
Collected Papers

FINANCIAL REPORTING

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In each category, sessions are presented by time slot.

SESSION: **FR-PSD** DAY AND TIME: **WEDNESDAY 21 MAY • 14:30-16:00**

FRPSD01

Chair: ANNE MARIE GARVEY

House: Olümpia

Room: **Alfa 2**

Where Culture And Lobbying Collide: The Case Of The Iasb Liabilities Project

Discussant: CHRISTOPHER NAPIER

Author: JULIA MORLEY,
THE LONDON SCHOOL OF ECONOMICS AND POLITICAL SCIENCE

IC = Interdisciplinary / Critical

A New Path For Strengthening Legitimacy? - Reflections On The Iasb's Agenda Consultation Project

Discussant: MARKUS GROTTKE

Author: CHRISTOPH PELGER,
UNIVERSITY OF COLOGNE

IC = Interdisciplinary / Critical

Co-authors: Nicole Spieß, Cologne

SESSION: **FR-PSD** DAY AND TIME: **WEDNESDAY 21 MAY • 16:30-18:00**

FRPSD02

Chair: KAMRAN AHMED

House: Olümpia

Room: **Alfa 2**

Discretionary Disclosure By Non-Tarp Banks During The Financial Crisis Of 200

Discussant: Maria Correia

Author: DANIEL BENS,
INSEAD

EA = Empirical Archival

Co-authors: James Chyz, University of Tennessee
Monica Neamtiu, University of Arizona

Does Fair Value Accounting Contribute To Proccyclical Leverage?

Discussant: THORSTEN SELLHORN

Author: MARY BARTH,
STANFORD UNIVERSITY

EA = Empirical Archival

Co-authors: Amir Amel-Zadeh, Cambridge University
Wayne Landsman, University of North Carolina

SESSION: **FR-PSD** DAY AND TIME: **THURSDAY 22 MAY • 09:00-10:30**

FRPSD03

Chair: *WALID ALISSA*

House: *Olümpia*

Room: **Alfa 2**

Hedging, Investment Efficiency, And The Role Of Information Environment

Discussant: *RACHNA PRAKASH*

Author: *THARINDRA RANASINGHE,
SINGAPORE MANAGEMENT UNIVERSITY*

EA = Empirical Archival

Co-authors: *Gerald Lobo, University of Houston
Lin Yi, University of Houston*

The Effect Of Media Characteristics On Analyst Forecast Properties: Cross-Country Evidence

Discussant: *A. RASHAD ABDEL-KHALIK*

Author: *LINDA MYERS,
UNIVERSITY OF ARKANSAS*

EA = Empirical Archival

Co-authors: *Ying Cao, Chinese University of Hong Kong
Sami Keskek, University of Arkansas
Albert Tsang, Chinese University of Hong Kong*

SESSION: **FR-PSD** DAY AND TIME: **THURSDAY 22 MAY • 11:00-12:30**

FRPSD04

Chair: *MINE AKSU*

House: *Olümpia*

Room: **Alfa 2**

Reversing The Tide: Do Firms Manage Earnings To Reverse Prior Credit Rating Downgrades?

Discussant: *Mari PAANANEN*

Author: *WALID ALISSA,
HEC PARIS*

EA = Empirical Archival

Co-authors: *Samuel Bonsall, Ohio State University
Kevin Koharki, Pennsylvania State University*

The Value Of Soft Information In Credit Rating Reports

Discussant: *ZVI SINGER*

Author: *VINCENT CHEN,
NATIONAL UNIVERSITY OF SINGAPORE*

EA = Empirical Archival

Co-authors: *Sumit Agarwal, National University of Singapore
Weina Zhang, National University of Singapore*

SESSION: **FR-PSD** DAY AND TIME: **THURSDAY 22 MAY • 16:30-18:00**

FRPSD05

Chair: *SERAINA ANAGNOSTOPOULOU*

House: *Olümpia*

Room: **Alfa 2**

Market Valuation Of Related Party Transactions: Cross-Country Evidence From East Asia

Discussant: *Ulf BRUGGEMANN*

Author: *KAMRAN AHMED,
LA TROBE UNIVERSITY*

EA = Empirical Archival

Co-authors: *Muhid Rahmat, La trobe University, Melbourne, Australia 3086
Gerald Lobo, University of Houston, USA
Kamran Ahmed, La Trobe University*

Short Sellers And Corporate Disclosure

Discussant: *BHARAT SARATH*

Author: *XIA CHEN,
SINGAPORE MANAGEMENT UNIVERSITY*

EA = Empirical Archival

Co-authors: *Qiang Cheng, Singapore Management University
Ting Luo, Tsinghua University
Heng Yue, Peking University*

SESSION: **FR-PSD** DAY AND TIME: **FRIDAY 23 MAY • 14:30-16:00**

FRPSD06

Chair: *MARIA CORREIA*

House: *Olümpia*

Room: **Alfa 1**

**How Firms Manage Investors' Attention: Evidence From Advance Notice Period Prior To Earnings Newshow
Firms Manage Investors' Attention: Evidence From Advance Notice Period Prior To Earnings News**

Discussant: *ANTONIO PARBONETTI*

Author: *ROMAIN BOULLAND,
IÉSEG SCHOOL OF MANAGEMENT*

EA = Empirical Archival

Co-authors: *Olivier Dessaint, HEC Paris*

Supply Chain Lending And Accounting Conservatism

Discussant: *PHILIP SHANE*

Author: *SHUQING LUO,
NATIONAL UNIVERSITY OF SINGAPORE*

EA = Empirical Archival

Co-authors: *Vivian Fang, University of Minnesota
Guojin Gong, Pennsylvania State University*

SESSION: **FR-PS** DAY AND TIME: **WEDNESDAY 21 MAY • 14:30-16:00**

FRPS01

Chair: *DAVID SMITH*

House: *EBS*

Room: **403**

Financial Reporting Quality And The Reaction To Earnings Announcements

Author: *FLORIAN EUGSTER,
STOCKHOLM SCHOOL OF ECONOMICS*

EA = Empirical Archival

Co-authors: *Alexander F. Wagner, University of Zurich*

Accounting Quality, Information Risk And Implied Volatility Around Earnings Announcements

Author: *SERAINA ANAGNOSTOPOULOU,
ATHENS UNIVERSITY OF ECONOMICS AND BUSINESS*

EA = Empirical Archival

Co-authors: *Andrianos Tsekrekos, Athens University of Economics and Business*

Ethical Policies, Cultural Values And Earnings Quality: An International Approach

Author: *GIORGIO GOTTI,
THE UNIVERSITY OF TEXAS AT EL PASO*

EA = Empirical Archival

Co-authors: *Chen Chu, University of Texas at El Paso
Tony Kang, Oklahoma State University
Stacy Mastrolia, Bucknell University*

SESSION: **FR-PS** DAY AND TIME: **WEDNESDAY 21 MAY • 14:30-16:00**

FRPS02

Chair: *LEONIDAS DOUKAKIS*

House: *EBS*

Room: **306**

Does The 20-F Reconciliation Enhance Investors' Ability To Compare Cross-Listed And U.S. Firms?

Author: *SHAMIN MASHRUWALA,
ALBERTA UNIVERSITY*

EA = Empirical Archival

Co-authors: *Donal Byard, Baruch College-CUNY
Jangwon Suh, University of Massachusetts - Dartmouth*

Measuring Treatment Effects: An Examination Of Matching In Studies Of Earnings Management.

Author: *JOHN BARRIOS,
UNIVERSITY OF MIAMI*

EA = Empirical Archival

Government Preferences, Sec's Enforcement Actions And Firms' Accounting Violations

Author: *JONAS HEESE,
MAASTRICHT UNIVERSITY*

EA = Empirical Archival

SESSION: **FR-PS** DAY AND TIME: **WEDNESDAY 21 MAY • 14:30-16:00**

FRPS03

Chair: ALDONA KAMELA-SOWIŃSKA

House: EBS

Room: **204A**

Recognition Versus Disclosure Of Fair Values

Author: *MAXIMILIAN A. MÜLLER,
WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT*

EA = Empirical Archival

Co-authors: *Edward J. Riedl, Boston University
Thorsten Sellhorn, WHU - Otto Beisheim School of Management*

Disclosure Environment And Earnings Announcement Premia:

Author: *YING ZHENG,
SUN YAT-SEN UNIVERSITY*

EA = Empirical Archival

Co-authors: *Siu Kai Choy, Shanghai University of Finance and Economics*

Risk Disclosures, International Orientation, And Share Price Informativeness: Evidence From China

Author: *CHENG ZENG,
UNIVERSITY OF BRISTOL*

MB = Market Based

Co-authors: *Youchao Tan, Dongbei University of Finance and Economics
Tamer Elshandidy, The University of Bristol*

SESSION: **FR-PS** DAY AND TIME: **WEDNESDAY 21 MAY • 14:30-16:00**

FRPS04

Chair: MASATSUGU SANADA

House: Olümpia

Room: **Gamma**

Financial Market Communication Between Identity-Building And Panopticon – How The German Market Place Is Shaped By Foucauldian Power-Knowledge Relationships

Author: *BORIS D. PLÜSCHKE,
BAYREUTH UNIVERSITY*

IC = Interdisciplinary / Critical

Co-authors: *Markus Grottko, University of Passau, Chair of Taxation*

Distributed Cognition And Collective Commitment For Fair Valuation Of Financial Instruments

Author: *NORIAKI OKAMOTO,
RYUTSU KEIZAI UNIVERSITY*

IC = Interdisciplinary / Critical

Differential Reporting In South Africa: A Critical Analysis Of The Due Process

Author: *LESLEY JUNE STAINBANK,
UNIVERSITY OF KWAZULU-NATAL*

IC = Interdisciplinary / Critical

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SESSION: **FR-PS** DAY AND TIME: **WEDNESDAY 21 MAY • 16:30-18:00**

FRPS05

Chair: *ROLAND KOENIGSGRUBER*

House: *EBS*

Room: **403**

A Theory Of Prominent Disclosure

Author: *JACK STECHER,
CARNEGIE MELLON UNIVERSITY*

AM = Analytical / Modelling

Co-authors: *Mark Penno, University of Iowa*

On The Value Of Value Relevant Accounting Amounts: A Contracting Perspective

Author: *BARBARA SCHOENDUBE-PIRCHEGGER,
OTTO VON GUERICKE UNIVERSITY OF MAGDEBURG*

AM = Analytical / Modelling

Co-authors: *Jens Robert Schoendube, Leibniz University Hannover*

Bentham'S Panopticon In A Voluntary Disclosure Model

Author: *MICHAEL EBERT,
UNIVERSITY OF MANNHEIM*

AM = Analytical / Modelling

SESSION: **FR-PS** DAY AND TIME: **WEDNESDAY 21 MAY • 16:30-18:00**

FRPS06

Chair: *STEFANIE KAISER*

House: *EBS*

Room: **306**

A Cross-Country Study On The Relationship Between Financial Development And Earnings Management

Author: *TOMOYASU YAMAGUCHI
TOHOKU GAKUIN UNIVERSITY*

EA = Empirical Archival

Co-authors: *Fumihiko Kimura, Tohoku University
Masahiro Enomoto, Kobe University*

Earnings Management Around Ceo Turnovers

Author: *DAVID LONT,
UNIVERSITY OF OTAGO*

EA = Empirical Archival

Co-authors: *Helen Lu, University of Otago
Paul Geertsema, University of Otago*

The Effect Of Private Control Benefits On Earnings Management

Author: *SURJIT TINAIKAR,
UNIVERSITY OF MASSACHUSETTS BOSTON*

EA = Empirical Archival

SESSION: **FR-PS** DAY AND TIME: **WEDNESDAY 21 MAY • 16:30-18:00**

FRPS07

Chair: *ENCARNA GUILLAMON SAORIN*

House: *EBS*

Room: **204A**

Proprietary Costs Of Full Portfolio Disclosure For Uk Investment Trusts

Author: *CASPAR DAVID PETER,
WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT*

EA = Empirical Archival

Why Do Firms Disclose Information Selectively? Evidence From Closed Conference Calls

Author: *PATRICIA RUFFING,
UNIVERSITY OF ZÜRICH*

EA = Empirical Archival

Co-authors: *Michael Siering, Goethe University Frankfurt*

The Firms' Choice Of Financial Statement Comparability And Transparency

Author: *JOCHEN PIERK,
HUMBOLDT UNIVERSITY OF BERLIN*

EA = Empirical Archival

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

FRPS08

Chair: *CARL BROUSSEAU*

House: *EBS*

Room: **403**

Mandatory Ifrs Adoption, Accounting Proximity, And International Cross-Listings

Author: *JEFF NG,
THE CHINESE UNIVERSITY OF HONG KONG*

EA = Empirical Archival

Co-authors: *Long Chen, George Mason University
Albert Tsang, The Chinese University of Hong Kong*

Effect Of Mandatory Ifrs Adoption On Accounting-Based Prediction Models For Cds Spreads

Author: *PEPA KRAFT,
NEW YORK UNIVERSITY / LEONARD N. STERN SCHOOL OF BUSINESS*

EA = Empirical Archival

Co-authors: *Wayne Landsman, UNC*

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SESSION: **FR-PS** DAY AND TIME: **THURSDAY 22 MAY • 09.00-10.30**

FRPS09

Chair: MARCELA ZAROVA

House: EBS

Room: **306**

Hybridisation Of Financial Accounting: Accountants Participating In Encompassing Transitions

Author: ANNA-MAIJA LANTTO,
UNIVERSITY OF OULU

IC = Interdisciplinary / Critical

Disclosure As Collective Work: Inside The Black Box Of Remuneration Reporting

Author: YASMINE CHAHED,
THE LONDON SCHOOL OF ECONOMICS AND POLITICAL SCIENCE

IC = Interdisciplinary / Critical

Co-authors: Lisa Goh, London School of Economics and Political Science

Transnational Accounting Policy-Making: Dynamics Of Negotiation And Consensus Between “space Cadets” And “dinosaurs”

Author: LISA KARASIEWICZ BAUDOT,
ESSEC BUSINESS SCHOOL PARIS

IC = Interdisciplinary / Critical

SESSION: **FR-PS** DAY AND TIME: **THURSDAY 22 MAY • 09.00-10.30**

FRPS10

Chair: MICHAEL GRÜNING

House: EBS

Room: **204A**

Agency-Based Demand For Conditional Conservatism In The Presence Of Credit Default Swaps

Author: FRANCISCO DIMAS PENA ROMERA,
CARLOS III UNIVERSITY, MADRID

EA = Empirical Archival

Co-authors: Juan Manuel Garcia Lara, Carlos III University, Madrid
Encarna Guillamón Saorín, Carlos III University, Madrid

The Role Of Conservatism In The Timing Of Asset Impairments And The Liquidity Of Corporate Bonds: Evidence From The Recent Financial Crisis

Author: INDER KHURANA,
UNIVERSITY OF MISSOURI-COLUMBIA

EA = Empirical Archival

Co-authors: Josh Gunn
Sarah Stein

Loan Sales And Accounting Conservatism

Author: GERALD LOBO,
UNIVERSITY OF HOUSTON

EA = Empirical Archival

Co-authors: Saiying Deng, Southern Illinois University
Yutao Li, University of Lethbridge
Pei Shao, University of Lethbridge

SESSION: **FR-PS** DAY AND TIME: **THURSDAY 22 MAY • 11.00-12.30**

FRPS11

Chair: *ETI EINHORN*

House: *EBS*

Room: **403**

Discriminating Earnings Manipulators From Non-Manipulators: The Spanish Market Case

Author: *ALINA BEATRICE VLADU,
BABES-BOLYAI UNIVERSITY*

AM = Analytical / Modelling

Co-authors: *Oriol Amat Salas, Pompeu Fabra University
David Alexander, Birmingham University
Dan Dacian Cuzdriorean, Babes-Bolyai University*

Accrual Reversal Effect And Conservatism

Author: *JUMPEI NISHITANI,
RITSUMEIKAN UNIVERSITY*

AM = Analytical / Modelling

Mandatory Deferred Compensation And The Stewardship Perspective Of Financial Accounting

Author: *ULRICH SCHÄFER,
GOETTINGEN UNIVERSITY*

AM = Analytical / Modelling

Co-authors: *Christoph Pelger, Department of Financial Accounting and Auditing, University of Cologne*

SESSION: **FR-PS** DAY AND TIME: **THURSDAY 22 MAY • 11.00-12.30**

FRPS12

Chair: *PASCAL DUMONTIER*

House: *EBS*

Room: **306**

Environmental Disclosure And The Cost Of Capital: Evidence From The Fukushima Nuclear Accident

Author: *GIOVANNA MICHELON,
UNIVERSITY OF EXETER*

EA = Empirical Archival

Co-authors: *Pietro Bonetti, University of Padova
Charles Cho, ESSEC Business School
Yuki Tanaka, Hosei University*

Management Forecasts And The Cost Of Equity Capital: International Evidence

Author: *YING CAO,
THE CHINESE UNIVERSITY OF HONG KONG*

EA = Empirical Archival

Co-authors: *Linda Myers, University of Arkansas
Albert Tsang, Chinese University of Hong Kong
Yong (george) Yang, Chinese University of Hong Kong*

Does “accounting Completeness” Influence Information Asymmetry For Firms That Recognize Changes In Own Credit Risk When Accounting For Their Liabilities? Evidence From The Banking Industry

Author: *JOANA CARDOSO FONTES,
LANCASTER UNIVERSITY / MANAGEMENT SCHOOL*

EA = Empirical Archival

Co-authors: *Argyro Panaretou, Lancaster University Management School
Ken Peasnell, Lancaster University Management School*

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SESSION: **FR-PS** DAY AND TIME: **THURSDAY 22 MAY • 11.00-12.30**

FRPS13

Chair: ZHAOYANG GU

House: EBS

Room: **204A**

Do Managers Consider Qualitative Characteristics Of Financial Information? Evidence From Ifrs Policy Changes

Author: CHRISTIAN STADLER,
LANCASTER UNIVERSITY / MANAGEMENT SCHOOL

EA = Empirical Archival

Co-authors: Christopher Nobes, Royal Holloway, University of London

The Geography Of Disclosure: Evidence From Segment Reporting

Author: EDITH LEUNG,
ERASMUS UNIVERSITY ROTTERDAM

EA = Empirical Archival

Co-authors: Arnt Verriest, EDHEC Business School

The Simultaneous Relation Between Segment Disclosure Quality And Quantity

Author: PAUL ANDRE,
ESSEC BUSINESS SCHOOL PARIS

EA = Empirical Archival

Co-authors: Rucsandra Moldovan, ESSEC Business School
Andrei Filip, ESSEC Business School

SESSION: **FR-PS** DAY AND TIME: **THURSDAY 22 MAY • 11.00-12.30**

FRPS14

Chair: SIMONE SCAGNELLI

House: Olümpia

Room: **Gamma**

Are Foreign Lendings To Us Firms Affected By Corporate Governance And Disclosure? A Natural Experiment

Author: MENG-LAN YUEH,
NATIONAL CHENGCHI UNIVERSITY

EX = Experimental

Co-authors: Ann L-C Chan, Department of Accounting, National Chengchi University
Yi-Ting Hsieh, Department of Finance, National Chengchi University
Edward Lee, Accounting and Finance Division, Manchester Business School

Improving Performance Understanding With Visual Presentations: An Experimental Study

Author: CLAIRE GILLET,
MONTPELLIER II UNIVERSITY

EX = Experimental

Co-authors: Isabelle Martinez, LGCO
Claire Gillet-Monjarret, MRM
Rahma Chekkar, LGCO

Higher-Order Beliefs In Trading Markets: Experimental Evidence

Author: BAOHUA XIN,
UNIVERSITY OF TORONTO

EX = Experimental

Co-authors: Timothy Shields, Chapman University

SESSION: **FR-PS** DAY AND TIME: **THURSDAY 22 MAY • 14:30-16:00**

FRPS15

Chair: *MILLICENT CHANG*

House: *EBS*

Room: **403**

Growth Effects Or Accounting Distortions: Evidence Of The Accruals Anomaly In The U.K.

Author: *LEONIDAS DOUKAKIS,
LAUSANNE UNIVERSITY / HEC LAUSANNE*

EA = Empirical Archival

Co-authors: *Georgios Papanastasopoulos, University of Piraeus*

R. J. Chambers On Securities And Obscurities: The British Debate On Inflation Accounting In The 1970s

Author: *CHRISTOPHER NAPIER,
LONDON UNIVERSITY / ROYAL HOLLOWAY*

HI = History

Co-authors: *Martin Persson, College of Charleston*

Defying Gravity: Costly Signaling To Mislead Or To Inform?

Author: *VEDRAN CAPKUN,
HEC PARIS*

EA = Empirical Archival

Co-authors: *Messod Daniel Beneish, Kelley School of Business, Indiana
Marty Fridson, FridsonVision LLC*

SESSION: **FR-PS** DAY AND TIME: **THURSDAY 22 MAY • 14:30-16:00**

FRPS16

Chair: *FLORIAN EUGSTER*

House: *EBS*

Room: **306**

How Do Attributes Of Earnings Components Relate To Earnings Quality?

Author: *FRANK SCHIEMANN,
HAMBURG UNIVERSITY*

EA = Empirical Archival

Accounting Conservatism In State And Non-State Controlled Firms And The Effect Of Split-Share Structure Reform In China

Author: *WEI LU,
MONASH UNIVERSITY*

EA = Empirical Archival

Co-authors: *Xu-Dong Ji, La Trobe University*

The Role Of State Ownership On Earnings Quality: European Evidence

Author: *INES PINTO,
TECHNICAL UNIVERSITY OF LISBON*

EA = Empirical Archival

Co-authors: *Cristina Gaio, ISEG- Technical University of Lisbon*

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SESSION: **FR-PS** DAY AND TIME: **THURSDAY 22 MAY • 14:30-16:00**

FRPS17

Chair: QIUHONG ZHAO

House: EBS

Room: **204A**

Bank Accounting Conservatism, Risk Taking And Earnings Management

Author: KIRIDARAN KANAGARETNAM,
YORK UNIVERSITY

EA = Empirical Archival

Co-authors: Justin Jin, McMaster University
Gerald Lobo, University of Houston

Drivers Of Fiscal Outlays In The Public Recapitalization Of Banks

Author: GERMAN LOPEZ-ESPINOSA,
UNIVERSITY OF NAVARRA

EA = Empirical Archival

Co-authors: Antonio Moreno, Universidad de Navarra
Antonio Rubia, Universidad de Alicante
Laura Valderrama, IMF
Reyes Calderón, Universidad de Navarra

Banks' Discretion In Value-At-Risk Disclosure

Author: LARS HAMERS,
MAASTRICHT UNIVERSITY

EA = Empirical Archival

Co-authors: Annelies Renders, Maastricht University
Patrick Vorst, Maastricht University

SESSION: **FR-PS** DAY AND TIME: **THURSDAY 22 MAY • 14:30-16:00**

FRPS18

Chair: URSKA KOSI

House: Olümpia

Room: **Gamma**

Causes And Consequences Of Improvements In The Information Environment For Swedish Small And Mid-Sized Firms

Author: MARI PAANANEN,
UNIVERSITY OF EXETER

EA = Empirical Archival

Co-authors: Annelies Renders, Maastricht University
Marita Blomkvist, Halmstad University

The Association Between Smes' Need To Provide Internationally Comparable Accounting Information And The Voluntary Application Of Ifrs – Empirical Evidence From Germany

Author: BRIGITTE EIERLE,
UNIVERSITY OF BAMBERG

SU = Survey

Co-authors: Christiane Helduser, University of Bamberg
David Shirkhani, University of Bamberg

Voluntary Disclosure Of Sales By Small Private Companies: The Role Of Ownership, Perceived Competition And The Accountant

Author: STEFANIE CEUSTERMANS,
FREE UNIVERSITY OF BRUSSELS

SU = Survey

Co-authors: Diane Breesch, Free University of Brussels

SESSION: **FR-PS** DAY AND TIME: **THURSDAY 22 MAY • 16:30-18:00**

FRPS19

Chair: *PENG-CHIA CHIU*

House: *EBS*

Room: **403**

Accounting Quality Under “financial Fair Play”: The Case Of European Football Clubs

Author: *STERGIOS LEVENTIS,
INTERNATIONAL HELLENIC UNIVERSITY*

EA = Empirical Archival

Co-authors: *Panadiotis Dimitropoulos, University of Peloponnese
Emmanouil Dedoulis, Athens University of Economics and Business*

Beating Threshold Targets: Finding A Penny Vs. Creating A Cookie Jar

Author: *PRADYOT SEN,
UNIVERSITY OF WASHINGTON BOTHELL*

EA = Empirical Archival

Co-authors: *Mary Mindak, DePaul University
Jens Stephan, Eastern Michigan University*

Do Social Links Between Auditors And Clients Matter? Evidence From Audit Fees And Earnings Management Metrics

Author: *THOMAS JEANJEAN,
ESSEC BUSINESS SCHOOL PARIS*

EA = Empirical Archival

Co-authors: *Sophie Marmousez, HEC Montreal
Louis-Philippe Sirois, HEC Montréal*

SESSION: **FR-PS** DAY AND TIME: **THURSDAY 22 MAY • 16:30-18:00**

FRPS20

Chair: *MUHAMMAD NURUL HOUQE*

House: *EBS*

Room: **306**

Lobbying On The Accounting Standards Setting: The Case Of The Leasing Project

Author: *ARACELI MORA,
UNIVERSITY OF VALENCIA*

EA = Empirical Archival

Co-authors: *Horacio Molina*

Corporate Participation In The Due Process Of International Accounting Standard Setting: An Analysis Of Antecedents

Author: *RAF ORENS,
K.U.LEUVEN*

EA = Empirical Archival

Co-authors: *Ann Jorissen, Department of Accountancy and Finance, University of Antwerp, Belgium
Nadine Lybaert, Kizok, Hasselt University, Belgium
Leo Van Der Tas, Department of Accountancy, Tilburg University, the Netherlands*

The Influence Of Standard Setters On The Properties Of International Financial Reporting Standards

Author: *MARCUS WITZKY,
HUMBOLDT UNIVERSITY OF BERLIN*

EA = Empirical Archival

Co-authors: *Jens Günther, Humboldt University of Berlin*

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SESSION: **FR-PS** DAY AND TIME: **THURSDAY 22 MAY • 16:30-18:00**

FRPS21

Chair: *MARTIN HOOGENDOORN*

House: *EBS*

Room: **204A**

Externalities Of Financial Reporting Regulation: Evidence From Investment Efficiency Of Voluntary Adopters Of Ifrs Before And After Mandatory Adoption Requirements

Author: *RU GAO,
THE UNIVERSITY OF NEW SOUTH WALES*

EA = Empirical Archival

Co-authors: *Baljit Sidhu, The University of New South Wales*

Principles Versus Rules, Enforcement, And Comparability Of Disclosures

Author: *KAI DAENZER,
UNIVERSITY OF MANNHEIM*

EA = Empirical Archival

Arrangement Of Financial Position And Value Relevance

Author: *JUNG JAE GYONG,
TONGMYONG UNIVERSITY*

EA = Empirical Archival

Co-authors: *Shawn Hyuk, Keimyung University
Jae-Gyung Jung, Tongmyong University
Sung-Chool Jung, Sungkyunkwan University
Tae-Young Paik, Sungkyunkwan University*

SESSION: **FR-PS** DAY AND TIME: **FRIDAY 23 MAY • 09:00-10:30**

FRPS22

Chair: *JONG-SEO CHOI*

House: *EBS*

Room: **403**

Using Real Activities To Avoid Goodwill Impairment Losses: Evidence And Effect On Future Performance

Author: *ANDREI FILIP,
ESSEC BUSINESS SCHOOL PARIS*

EA = Empirical Archival

Co-authors: *Thomas Jeanjean, ESSEC Business School
Luc Paugam, ESSEC Business School*

Financial Analysts' Perceptions Of Goodwill Accounting Under Ifrs

Author: *JANI SAASTAMOINEN,
UNIVERSITY OF EASTERN FINLAND*

SU = Survey

Co-authors: *Kati Pajunen, Finnish Financial Supervisory Authority
Hannu Ojala, Aalto University*

Acquisition Date Goodwill: Determinants And Market Reaction

Author: *ANNA LOYEUNG,
UNIVERSITY OF TECHNOLOGY SYDNEY*

EA = Empirical Archival

Co-authors: *Martin Bugeja, University of Technology, Sydney*

SESSION: **FR-PS** DAY AND TIME: **FRIDAY 23 MAY • 09:00-10:30**

FRPS23

Chair: *BEGOÑA GINER*

House: *EBS*

Room: **204A**

Does The Stock Price Always Drift Toward Fundamental Value

Author: *PENG-CHIA CHIU,
THE CHINESE UNIVERSITY OF HONG KONG*

EA = Empirical Archival

Co-authors: *Alexander Nekrasov, University of California, Irvine*

Conservatism Management, Underpricing, And The Performance Of Seasoned Equity Offerings

Author: *SEUNG UK CHOI,
KOREA UNIVERSITY*

EA = Empirical Archival

Co-authors: *Gil S. Bae, School of Business Korea University*

Asymmetric Information Consolidation And Price Discovery: Inferring Bad News From Insider Sales

Author: *RACHNA PRAKASH,
UNIVERSITY OF CYPRUS*

EA = Empirical Archival

Co-authors: *Grace Pownall, Emory University
Rachna Prakash, University of Mississippi*

SESSION: **FR-PS** DAY AND TIME: **FRIDAY 23 MAY • 09:00-10:30**

FRPS24

Chair: *PAMELA KENT*

House: *Olümpia*

Room: **Gamma**

The Monitoring Effect Of More Frequent Disclosure

Author: *BENEDIKT DOWNAR,
RUHR UNIVERSITY BOCHUM*

EA = Empirical Archival

Co-authors: *Jürgen Ernstberger, Ruhr-University Bochum
Benedikt Link, Ruhr-University Bochum*

Financial Reporting Frequency And Investment Efficiency: Empirical Evidence From Europe

Author: *FLORIAN KLASSMANN,
UNIVERSITY OF MUENSTER*

EA = Empirical Archival

Co-authors: *Peter Kajüter, Muenster University
Martin Nienhaus, Muenster University*

Inconsistent Disclosure Across Corporate Documents

Author: *RUCSANDRA MOLDOVAN,
ESSEC BUSINESS SCHOOL PARIS*

EA = Empirical Archival

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SESSION: **FR-PS** DAY AND TIME: **FRIDAY 23 MAY • 11:00-12:30**

FRPS25

Chair: *MINYUE DONG*

House: *EBS*

Room: **403**

Real Earnings Management Reversal And Long-Term Operating Performance

Author: *PATRICK VORST,
MAASTRICHT UNIVERSITY*

EA = Empirical Archival

Measuring Real Activity Management

Author: *TZACHI ZACH,
THE OHIO STATE UNIVERSITY*

EA = Empirical Archival

Co-authors: *Daniel Cohen, University of Texas at Dallas
Shailendra Pandit, University of Illinois at Chicago
Charles Wasley, University of Rochester*

Capital Management Without Earnings Management: Disentangling The Managerial Reporting Incentives

Author: *JAN RIEPE,
MUNICH LUDWIG-MAXIMILIANS UNIVERSITY*

EA = Empirical Archival

SESSION: **FR-PS** DAY AND TIME: **FRIDAY 23 MAY • 11:00-12:30**

FRPS26

Chair: *FRANK SCHIEMANN*

House: *EBS*

Room: **204A**

What Lies Behind Non Compliance With Operating Leases Disclosure?

Author: *NEUS ORGAZ-GUERRERO,
UNIVERSITAT DE OBERTA DE CATALUNYA*

EA = Empirical Archival

Co-authors: *Núria Arimany, Universitat de Vic
M.Àngels Fitó, Universitat Oberta de Catalunya
Soledad Moya, EADA Business School
Neus Orgaz-Guerrero, Universitat Oberta de Catalunya*

The Relation Between Accounting Information In Debt Covenants And Operating Leases

Author: *JOYCE VAN DER LAAN SMITH,
RICHMOND UNIVERSITY / ROBINS SCHOOL OF BUSINESS*

EA = Empirical Archival

Co-authors: *Daniel Gyung Paik, University of Richmond
Byunghwan Lee, California State Polytechnic University, Pomona
Sung Wook Yoon, California State University, Northridge*

Operating Leases: Creative Accounting Or Economic Substance? Evidence From Italian Listed Companies

Author: *MARCO PAPA,
UNIVERSITY OF BARI*

EA = Empirical Archival

Co-authors: *Vittorio Dell'Atti, University of Bari
Grazia Dicuonzo, University of Bari*

SESSION: **FR-PS** DAY AND TIME: **FRIDAY 23 MAY • 11:00-12:30**

FRPS27

Chair: ANYA KLEYMENOVA

House: *Olümpia*

Room: **Gamma**

Comprehensive Income: Entity Theory Or Entity Concept? A Diplomatic Compromise In Financial Reporting

Author: MARCO A. MARINONI,
CATHOLIC UNIVERSITY OF THE SACRED HEART

HI = History

Co-authors: Barbara Merino, University Of North Texas, USA
Andrea Cilloni, University Of Parma, ITALY

Causes And Consequences Of A Stable Dividend Policy. The Bright Side Of Extraordinary Profits Or Losses

Author: TETSUYUKI KAGAYA,
HITOTSUBASHI UNIVERSITY

EA = Empirical Archival

The Effects Of Corporate Versus Owners' Tax Minimization On Earnings Management When Incentives Compete: Evidence From Private Finnish Firms

Author: JUSSI KARJALAINEN,
UNIVERSITY OF EASTERN FINLAND

EA = Empirical Archival

SESSION: **FR-PS** DAY AND TIME: **FRIDAY 23 MAY • 14:30-16:00**

FRPS28

Chair: ELISABETTA MAFROLLA

House: *EBS*

Room: **403**

Market Reactions To The Potential Adoption Of Fair Value Accounting For Real Estate In The United States

Author: CHRISTIAN STIER,
WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT

EA = Empirical Archival

Co-authors: Maximilian A. Müller, WHU – Otto Beisheim School of Management
Thorsten Sellhorn, WHU – Otto Beisheim School of Management

Vulture Funds And Fresh Start Accounting Of Firms Emerging From Chapter 11 Bankruptcy

Author: HELENA ISIDRO,
LISBON UNIVERSITY INSTITUTE (ISCTE)

EA = Empirical Archival

Co-authors: Miles Gietzmann, Cass Business School
Ivana Raonic, Cass Business School

SESSION: **FR-PS** DAY AND TIME: **FRIDAY 23 MAY • 14:30-16:00**

FRPS29

Chair: ALAN DUBOISÉE DE RICQUEBOURG House: EBS

Room: **204A**

Accounting For R&d Expenditure And The Benefits Of Scale

Author: *SUE WRIGHT,
MACQUARIE UNIVERSITY*

EA = Empirical Archival

Co-authors: *Anne-Maree Thomas
Hai Wu, Australian National University*

Do Accounting Rules Affect R&d Investment?

Author: *THORSTEN SELLHORN,
MUNICH LUDWIG-MAXIMILIANS UNIVERSITY*

EA = Empirical Archival

Co-authors: *Maximilian A. Mueller, WHU*

Should Additional Disclosure Be Mandated For Intangible Assets? Insights From Purchase Price Allocations

Author: *ANNE JENY-CAZAVAN,
ESSEC BUSINESS SCHOOL PARIS*

EA = Empirical Archival

Co-authors: *Pierre Astolfi, University Paris Est Créteil
Luc Paugam, ESSEC Business School*

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SESSION: **FR-RF** DAY AND TIME: **WEDNESDAY 21 MAY • 14:30-16:00**

FRRF01

Chair: *YOSHIE SAITO*

House: *Olümpia*

Room: **Zeta**

The Impact Of Basel Ii On The Use Of Loan Loss Provisions For Income Smoothing And On Their Informativeness

Author: *VLAD ANDREI PORUMB,
CERGY-PONTOISE UNIVERSITY*

EA = Empirical Archival

Co-authors: *Malika Hamadi, University of Sassari
Andréas Heinen, Théma - Université de Cergy-Pontoise
Stefan Linder, ESSEC Business School*

The Use Of Stock Market Performance Graphs During The Global Financial Crisis. Evidence From The European Listed Banks' Annual Reports

Author: *ANDREA MELIS,
UNIVERSITY OF CAGLIARI*

EA = Empirical Archival

Co-authors: *Michael Jones, University of Bristol
Silvia Gaia, University of Cagliari
Simone Aresu, University of Cagliari*

Repriceable Employee Stock Options Valuations: Delayed Vesting, Firm's Credit Risk, Employee Forfeiture, And Exercising Blocks

Author: *I-CHENG LIN,
NATIONAL CHANGHUA UNIVERSITY OF EDUCATION*

AM = Analytical / Modelling

Co-authors: *Ming-Cheng Wu, Department of Finance, National Changhua University of Education
Yi-Ting Huang, Taiwan Academy of Banking and Finance*

Corporate Ownership Structure And Managerial Behavior To Beat Market Expectations In Korea

Author: *HYEWON PAIK,
CHUNGNAM NATIONAL UNIVERSITY*

EA = Empirical Archival

Co-authors: *Yoonsung Koh, Hankuk University of Foreign Studies*

How To Evaluate The Share Price Performance During Ceo Tenure: The Case Of Josef Ackermann's Stewardship At Deutsche Bank

Author: *STEPHAN H. SPÄTHER,
FRANKFURT UNIVERSITY*

CF = Case / Field Study

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SESSION: **FR-RF** DAY AND TIME: **WEDNESDAY 21 MAY • 14:30-16:00**

FRRF02

Chair: *HEIBATOLLAH SAMI*

House: *Olümpia*

Room: **Epsilon**

Economic Consequences Of Ifrs Adoption

Author: *HENRY JARVA,
UNIVERSITY OF OULU*

EA = Empirical Archival

Co-authors: *Petri Sahlström, University of Oulu*

Decision Usefulness Of Joint Venture Reporting Methods Under Ifrs: Evidence From European Blue Chips

Author: *AJAY ADHIKARI,
AMERICAN UNIVERSITY*

EA = Empirical Archival

Co-authors: *Charles Basil, James Madison University
Luis Betancourt, James Madison University*

Economic Consequences Of Key Performance Indicators Disclosure Quality

Author: *FRANCESCO MAZZI,
UNIVERSITY OF FLORENCE*

MB = Market Based

Co-authors: *Hany Elzahar, University of Stirling
Khaled Hussainey, University of Plymouth
Ioannis Tsalavoutas, University of Stirling*

Short-Term And Long-Term Effects Of Ifrs Adoption On Disclosure Quality And Earnings Management

Author: *HENNING ZUELCH,
LEIPZIG GRADUATE SCHOOL OF MANAGEMENT*

EA = Empirical Archival

Co-authors: *Torben Teuteberg, Leipzig Graduate School of Management
Marcus Salewski, Leipzig Graduate School of Management*

Disclosure Versus Materiality: Compliance With The First-Time Ifrs Adoption Disclosure Requirements (ifrs I) Versus Impacts On Brazilian Firms' Results

Author: *EDILENE SANTANA SANTOS,
FUNDAÇÃO GETULIO VARGAS*

EA = Empirical Archival

Co-authors: *Vera M. R. Ponte, Universidade Federal do Ceará
Patricia Vasconcelos Mapurunga
Maise De Souza Ribeiro, Universidade de São Paulo*

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FRRF03

Chair: *BRIGITTE EIERLE*

House: *Olümpia*

Room: **Zeta**

Evaluating The Effect Of Expensing “the Sheer Greed” Of Share Based Payments And Its Trend - Some Evidence From The Eu And Us Banking Sectors.

Author: *ALAA ALHAJ ISMAIL,
UNIVERSITY OF ESSEX*

EX = Experimental

Co-authors: *John Stitle, University of Esex*

Accounting Standards And Their Impact On Hedging Decisions: The Case Of French Corporate Treasurers.

Author: *BERNARD GUMB,
ESC - GRENOBLE BUSINESS SCHOOL*

SU = Survey

Co-authors: *Philippe Dupuy, GEM*

Perceptions Of Professional Accountants On Lease Accounting Standards: Evidence From Japan

Author: *SATOSHI SUGAHARA,
HIROSHIMA SHUDO UNIVERSITY*

EX = Experimental

Co-authors: *Noriyuki Tsunogaya, Nagoya University
Parmod Chand, Macquarie University*

Conservatism And Endogenous Preferences: An Experimental Approach

Author: *CHRISTINA MANTHEI,
UNIVERSITY OF AUGSBURG*

EX = Experimental

Co-authors: *Wolfgang Schultze, University of Augsburg*

Comparative Study Of The Legal Bases Of Accounting Standard Setting:the Case Of The Accounting Standards Board Of Japan

Author: *MASATSUGU SANADA,
SHUJITSU UNIVERSITY*

HI = History

SESSION: **FR-RF** DAY AND TIME: **WEDNESDAY 21 MAY • 16:30-18:00****FRRF04**Chair: *KIRK PHILIPICH*House: *Olümpia*Room: **Epsilon****The Effects Of Ifrs Adoption On Cross-Country Variation In Book-Tax Conformity**

Author: *ERLEND KVAAL,
BI NORWEGIAN BUSINESS SCHOOL*

EA = Empirical Archival

Co-authors: *Christopher Nobes, Royal Holloway, London*

Ifrs Accounting Systems' Classification: A New Emerging Cluster

Author: *ISABEL LOURENCO,
LISBON UNIVERSITY INSTITUTE (ISCTE)*

EA = Empirical Archival

Co-authors: *Rudah Giasson Luccas, University of Sao Paulo
Raquel Sarquis, University of Sao Paulo
Flávia Zóboli Dalmácio, University of Sao Paulo*

Mandatory Ifrs Adoption And Accounting Conservatism

Author: *ZILI ZHUANG,
THE CHINESE UNIVERSITY OF HONG KONG*

EA = Empirical Archival

Co-authors: *Bin Ke, Nanyang Technological University
Danqing Young, The Chinese University of Hong Kong*

Does The Mandatory Adoption Of Ifrs Improve The Mapping Of Accruals To Cash Flows?: The Case Of Accounting Estimates

Author: *SOHYUNG KIM,
BROCK UNIVERSITY*

EA = Empirical Archival

Co-authors: *Tony Kang, Oklahoma State University
Cheol Lee, Wayne State University*

Capital Market Effects Of Mandatory Ifrs Adoption On Banks

Author: *KHURRAM SHAHZAD,
VU UNIVERSITY AMSTERDAM*

EA = Empirical Archival

Co-authors: *Xanthi Gkougkousi
Gerard Mertens, Open Unviversity*

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FRRF05

Chair: *SURJIT TINAIKAR*

House: *Olümpia*

Room: **Zeta**

Earnings Management To Avoid Additional Disclosures: Evidence From Germany

Author: *JOERG R. WERNER,
FRANKFURT SCHOOL OF FINANCE & MANAGEMENT*

EA = Empirical Archival

Co-authors: *Hanno Dachwitz, Frankfurt School of Finance & Management*

The Impacts Of 2003 China Special Treatment Revolution On The Relationship Between Real And Accrual-Based Earnings Management

Author: *YUSHUN HUNG,
FU JEN CATHOLIC UNIVERSITY*

EA = Empirical Archival

Co-authors: *Cheng-Hung Chen, PricewaterhouseCoopers Taiwan*

The Relationship Between Earnings Management And Corporate Social Responsibility: The Effect Of Csr Disclosure

Author: *LUZ PARRONDO,
POMPEU FABRA UNIVERSITY*

EA = Empirical Archival

Co-authors: *Javier Gomez-Biscarri, Universitat Pompeu Fabra and Barcelona Graduate School of Economics*

Goodwill Impairment, Earnings Management And The Gfc: European Evidence

Author: *RALUCA VALERIA RATIU,
BABES-BOLYAI UNIVERSITY*

EA = Empirical Archival

Co-authors: *Robert Faff, University of Queensland*

Influencing Factors On Earnings Management - Empirical Evidence From Listed German And Austrian Companies

Author: *THOMAS DILGER,
INNSBRUCK UNIVERSITY*

EA = Empirical Archival

Co-authors: *Sabine Graschitz, Innsbruck University*

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SESSION: **FR-RF** DAY AND TIME: **THURSDAY 22 MAY • 09:00-10:30**

FRRF06

Chair: *BAOHUA XIN*

House: *Olümpia*

Room: **Epsilon**

The Information Content Of Interim Management Statements

Author: *MARTIN WALKER,
THE UNIVERSITY OF MANCHESTER*

MB = Market Based

Co-authors: *Sheehan Rahman, Manchester Business School*

Perception And Learning Of True And Fair View And Fair Value For Non-Professional Users'

Author: *ANNE MARIE GARVEY,
UNIVERSITY OF ALCALÁ*

SU = Survey

Co-authors: *José Antonio Gonzalo Angulo, Universidad de Alcalá, Spain
Laura Parte-Esteban, Universidad Nacional de Educación a Distancia (UNED), Spain*

An Integrated Analysis Of Firms' Political And Financial Reporting Strategy

Author: *ROLAND KOENIGSGRUBER, VU - UNIVERSITY OF AMSTERDAM,
FACULTY OF ECONOMICS AND BUSINESS ADMINISTRATION*

AM = Analytical / Modelling

The Impact Of Information Presentation Order On The Judgments Of Non-Professional Investors

Author: *ANDREAS HELLMANN,
MACQUARIE UNIVERSITY*

EX = Experimental

Co-authors: *Lurion De Mello, Macquarie University
Chiing Yeow, Macquarie University*

Readability Of Letter To The Shareholder In French Listed Companies

Author: *ELODIE BEHNAM,
IAE NICE*

AM = Analytical / Modelling

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SESSION: **FR-RF** DAY AND TIME: **THURSDAY 22 MAY • 11:00-12:30**

FRRF07

Chair: *SIMONE TERZANI*

House: *Olümpia*

Room: **Zeta**

Economic Impact And Statistical Significance: Interpreting Linear Predictors In Accounting

Author: *STUART J. MCLEAY,
THE UNIVERSITY OF SYDNEY*

MB = Market Based

Co-authors: *Elisabetta Barone, Henley Business School*

Here We Go Again...and Again...a Philosophical Reflection On The Nature Of The Conceptual Framework

Author: *IAN DENNIS,
OXFORD BROOKES UNIVERSITY*

IC = Interdisciplinary / Critical

Accounting Practices Of The Brazilian Trading Company: The Case Of The Boris & Frères Ltd. Co., 1882–1896

Author: *AMAURY JOSE REZENDE,
UNIVERSITY OF SAO PAULO*

HI = History

Co-authors: *Adolfo Henrique Coutinho E Silva, Rio de Janeiro State University
Flávia Zóboli Dalmácio, São Paulo University
José Paulo Cosenza, Fluminense Federal University*

How The U. S. A. Led The Vexing Growth In Financial Derivatives: The Relative Importance Of Accounting Methods And Public Policy

Author: *A. RASHAD ABDEL-KHALIK,
UNIVERSITY OF ILLINOIS AT URBANA-CHAMPAIGN*

IC = Interdisciplinary / Critical

Unconditional Conservatism And The Asymmetric Properties Of Loss Recognition In Private Firms

Author: *ALJOSA VALENTINCIC,
UNIVERSITY OF LJUBLJANA*

EA = Empirical Archival

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SESSION: **FR-RF** DAY AND TIME: **THURSDAY 22 MAY • 11:00-12:30**

FRRF08

Chair: *JENS MUELLER*

House: *Olümpia*

Room: **Epsilon**

Financial Reporting Quality Across Listed, Medium-Sized, And Small Companies In The Uk: A Preliminary Look

Author: *SIMING LIU,
BRUNEL UNIVERSITY*

EA = Empirical Archival

Co-authors: *Len Skerratt, Brunel University*

A Linguistic Approach To Analyze Financial Reporting Quality Of European Banks: An Exploratory Study

Author: *NIEVES CARRERA,
IE UNIVERSITY*

EA = Empirical Archival

Co-authors: *Jie Mein Goh, IE Business School
Ronny Hofmann, IE Business School*

The Development Of Financial Reporting Quality In Eastern European Union Countries In The Aftermath Of Communism

Author: *FREDERICK LINDAHL,
GEORGE WASHINGTON UNIVERSITY*

IC = Interdisciplinary / Critical

Co-authors: *Satu-Päivi Kantola, Turku School of Economics at the University of Turku
Hannu Schadewitz, Turku School of Economics at the University of Turku*

Insights About The Information Quality Provided In Annual Reports Of Publicly Listed Firms – A European Case

Author: *STEFAN HAHNENKAMP,
VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS*

EA = Empirical Archival

Performance Reporting In The New Conceptual Framework: Balance Sheet Approach Or A Balanced Approach ?

Author: *MARTIN HOOGENDOORN,
ERASMUS UNIVERSITY ROTTERDAM*

AM = Analytical / Modelling

Co-authors: *Arjan Brouwer, University of Amsterdam
Arshia Faramarzi, University of Amsterdam*

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SESSION: **FR-RF** DAY AND TIME: **THURSDAY 22 MAY • 14:30-16:00**

FRRF09

Chair: *ROBERT ULLMANN*

House: *Olümpia*

Room: **Zeta**

Strategies Of Managerial Justification In Banks Narrative Communication

Author: *GUNNAR RIMMEL,
JÖNKÖPING UNIVERSITY/JÖNKÖPING INTERNATIONAL BUSINESS SCHOOL*

EA = Empirical Archival

Co-authors: *Kristina Jonäll, University of Gothenburg
Michael John Jones, University of Bristol*

Delay In Filing The Financial Statements: An Empirical Analysis Among Small Firms

Author: *TOM VAN CANEGHEM,
K.U.LEUVEN*

EA = Empirical Archival

Co-authors: *Mathieu Luyypaert, Vlerick Business School
Steve Van Uytbergen, KU Leuven*

Accounting In Agriculture: Disclosure Practices Of Listed Firms

Author: *RUTE GONÇALVES,
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EA = Empirical Archival

Co-authors: *Patricia Lopes, University of Porto*

Start-Up Firms And Reporting Delay: Evidence From Greek Firms

Author: *VASILEIOS ZISIS,
UNIVERSITY OF PIRAEUS*

EA = Empirical Archival

Expert Opinions On The Ifrs Note Disclosures: Defined Benefit Plan Case In Korea

Author: *WAN SUK KO,
HANKUK UNIVERSITY OF FOREIGN STUDIES*

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SESSION: **FR-RF** DAY AND TIME: **THURSDAY 22 MAY • 14:30-16:00**

FRRF10

Chair: *CHRISTOPH SEXTROH*

House: *Olümpia*

Room: **Epsilon**

Relative Risk Relevance Of Fair Value Vs. Historical Cost Accounting Information

Author: *ALI ABYANEH,
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EA = Empirical Archival

Co-authors: *Pascal Dumontier, Grenoble II University / IAE Graduate Business School*

Reporting Location And The Value Relevance Of Accounting Information: The Case Of Other Comprehensive Income

Author: *PHILIPP SCHABERL,
UNIVERSITY OF DENVER*

EA = Empirical Archival

Co-authors: *Lisa M. Victoravich, University of Denver*

The Politics Of Fair Value Reporting And The Governance Of The Standard-Setting Process - Critical Issues From A European Union Perspective

Author: *VERA PALEA,
UNIVERSITY OF TURIN*

IC = Interdisciplinary / Critical

Reliability In Fair Value Of Assets Without An Active Market

Author: *MARIA JOSÉ MACHADO,
UNIVERSITY OF SAO PAULO*

CF = Case / Field Study

Co-authors: *Eric Aversari Martins, University of Sao Paulo
Luis Nelson Guedes Carvalho, University of Sao Paulo*

The Value Relevance Of Income Taxes Paid

Author: *EWOUT NAARDING,
NYENRODE UNIVERSITY*

EA = Empirical Archival

Co-authors: *Arjan Brouwer, University of Amsterdam
Henk Langendijk, Nyenrode Business Universiteit and University of Amsterdam*

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

FRRF11

Chair: *RUCSANDRA MOLDOVAN*

House: *Olümpia*

Room: **Zeta**

How Earnings Management Incentives Affect Uncertainty Judgment On Revenue Recognition? An Experiment Investigation Under Ifrs

Author: *MINYUE DONG,
HEC LAUSANNE*

EX = Experimental

Co-authors: *Jialu Shan*

Improving Investment Efficiency: The Case Of R&d Capitalization

Author: *TAMI DINH THI,
UNIVERSITY OF ST. GALLEN*

EA = Empirical Archival

Co-authors: *Baljit Sidhu, University of New South Wales*

Capitalization Of R&d Costs And Implications For Earnings Management

Author: *JULIA ZICKE,
GOETHE UNIVERSITY*

EA = Empirical Archival

Co-authors: *Michael Hommel, Goethe-University Frankfurt*

The Consequences Of Using Real And Accrual Earnings Management To Report Small Positive Analyst Forecast Error

Author: *PAUL TANYI,
UNIVERSITY OF NEBRASKA-LINCOLN*

EA = Empirical Archival

Co-authors: *Phil Shane, College of William and Mary
David Smith, University of Nebraska, Lincoln*

Earnings Management And Workforce Reduction Announcements: A Test Of The Political Cost Hypothesis

Author: *MARIE-ANNE VERDIER,
UNIVERSITY OF TOULOUSE I CAPITOLE*

EA = Empirical Archival

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

FRRF12

Chair: *CHRISTOPH PELGER*

House: *Olümpia*

Room: **Zeta**

The “successful” Convergence Ifrs/us-GAAP After The Adoption Of IAS I Revised: Comparative Evidence On The Performance Reporting Choices From Europe And The Usa

Author: *FEDERICA DONI,
UNIVERSITY OF MILANO-BICOCCA*

EA = Empirical Archival

Co-authors: *Roberto Verona, University of Pisa
Silvia Rossetti, University of Pisa*

Contextual Factors Influencing International Convergence Of Accounting: The Case Of Indonesia

Author: *SANY DWITA,
MACQUARIE UNIVERSITY*

CF = Case / Field Study

Co-authors: *Chris Patel, Macquarie University
Rahat Munir, Macquarie University*

Discretion In Financial Reporting: Tied Hands Or Freedom Of Choice? Statistical And Case Study Evidence On The Adoption Of IFRS And UK GAAP

Author: *YU-LIN HSU,
UNIVERSITY OF STRATHCLYDE*

CF = Case / Field Study

Co-authors: *Gavin C. Reid, University of St Andrews, University of Strathclyde, UWS*

Value Relevance Of International Financial Reporting Standards (IFRS) Adoption: Case Of Russia

Author: *TATIANA GARANINA,
ST PETERSBURG STATE UNIVERSITY*

MB = Market Based

Co-authors: *Polina Kormiltseva, Graduate School of Management, St.Petersburg University
Polina Kormiltseva, St.Petersburg University. Graduate School of Management*

Did The German Accounting Law Modernization Act Increase The Comparability Of Accounting Practices Under Local GAAP And IFRS? Evidence From Consolidated Accounts Of Private Firms

Author: *CHRISTIAN GROSS,
GRAZ KARL-FRANZENS UNIVERSITY*

EA = Empirical Archival

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

FRRF13

Chair: *DUSHYANTKUMAR MAHESHKUMAR VYAS* House: *Olümpia* Room: **Beta**

From Rocks To Riches. Reserve Accounting And Technologies Of Quantification

Author: *KENNETH FOX,
UNIVERSITY OF SASKATCHEWAN*

CF = Case / Field Study

Co-authors: *Lianne Lefsrud, Ross School of Business, University of Michigan
David Cooper, University of Alberta School of Business
Yvette Taminiau, Faculty of Social Sciences, VU University*

Accounting Quality And Operational Risk

Author: *ROBERT MATHIEU,
WILFRID LAURIER UNIVERSITY*

EA = Empirical Archival

Co-authors: *Ling Chu, Wilfrid Laurier University
Chima Mbagwu, Wilfrid Laurier University
Ping Zhang, University of Toronto*

Investigating The Role Of Information Environment In Eu Capital Markets: The Case Of Ifrs And Mad

Author: *FATIMA BAALBAKI SHIBLY,
UNIVERSITÉ DE GRENOBLE ALPES*

EA = Empirical Archival

Co-authors: *Pascal Dumontier, Grenoble II University / IAE Graduate Business School*

Impression Management In A Regulatory Environment: Water Leakage Reporting By Water Companies In England And Wales.

Author: *RICHARD SLACK,
DURHAM UNIVERSITY / BUSINESS SCHOOL*

EA = Empirical Archival

Co-authors: *Stuart Cooper, Bristol University*

Management Forecasts As A Driving Force For Growth

Author: *YUSUKE TAKASU,
HITOTSUBASHI UNIVERSITY*

EA = Empirical Archival

Co-authors: *Tomohiro Suzuki, Asia University*

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

FRRF14

Chair: *PASCALE DELVAILLE*

House: *Olümpia*

Room: **Zeta**

Mandatory Disclosure Of Ias 36: Empirical Findings From Italian Listed Companies

Author: *FABIO RIZZATO,
UNIVERSITY OF TURIN*

EA = Empirical Archival

Co-authors: *Alain Devalle, University of Turin*

The Impact Of Quarterly Real Activities Management On Earnings Quality

Author: *HAYLEY (LE) MA,
THE UNIVERSITY OF SYDNEY*

EA = Empirical Archival

Co-authors: *Demetris Christodoulou, the University of Sydney
Andrey Vasnev, the University of Sydney*

The Effects Of Earnings Quality And Asymmetry Of Information On Corporate Investment

Author: *JUANA ALEDO MARTINEZ,
CARLOS III UNIVERSITY, MADRID*

EA = Empirical Archival

Co-authors: *Juan Manuel García Lara, Carlos III University, Madrid
María Teresa González Pérez, Centro Universitario de Estudios Financieros*

A Property Rights Based Consolidation Approach

Author: *HELFRIED LABRENZ,
LEIPZIG UNIVERSITY*

AM = Analytical / Modelling

Co-authors: *André Casajus, Graduate School of Management Leipzig*

Reporting Of Intangible Assets: Views From Venture Capitalists

Author: *RENZO CORDINA,
UNIVERSITY OF STRATHCLYDE*

CF = Case / Field Study

Co-authors: *Julia A Smith, University Of Strathclyde*

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SESSION: **FR-RF** DAY AND TIME: **FRIDAY 23 MAY • 14:30-16:00**

FRRF15

Chair: ALINA BEATRICE VLADU

House: Olümpia

Room: **Beta**

Sec Rule 10b-5 Duty To Disclose And Managers' Earnings Warning Decisions

Author: JIHUN BAE,
TILBURG UNIVERSITY

EA = Empirical Archival

Co-authors: Chul W. Park, The University of Hong Kong

Corporate Governance Disclosures Of Uk Banks In Self-Regulatory System

Author: ANNA PIWONSKA,
JÖNKÖPING UNIVERSITY/JÖNKÖPING INTERNATIONAL BUSINESS SCHOOL

EA = Empirical Archival

Co-authors: Anna Piwonska, Jönköping International Business School
Petra Inwinkl, Jönköping International Business School
Gunnar Rimmel, Jönköping International Business School

**Is The More Informative Accounting Method Preferred For The Consolidation Of Interests In Jces?
An Exploration Of The Italian Context**

Author: INGRID PULCINELLI,
FEDERICO II UNIVERSITY OF NAPLES

EA = Empirical Archival

Co-authors: Alessandra Allini, University of Naples Federico II
Simona Catuogno, University of Naples Federico II
Antonio D'Ambrosio, University of Naples Federico II

Enhanced Disclosure Of Credit Derivatives, Information Asymmetry, And Credit Risk

Author: QIUHONG ZHAO,
UNIVERSITY OF MISSOURI-COLUMBIA

EA = Empirical Archival

Co-authors: John Howe, University of Missouri-Columbia

"Some Fuzzy Math"- Disclosure Choices Of Us Banks Concerning Debt Value Adjustments

Author: SEBASTIAN KAUMANN,
GOETTINGEN UNIVERSITY

EA = Empirical Archival

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SESSION: **FR-RF** DAY AND TIME: **FRIDAY 23 MAY • 14:30-16:00**

FRRF16

Chair: *PAOLO PIETRO BIANCONE*

House: *Olümpia*

Room: **Zeta**

Does The Iasb Take Account Of External Influence? A Large-Scale Textual Analysis Of Negativity In Comment Letters.

Author: *KARIN SHIELDS,
LEEDS UNIVERSITY BUSINESS SCHOOL*

AM = Analytical / Modelling

Co-authors: *Iain Clacher, Leeds University Business School
Qi Zhang, Leeds University Business School*

Heterogeneity In The Application Of Ias 36 And The Influence Of The Local Legal Institutions: International Evidence

Author: *NIKOLAOS KARAMPINIS,
ATHENS UNIVERSITY OF ECONOMICS AND BUSINESS*

EA = Empirical Archival

Co-authors: *Dimosthenis Hevas, Athens University of Economics and Business*

Constituents' Formal Participation In The Iasb's Due Process: New Insights Into The Impact Of Country And Due Process Document Characteristics

Author: *OLIVER KNOSPE,
DRESDEN UNIVERSITY OF TECHNOLOGY*

EA = Empirical Archival

Co-authors: *Michael Dobler, Dresden University of Technology*

Qualitative Content Analysis Of Iasb Meeting Audio Playbacks: Evidence From The Amendment Of Ias 19 (2011)

Author: *MALTE KLEIN,
BAYREUTH UNIVERSITY*

CF = Case / Field Study

Co-authors: *Rolf Uwe Fülbier, Bayreuth University*

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