



German Academic Association for Business Research

IAAER

International Association for Accounting Education and Research

Annual Conference 2009: Financial and Management Accounting, Auditing and Corporate Governance

Accounting Section of the
German Academic Association for Business Research (AS-VHB)

in collaboration with the

International Association for Accounting Education and Research (IAAER)

February 5 – 7, 2009

Ludwig-Maximilians-University Munich, Munich School of Management

Program

Thursday, 5 February 2009

14.00 – 14.15 Welcome Address (Aud. A 140)

14.15 – 15.30 Plenary Session 1 (Chair: Hansrudi Lenz) (Aud. A 140):
“Convergence of Accounting, Auditing and Enforcement” (Speakers:
Begoña Giner Inchausti, University of Valencia; **Kai-Uwe Marten**,
 University of Ulm; **Herbert Meyer**, President Financial Reporting
 Enforcement Panel, Berlin);

15.30 – 16.00 Coffee Break

16.00 – 17.30 Concurrent Session 1

Session 1A: Auditing Chair: Gronewold Aud. A 119	Session 1B: Corporate Governance Chair: Bigus Aud. A 015	Session 1C: Financial Accounting Chair: Sundem Aud. M 114
Ch Koch*/M Weber/J Wüstemann: Can Auditors be Independent? – Experimental Evidence	N Djodat*/T Nguyen: Corporate Governance Disclosure in Emerging Markets	R Königsgruber: Provision of Policy-Relevant Information for Accounting Regulation
K Hardies*/D Breesch/J Branson: Male and Female Auditors: Who in this Land is Fairest of All?	R Arshad*/R Atan/F Darus/D Taylor: Corporate Governance Structure, Institutional Pressures and Voluntary Disclosures	V Cole*/J Branson/D Breesch: Who Are the Users of the Financial Statements? An Empirical Study of European Listed Companies
R Quick: The Effect of Management Explanations on Auditor Decision Processes in Analytical Procedures	Y Biondi*/ A Rebérioux: The Governance of Intangibles: Rethinking Financial Reporting and the Board of Directors	CJ Cronjé: A Strategy for a More Subtle Set of Information in Corporate Annual Reports for the X-Factor

Session 1D: Financial Accounting Chair: Zimmermann Aud. A 120
M Glaum*/St Kaiser/J Lindemann: Earnings Smoothing Via Provisions: IFRS vs German GAAP
V Bogdan*/A Popa/C Pop/N Farcane: Voluntary Disclosure and Ownership Structure: An Exploratory Study of Romanian Listed Companies
S Fekete*/ D Matis/J Lukacs: Factors Influencing the Extent of Corporate Compliance with IFRS: The Case of Hungarian Listed Companies

18.00 – 19.00 Happy Hour (Aud. Thomas-Mann-Halle)

Friday, 6 February 2009

9.00 – 10.30 Concurrent Session 2

Session 2A: Financial Accounting Chair: Sellhorn Aud. F 107	Session 2B: Auditing Chair: Quick Aud. M 114	Session 2C: Manag. /Fin. Accounting Chair: Weißenberger Aud. M 110
I Lourenco*/J Curto: The Level of Shareholder Protection and the Value Relevance of Accounting Numbers: Evidence from the European Union before and after IFRS	M Bremert*/D Voeller/N Zein: Interdependencies between Elements of Governance and Auditing: Evidence from Germany	E Cresti: Sustainability Management Control Systems
W Aussenegg*/P Inwinkl/ G Schneider: Earnings Management and Local vs International Accounting Standards of European Public Firms	D Simons/ N Zein*: Audit Market Segmentation –The Impact of Mid-Tier Audit Firms on Competition	J Bigus/Ph Schorn*: Earnings Management with Small Private Firms – The Issues of Audit Duties and Unlimited Liability
A Devalle*/R Margarini/E Onali: Assessing the Value Relevance of Accounting Data after IFRS Introduction in Europe	Ch Watrin*/ F Lindscheid/Ch Pott: The Effect of Audit Engagement and Review Partner Rotation on Audit Quality	F Verrucchi*/F Giunta/L Alberti: Business Model Disclosure: Is There Any Gap to Fill?

10.30 – 11.00 Coffee Break (Aud. Thomas-Mann-Halle)

11.00 – 12.30 Concurrent Session 3

Session 3A: Financial Accounting Chair: Lenz Aud. F 107	Session 3B: Financial Accounting Chair: Gassen Aud. M 114	Session 3C: Auditing/ Corp. Gov. Chair: Hecker Aud. M 110
S Veith*/J Werner/J Zimmermann: Accounting for Carbon: Assessing Competing Accounting Treatments	H Dücker: The Effects of Institutional Changes on Earnings Quality in Germany – The KontraG	Ch Pott*/T J Mock/Ch Watrin: Rules-Based vs Principles-Based Regulation and Auditor Independence in Appearance
J Flower: Financial Reporting and Distributive Justice	P Pronobis/B Schwetzler/M Sperling/H Zülch*: The Development of Earnings Quality in Germany: A Quantitative Empirical Analysis of German Listed Companies Between 1997 and 2006	U Gronewold*/A Heerlein: The Staff Capacity of the Internal Audit Function of German Corporations
K Mueller/ E Riedl/Th Sellhorn*: Consequences of Voluntary and Mandatory Fair Value Accounting: Evidence Surrounding IFRS Adoption in the EU Real Estate industry	J Gassen*/K Schwedler: The Decision-Usefulness of Financial Accounting Measurement Concepts: Evidence from an Online Survey of Professional Investors and their Advisers	B Marx: The Impact of Corporate Governance on the Evolving Relationship Between the Audit Committee and the CFO

12.30 – 14.00 Lunch (Aud. Thomas-Mann-Halle)

14.00 – 15.30 Concurrent Session 4

Session 4A: Financial Accounting Chair: Radebaugh Aud. F 107	Session 4B: Management Accounting Chair: Hitz Aud. M 114	Session 4C: Financial Accounting Chair: Zambon Aud. A 119
G Gebhardt*/R Reichhard/C Wittenbrink: Accounting for Liabilities and Equity of Financial Institutions – Analyzing and Allocating Credit Risk to Funding Instruments	M Pomberg/H Pourjalali*/ O Aptel: A Report on Improving Activities of Logistics Departments in Hospitals: A Comparison of French and U.S. Hospitals	A Florou/U Kosi*: IFRS and Debt Contracting
F Darus*/D Taylor: Influences of Proprietary and Political Costs on Voluntary Disclosure Relating to Financial Instruments Before and After Mandatory Requirements	C Ernst/A Szczesny*/N Soderstrom/F Siegmund/A Schleppers: Were Commonly Used Coordination Instruments to Improve Operating Room Performance Effective? – Data Evidence from German Hospitals.	J Bigus/L Schachner*/I Stein: Relationship Lending and Conservative Accounting? Empirical Evidence from Small and Medium Sized Firms
	J Kunz: Extrinsic Reward and Motivation Crowding-Out in Business Settings: Results from an Experimental Vignette Study	F Dainelli*/F Giunta/S Guidantoni: Financial Key Performance Indicator Quantity and Quality in Annual Reporting- Evidence from Italy

15.30 – 16.00 Coffee Break

16.00 – 17.30 Plenary Session 2 (Chair: Donna Street): (Aud. M 114)

“IFRS and Capital Market Reactions – Theoretical Arguments and Empirical Evidence “

(Speakers: **Günther Gebhardt**, University of Frankfurt; **Luzi Hail**, Wharton School, University of Pennsylvania; **Peter Pope**, University of Lancaster)

19.00 Conference Dinner: Hofbräukeller

Saturday, 7 February 2009

9.00 – 10.30 Concurrent Session 5

Session 5A: Management Accounting Chair: Küpper Aud. F 107	Session 5B: Financial Accounting Chair: Niemann Aud. M 114	Session 5 C: Financial Accounting Chair: Lenz Aud. DZ 003
Th Pfeiffer*/L Velthuis: Incentive System Design Based on Accrual Accounting: A Summary and Analysis	R Göx/ A Wagenhofer*: Optimal Impairment Rules	B Hirsch*/O Beyhs/ D Hammer: Sales Contract and Cost Evaluation – Development of a Theory-Based Proposal to Evaluate the Costs of Provisions for Impending Losses According to IAS 37
R Mohamed* et al.: Relationship Between Strategic Performance Measurement Systems and Organization Competitive Advantage: The Mediation Role of Organization Capabilities	G Friedl*/B Schwetzler: Terminal Values, Accounting Numbers, and Inflation	J Hitz: Disclosure of Pro-Forma-Earnings by Large German Corporations
B Weißenberger*/H Angelkort: Integration of Financial and Management Accounting Systems: The Mediated Influence of a Unified Financial Language on Controllingship Effectiveness	M Heinle/Ch Hofmann: Soft Information and the Stewardship Value of Accounting Disclosure	A Kamaluddin*/R Rahmann: The Intellectual Capital Sub-Classification and their Link to Firms Performance: The Resource-Based Theory Perspective

Session 5D: Financial Accounting Chair: Glaum Aud. DZ 005
M Dong: How to Correctly Estimate Company and Country-Level Effects in International Accounting Contexts? A Simulation Study on Corporate Disclosure
T Thi/H Kang/W Schultze*: Discretionary Capitalization of R&D – The Trade-Off Between Earnings Management and Signalling
U Brüggemann*/H Daske/C Homburg/P Pope: How Do Foreign Retail Investors React to Global IFRS Adoption

10.30 – 11.00 Coffee Break (Aud. Thomas-Mann-Halle)

11.00 – 12.30 Plenary Session 3 (Chair: Alfred Wagenhofer): (Aud. A 140)
“Performance Measurement – Current Trends and Developments”
 (Speakers: **Jan Bouwens**, University of Tilburg; **Robert Göx**, University of Fribourg; **Wim A. Van der Stede**, London School of Economics)