

DETAILED PROGRAM

EUFIN 2019 // August 29-30

THURSDAY – August 29

08:15 – 09:00	Welcome and Registration (building D5 in front of room 0.002)		
09:00 – 09:15	<p style="text-align: center;">Welcome Note</p> <p style="text-align: center;">Eva Eberhartinger, Chair of the EUFIN 2019 Organizing Committee</p> <p style="text-align: center;">Room: D5 0.001</p>		
09:15 – 10:30	<p style="text-align: center;">Plenary Session 1 – Who can afford IFRS-reporting?</p> <p style="text-align: center;">Moderator: Aslan Milla (PwC)</p> <p style="text-align: center;">Room: D5 0.001</p> <p>Ann Tarca Member International Accounting Standards Board (IASB)</p> <p>Chiara Del Prete TEG Chairwoman European Financial Reporting Advisory Group (EFRAG)</p> <p>Ann Jorissen Professor of Accounting at the University of Antwerp</p>		
10:30 – 11:00	<p>Coffee break</p> <p>Room: D5 Lounge Area 1st Floor</p>		
11:00 – 13:00	Parallel Sessions A		
	<i>Earnings Management (Room D5 0.001)</i>	<i>Corporate Social Responsibility (Room D5 0.002)</i>	<i>Financial Analysis (Room D5 1.001)</i>
	Chair: Filip Andrei	Chair: Marcela Žárová Zárybnická	Chair: Yannis Tsalavoutas
	<p>Chu-hsuan Chang / Cheg-tsu Huang / Hsiou-wei Lin</p> <p>„ Whether and When Does Operating Cash Flows Estimate Outperform P & L Estimate in Predicting Future Stock Price and Investment Recommendation?“</p>	<p>Maryna Gulenko / Urska Kosi</p> <p>„Mandatory non-financial reporting practices by German savings banks“</p>	<p>Viktoria Müller</p> <p>“Hedge Accounting – A Simulation Study“</p>

	<p>Amal Hsissou / Pascal Alphonse “Goodwill impairment: a tool for earnings management?”</p>	<p>Asad Karim “Corporate Social Responsibility Disclosure and Information Asymmetry A European Perspective”</p>	<p>Niclas Hellmann / Thomas Hjelström “Goodwill Impairment Test Effectiveness: An Evaluation of the Pre-acquisition Headroom Approach”</p>
	<p>Franck Missonier-Piera / Cédric Spadetti “The Impact of Earnings Management on the Acquisition Premium for Friendly Target Firms in Europe”</p>	<p>Cristian Carini / Laura Rocca / Monica Veneziani / Claudio Teodori “Regulation and reporting of non-financial information: the ex-post assessment of the Directive 2014/95”</p>	<p>Alessandro Mura / Fabrizio Piras / Aljoša Valentinčič “When voluntary reporting choices become credible: the case of write-ups”</p>
	<p>Ioana Ciurdas “A Model for Assessing the relationship between financial restatements and audit risk in a European context”</p>	<p>Giovanni-Battista Derchi “Corporate Accountability Reporting: ‘Greenwashing’ or Monitoring Systems?”</p>	<p>Stephanie Jana / Tyge F. Kummer / Martin Schmidt “The effect of situational and trait goal orientation on information processing by non-professional investors”</p>
13:00 – 14:30	<p>Lunch break sponsored by BDO WU Mensa</p>		
14:30 – 16:00	<p>Parallel Sessions B</p>		
	<i>Standard Setting (Room D5 0.001)</i>	<i>Financial Reporting (Room D5 0.002)</i>	<i>Standard Setting (Room D5 1.001)</i>
	Chair: Araceli Mora	Chair: Paul André	Chair: Nobes Christopher
	<p>Kirstin Becker / Holger Daske / Christoph Sextroh “Constructing Accounting as a Public Policy Issue: The Framing of Fair Value Accounting during the Global Financial Crisis of 2007-09”</p>	<p>Mahmoud Gad / Lars Helge Hass / Paul Hribar / Fani Kalogirou „Employee Accounting Knowledge and Financial Reporting Misconduct“</p>	<p>Ann Tarca “The IASB and comparability of international financial reporting: Implications of the research evidence”</p>
	<p>Elina Haapamäki “Insights into neo-institutional theory in accounting and auditing regulation research”</p>	<p>Véronique Weber “Effect of firm regulatory focus on risk disclosure: Evidence from UK strategic reports”</p>	<p>Katharina Weiß “Participation at IASB, at EFRAG, or Both? – Lobbying Choices of European Constituents”</p>

	<p>Jochen Bigus / Hans Schulze Schwienhorst “Accounting conservatism with zero-debt firms”</p>	<p>Allister Keane / Alain Schatt “Does ownership structure impact financial reporting quality and auditor’s effort in the banking industry”</p>	<p>Kirstin Becker / Holger Daske / Christoph Pelger „Global Standards without the United States? Institutional Work and the U.S. Non-Adoption of IFRS”</p>
16:00 – 16:30	<p>Coffee break Room: D5 Lounge Area 1st Floor</p>		
16:30 – 18:00	<p>Parallel Sessions C</p>		
	<p><i>IFRS Adoption and Enforcement (Room D5 0.001)</i></p>	<p><i>Financial Institutions/Financial Analysis (Room D5 0.002)</i></p>	
	<p>Chair: Eva Eberhartinger</p>	<p>Chair: Niclas Hellmann</p>	
	<p>Jean-François Casta / Christophe Lejard / Eric Paget-Blanc “The Implementation of the IFRS 9 in Banking Industry”</p>	<p>Eva Eberhartinger / Rafael Speitmann / Caren Sureth-Sloane “Real Effects of Public Country-by-Country Reporting and the Firm Structure of European Banks”</p>	
	<p>Paola Ramassa / Alberto Quagli “To answer or not to answer? An exploratory analysis of responses to IFRS interpretation requests”</p>	<p>Jochen Bigus / Christa Hillebrand / Aline Grahn “Bank relationships, earnings quality and cost of debt: cross-country evidence on private firms”</p>	
		<p>Lorenzo Dal Maso / Kiridaran Kanagaretnam / Gerald J. Lobo / Francesco Mazzi “Is Accounting Enforcement Related to Risk-taking in the Banking Industry? Cross-country Evidence from the Pre-crisis and Post-crisis Periods”</p>	
19:00 – 19:30	<p>Bus transfer to dinner location (Meeting Point “Austria Trend Hotel Messe” across from WU entrance)</p>		
19:30 – 23:00	<p>Wine Tasting sponsored by PWC and „Heurigen Abend“ at Fuhrgassl Huber (typical Viennese Dinner) sponsored by Deloitte</p>		
23:00 – 23:30	<p>Bus transfer back to WU</p>		

FRIDAY – August 29

09:00 – 10:30	Plenary Session 2 – Trust in the Accounting Profession: Enforcement, Oversight and Supervision		
	Moderator: Helmut Kerschbaumer (KPMG)		
	Room: D5 0.001		
	Ralf Bose	Head of the Committee of European Auditing Oversight Bodies (CEAOB) and Head of the German Auditor Oversight Body (APAS)	
	Annette Köhler	Chair of Accounting and Auditing, University of Duisburg-Essen; Supervisory Board Member and Audit Committee Chair; former member of IAASB and member of the IOSWG Advisory Group.	
	Regina Prehofer	Chair of the Supervisory Board of Wienerberger AG, former CEO UniCredit Global Leasing, former Executive Board Member of Unicredit Bank Austria and of BAWAG PSK, former Vice-Rector for Financial Affairs and Infrastructure at WU Vienna University of Economics and Business	
10:30 – 11:00	Coffee break		
	Room: D5 Lounge Area 1 st Floor		
11:00 – 13:00	Parallel Sessions D		
	<i>Auditing (Room D5 0.001)</i>	<i>Corporate Social Responsibility (Room D5 0.002)</i>	<i>Financial Reporting (Room D5 1.001)</i>
	Chair: David Cairns	Chair: Stéphanie Mittelbach-Hörmannsedler	Chair: Francesco Mazzi
	Joseph Akadeagre Agana / Anna Alon / Stephen Zamore “Audit Fees Research: Trends and Gaps”	Peter Kajueter / Niklas Kerkhoff / Christoph Mauritz “Liquidity effects of mandatory corporate social responsibility reporting – Evidence from the European CSR directive”	Paul André / Dionysia Dionysiou / Ioannis Tsalavoutas “Financial Statement Comparability and Default risk”
	Mareike Peters-Olbrich / Selina Orthaus “The Effect of Enforcement on Auditor Conservatism”	Kateřina Hellström / Marcela Zarybnicka Zarova „Non-financial Information in Medium-Sized Companies Annual Reports: Comparative study of Czech and Swedish Firms“	Jaana Kettunen / Hannu Ojala / Kati Pajunen / Jani Saastamoinen “Making the financial statements more communicative - Company perspectives and analyst responses to changes”

	<p>Tuomas Honkamäki / Hannu Ojala “Reporting transparency of key audit matters in the investment property industry”</p>	<p>Nadine Georgiou / Konstantina Kapsocavadis “Corporate Social Responsibility and Insider Trading - Evidence from Family Ties”</p>	<p>Deborah Yvonne Nagel / Stephan Fuhrmann / Thomas W. Guenther “Risk Disclosure Quality and the Information Asymmetry of Credit Default Swap Investors – An Automated Analysis”</p>
		<p>Ana Fialho / Ana Isabel Morais / Rosalina Costa “Contribution of reporting frameworks for the accountability for sustainability The case of GRI and CDP and the UN Goal 6 –Clean water and sanitation”</p>	<p>Christian Lebelhuber / Dorothea Greiling “Strategic Response to Institutional Pressures of Climate Change. An Exploration of Decoupling Among Austrian Gas Sector Companies”</p>
13:00 – 14:30	<p>Closing Remarks and Farewell lunch sponsored by BDO Room D5 0.001 and WU Mensa</p>		
15:00 – 17:00	<p>WU Campus Tour sponsored by EY (optional) Meeting Point: In Front of WU Mensa</p>		