European Doctoral Colloquium in Accounting 2012
5-8 May 2012
Bled, Slovenia – Hotel Kompas
Programme

		ROOM A	ROOM B	ROOM C	ROOM D
	MEALS				
Saturday, May 5					
19:30	Cocktail				
20:15		**Introduction**			
20:30	Dinner				
Sunday, May 6					
		ROOM A: Financial Reporting Research	**ROOM B: Financial Analysis Research**	**ROOM C: Management Accounting Research**	**ROOM D : Social & Organisational Accounting Research**
9:00 – 10:15		**Dina ABUROUS**: Mandatory IFRS Adoption and the Trade-Off between Real and Accrual-Based Earnings Management	**Joana CARDOSO FONTES**: Own Credit Risk and Marking-to-Market Banks' Liabilities	**Nathalie BÉNET:** Financial and Non Financial Performance Measurement Modelisation: The Case of the French Riviera Hotels	**Pietro Andrea BIANCHI**: Team Social Capital and Accounting Quality: A New Perspective for Audit Quality in Private Firms
10:15 – 10:45	Coffee				
10:45 – 12:00		**Justin CHIRCOP**: Does Exposure to the Repo Market Increase Bank Information Asymmetry?	**Kai DAENZER**: Funding Strategies and Earnings Quality in the Banking Sector	**Sebastian GOEBEL**: Design, Use, and Effectiveness of Management Control Packages	**Claire CIAMPI**: How Do Management Control Systems Operate in Product Development Activities Using Collaborative Databases ?
12:00 – 14:00	Lunch				
14:00 – 15:15		**Simon DEKEYSER**: The Relationship between Audit Office Industry Expertise, Audit Production and Audit Fees	**Carlo D'AUGUSTA**: Conservative Reporting and Investors' Divergence of Opinions	**Laura María GOMEZ-RUIZ** The Use of Management Control Systems and Social Identity at Team Level: Effects on the Social Loafing Process	**Teodora Viorica FĂRCAŞ** :The Beginnings of Cluj Accountancy School
15:15 – 15:45	Coffee/tea				
15:45 – 17:00		**Benedikt DOWNAR**: Companies' Accounting and Real Earnings Management Behavior: Evidence from External Enforcement Investigations	**Xanthi GKOUGKOUSI**: Aggregate Earnings and Corporate Bond Markets	**Tom GUILMET**: Communication about Control Systems: Do Principals have to live up to their words? An experimental study.	**Delphine GIBASSIER**: Environmental Management Accounting in France: The Role of the French Elite in the Institutionalization Process
17:15 – 18:30		**Plenary session: Professor Chris Chapman, Imperial College London, UK : "What do Academics do? Understanding The Practical Relevance of Research"**			
20:00	Dinner				

Monday, May 7		**ROOM A: Financial Reporting Research**	**ROOM B: Financial Analysis Research**	**ROOM C: Management Accounting Research**	**ROOM D : Social & Organisational Accounting Research**
09:00 – 10:15		**Anna ELSILÄ**: Restricted Stock Grants and Earnings Management	**Robert GRASSER**: An Experimental Investigation of the Outcome Bias in Executive Performance Evaluation: The Influence of Executive Compensation Disclosure Formats	**Fabian KLEINSCHMIT**: The Curvilinear Relationship between Relative Performance Information Frequency and Perceived Usefulness of Performance Indicators - A Too-Much-of-a-Good-Thing Effect in Management Accounting	**Simone MACK**: On the Narrative Part of Accountability: Performing ones Communicative Competence to accomplish a Conversation on Accountability
10:15 – 10:45	Coffee				
10:45 – 12:00		**Michele FABRIZI:** CEO's Personal Incentives and Earnings Game Strategies in the Post-SOX Period	**Stephen E KEAN**: A Comparative Analysis of the Valuation of North American and Australian Gold Companies.	**Parichart MANEEMAI**: MCS in Family Firms: The Impact of Family Involvement and Family Commitment on MCS and the Relationship between MCS and Performance in Family Firm	**John MALAMATENIOS**: Accounting for Carbon Footprint: A Business Model Framework of Analysis
12:00 – 14:00	Lunch				
14:00 – 15:15		**Tiphaine JEROME**: Internal Corporate Governance and Carbon Disclosure Quality: A US-based Empirical Assessment	**David S. KOO**: Earnings Attributions and Information Transfers from Management Earnings Forecasts	**Sara POHLMANN**: Strategic Priorities and the Use of Subjectivity in Incentive Contracts	**Lucrèce MATTEI**: Contribution to the Comprehension of the Effects of the Big Four's Initiatives to Improve Women's Progression
15:15 – 15:45	Coffee/tea				
15:45 – 17:00		**Tobias KELLER**: Pension Accounting Choice	**Su-Ping LIU**: Market Rewards to Patterns of Increasing Earnings: Do Cash Flow Patterns, Accruals Manipulation and Real Activities Manipulation Matter?	**Nikolaos VAKALFOTIS**: An Examination of the Relationship between Enterprise Systems and Management Accounting Change	**Claire-France PICARD**: From MeticulousProfessionals to Superheroes of the Business World:A Historical Portrait of a Cultural Change in the Accounting Profession
17:15 – 18:30		**Plenary session: Professor Joachim Gassen, Humboldt University Berlin, Germany : "Research Design and Causal Inference in Accounting Research"**			
20:00	Dinner				
Tuesday May 8					
09:00 – 10:15		**Dorothea VORNDAMME**: The Effects of Tax Parameters on the Level of Investment - An Empirical Analysis	**Patrick VORST**: The Dynamics Of Financial Reporting: The Case of IPOs	**Huaxiang YIN**: Does Incentive Contract Speak in the Budgeting Process? Evidence from an Experimental Study	**Christoph SECKLER**: Leveraging Errors to Improve Audit Quality - An Exploratory Case Stude of Error Management in Accounting Firms
10:15 – 10:45	Coffee				
10:45 – 12:00		**Plenary session: Editors Panel: Guidance on Publishing**			
12:00 – 14:00	Lunch				
14:00		**DEPARTURE**			

The division between Faculty members is as follows:

- **Financial Reporting Research** : Prof. Joachim GASSEN (Humboldt University Berlin, Germany), Prof. Wayne LANDSMAN (University of North Carolina,Kenan-Flagler Business School,U.S.A.), Prof. Cathy SHAKESPEARE (University of Michigan, Stephen M.Ross School of Business, U.S.A.)

- **Financial Analysis Research** : Prof. Beatriz GARCIA OSMA (Universidad Autonoma de Madrid, Spain), Prof. Peter POPE (Lancaster University, U.K.), Prof. William REES (University of Edinburgh, U.K.)

- **Management Accounting Research:** Prof. Chris CHAPMAN (Imperial College London, U.K.), Prof. Frank MOERS (Maastricht University, Netherlands), Prof. Michael SHIELDS (Michigan State University, the Eli Broad Graduate School of Management, U.S.A.)

- **Organizational and Social Accounting Research** : Prof. Jan MOURITSEN (Copenhagen Business School, Denmark), Prof. Fabrizio PANOZZO (Venice University, Italy), Prof. Keith ROBSON (Cardiff University, Business School, U.K.)