European Doctoral Colloquium in Accounting 2015
24-27 April 2015 – University of St. Andrews, Scotland
Programme

		ROOM A	ROOM B	ROOM C	ROOM D
	MEALS				
Friday, April 24					
19:00	Wine Reception (at Univ.)				
19:30		**Introduction**			
19:45 – 22:00	Dinner (at Univ.)				
Saturday, April 25					
		ROOM A: Financial Accounting Research	**ROOM B: Financial Analysis Research**	**ROOM C: Management Accounting Research**	**ROOM D : Social & Organisational Accounting Research**
9:00 – 10:15		**Ekaterina ISAKINA**: Do Companies Opportunistically Manage ESO Fair Value Estimates?	**Stefan ANCHEV**: Individual Investors and the Volume of Disclosure in Firms' Annual Reports	**Karen DE MEYST:** The Impact of Material Incentives and Assurance of Sustainability Reports on Prosocial Behavior in Buyer-Supplier Relationships	**Robert CHARNOCK**: Civil Society as a Quasi-Regulator: Carbon Accounting Standards, the United Nations and the Greenhouse Gas Protocol
10:15 – 10:45	Coffee				
10:45 – 12:00		**Dennis SUNDVIK:** Financial Reporting Quality, Tax Avoidance and Outsourcing of Accounting Tasks	**Hami AMIRASLANI**: Conservatism, Bond Contract Design and Credit Market Outcomes	**Tim HERMANS:** Subjective Performance Evaluation: The Role of Managerial Discretion and Manager-Employee Compensation Inequality	**Marian Konstantin GATZWEILER:** The Standardization of Performance Measurement Systems in Humanitarian Aid Administration
12:00 – 13:30	Lunch				
13:30 – 14:45		**Sebastian KAUMANNS:** Junk Income? The Value Relevance of DVAs	**Mahmoud GAD**: Can Auditors Resolve the Equity-debtholder Conflicts? Evidence from Private Credit Agreements	**Sina HOCKE:** Should We Stop Using the Step-Method? A Simulation-Based Analysis of Methods for Allocating Support Service Costs	**Damien LAMBERT**: Seeking Autonomy in Corporate Governance: The Professional Project of the Proxy Advisor
14:45 – 15:15	Coffee/tea				
15:15 – 16:30		**Saskia KOHLHASE**: The Tradeoff between Tax Incentives and Financial Reporting of Publicly Listed Firms	**Christian GROSS :** The Effects of Industry Peer Consistency on the Accuracy and Dispersion of Analysts' Earnings Forecasts	**Christine Rebecca OHLERT**: Debiasing Managerial Judgment and Decision-Making: An Experimental Approach	**Cristoffer PETERSSON** : In Search for Rationality in the Big Four
16:30 – 17:45		**Plenary session : Professor Mike Shields, Michigan State University, the Eli Broad Graduate School of Management, U.S.A.: "What Do We Know about Management Accounting from Published Research?"**			
19:30	Dinner at the Fairmont				

Sunday, April 26		**ROOM A: Financial Accounting Research**	**ROOM B: Financial Analysis Research**	**ROOM C: Management Accounting Research**	**ROOM D : Social & Organisational Accounting Research**
09:00 – 10:15		**Martin PROTT**: Scientific Auditors	**Maximilian ROWOLDT**: Management Earnings Forecasts, Information-Asymmetry and Firm Value – The Case of the Fukushima Shock	**Judith KUENNEKE**: How to Mitigate Bias in Performance Evaluations: An Analysis of the Consequences of Supervisors' Evaluation Behavior	**Richard PUCCI** : Reconstructing Loan Loss Provisioning under IFRS: a Modern Tug of War between the Technical and Political
10:15 – 10:45	Coffee				
10:45 – 12:00		**Amin S. SOFLA**: Audit Opinion Shopping in Private Firms	**Ruby Chau TRINH**: A New Approach to Evaluating the Information Content of Earnings Forecasts	**Emma PUGH**: Performance Measures and Short-Termism: Exploring the Assumptions	**Dorothy TOH** : Constructing Audit Quality
12:00 – 13:30	Lunch				
13:30 – 14:45		**Florian KLASSMANN**: Causal Effects of Quarterly Reporting – An Analysis of Benefits and Costs	**Martin BIEREY**: The Consequences of Intentional Misstatements, Related Risks and Credit Rating Analysts' Reaction	**Mina GODEC**: Does Accountability Enhance Cognitive Control? Experimental Evidence	**Annika BEELITZ**: Using Discursive Framing to Maintain Organisational Legitimacy after the Fukushima Disaster
14:45 – 15:15	Coffee/tea				
15:15 – 16:30		**Marcel TUIJN**: Transient Institutional Ownership and Managers' Strategic Disclosure Decisions	**Jacquelyn GILLETTE:** The Role of 8-K Filings and Financial Statements in Sell-Side Debt Analyst Research	**Kira HOFFMANN:** Is Deliberate Cost Stickiness Economically Justifiable in the Presence of Adjustment Costs?	**Conor CLUNE:** Stakeholders Seeking Corporate Accountability: The Emergence, Development and Maintenance of Capitals in the Field of Corporate Social Responsibility
16:30 – 17:45		**Plenary session : Professor Christian Leuz, (University of Chicago, Booth School of Business, U.S.A.): "The Economics of Disclosure and Financial Reporting Regulation"**			
19:30	Dinner at Zizzi's				
Monday, April 27					
09:00 – 10:15		**Eva Maria WÜHST**: Incentives and Audit Quality of Individual Audit Partners	**Sebastian KRONENBERGER**: Signaling in Debt Contracting Via Voluntary Verification of Timely Information	**Christian BECHTOLDT:** The Multi-Role Job Profile of Controllers	**Loredana Giovanna SMALDORE:** New Product Development in Practice: The Interplay between Accounting, Innovation and Creativity
10:15 – 10:45	Coffee				
10:45 – 12:00		**Plenary session : Faculty Panel: "Moving on from the PhD: Publishing and Career"**			
12:00 – 13:30	Lunch				
14:00		**DEPARTURE**			

The division between Faculty members is as follows:

- **Financial Accounting 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. Christian LEUZ (University of Chicago, Booth School of Business, U.S.A), Prof. William REES (University of Edinburgh, U.K.)

- **Management Accounting Research:** Prof. Mike SHIELDS (Michigan State University, the Eli Broad Graduate School of Management, U.S.A.), Prof. Wim VAN DER STEDE (London School of Economics and Political Science, U.K.), Prof. Sally WIDENER (Clemson University, U.S.A.)

- **Organizational and Social Accounting Research** : Prof. David COOPER (University of Alberta, School of Business, Canada), Prof. Jan MOURITSEN (Copenhagen Business School, DENMARK), Prof. Keith ROBSON (HEC Paris, France)