



### **GV.RF. Session 1**

Chair: Paul Dunmore

8756 Ahrens  
7963 Aljifri  
7196 Al-Moataz  
9188 Anis  
7795 Böhm

### **Wednesday 14:00-15:30 Saturn A**

Practicing Corporate Governance  
Corporate Governance Mechanisms And Capital Structure In Uae  
Determinants Of Corporate Governance Disclosure In Saudi Arabia  
Corporate Governance Mechanisms And Corporate Disclosure Quality: A Review  
De Jure Or De Facto Convergence In Corporate Governance? A Comparative Analysis Of Audit Committee Responsibilities

### **GV.RF. Session 2**

Chair: Nuran Comert

8009 Coda  
8556 Delvaille  
7427 Francoeur  
7027 Garcia-Meca  
7387 Hoos

### **Wednesday 14:00-15:30 Saturn B**

Behavioral Styles In The Investor Relations Profession: A Survey Among Brazilian Professional  
Corporate Governance And Accounting: Analogies And Differences In The European Regulatory Harmonisation Processes  
What Makes Better Boards? A Closer Look At Pluralism And Ownership  
The Influence Of Board Of Directors In The Cost Of Borrowing  
Serving Two Masters: Experimental Evidence On The Independence Of Internal Auditors

### **GV.RF. Session 3**

Chair: Tuna Taner

7467 Bozzolan  
7218 Dimitropoulos  
8802 Doukakis  
8879 Ebert  
8577 Franck

### **Wednesday 16:00-17:30 Saturn A**

The Association Between Internal Control System Disclosure And Board Monitoring In Different Regulatory Environments  
Bank Corporate Governance And Accounting Conservatism  
Corporate Governance And Accruals Earnings Management  
Does Increased Transparency Lead To Increased Trust In Financial Transactions?  
Determinants Of Internal Governance Quality: Evidence From Sweden



#### **GV.RF. Session 4**

Chair: Ali Atilla Perek

8258 Merino Madrid  
9243 Moussa

7177 Peleias  
7468 Stapleton

7298 Verga Matos

#### **Wednesday 16:00-17:30 Saturn B**

The Board Of Directors As Organ Of Supervision And Control Of The Levels Of Earnings Of Management. The Spanish Case.  
An Investigation Of Corporate Governance Practices In Emerging Capital Markets And Its Implications For The Standard Setters And Regulators: Evidence From Egypt  
Fiscal Council And Corporate Governance: The Case Of A Medical Cooperative In Brazil  
Relationship Between Corporate Governance, Firm Characteristics And Corporate Governance Disclosure: Evidence From The Egyptian Stock Exchange  
Corporate Governance Ratings In Listed Companies In Europe - The Role Of Country And Industry Factors

#### **GV.RF. Session 5**

Chair: Catalin Albu

7399 Cordazzo  
7158 Garcia-Sanchez  
8601 Gumb  
7044 Holland  
8041 Husser

#### **Thursday 9:00-10:30 Saturn A**

Intellectual Capital Disclosure By Biotech Ipos In The Uk  
Determining Factors Of Audit Committees Effectiveness  
Accounting For Human Capital: A Reflexion Based On The Football Case  
Knowledge And Crisis - A Case Of Knowledge And Learning Failure  
Chartered Accountancy Firm Governance Methods And Ifrs Standards

#### **GV.RF. Session 6**

Chair: Dumitru Matis

7318 Khlif  
7856 Kurek  
7410 Lakhali  
8590 Lappalainen  
9004 Lopes Fernandes

#### **Thursday 9:00-10:30 Saturn B**

Board Effectiveness In Sme's; Beyond Usual Suspects Determinants. An Exploratory Study In The French Context  
An Empirical Analysis Of The Sarbanes-Oxley Act Influence On Long-Term Capital Growth Rates. The S&p's Indices Case  
The Determinants Of Earnings Management By The Acquirer: The Case Of French Corporate Takeovers  
What Determines Board Structure In Small Firms?  
Independence And Diversity On The Boards Of Brazilian Companies Listed On Novo Mercado.



### **GV.RF. Session 7**

Chair: Kerem Sarioglu

8404 Mangen  
8186 Manochin  
8818 Mention  
7390 Moscariello  
8093 Nagarajan

**Thursday 11:00-12:30 Saturn A**

Are Corporate Restructurings Efficient?  
Visual Modes Of Governmentality: traffic Lights In A Housing Association  
Performance Of The Operational Risk Management System: What Are The Main Drivers?  
Related Party Transactions: Opportunistic Or Efficient Behaviour? Evidence From The Italian Listed Companies  
Ceo Turnover, Financial Distress And Contractual Innovations

### **GV.RF. Session 8**

Chair: Ummuhan Aslan

9070 Panowitz  
8553 Puyou  
7501 Sahut  
8081 Su  
7703 Teittinen

**Thursday 11:00-12:30 Saturn B**

Two-Tier Systems Of Corporate Governance And Board Characteristics Of Austrian Listed Companies  
Managing Opacity. A Study Of Management Accountants In Business Group Governance.  
Impacts Of Institutional Ownership On Firm Performance  
Intangibles Disclosures And Share Market Value: Evidence From Four Asian Tigers  
Understanding Of Corporate Governance In An Organization: A Discourse Analytic Case Study

### **GV.RF. Session 9**

Chair: Zeynep Hatunoglu

7840 Alves  
8309 Terra  
8638 Tiscini  
8075 Young  
7393 Zaman Groff

**Thursday 14:00-15:30 Saturn A**

The Economic Determinants Of Executive Stock Options Grants In Portuguese Firms  
Determinants Of Voluntary Disclosure Of Executive Stock Options In Brazil  
Stock Option Plans Practices In Family Firms: The Idiosyncratic Private Benefits Approach  
The Organisational Strategy Of Professional Accounting Bodies In Dealing With The Changes In The Financial Planning Industry  
Determinants Of Voluntary Audit Committee Formation Among Slovenian Companies



**GV.RF. Session 10**

Chair: Nazli Kepce Yonet

8535 Calvo  
8611 Carrasco Gallego  
8812 Charitou  
7522 Chen  
8209 Gao

**Friday 11:00-12:30 Fatih 1**

“the End Of Self-Regulation: Determining Factors For A New Era”  
Cultural Differences Between Countries And Women’s Access To Boards Of Directors  
Determinants Of Change-In-Control/severance Agreements  
Family Control And Top Management Compensation: The Effect Of Central Agency Problem  
Board Characteristics, Ownership Structure And Audit Committee Diligence