

FR.PS.Session 1	Wednesday 14.00-15.30	Linna K103
Chair: Amat Oriol		
3284 Blanco Peláez		The Complementarity Between Segment Disclosure And Earnings Quality, And Its Effect On Cost Of Capital
3842 Li		Litigation Risk And The Link Between Auditor Quality And Earnings Conservatism: A Us-Uk Comparison
3567 Amor-Tapia		Earnings Conservatism And Bank Solvency Across The World
FR.PS.Session 2	Wednesday 14.00-15.30	Linna Väinö-room
Chair: Cunningham Gary		
3501 Matolcsy		How Do Analysts Forecast Earnings?
3618 Wells		What Do Pro-Forma Earnings Bring To Financial Reporting: Some Australian Evidence
FR.PS.Session 3	Wednesday 16.00-17.30	Linna K103
Chair: Kosi Ursa		
3647 Guillamon-Saorin		Corporate Governance And Impression Management In Annual Press Releases
3740 Werner		Financial And Tax Alignment In Cross-Country Accounting Research
3392 Livne		Do Customer Acquisition Cost And Customer Retention
FR.PS.Session 4	Wednesday 16.00-17.30	Linna Väinö-room
Chair: Schmidt Martin		
3479 Valentincic		Asset Write-Offs In Private Firms – The Case Of German Smes
3425 Schachner		Relationship Lending And Conservative Accounting? Empirical Evidence From Small And Medium Sized Firms
3534 Ojala		Ifrs For Smes – Do We Need It? Expert Based Study In Finland
FR.PSD.Session 5	Thursday 09.00-10.30	Tre Hall Sopraano
Chair: Wells Peter		
Disc: Abdel-Khalik, Rashad		
Disc: Livne Gilad		
3761 Cascino		Do Harmonized Accounting Standards Lead To Harmonized Accounting? German-Italian Evidence
3521 Clark		Comparative Analysis Of Financial Risk Management Practice And Hedge Accounting Strategies Under Ifrs In Europe
FR.PS.Session 6	Thursday 09.00-10.30	Linna K103
Chair: Werner Joerg		
3911 Li		Accounting Conservatism And Cost Of Capital: International Analysis
4005 Crawford		Regulation And Accounting Conservatism
3492 Garcia Lara		Cost Of Capital And Commitment To Conditional Conservatism

FR.PS.Session 7	Thursday 09.00-10.30	Linna Väinö-room	
Chair: Gray Sidney			
3608 Aleksanyan			The Effect Of The Transition From Ssap 25 To Ias 14 On Segment Reporting In The Uk
3651 Zhou			Financial Reporting Standards And The Design Of Executive Compensation: Evidence From The Adoption Of Sfas 123(r) In The United States
4074 Sinha			Deferred Revenues And The Matching Of Revenues And Expenses
FR.PSD.Session 8	Thursday 11.00-12.30	Tre Hall Sopraano	
Chair: Lennard Andrew			
Disc: Gill Belen			
Disc: Valentincic Aljosa			
3467 Van Der Meulen			Mandatory Adoption Of Ifrs And Stock Price Informativeness
2607 Landsman			Do Investors Understand Really Dirty Surplus?
FR.PS.Session 9	Thursday 11.00-12.30	Linna K103	
Chair: Gonzalo Jose Antonio			
3454 Jarva			A Re-Examination Of Asymmetric Timeliness Tests Of Accounting Conservatism
3572 Penalva			Conditional Conservatism And Firm Investment Efficiency
3840 Tilli			The Effect Of Investment Environment On The Interaction Between Conditional Conservatism And Market-To-Book Ratio
FR.PS.Session 10	Thursday 11.00-12.30	Linna Väinö-room	
Chair: Pekdemir Recep			
3669 Arthur			The Impact Of Cash Flows And Accruals On Belief Asymmetry
3615 Kosi			Ias/Ifrs Adoption And Debt Contracting: Evidence From The Uk
3942 Hitz			Information Versus Strategic Reporting: Disclosure Of Pro Forma Earnings By Large German Corporations
FR.PSD.Session 11	Thursday 14.00-15.30	Tre Hall Sopraano	
Chair: Abdel-Khalik A Rashad			
Disc: Gassen Joachim			
Disc: Zhang Li			
3743 Garcia Osma			Earnings Quality Effects Of Mandatory Ifrs Adoption
3621 Christensen			Who Uses Fair-Value Accounting For Non-Financial Assets Following Ifrs Adoption?
FR.PS.Session 12	Thursday 14.00-15.30	Linna K103	
Chair: Goncharov Igor			
3293 Homölle			To Use Or Not To Use - An Empirical Study Of Visible Reserves In Bank Accounting In The Light Of Regulatory Requirements And Informational Asymmetries
3857 Bischof			Do Banks Manage Investors' Risk Perception? Evidence From Ifrs 7 Disclosures By European Banks
3929 Kiosse			How Does The Market Price Pension Accruals?

FR.PS.Session 13	Thursday 14.00-15.30	Linna Väinö-room
Chair: D'Arcy Anne		
3064 Chand		The Effects Of Ethnic Culture And Organizational Culture On Judgments Of Professional Accountants
3263 Hines		An Analysis Of Financial Statement Issues Reported As Discussed And Negotiated By Key Preparer-Side Groups In Uk Listed Companies In The First And Second Years Of Ifrs Implementation
3265 Brennan		Rhetoric, Argument And Impression Management In Hostile Takeover Defence Documents
FR.PSD.Session 14	Thursday 16.00-17.30	Tre Hall Sopraano
Chair: Haller Axel		
Disc: Brennan Niahm		
Disc: Christensen Hans		
3471 Veith		Accounting For Carbon: Assessing Competing Accounting Treatments
3396 Goncharov		Does Reporting Timeliness affect Book-Tax Differences?
FR.PS.Session 15	Thursday 16.00-17.30	Linna K103
Chair: Inwinkl Petra		
3206 Kaiser		Earnings Smoothing Via Provisions: Ifrs Vs. German Gaap
3644 Bagaeva		The Ifrs And Accounting Quality In The Transitional Economy: A Case Of Russia.
3659 Paek		Mispricing Of Accruals Above/below Operating Income In Korea
FR.PS.Session 16	Thursday 16.00-17.30	Linna Väinö-room
Chair: O'Hogartaigh Ciaran		
3191 Aubert		The Importance And Impact Of Mandatory Adoption Of International Financial Reporting Standards In Europe
3704 Andre		Transition To Ifrs And Value Relevance In A Small But Developed Market: A Look At Greek Evidence
3809 Toscano Pardo		The Effects Of Adoption Of Ias For The Spanish Listed Firms
FR.PS.Session 17	Friday 09.00-10.30	Linna K103
Chair: Chand Parmod		
3307 Boutant		Do French Acquiring Firms Manage Earnings In Statutory Mergers?
3491 Inwinkl		Earnings Management And Local Vs International Accounting Standards Of European Public Firms
3981 Khalina		The Impact Of Mandatory Ifrs Introduction On The Quality Of Working Capital Accruals: Evidence From The Netherlands
FR.PS.Session 18	Friday 09.00-10.30	Linna Väinö-room
Chair: Salama Aly		
3916 Klimczak		Testing Value Relevance Of Accounting Earnings In Emerging Markets
4032 Hoermanseder		Voluntary And Mandatory Ifrs-Adoption In Germany: Empirical Evidence From 1998 To 2005
4045 Ribeiro		The Lost Impact From Sfas 142

FR.PS.Session 19	Friday 11.00-12.30	Linna K103
Chair: Clout Victoria		
3633 Ohta		Interpretability Of Empirical Valuation Models In The Value Relevance Literature
3866 Lefrancq		A Study In Scarlet And Black: Accounting For Fraud At The Société Générale
3910 Pierce		Impression Management Across Cultures: An Inter-Country Study Of Narrative Disclosure Practices
FR.PS.Session 20	Friday 11.00-12.30	Linna Väinö-room
Chair: Gassen Joachim		
3574 Dhole		Are Management Forecasts Still Relevant After Analysts Revise Their Earnings Expectations? Some Empirical Evidence
3976 Baldi		Is Income From Discontinued Operations Forecasting Relevant For European Listed Firms?
3995 Zhang		The Effect of Ex-Ante Management Forecast Accuracy on Post-Earnings Announcement Drift
FR.PS.Session 21	Friday 14.00-15.30	Linna K103
Chair: Demers Elizabeth		
2920 Paananen		Fair Value Accounting For Goodwill Under Ifrs: An Exploratory Study Of The Comparability In France, Germany, And The United Kingdom
3645 Rodrigues		Factors Influencing Intellectual Capital Reporting In The Sustainability Reports Of Portuguese Firms
3742 Wang		Does The Value-Relevance Of Purchased Goodwill Decline With Age?
FR.PS.Session 22	Friday 14.00-15.30	Linna Väinö-room
Chair: Sami Heibatollah		
3519 Marquez-Ramos		The Effect Of Ifrs Adoption On Trade And Foreign Direct Investments
3892 Konstantinidi		Balance Sheet Bloat And The Accrual Anomaly After Ifrs Adoption
FR.PS.Session 23	Thursday 14.00-15.30	Linna K110
Chair: Isidro Helena		
3730 Gill-De-Albornoz		Income Smoothing And Idiosyncratic Volatility
3666 Willett		Cross-Section Regression Models Of The Long-Run Relationship Between Market And Accounting Values – The Case For A Log-Linear Model
3934 Ó Hógartaigh		The Impacts Of Financial Distress On The Basu Measure Of Accounting Conservatism