinants and Informational Impact of ‘Creative Accounting’ Practices on the French Capital Market and Information Asymmetry. Positive Theory & Empirical Survey
10:15 – 10:45	Coffee		
10:45 – 12:00		Victor Maas: Ambiguity and Conflict in the Management Accounting Function : Effects on Job Satisfaction and Data Manipulation	Annelies Renders: The Influence of the Institutional Environment on Financial Reporting
12:00 – 14:00	Lunch		
		Management Accounting: Technology	Financial Accounting: Earnings
14:00 – 15:15		Maria Pia Maraghini: New Integrated Information Systems and Management Control Change in Small and Medium Enterprises	Antonia Botsari: Earnings Management by Acquiring Firms ahead of Takeover Bids
15:15 – 15:45	Coffee/tea		
15:45 – 17:00		Mikko Sandelin: Management Accounting in the New Economy : Institutional and Organizational Perspectives on the Roles of Accounting	Brenda Van Tendeloo: Earnings Quality. The Role of Regulation and Enforcement
17:15 – 18:30		Plenary session – Financial Accounting by Wayne Landsman	
19:30	Dinner		

Tuesday			
09:00 – 10:15		Plenary session – Management accounting by Jan Mouritsen	
10:15 – 10:45	Coffee		
		Accounting	Accounting
10:45 – 12:00		Encarna Guillamon Saorin: Managing Disclosure Strategies: Bias in Financial Reporting	Christian Nielsen: A Theory of Action and Relationships in Financial Markets – from a Logic of Appropriateness Perspective
12:00 – 14:00	Lunch		
14:00 – 15:15		Martin Kleinert: Reporting Bias and Informativeness in Capital Markets with Noise Traders	Joost Impink: The Effect of Disclosing Corporate Targets on Stock Returns, Earnings and the Cost of Equity Capital
15:15 – 15:45	Coffee/tea		
15:45 – 17:00		Nina Sharma: Constructing and Legitimizing Practice: a Study of Value for Money Audits of Environmental Programmes	Jochen Kühn: The Risk-Return Tradeoff in Banking
18:00 – 19:00		Plenary session -	
19:30	Dinner		
Wednesday		Management Accounting : Accounting evolution	Accounting: Parformance and dirty surplus
09:00 – 10:15		Lynda Taylor: Conceptualising and Empirically Investigating the Dynamics of Accounting Change at a UK Retail Company	Hui Chen: Pay-Performance Sensitivity in a Heterogeneous Managerial Labor Market
10:15 – 10:45	Coffee		
10:45 – 12:00		Jan Michalak: Effect of Globalization on Performance Measurement Systems in Management Accounting – Preliminary Findings from Field Study	Yue Wang: The Value Relevance of Dirty Surplus Accounting Flows in the Netherlands
12:00 – 13:30	Lunch		
14:00	Departure		

As we expect students and faculty to be prepared to discuss the papers for the colloquium it is helpful to assign the students to the presentations. On Monday and Wednesday the sessions are arranged according to management accounting and financial accounting issues and here there is a natural allocation according to interests. Consequently students are free to choose according to their own preferences. For the sessions of Tuesday we have made the following groupings of the students :

Tuesday :

Room A :

Encarna Guillamon Saorin
Martin Kleinert
Nina Sharma
Lynda Taylor
Annukka Jokipii
Mikko Sandelin
Annelies Renders
Yue Wang
Antonia Botsari

Room B:

Christian Nielsen
Joost Impink
Jochen Kühn
Jan Michalak
Victor Maas
Maria Pia Maraghini
François Aubert
Brenda Van Tendeloo
Hui Chen

Faculty are allowed and expected to choose according to expertise and might switch between the rooms whenever appropriate. Consequently, we have not made assignments for faculty.