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
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  □ **Keynote Address** (Aula FSEGA)

Alfred Wagenhofer, *University of Graz, Austria*

*Accounting and Corporate Governance*

10:00-10:30  □ **Coffee Break** (1st Floor FSEGA Building)

10:30-12:30  □ **IFRS Implementation Issues** (Aula FSEGA)

*Chair*: Wayne Landsman, University of North Carolina

Paper presentations and roundtable discussion

**Paper presentation**: Begoña Giner, *University of Valencia* and Recep Pekdemir, *Istanbul University*

**Speakers**: Angela Manolache, *Director KPMG Romania*, Mihaela Musat, *National Bank of Romania*, Horia Neamtu, *President of The Chamber of Financial Auditors of Romania*, Ildiko Pacz, Senior member ACCA

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

13:30-15:00

<table>
<thead>
<tr>
<th>Library Room 1</th>
<th>Library Room 2</th>
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<th>Room 118</th>
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<tr>
<td>□ <strong>PSD1</strong></td>
<td>□ <strong>PSD2 Financial Analysis/Taxation</strong></td>
<td>□ <strong>RF1</strong> Managerial Accounting</td>
<td>□ <strong>TIARD Doctoral Colloquium 1</strong></td>
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<tr>
<td><strong>Financial Reporting</strong></td>
<td><strong>Chair</strong>: Begoña Giner</td>
<td><strong>Chair</strong>: Alexandru Mutiu</td>
<td><strong>Chair</strong>: Wayne Landsman and John Christensen</td>
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<tr>
<td><em>The Effect Of Information Technology On Accounting System’s Conformity With Business Environment</em></td>
<td><em>The Impact Of The Financial Crisis On Uk Analyst Sentiment</em></td>
<td><em>An Econometric Analysis Of The Existence Of A Link Between Budgets And Performance In Economic Entities</em></td>
<td><em>Transylvanian Initiative for Accounting Research Development Doctoral Colloquium</em></td>
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<tr>
<td>Lina Kluviene; Edita Gimzauskiene</td>
<td>Osman Yuksel turk; Jon Tucker</td>
<td>Gabriela Lidia Tănase</td>
<td><strong>Presenters</strong>:</td>
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<tr>
<td><em>What Drives The Accounting For R&amp;d In Non-listed Companies? – Evidence From Germany</em></td>
<td><em>Financial Sophistication, Review Of The Nancial Reporting And The Probability Of FiScal Control</em></td>
<td><em>Risk Dimensioning Through Technical Analysis On The Forex Market- Case Study</em></td>
<td>Slavko Sodan, <em>University of Split, Faculty of Economics</em></td>
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<td>Brigitte Eierle; Simone Wencki</td>
<td>Cristian M. Litan; Sorina C. Vaju; Carmen Giorgiana Bonaci</td>
<td>Teodor Hada; Bogdan Adămuț</td>
<td>Raluca Valeria Ratiu, <em>Babes-Bolyai University, Faculty of Economics and Business Administration</em></td>
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<td><em>Discussant</em>: Vasile Cardos</td>
<td><em>Discussant</em>: Jan Klobucnik</td>
<td><em>A New Perspective On The Performance Of The Entity. Financial Accounting Approach</em></td>
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15:00-15:30  □ **Coffee Break** (1st Floor FSEGA Building)
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| 15:30-17:00| Library Room 1                                     | **PSD3 Financial Reporting and Analysis**  
  *Chair:* Catalin Albu  
  *On The Relation Between Forecast Precision And Trading Profitability Of Financial Analysts*  
  Carlo Marinelli; Alex Weissensteiner  
  *Trends In Real Estate Appraisal. An Emerging Context*  
  Adela Deaconu; Victor-Bogdan Oprean; Anuta Buiga  
  *Discussant:* Nadia Albu |
|            | Library Room 2                                     | **PSD4 Social and Environmental Accounting / Education**  
  *Chair:* Aileen Pierce  
  *Theoretical Issues And Practical Implications Of Corporate Social Accounting And Reporting In Lithuania*  
  Sviesa Leitoniene; Lina Dagiliene; Alfreda Sapkauskiene  
  *Ways To Develop Accounting Graduates’ Professional Skills – A Possible Model Designed For Romanian Economic Universities*  
  Alexandra Ileana Mutiu  
  *Discussant:* Alin Ienciu |
|            | Library Room 3                                     | **RF2 Financial Reporting and Analysis**  
  *Chair:* Jiri Strouhal  
  *From Sustainability To Integrated Reporting – The Political Perspective Of Institutional Theory*  
  Ioana-Maria Dragu; Adriana Tudor-Tiron  
  *Evidence Of Interference Between The Fair Value And Stakeholders’ Decisions In The Romanian Aviation Industry*  
  Radu-Daniel Loghin; Monica-Veronica Honu  
  *The Evaluation Of The Going Principle Through The Altman Pattern- Case Study*  
  Ph.D. Professor Tatiana Dănescu; Ph. D. Student Ec. Radu Mărginean |
|            | Room 118                                           | **TIARD Doctoral Colloquium 2**  
  *Chair:* Wayne Landsman and John Christensen  
  *Transylvanian Initiative for Accounting Research Development Doctoral Colloquium*  
  Francisco Dimas Peña Romera, Universidad Carlos III de Madrid  
  Ioan-Bogdan Robu, Alexandru Ioan Cuza University, Faculty of Economy and Business Administration |
| 17:30-19:00|                                                   | **City Walking Tour** (Cluj Napoca)  
  The tour starts in front of the Romanian National Opera's building (2-4 Stefan cel Mare Square).  
  Location... |

**Thursday, 12 September 2013**

<table>
<thead>
<tr>
<th>Time</th>
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<th>Session</th>
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| 9:00-17:00 | MAIN CONFERENCE AND DOCTORAL COLLOQUIUM           | **AAC and TIARD 2013**  
  Convention Venue |
| 9:00-10:00 |                                                   | **Keynote Address** (Aula FSEGA)  
  Mary Barth, Stanford University, United States |
### Financial Reporting for Liabilities: Own Credit Risk and Liabilities versus Equity

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<tr>
<td>10:00-10:15</td>
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</table>
| 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   | **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* |
| 12:30-13:30   | Lunch *(1st Floor FSEGA Building)*                                                |
| 13:30-15:00   | **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 Sirb  
*Revenue Recognition From Construction Contracts: Differences Between Bulgarian National Accounting Standards And International Accounting Standards*  
Ivan Apostолов  
Empirical Research: |
|               | **TIARD Doctoral Colloquium 3**                                                    
Chair: Wayne Landsman and John Christensen  
Transylvanian Initiative for Accounting Research Development Doctoral Colloquium  
Presenters: Nicoleta Maria Ianciu, *Babes-Bolyai University, Faculty of Economics and Business Administration*  
Mihaela-Alina Robu, *Alexandru Ioan Cuza University, Faculty of Economy and Business Administration* |
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<td>15:30-17:00</td>
<td><strong>PSD7 Financial Analysis</strong></td>
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<td><em>Chair:</em> Peter Fiechter</td>
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<td><em>Bankruptcy Prediction Based On Stochastic Processes: A New Model Class To Predict Corporate Bankruptcies?</em></td>
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<td>Jan Klobucnik; Soenke Sievers</td>
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<td><em>Empirical Evidence On The Value Relevance Of Brokers’ Income Actual Numbers And Gaap Earnings To The International Equity Market</em></td>
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<td>Franck Missonier-Piera; François Aubert</td>
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<td><em>Discussant:</em> Victor Muller</td>
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<td><strong>PSD8 Financial Reporting</strong></td>
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<td><em>Comprehensive Income And Financial Performance Ratios: Which Potential Effects On Roe And On Firms Performance Evaluation?</em></td>
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<td>Pier Luigi Marchini; Carlotta D’Este</td>
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<td><strong>TIARD Doctoral Colloquium 4</strong></td>
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<td><em>Chair:</em> Wayne Landsman and John Christensen</td>
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<td><em>Transylvanian Initiative for Accounting Research Development Doctoral Colloquium</em></td>
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<td><em>Presenters:</em> Gabriela Lidia Tanase, Bucharest Academy of Economic Studies*</td>
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<td>19:00-23:00</td>
<td><strong>Gala Dinner</strong> (Piramida Restaurant)</td>
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<td><em>5 Mihail Kogalniceanu Street, Cluj Napoca</em></td>
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