The KPMG European Doctoral Colloquium in Accounting 2005
May 14-17
Gullholmen, Sweden
Programme

	MEALS	SESSIONS	
		ROOM A	ROOM B
Saturday			
16:30	Departure of bus from Landvetter airport		
18:30	Arrival at Gullholmen		
19:30		**Welcome & introduction**	
20:00	Cocktail		
20:30	Dinner		
Sunday			
		Management Accounting: Qualitative Studies	**Financial Accounting: Reporting**
9:00 – 10:15		**Anne-Marie Kruis:** Management Control Systems of Subunits – A research proposal	**Tony Van Kerckhoven:** Corporate Internet Reporting: International Differences and the Properties of Analysts' Forecasts
10:15 – 10:45	Coffee		
10:45 – 12:00		**Yulia Kasperskaya:** Cause and Effect Relations in the Balanced Scorecard Framework	**Peng Chen:** Propping, Accrual Management and Post-IPO Performance – Chinese Evidence
12:00 – 14:00	Lunch		
		Management Accounting: Analytical Research	**Financial Accounting: Value Relevance**
14:00 – 15:15		**Ulla-Maija Lakka:** Going Upstream – Abandoning and Reinstating Budgets	**Christopher Almeling:** Capital Market Reactions on Cross-Sectional Differences in Company Disclosure
15:15 – 15:45	Coffee/tea		
15:45 – 17:00		**Anders Rom:** Management Accounting and Integrated Information Systems (IIS) – How to Exploit the Potential	**Anne Beyer:** Financial Analysts' Forecast Revisions and Managers' Reporting Behavior
17:15 – 18:30		**Plenary session –**	
19:30	Dinner		
Monday			
09:00 – 10:15		**Plenary session –**	
10:15 – 10:45	Coffee		

		Management Accounting for Control	**Financial Accounting Earnings Management**
10:45 – 12:00		**Caridad Martí:** Accrual Budgeting and Accounting in the Context of Public Sector Reforms: A Comparative Study of the UK, Sweden and Spain	**Gustav Johed:** From Accounts to Accountability : Accounting in Action at the Annual General Meeting
12:00 – 14:00	Lunch		
		Management Accounting for Control	**Financial Accounting Earnings Management**
14:00 – 15:15		**Ashraf Jaffer:** Insider Trading : The Value of Asymmetric Information created by Tradable Securities and its Implications for Disclosure	**Sayjda Talib:** Does Investor Relations Really Make A Difference ?
15:15 – 15:45	Coffee/tea		
15:45 – 17:00		**Alexandra Van den Abbeele:** Understanding the Benefits of Total Cost of Ownership Information in Different Business Settings	**Liesbeth Bruynseels:** Strategic Viability and Going-Concern Audit Opinions
18:00 – 19:00		**Plenary session -**	
19:30	Dinner		
Tuesday		**Management Accounting : Strategy and Coordination**	**Financial Accounting: Fair Value**
09:00 – 10:15		**Rong Ding:** Management Control of International Joint-ventures : A Theoretical Framework	**Seraina Anagnostopoulou:** R&D and Performance Persistence : Evidence from the UK
10:15 – 10:45	Coffee		
10:45 – 12:00		**Benoît Senaux:** Corporate Governance and Management Control in Complex and Unstable Environment : The Case of Professional Football Clubs	**Yanling Guan:** Information Content of Analysts' Forecasts in the Bond Market
12:00 – 13:30	Lunch		
14:00	**Departure**		