



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

Session	Date	Time	Room	Chair	ID	Author	Discussant	Paper Title
GV.PSD. Session 01	9 th May 2012	14:00 - 15:30	P-217	Susan Hughes	15578	Darina Feicha	Mikko Zerni	The Impact Of Task Separation On Manager Compensation - Empirical Evidence From Germany
					16376	John Christian Langli	Ann Jorissen	Patterns Of Executive Compensation In Private Family Firms
GV.PSD. Session 02	9 th May 2012	16:00 - 17:30	P-217	Michael Wolff	16016	Georgios Voulgaris	Jeffrey Coulton	Ceo Pay Contracts And Ifrs Reconciliations
					15810	Michael Stich	Tobias Svanström	Reforms To The Enforcement Of Ifrs And The Cost Of Equity And Debt Capital
GV.PSD. Session 03	11 th May 2012	09:00 - 10:30	P-217	Bino Catusus	17652	Nico Lehmann	Michael Stich	Corporate Governance Ratings And Their Value For Investors
					16293	Walid Saffar	Stefan Sundgren	Auditor Choice In Politically Connected Firms
GV.PS. Session 01	10 th May 2012	09:00 - 10:30	P-210	Jong-Seo Choi	16625	Vincent Chen		Do Rating Agencies Value Accounting Conservatism? International Evidence
					16132	Yuan Ding		Post-Issue Accounting Performance, Incentives And Social Capital: Evidence From Chinese Entrepreneurial Firms



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					16108	Michele Fabrizi		Chief Marketing Officer'S Equity Incentives: Economic Determinants And Effects On Shareholder Value
GV.PS. Session 02	10 th May 2012	11:00 - 12:30	P-128	Saverio Bozzolan	15268	Gopal Krishnan		Audit Committee Expertise And Financial Analysts' And Investors' Ability To Anticipate Future Earnings
					15366	Paul Tanyi		Audit Committee Chair And Accounting Expert's "Busyness", Audit Committee Chair And Accounting Expert's' Expertise, And Financial Reporting Quality
					17127	Domenico Campa		Board Structure And Monitoring Effects In Different Institutional Settings: A Comparison Between Italy And The Uk
GV.PS. Session 03	10 th May 2012	11:00 - 12:30	P-210	Michael Stich	17554	Ana M. Albuquerque		The Sarbanes-Oxley Act And Corporate Investment: New Evidence From A Natural Experiment
					16124	Thomas Schmid		Hard Or Soft Regulation Of Corporate Governance



Session	Date	Time	Room	Chair	ID	Author	Discussant	Paper Title
					15651	Konstantinos Stathopoulos		The Sarbanes-Oxley Act And Foreign Institutional Investment In The Us
GV.PS. Session 04	10 th May 2012	14:00 - 15:30	P-128	Francesca Franco	15293	Martin Bugeja		Is There A Gender Gap In Ceo Compensation?
					16509	Millicent Chang		How Is Executive Compensation Related To Trading Restrictions And Unreported Trading By Insiders?
					17134	Andrea Melis		The Disclosure Of Director Remuneration: A Comparative Analysis Between Italian And Uk Non Financial Listed Firms
GV.PS. Session 05	10 th May 2012	14:00 - 15:30	P-210	Chelsea Liu	17576	Keith Duncan		Performance Of Family Firms During The Global Financial Crisis: Does Governance Matter?
					16563	Lisa Shifei Liu		Implicit Relative Performance Evaluation Evidence From U.K Ftse 350 Firms
					16558	Thu Phuong Truong		The Value Relevance Of Board Gender Diversity For Nzx Listed Firms And Its Association With Growth Options



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GV.PS. Session 06	10 th May 2012	16:00 - 17:30	P-128	Frank Clarke	17021	Victoria Wang		The Link Between The Compensation Consultants And The Ceo Pay Quality
					15595	Rezaul Kabir		Executive Compensation And The Cost Of Debt
					15804	Michael Wolff		Management Compensation And R&d Curtailment During The Financial Crisis – The Role Of Stock-Based Incentives And National Shareholder Protection
GV.PS. Session 07	10 th May 2012	16:00 - 17:30	P-210	Antonio Parbonetti	15896	Gilad Livne		Investment Horizon, Risk, And Compensation In The Banking Industry
					15837	Robert Mathieu		Impact Of Fdicia Internal Controls On Bank Risk Taking
					16024	Jong-Seo Choi		Earnings Management Surrounding Ceo Turnover: Evidence From Korea
GV.PS. Session 08	11 th May 2012	09:00 - 10:30	P-128	Messod Daniel	Beneish	15924	Jenny Ahlberg	The Rise Of Transparency - A Conceptual Analysis
						16967	Elisabetta Barone	



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					15371	Tuyen Nhu Le		Profit As Problematization Field Between State And Firms In A Transitional Process: The Case Of Vietnam
GV.PS. Session 09	11 th May 2012	09:00 - 10:30	P-210	Ann Jorissen	16367	Mark Anthony Clatworthy		The Impact Of Voluntary Audit And Governance Characteristics On Accounting Errors In Uk Private Companies
					16446	Michael Gruning		How Do Firm- And Country-Level Governance Mechanisms Affect Firms' Disclosure?
					16830	Ferdinand A. Gul		Management Incentives And Internal Control Weaknesses: Some Evidence On The Role Of Insider Ownership
GV.PS. Session 10	11 th May 2012	11:00 - 12:30	P-128	Andreas Charitou	16741	Christof Beuselinck		Corporate Governance And Cash Policies Of Multinational Corporations
					15957	Barbara Schoendube-Pirchegger		Corporate Governance, Human Capital Investment, And Job Termination Clauses – A Lesson From The Literature On Hold-Up



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					15765	Fang	Zhang	The Value Of Relationship-Based And Market-Based Contracting: Evidence From Corporate Scandals In China
GV.PS. Session 11	11 th May 2012	11:00 - 12:30	P-210	Philip Shrives	17581	Mark	Anderson	Implications Of Estimation Error For Evaluating And Monitoring Ceo Pay
					16576	Tianyu	Zhang	Political Connection Of Financial Intermediaries: Evidence From China's Ipo Market
					16500	Chelsea	Liu	Corporate Litigation And Corporate Governance Restructuring
GV.PS. Session 12	11 th May 2012	14:00 - 15:30	P-128	Andrea Melis	16731	William P.	Rees	Corporate Social Responsibility And The Open Society
					17338	Loïc	Belze	Neutralisation Of Corporate Governance Mechanisms:the Preventive Anti-Takeover Defenses In A Code Law Country
					15715	Allan	Hodgson	Who Benefits From Corporate Insider Transaction Reporting?—sox And Accounting Variables