



GV.PSD. Session 1 Wednesday 14:00-15:30 BALL ROOM 2

Chair: Frank Clarke

Disc 1: Sven-Olof Collin

Disc 2: Bin Srinidhi

- 6884 Gendron Risk, Blame and Allegiance in Compensation Committees: A Cultural Theory Perspective
- 7475 Chahed Mistrust in Numbers in the Age of Transparency: the Rise of Non-Financial and Future-Oriented Accounting in UK Financial Reporting Policy Reform

GV.PSD. Session 2 Wednesday 16:00-17:30 BALL ROOM 2

Chair: Jochen Bigus

Disc 1: Claus Holm

Disc 2: Mikko Zerni

- 7826 Haw Cost of Equity Capital, Control Divergence, and Institutions: the International Evidence
- 8940 Correia Political Connections, SEC Enforcement and Accounting Quality

GV.PS. Session 3 Wednesday 16:00-17:30 BALL ROOM 3

Chair: Lisa Barnes

- 7728 Hillier Agency Costs of Government Ownership: A Study of Voluntary Audit Committee Formation in China
- 7452 Hsu Can Audit Committee Improve Earnings Quality
- 8073 Li Voluntary Adoption of Independent Audit Committees: Evidence from Toronto Venture Exchange Listed Firms



GV.PSD. Session 4 Thursday 09:00-10:30 BALL ROOM 2

Chair: Roberto Di Pietra

Disc 1: Claudine Mangen

Disc 2: Ikaheimo Seppo

7174 Slapnicar Pay Me Right: Reference Values and Executive Compensation

7362 Ernstberger Enforcement of Accounting Standards in Europe: Empirical Evidence for the Two-Tier Mechanism in Germany

GV.PS. Session 5 Thursday 11:00-12:30 BALL ROOM 3

Chair: Michael Ebert

9013 Anderson What Do CEOs Realize from Option Pay?

8248 Di Meo Compensation Mechanisms, Accounting Choice, and Real Activities Manipulation

8674 Hitz Executive Compensation in Germany – Why Do Firms Resist Individual Disclosure of Management Remuneration?

GV.PS. Session 6 Thursday 11:00-12:30 HYDE PARK

Chair: Alison Fox

8393 Botsari Creative Accounting in M&a: How Effective Is the Acquirer's Board in Its Monitoring Role?

7668 Kastberg Control and Trust in Horizontal Relationships

7488 Kostander The Consultant in the Process of Remuneration Desing

GV.PS. Session 7 Thursday 14:00-15:30 BALL ROOM 3

Chair: Michael Gaffikin

8876 Bay Framing Financial Capability: The Construction of Individual Responsibilisation in Everyday Life

8125 Bhagwan Speedy Transformation of Accounting System in Macau – Through the Lens of Oral History

8398 Bourguignon The French Accounting Regime

**GV.PS. Session 8**

Chair: John Holland

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|------|------------|---|
| 6955 | Silvers | The Effect of Firm-Imposed Insider Trading Restrictions on Cost of Equity Capital |
| 8821 | Georgiou | Board Structure and Value: The Case of Quality Excellence |
| 7204 | Hutchinson | Does Corporate Governance Influence Managers' Capital Investment Decisions? Some Evidence from Australia. |

Thursday 14:00-15:30 HYDE PARK**GV.PS. Session 9**

Chair: Petra Inwinkl

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| 7933 | Demers | The Impact of CEO Career Concerns on Accruals Based and Real Earnings |
| 6940 | Goodwin | Short-Term Debt Maturity, Monitoring and Accruals- Based Earnings Management |
| 6808 | Richardson | Direct and Indirect Effects of Internal Control Weaknesses on Accrual Quality: Evidence from a Unique Canadian Regulatory Setting |

Thursday 16:00-17:30 MACKA**GV.PS. Session 10**

Chair: Gustav Johed*

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| 7147 | Hegazy | A Web-Based Analysis of U.K Listed Companies Compliance with the Combined Code of Corporate Governance: Audit Committee and Disclosure Arrangements |
| 8561 | Nilsson | Does Corporate Governance Affect the Accuracy of Analyst Forecast: The Case of Sweden? |
| 7466 | Stich | Economic Consequences of Accounting Enforcement Reforms: The Case of Germany |

Thursday 16:00-17:30 HYDE PARK**GV.PS. Session 11**

Chair: Seppo Ikaheimo

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|------|------------|---|
| 7201 | Ben Othman | Does Disclosure on Board Structure and Process Impact on Corporate Performance in the Emerging African Markets? |
| 8194 | Gruning | The Association Between Disclosure and Corporate Governance |
| 7254 | Mayorga | Managing Continuous Disclosure Obligations: An Exploratory Study |

Friday 09:00-10:30 SATURN A

* not yet confirmed



GV.PS. Session 12

Friday 09:00-10:30 ORMAN PARK

Chair: Wafa Khlif

7665 Küpper

Consistent Asset Valuation for Purposes of Rate Regulation

7288 Seamer

Corporate Governance as a Facilitator of Continuous Market Disclosure

9046 Stecher

Credit Markets, Board Size, and Board Composition

GV.PS. Session 13

Friday 09:00-10:30 MACKA

Chair: Victoria Krivogorsky

7049 Bar-Yosef

Corporate Governance and Earnings Management in Family-Controlled Companies

8361 De Jong

Managers: their Effects on Accruals and Firm Policies

8328 Krishnan

Is there less Earnings Management when there are more Accounting Experts on the Audit Committee?

GV.PS. Session 14

Friday 11:00-12:30 VISTA

Chair: Stacy Mastrolia

7342 Clout

Auditor Independence and Corporate Governance Reforms for Established and Emerging Firms

8067 Smaili

Board of Directors, Auditor and Detection of Accounting Irregularities

7310 Tebben

Outside Director Independence, Auditor Independence and Executive Cash Bonus Compensation



GV.PS. Session 15

Friday 11:00-12:30 MACKA

Chair: Sven-Olof Collin

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| 8106 | Minhat | Multiple compensation consultants and CEO pay |
| 9138 | Muslu | Shareholder Activism and CEO Pay |
| 7320 | Papadakis | The Impact of Risk, Complexity and Monitoring on CEO Compensation |

GV.PS. Session 16

Friday 14:00-15:30 HYDE PARK

Chair: Kevin Mcmeeking

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| 8098 | Arthur | Ownership Concentration and Financial Reporting Quality: International Evidence |
| 8895 | Boonyawat | A Link Between Ownership Structure and Firm Performance After the Reform of Thai Corporate Governance System |
| 9125 | Schellong | Value-Based Management Systems, Corporate Governance and Firm Performance – A Panel Data Analysis |