



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

Session	Date	Time	Room	Chair	ID	Author	Discussant	Paper Title
FA.RF. Session 01	9 th May 2012	14:00 - 15:30	P-118	Sebastian Müller	15931	Justin Chircop		Repo Transactions And Bank Opaqueness: Evidence From The 2007/2008 Financial Crisis
					16966	Nazam Dzolkarnaini		On The Joint Determinants Of Fixed-Claim Financing: Further Evidence From A Uk Dynamic Panel Model
					15730	Antti Miihkinen		The Information Content Of Mandatory Risk Disclosures? Evidence From The Finnish Stock Market 2006-2009
					17256	Caspar David Peter		The Effect Of Reporting Transparency On Cartel Duration
					15752	Carlota Menendez- Plans		The Systematic-Risk Determinants Of The European Accommodation And Food Services Industry In The Period 2003-2009
FA.RF. Session 02	9 th May 2012	16:00 - 17:30	P-118	Ehsan Khansalar	15890	Leif Atle Beisland		Earnings Quality And Regulation: Evidence From The Microfinance Industry
					17459	Jernej Koren		Earnings Management To Achieve Thresholds In Relation To Net Shareholder Funds



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FA.RF. Session 03	10 th May 2012	14:00 - 15:30	P-118	Nazam	Dzolkarnaini	17467	Torsten	Jaskolski	The Effects of Tax Amortization Benefits On Purchase Price Allocations: Evidences of Accounting Discretion Using An Analytical Approach
						17076	Iulia	Jianu	Ensuring The Financial Health Of The Economic Entity By Physical Capital Maintenance
						16727	Erik	Bjurström	The Role Of Network Boundary Information In Intellectual Capital Measures
						17508	Ana Paula	Paulino Da Costa	Substance And Image: Two Notorious Cases Of Financial Corporate Fraud In Brazil
						15736	Salima	Paul	Trade Credit And The Financing Of Accounts Payable In The Uk: An Empirical Study
FA.RF. Session 04	10 th May 2012	16:00 - 17:30	P-118	Sander	Van Triest	16896	Joseph Atkins	Johnston	Does Forecasting Cash Flows Improve The Firm-Specific Information In Analyst Earnings Revisions?
						17703	Nikola	Petrovic	The Impact Of Changes In Relevance And Reliability Of Uk Earnings On The (mis)pricing Of Accruals



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					16472	Francois Aubert		Ex-Post-Earnings Announcement Consensus Forecast, Pro Forma Reporting And Earnings Management: Some International Evidence
					17617	Cristina Ferrer		The Measurement Of Time-Series Properties Of Earnings. A Construct Validity Perspective
FA.RF. Session 05	11 th May 2012	09:00 - 10:30	P-118	Maria T. Tascon	17048	Andreas Charitou		Re-Examining The Value Relevance Of Analysts' Recommendation Changes In Enhanced Information Environments: The Effect Of Mandatory Ifrs Adoption In E.U.
					16288	Ann Tarca		Mandatory Adoption Of Ifrs And Analysts' Forecasts: How Much Does Enforcement Matter?
					15756	Pawel Bilinski		Does Firm Reporting Quality And Analyst Forecasting Skill Influence The Analyst Choice To Issue Revenue Forecasts?
					16636	Shibashish Mukherjee		News Articles, Analysts And Asymmetric Information Environment Of Intangibles Intensive Firms



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FA.RF. Session 06	11 th May 2012	11:00 - 12:30	P-118	Mine Aksu	16361	Mahmoud Lari Dashtbayaz		Cash Flow Accounting And The Cost Of Debt
					16683	Aliasghar Mottaghi		Using The Financial Statements Information To Predict Future Operating Cash Flows: Evidence From The Uk
					15947	Timo Rothovius		Empirical Taxonomy Of Financial Ratios Revisited: Inferring Independent Ratio Classes
					16322	Alexandra Schindele		Much Ado About Nothing? Regulatory Impact On The Capital Cost And Capital Structure Of German Smes
FA.RF. Session 07	11 th May 2012	14:00 - 15:30	P-118	Konstantinos Stathopoulos	16648	Maria T. Tascon		The Role Of Industry On Firm Profitability And The Operating- Financing Disaggregation
					16877	Khaled Dahawy		The Value Relevance Of Capital Stocks And Earnings Quality In The Egyptian Banks
					17027	Luis Blanco		The Terminal Value In The Discounted Cash Flow Valuation Model



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17165 Ana Isabel Lopes

On The Relation Between Non-Controlling Interests And Parent Companies' Market Value: A Cross-Country Comparison

15320 Elisabete Vieira

Market Reaction To Dividend News Related To Family Firms