

European Institute for Advanced Studies in Management

**7th International Workshop on
ACCOUNTING & REGULATION**

**Co-organised with
Department of Business & Law, University of Siena**



Siena (Italy)

7-9 July, 2016

**All sessions at the head office of the Monte dei Paschi di Siena
'La Rocca' - Palazzo Salimbeni
(Sala San Galgano, Sala Rocca and Sala Multimediale)**

Scientific Committee

Roberto Di Pietra (University of Siena)

Günther Gebhardt (Goethe Universität Frankfurt)

Stuart McLeay (Lancaster University)

Joshua Ronen (Stern School of Business – New York University)

**7th International Workshop on
ACCOUNTING & REGULATION**

Local Organizing Committee

Roberto Di Pietra (University of Siena)

Rachele Baldi (University of Siena)

Jonida Carungu (University of Siena)

Administration

Graziella Michelante (EIASM Conference Manager)

The Workshop provides a forum for ongoing research on all aspects of accounting regulation and standardization, including developments in theory, analytical solutions to research questions, empirical studies and policy-oriented analyses. The papers to be presented address issues of accountability, compliance with regulations, enforcement and audit oversight, together with other relevant topics including standard setting processes, regulatory legitimacy, the influence of equity markets, value relevance, executive compensation, IFRS adoption by banks, accounting by SMEs, risk disclosure, accounting quality, accruals, fair values and other financial reporting issues.

Programme

Thursday, 7th July 2016

| | |
|---------------|---|
| 13:00 – 13:45 | Registration |
| 13:45 – 14:00 | Welcome address |
| 14:00 – 16:00 | Plenary Session: <i>What have we learnt from academic research on IFRS adoption?</i> Room: Sala San Galgano Invited Speakers: Luzi Hail (Wharton School, University of Pennsylvania) – Ten years in: What have we learnt from academic research on IFRS? Lakshmanan Shivakumar (London Business School) – The IFRS effects on debt markets: The known and the unknown Chair: Günther Gebhardt (Goethe Universität Frankfurt) |
| 16:00 – 16:30 | Coffee Break |
| 16:30 – 18:30 | Parallel Sessions 1 |
| 19:00 | Welcome cocktail at 'La Rocca' |

Friday, 8th July 2016

| | |
|---------------|---|
| 09:00 – 11:00 | Parallel Sessions 2 |
| 11:00 – 11:30 | Coffee Break |
| 11:30 – 13:00 | Parallel Sessions 3 |
| 13:00 – 14:00 | Lunch |
| 14:00 – 16:00 | Conceptual Framework Symposium: <i>Measurement and performance reporting</i> Room: Sala San Galgano Invited Speakers: Tom Linsmeier (FASB) Anne McGeachin (IASB) Nicola Clarelli (Monte dei Paschi Bank) Alfred Wagenhofer (AFRAC and Universität Graz) Chair: Joshua Ronen (Stern School of Business – NYU) |
| 16:00 – 16:30 | Coffee Break |
| 16:30 – 18:30 | Parallel Sessions 4 |
| 20:30 – | Dinner at the Piazza del Campo (Ristorante La Speranza) |

Saturday, 9th July 2016

| | |
|---------------|--|
| 09:00 - 11:00 | Parallel Sessions 5 |
| 11:00 - 11:30 | Coffee Break |
| 11:30 – 13:30 | Parallel Sessions 6 Co-ordinated by: International Journal of Accounting Journal of Accounting, Auditing and Finance Journal of Management and Governance |
| 13.30 | Lunch |

Journals

Three academic Journals are involved in the Workshop. The Journal editors will each coordinate one of the Workshop sessions, on Saturday 9th July. The Journals and their respective editors are:

- The International Journal of Accounting (IJA), Rashad Abdel-Khalik (University of Illinois, USA)
- The Journal of Accounting, Auditing & Finance (JAAF), Bharat Sarath (Rutgers Business School, USA)
- The Journal of Management and Governance (JMG), Roberto Di Pietra (University of Siena, Italy).

Acknowledgements

The Workshop is organized by the “Department of Business and Law” (University of Siena) in collaboration with the “European Institute for Advanced Studies in Management” (EIASM), and supported is gratefully received from: “Accademia Italiana di Economia Aziendale” (AIDEA), “Società Italiana dei Docenti di Ragioneria e di Economia Aziendale” (SIDREA), and “Banca Monte dei Paschi di Siena” (MPS).

