



FA.RF. Session 1

Chair: Diego Abellan

7072 Filip

8260 Fitó

7474 Kontopoulos

7936 Lorca

7861 Mavruk

Wednesday 14:00-15:30 Orman Park

The Value Relevance Of Accounting Figures In Europe After Ifrs Implementation: The Relative Influence Of Legal Incentives, Market Forces And Firm Characteristics

Adoption Of The New Spanish Gaap Based On Ifrs: Effects Of The Transition Data Choice

The Value Relevance Of Investor Oriented Vs. Creditor Oriented Accounting Systems Through The Ifrs Transition: Evidence From The Uk, The Netherlands, Germany And France

Factors Influencing Changes In Profitability In The Ifrs Implementation

Did The Adoption Of Ifrs Reduce Investors' Home Bias?

FA.RF. Session 2

Chair: Michael Erkens

7526 Lode

7839 Schiebel

8854 Taffler

8022 Tsalavoutas

8377 Tsoligkas

Wednesday 14:00-15:30 Mercury C

Is Qualitative Information About The 'status' Of Defined Benefit Pension Schemes Among Uk Listed Companies Value Relevant?

Was The Ifrs Adoption In Germany Value Relevant?

The Value Relevance Of Effective Investor Relations

Ifrs Mandatory Disclosures And Value Relevance

Value Relevance Of R&d In The Uk After Ifrs Mandatory Implementation

FA.RF. Session 3

Chair: Mehmet Sukru Tekbas

8083 Czernekowski

9189 De Bourmont

7022 Gounopoulos

7914 Lajili

Wednesday 16:00-17:30 Orman Park

Impact Of Information Asymmetry On Takeovers

Disclosure And Determinants Studies: Does The Measurement Of The Dependent Variable Matter?

Voluntary Vs Mandatory Earnings Management In Ipos

International Comparison Of Corporate Risk Disclosures:



FA.RF. Session 4

Chair: Liyan Tang

7507 Florio
8263 Hamberg
7859 Himme
6846 Rodriguez-Dominguez
8735 Sellhorn

Wednesday 16:00-17:30 Mercury C

Impairment Losses And Changes In The Composition Of Cgus: Anything New After The Storm?
Changed Methods To Account For Goodwill – Did It Really Make A Difference?
The Neglected Role Of Intangibles As Drivers Of The Cost Of Capital
Do Intangibles Influence Incomes? A Perspective From Accounting
The Valuation Usefulness Of Conditional Versus Unconditional Conservatism In Earnings: Evidence From Accounting For Research And Development In Germany

FA.RF. Session 5

Chair: Neslihan Yilmaz

9151 Löffelmann
7652 Miettinen
8354 Pimentel
8108 Tirtiroglu
8762 Westermann

Thursday 9:00-10:30 Orman Park

Publication Timing Of Financial Statements - An Empirical Analysis Of Listed Companies In Germany
Survival Of Start-Ups: Evidence On Personal Characteristics And Lender Evaluations
Economic Determinants Of Earnings Response Coefficient In The Brazilian Market
Mandatory Adoption Of Ifrs And Its Effects On The Dispersion Of Earnings Forecasts: Evidence From Australia
A Note On The Time Series Approach To Measuring Conservatism

FA.RF. Session 6

Chair: Per Olsson

7993 Kraft
9124 Nieto
7646 Seppänen
9047 Smolarski
8369 Van Den Bogaerd

Thursday 9:00-10:30 Mercury C

The Relevance Of The Joint Project On Lease Accounting In German Capital Markets
Variance Risk Premium, Economic Risks, And The Cross-Section Of Expected Returns
Investor Behavior And Use Of Fundamental Signals Of Hard-To-Value Firms
The Impact Of Sarbanes-Oxley Act On Risk Premium And Return Volatility: A Kalman Filter Approach
The Association Of A Firm'S Media Reputation And Trade Credit Supply



FA.RF. Session 7

Chair: Petya Platikanova

7143 Cardão Pito
8171 Clatworthy
7078 Sen
9073 Toscano Pardo
7560 Yang

Thursday 11:00-12:30 Orman Park

The Level Of Operating Intangibility And Its Implications For The Economic Characteristics Of The Firms
A Fuzzy-Based Approach To Residual Income Equity Valuation
A Re-Examination Of The Earnings Level And Change Specification For Explaining Returns: Application In Quarterly Window
Testing The Building Blocks Of The Feltham-Ohlson Model
The Use Of Financial Information By Private Equity Funds In Evaluating New Investments

FA.RF. Session 8

Chair: Mert Erer

8920 Blasco
7628 Hermesmeyer
7431 Novak
7292 Paul
8195 Van Geyt

Thursday 11:00-12:30 Mercury C

Detecting Intentional Herding: What Lies Beneath Intraday Data In The Spanish Stock Market
The Use Of Genetic Algorithms To Obtain Higher Returns On Investment Strategies Based On Financial Statement Analysis
Ethical Vs. Non-Ethical – Is There A Difference? Analyzing The Performance Of Ethical And Non-Ethical Investment Funds
Trade Credit As Short-Term Finance In The UK
An Empirical Analysis Of Insider Trading In Belgium

FA.RF. Session 9

Chair: Hulya Talu

7103 Barbu

8986 Franco
7732 Fredriksson
8636 Höglund
8758 Kestens

Thursday 14:00-15:30 Orman Park

Accounting As Catalyst Of Economic Transition: An Overview Of The Twenty-Year Progression From A Communist To A Capitalist Accounting System
The Value Of Corporate Diversification: A Debt-Market Perspective
The Effect Of Relationship Intensity And Reporting Conservatism On Loan Pricing And Relationship Value
Estimating Discretionary Accruals With Neural Networks
The Effect Of The Notional Interest Deduction On The Marginal Tax Rates And The Level Of Debt Financing Of Belgian Smes.



FA.RF. Session 10

Chair: Froystein Gjesdal

7356 Crutzen
8633 Khansalar
8165 Madrid Guijarro
8131 Mazzola
8491 Platikanova

Thursday 14:00-15:30 Mercury C

Failure Patterns Amongst Small Firms And Their Financial Symptoms : A Test Of Hypotheses
The Reliability Of Accruals And The Prediction Of Future Cash Flows
Economic Cycle And Accounting Information In Real Estate And Construction Spanish Firms
Purchase Price Allocation Under Ifrs 3: An Analysis Of The Information Content For Analysts And Investors
S&p 500 Index Additions And Cash Holding Decisions

FA.RF. Session 11

Chair: Harri Seppanen

8203 Coskun
8188 Nagata
7549 Pronobis
9251 Ramirez Orellana

Thursday 16:00-17:30 Mercury C

Investigating Mutual And Hedge Fund Trading Strategies Based On Post Earnings Announcement Drift Anomaly
Earnings Management And Ipo Underpricing : Evidence From Japan
The Predictive Power Of Comprehensive Income And Its Individual Components Under Ifrs
Public Infrastructures Concessions In Europe: Ifric 12 Of Iasb

FA.RF. Session 12

Chair: Christos Grambovas

8988 Toniato
7419 Thorsell
7521 Dzolkarnaini

Thursday 16:00-17:30 Yasemin 2

On Analyst Errors And The Positive Pricing Of Dividends
Improving Test Of Target Behavior
Heterogeneity In The Determinants Of Fixed-Claim Financing Instruments