



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

Session	Date	Time	Room	Chair	ID	Author	Discussant	Paper Title
SE.PSD. Session 01	10 <sup>th</sup> May 2012	11:00 - 12:30	P-217	Kenneth Euske	16529	Charles Cho	Carmen Correa	Sustainability Reporting And The Model Of Organized Hypocrisy: Evidence From The Arctic National Wildlife Refuge Bill
					17586	Prem Sikka	Kaspereit Thomas	Bad Distribution Of Income And Economic Crisis: The Hand Of Accountancy
SE.PSD. Session 02	10 <sup>th</sup> May 2012	14:00 - 15:30	P-217	Eija Vinnari	16490	Thomas Kaspereit	Maria Balatbat	The World Capital Markets' Perception Of Sustainability And The Impact Of The Financial Crisis
					15695	Bin Srinidhi	Richard Slack	How Do Auditors Respond To Corporate Social Responsibility Performance?
SE.PS. Session 01	9 <sup>th</sup> May 2012	14:00 - 15:30	P-005	Joyce Van der Laan Smith	16081	Jacqueline Birt		An Empirical Study Of The Global Reporting Initiative Disclosures In Australia, Brazil, Sweden And The U.S.
					15975	Katrin Hummel		Investigating Environmental, Social And Governance (esg) Disclosure Against The Background Of Stakeholder And Legitimacy Theory



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					15921	Eija Vinnari		Why Do Monopolies Bother? Csr Reporting In Public Water Utilities
SE.PS. Session 02	9 <sup>th</sup> May 2012	16:00 - 17:30	P-005	Tehmina Khan	16089	Lies Bouten		Csr Reporting In Belgium: Pour Vivre Heureux, Vivons Cachés
					16607	Claudine Grisard		Accountability And Bottom Of The Pyramid Projects: The Two Sides Of The Mirror
					15370	Sophie Hoozée		Exploring The Interface Between Environmental Reporting And Management Accounting
SE.PS. Session 03	10 <sup>th</sup> May 2012	09:00 - 10:30	P-005	Paul Brown	15773	Beatriz Cuadrado-Ballesteros		Effects Of Different Forms Of Management Of Local Public Services On The Quality Of Living In Spain
					15611	Hans Van Der Heijden		Comparing Fundraising Charities Online: Effects Of Varying Accounting Information On Donating Intentions
					16521	Carolyn Windsor		The Effect Of Gender And Parental Role On Auditors' Professional Career Advancement



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SE.PS. Session 04	10 <sup>th</sup> May 2012	16:00 - 17:30	P-005	Richard Slack	15757	Susana Gago- Rodriguez		Learning From History: Voluntary Disclosure In Franco's Autocracy
					15582	Merve Kilic		Firm Characteristics And Corporate Voluntary Disclosure: Evidence From Turkish Listed Companies
SE.PS. Session 05	11 <sup>th</sup> May 2012	09:00 - 10:30	P-005	Simon Cadez	15847	Delphine Gibassier		Carbon Accounting Standards: A Case Of Structural Contradiction
					16535	Yue Li		Empirical Evidence On The Valuation Implications Of The European Union Carbon Emissions Trading Scheme
					17200	Franck Missonier- Piera		Factors Explaining Climate Change Disclosures : European Evidence
SE.PS. Session 06	11 <sup>th</sup> May 2012	11:00 - 12:30	P-005	Diane- Laure Arjaliès	17543	Carmen Correa		Accounting As An Authoritative Resource For Advancing Environmental Reporting: Insights Into A Spanish Organization
					17451	Manuel Fernandez- Chulian		Sustainability Reporting, Boundary Work And Organizational Stability: A Research Engagement



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					15886	Raquel Garcia-Rubio		Effect Of Information About Csr On Corporate Reputation: Evidence For Spanish Listed Companies
SE.PS. Session 07	11 <sup>th</sup> May 2012	14:00 - 15:30	P-210	Rene Orij	15607	Elisabeth Albertini		Corporate Environmental And Financial Performance : A Research Synthesis
					15337	Isabel Maria Garcia-Sanchez		Is Business Reporting Determined By A Country's Legal System?
					16499	Shannon Sidaway		Voluntary Environmental Disclosures In The Annual Report: The Impact Of Regulation In Australia
SE.PS. Session 08	11 <sup>th</sup> May 2012	14:00 - 15:30	P-005	Lies Bouten	17639	Kristina Jonall		(r)evolution Earth? Accounts On Biodiversity In Sweden
					17627	Mike Jones		The Diffusion Of The Materiality Concept In Social And Environmental Reporting Assurance
					16833	Richard Slack		Environmental Disclosure Of Targets In Environmental Reports: Impression Management Or Legitimacy Theory.



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