
Collected Papers

ACCOUNTING EDUCATION

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In each category, sessions are presented by time slot.

SESSION: **ED-PS** DAY AND TIME: **THURSDAY 22 MAY • 09:00-10:30**

EDPS01

Chair: AILEEN PIERCE

House: EBS

Room: **304**

The Impact Of The Threshold Level Of Prior Knowledge On Business Students' Learning Outcomes: Evidence From The Budapest Business School After Application Of The New Teaching Approach

Author: ANTTI MIIHKINEN, AALTO UNIVERSITY SCHOOL OF ECONOMICS EX = Experimental

Co-authors: Barbara Kardos, Budapest Business School
Aino-Maija Lahtinen, Helsinki University Faculty of Behavioural Sciences
Hannu Ojala, Aalto University School of Business

The Effects Of Group Composition For Team Learning Of University Accounting Students: Heterogeneous Versus Homogeneous Groups: Beneficial For Both High And Low Ability Students?

Author: EVELIEN OPDECAM, GHENT UNIVERSITY EX = Experimental

Co-authors: Patricia Everaert, Ghent University

The Impact Of Calibration Workshops On Reviewer Variability In Applying Accounting Learning Standards

Author: BRENDAN O'CONNELL, RMIT UNIVERSITY EX = Experimental

Co-authors: Paul De Lange, Curtin University
Mark Freeman, University of Sydney
Phil Hancock, University of Western Australia
Kim Watty, Deakin University
Anne Abraham, University of Western Sydney
Bryan Howieson, University of Adelaide

SESSION: **ED-PS** DAY AND TIME: **THURSDAY 22 MAY • 11:00-12:30**

EDPS02

Chair: PATRICIA EVERAERT

House: EBS

Room: **304**

Are Australian Accounting Academics Culturally Intelligent?

Author: MEREDITH THARAPOS, RMIT UNIVERSITY SU = Survey

Co-authors: Brendan O'Connell, RMIT University

What Determines Time Spent In Peer Reviews? – Evidence From The Accounting Review

Author: MARCUS BRAVIDOR, BAYREUTH UNIVERSITY EA = Empirical Archival

The State Of Accounting Research: Empirical Evidence From The European Accounting Association Annual Congresses 2001 To 2012

Author: STEFAN REIMIG, WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT EA = Empirical Archival

Co-authors: Rolf Uwe Fülbier, University of Bayreuth
Thorsten Sellhorn, WHU – Otto Beisheim School of Management

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SESSION: **ED-RF** DAY AND TIME: **THURSDAY 22 MAY • 16:30-18:00**

EDRF01

Chair: *ANGUS DUFF*

House: *EBS*

Room: **109**

Accounting Information Systems Is Losing Ground In The Accounting Program

Author: *EMILIO BOULIANNE,
CONCORDIA UNIVERSITY*

CF = Case / Field Study

Knowledge Sharing Among Accounting Students: Evidence From Umm Al-Qura University

Author: *EHSAN SALEH AL-MOATAZ,
UMM AL-QURA UNIVERSITY*

SU = Survey

Co-authors: *Khaled Aljaaidi, Hadhramout University of Science and Technology*

Does It Matter Which Textbooks To Use?

Author: *ALENA GOLYAGINA,
NORWEGIAN SCHOOL OF ECONOMICS AND BUSINESS ADMINISTRATION*

IC = Interdisciplinary / Critical

Co-authors: *Danielius Valuckas, Norwegian School of Economics*

Research, Teaching And Performance Evaluation In Academia: The Salience Of Quality

Author: *SIMON CADEZ,
UNIVERSITY OF LJUBLJANA*

EA = Empirical Archival

Co-authors: *Maja Zaman Groff, University of Ljubljana*

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SESSION: **ED-RF** DAY AND TIME: **FRIDAY 23 MAY • 09:00-10:30**

EDRF02

Chair: *ANDREA CILLONI*

House: *EBS*

Room: **109**

Accounting Phd Courses In Italy And Uk: Similarities Or Differences?

Author: *MARIO NICOLIELLO,
UNIVERSITY OF BRESCIA*

SU = Survey

Co-authors: *Natalia Aversano, University of Salerno*

Icfs: Developing Intelligent Tutoring Capacity In The Accounting Curriculum

Author: *NICK MCGUIGAN,
MACQUARIE UNIVERSITY*

CF = Case / Field Study

Co-authors: *Thomas Kern, Macquarie University
Antonija Mitrovic, University of Canterbury
Amir Najar, University of Canterbury
Samantha Sin, Macquarie University*

Academic Awareness Of International Education Standards (ies)

Author: *KIM WATTY,
DEAKIN UNIVERSITY*

SU = Survey

Co-authors: *Satoshi Sugahara, Hiroshima-Shudo University
Nadana Abayadeera, Deakin University
Jade Mckay, Deakin University*

Navigating The Publishing Maze

Author: *BEVERLEY JACKLING,
VICTORIA UNIVERSITY*

CF = Case / Field Study

Co-authors: *Lyn Daff, UniSA
Paul De Lange, Curtin University of Technology*

Anatomy Of A Journal: A Reflection On The Evolution Of Academic Accounting In Canada 1984 - 2010

Author: *IRENE M. GORDON,
SIMON FRASER UNIVERSITY*

EA = Empirical Archival

Co-authors: *Lawrence A. Boland, Simon Fraser University*

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SESSION: **ED-RF** DAY AND TIME: **FRIDAY 23 MAY • 11:00-12:30**

EDRF03

Chair: *MAGDA ABOU-SEADA*

House: *EBS*

Room: **109**

Self-Employed Accountants In Germany: Income Differential And Moderating Factors

Author: *ROBERT RIEG,
AALEN UNIVERSITY OF APPLIED SCIENCES*

SU = Survey

Challenges In Integrating Environmental And Financial Reporting

Author: *SOPHIE HOOZÉE,
ERASMUS UNIVERSITY ROTTERDAM / ERIM*

CF = Case / Field Study

Co-authors: *Lies Bouten, IESEG School of Management*

Determinants Of Ethical Awareness Among Turkish Professional Accountants

Author: *ALI UYAR,
FATIH UNIVERSITY*

SU = Survey

Co-authors: *Cemil Kuzey, Fatih University
Ali Haydar Güngörmüş, Fatih University
Ruth Alas, Estonian Business School*

The Role Of Soft Competencies In The Accountant's Work – Results Of Empirical Research From Poland

Author: *SYLWIA MAGDA SILSKA-GEMBKA,
GDANSK UNIVERSITY*

EA = Empirical Archival

Co-authors: *Aleksandra Paszkiewicz, Gdansk University*

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