

IC.RF.Session 1	Wednesday 14.00-15.30	Linna K107
Chair: Virtanen Aila		
3438 Mazzuca		Why Do Banks Securitize? Evidence From Italy
3788 Kurek		An Adjusted Roa As A Proxy For Risk Premium Estimation - S&P's 1500 Case
3846 Labrenz		Majority Shareholder Protection By Variable Qualified Majority Rules
3852 Tselentis		Financial Performance Measurement And Reporting In European Electricity Utilities . An Interdisciplinary Approach
IC.RF.Session 2	Wednesday 16.00-17.30	Linna K107
Chair: Albu Catalin Nicolae		
3285 De Lange		The Impossibility Of 'principles-Based' Accounting Standards
3561 Cristea		A Discussion On New Cultural And Accounting Variables And Ifrss' Implementation. Empirical Study On A Sample Of Central And Eastern European Countries
3785 Schulte		Factors Influencing Harmonization Of National Annual Accounts With Ifrs - The Case Of France And Germany
3941 Prochazka		New Approaches To Revenue Recognition And Common Sense
IC.RF.Session 3	Thursday 16.00-17.30	Linna K107
Chair: Joannides Vassili		
3105 Arai		Pricing Policy By The Government In Japanese Healthcare System: Balance Between Rationalizing Medical Expenses And Accommodating Medical Professionals
3311 Roslender		Workforce Health As Intellectual Capital: A Comparative Study Of Uk Accounting And Finance And Human Resource Directors
3974 Mourey		The Making Of Our Own Luck. Taking A Socio-Organisational Perspective To Produce New Knowledge On The Control Of Strategic Inter-Firm Relationships In The French Retail Industry.
3989 Saulpic		When The Enterprise Culture Meets Identities: A Case Study
4015 Matyas		Business Environment (in)variability – Inspirations From The Perspective Of Management Control System
IC.RF.Session 4	Friday 09.00-10.30	Linna K107
Chair: Cieslak Marek		
3508 Mendonca Neto		The Use Of Positive And Normative Approaches In Brazil And United States Accounting Research: A Comparative Analysis Based On Papers Published In Tar And Rcf - 1989 To 2008
3582 Bruehl		Mixed Methods, Pluralism And Validity In Management Accounting Research: The Case Of Interpretive Validity
3612 Yayla		Testing Parrhesia In Accounting Profession
4067 El Omari		Accounting Profession Organization: An Institutionalization Interaction