

European Doctoral Colloquium in Accounting 2011
16-19 April 2011
Siena, Italy - Conference Centre "La Certosa di Pontignano"
Programme

	MEALS	ROOM A		
Saturday, April 16				
19:30	Cocktail			
20:15		Introduction		
20:30	Dinner			
Sunday, April 17				
		ROOM A: Financial Accounting Research	ROOM B: Organisational & Social Accounting Research	ROOM C: Management Accounting Research
9:00 – 10:15		Alessandro ALA :The Effect of Ias-36 on the Quality and Harmonisation of Asset Impairment Reporting in Europe	Roel BOOMSMA : The Construction of NGO Accountability	Daniel BAUMGARTEN : The Information Content of the SG&A Ratio
10:15 – 10:45	Coffee			
10:45 – 12:00		Kathleen ANDRIES : Analysis of the Implicit Tax Costs Related to Executive Tax Effects	Sabina DU RIETZ : Governing Ethics: the Practice of the SRI Industry	Nathalie BECKERS : The Effects of Feedback on Creative Performance in Groups
12:00 – 14:00	Lunch			
14:00 – 15:15		Fabrizio DI MEO : Entrenched managers' usage of earnings management tools	Mohamed Khaled ELDALY : Effects of the New Regulations of Audit Profession on Audit Firms' Strategies	Nicola DALLA VIA : Behavioral Aspects of Performance Appraisal: Delayed Bonuses and Distorted Evaluations
15:15 – 15:45	Coffee/tea			
15:45 – 17:00		Fani KALOGIROU : The Impact of the IAS 19 Introduction on Firms' Capital Structure	Dan TOPOR : Implementation of Management Accounting in SMEs in Romania-Case Study of the Footwear Industry - a Prospect Actor Network Theory	Christoph FEICHTER : The Impact of Compensation and Discretionary Bonus Payment on Budgetary Slack
17:15 – 18:30	Plenary session:	Round table on academic publishing		
20:00	Dinner			

Monday, April 18				
09:00 – 10:15		Stephanie LENGER: The Impact of IFRS Adoption on Firms' Investment Efficiency	Victoria KONOVALENKO: Accounting, Accountability and Knowledge Management in Knowledge Intensive Organization: a Case Study of a Russian Corporate University	Nora HAAS: The Entrepreneurial Orientation of the CEO and Management Control System Choice
10:15 – 10:45	Coffee			
10:45 – 12:00		Sumantra CHAKRAVARTY: Conservatism Flow and the Pricing of Credit Risk	Fredrik SVÄRDSTEN: Outcome-Based Public Performance Measurement - A Framing Process	Ludwig VOUSSEM: How Do Performance Measures Influence Employees' Fairness Perceptions? The Role of the Performance Appraisal Process
12:00 – 14:00	Lunch			
14:00 – 15:15		Benedikt LINK: The Real Business Effects of Quarterly Reporting	Alexander SCHMIDT: Formation of a Profession - The Case of the Controller in Germany	Nina Birgithe HARALDSEN: The Role of Performance Measures in Management Control Systems – A Study on Performance Measurement and Reward Practices
15:15 – 15:45	Coffee/tea			
15:45 – 17:00		Christoph SEXTROH: The Demand and Use of Fair Value Information by Banks' Financial Analysts	Ingrid FASSHAUER: How Do Management Control Systems Create New Organizational Knowledge? The Case of a Company Facing Strategy Change.	Gero HOLTHOFF: Accounting as a Language: the Impact of Cognitive Style on Perceived Meaning
17:15 – 18:30	Plenary Session:	Professor Michael SHIELDS, the Eli Broad Graduate School of Management, Michigan State University, USA		
20:30	Dinner in Siena	Osteria Le Logge		

Tuesday, April 19				
09:00 – 10:15		Ava WU: Earnings Predictability: When Do Audit Quality and Analyst Quality Matter?	Claudine GRISARD: The Construction of Social Performance in CSR Programs: the Case of the Base of Pyramid Strategies.	Joern BASEL: Heuristics used in Management Control
10:15 – 10:45	Coffee			
10:45 – 12:00	Plenary session:	Professor David COOPER, University of Alberta, School of Business, Canada		
12:00 – 13:30	Lunch			
14:00	Departure			