

FA.RF.Session 1	Wednesday 14.00-15.30	Linna K112
Chair: Tran Duc Hung		
3498 Brauer		Do Ifrs Change Timeliness In Loss Recognition? Evidence From German Public And Private Firms
3625 Bissessur		Earnings Management , Accounting Conservatism And The Distribution Of Losses
3893 Sahut		Have Ifrs Improved The Information Content Of Intangibles?
3918 Madrid-Guijarro		The Role Of The Accounting Standards In The Earnings Management
4055 Li		Recognition Versus Disclosure: The Case Of Employers' Pension Cost Accounting
FA.RF.Session 2	Wednesday 16.00-17.30	Linna K112
Chair: Mustata Razvan		
3058 Mate-Sanchez		The Influence Of Spatial Effects On Indebtedness Behaviour In Firms
3301 Echegoyen Soteras		The Sale And Leaseback Of Real Estate Assets Transactions As Instrument Of Improvement Of The Efficiency Of The European Credit Institutions
3353 Sanchez Vidal		The Determinants Of Italian Companies' Cash Holdings
3520 Gelmini		Goodwill And Negative Results In The Football Industry: any Rationale Behind?
3188 Beisland		Predictive Ability And Value Relevance Of Accounting Measures
FA.RF.Session 3	Thursday 09.00-10.30	Linna K112
Chair: Lindahl Frederick		
3835 Jesus		Value Relevance Of Ifrs Reconciliations: Transition To Ifrs In The Uk
3932 Yukselturk		Value Relevance Of Accounting Regulations In Turkey
4035 Rossi		Adoption Of Financial International Reporting Standards: Impact On The Value Relevance Of Intangible Assets
4065 Almeida		The Value Relevance Of The Information Content Of Deferred Asset In Brazilian Public Companies: Does This Information Matter To The Market?
3138 Volkov		Cash Conversion Cycle As A Measure Of The Organization's Efficiency In Managing Its Working Capital
FA.RF.Session 4	Thursday 11.00-12.30	Linna K112
Chair: Panaretou Argyro		
3167 Alshattarat		An Analysis Of The Determinants Of Dividend Payments By Jordanian Firms
3295 Sabater Marcos		Risk Aversion, Wage Bargaining, And Short Term Evolution Of The Spanish Stock Market
3588 Tran		The Bias Of Equity Value Estimates Derived From Dividend, Residual Income And Abnormal Earnings: Evidence From Germany
3604 Guiral		Do Investors Value A Firm's Commitment To Social Activities? The Moderating Role Of Intangibles And The Impact Of The Sarbanes-Oxley Act
3726 Menéndez		Does Stock Market Beta Pick Up Accounting Information Published By Companies? Study With Panel Data From The Spanish Capital Market 1992-2004

FA.RF.Session 5	Thursday 14.00-15.30	Linna K112
Chair: Tanski Joachim		
3738 Shimada		Cross-Sectional Stock Returns On Fundamental Value Vs. Market Value In Mergers And Acquisitions: Evidence From Japan
4058 Price		Benchmark Market Returns In CRSP
3506 Suda		On The Relation Between Accrual Anomaly And Default Risk: Evidence From The Tokyo Stock Exchange
3532 Swagerman		Unravelling The Halloween Puzzle; The Effect Of Seasons On Stock Returns.
3319 Teixeira		The Interpretation Of Verbal Probability Expressions Used In Ias/ifrs: The Auditors Registered With The Portuguese Securities Market Commission
FA.RF.Session 6	Thursday 16.00-17.30	Linna K112
Chair: Misirlioglu Ufuk		
3461 Rimmel		Intellectual Capital Disclosures In Japanese Ipo Prospectuses
3868 White		Characterizing The Nature And Extent Of Voluntary Intellectual Capital Disclosures By Listed Uk And Australian Biotechnology Companies
3928 Hirsch		Measurement Of Corporate Disclosure By The Use Of Different Measurement Tools
3751 Höglund		Does Earnings Management Distort Prediction Of Company Failure?
FA.RF.Session 7	Friday 09.00-10.30	Linna K112
Chair: Caruso Giuseppe D		
3847 Van Den Bogaerd		The Impact Of A Firm'S Media Reputation On Trade Credit Supply
3854 Susai		Volume Or Order Flow? : Which Is More Informative In Really Traded Yen/dollar Foreign Exchange Market With New Data Set?
4199 Trigeorgis		Assessing And Accounting For The Intangible Value Of Brand Equity: A Real Options Approach
3234 Cole		Who Are The Users Of Financial Statements? An Empirical Study Of European Listed Companies.
FA.RF.Session 8	Friday 11.00-12.30	Linna K112
Chair: Paananen Mari		
3494 Smith		Insider Trading Strategies And Phantom Returns
3810 Mohamed Zawawi		Antecedents Of Non-Normal Financial Reporting Practices
3607 Berezinets		Corporate Capital Structure In Emerging Markets: Evidence From Russia
3804 Ferreira		Insight Into The System Of Accounting Regulation And Financial Reporting In Angola
3289 Withdrawn		
FA.RF.Session 9	Friday 14.00-15.30	Linna K112
Chair: Tower Greg		
3451 Akman		The Effect Of Ifrs Adoption On Financial Disclosure: Does Culture Still Play A Role?
3732 Hellman		The Impact Of Ifrs On International Financial Analysis: The Significance Of Country Differences In A Comparative Study Of Uk, Australian, Dutch, French, German And Swedish Companies
3861 Caruso		The Perception Of The Fair Value Concept For Italian Listed Companies