

**BAFA ANNUAL CONFERENCE  
SCHEDULE**

Chancellors' Building, University of Bath  
21–23 March 2016

**Monday Sessions**

15:30 to 17:30

**Tuesday Sessions**

09:00 to 10:30  
11:00 to 13:00  
15:45 to 17:15

**Wednesday Sessions**

09:00 to 11:00  
11:30 to 13:00

Only the submitting author has been listed here.  
Please note that we cannot make changes to the schedule.

Each presenter has 20 minutes to present their paper plus ten minutes for questions. Bring your Powerpoint (slides) on a USB key; handouts are optional as the paper will be available online.

**Please arrive ten minutes before the start of the first paper in your session** in order for us to upload your presentation. The last presenter in the session acts as chair for the whole session.

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**Monday, March 21**

**15:30 to 17:30**

**Value Relevance I, Room No. 3.1**

Yasean Tahat	Has Accounting Numbers Lost their Value Relevance during the Recent Financial Credit Crisis?
Georgios Katechos	The value relevance and reliability of reported intangible assets in the S&P 500
Alan Kirkpatrick	Pension Accounting Information and Firm Value: A Panel Analysis

**Accounting Quality, Room No. 5.1**

Chun Yu Mak	Mandatory adoption of International Financial Reporting Standards and the accounting quality of Latin American firms
Yasser Eliwa	The association between accruals quality and the cost of equity capital: IFRS versus UK GAAP

**Firm Narrative Disclosures, Room No. 3.6**

Ahmed Hassanein	Forward-looking financial disclosures and firm performance: evidence from UK narratives
Nikolaos Tsileponis	Do Corporate Press Releases Drive Media Coverage?
Tamer Elshandidy	Stock price informativeness of risk-related disclosure: Does time orientation matter?

## **Mergers and Acquisitions, Room No. 3.15**

Julie Salaber-Ayton	Cross-border arbitrage and acquisition performance in the Eurozone crisis
Hsin-I Chou	Cross-Border Takeover and Political Barrier: An Empirical Study of ADM's Unsuccessful Acquisition of GrainCorp
Talie Kassamany	U.S. Acquirers' Market Performance: Pre versus Post-SOX 2002 Periods
Nigel Stephen Garrow	Acquisitions: Agency Theory, Remuneration, Dividend Policy, Animal Spirits and the implications for Governance

## **Finance I, Room No. 3.5**

Mohammad Ali	M/BV Ratio and the Liquidity of Stock Markets: Co-integration & Granger Causality
Uchenna Tony-Okeke	The living and the dead and their effects on the performance of Asset Pricing Models in the Emerging African Market
Alan Gregory	In Search of Beta
Andrew Vivian	Do Aggregate Returns lead Aggregate Earnings? Global Evidence

## **Financial Institutions I, Room No. 5.7**

Yeqin Zeng	Institutional Cross-ownership and M&A Performance
Lisa Schopohl	Red versus Blue: Do Political Dimensions influence the Investment Preferences of State Pension Funds?
Ian Tonks	Institutional investors and the QE portfolio balance channel
Abdulkader Nahhas	EU Cross-Border Banking and Financial Crises: Empirical Evidence using the Gravity Model

## **SEA, Room No. 3.9**

Jeffrey Unerman	Fostering rigour in accounting for social sustainability
Sarah Lauwo	An Understanding of Social Responsibility in a Religious Organisation Context: Some Insight from the Contemporary Church of England
Thomas Cuckston	Making extinction calculable
Silvia Gaia	Biodiversity reporting. Evidence from English local councils

## **Taxation, Room No. 3.10**

Sarah Closs-Davies	How does the HMRC affect the financial hardship of claimants? A critical discourse analysis of power asymmetries in the UK tax credits system
Alexandra Middleton	Tax Transparency of Corporate Social Responsibility Reports
Mgbame Chijoke Oscar	Corporate Social Responsibility Performance and Tax Aggressiveness
Ning Zhang	The effects of Dual tax system on FDI inflows: An Empirical Analysis in China from period 1992-2008

## **Board Effect, Room No. 4.5**

Sumon Bhaumik	"Are mechanisms to address Type I agency problems universally relevant? Evidence from board effectiveness in an emerging market context"
Anne Abraham	Modelling the Influence of CEO Values and Leadership Styles on Financial Decision Making
Kashan Pirzada	The Role of Nominating Committee in selecting Independent Board.
Zoltan Matolcsy	Who joins a sinking ship and why? Some evidence on independent directors who join fraudulent firms.

**Management Accounting Systems, Room No. 3.16**

Mohammed Hamdan	The Complexity of Costing Systems in Syria: Contingent- and Institutional-based Understanding
Loai Alsaid	Institutional politics of cost management change: the case of public utilities in Egypt
Sharina Puasa	Critical Factors of Accounting Information Systems (AIS) Effectiveness: A Qualitative Study of the Malaysian Federal Government
Ahmed Kholeif	Resisting performance based budgeting: a strong structuration analysis

**Accounting History, Room No. 3.11**

Darren Jubb	Controlling and organising record production projects during the 1960s: the role of accounting
Lisa Evans	The Lives of Others, Gender and the Audit Profession in the Context of German Reunification
Keith Hoskin	On the Genesis and Consequences of Accounting
Shraddha Verma	Political economy and the influence of the Government of India, the corporate sector, employees and accounting professions on the Indian Companies (Amendment) Bill 1974

**Accounting Education, Room No. 4.1**

Christine Helliard	Public accounting as a career of last resort for Indonesian accounting students
Keith Houghton	Teaching and Research: Explaining the Cost of Higher Education in the UK and Australia
Alan Goodacre	Publication records of Australian accounting and finance faculty promoted to full professor
Florian Gebreiter	Making up ideal recruits: graduate recruitment, subjectivity and control at 'Big Four' accountancy firms

**Tuesday, March 22**

**09:00 to 10:30**

**Fundamental Analysis, Room No. 3.1**

Pietro Perotti	Accounting-Based Anomalies in the Bond Market
Nuno Soares	On accruals and growth effects in the UK: rational or irrational pricing?
Stuart McLeay	A structural accounting framework for estimating the expected rate of return on equity

**Ethics and Financial Reporting, Room No. 5.1**

Omiros Georgiou	What do we know about the concept of "a true and fair view?"
Murniati Mukhlisin	How ethical is Financial Reporting Standards of Islamic Financial Institutions?
Julia Mundy	The role of trust in investment decisions: A study of Chinese fund managers

**Dividend Policy, Room No. 3.6**

Apedzan E. Kighir	Corporate earnings and dividends smoothing in an era of unclaimed dividends in Nigeria: a panel data analysis
Elisabeth Dedman	The information content of accounting accruals when accompanied by cash or stock dividends
Thanamas Kungwal	The Non-Disappearance of Dividends and The Emerging Role of Share Repurchases: 20 years of evidence from the UK



## **Derivatives, Room No. 3.15**

Giulia Fantini	Financial derivatives usage by United Kingdom and Italian Small and Medium Enterprises (SMEs)
Zhong Chen	Financial Hedging and Firm Performance
Jia Liu	A Novel Nonlinear Value-at-Risk Model for Option Portfolio

## **Finance II, Room No. 3.5**

Yang Bai	The route of listing and acquisition: Does an IPO help mitigate an M&A underperformance
Anwar Halari	When East meets West: What happens when Ramadan and January coincide?
Abdulkader Aljandali	Exchange Rate Modelling and Forecasting in Central America from 1990 to 2010: an ARDL Bounds Testing Approach

## **Financial Institutions II, Room No. 5.7**

Konstantinos Vergos	Market Structure and determinants of bank profitability among Middle East and North African (MENA) banks
Hatem Elfeituri	Is high profitability of MENA banks due to the existence of monopolistic conditions in the sector?
Jing Chen	Cross-listing by Chinese firms: an examination of the bonding hypothesis

## **Charities / NFP, Room No. 3.10**

Francis McGeough	Rituals of legitimisation: Performance reporting by Irish Charities
Grigorios Theodosopoulos	Accounting for business models in transition, the case of voluntary hospices in England
Aminah Abdullah	Rhetoric or parrhesia: The role of accounting in governing museums and art galleries

## **Strategy, Room No. 4.6**

Laura Spira	Corporate governance as custodianship of the business model
Niamh Brennan	Differentiating Control, Monitoring and Oversight: Influence of Power Relations on Boards of Directors
Suman Lodh	Does Media Affect Earnings Management during the Financial Crises?

## **Management Accounting, Room No. 3.16**

Chris Akroyd	The Influence of Budgeting on Product Innovation
Markus Grottke	Engines, Brakes, or Cameras? Towards an understanding of the iridescent role of calculative practices
Martin Quinn	Internal accounting practices at Whitbread & Company c.1890-1925

**Audit Quality, Room No. 3.11**

Rabih Nehme	Directors' Monitoring Role and Auditors' Remuneration
Siti Norwahida Shukeri	Busy Auditor and Financial Reporting Quality Multivariate Analysis on Audit Delay and Financial Restatement
Panayiotis Tahinakis	Banking Sector Stress Tests and Audit Quality

**Accounting Education, Room No. 4.1**

Maria Claudia Teixeira	Introductory accounting courses: some reflections
Angela Lorenz	Redesign of Accounting Curriculum: The case of Vietnam
Hans van der Heijden	Gamification in accounting: developing a social network game for the introductory accounting module

**Tuesday, March 22**

**11:00 to 13:00**

**Value Relevance II, Room No. 3.1**

Hoang Nguyen	Market Reaction and Multiple Financial Restatements
Chau (Ruby) Trinh	Earning Response Coefficient and a New Approach to Evaluate Earnings Forecasts
Dan Zhu	Market Timing of Earnings Announcements
Mohammad Almaharmeh	Accounting Transparency and Stock Price Informativeness

**Earnings Management I, Room No. 5.1**

David Xudong Ji	Earnings Management by Top Chinese Listed Firms in Response to the Global Financial Crisis
Naser Makarem	Earnings Management in the Aftermath of the Zero-Earnings Discontinuity Disappearance
Adriana Korczak	Short Term Strategies to Achieve Recovery: The Use of Earnings and Operations Management to Avoid Credit Rating Downgrades
Chau Duong	Highly valued equity and earnings management: 'Detoxification'

## **Environmental and Social Disclosures, Room No. 3.6**

Sina Yekini	Do community stakeholders dictate the pace?
Richard Slack	Capital market resistance and attitudes to Integrated Reporting
Cristiana Bernardi	Environmental, social and governance disclosure, integrated reporting, and the accuracy of analyst forecasts
Dushy Hewawithana	Water Accounting and Accountability: Report users and usefulness of the Australian General Purpose Water Accounting Reports (GPWARs): a qualitative study

## **Corporate Finance, Room No. 3.15**

Eleni Chatzivgeri	The Impact of Internationalization on Zero Leverage Evidence from the UK
Luisa Tibiletti	Financial Leverage in Multi-period Appraisal: Do ROE and APV Move in the Same Direction?
Weixi Liu	Economic Recession and the Financing of High-tech SMEs

## **Finance III, Room No. 3.5**

Ghulame Rubbaniy	What drives mutual funds long-term herding: bear or bull markets?
Vasileios Kallinterakis	Intraday Herding on a Cross-Border Exchange
Alain Wouassom	Global Contrarian strategy: Equilibrium of endogenous trading?
David McMillan	Stock Return Predictability: The Role of Inflation and Threshold Dynamics

**Financial Institutions III, Room No. 5.7**

Claudia Girardone	Bank capital and profitability: An international perspective
Barbara Casu	Capital and Liquidity Ratios and Financial Distress. Evidence from the European Banking Industry
Davide Avino	Credit default swaps as indicators of bank financial distress

**IP SIG Plenary and AGM, Room No. 3.9**

Lynn Oats	'Interdisciplinary Perspectives on Taxation: Within and Beyond Accounting'
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**PSA Change and Audit, Room No. 3.10**

Christian Duff	The Struggle to Develop Accounting Systems in a Canadian Acute Care Setting
Mariannunziata Liguori	If it's not legit it won't work: a comparative study of public-sector accounting change in Westminster and Scotland
Karim Hegazy	Audit Committee roles and responsibilities in two UK public sector settings
Zlatinka Blaber	Clinicians' involvement in healthcare commissioning's 'calculative practices': The case of English Clinical Commissioning

**ESG Diversity, Room No. 4.6**

Faizul Haque	The impact of gender diversity, board independence and remuneration structure on biodiversity initiatives of UK firms
Xiaoyan Zhou	Private ESG Shareholder Engagement and Risk

**IMCS – MA, Room No. 3.16**

Nicole Sutton	Extending the decision to 'ally': the inter-dependencies between hybrid governance structure and inter-firm management control systems
Juliana Matos De Meira	Interorganisational accounting: the facilitator-inhibitor contradictory role of accounting?
Benita Gullkvist	The effects of formal and informal control mechanisms on outsourcing performance

**Audit Client Relations, Room No. 3.11**

Susan Smith	The continued polarisation of UK audit. Survey evidence from a pilot study of small and medium registered audit firms.
Hansrudi Lenz	From small auditor dissatisfaction to active resistance
Md Shahidul Islam	Impact of the APB regulations on auditor independence and financial reporting quality: The UK evidence

**Writing Workshop, Room No. 4.1**

Neil Hanson

Teaching Students to Write

**Writing Workshop, Room No. 4.10**

Sarah Le Fanu

Writing with Style



**Tuesday, March 22**

**15:45 to 17:15**

**FAR SIG AGM, Room No. 3.1**

*Provisional time, to be confirmed*

**Issues in Financial Reporting, Room No. 3.6**

Christian Stadler	Towards an Assessment of Country Effects on IFRS Recognition Decisions and Measurement Estimations
Rob Boterenbrood	Choice of measurement basis and discretionary valuation of real estate: evidence from Dutch Social Housing Associations
Monica Veneziani	Re-estimation of company insolvency prediction models: an empirical study in Italy

**Finance VI, Room No. 3.15**

Gwion Williams	The prevalence of split ratings on European banks and the effect on bond yields
Andrei Stancu	The Equity-like Behaviour of Sovereign Bonds

**Finance IV, Room No. 3.5**

Hanyu Zhang	Modelling intraday volatility of European bond markets
Sandy Suardi	Informed High Frequency Trading with Advance Peek into the Michigan Index of Consumer Sentiment
Dimos Kambouroudis	Cross-Border Exchanges and Volatility Forecasting

**Financial Institutions IV, Room No. 5.7**

Anne Marie Ward	Female Leadership Selection in Community-Governed Financial Institutions: the Glass Cliff phenomenon as an effective organisational response to institutional and social barriers
Andreas Rathgeber	Geography is silver, but dialects are golden: A new approach to analyse bank risk-taking behaviour
Lama Ezz	Effects of Asset Securitisation on Bank Risk Behaviour: Evidence from European Bank Holding Companies

**PFI / PS Financial Reporting, Room No. 3.10**

Stewart Smyth	Infrastructure investment — the emerging PPP equity market
Ekililu Salifu	Private Finance Initiative in the National Health Service: The Case of a Sick Hospital
Martin Pliener	Streeck and Schmitter's Models of Social Order and UK Public Sector Financial Reporting  AGM Public Services and Charity SIG

**Performance, Room No. 4.6**

Nicholas Tsitsianis	The role of corporate governance and financial metrics on performance: evidence from FTSE 100 firms
Musa Mangena	The effects of corporate governance structures and bank power on financial distress in the Spanish capital market
Mike Adams	Does nationality in the boardroom affect the performance of risk-bearing firms? UK insurance industry evidence

**AFEE SIG Meeting and Speaker, Room No. 3.16**

Guest Speaker Shahzad Uddin	Panel discussion on corporate governance in emerging economies
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**Theory/International, Room No. 3.11**

Stefania Servalli	Accounting regulation: socially constructing the 'public interest'
David Alexander	Substance Over Form: A Multi-Language Investigation in European Accounting.
Ersa Wahyuni	The Institutional Work of IFRS Adoption: Transforming Accounting Regulatory Fields

**Writing Workshop, Room No. 4.1**

Neil Hanson	Teaching Students to Write
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**Writing Workshop, Room No. 4.10**

Sarah Le Fanu	Writing with Style
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**Conference Dinner, The Assembly Rooms**

19:00	Drinks Reception
19:45	Dinner
	DAA & LAA Awards

**Wednesday, March 23**

**09:00 to 11:00**

**Analyst Forecasts, Room No. 3.1**

Anastasia Kopita	Coverage Termination due to Reallocation of Research Resources: Cheap talk or Euphemism for Bleak Business Prospects?
Tuan Ho	Modelling analysts' target price revisions following good and bad news
Ahmed Aboud	The impact of IFRS 8 on analyst earning forecast accuracy: EU Evidence
Habiba Al-Shaer	Do Financial Analysts Care about Environmental Disclosures in Corporate Annual Reports?

**Earnings Management II, Room No. 5.1**

Alaa Zalata	CEO tenure and earnings management using classification shifting
Nargis Makhael	The Effect of Firm's Context on Earnings Benchmarks: The Case of Egypt
Pengguo Wang	The Role of Accounting, Market and Private Information in Earnings Forecasting
Richard Jackson	Sub-Sequence Incidence Analysis within Series of Bernoulli Trials: Application in Characterization of Time Series Dynamics

## **Finance VII, Room No 3.15**

Duarte Trigueiros	An unconventional approach to the modelling of cross-sectional accounting relationships
Lazaros Symeonidis	On the Economic Sources of Commodity Market Volatility
Qinye Lu	Domestically Formed International Diversification
Khurram Shahzad	The Effect of Firm-Specific Experience on the Rating Disagreements between Credit Ratings

## **Financial Institutions V, Room No 5.7**

Muhammad Almezweq	An Investigation into the Diversification- Performance Relationship in the UK Life Insurance Industry
Apriani Atahau	Loan type portfolios of different bank ownership types in Indonesia: changes and differences
Bana Abuzayed	Income Diversification and Financial Stability in GCC Countries: Are Islamic Banks Different?

## **Interdisciplinary Banking Studies, Room No 3.9**

John Holland	Bank top management teams, disclosure, learning, success and failure -1990-2015
Souad Moufty	The effect of banks' stakeholders on sustainability: a study of EU and USA Banking Sectors
Mona ElBannan	Market power, foreign entry and bank financial stability: Evidence from an emerging country
Ioannis Oikonomou	Socially Responsible Investment Portfolios: Does the Optimization Process Matter?

**Quantitative EMS Studies, Room No 3.10**

Hany Kamel	The Use of Environmental Management Control Systems in UAE
Gabriel Ahinful	Environmental management practices (EMPs) and financial performance: The case of Ghanaian manufacturing SMEs
Na Zhao	Measuring Environmental Performance and Analysing the Role of Targets on Environmental Performance
Yaseen Al-Janadi	Sustainability reporting in oil and gas companies

**Information, Room No 4.5**

Marian Chijoke-Mgbame	The CEO Turnover factor in Executive Compensation and Firm Performance
Hassan Elgendi	Audit Committee Compensation Plans and Internal Control Weakness
Muhammad Yahya Ghazali	Split share structure reform and the information environment in China
John Ashton	Does an overdraft facility influence the customer costs of using a personal current account?

**Management Accounting: Interdisciplinary Perspectives, Room No 3.16**

Lisa Jack	Accounting, performance measurement and distributive justice in UK fresh produce supply networks
Sonia Quarchioni	The unfolding spaces of performance measurement design: generative buildings and illegal architects
Bill Kiwia	Trapping Revenue from Natural Gas Industry: Does the financial system matters? Case of Tanzania

**Audit Regulation, Room No 3.11**

Dawn Reilly	Relationships and influences in the accounting environment
Donald Ross	External Auditor Reliance on the Work of the Internal Audit Function in Jordanian Listed Companies
Muhammad Kaleem Zahir-ul-Hassan	Paradox of audit regulation: a field study of the development of audit regulation in the Netherlands from 2002-2012

**Accounting Profession, Room No 4.1**

Emmanouil Dedoulis	The state-profession relationship in times of crisis: the privatization of tax-audits in Greece
Gabriel Kaifala	Postcolonial Hybridity, Diaspora and Accountancy – Evidence from Sierra Leonean Chartered and Aspiring Accountants
Catriona Paisey	Entry into the accountancy profession: The effect of deprivation and social class on social mobility
Shamsaddeen Ibrahim	The Accounting Profession in Libya: Its Context and Origin

**Wednesday, March 23**

**11:30 to 13:00**

**Accounting Decision & Usefulness, Room No. 3.1**

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|-----------------|---|
| Mark Clatworthy | The Decision Usefulness of Financial Accounting Information: An Experimental Interview Study of Institutional Investors |
| Julia Smith     | Choices of Financial Reporting Regimes and Techniques and Underlying Decision-Making Processes:                         |

**Finance VIII, Room No. 3.15**

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| Vicky Kiosse         | Defined benefit pension schemes, excess cash and agency problems   |
| Emmanouil Platanakis | Pension Scheme Redesign and Wealth Redistribution Between the Members and Sponsor: The USS Rule Change in October 2011 |
| Rong Ding            | A New Resolution of the China Foreign Share Discount Puzzle: Media control and news perception                         |

**Finance V, Room No. 3.5**

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| Andreas Rathgeber  | A really market value weighted commodity index                       |
| Henry Lahr         | Signals of managerial skill and fundraising by venture capital firms |
| Chardin Wese Simen | What Makes the Market Jump   |



**Studies in Discourse, Room No. 3.10**

Neil Fletcher	Qualitative interventionist research: critical realist semiotics and non-profit governance
Matt Bamber	Constructing Management Narrative: Whose Tone Is It Anyway?
Kemi Yekini	Evaluating the quality and veracity of CSR narratives: Can semiotics help?

**Fraud / Board Connections, Room No. 4.5**

G.Pazmandy	Is there an association between Vice Chancellors' compensation and University Rankings?
Sonia Wasan	Emerging Financial Transparency in the UAE
Hao Li	Board connections, director retention and takeover

**Energy / Rights, Room No. 3.16**

Mercy Denedo	Counter Accounting, Problematization and International NGOs: Human Rights, Sustainable Development, Accountability and Governance gaps in the Niger Delta arena.
Bukar Z Waziri	Global Use of Energy Sources Out-Side the Box: The Perceptions among Public Decision Makers in Nigeria
Toyin Emmanuel Olatunji	Environmental Accounting: A Tool for Conserving Biodiversity in Tropical Forests

**CSR, Room No. 3.11**

Ola Alaa	Determinants-of-Corporate-Social-Responsibility-and-its- impact-on-Firm-Performance
Sabur Mollah	Are CEOs more Informative than the CFOs? Empirical Evidence from Contrarian Beliefs and Superior Information
Sardar Ahmad	Does governance make a difference?