

Collected Papers



ACCOUNTING EDUCATION

PSD – Parallel Sessions with Discussants

PS – Parallel Sessions

RF – Research Forum Sessions

In each category, sessions are presented by time slot.

Session **ED-PSD** . Day and Time: **Wednesday 29th April . 10:15-11:45**

EDPSD01

Chair: Charles B Anyanwu

Room: Boisdale I

Learning Accounting Through "serious Games": Attributes And Motivation

Discussant: Patricia Everaert

Author: SOLEDAD MOYA, EADA BARCELONA

EX = Experimental

Co-Author: Marisol Calabor, Universidad de Valencia
Araceli Mora, Universidad de Valencia

The Social Perception Of Accountants Portrayed In The 19th Century Portuguese Realistic Literature: An English Family And The Idiosyncrasies Of A Young Blonde Woman

Discussant: Paul de Lange

Author: DELFINA ROSA DA ROCHA GOMES, MINHO UNIVERSITY / SCHOOL OF ECONOMICS
AND MANAGEMENT

HI = History

Co-Author: Fernanda Leão, Polytechnic Institute of Oporto

Session **ED-PS** . Day and Time: **Tuesday 28th April . 13:45-15:15**

EDPS01

Chair: Simon Cadez

Room: Boisdale I

The Students' Perception Of The Ethical Commitment Of Companies. A Study About The Development Of The Ethical Competence In Accounting Students.

Author: MARIA VICTORIA LÓPEZ PÉREZ, UNIVERSITY OF GRANADA EA = Empirical Archival
Co-Author: Sara Rodríguez-Gómez, University of Granada
Lazaro Rodríguez-Ariza, University of Granada
Raquel Garde-Sánchez, University of Granada

The Role Of The University In The Education Of Accountants In Italy And The Degree Of The Ies 2 Application

Author: CLAUDIO TEODORI, UNIVERSITY OF BRESCIA SU = Survey
Co-Author: Monica Veneziani, University of Brescia
Giulia Bendotti, University of Brescia

Factors Associated With The Success (or Lack Thereof) Of Immigrant Indian Chartered Accountants In Canada

Author: VISWANATH TRIVEDI, YORK UNIVERSITY SU = Survey
Co-Author: Marcia Annisette, Schulich School of Business, York University

Session **ED-PS** . Day and Time: **Tuesday 28th April . 17:00-18:30**

EDPS04

Chair: Anne Marie Garvey

Room: Boisdale I

The New Generation Of Auditors Meeting Praxis

Author: PERNILLA BROBERG, KRISTIANSTAD UNIVERSITY CF = Case / Field Study
Co-Author: Lena Agevall, Linnaeus University
Timurs Umans, Kristianstad University & Linnaeus University

A Humboldtian Perspective On The Academic Accountant

Author: MARKUS GROTTKE, UNIVERSITY OF PASSAU IC = Interdisciplinary / Critical
Co-Author: Christoph Pelger, University of Cologne

The Learning Of Introductory Accounting: The Students' Experiences

Author: CLÁUDIA TEIXEIRA, ISCAP - INSTITUTO SUPERIOR DE CONTABILIDADE DO PORTO EX = Experimental
Co-Author: Delfina Gomes, University of Minho

Session **ED-PS** . Day and Time: **Wednesday 29th April . 08:30-10:00**

EDPS02

Chair: Marek Cieslak

Room: Boisdale I

Determinants Of Student Withdrawal From Undergraduate Accounting Programs

Author: CHANTAL VIGER, UNIVERSITY OF QUÉBEC IN MONTRÉAL SU = Survey
Co-Author: Anne Fortin, Université du Québec à Montréal
Louise Sauvé, TÉLUQ
France Landry, Université du Québec à Montréal

The Relationship Between Learning Approaches, Motivation, Time Spent And Academic Performance.

Author: EVELIEN OPDECAM, GHENT UNIVERSITY SU = Survey
Co-Author: Patricia Everaert Ghent University
Sophie Maussen, Ghent University
Shana Lescauwaet, Ghent University

Gender Differences In Risk Aversion: Evidence From A Multiple Choice Exam Of Accounting Students

Author: MARIANO PABLO SCAPIN, CARLOS III UNIVERSITY, MADRID EX = Experimental
Co-Author: Juan Manuel García Lara, Universidad Carlos III de Madrid
Lluís Santamaria Sánchez, Universidad Carlos III de Madrid

Session **ED-PS** . Day and Time: **Thursday 30th April . 08:30-10:00**

EDPS03

Chair: Patricia Everaert

Room: Boisdale I

Women On Brazilian Financial Market: A Sight Through Gender Lense

Author: ITALI PEDRONI COLLINI, UNIVERSITY OF SAO PAULO IC = Interdisciplinary /
Critical
Co-Author: Silvia Casa Nova, University of Sao Paulo
Tania Casado, University of Sao Paulo

The Earliest Treatise On Double Entry Bookkeeping By Marino De Raphaeli

Author: ALAN SANGSTER, GRIFFITH UNIVERSITY HI = History

Reflections About The First Level Of Accounting Theory

Author: BRUNO ALMEIDA, POLYTECHNIC INSTITUTE OF COIMBRA HI = History
Co-Author: José Joaquim Marques De Almeida, Lusiada University of Vila Nova de Famalicão

Session **ED-RF** . Day and Time: **Tuesday 28th April . 15:30-17:00**

EDRF02

Chair: Greg Stoner

Room: Etive

In Search Of Early Trial Balances And Early Financial Statements (by The Example Of Francesco Datini's Companies In Pisa And Barcelona)

Author: MIKHAIL KUTER, KUBAN STATE UNIVERSITY

HI = History

Co-Author: Marina Gurskaya, Kuban State University

Exploring The Disconnect Between Graduate Attributes And Employer Expectations

Author: PAUL DE LANGE, CURTIN UNIVERSITY OF TECHNOLOGY

SU = Survey

Co-Author: Beverley Jackling, Victoria University

E-Learning In Accounting Education. What Determines Students' Satisfaction?

Author: JOANNA KRASODOMSKA, CRACOW UNIVERSITY OF ECONOMICS

SU = Survey

Co-Author: Konrad Grabinski, Cracow University of Economics/Department of Financial Accounting
Marcin Kedzior, Cracow University of Economics/Department of Financial Accounting

Business Simulation As An Active Learning Activity For Developing Soft Skills

Author: YVES LEVANT, SKEMA BUSINESS SCHOOL

SU = Survey

Co-Author: Michel Coulmont, Sherbrooke University
Raluca Sandu, Skema Business School

Session **ED-RF** . Day and Time: **Tuesday 28th April . 17:00-18:30**

EDRF04

Chair: Olga Nosova

Room: Etive

Culture, Communication Skills And Intellectual Capital: A Theoretical Framework

Author: SAEED ASKARY, ABU DHABI UNIVERSITY

IC = Interdisciplinary / Critical

Co-Author: Nudrat Qayyum, Abu Dhabi University
Rick Van Sant, FBV Consulting

Education In The Area Of Management Accounting/controlling In Poland And Germany – Comparative Studies

Author: JUSTYNA DOBROSZEK, LODZ UNIVERSITY

IC = Interdisciplinary / Critical

Co-Author: Ewelina Zarzycka, University of Lodz

Thoughts On Competency Integration In Accounting Education

Author: RAEF LAWSON, IMA

IC = Interdisciplinary / Critical

Co-Author: Edward Blocher, University of North Carolina, Chapel Hill
Peter Brewer, Wake Forest University
Jan Taylor Morris, Sam Houston State University
Kevin Stocks, Brigham Young University
James Sorensen, University of Denver
David Stout, Youngstown State University
Marc Wouters, Karlsruhe Institute of Technology

Who Is The Author? Who Is The Coauthor? An Empirical Study Based On The Perception Of Brazilian Researchers

Author: MARIA THEREZA POMPA ANTUNES, MACKENZIE PRESBYTERIAN UNIVERSITY

SU = Survey

Co-Author: Octavio Ribeiro De Mendonça Neto, Mackenzie Presbyterian University
Rodrigo Okimura, INSPER

Session **ED-RF** . Day and Time: **Wednesday 29th April . 08:30-10:00**

EDRF03

Chair: Silvia Pereira De Castro Casa Nova

Room: Etive

Institutional Pressures And Strategies In Periphery Business Schools

Author: SIMON CADEZ, UNIVERSITY OF LJUBLJANA

Higher Education Challenges: Accounting And Finance Academia In A Research-Led Teaching Universities.

Author: NEVINE EL TAWY, BRUNEL UNIVERSITY

CF = Case / Field Study

Co-Author: Magdy Abdel-Kader, Anglia Ruskin University

The Relevance Of Cooperative Networking For Top Accounting Research

Author: DANIELAPLIETSCH, DORTMUND UNIVERSITY

EA = Empirical Archival

Co-Author: Marc Eulerich, Duisburg-Essen University

Interpretations Of The National Accounting Board And Its Influence On Education Of Professionals

Author: MARCELA ZAROVA, UNIVERSITY OF ECONOMICS IN PRAGUE

EA = Empirical Archival

Co-Author: Jana Skalova, University of Economics, Prague

19th Century Factory Accounting In The Light Of Polish Accounting Manuals

Author: ANNA SZYCHTA, LODZ UNIVERSITY

HI = History

Session **ED-RF** . Day and Time: **Thursday 30th April . 10:15-11:45**

EDRF01

Chair: Soledad Moya

Room: Etive

Insights On Obstacles Encountered By Accounting Phd Students/faculty During The Phd Lifecycle.

Author: ANNE MARIE WARD, UNIVERSITY OF ULSTER

CF = Case / Field Study

The Choice Of Accounting Studies And Accounting Perception By Accounting And Finance Students In Poznan University Of Economics

Author: MAREK CIESLAK, POZNAN UNIVERSITY OF ECONOMICS

SU = Survey

Co-Author: Remigiusz Napiecek Poznan University of Economics

South African Accounting Students Choice Of Professional Accounting Association

Author: STEPHEN COETZEE, UNIVERSITY OF PRETORIA

SU = Survey

Co-Author: Elizabeth Gammie, Robert Gordon University

Susan Hamilton, Robert Gordon University

Data-Mining For Improving Learning Outcomes In Teaching Accounting Within Higher Education

Author: JULIAN CHAMIZO-GONZALEZ, UNIVERSITY OF CASTILLA LA MANCHA

EA = Empirical Archival

Co-Author: Elisa Isabel Cano-Montero, Castilla-La Mancha University

Elena Urquia-Grande, Complutense de Madrid University

Clara Isabel Muñoz-Colomina, Complutense de Madrid University

