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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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

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<tr>
<td>Julie Salaber-Ayton</td>
<td>Cross-border arbitrage and acquisition performance in the Eurozone crisis</td>
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<td>Hsin-I Chou</td>
<td>Cross-Border Takeover and Political Barrier: An Empirical Study of ADM’s Unsuccessful Acquisition of GrainCorp</td>
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<td>Talie Kassamany</td>
<td>U.S. Acquirers’ Market Performance: Pre versus Post-SOX 2002 Periods</td>
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<td>Nigel Stephen Garrow</td>
<td>Acquisitions: Agency Theory, Remuneration, Dividend Policy, Animal Spirits and the implications for Governance</td>
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### Finance I, Room No. 3.5

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<tr>
<td>Mohammad Ali</td>
<td>M/BV Ratio and the Liquidity of Stock Markets: Co-integration &amp; Granger Causality</td>
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<td>Uchenna Tony-Okeke</td>
<td>The living and the dead and their effects on the performance of Asset Pricing Models in the Emerging African Market</td>
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<td>Alan Gregory</td>
<td>In Search of Beta</td>
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<td>Andrew Vivian</td>
<td>Do Aggregate Returns lead Aggregate Earnings? Global Evidence</td>
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### Financial Institutions I, Room No. 5.7

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

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<td>Sina Yekini</td>
<td>Do community stakeholders dictate the pace?</td>
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<tr>
<td>Richard Slack</td>
<td>Capital market resistance and attitudes to Integrated Reporting</td>
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<tr>
<td>Cristiana Bernardi</td>
<td>Environmental, social and governance disclosure, integrated reporting, and the accuracy of analyst forecasts</td>
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<tr>
<td>Dushy Hewawithana</td>
<td>Water Accounting and Accountability: Report users and usefulness of the Australian General Purpose Water Accounting Reports (GPWARs): a qualitative study</td>
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### Corporate Finance, Room No. 3.15

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<tr>
<td>Eleni Chatzivgeri</td>
<td>The Impact of Internationalization on Zero Leverage Evidence from the UK</td>
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<td>Luisa Tibiletti</td>
<td>Financial Leverage in Multi-period Appraisal: Do ROE and APV Move in the Same Direction?</td>
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<td>Weixi Liu</td>
<td>Economic Recession and the Financing of High-tech SMEs</td>
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<tr>
<td>Ghulame Rubbaniy</td>
<td>What drives mutual funds long-term herding: bear or bull markets?</td>
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<td>Vasileios Kallinterakis</td>
<td>Intraday Herding on a Cross-Border Exchange</td>
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<td>Alain Wouassom</td>
<td>Global Contrarian strategy: Equilibrium of endogenous trading?</td>
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<tr>
<td>David McMillan</td>
<td>Stock Return Predictability: The Role of Inflation and Threshold Dynamics</td>
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**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’

**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

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

Writing Workshop, Room No. 4.10

Sarah Le Fanu

Writing with Style

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 Re-allocation 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 Makhaiel  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

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<tr>
<td>Hany Kamel</td>
<td>The Use of Environmental Management Control Systems in UAE</td>
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<tr>
<td>Gabriel Ahinfu</td>
<td>Environmental management practices (EMPs) and financial performance: The case of Ghanaian manufacturing SMEs</td>
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<td>Na Zhao</td>
<td>Measuring Environmental Performance and Analysing the Role of Targets on Environmental Performance</td>
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<tr>
<td>Yaseen Al-Janadi</td>
<td>Sustainability reporting in oil and gas companies</td>
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<tr>
<td>Marian Chijoke-Mgbame</td>
<td>The CEO Turnover factor in Executive Compensation and Firm Performance</td>
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<td>Hassan Elgendi</td>
<td>Audit Committee Compensation Plans and Internal Control Weakness</td>
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<td>Muhammad Yahya Ghazali</td>
<td>Split share structure reform and the information environment in China</td>
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<tr>
<td>John Ashton</td>
<td>Does an overdraft facility influence the customer costs of using a personal current account?</td>
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### Management Accounting: Interdisciplinary Perspectives, Room No 3.16

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


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 â€“ 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**

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**

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**

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**
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- **Matt Bamber**
  Constructing Management Narrative: Whose Tone Is It Anyway?
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  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?
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  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

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