

FA.PS.Session 1	Wednesday 14.00-15.30	Linna K110
Chair: Valtincic Aljosa		
2768 Burghardt		The Granting Of Loans By German Banks To Small And Medium-Sized Entities Against The Background Of International Financial Reporting
3476 Isidro		Explaining Goodwill For Euro-Zone Banks
3984 Haller		Banks As Major Addressees Of Financial Statements Of Small And Medium-Sized Entities (smes)
FA.PS.Session 2	Wednesday 14.00-15.30	Linna K113
Chair: Smith David		
3229 Setterberg		Swedish Post-Earnings Announcement Drift And Momentum Return
3484 Korczak		To Trade Or Not To Trade: The Strategic Trading Of Insiders Around News Announcements
3652 Veenman		Earnings Informativeness And The Relevance Of Sec Form 4 Edgar Filings
FA.PS.Session 3	Wednesday 16.00-17.30	Linna K110
Chair: De Andrés Javier		
3513 Zuelch		The Development Of Earnings Quality In Germany - A Quantitative Empirical Analysis Of German Listed Companies Between 1997 And 2006
4050 Jaafar		What Drives The Earnings Quality In Firms That Cross-List In European Markets?
2810 Johnston		Securities And Exchange Commission Comment Letters: Enforcing Accounting Quality And Disclosure
FA.PS.Session 4	Wednesday 16.00-17.30	Linna K113
Chair: Paul Salima		
3153 Acedo Ramirez		Ipo Characteristics And Trading Activity
3499 Bozzolan		Information Asymmetries And Ipo Underpricing: The Role Of Voluntary Disclosure Of Forward Looking Information In The Offering Prospectus
4146 Withdrawn		
FA.PS.Session 5	Thursday 09.00-10.30	Linna K110
Chair: Andre Paul		
3348 De Andrés		Ifrs Adoption Impact In Spanish Listed Firms
3447 Brüggemann		How Do Foreign Retail Investors React To Global Ifrs Adoption?
3913 Toniato		Forecasted Earnings Vs Reported Earnings: Did IFRS Change the Dynamics?
FA.PS.Session 6	Thursday 09.00-10.30	Linna K113
Chair: Athanasakou Vasiliki		
3164 Keienburg		Valuation Of Venture Capital Backed Firms - Guess Or Professional Judgment Of Agency Risks And Observable Firm Characteristics?
3611 Sommer		Exploring The Accuracy Of Dcf And Comparables Valuation Methods By Using Ex-Post Market Data As Forecasts
4066 Gerard		A Tale of Two Strategies: Cash Flow, Accruals and the Role of Investor Sentiment

FA.PS.Session 7	Thursday 11.00-12.30	Linna K113
Chair: Baldi Francesco		
3882 Bonenkamp		Fundamental Information In Technical Trading Strategies
3389 Athanasakou		Do Investors Rely On Forward-Looking Earnings Statements?
3931 Gassen		The Decision-Usefulness Of Financial Accounting Measurement Concepts: Evidence From An Online Survey Of Professional Investors And Their Advisors
FA.PS.Session 8	Thursday 14.00-15.30	Linna K113
Chair: Livne Gilad		
3246 Panaretou		Corporate Risk Management And Hedge Accounting
3253 Noelte		Cost Of Equity Capital And The Quality Of Investor Relations
3770 Pyykkö		Abnormal Stock Returns And Technology Mergers And Acquisitions
FA.PS.Session 9	Thursday 16.00-17.30	Linna K113
Chair: Tascon Maria		
3560 Stolowy		Too Much Information Kills The Message: An Experiment In The Fair Value Of Unlisted Equity Investments
3883 Raonic		Firm Incentives, Institutional Complexity And The Quality Of "harmonized" Accounting Numbers
4056 Dargenidou		The Impact Of Introducing Estimates Of The Future In International Comparability
FA.PS.Session 10	Friday 09.00-10.30	Linna K113
Chair: Skogsvik Kenth		
3750 Jia		To Miss Or To Meet Earnings Benchmarks? Earnings Management Of Firms Involved In Stock Option Backdating
3337 Seppänen		Do Accounting-Based Listing Standards Matter? Evidence From Newly Listed High-Technology Firms During 1995-2000
4040 Sperling		The Disappearing "deutschland Ag" – An Analysis Of Blockholdings In German Large Caps
FA.PSD.Session 11	Friday 11.00-12.30	Tre Hall Sopraano
Chair: Seppänen Harri		
Disc: Mcleay Stuart		
Disc: To be confirmed		
3042 Demers		Soft Information In Earnings Announcements: News Or Noise?
3952 Clubb		Dividend Policy Relevance And Accounting Based Valuation
FA.PSD.Session 12	Friday 14.00-15.30	Tre Hall Sopraano
Chair: Clubb Colin		
Disc: Bruggeman Ulf		
Disc: Werner Jörg		
4100 Badia		Operating Profit Variation Analysis: Implications For Future Earnings And Equity Values
4131 Withdrawn		