

FR.RF.Session 1	Wednesday 14.00-15.30	Tre Hall Opus 1
Chair: Hellman Niclas		
3158 Chircop		The Impact Of The Adoption Of International Financial Reporting Standards By The European Union On Financial Reporting Harmonisation: An Evaluation
3417 Pajunen		The Finnish Accounting Thought With Relation To The International Financial Reporting Standards And Earlier Finnish Accounting Traditions
3637 Mustata		The Challenges Of Accounting Harmonization: Empirical Evidence Of The Romanian Experience
4021 Hellmann		Modernisation Of The German Commercial Code
4073 Godfrey		Investigating The Feasibility Of A Sector Neutral Accounting Conceptual Framework
FR.RF.Session 2	Wednesday 14.00-15.30	Tre Hall Opus 2
Chair: Arthur Neal		
3297 Schorn		Earnings Management With Small Private Firms – The Issues Of Audit Duties And Unlimited Liability
3587 Rodriguez Pérez		Earnings Management. Differences Between Parent And Consolidated Accounts And Influence Of Group Transactions
3679 Miller		The Effects Of Supplemental Management Revenue Forecasts On Analyst Assessments Of Earnings Persistence, Earnings Forecast Credibility, And Earnings Management
3735 Vähämaa		Female Executives And Earnings Management
4128 Withdrawn		
FR.RF.Session 3	Wednesday 16.00-17.30	Tre Hall Opus 1
Chair: Papa Marco		
3027 Yapa		An Exploratory Study On Quantitative And Qualitative Disclosure Of Australian Industry Superannuation Funds' Compliance With Accounting Standard Aasb 7
3184 Rodriguez-Masero		Effects Of The Adoption Of The Ias/ifrs In The Disclosed Information On Pensions: The Spanish Case
3377 Jetty		Factors Influencing Narrative Disclosure By Large Uk Charities: Interview Evidence
3397 Taylor		Determinants Of Financial Ratio Disclosure Patterns Of Australian Listed Extractive Companies
3620 Hellström		Voluntary Disclosures And Value Relevance In A Transition Economy: The Case Of The Czech Republic
FR.RF.Session 4	Thursday 09.00-10.30	Tre Hall Opus 1
Chair: Ribeiro Humberto		
3181 Vrentzou		Tax Considerations Under International Financial Reporting Standards
3548 Carlin		The Lower You Go, The More Profits Will Grow: The Practice Of Discount Rate Selection Under IFRS Impairment Accounting
3722 Schmidt		Distinguishing Between Equity And Liabilities - An Analysis Of Recent Approaches Developed, Considered And Rejected
3762 De Las Heras Cristobal		Institutional Determinants Of Accounting-Policy Choice Under IFRS/IAS
4049 Amen		Smoothing Effects On Pension Costs And Pension Liabilities Based On Current IAS 19

FR.RF.Session 5	Thursday 11.00-12.30	Tre Hall Opus 1
Chair: Yilmaz Fatih		
3208 Lopes		Impact Of Economic And Financial Conditions On The Quality Of Financial Reports
3338 Katsuo		Earnings Quality, Accruals And Subjective Goodwill Accounting
3945 Stockmans		A Descendant CEO And Financial Reporting Quality In Private Family Firms
3966 Menini		The Roles Of Competitors On Disclosure Quality
4084 Lindahl		The Role Of International Legal Systems On Accounting Quality
FR.RF.Session 6	Thursday 14.00-15.30	Tre Hall Opus 1
Chair: Sellhorn Thorsten		
3619 Duarte		The Future Of Accounting For Small And Medium-Sized Entities In Portugal
4023 Stenka		Accounting For Business Combinations - The Consequences Of IFRS Adoption For Uk Listed Companies.
4083 Karim		Evolution And Development Of Financial Reporting Regulations In Bangladesh: A Regulatory Conundrum
4108 Chiqueto		Impacts On The Allowance For Loan Losses In European Banks Listed In The New York Stock Exchange After The Adoption Of International Financial Reporting Standards
4132 Mantzari		An Investigation Of The Impact Of International Financial Reporting Standards (IFRS) On The Usefulness Of Financial Reports From Internal Users' Perspective:the Case Of A Greek Medium-Sized Entity
FR.RF.Session 7	Thursday 16.00-17.30	Tre Hall Opus 1
Chair: Blaco Peláez Belen		
3435 Bessieux Ollier		The Consequences of Adopting Mandatory IFRS on Intangibles: The Case of France
3439 Ramirez		International Comparative Study Of The Treatment For Identifiable Intangible Assets
3999 Rehnberg		Identifying Intangible Assets In Accordance With IFRS 3
4022 Grathwohl		Discretion In Goodwill Accounting - Does It Matter?
4136 El-Tawy		Exploring An Artefact-Based Criteria Approach To The Financial Recognition Of 'organisational' Assets.
FR.RF.Session 8	Friday 09.00-10.30	Tre Hall Opus 1
Chair: Song Inman		
3631 Strouhal		Accounting Regulations For Financial Instruments And Reactions To The Financial Crisis – Focus On Romania, Czech Republic And Iasb
3433 Fontes		Portugal's Switch To International Financial Reporting Standards (ifrs): User, Preparer And Regulator Perceptions Of The Convergence Process
3477 Froschhammer		Implications Of The Mandatory Transition From National GAAP To IFRS – Empirical Evidence From Germany
3481 Ferrer		IFRS Adoption In Spain And The United Kingdom: Effects On Accounting Numbers And Relevance
3728 Tzovas		Market Reaction To Valuation Adjustments For Financial Instruments: Evidence From Greece

FR.RF.Session 9	Friday 11.00-12.30	Tre Hall Opus 1	
Chair: Hitz Joerg-Markus			
3288 Somoza			Some Considerations About Fair View: A Special Reference To The Project Of Conceptual Framework IASB-FASB
3455 Argilés			Fair Value Versus Historic Cost Valuation For Biological Assets: Implications For The Quality Of Financial Information
3901 Negakis			Unconditional Conservatism And Fair Value Accounting
3963 Promper			Fair Value Accounting in the Real Estate Industry in Times of Distressed Markets - A Review from a Theoretical and Empirical Perspective
4138 Clatworthy			Auditor Quality And The Role Of Accounting Information In Explaining UK Stock Returns
FR.RF.Session 10	Friday 11.00-12.30	Tre Hall Opus 2	
Chair: Hellmann Andreas			
3529 Zhou			The Impact Of Increased Disclosure On Trading Volume's Sensitivity To Stock Returns: An Analysis Of Cross-Listed Firms From Different Disclosure Regimes
3664 Morton			Explaining Voluntary Ratio Disclosure By Australian Listed Companies
3836 Teodori			Impairment Test And Disclosure: An International Comparison
3914 Niskala			Financial Value Measurement Of Corporate Responsibility
3937 Papa			Narrative Disclosure Of Financial Risks Via IFRS 7: Implications From Italian Listed Companies
FR.RF.Session 11	Friday 14.00-15.30	Tre Hall Opus 1	
Chair: Zhou Hayian			
2979 Ayoub			Accountability & Transparency In French Charities: Identifying The Problems
3733 Ohnuma			Economic Motivation Of Corporate Managers Facing Disqualified Organizational Restructuring
3871 Blomkvist			Entrepreneurs As Accountants - The Year-End Procedures In Gazelle Firms
4078 Dionysiou			Long-Horizon Abnormal Performance. Review Of The Research Design Debate.
FR.RF.Session 12	Friday 14.00-15.30	Tre Hall Opus 2	
Chair: Kiosse Paraskevi Vicky			
3225 Bayerlein			Financial Reporting Harmonisation Of Selected Items: Evidence From Australia, Hong Kong And The United Kingdom
3315 Aledo Martinez			Firm-Specific Factors Influencing The Selection Of Options Provided By The Ifrs: Empirical Evidence From Spanish Market
3322 Eierle			Does Size Influence Attitudes Of Preparers Of Financial Statements Towards Financial Accounting? – The Case Of The ED-IFRS For Smes
3591 Ng			Value Sustainability And Disclosure Usefulness Of Goodwill In Post-Mergers: The Case Of Multinationals In The Pc Industry
4207 Cardoso			Property Rights Approach Analysis Of Asset's Liquidity And Balance Sheet Classification