

**European Doctoral Colloquium in Accounting 2013**  
**2-5 May 2013**  
**Saclay, France – Novotel**  
**Programme**

		ROOM A	ROOM B	ROOM C	ROOM D
	<b>MEALS</b>				
<b>Thursday, May 2</b>					
19:30	Cocktail				
20:15		<b>Introduction</b>			
20:30	Dinner				
<b>Friday, May 3</b>					
		<b>ROOM A: Financial Accounting Research</b>	<b>ROOM B: Financial Analysis Research</b>	<b>ROOM C: Management Accounting Research</b>	<b>ROOM D: Social &amp; Organisational Accounting Research</b>
9:00 – 10:15		<b>Silvia FERRAMOSCA:</b> Ownership Types, Corporate Governance and Discretionary Impairment of Assets. An International Comparison	<b>Ahmed ABDALLA:</b> Linear Information Dynamics, Equity Valuation and the Classificatory Income Smoothing Bias	<b>Raphaela ERHART:</b> How Characteristics of the Head of Management Accounting Influence the Participation in Strategic Decision Making	<b>Veronica CASARIN:</b> Incubating Innovation and Success through Accounting - The case of university-industry collaboration in the UK biotechnology and life sciences clusters
10:15 – 10:45	Coffee				
10:45 – 12:00		<b>Vanessa FLAGMEIER:</b> Tax Loss Carryforward Disclosure and Uncertainty	<b>Paula CASTRO:</b> Dynamic Analysis of Capital Structure Based on an Accounting Measure of the Firms' Life Cycle Stages	<b>Linn GEVOLL:</b> Exploring Relative Performance Evaluation in Bank Nordic – a framing analysis	<b>Lynn DAFF:</b> Not-For-Profit (NFP) Sector Accountants and Communication: A Qualitative Study
12:00 – 14:00	Lunch				
14:00 – 15:15		<b>Stefan HAHNENKAMP:</b> In Reports We Trust – Insights about the Reliability and Information Quality Provided in Annual Reports	<b>Florian EUGSTER:</b> Endogeneity and the Dynamics of Voluntary Disclosure Quality: Is There Really an Effect on the Cost of Equity Capital?	<b>Katlijn HAESBROUCK:</b> Status Hierarchies and Knowledge Transfer: Do Incentives Help or Hurt?	<b>Ioana-Maria DRAGU:</b> The Integrated Reporting Initiative and Its Opportunities and Implications for International Standards
15:15 – 15:45	Coffee/tea				
15:45 – 17:00		<b>Marie HERLY:</b> Predicting Earnings Restatements in Financial Institutions	<b>John GALLEMORE:</b> Does Bank Opacity Inhibit Timely Regulatory Intervention?	<b>Jonas HEESE:</b> Social Motives for Revenue Management – An Empirical Study	<b>Marie Engstrøm GRAVERSEN:</b> Formula Funding of Danish Public Schools:- Two case studies of incentives and challenges
17:15 – 18:30		<b>Plenary session: Professor Wim van der Stede, London School of Economics &amp; Political Science, U.K.: “Advancing theories and methods in (management) accounting research”</b>			
20:00	Dinner				

<b>Saturday, May 4</b>		<b>ROOM A: Financial Accounting Research</b>	<b>ROOM B: Financial Analysis Research</b>	<b>ROOM C: Management Accounting Research</b>	<b>ROOM D : Social &amp; Organisational Accounting Research</b>
09:00 – 10:15		<b>Nico LEHMANN :</b> The Role of Corporate Governance in Shaping Earnings Management Prior to Acquisitions	<b>Zhongwei HUANG:</b> The Power of Words: Do Analysts' Complaints Constrain Earnings Management?	<b>Christian KLEINE:</b> How Top Managers Control the Organization – The Effects of Leadership Styles on Management Control Systems Choice and Organizational Commitment	<b>Susan GRIFFIN:</b> Contemporary Professionalism and Competing Institutional Logics: The Impact of Anti-Avoidance Tax Legislation on the Accounting Profession
10:15 – 10:45	Coffee				
10:45 – 12:00		<b>Caspar David PETER:</b> Merits and Perils of Voluntary Disclosure for Financial Companies	<b>Kristian HURSTI:</b> Quantifying Language in European Half-Yearly Financial Report Forecasts: Is the Strength of the Forecast Argument Associated with Forecast Accuracy?	<b>María del Mar MIRAS-RODRÍGUEZ:</b> How the Disaggregated CSR Measures Influence on Financial Performance?: Evidence from Electrical Industry	<b>Lisa KARASIEWICZ BAUDOT:</b> On Global Accounting Policy-Making: Consensus Building within A Transnational Community of Experts
12:00 – 14:00	Lunch				
14:00 – 15:15		<b>Jochen PIERK:</b> Managerial Overconfidence and Accounting Behavior around CEO Turnover	<b>Robin LITJENS:</b> Supply and Demand of Proprietary Information	<b>Timur PASCH:</b> When Does Contemporary Performance Management Increase Performance? The Role of Contingencies	<b>Jaana KETTUNEN:</b> Translation of Regulatory Texts within the Domain of Accounting: Understanding the Procedures and Problems of Translation
15:15 – 15:45	Coffee/tea				
15:45 – 17:00		<b>Mariano SCAPIN:</b> Accounting Quality Effects of Imposing Gender Quotas on Boards of Directors	<b>Mário MARQUES:</b> Cross-Border Profit Shifting: Evidence from European Foreign Subsidiaries	<b>Karl SCHUHMACHER:</b> Traditional ABC and Time-Driven ABC: An Experimental Investigation of Uncertainty in Costing Systems	<b>Dane PFLUEGER:</b> Accounting for Quality and the Emergence of a New Promise of Quality in Healthcare
17:00 – 18:15		<b>Plenary session: Professor Wayne Landsman, University of North Carolina, U.S.A.: "Some thoughts on Research in (Financial) Accounting"</b>			
19:15	Departure by bus to Versailles, dinner at « Au Chapeau Gris »				
<b>Sunday May 5</b>					
09:00 – 10:15		<b>Maria STEINMEIER:</b> A Firm's Corporate Social Responsibility Performance and Assurance Decision – A Stakeholder Perspective	<b>Liang XU:</b> Accruals Quality, Cost of Debt, and Macroeconomic Conditions	<b>Katrin WEISKIRCHNER-MERTEN:</b> Participative Budgeting and Coordination	<b>Andreas SUNDSTRÖM:</b> Performance on Tour: Accounting and the Circulation of Performance Traces in an Arts Organization
10:15 – 10:45	Coffee				
10:45 – 12:00		<b>Plenary session: Faculty Panel: "Moving on from the PhD: Publishing and Career"</b>			
12:00 – 14:00	Lunch				
14:00		<b>DEPARTURE</b>			

The division between Faculty members is as follows:

- **Financial Reporting Research** : Prof. Joachim GASSEN (Humboldt University Berlin, Germany), Prof. Wayne LANDSMAN (University of North Carolina, Kenan-Flagler Business School, U.S.A.), Prof. Cathy SHAKESPEARE (University of Michigan, Stephen M. Ross School of Business, U.S.A.)
- **Financial Analysis Research** : Prof. Beatriz GARCIA OSMA (Universidad Autonoma de Madrid, Spain), Prof. William REES (University of Edinburgh, U.K.), Prof. Ane TAMAYO (London School of Economics and Political Science, U.K.)
- **Management Accounting Research**: Prof. Eva LABRO (University of North Carolina, Kenan-Flagler Business School, U.S.A.), Prof. , Prof. Michael SHIELDS (Michigan State University, the Eli Broad Graduate School of Management, U.S.A.), Prof. Wim VAN DER STEDE (London School of Economics and Political Science, U.K.)
- **Organizational and Social Accounting Research** : Prof. Jan MOURITSEN (Copenhagen Business School, Denmark), Prof. Fabrizio PANOZZO (Venice University, Italy), Prof. Keith ROBSON (Cardiff University, Business School, U.K.)