

European Doctoral Colloquium in Accounting 2014
17-20 May 2014 - Tartu, Estonia – Dorpat Hotel
Programme

		ROOM A	ROOM B	ROOM C	ROOM D
	MEALS				
Saturday, May 17					
19:30	Drink				
20:15		Introduction			
20:30	Dinner				
Sunday, May 18					
		ROOM A: Financial Reporting Research	ROOM B: Financial Analysis Research	ROOM C: Management Accounting and Control Research	ROOM D: Social & Organisational Accounting Research
9:00 – 10:15		Debbie CLAASSEN: Analysis of Supervisory Board Compensation Structure, Employee Representation and the Relation to Earnings Quality: Evidence from German Boards	Lauren M. DREHER: Proxy Advisor Recommendations on Auditor Ratification: Who is Listening?	Evelyn BRAUMANN: On the Level of Enterprise Risk Management Implementation in Non-Financial Companies	RAUL DA SILVA DORES: Variations in the Fidelity of a Practice: a Narrative on the Acceptance and Adaptation an ABC System in a Fast Growing Portuguese Company
10:15 – 10:45	Coffee				
10:45 – 12:00		Hanno DACHWITZ: Auditing Financially Distressed Firms: Evidence from Germany	Anastasia KOPITA: The Informational Role of Financial Analysts	Jolien DE BAERDEMAEKER: The Motivational Impacts of Budget Participation: an Exploratory Self-Determination Theory Perspective	James DUNN: Institutionalised by Accounting: Creating the Perception of Shared Understanding where None Can Exist
12:00 – 14:00	Lunch				
14:00 – 15:15		Katharina HOMBACH: Mandatory Reporting Requirements and Demand for Private Firms' Public Disclosures	Sandra Katarina KUKEC: The Signaling Use of Performance Covenants in Debt Contracts	Nina KRUSE: The Impact of Strategic Focus and Management Controls on New Product Development: Evidence from Different Hierarchical Levels	Johan GRAAF: From Information Intermediaries to Information Mediators - Understanding Analyst Q&A Sessions as A Way to Construct and Shape Corporate Accounts
15:15 – 15:45	Coffee/tea				
15:45 – 17:00		Claudia IMPERATORE: Family Firms, Income Smoothing and Financial Crisis: Evidence from European Countries	Philipp LÖW: Regulation of Financial Analysts in the EU - An Empirical Evaluation of the Impacts of Recent Regulatory Measures -	Maximilian MARGOLIN: Risk-Neutral Principals and Not-So-Risk-Averse Agents: The Role of Core Self-Evaluation for Performance Measurement under Risk	Fatma JEMAA: Risk Management as Institutional Work
17:15 – 18:30		Plenary session : Professor Sally Widener, Clemson University, U.S.A.: "Managing the Review Process in Accounting Research: Advice from the Trenches"			
20:00	Dinner				

Monday, May 19		ROOM A: Financial Reporting Research	ROOM B: Financial Analysis Research	ROOM C: Management Accounting and Control Research	ROOM D : Social & Organisational Accounting Research
09:00 – 10:15		Xue JIA : On the Relation between CSR Reporting and CSR Investment	Janine MANIORA : Hard versus Soft Regulation of Corporate Social Responsibility Disclosure and Information Asymmetry: International Evidence	Sharon NOPPE : Should I Stay or Should I Go? The Effects of Market Competition and Control Systems on Partner Reselection	Lauri LEPISTÖ : Some Like Information Technology Hot: Interpretations about Enterprise Resource Planning Systems in Accounting and Organisations
10:15 – 10:45	Coffee				
10:45 – 12:00		Martin NIENHAUS : Do Voluntary Reviews of Interim Financial Statements Improve the Quality and Information Content of Quarterly Earnings?	Nguyet T. M. NGUYEN : A Signal-Based Composite Index to Detect Aggressive Accruals Accounting	Grete OLL : Opportunistic Disclosure in the Inter-Organizational Relationships	David TWARDOWSKI : Accounting and the Governance of Development Partnerships: The Case of a US-Based Development Organization and Local NGOS in Nepal
12:00 – 14:00	Lunch				
14:00 – 15:15		Adrian RAFTERY : Understanding Assurance in the Australian Self-Managed Superannuation Fund Industry	Giulia REDIGOLO : Consistency in Management Earnings Forecasts Characteristics	Miguel PÉREZ : Performance Management in Difficult Times: The Simultaneous Pursuit of Cost Reduction and Quality Improvement in Spanish Public Hospitals	Danielius VALUCKAS : Change of Budgetary Control in A Bank
15:15 – 15:45	Coffee/tea				
15:45 – 17:00		Camelia VASILESCU : Accrual-Based Earnings Management and Firm Diversification: Evidence from UK Mergers and Acquisitions	Patricia RUFFING : The Effect of Comparability on the Cost of Capital in Different Institutional Environments	Maria J . SANCHEZ-EXPOSITO : Management Control Systems and Dysfunctional Behavior: An Experimental Study	Leona WIEGMANN : Resistance to (Enable) Change – Glocalization of Management Accounting Practices as Dynamic and Iterative Process
17:00 – 18:15		Plenary session : Professor Joachim Gassen, Humboldt University Berlin, Germany: “Research Design and Causal Inference”			
20:00	Reception & Dinner at the Univ.of Tartu				
Tuesday May 20					
09:00 – 10:15		Marcus WITZKY : The Influence of Standard Setters on the Properties of International Financial Reporting Standards	Madeline TRIMBLE : The Impact of Supporting Infrastructure and IFRS Adoption on Reporting Quality in Developing Countries	Mathijs VAN PETEGHEM : Beyond Diversity: A Tale of Faultlines and Frictions in The Board of Directors	Mo YAN : The Restrained Rise of Business Logic and the Unintended Empowerment of Management Accountants – A Management Accounting Change Case Study Informed by both NIS and ANT
10:15 – 10:45	Coffee				
10:45 – 12:00		Plenary session : Faculty Panel: "Moving on from the PhD: Publishing and Career"			
12:00 – 14:00	Lunch				
14:00		DEPARTURE			

The division between Faculty members is as follows:

- **Financial Reporting Research** : Prof. Joachim GASSEN (Humboldt University Berlin, Germany), Prof. Peter POPE (London School of Economics and Political Science, U.K.), 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 and Control Research:** Prof. Chris CHAPMAN (Imperial College London, U.K.), Prof. Frank MOERS (Maastricht University, the Netherlands), Prof. Sally WIDENER (Clemson University, U.S.A.)
- **Organizational and Social Accounting Research** : Prof. Andrea MENNICKEN (London School of Economics and Political Science, U.K.), Prof. Martin MESSNER (University of Innsbruck, Austria), Prof. Keith ROBSON (Cardiff University, Business School, U.K.)