



FR.RF. Session 1

Chair: Ufuk Misirlioglu

7674 Cazavan-Jeny
8673 Gallery
7539 Moya
8738 Steeger
7530 Turel

Wednesday 14:00-15:30 Neptune

Value Relevance Of Ifrs Reconciliations: Role Of Incentives And Institutions
The Value Relevance Of Compliance With International Financial Reporting Standards (ifrs) In An Emerging Economy
Value Relevance Of Comprehensive Income And Its Components Compared With That Of Net Income
The Value Relevance Of Intangibles: The Case Of Ias 38
The Value Relevance Of IFRS: The Case Of Turkey

FR.RF. Session 2

Chair: Cemal Ibis

9108 Bensadon
8882 Clausen
8808 Ojala
9118 Tang

Wednesday 14:00-15:30 Asya

Strategy Of External Growth And Group Managerial Tools At Alais, Froges Et Camargue (pechiney) 1921-1939
Motivations For Pension Funding - Evidence From German Firms
Earnings Reporting Lead-Time
Measuring Underfunded Payg Pension Liabilities Of Listed Chinese Soes – Including Future Cash Flows In Current Financial Position

FR.RF. Session 3

Chair: Volkan Demir

9193 Aly
7908 Boulerne
8824 Brüggemann
7827 De Las Heras
7266 Fontes

Wednesday 16:00-17:30 Neptune

The Appropriateness Of International Financial Reporting Standards (ifrss) To Vietnam
Do Ifrs Provide Better Information About Intangibles In Europe ?
The Side Effects Of Mandatory Ifrs Adoption: Review Of Extant Evidence And Structure For Future Research
Are Institutional Factors Influencing Ifrs Implementation In The Eu?
Constituents' Perceptions Towards The Adoption Of Ifrs-Based Accounting Standards At The National Level: Qualitative Evidence From Portugal



FR.RF. Session 4

Chair: Can Simga Mugan

8563 Ferrari
8299 Glavan
7986 Klöcker
9209 Nellesen
8070 Wu

Wednesday 16:00-17:30 Asya

Fair Value ("valore Equo") And Concepts Of "capitale" In The Italian Theoretical Tradition
Accounting Regimes, Portfolio Optimization And Profits Hedging
Hedge Accounting And Its Influence On Financial Hedging: Evidence From Germany And Switzerland
The Perception Of The Reliability Of Investment Property Fair Values Under Ifrs
Pricing Performance-Vested Employee Stock Options Embedded In Employee Forfeiture

FR.RF. Session 5

Chair: Turgay Sakin

8184 Fox
7864 Grecco
8981 Hellmann
7896 Kosi
7656 Ozu

Thursday 9:00-10:30 Neptune

A Cross-Country Exploration Of The Costs And Benefits Of Ifrs Disclosure: The Uk, Italy And Ireland
The Impact Of The Changes In The Accounting Practices In The Conservatism Level Of The Listed Companies In Brazil
Translation Of Ifrs And The Problem Of Their Consistent Application
Effect Of Mandatory Ifrs Adoption On Firms' Credit Ratings
Corporate Perceptions Of The Costs And Benefits Of Future Ifrs Adoption In Japan

FR.RF. Session 6

Chair: Selcuk Uslu

7523 Chalmers
8059 Finch
8500 Grathwohl
8168 Morricone
8355 Verbruggen

Thursday 9:00-10:30 Asya

Does A Goodwill Impairment Regime Better Reflect The Underlying Economic Attributes Of Goodwill?
Empirical Evidence On The Application Of Cgus In The Context Of Goodwill Impairment Testing
Information Content Of Goodwill - An Analysis Of Partial And Full Goodwill Method
The Value Relevance Of Intangible Assets And The Mandatory Adoption Of Ifrs
How Do Nonprofit Organizations Face The Pressure Of The Bottom Line?



FR.RF. Session 7

Chair: Cagnur Kaytmaz Balsari

7608 Gray
7767 Oliveira
8295 Stacchezzini
8582 Veneziani
9067 Wagner

Thursday 11:00-12:30 Neptune

The Content Of Voluntary Disclosures Of Intangible Asset Information: Evidence From Emerging Markets
Risk-Related Disclosure Practices In The Annual Reports Of Portuguese Credit Institutions: An Exploratory Study
Intangible Assets And Purchase Price Allocation In The Insurance Sector: Comparing U.K. And Italian Listed Companies
Evolution Of The Management Discussion Content In The Financial Report: A Comparison Between Italy And The Uk
Time As A Quality Parameter In Performance Measurement Process

FR.RF. Session 8

Chair: Gerry Gallery

7340 Cortese
8766 Ferreira
7152 Murakami
8380 Navallas
7992 Zeff

Thursday 11:00-12:30 Asya

Investigating International Accounting Standard Setting: The Black Box Of Ifrs 6
Accounting Regulation And Financial Reporting System In Angola
Earnings Management In Dynamic Settings
Proprietary Cost And Segment Disclosure. Evidence From Spain.
The Ontario Securities Commission On Accounting And Auditing From The 1960s To 1996: The Role The Chief Accountant

FR.RF. Session 9

Chair: Gordon Richardson

7359 Mauro
6985 Newberry
7180 Nobes
7228 Polo-Garrido
9202 Schulte

Thursday 14:00-15:30 Neptune

Ifrs And Comparability: Participating Investment And Accounting Policy Choice In Italy
Accountability And Indirect Government: Early Childhood Education And Care In A Marketised Environment
On The Out-Of-Control Definition Of A Subsidiary
The International Diversity Of Co-Operatives: Concerns For Accounting Standards Setters.
Systems Thinking In Accounting Law - The German And French Case



FR.RF. Session 10

Chair: Ana Marques

9040 Bauer
7947 Branson
7295 Demerens
8778 Dumitru
8641 Gell

Thursday 14:00-15:30 Asya

Corporate Reporting Awards And Firm Performance
The Illusion Of Comparable European Ifrs Financial Statements. The View Of Auditors, Analysts And Other Users.
How Do Financial Analysts Refer To Segment Information? An Empirical Study Within The International Hotel Industry
The Thanatogenesis Of Accounting Concepts And Practices
Are Analysts Better Earnings Forecasters When They Also Set Target Prices Or/and Issue Stock Recommendations?

FR.RF. Session 11

Chair: Frank Westermann

8370 Fehr
7326 Knobloch
6748 Nanda
8459 Rezende
7987 Rubia

Thursday 16:00-17:30 Neptune

Economic Consequences Of Discussed Changes In Lease Accounting - A Content Based Analysis Of Due Process Comment Letters
Accounting For Liabilities: Squaring The Circle?
Leases, Off-Balance Sheet Leverage, And The Pricing Of Credit Risk
An Analysis Of The Impact Of Non-Accrued Contingent Liability On The Equity Market Value Of Brazilian Companies
Liquidity And Trading Activity In Measuring And Forecasting Capital Requirements

FR.RF. Session 12

Chair: Martin Glaum

8477 Aledo-Martinez
8330 Oliveira
7749 Weetman
7380 Leitner-Hanetseder
7589 Segura

Thursday 16:00-17:30 Asya

The Financial Statement Implications Of Mandatory Ifrs Adoption: Evidence From Spain
Intangible Assets And Value Relevance: Evidence From The Portuguese Stock Exchange
The Tangled Web Of Uk Narrative Reporting
Relative Information Content Of Alternative Joint Venture Reporting Methods – Is The Iasb On The Right Way?
France And International Accounting Standards: Une Balle Dans Le Pied? (a Self-Inflicted Wound?)



FR.RF. Session 13

Chair: Thorsten Sellhorn

7971 Balboa

8113 Brink

8586 Davis-Friday

8423 Eierle

8265 Ferrer

Friday 9:00-10:30 Neptune

The Double Market Approach In Venture Capital And Private Equity Activity: The Case Of Europe

The Impact Of Rule Precision And Ambiguity On Reporting Decisions

Accounting Choice, Economic Environment And Employee Demographics

Evaluation Of Accounting Methods –

The Relevance Of Financial Information In High Technology Sectors Vs Traditional Industries: Remains The Differences In Post Bubble Era?

FR.RF. Session 14

Chair: Stefania Servalli

7189 Jones

8813 Kinserdal

8241 Le Manh

8616 Lopatta

8384 Lopes

Friday 9:00-10:30 Asya

Domesday Book: An Early Fiscal, Accounting Narrative?

Faithful Representation: Mapping The "truth" In Financial Statements?

Why Does The Iasb Want To Impose Comprehensive Income Disclosure?

Strategic Purchase Price Allocations – A European Perspective

The Capm And Variations In The "value In Use" When Different Assumptions Are Used To Compute The Beta

FR.RF. Session 15

Chair: Dursun Arikboga

9105 Barone

6933 Dahawy

7107 Hughes

6956 Katmon

8870 Ramassa

Friday 11:00-12:30 Neptune

Corporate Reputation And Quality Of Disclosure

Investigating The Relationship Between Firm Characteristics And Mandatory Disclosure Level Within The Egyptian Environment

Ias 1 Disclosures Of Critical Judgments And Estimation Uncertainty: A Study Of Eu Ifrs-Based Financial Statements

Disclosure Quality And Earnings Management

Towards A Systemic Approach In Financial Communication Research: Evidence From Exploratory Case Studies



FR.RF. Session 16

Chair: Osman Yukselturk

8271 Tauringana
6964 Taylor
7605 Tuite
6856 Van Der Laan Smith
7614 Saemann

Friday 11:00-12:30 Asya

Supplementary Narrative Commentary Of Financial Statements
Capital Management Determinants Of Financial Instrument Disclosures
Lessons From Accounting History? The Savings And Loan And Global Financial Crises
The Affect Of Institutional And Cultural Factors On The Perceptions Of Earnings Management
Changes In The International Conceptual Framework And Ifrs 2: Share-Based Payments