



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

Session	Date	Time	Room	Chair	ID	Author	Discussant	Paper Title
FR.RF. Session 01	9 <sup>th</sup> May 2012	14:00 - 15:30	P-119	Iulia Jianu	16465	Benita M. Gullkvist		Determinants Of The Use Of Ifrs Among Medium-Sized Finnish Entities
					16159	Claire Marston		Annual Report Risk Disclosure: Views Of Preparers
					16566	Chikako Ozu		International Financial Reporting Standards (ifrss) Uncertainties Around Adoption In Japan
					16033	Martin Wehrfritz		National Influence On The Application Of Ifrs? – Interpretations And Accounting Estimates By German And British Accountants –
FR.RF. Session 02	9 <sup>th</sup> May 2012	14:00 - 15:30	P-120	Mike Jones	17734	Qiang Guo		Conservative Reporting And Product Market Competition
					17130	I-Cheng Lin		A General Framework For Determining Fair Values Of Employee Stock Options With Performance Hurdles
					17324	Ahmad Mohammady		Relative Importance For Relevance Or Reliability Of Earnings Information
					17702	Christos Negakis		On The Measurement Of Accounting Conservatism: A Unifying Approach



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FR.RF. Session 03	9 <sup>th</sup> May 2012	16:00 - 17:30	P-119	Andreas Jansson	15729	Dominic Detzen		The Conceptual Framework's (in-)adequacy For Resolving Recognition Issues In Accounting Standard Setting
					15876	Clelia Fiondella		A Critical Perspective On Comprehensive Income
					15971	Sebastian Hoffmann		The Role Of Iasb's Staff – How (not) To Do A Comment Letter Analysis
					15893	Noriyuki Tsunogaya		The Accounting Change Framework: The Case Of Japan Since The Late 1990s
					16583	Tadanori Yosano		Isomorphic Change Of Accounting Standards Against The Background Of Globalization
FR.RF. Session 04	9 <sup>th</sup> May 2012	16:00 - 17:30	P-120	Ana Isabel Lopes	16224	Corinne Bessieux- Ollier		Why Firms Listed On An Unregulated Financial Market Comply Voluntarily With Ifrs: An Empirical Analysis With French Data
					16986	Stefana Maria (cristea)		Ifrss Adoption In Islamic Countries
					16733	Dimitrios Gounopoulos		Ifrs Adoption And Management Earnings Forecasts Of Australian Ipos



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					16863	Jung Jae Gyong		What Incentives And Characteristics Make Korean Firms Adopt K-Ifrs Early?
					17377	Peter Walton		Voluntary Adoption Of Ifrs: A Study Of Determinants For Uk Unlisted Firms
FR.RF. Session 05	10 <sup>th</sup> May 2012	09:00 - 10:30	P-118	Clelia Fiondella	15958	Micael Jönsson		Has The Introduction Of Ifrs Improved Accounting Quality? – A Comparative Study Of Five Countries
					16168	In Sook Kim		The Impact Of Ifrs Adoption On Accounting Quality And Value Relevance In Korea
					16301	Urska Kosi		Accounting Quality In Private Firms During The Transition To International Standards
					17206	Jan Michalak		Impact Of Mandatory Ifrs Implementation And Economy Growth On Earnings Quality. Evidence From Poland.
					17587	Tony Van Zijl		The Economic Consequences Of Ifrs Adoption: Evidence From New Zealand



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FR.RF. Session 06	10 <sup>th</sup> May 2012	09:00 - 10:30	P-119	Joachim Tanski	17075	Francesco Avallone		Integration In Financial Communication: An Analysis Of Determinants In Strategic Plans And Annual Reports
					15987	Monica Bartolini		Key Performance Indicators And Enhanced Business Reporting. Evidence From The Field
					17042	Francesco Dainelli		Are Management Commentaries Driven By Signalling Strategies?
					16505	Leonor Ferreira		The Use Of Graphs In Financial Reporting By Portuguese Companies
					15820	Thorsten Knauer		Credibility, Uncertainty, And Investment Effects Of Additional Longer-Term Management Forecasts
FR.RF. Session 07	10 <sup>th</sup> May 2012	09:00 - 10:30	P-120	Ignace De Beelde	16549	Neal Arthur		Corporate Financial Reporting Quality In The Financial Crisis
					15728	Andrei Filip		The Impact Of The 2008-2009 Financial Crisis On Earnings Management: The European Evidence
					17512	Elionor Farah	Jreige Weffort	Earnings Management And Economic Crises In Brazilian Capital Market



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					16063	Yutaro Murakami		The Interaction Between Aggressive Accounting System Choices And Hidden Actions
					16010	Sultan Alkhtani		The Relevance Of Ifrss To Less Developed Economies: A Cultural Perspective Using Saudi Arabia As A Case Study
FR.RF. Session 08	10 <sup>th</sup> May 2012	11:00 - 12:30	P-118	Salma Ibrahim	17023	Chee Kwong Lau		Decision Usefulness Of Earnings Management
					15294	Makoto Nakano		Quality Of Smoothed Earnings: Earnings Persistence And Dividend Policy
					16760	Inna Paiva		The Impact Of Institutional Environment And Ownership Concentration On Earnings Quality: Empirical Evidence From European Listed Firms
					15693	Tomohiro Suzuki		Quarterly Earnings Management Around The World:loss Avoidance Or Earnings Decrease Avoidance?
					16769	David Wroblewski		Earnings Management – Evidence From Eastern Europe Countries



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FR.RF. Session 09	10 <sup>th</sup> May 2012	11:00 - 12:30	P-119	Joseph Atkins	Johnston	15207	Walaa	Elkelish	Organizational Culture And Corporate Risk Disclosure: An Empirical Investigation For Uae Listed Companies
						17622	Tamer	Elshandidy	The Impact Of Firm And Country Characteristics On Risk Reporting Variations: Comparative Evidence From The Usa, The Uk And Germany
						15692	Tetsuyuki	Kagaya	How Do Investors Evaluate Business Continuity Management Disclosures In Emergency Situations? Evidence From The Great East Japan Earthquake
						15285	Jonas	Oliveira	Risk Reporting: A Literature Review
					15943	Luis	Rodriguez- Dominguez	Risk Disclosures: Content Analysis And Explanatory Factors For Spanish Companies	
FR.RF. Session 10	10 <sup>th</sup> May 2012	11:00 - 12:30	P-120	Jung	Jae Gyong	17122	Riccardo	Cimini	Reporting Comprehensive Income Issues: Empirical Evidence From France, Germany And Italy



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					16294	Fabrizio Di Meo		Overinvestment, Subsequent Earnings Management, And Ceo Vulnerability
					15544	Corinna Ewelt-Knauer		Economic Ownership Of Special Purpose Entities - Applying Economic Theory To The Off-Balance-Sheet Problem
					17100	Javad Izadi Zadeh Darjezi		The Impact Of The Management Of Accounting Earnings On The Short-Term Returns Of Winner And Loser Firms
					17146	Alessandro Mechelli		The Value Relevance Of Comprehensive Income And Its Components In Weak Equity Countries In Europe
FR.RF. Session 11	10 <sup>th</sup> May 2012	14:00 - 15:30	P-119	Walaa Elkelish	15249	Richard Barker		The Recognition And Measurement Of Liabilities In Ifrs
					16083	Julie Harrison		An Analysis Of The Fasb's Dissenting Opinions
					17601	Alessandro Mura		Examining The Timing Of Alternative Accounting Treatments To Assess Their Influence On Conservatism



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					15221	Stephen Zeff		Accounting For Initial Franchise Fee Revenue: When A Journal Article In 1970 Constituted Gaap In The Eyes Of The Sec
					16448	Ekaterina Zuga		Mathematicians In Russian Accounting
FR.RF. Session 12	10 <sup>th</sup> May 2012	14:00 - 15:30	P-120	Dimitrios Gounopoulos	16144	Takuma Kochiyama		Economic Consequences Of Fair Value Accounting And A Change In The Distribution Rule.
					15266	Vera Palea		Fair Value Measurement For Private Equities Under The Ifrs 13: A Plus Or A Minus For Stakeholders?
					17290	Amaury Rezende		Antecedents Of Deinstitutionalization Or Decoupled Accounting Information: An Institutional Perspective Of The Consequences Of Brazilian Enterprises' Use Of Inflation Adjustment Accounting Practices
					17284	Hiromi Wakabayashi		Fair Value, Security Trading Activities And Pro-Cyclicality- Evidence From Japan-





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					17409	Mira Yammine		Impairment Of Assets (ias 36), A Consistent Application, To What Extent?
FR.RF. Session 13	10 <sup>th</sup> May 2012	16:00 - 17:30	P-119	David Windisch	15867	Tina Huynh		Regulatory Influences On Group Composition: An Australian Perspective
					16879	Jussi Karjalainen		The Effect Of Tax Costs On Earnings Quality: Evidence Of Tax-Motivated Conservatism In Finnish Private Firms
					16797	Vanessa Ellermeyer		Tax Loss Carryforward Disclosure And Uncertainty
					16947	Joyce Van Der Laan Smith		The Relations Among Ifrs Adoption, Book-Tax Conformity, And Firms' Reporting Incentives
					16604	Tim Wagener		Gaap Etr Management To Beat Relevant Thresholds
FR.RF. Session 14	10 <sup>th</sup> May 2012	16:00 - 17:30	P-120	Tetsuyuki Kagaya	16791	Hana Bohušová		Ifrs For Smes: What Will The Implementation Of Ifrs For Sme Bring For Timber Industry?
					15696	Sidney Gray		The Persistence Of International Accounting Differences Post Ifrs: The Case Of Investment Property Companies In The European Union



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					16072	Helen Kang		Segment Reporting Practices In Australia: Has Ifrs 8 Made A Difference?
					17555	Christian Stadler		Determinants Of Ifrs Policy Choice
					17454	Morten Lund		The Sky Is Not The Limit
FR.RF. Session 15	11 <sup>th</sup> May 2012	09:00 - 10:30	P-119	Muhammad Nurul Houqe	15444	Joana Cardoso Fontes		Own Credit Risk And Marking-To-Market Banks' Liabilities
					16973	Silviu Ionut Glavan		Fair Value Accounting And The Investment Strategies Of Banks
					16599	Paul Klumpes		Incentives For Reporting Basle V Ifrs Disclosures: International Evidence
					15284	Luka Kocina		Accounting Information On Derivatives In Central Banks
					16584	Marco Maffei		Banks Characteristics And Narrative Risks Disclosure
FR.RF. Session 16	11 <sup>th</sup> May 2012	09:00 - 10:30	P-120	Qiang Guo	15778	Anne Le Manh		Reporting Methods For Joint Ventures: A Current Controversy In Financial Reporting Convergence
					17526	Johann V. Löffelmann		Strength Of Regulation For Financial Statements Disclosure - Evidence From The German Enforcement System



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					16353	Stefan Veith		Capital Market Effects Of Disclosure And Enforcement Regulation: A Panel Analysis
					16721	Roberto Verona		The Process Of Global Convergence Ifrs/us-GAAP. An Empirical Analysis On Ifrs-Compliant And Us GAAP-Compliant Financial Statements.
					15408	Frédéric Demerens		Are watchdogs useful for detecting financial shenanigans: The case of a French SME listed on Alternext
FR.RF. Session 17	11 <sup>th</sup> May 2012	11:00 - 12:30	P-119	Sebastian Hoffmann	15504	Indra Abeysekera		Website Intangibles Disclosure And Corporate Growth Reputation Of Small Businesses
					17339	Clemence Garcia		An Inquiry Into The Nature Of Negative Goodwill And Its Accounting Treatment Based On Evidence From Japan
					16388	Philipp Huber		High Versus Low Goodwill-Intensive Companies And The Discretion In Goodwill Write-Offs: An Examination Of Ifrs 3



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					16518	Wolfgang Schultze		Ifrs Adoption In Australia: The Case Of Reporting For Goodwill And Identifiable Intangible Assets
					15316	Gregory White		Intellectual Capital Disclosure Quality Changes In The Biotechnology Industry, 2003-10
FR.RF. Session 18	11 <sup>th</sup> May 2012	11:00 - 12:30	P-120	lonel Jianu	17088	Stefan Hannen		Forward-Looking Disclosures In Management Reports And Analysts Forecasts: Empirical Evidence From The Usa, Australia And Germany
					16370	Isabel Lourenco		The Relative Value Relevance Of Sustainable Firms Accounting Measures
					16280	Jirada Petaibanlue		When Does The Adoption Of Ifrs By Foreign Peer Firms Improve Analyst Forecast Accuracy?
					16296	Frank Thinggaard		The Information Content Of Ifrs Note Disclosures And Md&a Information
					15932	Cheng Zeng		Does Ifrs Adoption Affect Share Price Anticipation Of Future Earnings In China?