



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

Session	Date	Time	Room	Chair	ID	Author	Discussant	Paper Title
GV.RF. Session 01	9 th May 2012	14:00 - 15:30	P-111	Anthony Devine	15866	Pattarin	Adithipyankul	Determinants Of Independent Director Compensation: An Exploratory Study In A Socialist Capitalist Economy
					16150	Anna	Elsilä	Restricted Stock Grants And Earnings Management
					15994	Ifigenia	Georgiou	Is Quality Management Strategy Reflected On Executive Compensation? Evidence From Quality Award Winners
					15827	Sandra	Alves	Executive Stock Options And Earnings Management: Evidence From Portugal
					15445	Karina	Sopp	Management Control Systems And Reporting Requirements In Respect To Remuneration Systems Of The Management Board - Evidence From Austria
GV.RF. Session 02	9 th May 2012	16:00 - 17:30	P-111	Seppo Ikaheimo	17557	Marizah	Minhat	Are Executives Of Government Linked Companies Fat Cat Bureaucrats?
					17072	Afshin	Mehrpouya	Sovereign Wealth Funds, The Imf And Transparency; Are They All Talking About The Same Thing?



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					16856	Sven-Olof Collin		Shareholder Protection Influencing The Performance Of Analysts: Time Series From Four Different Legal Systems
					17178	Mervi Niskanen		Management Ownership And Earnings Management Behavior In Private Finnish Firms
GV.RF. Session 03	10 th May 2012	09:00 - 10:30	P-111	Claire Marston	16818	Raul Barroso Casado		Choice Of Governance Practices And Accounting Standards: An Institutional Approach
					17342	Hamid Pourjalali		The Impact Of National Economic Culture And Changes In Country-Level Institutional Environment On Changes Of Corporate Governance Practices: Theory And Empirical Evidence
					15362	David Smith		Sec Division Of Corporation Finance Monitoring And Ceo Power
					15793	Benedikt Downar		The Effect Of Mandatory Interim Disclosure On The Market Value Of Cash
					16141	Anthony Devine		Beg, Steal Or Borrow: Mimetic Isomorphism In German Corporate Governance Compliance Statements



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GV.RF. Session 04	10 th May 2012	11:00 - 12:30	P-111	Afshin	Mehrpouya	15411	Ahmed Naciri	The Board-Management Trust Relationship, Bmtr, An Experiment
						15939	Mohammad Jizi	Corporate Governance And The Content Of Corporate Social Responsibility Disclosures: Evidence From The Us Banking Sector
						16054	Bahram Soltani	Analysis Of The European Corporate Failures In The Context Of The Directives And Fraud Triangle Perspectives
						16710	Sai Chung Ngan	Social And Moral Control Of Auditors: A Gatekeeper'S Perspective
					17672	Mine Aksu	The Impact Of Ownership Concentration And Ifrs Adoption On Earnings Quality: Evidence From An Emerging Market	
GV.RF. Session 05	10 th May 2012	14:00 - 15:30	P-111	Petra	Inwinkl	15897	Dorota Dobija	Substance Over Form? An Exploratory Study Of The Role Of Audit Committees In An Emerging Economy



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					16029	Murya Habbash		The Effect Of Audit Committee Characteristics On Earnings Management: Evidence From The Uk
					16919	Tensie Steijvers		Audit Quality: The Role Of Board Structure In Family Firms
					16952	Nicolas De Vlaminck		The Relationship Between Audit Committee Characteristics And Financial Statement Quality: Evidence From Belgium
					16564	Ancella Hermawan		The Influence Of The Effectiveness Of Board Of Commissioners And Audit Committee On The Informativeness Of Earnings: Evidence From Indonesian Listed Firms
GV.RF. Session 06	10 th May 2012	16:00 - 17:30	P-111	Sven-Olof Collin	16633	Karen Lai		Ceo Turnover And Internal Control Material Weaknesses
					15360	Aapo Lansiluoto		The Relationship Between Internal Control Components And Internal Control Effectiveness – A Clustering Approach
					16244	Philip Shrives		Responding To A Risk Event: A Case Study Of The Toyota



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								Recalls
					17583	Antoine Pierre		The Impact Of The Board Of Directors On Operational Risk Management Practices Disclosure: Evidence For The Banking Industry
					17148	Jochen Theis		Internal Auditing For Better Corporate Governance – An Empirical Study Of The Organization Of Internal Auditing
GV.RF. Session 07	11 th May 2012	09:00 - 10:30	P-111	Chowdhury Saima Ferdous	16772	Lidija Hauptman		The Role Of Tax Accounting And Ethical Tax (corporate) Governance
					15748	Yolanda Ramirez Corcoles		Intellectual Capital In Higher Education Institutions: Improving The Accounting Information Model Of Spanish Public Universities
					15880	Teng-Shih Wang		Value Relevance, Idiosyncratic Risk, And External Financing Activities
					17137	Anne Marie Ward		Crowding-Out The 'community' In Community Credit Unions?



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					15682	Kim Soin		The Governance Of Risk Rhetorical Device Or New Management Agenda In Higher Education Institutions?
GV.RF. Session 08	11 th May 2012	11:00 - 12:30	P-111	Murya Habbash	17158	Emiliano Di Carlo		Related Party Transactions And Separation Between Control And Direction: The Italian Case
					15783	Martin R. W. Hiebl		A Theoretical Analysis On The Differences In The Role Of The Cfo In Family And Non-Family Businesses
					17523	Mohamed Khalil		Board Independence, Audit Quality And Earnings Management In Emerging Markets: The Case Of Egypt
					16785	Chih-Hsien Liao		Is Cross-Committee Directorship Effective Corporate Governance?
					16451	Stefania Servalli		How To Improve Accounting Regulation: It's The Users, Stupid!



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GV.RF. Session 09	11 th May 2012	14:00 - 15:30	P-111	Giuseppe Galassi	15339	Khaled Samaha		Disclosure, Corporate Governance And Cost Of Equity Capital In Emerging Markets: Evidence From The Egyptian Stock Exchange
					15802	Ahmet Türel		Corporate Governance In Turkey: Issues And Practices Of High-Performance Companies
					15842	Flávia Zóboli Dalmácio		The Influence Of The Adoption Of Differentiated Practices Of Corporate Governance On The Accuracy Of The Analysts' Forecasts Of The Brazilian Market
					15658	Chowdhury Saima Ferdous		Barriers To Good Governance In Developing Countries: The Case Of Bangladesh