

European Doctoral Colloquium in Accounting 2007
21-24 April 2007
Sintra, Portugal
Programme

	MEALS	ROOM A		
Saturday, April 21				
19:30		Welcome & introduction		
20:00	Cocktail			
20:30	Dinner			
Sunday, April 22				
		ROOM A	ROOM B	ROOM C
9:00 – 10:15		Pietro Perrotti : Order Aggressiveness as a Metric to Evaluate the Usefulness of Accounting Information : Evidence from the Italian Stock Exchange	Matthias Mahlendorf : Reducing Escalation of Commitment in High-Risk Investment Projects – An Empirical Study of Behavioral Activities in Project Management and Control	Matias Laine : Corporate Disclosures and Sustainable Development
10:15 – 10:45	Coffee			
10:45 – 12:00		Sarah Zechman : How Economic and Financial Statement Management Incentives Combine to Predict Disclosure and Reporting Choice	Felix Höppe : Annual Bonus Contracts and CEO Incentives – Evidence from CEO Turnover	Taru Rastas : Intangibles Related Information in the Value of a Firm – Does Growth Strategy Matter? -
12:00 – 14:00	Lunch			
14:00 – 15:15		Bo Qin : Performance-vested Stock Options and Pay-performance Sensitivity	Nils Horch : Management Control of International Supply Chains – Development and Testing of a Typology for an International Performance Measurement System in a Global Supply Chain Management Control	Eva Wittbom : Management by Objectives and Gender Mainstreaming
15:15 – 15:45	Coffee/tea			
15:45 – 17:00		Urska Kosi : Financial Reporting in Small Private Companies	Vassili Joannides : Accounting for a Charity : the Case of the Salvation Army in France, in Switzerland, in the United Kingdom and in Sweden	Yasmine Chahed : Management Accounting on the Regulatory Agenda : the introduction of mandatory future oriented reporting in Britain
17:15 – 18:30		Plenary session: Professor Peter Miller (LSE) : Capital Budgeting, Science and the Economy		
19:30	Dinner			

Monday, April 23				
09:00 – 10:15		Roland Koenigsgruber : An Economic Analysis of Accounting Standard Setting in the Presence of Earnings Management	Juan Manuel Ramon Jeronimo : Management Control Information sharing in the Closer Buyer-Supplier Relationships	Irene Criado-Jimenez : Corporate Sustainability Indicators based in the Valuation of Externalities : The Case of the Spanish Railways Company
10:15 – 10:45	Coffee			
10:45 – 12:00		Arnt Verriest : The Impact of Institutions on Firm Performance, Accounting Quality and Cost of Equity Capital	Eli Pernot : Management Control Systems for Buyer-Supplier Relationships : The Case of the Automotive Industry	Elena Dybtsyna – International Accounting Standards for Russian Companies
12:00 – 14:00	Lunch			
14:00 – 15:15		Matthew Bonnett : Credit Ratings as Determinants for the Use of Covenants in Corporate Bonds	Jan Piontkowski : Determinants of the Propensity to Use Open Book accounting : an Experimental Approach	Sophie Marmousez : The Determinants and the Consequences of the Choice of Joint-Auditors by French Listed Companies
15:15 – 15:45	Coffee/tea			
15:45 – 17:00		Hans Bonde Christensen : The Implication of Mandatory IFRS	Susanne Welker : Behavioral Research in Performance Measurement : The Role of Principals' Expectations	Alexandra Scholz : Capital Maintenance in the European Union : Measurement of Distributions to Investors on the Basis of IFRS – an experimental Study
19:30	Dinner			
Tuesday, April 24				
09:00 – 10:15		Julia Nasev : Conservatism Correction in Linear Information Models	Errolinda Ward : Trust and Performance Evaluation Style : Complements or Substitutes	Dennis Van Liempd : Creation of Auditing Knowledge : Focus on Fundamentals
10:15 – 10:45	Coffee			
10:45 – 12:00		Plenary session: Professor TJ Wong (Chinese University of Hong Kong) : Corporate Governance and Accountability		
12:00 – 13:30	Lunch			
14:00	Departure			