



European Accounting Association
 35th Annual Congress
 9–11 May 2012, Ljubljana – Slovenia

Session	Date	Time	Room	Chair	ID	Author	Discussant	Paper Title	
FA.PSD. Session 01	9 th May 2012	14:00 - 15:30	P-021	Teri	Yohn	17043	Claudine Mangen	Andrea Menini	The Real Effects Of Managerial Narratives: Evidence From A Quarter-Billion Words
						17160	Patrick Vorst	Liu Zheng	The Dynamics Of Financial Reporting: The Case Of Ipos
FA.PSD. Session 02	9 th May 2012	16:00 - 17:30	P-021	Elena	Ferrer Zubiante	16006	Andrea Menini	Igor Lončarski	Earnings Management, Forecast Guidance And The Banking Crisis
						16043	Teri Yohn	Michael Eames	The Relative Accuracy Of Analysts' Disaggregated Forecasts: Identifying The Source Of Analysts' Superiority
FA.PSD. Session 03	11 th May 2012	11:00 - 12:30	P-021	Luis	Coelho	16567	Erlend Kvaal	Keiichi Kubota	On Improving The Measurement Of Book-Tax Conformity
						17590	Antonio Rubia	Jan Klobucnik	Short-Term Wholesale Funding And Systemic Risk: A Global Covar Approach
FA.PSD. Session 04	11 th May 2012	14:00 - 15:30	P-021	Ann	Tarca	15253	Feng Chen	Sebastian Müller	Earnings Opacity And Closed-End Country Fund Discounts
						15978	Reuven Lehavy	David Veenman	The Earnings Announcement Premium Around The Globe
FA.PS. Session 01	9 th May 2012	14:00 - 15:30	P-127	Keiichi	Kubota	15996	Stuart J. Mcleay		The Double-Entry Constraint In Econometric Estimation



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Session	Date	Time	Room	Chair	ID	Author	Discussant	Paper Title
					16382	Ehsan Khansalar		The Consistent Estimation Of Future Cash Flow: An Accounting Prediction Model With Double Entry Constraint
					16783	Boris Podobnik		Asymmetric Lévy Flight In Financial Ratios: Manufacturing And Non-Manufacturing Firms
FA.PS. Session 02	9 th May 2012	14:00 - 15:30	P-128	Mark Anderson	15997	Luis Coelho		The Intra-Industry Effects Of Going Concern Audit Reports
					16507	Carlo D'Augusta		Investors' Divergence Of Opinion And Conservative Reporting
					15853	Francisco J. Castaño		Selection Of Variables In Business Failure Analysis: Mean Selection Vs. Median Selection
FA.PS. Session 03	9 th May 2012	16:00 - 17:30	P-127	Stuart McLeay	16569	Zhaoyang Gu		How Is Accruals Quality Priced By The Stock Market?
					16418	Su-Ping Liu		Market Rewards To Patterns Of Increasing Earnings: Do Cash Flow Patterns, Accruals Manipulation And Real Activities Manipulation Matter?
					15677	Pengguo Wang		The Role Of Accruals In Earnings Forecasting, Stock Valuation And Long-Term Trading Strategies



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FA.PS. Session 04	9 th May 2012	16:00 - 17:30	P-128	Shibashish Mukherjee	15374	Xanthi Gkougkousi		Aggregate Earnings And Corporate Bond Markets
					16559	Yong-Chul Shin		The Mispricing Of Pension Cash Flows And Accruals
					15758	Martin Staehle		Decision-Usefulness Of Ideal Cost- And Ideal Value Accounting For Valuation And Stewardship
FA.PS. Session 05	10 th May 2012	09:00 - 10:30	P-128	Harri Seppänen	15984	Manuel Strohmenger		Frep Enforcement Releases, Firm Characteristics And Earnings Quality - Analyses Of The German Enforcement System
					15887	David Veenman		Are Small Earnings Surprises Really Driven By Earnings Management?
					16651	Gerry Gallery		The Impact Of Litigation Risk On Disclosure Timeliness
FA.PS. Session 06	10 th May 2012	14:00 - 15:30	P-127	Pengguo Wang	15908	Felix Lamp		Persistent Optimism Or Pessimism In Analysts' Earnings Forecasts: Can An Individual Bias Correction Improve The Consensus Forecast?



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					15367	Elena Ferrer Zubiante		Value Of Analysts' Consensus Recommendations And Investor Sentiment
					16195	Tuan Quoc Ho		How Do Analysts Discover Bad And Good News For Setting Target Prices?
FA.PS. Session 07	10 th May 2012	16:00 - 17:30	P-212	David Smith	15325	Jan Klobucnik		Valuing High Technology Growth Firms
					17589	Marina Balboa		The Effect Of Venture Capital Involvement On Capital Structure Determinants
					15525	Sarah Zechman		The Multinational Advantage
FA.PS. Session 08	10 th May 2012	16:00 - 17:30	P-127	Wolfgang Schultze	16619	Yenn-Ru Chen		Value Of Cash Holdings: The Impact Of Cash From Operating, Investment And Financing Activities
					15956	Arnt Woehrmann		Triangulating The Accuracy Of Comparable Company Valuations
					16937	Rene Coppe Pimentel		Decomposing Firm Value: Short-Term Earnings Versus Long-Term Value Of Brazilian Listed Firms



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FA.PS. Session 09	11 th May 2012	09:00 - 10:30	P-212	Michael Eames	16655	Natalie Gallery		Impression Management In Reporting To Unsophisticated Investors
					15648	Zhang Shuyu		Performance Justification Language And Earnings Management
					15844	David Prochazka		Analysis Of Financial Condition Of The Czech Professional Football Clubs
FA.PS. Session 10	11 th May 2012	09:00 - 10:30	P-127	Felix Lamp	17004	Kristian Dicke		Implied Risk Premium And The Business Cycle: You Can'T Always Get What You Want
					16092	Tami Dinh Thi		Booms, Busts, And Sentiment
FA.PS. Session 11	11 th May 2012	11:00 - 12:30	P-127	Nikola Petrovic	15400	Sebastian Müller		Style-Driven Earnings Momentum
					15539	Chan-Gu Kim		Underwriting Relationships And Analyst Herding Behavior Around Equity Offerings
					16594	Harri Seppänen		Investor Behavior And Use Of Fundamental Signals Of Hard-To- Value Firms



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FA.PS. Session 12	11 th May 2012	14:00 - 15:30	P-127	Tuan Quoc Ho	17049	Karin Hagnefelt		Mandatory Ifrs Adoption And The Quality Of Financial Reporting: Evidence From Sweden
					15699	Martin Nienhaus		Value Relevance Of Segment Reporting – Evidence From German Firms
					15289	Herve Stolowy		The Economic Consequences Of Increasing The International Visibility Of Financial Reports