European Doctoral Colloquium in Accounting 2011
16-19 April 2011
Siena, Italy - Conference Centre "La Certosa di Pontignano"
Programme

	MEALS	ROOM A		
Saturday, April 16				
19:30	Cocktail			
20:15		**Introduction**		
20:30	Dinner			
Sunday, April 17				
		ROOM A: Financial Accounting Research	**ROOM B: Organisational & Social Accounting Research**	**ROOM C: Management Accounting Research**
9:00 – 10:15		**Alessandro ALA** :The Effect of Ias-36 on the Quality and Harmonisation of Asset Impairment Reporting in Europe	**Roel BOOMSMA**: The Construction of NGO Accountability	**Daniel BAUMGARTEN**: The Information Content of the SG&A Ratio
10:15 – 10:45	Coffee			
10:45 – 12:00		**Kathleen ANDRIES**: Analysis of the Implicit Tax Costs Related to Executive Tax Effects	**Sabina DU RIETZ**: Governing Ethics: the Practice of the SRI Industry	**Nathalie BECKERS**: The Effects of Feedback on Creative Performance in Groups
12:00 – 14:00	Lunch			
14:00 – 15:15		**Fabrizio DI MEO**: Entrenched managers' usage of earnings management tools	**Mohamed Khaled ELDALY**: Effects of the New Regulations of Audit Profession on Audit Firms' Strategies	**Nicola DALLA VIA**: Behavioral Aspects of Performance Appraisal: Delayed Bonuses and Distorted Evaluations
15:15 – 15:45	Coffee/tea			
15:45 – 17:00		**Fani KALOGIROU**: The Impact of the IAS 19 Introduction on Firms' Capital Structure	**Dan TOPOR**: Implementation of Management Accounting in SMEs in Romania-Case Study of the Footwear Industry - a Prospect Actor Network Theory	**Christoph FEICHTER**: The Impact of Compensation and Discretionary Bonus Payment on Budgetary Slack
17:15 – 18:30	**Plenary session:**	**Round table on academic publishing**		
20:00	Dinner			

Monday, April 18				
09:00 – 10:15		**Stephanie LENGER**: The Impact of IFRS Adoption on Firms' Investment Efficiency	**Victoria KONOVALENKO**: Accounting, Accountability and Knowledge Management in Knowledge Intensive Organization: a Case Study of a Russian Corporate University	**Nora HAAS**: The Entrepreneurial Orientation of the CEO and Management Control System Choice
10:15 – 10:45	Coffee			
10:45 – 12:00		**Sumantra CHAKRAVARTY**: Conservatism Flow and the Pricing of Credit Risk	**Fredrik SVÄRDSTEN**: Outcome-Based Public Performance Measurement - A Framing Process	**Ludwig VOUSSEM**: How Do Performance Measures Influence Employees' Fairness Perceptions? The Role of the Performance Appraisal Process
12:00 – 14:00	Lunch			
14:00 – 15:15		**Benedikt LINK**: The Real Business Effects of Quarterly Reporting	**Alexander SCHMIDT**: Formation of a Profession - The Case of the Controller in Germany	**Nina Birgithe HARALDSEN**: The Role of Performance Measures in Management Control Systems – A Study on Performance Measurement and Reward Practices
15:15 – 15:45	Coffee/tea			
15:45 – 17:00		**Christoph SEXTROH**: The Demand and Use of Fair Value Information by Banks' Financial Analysts	**Ingrid FASSHAUER**: How Do Management Control Systems Create New Organizational Knowledge? The Case of a Company Facing Strategy Change.	**Gero HOLTHOFF**: Accounting as a Language: the Impact of Cognitive Style on Perceived Meaning
17:15 – 18:30	**Plenary Session:**	**Professor Michael SHIELDS, the Eli Broad Graduate School of Management, Michigan State University, USA**		
20:30	Dinner in Siena	Osteria Le Logge		

Tuesday, April 19				
09:00 – 10:15		**Ava WU**: Earnings Predictability: When Do Audit Quality and Analyst Quality Matter?	**Claudine GRISARD**: The Construction of Social Performance in CSR Programs: the Case of the Base of Pyramid Strategies.	**Joern BASEL**: Heuristics used in Management Control
10:15 – 10:45	Coffee			
10:45 – 12:00	**Plenary session:**	**Professor David COOPER, University of Alberta, School of Business, Canada**		
12:00 – 13:30	Lunch			
14:00	**Departure**			