

Tuesday

Please note that full author details of the following presentations can be found on the papers which can be downloaded from the BAA Conference web-site.

Time	Detail	Venue
From 0930	Registration	Foyer
1230-1330	Hot Lunch Sandwich Lunch	Air Bar, DUSA Foyer/Gallery
1330-1430	Plenary Session Chair: Neil Marriott <ul style="list-style-type: none"> Accounting for (Varieties of) Capitalism presented by Martin Walker 	LT3
1430-1445	Annual General Meeting	LT3
1445-1515	Refreshments	Foyer/Gallery
1515-1645	Accounting Education and Research Parallel Session 1 Chair: Khondkar Karim/John Ferguson <ul style="list-style-type: none"> An Exploration of the Development of University Accounting Teaching and the Treatment of Certain Contestable Aspects of the Discipline presented by John Ferguson What Factors Influence the Number of Co-authors in the Published Research of the Most Productive Authors in Accounting Literature? A Long-term Study presented by Khondkar Karim 	2G03
	Auditing Parallel Session 1 Chair: Mike Jones/Peter Newman <ul style="list-style-type: none"> Reliability of the Audited Financial Statements: The Case of Libya presented by Shamsaddeen Faraj Auditors' Perceptions of Financial Disclosure: The Case Of Oman presented by Mike Jones Uncertainty and Comfort Zone: A Study of Auditors in Fujian Province, PRC presented by Peter Newman 	2G13
	Corporate Governance Parallel Session 1 Chair: Mingzhu Wang/William Forbes <ul style="list-style-type: none"> Sarbanes Oxley, Earnings management and insider trading presented by William Forbes To Trade or Not to Trade: The Strategic Trading of Insiders around News Announcements presented by Adriana Korcak Institutional Investor Types and Earnings Management: Who influences abnormal accruals? presented by Mingzhu Wang 	2F11
	Critical, Social and Environmental Parallel Session 1 Chair: Philip Talbot/Thereza Raquel Sales de Aguiar <ul style="list-style-type: none"> Ascertaining the Views of Preparers of Sustainability Reports in Australian Public Sector Organisations presented by Federica Farneti 	2F13

	<ul style="list-style-type: none"> • Global Climate Change Disclosure: A Comparative Study Considering Disclosure of UK Organizations presented by Thereza Raquel Sales de Aguiar • Engaging with the Loft Hypothesis: The Impact of the Great War on the British Brewing Industry Cost Accounting Practices presented by Philip Talbot 	
	<p>Financial Accounting and Reporting Parallel Session 1 Chair: Abdelmohsen Desoky/Richard Barker</p> <ul style="list-style-type: none"> • An Examination of Goodwill Impairments: UK Evidence presented by Naser Abughazaleh • The Operating-Financing Distinction in Financial Reporting presented by Richard Barker • Determinants of Internet Financial Reporting in Emerging Capital Markets presented by Abdelmohsen Desoky 	2F15
	<p>Financial Management Parallel Session 1 Chair: Cesario Mateus/Agyenim Boateng</p> <ul style="list-style-type: none"> • Firm Size and Experience Effects on Micro-Small Enterprises Financing and Barriers to Bank Credit: Evidence from West Africa presented by Agyenim Boateng • Trade Credit Linkages Along a Supply Chain: Evidence for the Italian Textile Sector presented by Cesario Mateus • Trade Credit Facilitate Access to Bank Finance? Empirical Evidence from Portuguese and Spanish Small Medium Size Enterprises presented by Cesario Mateus 	2S12
	<p>Finance Parallel Session 1 Chair: Elie Menassa/Colin Haslam</p> <ul style="list-style-type: none"> • Global Financial Crisis: An Islamic Finance Perspective presented by Adel Ahmed • When it Comes to the Crunch: What Are the Drivers of the US Banking Crisis? presented by Colin Haslam • Profit Management Efficiency of Lebanese Commercial Banks: A Financial Ratio Analysis Approach presented by Elie Menassa 	2S13
to 1815	<p>Public Sector Parallel Session 1 Chair: Ron Hodges</p> <ul style="list-style-type: none"> • Advancing Sustainability Reporting in the Public Sector: Lessons from Engagement Research presented by Amanda Ball • The Impact of Change Agents on the Adoption of Accrual Accounting in Government: A Two-Country Comparison presented by Oluseyi Adesina • Bentham, Financial Accountability and New Public Management presented by Graham Bowrey • From Global to Local: Canadian Responses to the Globalization of Higher Education presented by Dales Horniachek • Public Management Methods: How to Improve Ethics by Innovation presented by Massimo Pollifroni 	2S14

1645-1815	<p>Methodology and Methods Parallel Session 1</p> <p>Chair: Peter Newman/Suzen Abed</p> <ul style="list-style-type: none"> • Content Analysis Methods: An Investigation of the Impact of Content Analysis Method Choice in the Analysis of Forward Looking Disclosures presented by Suzen Abed • Auditors, Uncertainty and Comfort Zone: An Experiment with Grounded Theory Analysis presented by Peter Newman 	2G03
	<p>BAA Accounting in Less Developed and Emerging Economies Special Interest Group Symposium and AGM</p> <p>Chair: Shahzad Uddin</p> <ul style="list-style-type: none"> • Public Sector Financial Management Reforms in Developing Countries by Andy Wynne 	2G13
	<p>Corporate Governance Parallel Session 2</p> <p>Chair: Lisa Jack/Kudakwashe Bondamakara</p> <ul style="list-style-type: none"> • Corporate Governance in the Emerging Markets: Ethnic Bumiputra's Economic Interest in Malaysia presented by Norkhairul Bajuri • Corporate Governance in a Crisis Situation: The Case of Zimbabwe presented by Kudakwashe Bondamakara • Relational Responsibilities: Corporate Governance in an RSL presented by Lisa Jack 	2F11
	<p>Critical, Social and Environmental Parallel Session 2</p> <p>Chair: Colin Dey/Jan Bebbington</p> <ul style="list-style-type: none"> • Towards a HISTORICAL institutionalism: Institutionalisation of Control and Accounting for Bonded Labour in Colonial Plantations presented by Chandana Alawattage • Towards Governmentalities for Sustainable Development presented by Jan Bebbington • Social Accounting and the External Problematisation of Institutional Conduct: Exploring the Potential of Shadow Accounts presented by Colin Dey 	2F13
	<p>Financial Accounting and Reporting Parallel Session 2</p> <p>Chair: Zoltan Matolcsy/Ahmed Kholeif</p> <ul style="list-style-type: none"> • The Effect of Enhanced Disclosure of Non-Financial Performance Indicators on Non-Professional Investors' Company Valuation Judgments presented by Paul Coram • How do Analysts Forecast Earnings? presented by Zoltan Matolcsy • A New Institutional Analysis of IFRS Adoption in Egypt: A Case Study of Loosely Coupled Rules and Routines presented by Ahmed Kholeif 	2F14
	<p>Financial Accounting and Reporting Parallel Session 3</p> <p>Chair: Victoria Yun Zhou/Kevin McMeeking</p> <ul style="list-style-type: none"> • The Impact of Cross-Listing on the Corporate Information Environment: Further Evidence presented by Abed AL-Nasser Abdallah • The Quality and Quantity of Reporting Financial Instruments Under International Financial Reporting Standard 7 Financial Instruments: Disclosure presented by Kevin McMeeking • The Impact of IASs on the Derivatives and Risk Management Practices in UK presented by Victoria Yun Zhou 	2F15

	<p>Financial Management Parallel Session 2</p> <p>Chair: Ibrahim Kalaji/Jo Danbolt</p> <ul style="list-style-type: none"> • The Association Between Dividend Payout and Outside Directorships presented by Basil Al-Najjar • The Growth Companies Puzzle presented by Jo Danbolt • Real Options, Optimal Waiting Time and Capital Investments presented by Ibrahim Kalaji 	2S12
	<p>Finance Parallel Session 2</p> <p>Chair: Antonios Siganos/Andrey Zholos</p> <ul style="list-style-type: none"> • The Asset Pricing Anomalies in 19th Century Britain presented by Qing Ye • Opening the Box: An Analysis of FTSE 100 and FTSE 250 Membership Changes From a Microstructure Perspective presented by Andrey Zholos • Analysing the Real Winner and Loser Companies to Explore the Momentum Effect presented by Antonios Siganos 	2S13
	<p>Other Accounting Parallel Session 1</p> <p>Chair: Chris Veld/Thanos Verousis</p> <ul style="list-style-type: none"> • Fully Revealing Income Measurement: A Reassessment presented by Stere Mihai • The Optimal Call Policy for Corporate Convertible bonds: Is There a Market Memory Effect? presented by Chris Veld • Price Clustering and Underpricing in the IPO Aftermarket presented by Thanos Verousis 	LT4
1900-2000	Distinguished Academic Award Reception	Discovery

Wednesday

<p>0900-1030</p>	<p>Market-Based Accounting Emerging Papers Workshop 1 Chair: Yue Wang/Bill Peng</p> <ul style="list-style-type: none"> • Do Companies Make More Voluntary Disclosures in the Enhanced Disclosure Regulation Period presented by Balkis Haris • Investigating the Positive Association Between Dividends and Market Value presented by Thanamas Kungwal • Relative Information Content of Disclosure Strategies in UK Interim Reports presented by Martin Kyeyune • Valuation Anchors and Premium Multiples: A Comparison of Value Estimates and Adjusted Prices presented by Bill Peng • Institutional Ownership and the Information Content of Annual General Meetings (AGMs): Evidence from UK Companies presented by Yue Wang 	<p>2G03</p>
	<p>Auditing Parallel Session 2 Chair: Gweneth Norris/Steven Firer</p> <ul style="list-style-type: none"> • The Big Four's Failure to Ensure Compliance with Financial Instruments Disclosure Requirements presented by Matt Bamber • The Limitation of Auditor's Liability in South Africa presented by Steven Firer • Control Self Assessment: An Evaluation of Use in the Hotel Industry presented by Gweneth Norris 	<p>2G13</p>
	<p>Corporate Governance Parallel Session 3 Chair: Mei Yu/Yoshikatsu Shinozawa</p> <ul style="list-style-type: none"> • Corporate Governance and Voting Power presented by Norkhairul Bajuri • Performance of Good Corporate Governance Funds: Evidence from Japan presented by Yoshikatsu Shinozawa • Board Composition and Firm Performance During China's Institutional Transitions presented by Mei Yu 	<p>2F11</p>
	<p>Critical, Social and Environmental Parallel Session 3 Chair: Doris Merkl-Davies/Simon Norton</p> <ul style="list-style-type: none"> • Management and Accounting for the Climate Crisis: The New Zealand Carbon Neutral Public Sector Programme presented by Markus Milne • Private Climate Change Reporting presented by Simon Norton • 'Homo Economicus', 'Homo Socialis' and 'Homo Fabulans': Impression Management and Reality Construction in Corporate Annual Reporting presented by Doris Merkl-Davies 	<p>2F13</p>
	<p>Financial Accounting and Reporting Parallel Session 4 Chair: Cláudia Teixeira/Jo Danbolt</p> <ul style="list-style-type: none"> • Global Financial Crisis: An Accounting Perspective presented by Adel Ahmed • The Effect of the Transition From SSAP 25 to IAS 14 presented by Jo Danbolt • The Auditors' Interpretation of Verbal Probability Expressions Used in the IASB Accounting Standards: Some Portuguese Evidence presented by Cláudia Teixeira 	<p>2F15</p>

	<p>Financial Markets and Institutions Parallel Session 1</p> <p>Chair: Phil Hamill</p> <ul style="list-style-type: none"> • Lead-lag Behaviour Across Rating Agencies: The Case of Emerging Market Sovereigns presented by Owain ap Gwilym • Pricing Credit Insurance: Are Customers Exploited in the UK Payment Protection Insurance Market? presented by Robert Hudson • Insurance and Ownership Structure in India's Corporate Sector presented by Joy Jia 	2S12
	<p>Finance Parallel Session 3</p> <p>Chair: Jiago Zhu/Bashir Tijjani</p> <ul style="list-style-type: none"> • The Underpricing of IPOs on the Shanghai Stock Exchange presented by Bryan Mase • The Methods Used by Nigerian Investors to Appraise Investments in Ordinary Shares presented by Bashir Tijjani • Debt Contract Information and Stock Return: Evidence from China's Banking System presented by Jiago Zhu 	2S13
	<p>Public Sector Parallel Session 2</p> <p>Chair: Graham Bowrey</p> <ul style="list-style-type: none"> • Financial Reporting Quality and Departures From GAAP In English NHS Trusts presented by Margaret Greenwood • Loose Coupling And Asset Management Systems in the NHS presented by Neil Marriott • Payment by Results: Some Implications for the English NHS presented by Geoffrey Heath 	2S14
	<p>Management Accounting Parallel Session 1</p> <p>Chair: Bill Ryan/Mahmoud Nassar</p> <ul style="list-style-type: none"> • The Non-Monotonic Relationships Between Situational Factors, Discretionary Use Of Budgetary Resources And Reliance on Accounting Performance Measures presented by Fuad Ahmad • The Implementation of Activity-Based Costing Systems Within the Jordanian Industrial Sector presented by Mahmoud Nassar • Outsourcing Relationships: A Case of Accounting Surveillance presented by Bill Ryan 	LT4
1030-1100	Refreshments	Foyer/Gallery
1100-1230	<p>Market-Based Accounting Parallel Session 1</p> <p>Chair: Nikola Petrovic/John O'Hanlon</p> <ul style="list-style-type: none"> • Factors Affecting the Valuation of Loss- Relative to Profit-Making Firms in the UK presented by Wei Jiang • The Earnings-Sensitivity Difference and Financial Distress presented by John O'Hanlon • Capital Investment Measures, Future Earnings and Future Returns: The UK evidence presented by Nikola Petrovic 	2G03

	<p>Auditing Parallel Session 3</p> <p>Chair: Kevin McMeeking/Amr Kotb</p> <ul style="list-style-type: none"> • Audit Programme Adjustments and Fraud Risk Factors: Evidence from Jordan presented by Modar Abdullatif • E-Business Audit: Paradigm Change or Piecemeal Change presented by Amr Kotb • Rugged Landscapes: K and N Values for Big 4 and Mid-Tier Professional Firms in the UK presented by Kevin McMeeking 	2G13
	<p>Corporate Governance Parallel Session 4</p> <p>Chair: Jonathan Tyler/Mohammad Azim</p> <ul style="list-style-type: none"> • Substitute or Complementary Effects of Monitoring Mechanisms on FIRM Performance: An Australian Perspective presented by Mohammad Azim • Determinants of Board Composition in Australia and the Impact of Corporate Governance Regulation presented by Jonathan Tyler 	2F11
	<p>BAA Interdisciplinary Perspectives Special Interest Group Symposium and AGM</p> <p>Chair: Jim Haslam</p> <ul style="list-style-type: none"> • Agenda-Setting in Interdisciplinary Research: Holistic Accounting in the Real World presented by Sonja Gallhofer and Jim Haslam 	2F13
	<p>Financial Accounting and Reporting Parallel Session 5</p> <p>Chair: Junji Wu/Robert Czernekowski</p> <ul style="list-style-type: none"> • A Comparison of the Risks Disclosed by UK Companies with Observed Events: Pilot Project presented by Santhosh Abraham • The Impact of Cash Flows and Accruals on Belief Asymmetry presented by Robert Czernekowski • Comparative Study on Efficiency Performance of Listed Coal Mining Companies presented by Junji Wu 	2F14
	<p>Financial Accounting and Reporting Parallel Session 6</p> <p>Chair: Vincent Papa/Abdullah Iqbal</p> <ul style="list-style-type: none"> • Goodwill Accounting and Reporting under IFRS – The Australian Response to Change presented by Nigel Finch • Earnings Management around Privatizations: Evidence from Pakistan presented by Abdullah Iqbal • Impact of Derivative Accounting Standard (SFAS 133) on the Disclosure of Related Derivative Information Through Financial Reporting Footnotes presented by Vincent Papa 	2F15
	<p>Financial Markets and Institutions Parallel Session 2</p> <p>Chair: Dave MacMillan</p> <ul style="list-style-type: none"> • Competitive Behaviour and Risk Taking Incentives in the Lending Market: An Application to Indian banking presented by Barbara Casu • Competition and Efficiency in Banking: What Affects Interest rate Margins in Latin America? presented by Claudia Giradone • Does the Stock Market Compensate Banks for Diversifying into the Insurance Business? presented by Sotiris Staikouras 	2S12

	Finance Parallel Session 4 Chair: Louis Murray/Mike Buckle <ul style="list-style-type: none"> Assessing the Time-Varying Nature of the Over-reaction Effect in UK presented by Panagiotis Andrikopoulos The Volatility and ean Reversion of the Closed-End-Fund Discount presented by Mike Buckle Do Developing Markets offer Excess Rewards for Exposure to Downside Risk: An Empirical Examination of Asian Markets presented by Louis Murray 	2S13
	Public Sector Parallel Session 3 Chair: Jane Broadbent <ul style="list-style-type: none"> Innovation in the NHS - Can Accounting Stimulate and Facilitate Innovative Change? presented by John Cullen The Struggle for Effective Management Accounting in Healthcare: The Case of a British Columbia Health Authority presented by Chris Duff Modernization and 'Modern' Costing Systems in Public Organizations presented by Mostafa Hassan 	2S14
	Management Accounting Parallel Session 2 Chair: Basil Tucker/Philip Cooper <ul style="list-style-type: none"> Addressing Definitional Ambiguity: Management Accounting Routines as Propensities to Act presented by John Burns Change in the Management Accountant's Role: Drivers and Diversity presented by Philip Cooper If the Cap Fits ... The Relationship Between Management Control Systems and Strategy in the NFP Sector presented by Basil Tucker 	LT4
1230-1400	Hot Lunch Sandwich Lunch	Air Bar, DUSA Foyer/Gallery
1300-1400	RAE2008 Feedback and REF by Jane Broadbent, David Otley and Andy Stark	LT3
1400-1500	Plenary Session Chair: Neil Marriott <ul style="list-style-type: none"> Counting What Counts: A Decade of Intellectual Capital Accounting Research presented by James Guthrie 	LT3
1500-1530	Refreshments	Foyer/Gallery
1530-1730	Market-Based Accounting Parallel Session 2 Chair: Trairong Swatdikun/Sulaiman Mouselli <ul style="list-style-type: none"> The Relation Between Firm-Specific Corporate Governance Arrangements, Cross-Listing and the Informativeness of Accounting Reports: The Brazilian Case presented by Aleksandro Lopes Intellectual Capital Disclosure and the Cost of Capital presented by Musa Mangena Disclosure Quality and Stock Returns in ihe UK presented by Sulaiman Mouselli Executive Compensation, Performance, and Ownership Structure: Evidence from Thailand presented by Trairong Swatdikun 	2G03

	<p>Auditing Parallel Session 4</p> <p>Chair: Amr Kotb/Fawzi Laswad</p> <ul style="list-style-type: none"> • Non-Audit Services and the Demand for Voluntary Audits presented by Elisabeth Dedman • Going Concern and Corporate Bankruptcy Models, Auditors' Judgment and Perceptions presented by Fawzi Laswad • E-Business Audit: A Contested Professional Territory presented by Amr Kotb 	2G13
	<p>Corporate Governance Parallel Session 5</p> <p>Chair: Clare Marston/Jing Li</p> <ul style="list-style-type: none"> • Institutionalising the Discourse of Executive Remuneration presented by Neil Crombie • Audit Committee Characteristics, Listing Age and Intellectual Capital Disclosure Practices in UK Firm presented by Jing Li • Disclosure Compliance with Clause 49: An Empirical Investigation into Corporate Governance Reporting Practices Among Indian Companies presented by Clare Marston 	2F11
	<p>Critical, Social and Environmental Parallel Session 4</p> <p>Chair: Simon Norton/Rexon Nting</p> <ul style="list-style-type: none"> • Determinants of Corporate Social Disclosure: Evidence From a Developing Country presented by Mahmud Al Masum • Corporate Social Responsibility (CSR) Information Disclosure presented by Annual Reports of Public Companies listed at Indonesia Stock Exchange (IDX) presented by Edwin Mirfazli • Corporate Social Responsibility: Lessons from the Oil and Gas Industry in Anglophone Cameroon presented by Rexon Nting • Image Management, Concealment and Power in Private Social and Environmental Reporting presented by Simon Norton 	2F13
	<p>BAA Financial Accounting and Reporting Special Interest Group Symposium and AGM</p> <p>Chair: Mike Jones</p> <ul style="list-style-type: none"> • Current accounting standard setting at IASB and in the UK: "Something must be done " presented by Richard Martin (ACCA) 	2F15
	<p>Financial Markets and Institutions Parallel Session 3</p> <p>Chair: John Wilson</p> <ul style="list-style-type: none"> • Block Buying and Choice of Issue Method in UK Seasoned Equity Offers presented by Seth Armitage • Intraday Jumps and US Macroeconomic News Announcements presented by Kevin Evans • Taking Advantage of Global Diversification: A Multivariate Garch Approach presented by Elena Kalotychou • Did Expected Returns Fall in the 1990s: Evidence from UK Size Portfolios presented by Andrew Vivien 	2S12

	Finance Parallel Session 5 Chair: Ali Atullah/Zoltan Matolcsy <ul style="list-style-type: none"> • An Alternative Method to Examine the Relative Valuation between Acquirers and Targets presented by Xiao Gang Bi • The Association Between Market Risk of Equity and Board Characteristics presented by Zoltan Matolcsy • Corporate Diversification, Information Asymmetry and Insiders' Trading presented by Ali Atullah 	2S13
	BAA Public Sector Special Interest Group Symposium and AGM Chair: Ron Hodges <ul style="list-style-type: none"> • IFRS in the UK Public Sector presented by David Heald and Don Peebles (CIPFA) 	2S14
1900	Pre-Dinner Drinks Reception and Conference Dinner	Hilton Hotel

Thursday

0900-1030	<p>Auditing Parallel Session 5</p> <p>Chair: Anke Muessig/Vivien Beattie</p> <ul style="list-style-type: none"> • Financial Reporting Interactions in the 2007 UK Regulatory Environment: The Role of the Audit Committee Chair presented by Vivien Beattie • External Quality Assurance Systems in Austria, Germany, and Switzerland - A Review of Oversight Bodies presented by Anke Muessig 	2G13
	<p>Corporate Governance Parallel Session 6</p> <p>Chair: Marizah Minhat/Lynn Hodgkinson</p> <ul style="list-style-type: none"> • Board, Shareholder and Auditor Monitoring and its Effects on the Performance of Australian Listed Companies presented by Mohammad Azim • Executive Share Option Backdating in the UK: Empirical Evidence presented by Lynn Hodgkinson • Executive stock options and opportunistic earnings management: UK evidence presented by Marizah Minhat 	2F11
	<p>Critical, Social and Environmental Parallel Session 5</p> <p>Chair: Leonardo Rinaldi/Mike Jones</p> <ul style="list-style-type: none"> • NGO Accountability: Empowering the Marginalised Through Downward Accountability? presented by Gloria Agyemang • Stakeholder Engagement Disclosures: Rhetoric or Reality? presented by Mike Jones • Engaging Stakeholder Online: An Empirical Analysis of Stakeholder Engagement and Dialogue Initiatives of UK FTSE100 Companies presented by Leonardo Rinaldi 	2F13
	<p>Financial Accounting and Reporting Parallel Session 7</p> <p>Chair: Mark Wilson/Kevin McMeeking</p> <ul style="list-style-type: none"> • XBRL - Views of Stakeholders presented by Christine Helliard • The Big Four's Failure to Ensure Compliance with Financial Instruments Disclosure Requirements presented by Kevin McMeeking • Analyst Forecast Efficiency and Earnings Management: The Moderating Effect of Publicly Observable Signals of Earnings Management Incentives presented by Mark Wilson 	2F14
	<p>Financial Accounting and Reporting Parallel Session 8</p> <p>Chair: Mao-Feng Kao/Jeffrey Unerman</p> <ul style="list-style-type: none"> • Value Relevance of Book Value and Earnings: Premium vs. Discount Firms presented by Mark Alkesan • On the Relevance of Conventional Financial Reporting in the New Economy presented by Jeffrey Unerman • Informativeness of Form 20-F Reconciliations: Evidence of ADRs Issued by ANIEs presented by Mao-Feng Kao 	2F15

	<p>Finance Parallel Session 6</p> <p>Chair: Yulia Veld-Merkoulova/Kaihong Tee</p> <ul style="list-style-type: none"> • Contributors to Private Equity Certification at IPO: Experimental Evidence presented by Mike Hopkins • Does Diversification Lead to Efficiency? Performance Appraisal of Funds of Hedge Funds using Data Envelopment Analysis presented by Kaihong Tee • Investment Horizon, Labor Income, and Portfolio Choice of Private Investors presented by Yulia Veld-Merkoulova 	2S13
	<p>Public Sector Parallel Session 4</p> <p>Chair: John Cullen</p> <ul style="list-style-type: none"> • Media Scrutiny of Devolved Scottish Budgets: Looking Through a Glass, Darkly presented by Elisa Henderson • Audit Committees in UK Public Sector Local Spending Bodies - Origins And possibilities presented by Martin Pliener • Bridging the Gap? Financing the Dartford and Skye Bridges presented by Jean Shaoul 	2S14
	<p>Accounting Education and Research Parallel Session 1</p> <p>Chair: Alan Goodacre/Linda Cinderey</p> <ul style="list-style-type: none"> • Exploring the Implementation of Forensic Accounting Education presented by Emad Awadallah • "I thought it would be more about maths ..." Exploring the Influences on Accounting Students' Higher Education Choices presented by Linda Cinderey • Publication Records of Faculty Promoted to Professor: Evidence from the UK Accounting and Finance Academic Community presented by Alan Goodacre 	LT4
1030-1100	Refreshments	Foyer/Gallery
1100-1300	<p>Accounting Education Emerging Papers Workshop 1</p> <p>Chair: Mark Whittington/Petros Vourachis</p> <ul style="list-style-type: none"> • Using the Case Study Method to Develop Generic Skills: An Analysis of Student and Tutor Perceptions presented by Neil Crombie • The Linkage Between Knowledge Transfer Partnership Based Research and Business, Management and Accounting Teaching presented by Brian Telford • Students' Learning Style Preferences and Experiences on an Introductory Accounting Course: A Collaborative Study presented by Petros Vourachis • Assessing the Level of Training and Education of Accountants in XBRL in the UK and France presented by Mark Whittington 	2G03
	<p>Corporate Governance Emerging Papers Workshop 1</p> <p>Chair: Chinyere Uche/Alexander Schuchter</p> <ul style="list-style-type: none"> • The Governance of Pension Funds: an investigation presented by Alison Fox • The Extent of Corporate Governance Practices and Its Determinants in Emerging Capital Markets: The Case of Egypt presented by Tantawy Moussa 	2G13

<ul style="list-style-type: none"> • Bridging Ethics and Accounting - Does It Make Accounting Better? presented by Alexander Schuchter • The Impact of Shareholder Activism presented by Shareholder Associations in Nigeria presented by Chinyere Uche 	
<p>Corporate Governance Emerging Papers Workshop 2</p> <p>Chair: Nicola Moscariello/Steven Firer</p> <ul style="list-style-type: none"> • Corporate Governance and Firm Performance presented by Mejbel Al-Saidi • Towards Integrated Governance: Value-based Management Approach presented by Adel Elgharbawy • A Conceptual Framework for Accountability in South African Private Companies presented by Steven Firer • Related Party Transactions: Opportunistic or Efficient Behaviour? Evidence from the Italian Listed Company presented by Nicola Moscariello 	2F11
<p>Critical, Social and Environmental Parallel Session 6</p> <p>Chair: Richard Macve/Mike Jones</p> <ul style="list-style-type: none"> • Determinants of International Variation in the Quality of Corporate Responsibility Reporting presented by Philip Cooper • Graphs in Social and Environmental Reports: Nature, Use and Impression Management presented by Mike Jones • Business and the Environment—a Role for Voluntary Codes? A Case Study of the 'Equator Principles' presented by Richard Macve 	2F13
<p>Critical, Social and Environmental Emerging Papers Workshop 1</p> <p>Chair: Markus Milne/Mark Whittington</p> <ul style="list-style-type: none"> • Measuring the Quality of Corporate Environmental Disclosures: UK Evidence presented by Rania AbuRaya • Practitioner's World Evaporates. Accountant Adrift in a Social Construct Seeks a New Role (he thinks) presented by Jack Christian • The Drivers of Corporate Environmental Reporting: Evidence from the UK Food Industry presented by Mark Whittington • Organisational Legitimacy and Audited Corporate Environmental Disclosures: The Case of Dolphin Deaths and Non-financial Stakeholders presented by Markus Milne 	2F14
<p>Financial Accounting and Reporting Emerging Paper Workshop 1</p> <p>Chair: Musa Mangena/Mohammad Nurannabi</p> <ul style="list-style-type: none"> • Evaluating Internet Financial Disclosure in the Egyptian Companies presented by Doaa Aly • Why Do Not Medium-Sized Enterprises Intend to Adopt IFRS for Private Entities? presented by Benita Gullkvist • The Perceived Need For and Impediments In Achieving accounting Transparency in Developing Countries: A Field Investigation presented by Mohammad Nurannabi • Association Between Reportable Segments and Key Performance Indicators Disclosure presented by Musa Mangena 	2F15

	<p>Accounting Profession Parallel Session 1</p> <p>Chair: Catriona Paisey/Neil Marriott</p> <ul style="list-style-type: none"> • The moral awareness of future accounting and business professionals: the implications of a gender divide presented by Elizabeth Gammie • Sexual symbolism as a process of gendered identity formation: A case study of an accounting firm presented by Kathryn Hayes • What Has Changed? Reflections Upon Work-Life Balance Among Female Scottish Chartered Accountants presented by Catriona Paisey • Practical training for auditors: the implications of the increases of the audit exemption threshold for UK companies presented by Neil Marriott 	<p>2S12</p>
	<p>Public Sector Parallel Session 5</p> <p>Chair: Howard Mellett</p> <ul style="list-style-type: none"> • The Changing Pattern of Governance and Accountability in the Public Services in the UK: A Case of Misplaced Conformity to Anglo-Saxon Thinking? presented by Jane Broadbent • Senses of Accountability and Responsibility in Scottish Charitable Organisations presented by Gwen Hannah • Risk Assessment Applied for the Local Government About Quality Control for Internal Auditing presented by Denise Juvenal • Joined-up Government and the Challenges to Accounting and Accountability Researchers presented by Ron Hodges 	<p>2S14</p>
	<p>Management Accounting Emerging Papers Workshop 1</p> <p>Chair: Monique Brahams/Hanna Silvola</p> <ul style="list-style-type: none"> • The Role of the Management Accountant in Risk Management in UK Virtual Organisations: Implications for Corporate Governance presented by Emad Awadallah • Creation of Management Accounting and Control Systems in Start-up and Growth Firms – A Field Study of High Technology Firms presented by Hanna Silvola • The Stock Market's Reaction to Macro Announcements: Developed Versus Developing Countries presented by Monique Brahams 	<p>LT4</p>
<p>End of Conference</p>		