



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

Session	Date	Time	Room	Chair	ID	Author	Discussant	Paper Title
FR.PSD. Session 01	10 th May 2012	14:00 - 15:30	P-019	Mary Barth	17666	Darrell Brown	Andrei Filip	Voluntary Environmental Disclosure Quality And Firm Value: Further Evidence
					16547	Michael Erkens	Pauline Weetman	Reporting Incentives And Corporate Disclosure
FR.PSD. Session 02	10 th May 2012	16:00 - 17:30	P-019	Marlene Plumlee	15998	Beatriz García Osma	Mari Paananen	Accounting Conservatism And The Firm Information Environment
					17333	Tiphaine Jerome	Igor Goncharov	Selective Disclosure Strategies: An Examination Of Carbon Information Using A Costs-Benefits Framework
FR.PSD. Session 03	11 th May 2012	09:00 - 10:30	P-019	Martin Walker	16578	Jeong Bon Kim	Mary Barth	Does Accounting Conservatism Reduce Stock Price Crash Risk? Firm-Level Evidence
					16905	Benedikt Franke	Allan Hodgson	The Bondholder-Shareholder Conflict, Incentives For Conservatism And Institutional Influences
FR.PSD. Session 04	11 th May 2012	09:00 - 10:30	P-021	Richard Barker	16647	Sohnke Bartram	Paul André	Post-Retirement Benefit Plans, Leverage, And Real Investment



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					15561	Gerald Lobo	Thorsten Sellhorn	Ceo Inside Debt, Risk Taking, Earnings Management, And Financial Trouble: Pre-Crisis And Crisis Period Evidence From The Banking Industry
FR.PSD. Session 05	11 th May 2012	11:00 - 12:30	P-019	Roland Koenigsgruber	17353	Julia Morley	Carien Van Mourik	Sequences Of Change In Financial Reporting: The Influence Of Financial Economics
					16694	Lisa Evans	Alessandro Mura	Accounting For Virtue: Accounting And Accountability For Inmates In The Annual Reports Of The Edinburgh Magdalen Asylum.
FR.PSD. Session 06	11 th May 2012	14:00 - 15:30	P-019	Anne D'Arcy	17243	Encarna Guillamon Saorin	Joachim Gassen	Self-Serving Financial Reporting Communication: A Study Of The Association Between Earnings Management And Impression Management
					16036	Antonio Parbonetti	Thomas Jeanjean	Mandatory Ifrs Adoption: The Trade-Off Between Accrual And Real-Based Earnings Management



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FR.PS. Session 01	9 th May 2012	14:00 - 15:30	P-216	Urska Kosi	16934	Hanna Silvola		Impairment Testing Of Goodwill: Trusting Numbers About The Future?
					16314	Pierre Astolfi		Purchase Price Allocations: Do They Matter?
					15706	Luc Paugam		Cost Of Capital And Impairment Testing Disclosures
FR.PS. Session 02	9 th May 2012	14:00 - 15:30	P-125	Fabrizio Di Meo	16945	Andreas Jansson		Accounting, Inc.
					16042	Frank Clarke		Communication, Accounting And The Global Financial Crisis
					15828	John Richard Edwards		Asset Measurement: Historical Perspectives To A Continuing Debate
FR.PS. Session 03	9 th May 2012	16:00 - 17:30	P-216	Jens Mueller	16484	Günther Gebhardt		Fair Value Accounting And The Business Model Of Banks
					15348	Duc Hung Tran		Fair Value Option For Liabilities And Information Asymmetry – Evidence On The Recognition Of Credit Risk Changes Under Ifrs



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Session	Date	Time	Room	Chair	ID	Author	Discussant	Paper Title
					15335	Peter Fiechter		Gambling On Future Fair Value Gains: Why Too Big To Fail Banks In Europe Elected Not To Use The Ifrs Option To Reclassify Financial Assets In 2008
FR.PS. Session 04	9 th May 2012	16:00 - 17:30	P-215	Francesco Bova	16799	Giovanni Fiori		Other Comprehensive Income And Its Determinants In Continental Europe
					16972	Samira Demaria		An Exploratory Study Of The Exposure Draft Of Ias 19 Due Process
FR.PS. Session 05	9 th May 2012	16:00 - 17:30	P-125	John Richard Edwards	16663	Salma Ibrahim		Sensitivity Of Ceo Cash Compensation To Financial Measures For Firms Using Nonfinancial Performance Measures
					16074	Xia Chen		Severance Pay, Employment Agreement, And Managerial Short-Termism
					16600	Shigeaki Sawada		Informativeness Of Fair Value Pension Accounting: findings From Japan



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FR.PS. Session 06	10 th May 2012	09:00 - 10:30	P-216	Mine	Aksu	16773	Saverio	Bozzolan	Earnings And Expectation Management To Avoid Negative Earnings Surprise: An International Comparison
						16013	Henry	Lahr	Identifying Discontinuities In Distributions Of Earnings By Kernel Density Estimation
						15685	Seraina	Anagnostopoulou	Earnings Management In Firms Seeking To Be Acquired
FR.PS. Session 07	10 th May 2012	09:00 - 10:30	P-215	Pierre	Astolfi	15642	Roland	Koenigsgruber	Information Acquisition And Disclosure By Firms In The Presence Of Additional Available Information
						17648	Christian	Riegler	Investment In Intangibles And The Competition Effects Of Accounting Information
						16888	Beibei	Yan	Linguistic Content Of The Letter To Shareholders And Institutional Setting: Comparing Us And Uk Firms
FR.PS. Session 08	10 th May 2012	09:00 - 10:30	P-125	Irina	Duscher	16541	Greg	Stoner	Pacioli's Goods Inventory Accounts And The Rise Of Capitalism.



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					17322	Andrea Mennicken		Testing Value, Calculating Organizations: The Emergence And Standardization Of Impairment Rules
					15307	Andreas Hellmann		Adoption Of International Financial Reporting Standards In Germany: A Case Of 'Lost' In Translation?
FR.PS. Session 09	10 th May 2012	11:00 - 12:30	P-216	Neal Arthur	16502	Theodosia Konstantinidi		Forecasting Risk In Future Earnings
					15856	Wonsun Paek		Mispricing Of Deferral-Entry Accruals
					15376	Thomas Loy		Banks' Influence On Clients' Earnings Management Behavior - Evidence From A Bank-Centered Economy
FR.PS. Session 10	10 th May 2012	11:00 - 12:30	P-215	Thorsten Sellhorn	16624	Joachim Gassen		Financial Accounting Regime Choice When Objectives Compete
					16281	Konrad M. Lang		Voluntary Disclosure And Analyst Forecast
					16220	Li Zhang		Impact Of Information Quality Uncertainty On Forward Looking Disclosure



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FR.PS. Session 11	10 th May 2012	11:00 - 12:30	P-125	Florian Eugster	15723	Maria Flora Muino Vazquez		Industry Competition For Financial Resources And Corporate Disclosure
					16345	Belen Blanco		Segment Disclosure And Cost Of Capital
					16552	Robert Mariusz J. Czernekowski		Did Ifrs 8 Increase Segment Disclosures?
FR.PS. Session 12	10 th May 2012	14:00 - 15:30	P-216	Riccardo Cimini	15852	Wei Lu		The Value Relevance Of Cross-Listed Chinese Companies Under Different Accounting Regulatory Regimes
					15593	Heibatollah Sami		The Sec's Elimination Of 20-F Reconciliation, Information Asymmetry, And Cost Of Debt
					15840	Axel Haller		National Versions Of Ifrs Practice - Accounting Policy Choice In Germany And The Uk
FR.PS. Session 13	10 th May 2012	14:00 - 15:30	P-215	Mark Anthony Clatworthy	16355	Ivo Van Amelsfoort		Securizations With Recourse, The Liquidity Needs Of Banks And The Manipulation Of Earnings.



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					16848	Li Li		The Impact Of Internet-Based Disclosure On Capital Market Risk
					15916	Florian Eugster		Endogeneity And The Dynamics Of Voluntary Disclosure Quality: Is There Really An Effect On Cost Of Equity Capital?
FR.PS. Session 14	10 th May 2012	14:00 - 15:30	P-125	Giovanni Fiori	16008	Inder Khurana		The Role Of International Gaap In Cross-Border Mergers And Acquisitions
					16346	Shailendra Pandit		Equity Method Accounting And Sell-Side Analysts' Information Environment
					17418	Xiaofei Song		Valuation Implication Of Lease Renewal Options And Contingent Fees
FR.PS. Session 15	10 th May 2012	16:00 - 17:30	P-216	Martin Bugeja	17638	Yeon Hee Park		Strategic Choice For Earnings Management: Real Activities And Audit Environment
					17421	Fernando Penalva		Earnings Management To Avoid Debt Covenant Violations And Future Performance
					16885	Pietro Perotti		Earnings Quality Measures And Excess Returns



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FR.PS. Session 16	10 th May 2012	16:00 - 17:30	P-215	Millicent Chang	15714	Urooj Khan		Fair Value Accounting And The Predictive Ability Of Earnings: Evidence From The Banking Industry
					16871	German Lopez-Espinosa		Fair Value Accounting, Earnings Management And The Use Of Available-For-Sale Instruments By Bank Managers
					16581	Maximilian Müller		Recognition Vs. Disclosure Of Fair Values
FR.PS. Session 17	10 th May 2012	16:00 - 17:30	P-125	Zhaoyang Gu	15549	Andy Lardon		Unregulated Financial Disclosure By Listed Smes: Evidence From The Euronext Free Market
					15298	Ole- Kristian Hope		Tax Avoidance And Geographic Earnings Disclosure
					16960	Edith Leung		Supplier Relationship Characteristics And The Discretionary Disclosure Of Forward-Looking Information



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FR.PS. Session 18	11 th May 2012	09:00 - 10:30	P-216	Axel Haller	16527	Timothy Doupnik		The Impact Of Different Amounts And Types Of Guidance On The Implementation Of An Accounting Principle
					16309	Max Hewitt		Do Smooth Earnings Lower Investors' Perceptions Of Investment Risk?
					17139	Gero Holthoff		Does Language Matter? An Experimental Investigation Of The Effect Of Ifrs Translation On Accounting Judgement
FR.PS. Session 19	11 th May 2012	09:00 - 10:30	P-215	Robert Mariusz J. Czernkowski	15639	Alan Duboisée De Ricquebourg		The Value Relevance Of Direct Cash Flows Under Ifrs
					15857	Anna Loyeung		Goodwill Accounting And Takeover Premiums: Pre- And Post- Ifrs
					17429	Hannu Ojala		The Effects Of The Extended Disclosure Requirements Under Ifrs 7: Timeliness And Value Relevance



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FR.PS. Session 20	11 th May 2012	09:00 - 10:30	P-125	Encarna Saorin	17120	Jialu Shan		The Financial Determinants Of Comprehensive Income Reporting: The Case Of Us Commercial Banks
					16208	Jens Vollmar		Economic Consequences Of The Reclassification Amendments To Financial Instruments - Evidence From European Banks During The Financial Crisis 2007-2009
					16152	Carien Van Mourik		Performance Measurement And Income Concepts In The Asbj And Iasb Conceptual Frameworks
FR.PS .Session 21	11 th May 2012	11:00 - 12:30	P-216	David Campbell	17361	Paul Andre		Accounting Conservatism In Europe And The Impact Of Mandatory Ifrs Adoption: Do Country, Institutional And Legal Differences Survive?
					15903	Audrey Wen-Hsin Hsu		The Impact Of Ias 39 On The Risk-Relevance Of Earnings Volatility: Evidence From Foreign Banks Cross-Listed In The Usa
					17691	Naibuka Saune		Overvalued Equity, Benchmark Beating And Unexpected Accruals



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FR.PS. Session 22	11 th May 2012	11:00 - 12:30	P-215	Silviu Ionut	Glavan	17287	Matthew	Magilke	The Strategic Timing Of Management Forecasts
						17612	Kamran	Ahmed	A Meta-Analysis Of Ifrs Adoption And Financial Reporting Quality Bias And Efficiency: A Comparison Of Analyst Forecasts And Management Forecasts
						15801	Gil	Sadka	
FR.PS. Session 23	11 th May 2012	14:00 - 15:30	P-216	Sultan	Alkhtani	15814	Mari	Paananen	The Impact Of Accounting Regulation Complexity On Financial Reporting Lead- Time
						15655	Jochen	Pierk	Accounting Choice In Price- regulated Industries: Evidence From Germany
						16847	Hak Woon	Kim	Earnings Management Using Customer Loyalty Programs
FR.PS. Session 24	11 th May 2012	14:00 - 15:30	P-215	Carl	Brousseau	16354	Ana	Marques	Impression Management And Non-GAAP Reporting In Earnings Announcements



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					16071	Keiichi Kubota		Quarterly Disclosure Decisions By Firms And Information Asymmetry: Evidence From Tokyo Stock Exchange Firms
					15822	Juan Pedro Sánchez Ballesta		Financial Reporting Quality, Debt Maturity And Investment Efficiency