

**European Doctoral Colloquium in Accounting 2009**  
**9-12 May 2009**  
**Tampere, Finland**  
**Programme**

|                            | MEALS                   | ROOM A  |  |   |
|----------------------------|-------------------------|---|--|---|
| <b>Saturday,<br/>May 9</b> |                         |   |  |   |
| 20:15                      | Cocktail                |   |  |   |
| 20:30                      |                         | <b>Introduction</b>   |  |   |
| 20:45                      | Dinner                  |   |  |   |
| <b>Sunday,<br/>May 10</b>  |                         |   |  |   |
|                            |                         | <b>ROOM A</b>   | <b>ROOM B</b>  | <b>ROOM C</b>   |
| 9:00 – 10:15               |                         | <b>Blanco Belen</b> : The Complementarity between Segment Disclosure and Earnings Quality, and its Effect on Cost Capital | <b>Sunita Rao</b> : Evidential Reasoning under Dempster-Shafer Theory for Assurance Services in Sustainability Reporting | <b>Robyn King</b> : The Design of Management Control Systems in for-Profit Primary Healthcare Businesses  |
| 10:15 – 10:45              | Coffee                  |   |  |   |
| 10:45 – 12:00              |                         | <b>Ine Danckaert</b> : Accounting Quality of Cross-listed Firms: Determinants and Consequences                            | <b>Lies Bouten</b> : Determinants of CSR Reporting   | <b>Volker Büttner</b> : Managerial Succession and Management Accounting Systems : The Case of CFO Turnover and its Effect on Value-Based Management   |
| 12:00 – 14:00              | Lunch                   |   |  |   |
| 14:00 – 15:15              |                         | <b>Tolga Davarcioglu</b> : What drives Voluntary Accounting Compliance? Evidence from German Accounting Standards         | <b>Tiphaine Copernolle</b> : And if the Audit Committee were a Theater Stage?  | <b>Yan Du</b> : Management Control Systems and Board of Directors in Subsidiaries of Multinational Enterprises (MNEs) : Impact of the Institutional Context of Headquarters and the Role of Subsidiaries in the MNE Network |
| 15:15 – 15:45              | Coffee/tea              |   |  |   |
| 15:45 – 17:00              |                         | <b>Stefanie Kaiser</b> : Earnings Management under IFRS and German GAAP: An Examination of Specific Accruals              | <b>Narisa Dai</b> : An Investigation of Management Control Dynamics in Joint Ventures                                    | <b>Sophie Hoozée</b> : A Risk Analysis Approach for Time Equation-based Costing   |
| 17:15 – 18:30              | <b>Plenary session:</b> | <b>Round table on academic publishing</b>   |  |   |
| 19:30                      | Dinner                  |   |  |   |

|                            |                  |   |  |   |
|----------------------------|------------------|---|--|---|
| <b>Monday,<br/>May 11</b>  |                  |   |  |   |
| 09:00 – 10:15              |                  | <b>Antti Miihkinen</b> : Does Regulation drive Risk Disclosure Quality? Evidence from Finland                             | <b>Florian Gebreiter</b> : On the Relationship between Hospital Cost Accounting and the Changing Nature of Clinical Medicine                 | <b>Ricardo Malagueno</b> : Performance as a Variable in Management Accounting Research : A Critical Review  |
| 10:15 – 10:45              | Coffee           |   |  |   |
| 10:45 – 12:00              |                  | <b>Christoph Pelger</b> : The Relationship between Financial Accounting and Management Accounting – An Agency Perspective | <b>Mikko Kepsu</b> : Earnings Management in the Process of preparing Corporate Financial Reports   | <b>Marit Pedersen</b> : Between Organization and Market – Studies on Management Control in Norwegian Hospitals  |
| 12:00 – 14:00              | Lunch            |   |  |   |
| 14:00 – 15:15              |                  | <b>Angela Pettinicchio</b> : Audit Rotation and Audit Quality   | <b>Ulle Päril</b> : A Semiotics-based Analysis of Communication in Management Accounting and Control Processes                               | <b>Sofie Verbieren</b> : Management Control of Franchising Relationships  |
| 15:15 – 15:45              | Coffee/tea       |   |  |   |
| 15:45 – 17:00              |                  | <b>David Veenman</b> : Information Uncertainty and the Relevance of Reported Insider Trades                               | <b>Raluca Sandu</b> : The Emergence of Investor Relations in Transition Economies – A Multiple Case Study based on Romanian Listed Companies | <b>Sebastian Wolf</b> : Controllership and Incentive Compensation Effectiveness : Does a Mediating Effect of Cooperation between Financial Controllers and Human Resource Managers Exist? |
| 17:15 – 18:30              | Plenary Session: | <b>Professor Tony Tinker, Baruch College, CUNY</b><br>“Leveraging ourselves into Crisis -- Again!”                        |  |   |
| 19:30                      | Dinner           |   |  |   |
| <b>Tuesday,<br/>May 12</b> |                  |   |  |   |
| 09:00 – 10:15              |                  | <b>Yachang Zeng</b> : Analysts’ Detection and Disclosure of Low Accounting Quality  | <b>Thomas Thijssens</b> : Environmental Disclosure : A Study of Disclosure Choices   | <b>Christina Zecher</b> : A Cross-sectional Field Study on Management Control Systems in Private Equity Turnarounds   |
| 10:15 – 10:45              | Coffee           |   |  |   |
| 10:45 – 12:00              | Plenary session: | <b>Professor Mary Barth, Stanford University and IASB</b><br>“Research and Global Financial Reporting”                    |  |   |
| 12:00 – 13:30              | Lunch            |   |  |   |
| 14:00                      | Departure        |   |  |   |