



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

Session	Date	Time	Room	Chair	ID	Author	Discussant	Paper Title
SE.RF. Session 01	9 th May 2012	14:00 - 15:30	P-121	Evangeline Elijido-Ten	16360	Simon Cadez		Dual Output In Carbon Intensive Firms: Implications For Carbon Strategy And Efficiency
					16315	Isabel Gallego Alvarez		Analysis Of Environmental Indicators In International Companies By Applying The Logistic Biplot
					16881	Ross Taplin		Transitions From Narrative To Numeric Disclosures: Australian Company Disclosures Of Greenhouse Gas Emissions.
					16335	Tuija Virtanen		Controllability In A Search For Sustainability - Case: Energy Efficiency In Process Industry
SE.RF. Session 02	9 th May 2012	16:00 - 17:30	P-121	Carolyn Windsor	15491	Roger Burritt		Putting The Wind Up Sustainability Reporting In Spain: An Institutional View
					15882	Evangeline Elijido-Ten		Beyond Sustainability Reporting: Developing A Stakeholder Research Framework
					17095	Ionel Jianu		A New Challenge: The Social-Financial Responsible Reporting
					17497	Minna Suutari		Explicit Materiality Of Environmental Items In Sustainability And Annual Financial Reporting



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					15574	Linda Thorne		A Survey Of Canadian Firms: Motivations For Issuing Standalone Csr Reports
SE.RF. Session 03	10 th May 2012	09:00 - 10:30	P-121	Ana Marques	15869	Maria Balatbat		Influence Of Esg Scores On Firm Performance: Australian Evidence
					15739	Giacomo Boesso		Instrumental Vs. Descriptive Social Performance: Do They Drive Financial Performance Differently?
					17524	William Dilla		The Effects Of Perceived Environmental Information Importance, Corporate Environmental Performance, And Independent Assurance On Investor Judgments
					16300	Jocelyn Husser		Voluntary Disclosure Of Social And Environmental Information : A Pertinent Indicator Of Financial Performance For Investors?
					16525	Joana Pena		Study Of The Relationship Between Corporate Social Responsibility And Corporate Performance



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SE.RF. Session 04	10 th May 2012	11:00 - 12:30	P-121	Filomena Antunes Bras	17089	Elena	Ochoa Laburu	Impact Of A New Accounting Standard On Social And Environmental Mandatory Reporting In Financial Statements:the Case Of Largest Local Companies In Spain(2007- 2008)
					17468	René	Orij	Societal Determinants Of Corporate Social Disclosures
					15878	Lesley June	Stainbank	The Nature And Extent Of Non- Financial Disclosures In The South African Mining Industry
					15751	Ali	Uyar	Drivers Of Voluntary Human Capital Disclosure In Turkish Listed Companies
SE.RF. Session 05	10 th May 2012	14:00 - 15:30	P-121	Elisabeth Albertini	17196	Esther	Albelda	Life Cycle Perspective To Facilitate More Environmentally Responsible Decision-Making
Chair:					15241	Diane- Laure	Arjaliès	How Firms Use Management Control Systems To Formulate And Implement Csr Strategy: A Levers Of Control Perspective
					16447	Paul	Brown	The Association Between Management Practices And Employee Affective State In Australian Manufacturing Firms



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Session	Date	Time	Room	Chair	ID	Author	Discussant	Paper Title
					16040	James Guthrie		Management Control Of Health And Well-Being Through Work-Life Balance. A Narrative Study Of An Australian Financial Institution
SE.RF. Session 06	10 th May 2012	16:00 - 17:30	P-008	Thomas Fischer	16840	David Campbell		Theorising Strategic Philanthropy In Uk Building Societies: Discourse, Forms Of Capital And Trust.
					15913	Ericka Costa		Telling The Story Of The Italian Social Enterprises. Implications For Social And Environmental Accounting Studies
					16316	Jose-Valeriano Frias-Aceituno		Sustainable Development Across Europe
					16735	Manuel Rodríguez Bolívar		Managers' Perceptions On Corporate Social Responsibility In State-Owned Enterprises
					15888	Claudia Zagaria		Banking For The Common Good: The Case Of An Italian Mutual Credit Cooperative Bank
SE.RF. Session 07	11 th May 2012	09:00 - 10:30	P-008	Darrell Brown	15547	Oriol Amat		High-Growth Cooperatives: Financial Profile And Key Factors For Competitiveness



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					15766	Monomita Nandy		How Does Environmental Rating Impact The Preference Of Earnings Management For Us Firms Before And After Sox?
					16469	Akihiro Noda		The Value Relevance Of The Recognition Of Soil Remediation Costs And Liabilities: Evidence From Japan
					16620	Stephen Owusu-Ansah		Corporate Social Responsibility And Earnings Management: The Case Of The Banking Industry