



EIASM WORKSHOP ON ACCOUNTING AND ECONOMICS

Vienna University of Economics and Business (WU)
Building UZA III, Althanstraße 39-45, 1090 Vienna, Austria

June 10 - June 11, 2010

FINAL PROGRAM

Thursday, June 10

From 8:00	Registration		
	Plenary I: Management Accounting Chair: Alfred Wagenhofer		
9:00-9:15	Introduction Alfred Wagenhofer Christian Riegler		
9:15-10:30	Anil Arya <i>INPUT MARKETS AND THE STRATEGIC ORGANIZATION OF THE FIRM</i>		
10:30-11:00	Coffee Break		
	A1 Corporate Governance Chair: Alfred Wagenhofer	B1 Performance Measurement Chair: Christian Riegler	C1 Earnings Management Chair: John Christensen
11.00-12:30	Tim Baldenius, Nahum Melumad, Xiaojing Meng <i>ADVISING AND MONITORING CEOS: THE DUAL ROLE OF BOARDS</i> Discussant: Yanmin Gao	Christian Lohmann <i>TRUTHFUL REPORTING AND PRODUCTION INCENTIVES</i> Discussant: Clemens Löffler	Sven Bornemann, Thomas Kick, Christoph Memmel, Andreas Pfingsten <i>HIDDEN RESERVES AND EARNINGS MANAGEMENT IN BANKS - AN EMPIRICAL STUDY</i> Discussant: Lucian Munteanu
	Robert F. Göx, Frédéric Imhof, Alexis Kunz <i>'SAY ON PAY' AND ITS REPERCUSSION ON CEO INVESTMENT INCENTIVES, COMPENSATION AND FIRM PROFIT.</i> Discussant: Peter Kroos	Bjoern Anton <i>THE INFLUENCE OF SELF-ATTRIBUTION BIAS ON MANAGERIAL INCENTIVES AND THE CHOICE OF PERFORMANCE MEASURES</i> Discussant: Steffen Reichmann	Yu Kuang, Jacco Wielhouwer <i>SURVIVAL CONCERNS AND DISCRETIONARY ACCRUALS OVER CEO TENURE: EVIDENCE FROM INSIDE VERSUS OUTSIDE CEOS</i> Discussant: Xanti Gkougkousi
12.30-13.30	Lunch		
	A2 Auditing Chair: Alfred Wagenhofer	B2 Performance Measurement Chair: Christian Riegler	C2 Disclosure Chair: John Christensen
13.30-15.00	Jack Stecher, John Kareken <i>LENDING, LYING, AND COSTLY AUDITING</i> Discussant: Stefan Wielenberg	Steffen Reichmann, Christian Hofmann <i>ORGANIZATIONAL STRUCTURE, AGGREGATION OF PERFORMANCE MEASURES, AND INCENTIVES</i> Discussant: Naomi Rothenberg	Miles Gietzmann, Ivana Raonic <i>IMPROVING DISCLOSURE INCENTIVES FOR THINLY TRADED STOCKS BY VARYING THE MARKET MICROSTRUCTURE</i> Discussant: Marco Trombetta
	Ricardo Reis, Jose Guedes	Andreas Weiler, Michael	Stephan Hollander

	<i>BONDING THROUGH AUDITOR CHOICE IN EMERGING MARKETS</i> Discussant: Dirk Simons	Krapp, Wolfgang Schultze <i>PERFORMANCE MEASUREMENT AND ORGANIZATIONAL DESIGN</i> Discussant: Nils Crasselt	<i>LEARNING FROM EXPERTS</i> Discussant: Jochen Bigus
15.00-15.30	Coffee Break		
	A3 Asset Valuation Chair: John Christensen	B3 Managerial Accounting Chair: Christian Riegler	C3 Fair Value Chair: Alfred Wagenhofer
15.30-17.45	Silviu I. Glavan, Marco Trombetta <i>ACCOUNTING REGIMES, PORTFOLIO OPTIMIZATION AND PROFITS HEDGING</i> Discussant: Jeroen Suijs	Sabine Böckem, Ulf Schiller <i>MANAGERIAL USE OF AN INFORMATION SYSTEM</i> Discussant: Thomas Pfeiffer	Nessrine Ben Hamida, Duc Khuong Nguyen <i>VALUE RELEVANCE OF FAIR VALUE ACCOUNTING AND FINANCIAL INSTABILITY: SOME FRENCH EVIDENCE</i> Discussant: Thomas Günther
	Iván Marinovic <i>EFFICIENCY IMPLICATIONS OF ALTERNATIVE METHODS FOR ACQUISITION ACCOUNTING</i> Discussant: Peter O. Christensen	Eva Labro, Ramji Balakrishnan, Naomi Soderstrom <i>COST STRUCTURE AND STICKY COSTS</i> Discussant: Ulf Schiller	Jeff Downing <i>DID FAIR-VALUE ACCOUNTING EXACERBATE THE 'CREDIT CRUNCH'? ASSET-PRICE DOWNWARD SPIRALS, CONTAGION, AND THE PRIVATE-LABEL MORTGAGE-BACKED-SECURITIES HOLDINGS OF BANKS</i> Discussant: Philippe Touron
	Ulf Kühle <i>INCENTIVES IN THE ACCOUNTING FOR INTERNALLY GENERATED INTANGIBLE ASSETS</i> Discussant: Manuela Hirsch	François Larmande, Jean Pierre Ponsard <i>MARKET FOR EXCUSES</i> Discussant: Hans Frimor	Holger Daske, Jannis Bischoff, Ulf Brüggemann <i>RELAXATION OF FAIR VALUE RULES IN TIMES OF CRISIS: AN ANALYSIS OF ECONOMIC BENEFITS AND COSTS</i> Discussant: Silviu I. Glavan
From 19.30	Informal Get-Together Heuriger Steinschaden Kahlenberger Straße 18, 1190 Vienna Tel.: +43 (1) 3701375, Fax: +43 (1) 3707506, www.steinschaden.at		

Friday, June 11

	A4 Auditing Chair: Alfred Wagenhofer	B4 Transfer Pricing Chair: John Christensen	C4 Executive Compensation Chair: Christian Riegler
9.00-10.30	Dirk Simons, Nicole Zein <i>AUDIT MARKET SEGMENTATION - THE IMPACT OF MID-TIER AUDIT FIRMS ON COMPETITION</i> Discussant: Jack Stecher	Oliver M. Dürr, Robert F. Göx <i>SPECIFIC INVESTMENT AND NEGOTIATED TRANSFER PRICING IN AN INTERNATIONAL TRANSFER PRICING MODEL</i> Discussant: Tim Baldenius	Peter Kroos, Jan Bouwens <i>NONFINANCIAL PERFORMANCE MEASURES AND THE INCENTIVE INTENSITY OF CEO BONUS CONTRACTS</i> Discussant: Eva Labro
	Andrew Yim <i>FRAUD DETECTION AND FINANCIAL REPORTING AND AUDIT DELAY</i> Discussant: Richardo Reis	Thomas Pfeiffer, Nicole Bastian Johnson <i>DUAL TRANSFER PRICES WITH UNOBSERVED COST</i> Discussant: Richard Saouma	George Papadakis, Ana Albuquerque, Peter Wysocki <i>THE IMPACT OF RISK, COMPLEXITY AND MONITORING ON CEO COMPENSATION</i> Discussant: Simon S. Gao
10:30-11:00	Coffee Break		
	A5 Debt Contracting Chair: John Christensen	B5 Performance Measurement Chair: Christian Riegler	C5 Fair Value Chair: Alfred Wagenhofer
11.00-12:30	Jochen Bigus <i>ACCOUNTING CONSERVATISM AND CREDITOR CONFLICTS</i> Discussant: Ram Ramakrishnan	Christian Hofmann, Jan Bouwens, Laurence van Lent <i>AGGREGATE AND SPECIFIC PERFORMANCE MEASURES AND INTRA-FIRM INTERDEPENDENCIES: THEORY AND EVIDENCE</i> Discussant: Andreas Weiler	Nicola Moscariello <i>FAIR VALUE DISCLOSURE, EXTERNAL APPRAISERS, AND THE RELIABILITY OF FAIR VALUE MEASUREMENTS</i> Discussant: Marina Ebner
	Stefan Wielenberg <i>INVESTMENT AND LIQUIDATION INCENTIVES UNDER SOLVENCY TESTS AND LEGAL CAPITAL</i> Discussant: Caskey Judson	Richard Saouma, Nicolas Ross <i>TESTING INCENTIVES IN A BUYER-SELLER RELATIONSHIP</i> Discussant: Sabine Böckem	Philippe Touron, Octave Jokung <i>TO SWITCH OR NOT TO SWITCH: AN ANALYSIS OF THE POTENTIAL GAINS OF SWITCHING FROM FAIR VALUE TO HISTORICAL COST</i> Discussant: Jannis Bischof
12.30-13.30	Lunch		

	A6 Disclosure Chair: John Christensen	B6 Performance Measurement Chair: Christian Riegler	C6 Fair Value Chair: Alfred Wagenhofer
13.30-15:00	Jacco Wielhouwer, Jeroen Suijs <i>'VOLUNTARY' DISCLOSURE DUE TO THE THREAT OF REGULATION</i> Discussant: Roland Königsgruber	Naomi Rothenberg <i>TEAMS, LEADERS, AND PERFORMANCE MEASURES</i> Discussant: Jörg Budde	Alexander Bleck, Pingyang Gao <i>WHERE DOES THE INFORMATION IN MARK-TO-MARKET COME FROM?</i> Discussant: Ralf Ewert
	Ulf Schiller, Marcel de Vegt <i>INTERIM REPORTING AND ACCOUNTING QUALITY</i> Discussant: Miles Gietzmann	Ram Ramakrishnan, Michael T. Kirschenheiter <i>PRUDENCE DEMANDS CONSERVATISM</i> Discussant: Iván Marinovic	Judson Caskey, John Hughes <i>ASSESSING THE IMPACT OF ALTERNATIVE FAIR VALUE MEASURES ON THE EFFICIENCY OF PROJECT SELECTION AND CONTINUATION</i> Discussant: Robert Göx
15.00-15.30	Coffee Break		
	Plenary II: Financial Accounting Chair: John Christensen		
15.30-16.45	Ross Watts <i>AN ACCOUNTING EMPIRICIST'S DEMAND FOR THEORY</i>		
16.45-17.00	Closing John Christensen		