



FR.PS. Session 1

Wednesday 14:00-15:30 CONVENTION CENTER LOWER FLOOR 1

Chair: Sidney Gray

- 8902 Aksu Value Relevance of Accounting Data and the Impact of Accounting and Corporate Governance Reforms: Evidence from an Emerging Market
- 8366 Andries The Interaction Effect of Mandatory IFRS Adoption and Audit Quality on the Value Relevance of Accounting Earnings: Evidence from the United Kingdom
- 8604 Veith Market Size: The Unheralded Driver of Value Relevance Differences in Cross-Country Studies?

FR.PSD. Session 2

Wednesday 14:00-15:30 CONVENTION CENTER LOWER FLOOR 3

Chair: Lale Guler

Disc 1: Ahmed Rashad Abdel-khalik

Disc 2: Daphne Lui

- 7415 Beuselinck Mandatory Adoption of IFRS and Analysts' Forecasts
- 8395 Tan Analysts' Use of Income Smoothing Information

FR.PS. Session 3

Wednesday 14:00-15:30 SADIRVAN A

Chair: Pauline Weetman*

- 7153 Caskey Managerial Earnings Forecast Disclosures, Analyst Following, and the Informativeness of Price
- 6960 Magilke The Opportunistic Timing of Management Forecasts
- 7246 Pandit Aggregate Uncertainty and Management Forecasts

FR.PS. Session 4

Wednesday 14:00-15:30 MERCURY B

Chair: David Bence

- 9113 Clacher The Role of the Actuarial Profession in Constructing the Social Reality of Pension Schemes
- 7558 Klumpes Determinants of Expected Rate of Return on Pension Assets: Evidence from the UK
- 9009 Stadler Pension Accounting Choice in Germany: Pension Discount Rate and Actuarial Gains and Losses



FR.PSD. Session 5

Chair: Volkan Muslu

Disc 1: David Bence

Disc 2: Peter Wells

7870 Beyer

8800 Shahzad

Wednesday 16:00-17:30 CONVENTION CENTER LOWER FLOOR 3

Voluntary Disclosure, Disclosure Bias and Real Effects

The Quality of Financial Reporting under IFRS: Evidence from Credit Ratings

FR.PS. Session 6

Chair: Natalie Gallery

7053 Khurana

9177 Li

8499 Yohn

Wednesday 16:00-17:30 SADIRVAN A

Mandatory IFRS Adoption and the U.S. Home Bias

The Effect of Mandated IFRS Adoption on Analysts' Information Environment

The Effect of IFRS Adoption on Cross-Border Investment in Equity and Debt Markets

FR.PS. Session 7

Chair: Mike Jones

8462 Bachert

7951 Gordon

7831 Lehavy

Wednesday 16:00-17:30 SADIRVAN B

Fair Value Accounting and Financial Analysts' Forecast Accuracy: Empirical Evidence from Seven European Countries

Do Analysts' Cash Flow Forecasts Mitigate the Accrual Anomaly? International Evidence

The Effect of Annual Report Readability on Analyst Following and the Properties of their Earnings Forecasts

FR.PS. Session 8

Chair: Christopher Nobes

7091 Hope

7857 Guenther

7054 Maffett

Wednesday 16:00-17:30 FATIH 2

Financial Reporting Quality and Investment Efficiency of Private Firms in Emerging Markets

International Financial Reporting Standards and Earnings Quality: the Myth of Voluntary vs. Mandatory Adoption

Transparency, Liquidity, and Valuation: International Evidence



FR.PS. Session 9

Chair: Giorgio Gotti

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|------|-------------|---|
| 7877 | García Osma | Accounting Conservatism and the Limits to Earnings Management |
| 8605 | Gassen | Investor Fear and Earnings Management: Vix-Based Evidence |
| 8554 | Vanstraelen | Earnings Management Contagion in Multinational Corporations |

Wednesday 16:00-17:30 JUPITER

FR.PS. Session 10

Chair: Axel Haller

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| 7546 | Konstantinidi | A Re-Examination of the Market Mispricing of Accruals: the Econometrics of the Mishkin (1983) Test |
| 7461 | Paek | Classification-Shifting Management and Persistence of Accruals |
| 8400 | Sanchez | The Role of Accounting Accruals in Private-Dominated Countries. New Evidence for Future Cash Flow Prediction in Spain |

Wednesday 16:00-17:30 MERCURY B

FR.PS. Session 11

Chair: Dimitrios Gounopoulos

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| 7725 | Beisland | Have IFRS Changed How Investors Respond to Earnings and Book Values? |
| 7901 | Krivogorsky | Analysis of Corporate Characteristics Motivating Companies to Early Adopt IFRS: Evidence from the European Union |
| 7650 | Zeng | Does Mandatory IFRS Increase Cross-Country Accounting Comparability? Evidence from Accounting-Based Equity Valuation |

Thursday 09:00-10:30 CONVENTION CENTER LOWER FLOOR 1

FR.PSD. Session 12

Chair: Martin Hoogendoorn

Disc 1: Anne D'Arcy

Disc 2: Zhan Gao

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| 7696 | Blanco | The Role of Segment Disclosure in Corporate Governance and Its Effect on Firm Investment Efficiency |
| 7273 | Marques | Beating Strategic Earnings Benchmarks with Non-GAAP Figures: International Evidence. |

Thursday 09:00-10:30 CONVENTION CENTER LOWER FLOOR 3

**FR.PS. Session 13****Thursday 09:00-10:30 JUPITER**

Chair: Jens Wüstemann*

- 7361 Dong Historical-Cost or Fair-Value Accounting: Analysis of the Reclassification of Unrealized Holding Gains and Losses for Marketable Securities
- 7556 Lopez-Espinosa The Extent and Effects of Fair Value Accounting
- 8087 Wells Asset Impairments During the Global Financial Crisis: Was there the Efficient Disclosure of Information, or the Management Opportunism

FR.PS. Session 14**Thursday 09:00-10:30 MERCURY B**

Chair: Alessandro Lai

- 7544 Chan R&d Expenditures and Asymmetric Timeliness of Earnings: the Case of Intellectual Capital Intensive Sectors
- 7064 Lu The Value Relevance of Intangible Assets and the Adoption of International Financial Reporting Standards in Australia
- 7192 Dilla Pro Forma Accounting Reconciliation Disclosures: the Effect of Financial Reporting Knowledge and Information Viewing Behavior on Judgments of two Groups of Nonprofessional Investors

FR.PS. Session 15**Thursday 09:00-10:30 YASEMIN 1**

Chair: Pedro Lorca

- 8853 Guler CEO Compensation and Post-Acquisition Performance as Reflected in Impairment Losses
- 8767 Kerrigan The 'Principles Versus Rules' Approach to Purchased Goodwill Asset Recognition: The Case of FRS10 in the United Kingdom.
- 8505 Schultze Capitalizing Research And Development - The Incremental Information Content Of Accrual Vs. Cash Accounting For German Firms

FR.PSD. Session 16**Thursday 11:00-12:30 CONVENTION CENTER LOWER FLOOR 3**

Chair: Ahmed Rashad Abdel-khalik

Disc 1: Thorsten Sellhorn

Disc 2: Thomas JeanJean

- 7785 Fiechter Big Bath Accounting Using Fair Value Measurement Discretion During the Financial Crisis
- 8919 Markarian On Fair Value Accounting and Compensation in Banks

* not yet confirmed



FR.PS. Session 17

Chair: David Alexander

- 7659 Bornemann Hidden Reserves and Earnings Management in German Banks - an Empirical Study
- 8786 Guillamon Saorin Self-Serving Financial Reporting Communication: A Study of the Association Between Earnings Management and Impression Management
- 6996 Ow Yong Earnings Breaks and Earnings Management

Thursday 11:00-12:30 SADIRVAN B

FR.PS. Session 18

Chair: Mine Aksu

- 7790 Koh Economic Determinants Behind Firms' Decisions to Lobby and their Lobbying Positions: Evidence from FASB's Stock Option Expensing Proposal in 2004
- 9101 Liu IFRS 2 'Share-Based Payment' and Executive Compensation: the Case of FTSE 350 Firms in the UK
- 8064 Smith Disclosure versus Recognition: An Investigation of Managerial Discretion, Motivation, and Accuracy Related to Stock Option Expense Estimates

Thursday 11:00-12:30 FATIH 2

FR.PS. Session 19

Chair: Neal Arthur

- 7471 Fischer The Association Between Dividends and Earnings - Evidence from German Listed Companies
- 8875 Parte Esteban How Special are Special Items? Empirical Evidence from IFRS/IAS Reporting
- 8201 Schiemann Disaggregation of Linear Information Valuation Models – an Empirical Comparison of Employee-Based and Tangible Capital-Based Approach

Thursday 11:00-12:30 MERCURY B

FR.PSD. Session 20

Chair: Teri Yohn

Disc 1: Joachim Gassen

Disc 2: Irem Tuna

- 7145 Florou Mandatory IFRS Adoption and Investor Asset Allocation Decisions
- 6789 Landsman Are International Accounting Standards-Based and US Gaap-Based Accounting Amounts Comparable?

Thursday 14:00-15:30 CONVENTION CENTER LOWER FLOOR 3



FR.PS. Session 21

Chair: Jack Stecher

8247 Isidro

8035 Lawrence

8166 Wang

Thursday 14:00-15:30 JUPITER

Monitoring of IFRS by the SEC. Correspondence Letters Sent to Foreign Registrants Reporting Using IFRS

SEC Comment Letters and Financial Statement Restatements

Do Firms Adopt More Conservative Earnings Reporting Strategies After Restatements?

FR.PS. Session 22

Chair: Sofie Van Der Meulen

8122 Ding

7446 Okamoto

9153 Sletten

Thursday 14:00-15:30 MERCURY B

Convergence of Accounting Standards and Foreign Direct Investment

An Exploration of the Mechanism of Global Convergence of Accounting Standards in Japan: Insights from Constructivist Studies of International Politics

Why Do Countries Adopt International Financial Reporting Standards?

FR.PSD. Session 23

Chair: Irem Tuna

Disc 1: Joerg Werner

Disc 2: Susan Hughes

7794 Mora

8357 Ott

Thursday 16:00-17:30 CONVENTION CENTER LOWER FLOOR 3

Strategic Accounting Choice Around Firm Level Labour Negotiations

Determinants of Purchase Price Allocation Decisions

FR.PS. Session 24

Chair: Sven-Arne Nilsson

8062 Xu

7932 Zechman

8942 Mangena

Thursday 16:00-17:30 SADIRVAN A

Information Content, Corporate Disclosure Behavior and Stock Return: Evidence from the Biotech Industry

Disclosure Tone and Shareholder Litigation

Intellectual Capital Disclosure Practices and Effects on the Cost of Equity Capital: UK Evidence



FR.PS. Session 25

Chair: Paquita Davis-Friday

7868 Plumlee

7299 Raonic

7630 Kwak

Thursday 16:00-17:30 SADIRVAN B

Voluntary Environmental Disclosure Quality and Firm Value: Roles of Venue and Industry Type

Improving Disclosure Incentives for Thinly Traded Stocks by Varying the Market Microstructure

Strategic Earnings Information Disclosures around CEO Changes

FR.PS. Session 26

Chair: Sue Newberry

6787 Cassar

7898 Lobo

7604 Kwon

Thursday 16:00-17:30 JUPITER

Hedge Funds: Pricing Controls and the Smoothing of Self-Reported Returns

Effect of Trading and Hedging Derivative Positions on Bank Bond Yield Spread and its Components

Informedness and Consensus of Accounting Disclosures under Section 302 of the Sarbanes-Oxley Act: High-Tech Firms Versus Low-Tech Firms

FR.PS. Session 27

Chair: Shailendra Pandit

8676 Bamber

7443 Novotny-Farkas

8683 Paananen

Friday 09:00-10:30 SADIRVAN A

The Quality and Quantity of Reporting Financial Instruments Under International Financial Reporting Standard 7 Financial Instruments: Disclosure

The Effects of IFRS Adoption on the Financial Reporting Quality of European Banks

The Amendment of IAS 39: Determinants of Reclassification Behavior and Capital Market Consequences

FR.PS. Session 28

Chair: Theodore Sougiannis

8646 Cascino

7238 Cheng

7020 Collis

Friday 09:00-10:30 VISTA

Accounting Quality in Family Firms

Economic Consequences of the Disclosure Deregulation for Smaller Reporting Companies

Demand not Command in Financial Reporting by SMEs in the UK



FR.PS. Session 29

Chair: Manuela Duarte

7929 Baños

8120 Pelger

8878 Wüstemann

Friday 09:00-10:30 MERCURY C

Colbert vs. Patiño: Accounting for Governmental Purposes.

Stewardship and Valuation as Objectives of Financial Accounting

Substance and Form – Should Recognition Principles Be Based on Legal Concepts?

FR.PS. Session 30

Chair: Peter Fiechter

8461 Boutant

8382 Dinh Thi

9120 Ljubicic

Friday 11:00-12:30 SADRIVAN A

Determinants of Discretionary Accounting Choices: Empirical Evidence from French Mergers

Discretionary Capitalization of Research & Development – the Trade-Off Between Opportunistic Earnings Management and Signaling in A German Setting

Earnings Management and Accounting Choice: Expected Return of Pension Plan Assets Under IAS 19 - Empirical Evidence from Germany

FR.PS. Session 31

Chair: Heibatollah Sami

7011 Kang

8452 Christensen

Friday 11:00-12:30 SADRIVAN B

Voluntary Disclosure Practices by Foreign Firms Cross-Listed in the United States: Tests of Functional Convergence

Contracting on Mandatory Changes to Gaap: New Practice and Its Determinants

FR.PS. Session 32

Chair: Irina Konovalova

7021 Durocher

8030 Reichelt

9019 Guan

Friday 11:00-12:30 SATURN B

Practitioners' Participation in the Accounting Standard-Setting Process

Should Preferred Stock Be Classified As A Liability? -Evidence from the Effects of Cost of Common Equity Capital and Return Volatility

Global Settlement and Star Analysts' Career Choices



FR.PS. Session 33

Chair: Christopher Napier

7233 Van Beest

7040 Marquardt

9218 Roychowdhury

Friday 11:00-12:30 MERCURY A

Rules-Based and Principles-Based Accounting Standards and Earnings Management

Why Do Managers Avoid EPS Dilution?

Managerial Incentives and the Informativeness of Earnings Announcements

FR.PS. Session 34

Chair: Holger Daske

7541 Jia

7492 Vidal

Friday 11:00-12:30 MERCURY B

Earnings Management? Benchmark Beating Behavior of Firms Involved in Stock Option Backdating

What Should an unmanaged Earnings Distribution Look Like?

FR.PS. Session 35

Chair: Michela Cordazzo

8190 Garcia Lara

8090 Van Zijl

8625 Werner

Friday 14:00-15:30 CONVENTION CENTER LOWER FLOOR 3

Information Effects of Conditional Conservatism in Accounting

A Signalling Theory of Accounting Conservatism

Conditional Conservatism, Debt Markets and Financial Structure: Further Evidence from the United Kingdom

FR.PS. Session 36

Chair: Silviu Ionut Glavan

7542 Wüstemann

7482 Lourenco

8085 Filip

Friday 14:00-15:30 SADIRVAN B

The Asset and Liability View: What it is and What it is not – Implications for International Accounting Standard Setting from a Theoretical Point of View

How Does the Market View Interests in Jointly Controlled Entities?

Legal Regime and Corporate Financial Reporting Quality