The Ernst & Young
Doctoral Colloquium in Accounting

« The Use of Accounting Information by Institutional Investors in UK Equities »
BARKER Richard (Wolfson College, UK)

« Activity-Based Cost Accounting Systems: A Study of the Development of a Management Accounting System Adapted to Banks »
DECLER Inge (RUCA, Belgium)

« Cost Reduction for Future Products »
EVERAERT Patricia (Vlerick School voor Management, Belgium)

« Communicating Information via Corporate Reports – The Potential and the Limitations of Financial Accounting »
FEIGE Peter (The University of Birmingham, UK)

« The Role of Information Intermediaries in the Investment Process »
HAX Georg (Universität Frankfurt, Germany)

« Foreign Currency Translation »
IANNIELLO Giuseppe (University of Siena, Italy)

« Usefulness of Funds Transfer Pricing Methods for Performance Measurement in Banking »
IJSKES Esther (Vrije Universiteit Amsterdam, the Netherlands)

« The Impact of Internationalization on Danish Audit Regulation: Self-Regulation in a Fragmented Profession »
KLARSKOV JEPPESSEN Kim (Copenhagen Business School, Denmark)

« Investment Justification of Advanced Manufacturing Technology (AMT) : An Empirical Investigation of United Kingdom (UK) Practices »
LOKMAN Bin Ali (Lancaster University, UK)

« Accounting for Business Combinations: Purchase Method versus Pooling of Interests Method »
PARDO PEREZ Francisca (Universidad de Valencia, Spain)

« Enabling and Explaining a Management Accounting System Change – A Participatory Action Research »
PELLINEN Jukka (University of Jyväskylä, Finland)
« The Information Content of Annual (Group) Accounts after the Transformation of the Fourth and Seventh EEC-Directive – An Empirical Investigation of German Quoted Companies »
SCHULTE Jörn (Ruhr Universität Bochum, Germany)

« Corporate Financial Reporting Strategy »
SEPPÄNEN Harri (Helsinki School of Economics, Finland)

« Value-Relevance of Derivatives Disclosures »
VENKATA CHALAM Mohan (The University of Iowa, USA)

« Banking Supervision in Britain and Germany Compared: Capital Adequacy Rules as a Regulatory Myth »
VIETEN Holger (London School of Economics, UK)

« Discretionary Accounting Accruals: Determinants and Implications »
YOUNG Steven (Lancaster University, UK)

Faculty:

BALL Ray (University of Rochester, U.S.A.)
COOPER David (University of Alberta, Canada)
HOPWOOD Anthony (London School of Economics, U.K.)
JÖNSSON Sten (Gothenburg School of Economics & Commercial Law, Sweden)
ORDELHEIDE Dieter (University of Frankfurt, Germany)
POWER Michael Kevin (London School of Economics, U.K.)
ZAN Luca (University of Venice, Italy)
ZEFF Stephen (Rice University, U.S.A.)

Special Guests:

Mr. David CAIRNS
Mr. Leo VAN DER TAS (Ernst & Young – Rotterdam)