

Collected Papers



FINANCIAL REPORTING

PSD – Parallel Sessions with Discussants

PS – Parallel Sessions

RF – Research Forum Sessions

In each category, sessions are presented by time slot.

Session FR-PSD . Day and Time: Tuesday 28th April . 17:00-18:30

FRPSD06

Chair: Sanjay Banerjee

Room: Gala I

The Importance Of Mutual Understanding And Its Impact On Financial Performance Of Belgian Smes

Discussant: Herve Stolowy

Author: STEFANIE DE BRUYCKERE, UNIVERSITY COLLEGE GHENT

EA = Empirical Archival

Co-Author: Frederik Verplancke, University College Ghent

Carine Coppens, University College Ghent

Patricia Everaert University Ghent

Gerrit Sarens, Université Catholique de Louvain

Customer-Supplier Relationships And Strategic Disclosures Of Litigation Loss Contingencies

Discussant: Antonio Parbonetti

Author: GORDON RICHARDSON, UNIVERSITY OF TORONTO

EA = Empirical Archival

Co-Author: Ling Cen, University of Toronto

Feng Chen, University of Toronto

Yu Hou, Queen's University

Session FR-PSD . Day and Time: Wednesday 29th April . 14:00-15:30

FRPSD01

Chair: Neal Arthur

Room: Alsh 2

The Effect Of Regulatory Harmonization On Cross-Border Labor Migration: Evidence From The Accounting Profession

Discussant: Mary Barth

Author: CHRISTIAN LEUZ, UNIVERSITY OF CHICAGO

EA = Empirical Archival

Co-Author: Matthew Bloomfield, University of Chicago

Ulf Brueggemann, Humboldt University of Berlin

Hans Christensen, University of Chicago

Mandatory Financial Reporting And Voluntary Disclosure: Evidence From Mandatory Ifrs Adoption

Discussant: Marco Trombe

Author: HOLLY YANG, SINGAPORE MANAGEMENT UNIVERSITY

EA = Empirical Archival

Co-Author: Xi Li, Temple University/Wharton

Holly Yang, Singapore Management University

Session FR-PSD . Day and Time: Wednesday 29th April . 15:45-17:15

FRPSD04

Chair: Keren Bar-Hava

Room: Alsh 2

Corporate Diversification And Real Activities Manipulation

Discussant: Thorsten Sellhorn

Author: CHE-CHIA CHANG, TUNGHAI UNIVERSITY

EA = Empirical Archival

Co-Author: Chan-Jane Lin, Department of Accounting, National Taiwan University

Return News Decomposition And Conditional Conservatism

Discussant: Juan Manuel Garcia Lara

Author: SHENGMIN HUNG, SOOCHOW UNIVERSITY

EA = Empirical Archival

Co-Author: Zheng Qiao, Xiamen University

Session FR-PSD . Day and Time: Thursday 30th April . 08:30-10:00

FRPSD03

Chair: Anna Białek-Jaworska

Room: Alsh 2

Bond Rating Accuracy And Timely Loss Recognition In Earnings

Discussant: Pepa Kraft

Author: YU GAO, UNIVERSITY OF MINNESOTA

EA = Empirical Archival

Co-Author: Zhaoyang Gu, Chinese University of Hong Kong

A Tale Of Two Regulators: Risk Disclosures, Liquidity, And Enforcement In The Banking Sector

Discussant: Jeffrey Ng

Author: FERDINAND ELFERS, UNIVERSITY OF MANNHEIM

EA = Empirical Archival

Co-Author: Luzi Hail, University of Pennsylvania

Jannis Bischof, Goethe University Frankfurt

HolgerbDaske, University of Mannheim

Session FR-PSD . Day and Time: Thursday 30th April . 10:15-11:45

FRPSD02

Chair: Vishal Baloria

Room: Alsh 2

Textual Classification Of Sec Comment Letters

Discussant: Mark Huson

Author: JAMES RYANS, BERKELEY / HAAS SCHOOL OF BUSINESS

EA = Empirical Archival

Oh What A Beautiful Morning! Diurnal Variations In The Tone Of Conference Call Q&a Discussions And Their Economic Consequences

Discussant: Bharat Sarath

Author: ELIZABETH DEMERS, UNIVERSITY OF VIRGINIA / THE DARDEN SCHOOL OF

Co-Author: BUSINESS ADMINISTRATION
Jing Chen, State University of NY at Buffalo
Baruch Lev, NYU-Stern School of Business

EA = Empirical Archival

Session FR-PSD . Day and Time: Thursday 30th April . 11:45-13:15

FRPSD05

Chair: Mary Barth

Room: Alsh 2

Precision Of Public Information And Coordination Failure: An Experimental Analysis

Discussant: Douglas Skinner

Author: SANJAY BANERJEE, UNIVERSITY OF ALBERTA

EA = Empirical Archival

Co-Author: Michael Maier, University of Alberta

Management Guidance At The Segment Level

Discussant: Holly Yang

Author: PAUL ANDRE, ESSEC BUSINESS SCHOOL PARIS

EA = Empirical Archival

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

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

FRPS01

Chair: Jacqueline Birt

Room: Leven

Discretionary Aggregation

Author: MICHAEL EBERT, UNIVERSITY OF MANNHEIM
Co-Author: Dirk Simons, University of Mannheim
Jack Stecher, Carnegie Mellon University

AM = Analytical / Modelling

Competing Information Sources

Author: ETI EINHORN, TEL AVIV UNIVERSITY

AM = Analytical / Modelling

An Analysis Of Different Accounting Standards For Different Purposes Approach To Global Accounting Convergence

Author: HISAO KAI, NIIGATA UNIVERSITY

AM = Analytical / Modelling

FRPS14

Chair: Juan Manuel Garcia Lara

Room: Alsh 1

Strategic Incentives For The Adoption Of The International Financial Reporting Standards By Non-Listed Companies In Greece

Author: ELISAVET MANTZARI, UNIVERSITY OF WESTMINSTER
Co-Author: Dr. Christos Sigalas, University of Piraeus, Athens

IC = Interdisciplinary / Critical

Importance Of Stakeholder Thinking In Financial Accounting And Reporting –analysis Of The Reasons Of Shortcomings In This Relationship

Author: BAHRAM SOLTANI, UNIVERSITY OF PARIS 1 PANTHEON-SORBONNE

IC = Interdisciplinary / Critical

Does Compliance With Ifrs Explains Earnings Quality: An International Study

Author: HOUDA AFFES, TELUQ
Co-Author: Real Labelle, HEC Montreal

EA = Empirical Archival

FRPS27

Chair: Anne jeny-Cazavan

Room: Alsh 2

Do Managers Use Voluntary Disclosure To Explain Accounting Conservatism? The Role Of Bundled Forecasts

Author: GIULIA REDIGOLO, CA' FOSCARI UNIVERSITY OF VENICE
Co-Author: Carlo D'Augusta, Georgia State University

EA = Empirical Archival

The Trade-Off Between Mandatory And Voluntary Disclosure: Evidence From The Risk Reporting By Oil Companies

Author: SAVERIOBOZZOLAN, LUISS UNIVERSITY
Co-Author: Claudia Arena, Federico II – Napoli
Claudia Imperatore, IE – University

EA = Empirical Archival

The Effect Of Disclosure And Information Asymmetry On The Precision Of Information In Daily Stock Prices

Author: SHAI LEVI, TEL AVIV UNIVERSITY
Co-Author: Eli Amir, City University of London and Tel Aviv University

EA = Empirical Archival

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

FRPS02

Chair: Ervin Black

Room: Leven

How Sell-Side And Management Ties Affect Forecast Timing And Accuracy

Author: YANNICK MALEVERGNE, UNIVERSITE DE SAINT ETIENNE

AM = Analytical / Modelling

Co-Author: Hind Sami, Université Lyon 2

Mandatory Disclosure, Generation Of Decision-Relevant Information And Market Entry

Author: GEORG SCHNEIDER, UNIVERSITY OF PADERBORN

AM = Analytical / Modelling

Co-Author: Andreas Scholze, Osnabrück University

Cross-Firm Earnings Management

Author: TSAHI VERSANO, TEL AVIV UNIVERSITY

AM = Analytical / Modelling

Co-Author: Eti Einhorn, Tel Aviv University

Nisan Langberg, Tel Aviv University, University of Houston

FRPS15

Chair: Charles B Anyanwu

Room: Alsh I

The Role Of National Standards Setter In The Global Era: The Case Of The Japanese Setter From 2001 To 2008

Author: KENSUKE OGATA, UNIVERSITY OF NAGASAKI

IC = Interdisciplinary / Critical

Expensing Performance-Vested Executive Stock Options: Is There Underreporting Under Ifrs 2?

Author: ALEXANDER MERZ, GOETTINGEN UNIVERSITY

EA = Empirical Archival

Product Market Competition And Performance Sensitivity Of Executive Compensation: Evidence From The Emerging Markets

Author: HAIYAN (HELEN) ZHOU, THE UNIVERSITY OF TEXAS-PAN AMERICAN

EA = Empirical Archival

Co-Author: Hanwen Chen , The University of Texas-Pan American

Liquan Xing, Xiamen University

FRPS28

Chair: Helen Kang

Room: Alsh 2

Equity Method On Joint Ventures Consolidation: Ifrs Inadequate Solution? Prospective Evidence From The Canadian Case

Author: MARIA CEU RIBEIRO, UNIVERSITY OF PORTO (FEP.UP)

EA = Empirical Archival

Co-Author: José António Moreira, University of Porto School of Economics and Management (FEP.UP)

Earnings Usefulness Around Mandatory Ifrs Adoption And Simultaneous Changes In Press Release Disclosure

Author: GIANFRANCO SICILIANO, BOCCONI UNIVERSITY

EA = Empirical Archival

Co-Author: Pureum Kim, University of Southern California

Pierluigi Marchini, University of Parma

Paolo Andrei, University of Parma

Ifrs Adoption And Acquirer Wealth Gains

Author: MARTIN NIENHAUS, MUENSTER UNIVERSITY

EA = Empirical Archival

Co-Author: Peter Kajüter, University of Münster

Martin Vogelpohl, University of Münster

FRPS03

Chair: Ulf Bruggemann

Room: Leven

Accounting Quality And Debt Concentration: Evidence From Internal Control Weakness Disclosures

Author: YUN LOU, GROUPE HEC, GRADUATE BUSINESS SCHOOL EA = Empirical Archival

Co-Author: Ningzhong Li, University of Texas at Dallas
Clemens Otto, HEC Paris
Regina Wittenberg-Moerman, The University of Chicago Booth School of Business

Incentives For Prior Period Error Corrections Under Ias 8

Author: RICHARD KENT, THE UNIVERSITY OF QUEENSLAND EA = Empirical Archival

Co-Author: Pamela Kent, Griffith University
Amanda Carrol, University of Sunshine Coast

Material Weakness Disclosures And Restatement Announcements

Author: BHARAT SARATH, RUTGERS UNIVERSITY EA = Empirical Archival

Co-Author: Li He, Rutgers University
Nader Wans, Memorial University of Newfoundland

FRPSI6

Chair: Begona Giner

Room: Alsh I

Ceo Compensation Disclosures: A Study Of Impression Management Tactics

Author: ORLA LENIHAN, UNIVERSITY OF LIMMERICK, KEMMY BUSINESS SCHOOL EA = Empirical Archival

Co-Author: Niamh Brennan, University College Dublin

Why Do Firms Go Grey? Evidence On The Costs Of Ifrs Compliance And Enforcement

Author: STEPHANIE MUELLER-BLOCH, GOETTINGEN UNIVERSITY EA = Empirical Archival

Co-Author: Joerg-Markus Hitz, Goettingen University

Compliance, Determinants And Value Relevance Of Ifrs Disclosures In Understanding Disclosure Overload Problem: Australian Evidence

Author: AMITAV SAHA, UNIVERSITY OF NOTRE DAME EA = Empirical Archival

FRPS29

Chair: Irene Karamanou

Room: Alsh 2

The Role Of Foreign Shareholders In Disciplining Financial Reporting

Author: JUAN MANUEL GARCIA LARA, CARLOS III UNIVERSITY, MADRID EA = Empirical Archival

Co-Author: Christof Beuselinck, IESEG School of Management, Lille
Belen Blanco, University of Melbourne

Tax Incentives And Financial Reporting Behavior Of Publicly Listed Firms

Author: JOCHEN PIERK, HUMBOLDT UNIVERSITY OF BERLIN EA = Empirical Archival

Co-Author: Saskia Kohlhase, Vienna University of Economics and Business

Compliance Control And Financial Reporting Quality

Author: XIUYE ZHANG, LANCASTER UNIVERSITY / MANAGEMENT SCHOOL EA = Empirical Archival

FRPS04

Chair: Shimin Chen

Room: Leven

The Effect Of Mandatory Risk Factor Disclosures On The Pricing Of Credit Default Swaps

Author: TZU-TING CHIU, NHH NORWEGIAN SCHOOL OF ECONOMICS

EA = Empirical Archival

Co-Author: Yuyan Guan, CITY UNIVERSITY OF HONG KONG
Jeong-Bon Kim, CITY UNIVERSITY OF HONG KONG

Fraud Discovery In The Credit Default Swaps Market

Author: YANMIN GAO, CITY UNIVERSITY OF HONG KONG

EA = Empirical Archival

Co-Author: Jeong-Bon Kim, City University of Hong Kong
Desmond Tsang, McGill University
Haibin Wu, City University of Hong Kong

Active Cds Trading And Managers' Voluntary Disclosure

Author: DUSHYANTKUMAR MAHESHKUMAR VYAS, UNIVERSITY OF TORONTO

EA = Empirical Archival

Co-Author: Dushyantkumar Vyas, University of Toronto
Jae B. Kim, Singapore Management University
Pervin Shroff, University of Minnesota
Regina Wittenberg-Moerman, University of Chicago

FRPS17

Chair: M David Gorton

Room: Alsh I

Integration Of Quarterly Earnings For Annual-Loss Firms Versus Annual-Profit Firms

Author: WONSUN PAEK, SUNGKYUNKWAN UNIVERSITY

EA = Empirical Archival

Co-Author: Sunkyu Jun, Sungkyunkwan University

Causal Effects Of Quarterly Reporting – An Analysis Of Benefits And Costs

Author: FLORIAN KLASSMANN, MUENSTER UNIVERSITY

EA = Empirical Archival

Co-Author: Peter Kajüter, Muenster University
Martin Nienhaus, Muenster University

Information Technology Investments And The Timeliness Of Financial Reports

Author: JOSEPH ATKINS JOHNSTON, CITY UNIVERSITY OF HONG KONG

EA = Empirical Archival

Co-Author: Joseph Zhang, The University of Memphis

FRPS30

Chair: Shahid Khan

Room:

Alsh 2

Does Location Matter For Disclosure? Evidence From Geographical Segments

Author: ARNT VERRIEST, EDHEC BUSINESS SCHOOL

EA = Empirical Archival

Co-Author: Edith Leung, University of Rotterdam

Disclosure Comprehensiveness And Market Efficiency: Evidence From The Toronto Stock Exchange

Author: KAREL HRAZDIL, SIMON FRASER UNIVERSITY

EA = Empirical Archival

Co-Author: Dennis Chung, Simon Fraser University
NattavutSuwanyangyuan, Simon Fraser University

Is Forward-Looking Financial Disclosure Really Informative? Evidence From Uk Narrative Statements

Author: AHMED HASSANEIN, PLYMOUTH UNIVERSITY

MB = Market Based

Co-Author: Khaled Hussainey, Plymouth University

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

FRPS05

Chair: Willem Buijink

Room: Leven

An Examination Of Other-Than-Temporary Impairments: Evidence From Fsp Fas 115-2 And Fas 124-2

Author: TUBA TOKSOZ, KOC UNIVERSITY

EA = Empirical Archival

Goodwill Impairment And Market Response

Author: SUSAN YOUNG, FORDHAM UNIVERSITY

EA = Empirical Archival

Determinants Of Goodwill Impairment Incidence And Intensity: International Evidence

Author: SVEN WYRWA, JUSTUS-LIEBIG-UNIVERSITÄT GIEßEN

EA = Empirical Archival

Co-Author: Martin Glaum, WHU – Otto Beisheim School of Management
Wayne Landsman, University of North Carolina

FRPSI8

Chair: Sidney Gray

Room: Alsh I

Revenue Management: The Use Of Order Backlog To Meet Revenue Reporting Targets

Author: THOMAS GILLIAM, IE BUSINESS SCHOOL

EA = Empirical Archival

Co-Author: Frank Heflin, Florida State University
Jeff Paterson, Florida State University

Implications Of Matching Depreciation With Sales Revenue For Equity Valuation

Author: SHU YEH, NATIONAL TAIWAN UNIVERSITY

MB = Market Based

Co-Author: Hsuan (sarah) Wang, Yuan Ze University

Higher Erc Or Higher Future Erc From Income Smoothness? – The Role Of Information Environment

Author: SHUO LI, THE HONG KONG POLYTECHNIC UNIVERSITY

EA = Empirical Archival

Co-Author: C.S. Agnes Cheng, Hong Kong Polytechnic University
Joseph Johnston, City University of Hong Kong

FRPS3I

Chair: Devrimi Kaya

Room: Alsh 2

A Study Of Long-Lived Asset Impairment Under U.S. Gaap And Ifrs Within The U.S. Institutional Environment

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

Co-Author: Keejae Hong, Univeristy of North Carolina
Daniel Gyung Paik

EA = Empirical Archival

Theory And Practice Of The Conceptual Framework: Evidence From The Field

Author: KEVIN OW YONG, SINGAPORE MANAGEMENT UNIVERSITY

CF = Case / Field Study

Co-Author: Chu Yeong Lim, Singapore Management University
Pearl Tan, Singapore Management University

The Timing Of Earnings Announcements: The Influence Of Industry Leaders

Author: JEFF PAYNE, UNIVERSITY OF KENTUCKY

EA = Empirical Archival

Co-Author: Brian Bratter, University of Kentucky
Wayne Thomas, University of Oklahoma

Session **FR-PS** . Day and Time: **Wednesday 29th April . 11:45-13:15**

FRPS06

Chair: Tzu-Ting Chiu

Room: Leven

Conservatism And The Information Content Of Earnings

Author: VIVEK RAVAL, UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL

MB = Market Based

Co-Author: Mary Barth, Stanford University
Wayne Landsman, University of North Carolina
Sean Wayne, University of North Carolina

Ceo Retirement, Corporate Governance, And Conditional Accounting Conservatism

Author: Shimin Chen, CHINA EUROPE INTERNATIONAL BUSINESS SCHOOL

EA = Empirical Archival

Co-Author: Serene Xu Ni, China Europe International Business School
Feida Zhang, Murdoch University

Conditionally Conservative Fair Value Measurements

Author: FERNANDO PENALVA, IESE BUSINESS SCHOOL, UNIVERSITY OF NAVARRA

EA = Empirical Archival

Co-Author: Marc Badia, IESE Business School
Miguel Duro, Columbia Business School
Stephen Ryan, Leonard N. Stern School of Business, New York University

FRPS19

Chair: Ahmed Hassanein

Room: Alsh 1

Financial Reporting Opacity And Price Impact Of Blockholder Sales: New Insights From Chinese Data

Author: HAN WU, NHH NORWEGIAN SCHOOL OF ECONOMICS

EA = Empirical Archival

Loan Loss Accounting And Prudent Risk Management

Author: KATRIN HAUSSMANN, ILMENAU UNIVERSITY OF TECHNOLOGY

EA = Empirical Archival

Co-Author: Andreas Schweinberger, Frankfurt School of Finance and Management

Does Presentation Of Own Credit Risk Matter? Market Reactions To Ifrs 9 Pronouncements

Author: SEVERIN WIDMER, UNIVERSITY OF NEUCHÂTEL

EA = Empirical Archival

FRPS32

Chair: Elena Dybtsyna

Room: Alsh 2

An Evaluation Of Competency Development In Accounting Trainees

Author: CAROLINE CHAFFER, THE UNIVERSITY OF YORK

EA = Empirical Archival

Co-Author: Jill Webb, The University of York

Contingency Liabilities: The Efficacy Of Three Alternative Styles Of Reporting

Author: BRUCE LAGRANGE, UNIVERSITY OF QUÉBEC IN RIMOUSKI

EX = Experimental

Co-Author: Chantal Viger, Université du Québec à Montréal
Asokan Anandarajan, New Jersey Institute of Technology

Accounting And Claims Of Asset Securitizations

Author: CHRISTOPHE LEJARD, TOULOUSE 1 CAPITOLE UNIVERSITY

EA = Empirical Archival

Session **FR-PS** . Day and Time: **Wednesday 29th April . 14:00-15:30**

FRPS07

Chair: Elena De Las Heras

Room: Leven

Come On Over: Analyst/investor Days As A Disclosure Medium

Author: STANIMIR MARKOV, SOUTHERN METHODIST UNIVERSITY / COX SCHOOL OF BUSINESS

Co-Author: Marcus Kirk, University of Florida EA = Empirical Archival

Management Forecast Disaggregation and the Legal Environment: International Evidence

Author: Jeff Ng, The Chinese University of Hong Kong

EA = Empirical Archival

Co-Author: Albert Tsang, The Chinese University of Hong Kong
Oktay Urcan, University of Illinois at Urbana Champaign

Qualitative Corporate Disclosure And Credit Analysts' Soft Rating Adjustments

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

Co-Author: Zahn Bozanic, The Ohio State University EA = Empirical Archival

FRPS20

Chair: John M Hassell

Room: Alsh I

Multidimensional Competition And Corporate Disclosure

Author: MARIA FLORA MUINO VAZQUEZ, UNIVERSITY OF LA CORUÑA

EA = Empirical Archival

Co-Author: Manuel Nuñez-Nickel, Carlos III University, Madrid

Competition And Bank Income Smoothing

Author: JUANA ALEDO MARTINEZ, CARLOS III UNIVERSITY, MADRID

EA = Empirical Archival

Co-Author: Juana Aledo Martínez, Universidad Carlos III de Madrid
Kurt Achiel Desender, Universidad Carlos III de Madrid
Mónica López-Puertas Lamy, Universidad Carlos III de Madrid

Earnings Management And Managerial Ability - The Role Of Competition

Author: MALEK EL DIRI, LEEDS UNIVERSITY BUSINESS SCHOOL

EA = Empirical Archival

Co-Author: Kevin Keasey, Leeds University Business School
Iain Clacher, Leeds University Business School

Session **FR-PS** . Day and Time: **Wednesday 29th April . 15:45-17:15**

FRPS08

Chair: Elizabeth Demers

Room: Leven

User Evaluations Of Financial Statements: The Effects Of Presentation Choices Under Ifrs And Us Gaap

Author: HANS VAN DER HEIJDEN, UNIVERSITY OF SUSSEX

EX = Experimental

The Effect Of Restatements On Analyst Behavior

Author: LIN-HUI YU, NATIONAL TAIWAN UNIVERSITY

EA = Empirical Archival

Co-Author: Chunlai Ye, Texas A&M International University

Seeing Is Believing: Do Analysts Benefit From Site Visits?

Author: XIN WANG, THE UNIVERSITY OF HONG KONG

EA = Empirical Archival

Co-Author: Qiang Cheng, Singapore Management University
Fei Du, The University of Hong Kong
Yutao Wang, Central University of Finance and Economics

FRPS26**Chair: Henry Jarva****Room: Alsh I****Increases In Accounting Regulation: Is 'more' Actually 'less'?**

Author: ANNELIES RENDERS, MAASTRICHT UNIVERSITY

EA = Empirical Archival

Co-Author: Joost Impink, Fisher School of Accounting, University of Florida
Mari Paananen, University of Exeter**Constituents' Lobbying In Conceptual Projects – A Study Of The Fasb/iasb's Framework Revision**

Author: CARSTEN ERB, DUESSELDORF UNIVERSITY

CF = Case / Field Study

Christoph Pelger, University of Cologne

Complex Accounting Concepts: Importance Of Reducing Cognitive Load To Obtain More Useful Financial Information

Author: ANNE MARIE GARVEY, UNIVERSITY OF ALCALÁ

SU = Survey

Co-Author: José Antonio Gonzalo Angulo, Universidad de Alcalá
Laura Parte-Esteban, Universidad Nacional de Distancia**Session FR-PS . Day and Time: Thursday 30th April . 08:30-10:00****FRPS09****Chair: Tami Dinh****Room: Leven****Practices Of Standard-Setting – An Analysis Of The Iasb And Fasb's Process Of Identifying The Objective Of Financial Reporting**

Author: CHRISTOPH PELGER, UNIVERSITY OF COLOGNE

HI = History

The Balance Between Users And Preparers In The New European Accounting Directive

Author: PAOLA RAMASSA, UNIVERSITY OF GENOA

SU = Survey

Co-Author: Alberto Quagli, University of Genoa
Gabriele D'Alauro, University of Rome Tor Vergata**Diverse Views On Mandatory Adoption Of Ifrs In Japan**

Author: NORIYUKI TSUNOGAYA, NAGOYA UNIVERSITY

HI = History

FRPS22**Chair: Marie Herly****Room: Alsh I****Financial Reporting Changes And Internal Information Environment: Evidence From Sfas 142**

Author: YOUNG JUN CHO, SINGAPORE MANAGEMENT UNIVERSITY

EA = Empirical Archival

Co-Author: Qiang Cheng, Singapore Management University
Holly Yang, Singapore Management University**Real And Reporting Effects Of Ifrs-Induced Accounting Changes For Convertible Debt**

Author: HEATHER WIER, UNIVERSITY OF ALBERTA

EA = Empirical Archival

Co-Author: Adam Esplin, University of Alberta
Christina Mashruwala, University of Alberta
Mark Huson, University of Alberta**Do Accounting Standards Matter For Firm Productivity? Evidence From Mandatory Ifrs Adoption**

Author: RONG HUANG, BARUCH COLLEGE

EA = Empirical Archival

Co-Author: Rajiv Banker, Temple University
Yinghua Li, Arizona State University

Session FR-PS . Day and Time: Thursday 30th April . 10:15-11:45

FRPS10

Chair: Michael Eames

Room: Leven

Fair Value Management: A Case Study Of Employee Stock Option (mis)pricing Models

Author: FRANCOIS LARMANDE, HEC PARIS

EA = Empirical Archival

Co-Author: Loic Belze, EMLYON Business School
Lorenz Schneider, EMLYON Business School

Fair Value Accounting, Earnings Volatility, And Stock Price Volatility

Author: IGOR GONCHAROV, LANCASTER UNIVERSITY / MANAGEMENT SCHOOL

MB = Market Based

The Economic Consequences Of Extending The Use Of Fair Value Accounting In Regulatory Capital Calculations

Author: ZOLTAN NOVOTNY-FARKAS, LANCASTER UNIVERSITY / MANAGEMENT SCHOOL

Co-Author: Justin Chircop, LANCASTER UNIVERSITY / MANAGEMENT SCHOOL EA = Empirical Archival

FRPS23

Chair: Joerg-Markus Hitz

Room: Alsh I

Do Ifrs Based Earnings Announcements Have More Information Content Than Canadian Gaap Based Earnings Announcements?

Author: SHAHID KHAN, UNIVERSITY OF CALGARY

EA = Empirical Archival

Co-Author: Mark Anderson, University of Calgary
Hussein Warsame, University of Calgary
Michael Wright, University of Calgary

Accounting Quality, Information Risk And The Term Structure Of Implied Volatility Around Earnings Announcements

Author: SERAINAANAGNOSTOPOULOU, ATHENS UNIVERSITY OF ECONOMICS AND BUSINESS

Co-Author: Andrianos Tsekrekos, Athens University of Economics and Business EA = Empirical Archival

Liquidity And Mark-To-Model Accounting

Author: JACK STECHER, CARNEGIE MELLON UNIVERSITY

EA = Empirical Archival

Co-Author: Radhika Lunawat, University of California, Irvine
Kira Pronin, University of Pittsburgh
Gaoqing Zhang, University of Minnesota

Session FR-PS . Day and Time: Thursday 30th April . 11:45-13:15

FRPS11

Chair: Michael Ebert

Room: Leven

The Effects Of Financial Crisis On The Valuation Of Book Value And Net Income: Evidence From Financial Firms

Author: SAMI ADWAN, UNIVERSITY OF ESSEX

EA = Empirical Archival

The Impact Of The 2010 Eu Bank Stress-Test Results Disclosure On Banks' Earnings Management

Author: VLAD ANDREI PORUMB, CERGI-PONTOISE UNIVERSITY

EA = Empirical Archival

Co-Author: Ioan-Bogdan Robu, Alexandru Ioan Cuza University of Iasi
Ion Anghel, Bucharest Academy of Economic Studies

Earnings Management In Tough Times: An International Comparison Of Banking And Equity Crises

Author: Marco Trombetta, IE UNIVERSITY

EA = Empirical Archival

Co-Author: Claudia Imperatore, IE Business School - IE University

FRPS24**Chair: Martin Hoogendoorn****Room: Alsh I****The Oversight Role Of Regulators**

Author: BING LI, CITY UNIVERSITY OF HONG KONG

EA = Empirical Archival

Co-Author: Zhenbin Liu, Chinese University of Hong Kong, Shenzhen

Accounting Is The Message: An Undermining, Overmining And Duominig Critique

Author: CHRISTOPHER NAPIER, LONDON UNIVERSITY / ROYAL HOLLOWAY

IC = Interdisciplinary / Critical

Co-Author: Martin Persson, Western University, Ontario

The Standard-Setters' Toolkit: Can Principles Prevail Over Bright Lines?

Author: PATRICIA C.O'BRIEN, UNIVERSITY OF WATERLOO

EA = Empirical Archival

Co-Author: Darren Henderson, University of Western Ontario

Session FR-PS . Day and Time: Thursday 30th April . 14:00-15:30**FRPS12****Chair: Brigitte Eierle****Room: Leven****Bank Relationships And Private Firms' Financial Reporting Opacity**

Author: CHRISTA BAUER, FREE UNIVERSITY OF BERLIN

EA = Empirical Archival

Co-Author: Jochen Bigus, Free University of Berlin

The Effect Of Bank Quality On Corporate Customers

Author: MARIE HERLY, AARHUS UNIVERSITY, BUSINESS AND SOCIAL SCIENCES

EA = Empirical Archival

Co-Author: Lene Gilje Justesen, Aarhus University, Department of Economics and Business

Managerial Overconfidence And The Use Of Level 3 Estimates: Evidence From The Banking Industry

Author: JAN RIEPE, TUEBINGEN UNIVERSITY

EA = Empirical Archival

FRPS25**Chair: Karel Hrazdil****Room: Alsh I****Income Smoothing Due To Unemployment Concerns**

Author: THARINDRA RANASINGHE, SINGAPORE MANAGEMENT UNIVERSITY

EA = Empirical Archival

Co-Author: Jeffrey Ng, Singapore Management University

Tharindra Ranasinghe, Singapore Management University

Guifeng Shi, Shanghai Jiao Tong University

Holly Yang, Singapore Management University

Enforcement, Managerial Discretion, And The Informativeness Of Discretionary Accruals – Evidence From Germany

Author: DAVID WINDISCH, GRAZ KARL-FRANZENS UNIVERSITY

EA = Empirical Archival

Hard-Wired Or Soft-Wired? The Influence Of Managerial Characteristics And Social Norms On Corporate Behavior

Author: LISA ALBRECHT, UNIVERSITY OF MANNHEIM

EA = Empirical Archival

Co-Author: Benedikt Franke, University of Mannheim

Michael Favere-Marchesi, Simon Fraser University

Session **FR-PS** . Day and Time: **Thursday 30th April . 15:30-17:00**

FRPS13

Chair: Nihel Chabrak

Room: Leven

Procyclicality Of Us Bank Leverage

Author: CHRISTIAN LAUX, VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS

EA = Empirical Archival

Co-Author: Thomas Rauter, Vienna University of Economics and Business

Are Banks' Below-Par Own Debt Repurchases A Cause For Prudential Concern?

Author: MARTIEN LUBBERINK, VICTORIA UNIVERSITY OF WELLINGTON

EA = Empirical Archival

Special Purpose Entities And Bank Loan Contracting

Author: ZHENG WANG, CITY UNIVERSITY OF HONG KONG

EA = Empirical Archival

Co-Author: Jeong-Bon Kim, City University of Hong Kong

Byron Song, Hong Kong Baptist University

FRPS21

Chair: Niclas Hellman

Room: Alsh I

Corporate Social Responsibility Disclosure And The Value Of Cash Holdings

Author: YANGXIN YU, CITY UNIVERSITY OF HONG KONG

EA = Empirical Archival

Co-Author: Louise Y. Lu, The Australian National University

Greg Shailer, The Australian National University

The Role Of Culture And Corruption In Explaining Goodwill Disclosure Levels

Author: FRANCESCO MAZZI, UNIVERSITY OF FLORENCE

EA = Empirical Archival

Co-Author: Richard Slack, University of Durham

Ioannis Tsalavoutas, University of Glasgow

The Earnings Management Effects Of Proximity To Political Power

Author: ROLAND KOENIGSRUBER VU - UNIVERSITY OF AMSTERDAM, FACULTY OF ECONOMICS

AND BUSINESS ADMINISTRATION

EA = Empirical Archival

Co-Author: ChristianGroß, University of Graz

Christos Pantzalis, University of South Florida

Pietro Perotti, University of Bath

Session **FR-RF** . Day and Time: **Tuesday 28th April . 13:45-15:15**

FRRF13

Chair: Christopher Napier

Room: Fyne

Ceo Campaign Contribution Channels And Financial Reporting Quality

Author: YU (TONY) ZHANG, THE HONG KONG POLYTECHNIC UNIVERSITY
Co-Author: Shuo Li, Hong Kong Polytechnic University
Walid Saffar, Hong Kong Polytechnic University
Cs Agnes Cheng, Hong Kong Polytechnic University

EA = Empirical Archival

Cash Flow Management And The Cost Of Equity

Author: MAHMOUD LARI DASHTBAYAZ, FERDOWSI UNIVERSITY OF MASHHAD
Co-Author: Stuart Mcleay, Lancaster University

EX = Experimental

The Influence Of American Accounting Thought In France During 1950s: The Case Of Consolidated Financial Statements

Author: DIDIER BENSADON, PARIS DAUPHINE UNIVERSITY

HI = History

Religious Order Rules Shaping Accounting Rules: The Impact Of Institutional Logics On Institutional Change In The 15th And 16th Centuries

Author: MARIA CHIARA DEMARTINI, UNIVERSITY OF PAVIA
Co-Author: Piero Mella, University of Pavia

HI = History

Ias 36 Impairment Of Assets: Economic Relevance Of Value In Use

Author: DIRK SWAGERMAN, UNIVERSITY OF GRONINGEN/ FACULTY OF ECONOMICS AND BUSINESS
Co-Author: Gijs De Graaff, University of Groningen

HI = History

FRRF15

Chair: Martin Nienhaus

Room: Gala I

Measuring Readability In Financial Disclosures Using 10-K Document File Size

Author: CHRISTIAN STADLER, LANCASTER UNIVERSITY / MANAGEMENT SCHOOL
Co-Author: Christopher Nobes, Royal Holloway

EA = Empirical Archival

Accounting Measurement And Corporate Investment

Author: CHRISTIAN STIER, MUNICH LUDWIG-MAXIMILIANS UNIVERSITY
Co-Author: Thorsten Sellhorn, Ludwig-Maximilians-University Munich

EA = Empirical Archival

The Relationship Between Financialization And Accounting Standards: A Japanese Perspective

Author: NORIAKI OKAMOTO, RYUTSU KEIZAI UNIVERSITY

IC = Interdisciplinary / Critical

Who Benefits? The Iasb'S Construction Of The User.

Author: KJELL OVE RØSOK, NHH NORWEGIAN SCHOOL OF ECONOMICS

IC = Interdisciplinary / Critical

Segment Reporting Quality And Analyst Forecast Accuracy

Author: SUNGSOO YOON, KOREA UNIVERSITY BUSINESS SCHOOL
Co-Author: Seoyoung Doo, Korea University Business School
Kyongsun Heo, Korea University Business School
Seungweon Yoo, Korea University Business School

EA = Empirical Archival

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

FRRF03

Chair: Edith Leung

Room: Fyne

Mandatory Earnings Guidance And Accruals Management In China

Author: PENG CHENG, XI'AN JIAOTONG-LIVERPOOL UNIVERSITY

EA = Empirical Archival

Co-Author: Walter Aerts, University of Antwerpen

Ann Jorissen, University of Antwerpen

Gross Profit Surprises, Future Earnings And Cross-Section Of Stock Returns

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

EA = Empirical Archival

Co-Author: Tim Haight, Loyola Marymount University

Earnings Management, Voluntary Disclosures And The Introduction Of An Australian Carbon Trading Scheme

Author: BOBAE CHOI, THE UNIVERSITY OF NEWCASTLE

EA = Empirical Archival

Co-Author: Adrian Melia

Jim Psaros

On The Bank Financing Of Informationally Opaque Smes

Author: MICHIEL DE MEYERE, GHENT UNIVERSITY

EA = Empirical Archival

Co-Author: Heidi Vander Bauwhede, Ghent University

Philippe Van Cauwenberge, Ghent University

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

FRRF06

Chair: Martein Lubberink

Room: Fyne

Financial Expert Responses To Note Disclosure Practices Under Ifrs Requirements

Author: WAN SUK KO, HANKUK UNIVERSITY OF FOREIGN STUDIES

EA = Empirical Archival

Role, Structure, And Determinants Of Debt Covenants: Evidence From Japan

Author: TAKUMA KOCHIYAMA, ASIA UNIVERSITY

EA = Empirical Archival

Co-Author: Ryosuke Nakamura, University of Tsukuba

Accounting Comparability In Institutional Investors' Portfolios

Author: SARAH KROECHERT, HUMBOLDT UNIVERSITY OF BERLIN

EA = Empirical Archival

Cost Of Equity Effects From Mandatory Ifrs Adoption – The Importance Of Reporting Incentives

Author: RAYMOND WT LEUNG, UNIVERSITY OF THE FRASER VALLEY

EA = Empirical Archival

Earnings Announcements On Market Value, Dividend Changes, Inside And Institutional Stockholdings: The Greek Experience

Author: STERGIOS LEVENTIS, INTERNATIONAL HELLENIC UNIVERSITY

EA = Empirical Archival

Co-Author: Apostolos Dasilas, University of Macedonia

Alexandros Sikalidis, International Hellenic University and University of Amsterdam

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

FRRF05

Chair: Yun Lou

Room: Fyne

Disclosure And Recognition Of Intangible Assets - Insights From Purchase Price Allocations

Author: ANNE JENY-CAZAVAN, ESSEC BUSINESS SCHOOL PARIS

EA = Empirical Archival

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

Just “some Fuzzy Math”? Value Relevance Of Dvas

Author: SEBASTIAN KAUMANN, GOETTINGEN UNIVERSITY

EA = Empirical Archival

Small And Large Trader Reaction To Optimism Bias In Language Tone Around Management Forecast Press Releases

Author: ASAD KAUSAR, NANYANG TECHNOLOGICAL UNIVERSITY

EA = Empirical Archival

Co-Author: Stephen Baginski, University of Georgia
Elizabeth Demers, University of Virginia
Julia Yu, Nanyang Technological University

Size Management By European Private Firms To Minimize Disclosure And Audit Costs

Author: DEVRIMIKAYA, UNIVERSITY OF ERLANGEN NUREMBERG

EA = Empirical Archival

Co-Author: Darren Bernard, University of Washington
David Burgstahler, University of Washington

The Reversal Of Impairments Of Ppe: A Test Of Fair Value Accounting

Author: RAY DONNELLY, UNIVERSITY COLLEGE CORK

EA = Empirical Archival

Co-Author: Domenico Campa, Trinity College Dublin
Tongyu Cao, University College Cork

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

FRRF04

Chair: Gerald Lobo

Room: Fyne

Does Branch Religiosity Influence Bank Risk Taking?

Author: MICHELE FABRIZI, UNIVERSITY OF PADUA

EA = Empirical Archival

Co-Author: Justin Chircop, Lancaster University Management School
Elisabetta Ipino, Concordia University
Antonio Parbonetti, University of Padua

Value-Relevance Of Biological Assets Under Ifrs

Author: RUTE GONÇALVES, UNIVERSITY OF PORTO

EA = Empirical Archival

Co-Author: Patrícia Lopes, UNIVERSITY OF PORTO

Firm-Specific Determinants Of Goodwill Disclosure Quality Under Ifrs

Author: BENITA M. GULLKVIST, HANKEN SCHOOL OF ECONOMICS

EA = Empirical Archival

Providing Disclosure In The Face Of Competition - An Analysis Of Financial Statements In Imperial Germany

Author: JENS GÜNTHER, HUMBOLDT UNIVERSITY OF BERLIN

EA = Empirical Archival

Meet/beat Market Expectation, Accounting Conservatism And Corporate Governance

Author: BIKKI JAGGI, RUTGERS UNIVERSITY EA = Empirical Archival
Co-Author: Hua Xin, Rutgers University
Anthony Ng, The Hong Kong Polytechnic University

Session FR-RF . Day and Time: Wednesday 29th April . 11:45-13:15

FRRF07

Chair: Elisavet Mantzari

Room: Fyne

Is There A Honeymoon For New Ceos?

Author: DAVID LONT, UNIVERSITY OF OTAGO EA = Empirical Archival
Co-Author: Helen Lu, University of Auckland
Paul Geertsema, University of Auckland

Bank Transparency And The Crisis

Author: PANAYOTIS MANGANARIS, ARISTOTLE UNIVERSITY OF THESSALONIKI EA = Empirical Archival
Co-Author: Elena Beccalli, Università Cattolica del Sacro Cuore and London School of Economics
Panagiotis Dimitropoulos, University of Peloponnese

The Impact Of The Presence Of Outside Directors On The Usefulness Of Operating Income In Context Of High Risk

Author: ROBERT MATHIEU, WILFRID LAURIER UNIVERSITY EA = Empirical Archival
Co-Author: Ling Chu, Wilfrid Laurier University
Chima Mbagwu, Wilfrid Laurier University
Ping Zhang, University of Toronto

President Letter Textual Characteristics: Impression In Depression?

Author: ALONSO MORENO, UNIVERSITY OF JAÉN EA = Empirical Archival

Do Private Firms Manipulate The Deferred Tax Accounts?

Author: ALESSANDRO MURA, UNIVERSITY OF CAGLIARI EA = Empirical Archival

Session FR-RF . Day and Time: Wednesday 29th April . 14:00-15:30

FRRF08

Chair: Isabel Martinez Conesa

Room: Fyne

The Interaction Between Mandatory And Voluntary Risk Disclosure: A Comparative Study

Author: MARCO PAPA, UNIVERSITY OF BARI EA = Empirical Archival
Co-Author: Michela Cordazzo, Ca' Foscari University of Venice
Paola Rossi, University of Trento

Competitive Harm And Business Segment Reporting Under IFRS 8: Evidence From European Union Listed Firms

Author: PEDRO PARDAL, POLYTECHNIC INSTITUTE OF SETÚBAL EA = Empirical Archival
Co-Author: Ana Isabel Morais, ISEG - School of Economics and Management
José Dias Curto, ISCTE - IUL Business School

Loan Loss Accounting Rules And Bank Lending Over The Cycle: Evidence From A Global Sample

Author: MARCUS PRAMOR, DEUTSCHE BUNDESBANK EA = Empirical Archival
Co-Author: Christian Domikowsky, University of Muenster
Daniel Foos, Deutsche Bundesbank

The Benefits Of Structured Data Across The Information Supply Chain: Initial Evidence On Xbrl Adoption And Loan Contracting Of Private Firms

Author: PAUL PRONOBIS, FREE UNIVERSITY OF BERLIN EA = Empirical Archival
Co-Author: Devrimi Kaya, University of Erlangen-Nuremberg

Ifrs, Earnings Conservatism And Value Relevance: A Cross-Country Examination

Author: HUI SUNG KAO, FENG CHIA UNIVERSITY

EA = Empirical Archival

Session FR-RF . Day and Time: Wednesday 29th April . 15:45-17:15

FRRF09

Chair: Kevin McMeeking

Room: Fyne

International Differences In Ifrs Policy Choice And The Persistence Of Accounting Classification: The Case Of China

Author: SILVIA ROSSETTI, UNIVERSITY OF PISA

EA = Empirical Archival

Co-Author: Roberto Verona, University of Pisa

Ifrs, Information Asymmetry, And Real Activities Manipulation

Author: JUAN PEDRO SÁNCHEZ BALLESTA, MURCIA UNIVERSITY

EA = Empirical Archival

Co-Author: David Abad, Alicante University

M.Fuensanta Cutillas Gomariz, Murcia University

José Yagüe, Murcia University

It's Closing Time: A Longitudinal Study Of Reporting Lags Of German Stock-Listed Companies

Author: JOHANNES SCHLUNSKY, AALEN UNIVERSITY OF APPLIED SCIENCES

EA = Empirical Archival

Co-Author: Robert Rieg, University of Applied Sciences Aalen

The Political Economy Of Fair Value Accounting: Politicians' Positioning During The Financial Crisis

Author: CHRISTOPH SEXTROH, UNIVERSITY OF MANNHEIM

EA = Empirical Archival

Accounting For Operating Leases: Impact Of The Capitalization On Spanish Ibx 35 Companies

Author: FRANCISCA PARDO, UNIVERSITY OF VALENCIA

EA = Empirical Archival

Begoña Giner, University of Valencia

Raquel Cancho

Session FR-RF . Day and Time: Thursday 30th April . 08:30-10:00

FRRF10

Chair: Doris Merkl-Davies

Room: Fyne

How Value-Relevant Are Fair Value Changes During An Economic Downturn? Evidence From European Real Estate Companies

Author: STEFAN SUNDGREN, UMEA UNIVERSITY / UMEA SCHOOL OF BUSINESS AND ECONOMICS

Co-Author: Juha Mäki, University of Vaasa

EA = Empirical Archival

Antonio Somoza López, Barcelona University

Impair Or Not To Impair? A Cross-Country Study Of The Factors Affecting The Application Of Ias 36

Author: ANN TARCA, THE UNIVERSITY OF WESTERN AUSTRALIA

EA = Empirical Archival

Co-Author: Izan Izan, The University of Western Australia

Dianne Massoudi, The University of Western Australia

Accruals And Real-Activity Earnings Management And Targets' Stock Overvaluation In Uk M&a

Author: CAMELIA VASILESCU, UNIVERSITY OF LEICESTER

EA = Empirical Archival

Financial Crisis And Types Of Earnings Management: European Evidence

Author: ALINA BEATRICE VLADU, BABES-BOLYAI UNIVERSITY

EA = Empirical Archival

Co-Author: Oriol Amat, Universitat Pompeu Fabra
Konrad Grabinski, Cracow University of Economics
Dan Cuzdriorean, Babes-Bolyai University

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

FRRF11

Chair: Alessandro Mura

Room: Fyne

Changes In Earnings Synchronicity Over The Last 30 Years: Evidence From Japan

Author: HIROMI WAKABAYASHI, KONAN UNIVERSITY

EA = Empirical Archival

Co-Author: Kazuhisa Otagawa, Kobe University

Determinants Of Formal Participation Behavior In Efrag's Due Process

Author: KATHARINA WEISS, POTSDAM UNIVERSITY

EA = Empirical Archival

The Influences Of Different Compensation Structures On Firm's Investment And Financing Policy

Author: MING-CHENG WU, NATIONAL CHANGHUA UNIVERSITY OF EDUCATION

EA = Empirical Archival

Co-Author: I-Cheng Lin, NATIONAL CHANGHUA UNIVERSITY OF EDUCATION

Yi-Ting Huang, Taiwan Academy of Banking and Finance

The Effect Of Public Enforcement Of Accounting Standards On The Consistent Application Of International Financial Reporting Standards (ifrss)

Author: MIRA YAMMINE, UNIVERSITY OF LIEGE – HEC

EA = Empirical Archival

Co-Author: Henri Olivier, HEC- Management School of the University of Liege

Corporate Social Responsibility And Its Effect On Organizational Innovation And Firm Performance: An Empirical Research In Smes

Author: ISABEL MARTINEZ CONESA, MURCIA UNIVERSITY

SU = Survey

Co-Author: Pedro Soto Acosta, University of Murcia, Spain

Mercedes Palacios Manzano, University of Murcia, Spain

Session FR-RF . Day and Time: Thursday 30th April . 11:45-13:15

FRRF12

Chair: Mohamed Musa

Room: Fyne

Accounting Professionals' Perceptions Of Goodwill Accounting Under Us Gaap

Author: M. DAVID GORTON, EASTERN WASHINGTON UNIVERSITY

SU = Survey

Co-Author: Kati Pajunen, Finnish Financial Supervisory Authority

Jani Saastamoinen, University of Eastern Finland

Arsen Djatej, Eastern Washington University

Financial Analysts And The Evaluation Of Corporate Acquisitions: Survey Evidence On The Knowledge Of Accounting Standards And The Use Of Accounting Information For Equity Valuation Purposes

Author: NICLAS HELLMAN, STOCKHOLM SCHOOL OF ECONOMICS

SU = Survey

Co-Author: Patric Andersson, Stockholm School of Economics

Adoption And Use Of Ifrs: Evidence From Brazil

Author: MARTA CRISTINA PELUCIO GRECCO, MACKENZIE PRESBYTERIAN UNIVERSITY

SU = Survey

Co-Author: Cecilia Moraes Santostaso Geron, MACKENZIE PRESBYTERIAN UNIVERSITY

Gerson Begas Grecco, MACKENZIE PRESBYTERIAN UNIVERSITY

Cultural Influence On Accountant's Judgment For Smes Accounting

Author: SATOSHISUGAHARA, HIROSHIMA SHUDO UNIVERSITY

SU = Survey

Co-Author: Noriyuki Tsunogaya, Nagoya University

Session FR-RF . Day and Time: Thursday 30th April . 14:00-15:30**FRRF02****Chair: Mahmoud Lari Dashtbayaz****Room: Fyne****Capital Expenditure And Its Impact On Future Profitability: An Empirical Study Of Australian Firms**

Author: NEAL ARTHUR, THE UNIVERSITY OF SYDNEY

EA = Empirical Archival

Co-Author: Kaiying Ji, The University of Sydney
Shawn Ho, The University of Sydney**Textual Analysis And Sentiment In The Credit Default Swap Market**

Author: ANDREA BAFUNDI, IE BUSINESS SCHOOL

EA = Empirical Archival

Co-Author: Ronny Hofmann, IE Business School

Determinants Of The Level Of Information Disclosure In Financial Statements Prepared In Accordance With International Financial Reporting Standards

Author: ANNA BIAŁEK-JAWORSKA, UNIVERSITY OF WARSAW

EA = Empirical Archival

Co-Author: Anna Matusiewicz, alumnus of University of Warsaw, Faculty of Economic Sciences

Choice Of Measurement Basis And Discretionary Determination Of Current Value Of Real Estate: Evidence From Dutch Social Housing Associations

Author: ROB BOTERENBROOD, VU - UNIVERSITY OF AMSTERDAM, FACULTY OF ECONOMICS

EA = Empirical Archival

AND BUSINESS ADMINISTRATION

Voluntary Disclosure Of Sales And The Extent Of Trade Credit In Small Young Private Companies

Author: STEFANIE CEUSTERMANS, FREE UNIVERSITY OF BRUSSELS

Co-Author: Diane Breesch, Vrije Universiteit Brussel

Session FR-RF . Day and Time: Thursday 30th April . 15:30-17:00**FRRF01****Chair: Adrian Kubata****Room: Etive****Managing Employee Stock Option Expense: A Fair-Value Approach**

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

AM = Analytical / Modelling

Co-Author: Ming-Cheng Wu, NATIONAL CHANGHUA UNIVERSITY OF EDUCATION
Yi-Ting Huang, Taiwan Academy of Banking and Finance**Understanding The Effects Of The Ifrs Mandate: Further Consideration Of Economic Significance And Statistical Significance**

Author: STUART J. MCLEAY, THE UNIVERSITY OF SYDNEY

AM = Analytical / Modelling

Co-Author: Elisabetta Barone, Henley Business School

Mandatory Deferred Compensation And The Stewardship Perspective Of Financial Accounting

Author: ULRICH SCHÄFER, GOETTINGEN UNIVERSITY

AM = Analytical / Modelling

Co-Author: Christoph Pelger, University of Cologne

Audit Quality And Accruals Manipulation In Ex - Post Bankrupt Firms

Author: AYMAN ALDAHAY, LEEDS UNIVERSITY BUSINESS SCHOOL

EA = Empirical Archival

Voluntary Versus Mandatory Reporting Of Share-Based Payments And The Level Of Investor Protection: An Analysis Of The Eu And Us Banking Industries.

Author: ALAA ALHAJ ISMAIL, UNIVERSITY OF ESSEX

EA = Empirical Archival

Co-Author: John Stittle, University of Essex
Idlan Zakaria, University of Essex

FRRFI 4

Chair: Belen Gill-de-Albornoz

Room: Fyne

10 Years Impairment-Only Approach – Stakeholders’ Perceptions And Researchers’ Findings

Author: TORBEN TEUTEBERG, HHL LEIPZIG GRADUATE SCHOOL OF MANAGEMENT

Co-Author: Tobias Stork Genannt Wersborg, HHL LEIPZIG GRADUATE SCHOOL OF MANAGEMENT

Henning Zülch, HHL LEIPZIG GRADUATE SCHOOL OF MANAGEMENT IC = Interdisciplinary / Critical

Obfuscation And Conservatism

Author: JIMMY YU, UNIVERSITY OF CALGARY

EA = Empirical Archival

Impression Management In Explanations For Corporate Governance Non-Compliance: Lip Service Or Lip Gloss?

Author: NIAMH M.BRENNAN, UNIVERSITY COLLEGE DUBLIN

IC = Interdisciplinary / Critical

Co-Author: Philip Shrives, Newcastle Business School, Northumbria University

Factors Driving Memory Fallibility: A Conceptual Framework For Accounting And Finance Studies

Author: YIKE DING, MACQUARIE UNIVERSITY

IC = Interdisciplinary / Critical

Co-Author: Andreas Hellmann, Macquarie University
Lurion De Mello, Macquarie University

Consistency Between The Recognition Of Windfall, Subjective Goodwill, And The Concept Of Income

Author: YUKO KATSUO, GAKUSHUIN UNIVERSITY

IC = Interdisciplinary / Critical

