



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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Session	Date	Time	Room	Chair	ID	Author	Discussant	Paper Title
					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
					16152	Carien Van Mourik		Performance Measurement And Income Concepts In The Asbj And Iasb Conceptual Frameworks
					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



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					16600	Shigeaki Sawada		Informativeness Of Fair Value Pension Accounting:findings From Japan
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



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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.
						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



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					16220	Li Zhang		Impact Of Information Quality Uncertainty On Forward Looking Disclosure
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. Czernkowski		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



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FR.PS. Session 13	10 th May 2012	14:00 - 15:30	P-215	Mark Anthony	Clatworthy	16355	Ivo	Van Amelsfoort	Securitized With Recourse, The Liquidity Needs Of Banks And The Manipulation Of Earnings.
						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	



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					17421	Fernando Penalva		Earnings Management To Avoid Debt Covenant Violations And Future Performance
					16885	Pietro Perotti		Earnings Quality Measures And Excess Returns
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



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					16960	Edith Leung		Supplier Relationship Characteristics And The Discretionary Disclosure Of Forward-Looking Information
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



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					17429	Hannu Ojala		The Effects Of The Extended Disclosure Requirements Under Ifrs 7: Timeliness And Value Relevance
FR.PS. Session 20	11 th May 2012	09:00 - 10:30	P-125	Encarna Guillamon 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
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



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					17691	Naibuka Saune		Overvalued Equity, Benchmark Beating And Unexpected Accruals
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
					15801	Gil Sadka		Bias And Efficiency: A Comparison Of Analyst Forecasts And Management Forecasts
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