

Seventh Accounting Research Workshop

June 10-11, 2011 at the University of Fribourg

Program

Session	Time	Room	Chair	Presenter	Titel of the paper	Discussant
Friday, June 10, 2011						
KS1	09.15-10.15	G230	Robert F. Göx	John S. Hughes	Welcome address TBA	
F1A		G230	Froystein Gjesdal	Christian Hofmann	Forward and backward looking information in a sequential production setting (with Naomi Rothenberg)	Romana Autrey
				Florin Sabac	Ranking performance measures when contracts are renegotiated	Froystein Gjesdal
F1B	10.45-12.30	E230	Judson Caskey	Andreas Scholze	Segment disclosure under the management approach: The impact of proprietary costs on internal reporting decisions (with Georg Schneider)	Christian Riegler
				Ram Ramakrishnan	Company issued guidance: Cheap-talk or signals of value (with Xiaoyan Wen)	Judson Caskey
F1C		D230	Alfred Wagenhofer	Jörn van Halteren	Evaluating methods to estimate the implied cost of equity capital: A simulation study (with Holger Daske & Ernst Maug)	Peter Ove Christensen
				Andrei Kovrijnykh	Reporting bias and economic shocks (with Joseph Gerakos)	Alfred Wagenhofer
F2A		G230	Christian Hofmann	Dan Zhang	Restricting CEO pay (with Ingolf Dittman & Ernst Maug)	Jörg Budde
				Ingolf Dittmann	Indexing executive compensation contracts (with Ernst Maug & Oliver Spalt)	Christian Hofmann
F2B	14.00-15.45	E230	Ram Ramakrishnan	Judson Caskey	Disclosure drifts in investor networks (with Michael Minnis & Venky Nagar)	Edwige Cheynel
				Jeroen Suijs	Seemingly irrelevant disclosures	Ram Ramakrishnan
F2C		D230	Sabine Böckem	Christian Lukas	Reporting frequency and substitutable tasks	Florin Sabac
				Naomi Rothenberg	Communication and information sharing in teams	Sabine Böckem
F2D		F130	Kathy Dunne	Jannis Bischof	Fair value accounting and the business model of banks: Evidence from the global adoption of IAS 39 (with Holger Daske, Günther Gebhardt)	Thorsten Sellhorn
				Silviu Glavan	Mark-to-market accounting implications for banks trading portfolios (with Marco Trombetta)	Jochen Bigus
F3A		G230	Schneider, Georg	Richard Saouma	Multi-stage resource allocation under asymmetric information (with Stanley Baiman & Mirko Heinle)	Georg Schneider
				Andrew Yim	Quality cost and failure risk in the choice of single versus multiple sourcing	Richard Saouma
F3B	16.15-18.00	E230	Ilan Guttman	Christian Müller	Dividend changes and the revision of earnings persistence conditional on investors' prior information (with Carsten Homburg)	Ingolf Dittmann
				Edwige Cheynel	Analysts' sale and distribution of non-fundamental information (with Carolyn Levine)	Ilan Guttman

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F3C		D230	Martin Wallmeier	Pietro Pierotti	Earnings quality measures and excess returns (with Alfred Wagenhofer)	Andrei Kovrijnykh
				Tobias Schlueter	Determinants of market beta: The impact of firm-specific accounting figures and market conditions (with Soenke Sievers)	Martin Wallmeier
Saturday, June 11, 2011						
KS2	09.00-10.00	G230	Ulf Schiller	Tim Baldenius	TBA	
S1A		G230	Ernst Maug	Jörg Budde	Dynamic bonus pools (with Christian Hofmann)	Hans Frimor
				Volker Laux	Stock option vesting conditions, CEO turnover, and myopic investment	Ernst Maug
S1B	10.30-12.15	E230	Jack Stecher	Christian Blecher	The influence of uncertainty on the standard setting-decision between fair value and historical cost accounting under asymmetric information	Jeff Downing
				Jacco Wielhouwer	Patent races and R&D disclosures under U.S. GAAP and International Financial Reporting Standards (with Anja de Waegenaere, Richard Sansing)	Jack Stecher
S1C		D230	Peter Fiechter	Christina Dargenidou	Cross-listing across European markets and accruals management (with Aziz Jaafar & Stuart McLeay)	Peter Fiechter
				Leonidas Doukakis	Real and accrual-based earnings management activities after the mandatory adoption of IFRS in the EU	Christina Dargenidou
S2A	13.15-15.00	G230	Alexis Kunz	Robert Magee	Political pressures and the evolution of disclosure regulation (with Jeremy Bertomeu)	Stefan Wielenberg
				Christian Ott	Information dissemination in mergers & acquisitions: purchase price allocations, press releases, and business press (with Ulrike Henke & Thomas Günther)	Alexis Kunz
S2B		E230	Oliver Duerr	Daniel Kaiser	Negotiated versus cost-based transfer pricing for storable products	Naomi Rothenberg
				Romana Autrey	Organizational structure as a tool to manage gray markets (with Francesco Bova, David A. Soberman)	Oliver Duerr