

EUROPEAN ACCOUNTING ASSOCIATION
34rd ANNUAL MEETING
19-22 APRIL 2011
Auditorium Parco della Musica & LUISS
University
Rome, ITALY

Session Nr	DATE	TIME	ROOM	Chair	ID	Author	Paper title
FARF01	21 April 2011	09.00- 10.30	407A	MARI PAANANEN	12688	Yee Boon Foo	An Exploratory Study Of Analyst Coverage And Liquidity In Malaysia
					11509	Wayne Landsman	Are Institutional Investors And Security Analysts Affected By Investor Sentiment?
					11778	Christophe Lejard	Financial Structure Of The Firm And Accounting Management: The Implication Of Off- Balance Sheet Securitisation
					12353	Maria T. Tascon	The Role Of Industry And Country Effects On Firm Profitability Analysis
FARF02	21 April 2011	09.00- 10.30	407B	STEPHEN TAYLOR	12102	Miguel Angel Acedo Ramírez	Capital Structure: Some Evidence From European Panel Data

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					11716	Ramzi Benkraiem	How Do Corporate Characteristics Affect Capital Structure Decisions Of French Smes?
					12175	Victoria Krivogorsky	Debt Financing Decisions By European Firms.
					12184	Mahmoud Lari Dashtbayaz	Cash Flow Accounting And The Cost Of Debt
					13271	Ana Isabel Lopes	Does Alternative Ways Of Reporting Non-Controlling Interests Really Matter?
FARF03	21 April 2011	11.00-12.30	407A	TIAGO CARDAO-PITO	13495	Maria Del Mar Camacho-Miñano	Bankruptcy Law Ex-ante Efficiency: Empirical Evidence in Spain.
					13174	Ricardo Cardoso	Accounting Information Inconsistencies And Their Effects On Insolvency Prediction Models

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					12614	Montserrat Manzaneque Lizano	The Influence Of The Business Cycle On The Stability Of Business Failure Prediction Models
					12536	Bruno Vinícius Ramos Fernandes	An Analysis Of The Maximum Losses Expected Calculated By Var (value At Risk) In Moments Of Systemic Crisis.
					11824	Dariusz Wedzki	A Sequence Of Cash Flow In Bankruptcy Prediction
FARF04	21 April 2011	14.00- 15.30	407A	HARRI SEPPÄNEN	11782	Subhash Abhayawansa	How intellectual capital information is used in Australian analyst reports
					13413	Bernd Galler	Missing Data Methods – Neutralizing The Fly In The Ointment
					13327	Paola Rossi	Adoption Of International Accounting Standards: Impact On The Market Valuation Of Intangible

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							Assets
					11849	Herve Stolowy	An Explanation Of The Nature Of Internally Generated Goodwill Based On Aggregation Of Interacting Assets
					13294	Jo Wells	Funny Money And The Distribution Of Financial Returns
FARF05	21 April 2011	14.00-15.30	407B	TBA	12799	Sue-Jane Chiang	Earnings Management, Managerial Optimism, And Ipo Valuation
					12820	Helmi Hammami	Predicting Cash Flows: Reported Cash Flows Versus Earnings - Empirical Findings From Qatar
					13242	Henrik Höglund	Earnings Smoothing As A Determinant For Foreign Exchange Rate Exposure

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					12492	Javad Izadi Zadeh Darjezi	The Impact Of Earnings Management On The Short-Term Returns Of Winner And Loser Firms
					12929	Eduardo Alves de Oliveira	The Bank Credit Crunch in Brazil
FARF06	21 April 2011	16.00-17.30	407A	SERAINA ANAGNOSTOPOULOU	11924	Tiago Cardao-Pito	Nevertheless, Organizations Registered Under The Same Industry Code Are Far From Being Homogeneous
					12877	Shahed Imam	How Do Analysts Use Earnings In Valuation? Survey Evidence
					12187	Ehsan Khansalar	The Unbiased Estimation Of Future Cash Flow And Future Earnings:a Predictive Model With Accounting Double Entry Constraint

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					12455	Chien-Min Kevin Pan	Classification Shifting And Reporting Behaviors Of Japanese Firms On Extraordinary Items
					12078	Salima Paul	Crafty Credit? The Strategic Use Of Trade Credit
FARF07	22 April 2011	09.00- 10.30	407A	NAZAM DZOLKARNAINI	12340	Francesco Baldi	The Value Relevance Of Income From Discontinued Operations Under Ifrs 5 In Europe
					12495	Alain Devalle	Is Comprehensive Income A Better Measure Of Performance Than Net Income? An Empirical Evidence From European Stock Exchanges For The Five Year Period 2005- 2009
					12372	Christian Fieberg	A sorting based test of the Ohlson model

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					13268	Matthias Froschhammer	Financial Accounting Regulation Lobbying - A Current German Case Study -
					12804	Karol Klimczak	Coincident And Forecast Relevance Of Accounting Numbers
FARF08	22 April 2011	09.00-10.30	407B	JOAQUIM CARLOS COSTA PINHO	12137	Sherif Hegazy	The Development Of Key Financial Performance Indicators For U.K Construction Companies
					12157	Wei Jiang	Factors Affecting The Valuation Of Loss-Relative To Profit-Making Firms In The Uk
					11700	David Prochazka	The Role Of Fair Value Measurement In The Recent Financial Crunch: An Alternative Perspective
					11708	Benjamin Segal	Enforcement And Disclosure Under Regulation Fd

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					13010	Masayuki Susai	Empirical Exploration On The Foreign Exchange Market Microstructure With Duration, Volume And Orderflow
FARF09	22 April 2011	11.00-12.30	407A	JOCHEN ZIMMERMANN	12865	Michael Gruning	Information Content And Market Recognition Of Annual Report And Quarterly Report Disclosure
					12441	Katrien Kestens	The Impact Of The 2008 Financial Crisis On Trade Credit And Company Performance
					12670	Cecilia Margarita Rendeiro Carmo	Accruals Quality And Cost Of Debt: Evidence From Portuguese Companies
					13510	Rui Shen	Aggregate Return, Aggregate Earnings And Banking Information
					12358	Manuel Strohmenger	Enforcement Actions And Earnings Quality - An Analysis Of The German Two-Tier Model

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FARF10	22 April 2011	14.00- 15.30	307B	CHRISTOPHER NAPIER	13092	Anna Maria Biscotti	Credit Risk And Insolvency Risk In Cooperative Banks
					12692	Ellie Chapple	The Preferences Of Private Equity Investors In Selecting Target Acquisitions: An International Investigation
					12749	Antti Fredriksson	Soft And Hard Information In Bank- Firm Relationships
					12003	Yihong He	The Accounting Implications Of Banking Deregulation
					12494	Jochen Theis	How Do Investors Perceive Risks That A Company Discloses Within The Management Commentary?

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FARF11	22 April 2011	16.00- 17.30	307B	CHIEN-MIN KEVIN PAN	13253	Erkki K. Laitinen	Profitability, Growth, And Financial Flows: Steady State Analysis
					11709	Makoto Nakano	What Explains Widening Profitability Dispersion Around The World?
					12202	Wonsun Paek	Differential Reporting Patterns Of Quarterly Income
					12964	Tadanori Yosano	Post-Stock Performance Of Bailout Acquisitions In Japan: A One Decade Experience