European Doctoral Colloquium in Accounting 2014
17-20 May 2014 - Tartu, Estonia – Dorpat Hotel
Programme

		ROOM A	ROOM B	ROOM C	ROOM D
	MEALS				
Saturday, May 17					
19:30	Drink				
20:15		**Introduction**			
20:30	Dinner				
Sunday, May 18					
		ROOM A: Financial Reporting Research	**ROOM B: Financial Analysis Research**	**ROOM C: Management Accounting and Control Research**	**ROOM D : Social & Organisational Accounting Research**
9:00 – 10:15		**Debbie CLAASSEN:** Analysis of Supervisory Board Compensation Structure, Employee Representation and the Relation to Earnings Quality: Evidence from German Boards	**Lauren M. DREHER:** Proxy Advisor Recommendations on Auditor Ratification: Who is Listening?	**Evelyn BRAUMANN:** On the Level of Enterprise Risk Management Implementation in Non-Financial Companies	**RAUL DA SILVA DORES:** Variations in the Fidelity of a Practice: a Narrative on the Acceptance and Adaptation an ABC System in a Fast Growing Portuguese Company
10:15 – 10:45	Coffee				
10:45 – 12:00		**Hanno DACHWITZ:** Auditing Financially Distressed Firms: Evidence from Germany	**Anastasia KOPITA:** The Informational Role of Financial Analysts	**Jolien DE BAERDEMAEKER:** The Motivational Impacts of Budget Participation: an Exploratory Self-Determination Theory Perspective	**James DUNN** : Institutionalised by Accounting: Creating the Perception of Shared Understanding where None Can Exist
12:00 – 14:00	Lunch				
14:00 – 15:15		**Katharina HOMBACH:** Mandatory Reporting Requirements and Demand for Private Firms' Public Disclosures	**Sandra Katarina KUKEC:** The Signaling Use of Performance Covenants in Debt Contracts	**Nina KRUSE:** The Impact of Strategic Focus and Management Controls on New Product Development: Evidence from Different Hierarchical Levels	**Johan GRAAF**: From Information Intermediaries to Information Mediators - Understanding Analyst Q&A Sessions as A Way to Construct and Shape Corporate Accounts
15:15 – 15:45	Coffee/tea				
15:45 – 17:00		**Claudia IMPERATORE:** Family Firms, Income Smoothing and Financial Crisis: Evidence from European Countries	**Philipp LÖW :** Regulation of Financial Analysts in the EU - An Empirical Evaluation of the Impacts of Recent Regulatory Measures -	**Maximilian MARGOLIN:** Risk-Neutral Principals and Not-So-Risk-Averse Agents: The Role of Core Self-Evaluation for Performance Measurement under Risk	**Fatma JEMAA:** Risk Management as Institutional Work
17:15 – 18:30		**Plenary session : Professor Sally Widener, Clemson University, U.S.A.: "Managing the Review Process in Accounting Research: Advice from the Trenches"**			
20:00	Dinner				

Monday, May 19		**ROOM A: Financial Reporting Research**	**ROOM B: Financial Analysis Research**	**ROOM C: Management Accounting and Control Research**	**ROOM D : Social & Organisational Accounting Research**
09:00 – 10:15		**Xue JIA** : On the Relation between CSR Reporting and CSR Investment	**Janine MANIORA:** Hard versus Soft Regulation of Corporate Social Responsibility Disclosure and Information Asymmetry: International Evidence	**Sharon NOPPE:** Should I Stay or Should I Go? The Effects of Market Competition and Control Systems on Partner Reselection	**Lauri LEPISTÖ:** Some Like Information Technology Hot: Interpretations about Enterprise Resource Planning Systems in Accounting and Organisations
10:15 – 10:45	Coffee				
10:45 – 12:00		**Martin NIENHAUS:** Do Voluntary Reviews of Interim Financial Statements Improve the Quality and Information Content of Quarterly Earnings?	**Nguyet T. M. NGUYEN:** A Signal-Based Composite Index to Detect Aggressive Accruals Accounting	**Grete OLL:** Opportunistic Disclosure in the Inter-Organizational Relationships	**David TWARDOWSKI:** Accounting and the Governance of Development Partnerships: The Case of a US-Based Development Organization and Local NGOS in Nepal
12:00 – 14:00	Lunch				
14:00 – 15:15		**Adrian RAFTERY:** Understanding Assurance in the Australian Self-Managed Superannuation Fund Industry	**Giulia REDIGOLO:** Consistency in Management Earnings Forecasts Characteristics	**Miguel PÉREZ:** Performance Management in Difficult Times: The Simultaneous Pursuit of Cost Reduction and Quality Improvement in Spanish Public Hospitals	**Danielius VALUCKAS:** Change of Budgetary Control in A Bank
15:15 – 15:45	Coffee/tea				
15:45 – 17:00		**Camelia VASILESCU**: Accrual-Based Earnings Management and Firm Diversification: Evidence from UK Mergers and Acquisitions	**Patricia RUFFING:** The Effect of Comparability on the Cost of Capital in Different Institutional Environments	**Maria J . SANCHEZ-EXPOSITO:** Management Control Systems and Dysfunctional Behavior: An Experimental Study	**Leona WIEGMANN:** Resistance to (Enable) Change – Glocalization of Management Accounting Practices as Dynamic and Iterative Process
17:00 – 18:15		**Plenary session : Professor Joachim Gassen, Humboldt University Berlin, Germany: "Research Design and Causal Inference"**			
20:00	Reception & Dinner at the Univ.of Tartu				
Tuesday May 20					
09:00 – 10:15		**Marcus WITZKY:** The Influence of Standard Setters on the Properties of International Financial Reporting Standards	**Madeline TRIMBLE:** The Impact of Supporting Infrastructure and IFRS Adoption on Reporting Quality in Developing Countries	**Mathijs VAN PETEGHEM:** Beyond Diversity: A Tale of Faultlines and Frictions in The Board of Directors	**Mo YAN:** The Restrained Rise of Business Logic and the Unintended Empowerment of Management Accountants – A Management Accounting Change Case Study Informed by both NIS and ANT
10:15 – 10:45	Coffee				
10:45 – 12:00		**Plenary session : Faculty Panel: "Moving on from the PhD: Publishing and Career"**			
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. Peter POPE (London School of Economics and Political Science, U.K.), 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. William REES (University of Edinburgh, U.K.), Prof. Ane TAMAYO (London School of Economics and Political Science, U.K.)

- **Management Accounting and Control Research:** Prof. Chris CHAPMAN (Imperial College London, U.K.), Prof. Frank MOERS (Maastricht University, the Netherlands), Prof. Sally WIDENER (Clemson University, U.S.A.)

- **Organizational and Social Accounting Research** : Prof. Andrea MENNICKEN (London School of Economics and Political Science, U.K.), Prof. Martin MESSNER (University of Innsbruck, Austria), Prof. Keith ROBSON (Cardiff University, Business School, U.K.)