



Accounting and Audit Convergence

2013 Convention 08-12 September

OpenConf Peer Review & Conference Management System

[OpenConf Home](#) [Email Chair](#)

Full Program

If you would like to create a personalized program, check the boxes next to the sessions you would like to attend, then click the Create My Program button at the bottom of the page. You may then save or print your personalized program through your browser.

Sunday, 8 September 2013

9:00-17:30 **DOCTORAL COURSE: INTRODUCTION TO ANALYTICAL AND EMPIRICAL ACCOUNTING RESEARCH**

Doctoral course

9:00-12:30 **Analytical accounting research** (Library Room 1)

Chair: John Christensen

Attendance is limited to selected PhD students.

12:30-13:30 **Lunch** (FSEGA Library)

13:30-17:30 **Empirical accounting research** (Library Room 1)

Chair: Wayne Landsman

Attendance is limited to selected PhD students.

Monday, 9 September 2013

9:00-17:30 **DOCTORAL COURSE: INTRODUCTION TO ANALYTICAL AND EMPIRICAL ACCOUNTING RESEARCH**

Doctoral course

9:00-12:30 **Analytical accounting research** (Library Room 1)

Chair: John Christensen

Attendance is limited to selected PhD students.

12:30-13:30 **Lunch** (FSEGA Library)

13:30-17:30 **Empirical accounting research** (Library Room 1)

Chair: Wayne Landsman

Attendance is limited to selected PhD students.

Tuesday, 10 September 2013

9:00-17:30 **DOCTORAL COURSE: INTRODUCTION TO ANALYTICAL AND EMPIRICAL ACCOUNTING RESEARCH**

Doctoral course

9:00-12:30 **Analytical accounting research** (Library Room 1)

Chair: John Christensen

Attendance is limited to selected PhD students.

12:30-13:30 **Lunch** (FSEGA Library)

13:30-17:30 **Empirical accounting research** (Library Room 1)

Chair: Wayne Landsman

Attendance is limited to selected PhD students.

Wednesday, 11 September 2013

8:00-17:00 **MAIN CONFERENCE AND DOCTORAL COLLOQUIUM**

AAC and TIARD 2013

[Convention venue](#)

8:00-16:00 **Registration** (1st Floor FSEGA Building)

Runs all day.

8:45-9:00 **Welcome Address** (Aula FSEGA)

Chair: Dumitru Matis

9:00-10:00	<input type="checkbox"/> Keynote Address (Aula FSEGA)			
	Alfred Wagenhofer, <i>University of Graz, Austria</i>			
	<i>Accounting and Corporate Governance</i>			
10:00-10:30	<input type="checkbox"/> Coffee Break (1st Floor FSEGA Building)			
10:30-12:30	<input type="checkbox"/> IFRS Implementation Issues (Aula FSEGA) <i>Chair: Wayne Landsman, University of North Carolina</i>			
	Paper presentations and roundtable discussion			
	Paper presentation: Begoña Giner, <i>University of Valencia</i> and Recep Pekdemir, <i>Istanbul University</i>			
	Speakers: Angela Manolache, <i>Director KPMG Romania</i> , Mihaela Musat, <i>National Bank of Romania</i> , Horia Neamtu, <i>President of The Chamber of Financial Auditors of Romania</i> , Ildiko Pacz, <i>Senior member ACCA</i>			
12:30-13:30	<input type="checkbox"/> Lunch (1st Floor FSEGA Building)			
13:30-15:00	Library Room 1 <input type="checkbox"/> PSD1 Financial Reporting <i>Chair: Begoña Giner</i> <i>The Effect Of Information Technology On Accounting System's Conformity With Business Environment</i> Lina Klovienė; Edita Gimzauskienė <i>What Drives The Accounting For R&d In Non-listed Companies? – Evidence From Germany</i> Brigitte Eierle; Simone Wencki <i>Discussant: Vasile Cardos</i>	Library Room 2 <input type="checkbox"/> PSD2 Financial Analysis/Taxation <i>Chair: Alfred Wagenhofer</i> <i>The Impact Of The Financial Crisis On Uk Analyst Sentiment</i> Osman Yukselturk; Jon Tucker <i>Financial Sophistication, Review Of The Nancial Reporting And The Probability Of FiScal Control</i> Cristian M. Litan; Sorina C. Vaju; Carmen Giorgiana Bonaci <i>Discussant: Jan Klobucnik</i>	Library Room 3 <input type="checkbox"/> RF1 Managerial Accounting <i>Chair: Alexandra Mutiu</i> <i>An Econometric Analysis Of The Existence Of A Link Between Budgets And Performance In Economic Entities</i> GABRIELA LIDIA TĂNASE <i>Risk Dimensioning Through Technical Analysis On The Forex Market- Case Study</i> Teodor Hada; Bogdan Adămuț <i>A New Perspective On The Performance Of The Entity. Financial Accounting Approach</i> Doina Prodan; Florentin - Emil Tanasă	Room 118 <input type="checkbox"/> TIARD Doctoral Colloquium 1 <i>Chair: Wayne Landsman and John Christensen</i> <i>Transylvanian Initiative for Accounting Research Development Doctoral Colloquium</i> Presenters: Slavko Sodan, <i>University of Split, Faculty of Economics</i> Raluca Valeria Ratiu, <i>Babes-Bolyai University, Faculty of Economics and Business Administration</i>
15:00-15:30	<input type="checkbox"/> Coffee Break (1st Floor FSEGA Building)			

15:30-17:00	Library Room 1	Library Room 2	Library Room 3	Room 118
	<p><input type="checkbox"/> PSD3 Financial Reporting and Analysis <i>Chair:</i>Catalin Albu <i>On The Relation Between Forecast Precision And Trading Profitability Of Financial Analysts</i> Carlo Marinelli; Alex Weissensteiner <i>Trends In Real Estate Appraisal. An Emerging Context</i> Adela Deaconu; Victor-Bogdan Oprean; Anuta Buiga <i>Discussant:</i>Nadia Albu</p>	<p><input type="checkbox"/> PSD4 Social and Environmental Accounting / Education <i>Chair:</i>Aileen Pierce <i>Theoretical Issues And Practical Implications Of Corporate Social Accounting And Reporting In Lithuania</i> Sviesa Leitoniene; Lina Dagiliene; Alfreda Sapkauskiene <i>Ways To Develop Accounting Graduates' Professional Skills - A Possible Model Designed For Romanian Economic Universities</i> Alexandra Ileana Mutiu <i>Discussant:</i>Alin Ienciu</p>	<p><input type="checkbox"/> RF2 Financial Reporting and Analysis <i>Chair:</i>Jiri Strouhal <i>From Sustainability To Integrated Reporting – The Political Perspective Of Institutional Theory</i> Ioana-Maria Dragu; Adriana Tudor-Tiron <i>Evidence Of Interference Between The Fair Value And Stakeholders' Decisions In The Romanian Aviation Industry</i> Radu-Daniel Loghin; Monica-Veronica Honu <i>The Evaluation Of The Going Principle Through The Altman Pattern- Case Study</i> Ph.D. Professor Tatiana Dănescu; Ph. D. Student Ec. Radu Mărginean</p>	<p><input type="checkbox"/> TIARD Doctoral Colloquium 2 <i>Chair:</i>Wayne Landsman and John Christensen <i>Transylvanian Initiative for Accounting Research Development Doctoral Colloquium</i> Presenters: Francisco Dimas Peña Romera, Universidad Carlos III de Madrid Ioan-Bogdan Robu, Alexandru Ioan Cuza University, Faculty of Economy and Business Administration</p>

17:30-19:00 **City Walking Tour (Cluj Napoca)**

The tour starts in front of the Romanian National Opera's bulding (2-4 Stefan cel Mare Square).

[Location...](#)

Thursday, 12 September 2013

9:00-17:00	MAIN CONFERENCE AND DOCTORAL COLLOQUIUM
	<p><input type="checkbox"/> AAC and TIARD 2013</p> <p>Convention Venue</p>
9:00-10:00	<p><input type="checkbox"/> Keynote Address (Aula FSEGA)</p> <p>Mary Barth, <i>Stanford University, United States</i></p>

Financial Reporting for Liabilities: Own Credit Risk and Liabilities versus Equity

10:00-10:15 **Coffee Break**

10:15-11:15 **Special Session 1: Fair Value Accounting** (Room 118)

Chair: Wayne Landsman, University of North Carolina

Speakers: Mary Barth, Stanford University and Peter Fiechter, University of Zurich

11:15-11:30 **Coffee Break**

11:30-12:30

Room 118

Room 101

Special Session 2: Research Methods in Accounting

Chair: John Christensen, University of Southern Denmark

Speakers:

Alfred Wagenhofer, University of Graz and Wayne Landsman, University of North Carolina

Special Session 3: Integrated Reporting - A New Challenge for Business Reporting

Chair: Aileen Pierce, University College Dublin

Speakers:

Axel Haller, University of Regensburg and David Alexander, University of Birmingham

12:30-13:30 **Lunch** (1st Floor FSEGA Building)

13:30-15:00

Library Room 1

Library Room 2

Library Room 3

Room 118

PSD5 Audit

Chair: Recep Pekdemir

The Determinants Of Auditor Choice In The Italian Unlisted Firms: An Empirical Analysis

Gaetano Matonti; Aurelio Tommasetti

Does Information Asymmetry Affect Audit Fees? Evidence From Italian Listed Companies.

Alex Frino; Riccardo Palumbo; Pierangelo Rosati

Discussant: Victor Oprean

PSD6

Managerial Accounting / IS

Chair: Axel Haller

Erp Implementation And Organizational Implications – What Is Different In Emerging Economies?

Valentin Dumitru; Nadia Albu; Catalin Nicolae Albu; Madalina Dumitru

The Balanced Scorecard As An Integrating Risk Management Tool

Helena Maria Costa Oliveira
Discussant: Carmen Bonaci

RF3

Governance and Audit

Chair: Adriana Tiron-Tudor

The Qualitative Mathematical Modeling Of The Ambiguity Within Internal Audit Using Fuzzy Logic In The Forestry Entities

IOANA CALEAN; LUCIAN SÎRB

Revenue Recognition From Construction Contracts:

Differences Between Bulgarian National Accounting Standards And International Accounting Standards

IVAN APOSTOLOV

Empirical Research:

TIARD

Doctoral Colloquium 3

Chair: Wayne Landsman and John Christensen

Transylvanian Initiative for Accounting Research Development Doctoral Colloquium

Presenters:

Nicoleta Maria Ienciu, Babes-Bolyai University, Faculty of Economics and Business Administration

Mihaela-Alina Robu, Alexandru Ioan Cuza University, Faculty of Economy and Business Administration

		<i>Exploring Extensible Business Reporting Language And Views Of Romanian Accountants</i> Lucian Cristian Eni						
15:00-15:30	<input type="checkbox"/> Coffee Break (1st Floor FSEGA Building)							
15:30-17:00	<table border="1"> <thead> <tr> <th>Library Room 1</th> <th>Library Room 2</th> <th>Room 118</th> </tr> </thead> <tbody> <tr> <td> <input type="checkbox"/> PSD7 Financial Analysis <i>Chair:</i>Peter Fiechter <i>Bankruptcy Prediction Based On Stochastic Processes: A New Model Class To Predict Corporate Bankruptcies?</i> <i>Jan Klobucnik; Soenke Sievers</i> <i>Empirical Evidence On The Value Relevance Of Brokers' Income Actual Numbers And Gaap Earnings To The International Equity Market</i> <i>Franck Missonier-Piera; François Aubert</i> <i>Discussant:</i>Victor Muller </td><td> <input type="checkbox"/> PSD8 Financial Reporting <i>Chair:</i>David Alexander <i>Comprehensive Income And Financial Performance Ratios: Which Potential Effects On Roe And On Firms Performance Evaluation?</i> <i>Pier Luigi Marchini; Carlotta D'Este</i> <i>Do Smes Reveal A Demand To Provide Internationally Comparable Accounting Information? – Evidence From Small- And Medium-sized Enterprises In Germany</i> <i>Brigitte Eierle; Christiane Helduser</i> <i>Discussant:</i>Jiri Strouhal </td><td> <input type="checkbox"/> TIARD Doctoral Colloquium 4 <i>Chair:</i>Wayne Landsman and John Christensen <i>Transylvanian Initiative for Accounting Research Development Doctoral Colloquium</i> Presenters: <i>Gabriela Lidia Tanase, Bucharest Academy of Economic Studies</i> </td></tr> </tbody> </table>	Library Room 1	Library Room 2	Room 118	<input type="checkbox"/> PSD7 Financial Analysis <i>Chair:</i> Peter Fiechter <i>Bankruptcy Prediction Based On Stochastic Processes: A New Model Class To Predict Corporate Bankruptcies?</i> <i>Jan Klobucnik; Soenke Sievers</i> <i>Empirical Evidence On The Value Relevance Of Brokers' Income Actual Numbers And Gaap Earnings To The International Equity Market</i> <i>Franck Missonier-Piera; François Aubert</i> <i>Discussant:</i> Victor Muller	<input type="checkbox"/> PSD8 Financial Reporting <i>Chair:</i> David Alexander <i>Comprehensive Income And Financial Performance Ratios: Which Potential Effects On Roe And On Firms Performance Evaluation?</i> <i>Pier Luigi Marchini; Carlotta D'Este</i> <i>Do Smes Reveal A Demand To Provide Internationally Comparable Accounting Information? – Evidence From Small- And Medium-sized Enterprises In Germany</i> <i>Brigitte Eierle; Christiane Helduser</i> <i>Discussant:</i> Jiri Strouhal	<input type="checkbox"/> TIARD Doctoral Colloquium 4 <i>Chair:</i> Wayne Landsman and John Christensen <i>Transylvanian Initiative for Accounting Research Development Doctoral Colloquium</i> Presenters: <i>Gabriela Lidia Tanase, Bucharest Academy of Economic Studies</i>	
Library Room 1	Library Room 2	Room 118						
<input type="checkbox"/> PSD7 Financial Analysis <i>Chair:</i> Peter Fiechter <i>Bankruptcy Prediction Based On Stochastic Processes: A New Model Class To Predict Corporate Bankruptcies?</i> <i>Jan Klobucnik; Soenke Sievers</i> <i>Empirical Evidence On The Value Relevance Of Brokers' Income Actual Numbers And Gaap Earnings To The International Equity Market</i> <i>Franck Missonier-Piera; François Aubert</i> <i>Discussant:</i> Victor Muller	<input type="checkbox"/> PSD8 Financial Reporting <i>Chair:</i> David Alexander <i>Comprehensive Income And Financial Performance Ratios: Which Potential Effects On Roe And On Firms Performance Evaluation?</i> <i>Pier Luigi Marchini; Carlotta D'Este</i> <i>Do Smes Reveal A Demand To Provide Internationally Comparable Accounting Information? – Evidence From Small- And Medium-sized Enterprises In Germany</i> <i>Brigitte Eierle; Christiane Helduser</i> <i>Discussant:</i> Jiri Strouhal	<input type="checkbox"/> TIARD Doctoral Colloquium 4 <i>Chair:</i> Wayne Landsman and John Christensen <i>Transylvanian Initiative for Accounting Research Development Doctoral Colloquium</i> Presenters: <i>Gabriela Lidia Tanase, Bucharest Academy of Economic Studies</i>						
19:00-23:00	<input type="checkbox"/> Gala Dinner (Piramida Restaurant) <i>5 Mihail Kogalniceanu Street, Cluj Napoca</i> <i>Location...</i>							

[Create My Program](#)