

**European Doctoral Colloquium in Accounting 2008**  
**19-22 April 2008**  
**Noordwijk, the Netherlands**  
**Programme**

|                           | MEALS      | ROOM A   |   |   |
|---------------------------|------------|--|---|---|
| <b>Saturday, April 19</b> |            |  |   |   |
| 19:30                     |            | <b>Welcome &amp; introduction</b>  |   |   |
| 20:00                     | Cocktail   |  |   |   |
| 20:30                     | Dinner     |  |   |   |
| <b>Sunday, April 20</b>   |            |  |   |   |
|                           |            | <b>ROOM A</b>  | <b>ROOM B</b>   | <b>ROOM C</b>   |
| 9:00 – 10:15              |            | <b>Daniela Barth</b> : Empirical Evidence of Forecast Disclosure by German listed Firms : Determinants and Stock Price Reactions | <b>Max Baker</b> : MCS and Environmental Strategy Formulation   | <b>Patricia Bachiller</b> : Efficiency and Quality Analysis of Privatised Firm in Europe  |
| 10:15 – 10:45             | Coffee     |  |   |   |
| 10:45 – 12:00             |            | <b>Jannis Bischof</b> : How Does Fair Value Measurement under IAS 39 Affect Disclosure Choices of European Banks ?               | <b>Nils Gamm</b> : Intensity and Style of Use in New Product Development Performance Measurement  | <b>Yannick de Harlez de Deulin</b> : Management Control Systems in a Life-Cycle Perspective : A Contingency Approach                                    |
| 12:00 – 14:00             | Lunch      |  |   |   |
| 14:00 – 15:15             |            | <b>Wouter Dutilleux</b> : The Impact of SOX on Earnings Management outside the US  | <b>Isabella Grabner</b> : Control of Creativity-Dependent Work Settings – Direct and Indirect Effects of Creative Task Characteristics on Control System Design | <b>Bart Dierynck</b> : The Role of Formal and Informal Management Control Systems for the Boundary-Spanning Purchasing Function : Experimental Evidence |
| 15:15 – 15:45             | Coffee/tea |  |   |   |
| 15:45 – 17:00             |            | <b>Radhika Lunawat</b> : Disclosure as a Tool for Building Trust and Stimulating Investment                                      | <b>Mathias Orth</b> : Interpreting Accounting as an Agenda Building Process – Developing a Theory for Intangible Resources-related Disclosure Processes -       | <b>Paola Madini</b> : Negotiated Budgetary Process : The Drivers of Resistance to Changing the Budget Proposal - A Case Study and Experimental Design   |
| 17:15 – 18:30             |            | <b>Plenary session: Strategies for Publishing in Accounting Journals</b>   |   |   |
| 19:30                     | Dinner     |  |   |   |

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|------------------------------|------------|---|--|--|
| <b>Monday,<br/>April 23</b>  |            |   |  |  |
| 09:00 – 10:15                |            | <b>Liliana Pimentel</b> : Modeling Sustainable Earnings with Financial and Non-financial Information : An Integrated Approach for European Listed Companies | <b>Anne Isabelle Robbestad</b> : The Construction of Accounting Norms in a Mixed Setting                             | <b>Stijn Masschelein</b> : ABC Purchasing Information, Fairness Perceptions and the Buyer’s Profit in Interfirm Negotiations   |
| 10:15 – 10:45                | Coffee     |   |  |  |
| 10:45 – 12:00                |            | <b>Soenke Sievers</b> : Extended Dividend, Cash Flow and Residual Income Valuation Models – Accounting for Deviations from Ideal Conditions                 | <b>Muriel Schulte</b> : The Harmonisation of National GAAP with IFRS – Driving Factors -                             | <b>Mahfud Sholihin</b> : The Effect of Reliance on Multiple Performance Measures on Manager Performance : a Note   |
| 12:00 – 14:00                | Lunch      |   |  |  |
| 14:00 – 15:15                |            | <b>Ahmed Tahoun</b> : Does Higher Quality Accounting lead to more Dispersed Ownership ?   | <b>Erik Strauss</b> : Exploring the Adoption and Adaptation of Management Control Systems : A Life Cycle Perspective | <b>Kristof Stouthuysen</b> : The impact of different outsourcing strategies on the (formal) interfirm MCS: a longitudinal case-study in the facilities services sector |
| 15:15 – 15:45                | Coffee/tea |   |  |  |
| 15:45 – 17:00                |            | <b>Maria Tsipouridou</b> : Reviewing the Quality of Financial Statements : Evidence from Greece   | <b>Zhiyuan Tan</b> : Evaluating Corporate Governance : The Emerging Work of Sell-Side Financial Analysts             | <b>Jeroen van Raak</b> : The Use of Audit Partner Experience as a Risk Management Strategy   |
| 19:30                        | Dinner     |   |  |  |
| <b>Tuesday,<br/>April 24</b> |            |   |  |  |
| 09:00 – 10:15                |            | <b>Katrien Van de Poel</b> : Implementation of IFRS within Europe : The Case of Goodwill  | <b>Andreas Veit</b> : Participation of Management Accounting in Strategy Processes                                   |  |
| 10:15 – 10:45                | Coffee     |   |  |  |
| 10:45 – 12:00                |            | <b>Plenary session: Peter Pope</b>  |  |  |
| 12:00 – 13:30                | Lunch      |   |  |  |
| 14:00                        | Departure  |   |  |  |