

European Doctoral Colloquium in Accounting 2009
9-12 May 2009
Tampere, Finland
Programme

	MEALS	ROOM A		
Saturday, May 9				
20:15	Cocktail			
20:30		Introduction		
20:45	Dinner			
Sunday, May 10				
		ROOM A	ROOM B	ROOM C
9:00 – 10:15		Blanco Belen : The Complementarity between Segment Disclosure and Earnings Quality, and its Effect on Cost Capital	Sunita Rao : Evidential Reasoning under Dempster-Shafer Theory for Assurance Services in Sustainability Reporting	Robyn King : The Design of Management Control Systems in for-Profit Primary Healthcare Businesses
10:15 – 10:45	Coffee			
10:45 – 12:00		Ine Danckaert : Accounting Quality of Cross-listed Firms: Determinants and Consequences	Lies Bouten : Determinants of CSR Reporting	Volker Büttner : Managerial Succession and Management Accounting Systems : The Case of CFO Turnover and its Effect on Value-Based Management
12:00 – 14:00	Lunch			
14:00 – 15:15		Tolga Davarcioglu : What drives Voluntary Accounting Compliance? Evidence from German Accounting Standards	Tiphaine Copernolle : And if the Audit Committee were a Theater Stage?	Yan Du : Management Control Systems and Board of Directors in Subsidiaries of Multinational Enterprises (MNEs) : Impact of the Institutional Context of Headquarters and the Role of Subsidiaries in the MNE Network

15:15 – 15:45	Coffee/tea			
15:45 – 17:00		Stefanie Kaiser : Earnings Management under IFRS and German GAAP: An Examination of Specific Accruals	Narisa Dai : An Investigation of Management Control Dynamics in Joint Ventures	Sophie Hoozée : A Risk Analysis Approach for Time Equation-based Costing
	Plenary session:	Round table on academic publishing		
19:30	Dinner			

Monday, May 11				
09:00 – 10:15		Antti Miihkinen : Does Regulation drive Risk Disclosure Quality? Evidence from Finland	Florian Gebreiter : On the Relationship between Hospital Cost Accounting and the Changing Nature of Clinical Medicine	Ricardo Malagueno : Performance as a Variable in Management Accounting Research : A Critical Review
10:15 – 10:45	Coffee			
10:45 – 12:00		Christoph Pelger : The Relationship between Financial Accounting and Management Accounting – An Agency Perspective	Mikko Kepsu : Earnings Management in the Process of preparing Corporate Financial Reports	Marit Pedersen : Between Organization and Market – Studies on Management Control in Norwegian Hospitals
12:00 – 14:00	Lunch			
14:00 – 15:15		Angela Pettinicchio : Audit Rotation and Audit Quality	Ulle Päril : A Semiotics-based Analysis of Communication in Management Accounting and Control Processes	Sofie Verbieren : Management Control of Franchising Relationships
15:15 – 15:45	Coffee/tea			
15:45 – 17:00		David Veenman : Information Uncertainty and the Relevance of Reported Insider Trades	Raluca Sandu : The Emergence of Investor Relations in Transition Economies – A Multiple Case Study based on Romanian Listed Companies	Sebastian Wolf : Controllershship and Incentive Compensation Effectiveness : Does a Mediating Effect of Cooperation between Financial Controllers and Human Resource Managers Exist?
17:15 – 18:30	Plenary Session:	Professor Tony Tinker, Baruch College, CUNY “Leveraging ourselves into Crisis -- Again!”		
19:30	Dinner			
Tuesday, May 12				
09:00 – 10:15		Yachang Zeng : Analysts’ Detection and Disclosure of Low Accounting Quality	Thomas Thijssens : Environmental Disclosure : A Study of Disclosure Choices	Christina Zecher : A Cross-sectional Field Study on Management Control Systems in Private Equity Turnarounds
10:15 – 10:45	Coffee			
10:45 – 12:00	Plenary session:	Professor Mary Barth, Stanford University and IASB “Research and Global Financial Reporting”		
12:00 – 13:30	Lunch			
14:00	Departure			