



**FA.PS. Session 1 Thursday 09:00-10:30 SADIRVAN A**

Chair: Xijuan Bellotti

- 8763 Grambovas Book – Tax Conformity in Europe  
7566 Hasslinger International Disharmony in Accounting for Intangibles Arising from Government Grants: the Case of Airport Slots in IFRS, US Gaap and German Gaap  
8132 Yosano Market Reaction to Accounting Policy Choices of Merger and Acquisition in Japan

**FA.PS. Session 2 Thursday 09:00-10:30 FATIH 2**

Chair: Jean-Guy Degos

- 8859 Clubb Accounting Information Dynamics, Dividend Displacement, and Earnings Measurement: A Development of the Ohlson (1995) Valuation Framework  
7458 Gotti The Information Effect on Capital Markets of Foreign Private Issuers Exempted from Filing with the SEC  
9284 Shane Stock Market Efficiency with Respect to a New Measure of Earnings News

**FA.PS. Session 3 Thursday 11:00-12:30 JUPITER**

Chair: Elizabeth Demers

- 7543 Daske Evaluating Methods to Estimate the Implied Cost of Equity Capital: A Simulation Study  
8759 Gkougkousi The Impact of IFRS Adoption on the Cost of Capital and Market Liquidity of Financial Institutions  
8560 Gonis Rating or No Rating? That is the Question: An Empirical Examination of UK Companies

**FA.PS. Session 4 Thursday 14:00-15:30 SADIRVAN B**

Chair: Colin Clubb

- 7138 Sami The Role of Cross-Listing, Foreign Ownership, and State Ownership on Dividends Policy in an Emerging Market  
7677 Stolowy Really “lost in Translation”? The Economic Consequences of Issuing an English Annual Report  
7838 Verriest Institutional Characteristics and Firm Profitability



**FA.PS. Session 5 Thursday 16:00-17:30 CONVENTION CENTER LOWER FLOOR 1**

Chair: Paul Klumpes

- 7408 Bassemir Do Analyst Conferences Provide Additional Information? Evidence from Analysts' Forecasts Properties on the German Stock Market  
8015 Eames I/b/e/s Reported Forecasted and Actual Operating Cash Flows  
8884 Lui Analysts' Ability to Detect Low Accounting Quality

**FA.PSD. Session 6 Thursday 16:00-17:30 BALL ROOM 1**

Chair: Leonor Ferreira

Disc 1: Colin Clubb

Disc 2: Richard Taffler

- 8639 Ashton Valuation Weights, Linear Dynamics and Conservatism: An Empirical Analysis  
7946 Shakespeare Market Reaction to Financial Asset Impairments During the Financial Crisis of 2007-2008

**FA.PSD. Session 7 Friday 09:00-10:30 BALL ROOM 1**

Chair: Victoria Clout

Disc 1: Paul Klumpes

Disc 2: Stuart McLeay

- 8794 Bischof Relaxation of Fair Value Rules in Times of Crisis: An Analysis of Economic Benefits and Costs  
7472 Leung Do Investors Perceive IFRS Adoption in the United States as beneficial?

**FA.PS. Session 8 Friday 09:00-10:30 JUPITER**

Chair: Angelos Tsaklanganos

- 8156 Mattei Improving the Power of Accrual Models: The Mixture Regression Approach  
8332 Myllymäki Earnings Quality after Reporting Section 404 Internal Control Deficiencies  
8681 Robinson Organizational Structure and Performance of Multinational Firms



**FA.PS. Session 9 Friday 09:00-10:30 SATURN B**

Chair: Phil Shane

- 8568 Cheng Accruals Quality and Price Synchronicity  
8642 Petrovic UK Evidence on Limited Attention and the Accrual Anomaly

**FA.PS. Session 10 Friday 11:00-12:30 CONVENTION CENTER LOWER FLOOR 1**

Chair: Matthew Bonnett

- 7701 Donnelly The Book to Market Ratio, Optimism and Valuation  
7957 Sougiannis Balance Sheet Growth and the Predictability of Stock Returns  
8777 Staehle Are Pe- and Mb-Ratios Susceptible to Accruals, Growth, or Profitability?

**FA.PSD. Session 11 Friday 11:00-12:30 BALL ROOM 1**

Chair: Richard Taffler\*

Disc 1: Phil Shane

Disc 2: Nikola Petrovic

- 8932 Gao Predicting Future Growth: Can Anything Beat Analysts' Long-Term Growth Forecasts?  
8954 Xue Greasing the Rollercoaster? Analysts' Momentum Recommendations

**FA.PS. Session 12 Friday 11:00-12:30 YASEMIN 1**

Chair: Xanthi Gkougkousi

- 8311 Danckaert The Usefulness of Risk Disclosure for Cross-Listed Firms  
8999 Price Profiting from the Anomalies: an Analysis of Transaction Costs and Raw Returns

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\* not yet confirmed



**FA.PS. Session 13      Friday 14:00-15:30    SADIRVAN A**

Chair: Christian Stadler

- 8205    Jiang            Determinants and Predictions of Loss Reversals in the UK  
8421    Landström      A Note on the Persistence of Residual Income  
7620    Lu                Weather and Earnings Response Coefficients: International Evidence

**FA.PS. Session 14      Friday 14:00-15:30    VISTA**

Chair: Victoria Wang

- 7698    Ben Hamida    Value Relevance of Fair Value Accounting and Financial Instability: Some French Evidence  
8769    Valentincic    The Value Relevance and Information Content of Inventory Components Before and After IFRS Adoption: Evidence from the UK  
8130    Vassallo        Are Capital Expenditures, R&d, Advertisements and Acquisitions Positive NPV?

**FA.PS. Session 15      Friday 14:00-15:30    MERCURY B**

Chair: Venancio Tauringana

- 8592    Aerts            Self-Serving Causal Disclosures on Earnings and IPO Valuation  
8079    Hasso            Valuation of Family Firms: The Role of 'familiness'  
7496    Sievers         Prediction of Equity Values for Venture Capital Backed Firms