

The KPMG European Doctoral Colloquium in Accounting 2006
March 18-21
Dublin, Ireland
Programme

	MEALS	SESSIONS	
		ROOM A	ROOM B
Saturday, March 18			
18:45	Cocktail	Welcome & introduction	
19:30	Dinner		
Sunday, March 19			
		Value Relevance	Management Controls
9:00 – 10:15		Jan Fasshauer: Value-relevance of Pension Accounting: German Evidence on the (Ir)-relevance of Corridor Accounting	Peter Beusch: The Construction of Management Control after the Acquisition of Multinationals: the complex Interaction of Humans and Technology in cross-cultural Contexts
10:15 – 10:45	Coffee		
10:45 – 12:00		Andrei Filip: The Impact of IFRS on the Value Relevance of Earnings :Evidence from the Emerging Market of Romania	Sophie Tessier: The Role of Negative Controls in Achieving Organisational Success
12:00 – 14:00	Lunch		
		Analysts Forecasts	Organizational Relationships
14:00 – 15:15		Uwe Noelte: Analysts' Forecasts, Transition to IFRS and the Cost of Equity Capital	Ines Cruz: Management Accounting and Global/Local Interactions : A Case Study in an IJV of the Hospitality Industry
15:15 – 15:45	Coffee/Tea		
15:45 – 17:00		Yuan Yin: Growth and Risk in Financial Analysts' Stock Recommendations	Kerstin Neumann: Management Control and Dynamics in Inter-Organizational Relationships between Competitors
17:15-18:30		Plenary session – Peter Miller – Title TBA	
19:30	Dinner		
Monday, March 20			
		Incentives	Management Accounting
09:00 – 10:15		Yu Kuang: Incentive Effects of Performance-vested Stock Options	Yuping Jia: The Role of Social Norms in the Truthfulness of Financial Reporting
10:15 – 10:45	Coffee		

10:45 – 12:00		Bernhard Moitzi: Fair Value Accounting and Incentives	Sirle Kasendi: Management Control and Intellectual Capital Management in highly innovative Companies
12:00 – 14:00	Lunch		
14:00 – 15:15		Stephen Stubben: Do Firms Use Discretionary Revenues to Meet Earnings and Revenue Targets ?	Martin Messner: Management Accountants as Change Agents : between Continuity, Creativity, and Responsiveness
15:15 – 15:45	Coffee/Tea		
15:45 – 18:45		Free time	
19:00	Irish night in Taylors' 3 Rock		
Tuesday, March 21		Financial Indicators	Auditing
09:00 – 10:15		Per Flostrand: The sell side – Observations on Intellectual Capital Indicators	Johanna Miettinen: Variables Threatening and Enhancing Auditor Independence
10:15 – 10:45	Coffee		
10:45 – 12:00		Robbert-Paul Roomberg: The Relation between CEO Equity Incentives and Performance Measures in CEO Annual Bonus Contracts	Gerrit Sarens: Essays on Internal Audit : Activities, Influencing Variables and Interaction with Organisational Parties
12:00 – 13:30	Lunch		
14:00	Departure		