AAC 2017 Convention

Program

Wednesday, October 11, 2017

08:00 – 16:00 Registration, Campus FSEGA, 1st Floor

09:15 – 09:45 Opening Ceremony, Campus FSEGA, Room 118, 1st Floor
  Welcome speech by:
  Ioan Aurel Pop, Rector, Babeș-Bolyai University / BBU representative
  Razvan V. Mustata, Dean, Faculty of Economics and Business Administration,
  Wayne Landsman, Kenan-Flagler Business School, University of North Carolina
  Chapel Hill, on behalf the Scientific Committee

10:00 – 11:00 Plenary Session
  Research to Inform Standard Setting
  Mary E. Barth, Stanford University
  Campus FSEGA, Room 118, 1st Floor

11:00 – 11:30 Coffee Break, Campus FSEGA, Main Library

11:30 – 13:00 Parallel Sessions
  **Session A1: Campus FSEGA, Library Room 1**
  Session Chair: Florin Vasvari (London Business School)

  - **Paper 1**, The Role of Financial Transparency in Private Equity Investment Strategies, **Stephen Stubben** (University of Utah)
  - **Paper 2**, Paying for Performance in Private Equity: Evidence from VC Partnerships, Niklas Hüther (Indiana University), David T. Robinson (Duke University), **Sönke Sievers** (University of Paderborn), Thomas Hartmann-Wendels (University of Cologne)
Session A2: Campus FSEGA, Library Room 2
Session Chair: Peter Easton (Center for Accounting Research and Education, University of Notre Dame)

- Paper 3, *Yahoo Finance Search and Earnings Announcements*, Alastair Lawrence (Haas School of Business, University of California at Berkeley), James Ryans (London Business School), Estelle Sun (Questrom School of Business, Boston University), Nikolay Laptev (Yahoo! Research)
- Paper 4, *Insider Trading Restrictions and Earnings Management*, Beatriz Garcia Osma (Universidad Carlos III de Madrid), Elvira Scarlat (IE Business School - IE University), Karin Shields (Birkbeck, University of London)

13:00 – 14:00 Lunch, Campus FSEGA, Main Library

14:00 – 15:30 Parallel Sessions

Session B1: Campus FSEGA, Library Room 1
Session Chair: Stephen Stubben (University of Utah)

- Paper 5, *The Effect of CDS Trading Initiation on Dividend Payout Policy*, Wayne R. Landsman (Kenan-Flagler Business School, University of North Carolina), Chao Kevin Li (The School of Accounting, Business School, University of New South Wales Sydney), Jianxin Zhao (Goizueta Business School, Emory University)
- Paper 6, *Conservative Accounting and Free Cash Flow*, Peter Easton (Center for Accounting Research and Education, University of Notre Dame), Peter Vassallo (Adelaide Business School, University of Adelaide), Eric Weisbrod (School of Business Administration, University of Miami)

Session B2: Campus FSEGA, Library Room 2
Session Chair: Peter Fiechter (University of Neuchatel)

- Paper 8, *Have the Standard Setters Gone too Far, or Not Far Enough, with Fair Value Accounting?*, Ken Peasnell (Lancaster University Management School)

15:30 – 16:00 Coffee Break, Campus FSEGA, Main Library
16:00 – 18:00 Parallel Sessions

**Session C1: Campus FSEGA, Library Room 1**

Session Chair: Ken Peasnell (Lancaster University Management School)

- **Paper 9**, *Measuring Disclosure Using 8K Filings*, Michael J. Cooper (Department of Finance, University of Utah), Jing He (Department of Accounting & MIS, University of Delaware), **Marlene A. Plumlee** (David Eccles Faculty Fellow – School of Accounting, University of Utah)
- **Paper 11**, *Real Effects of Disclosure Regulation: Evidence from the European Union’s CSR Directive*, **Peter Fiechter** (University of Neuchatel), Jörg-Markus Hitz (University of Göttingen), Nico Lehmann (University of Göttingen)

**Session C2: Campus FSEGA, Library Room 2**

Session Chair: Sönke Sievers (University of Paderborn)

- **Paper 12**, *The Determinants of Accounting Information*, **John Christensen** (University of Southern Denmark)
- **Paper 13**, *Accounting Glocalization: Towards a New Framework for Understanding International Financial Reporting Practice*, Ion Ionașcu (Bucharest University of Economic Studies), **Mihaela Ionașcu** (Bucharest University of Economic Studies), Marian Săcărin (Bucharest University of Economic Studies), Mihaela Minu (Bucharest University of Economic Studies)
- **Paper 14**, *Good Practices in New and Improved Audit Reporting: a Case Study Approach*, **George Silviu Cordos** (Babes-Bolyai University), Melinda Timea Fulop (Babes-Bolyai University), Adriana Tiron Tudor (Babes-Bolyai University)

19:30 – 23:00 Welcome Reception

*Piramida Restaurant, Casa Universitarilor Cluj, 1st Emanuel de Martonne Street*
Thursday, October 12, 2017

09:30 – 10:30 Plenary Session:

*IFRS Standards overhauled: the new Standards and the revised Conceptual Framework*

Sue Lloyd, Vice-Chair of the International Accounting Standards Board

*Campus FSEGA, Room 118, 1st Floor*

10:30 – 11:00 Coffee Break, *Campus FSEGA, 1st Floor*

11:00 – 12:00 Roundtable: *Developing a mechanism to stimulate research activity*

Panellists:

- Daniel David, Babes-Bolyai University
- Axel Haller, University of Regensburg
- Wayne Landsman, Kenan-Flagler Business School, University of North Carolina Chapel Hill
- Tricia O'Malley, International Forum of Accounting Standard Setters
- Aileen Pierce, University College Dublin
- Florin P. Vasvari, London Business School

Participants: AAC 2017 Scientific Committee, FSEGA Faculty Members and Students, AAC 2017 participants

*Campus FSEGA, Room 118, 1st Floor*

12:00 – 13:00 Lunch, *Campus FSEGA, Main Library*

13:00 – 14:30 Parallel Sessions and Doctoral Colloquium
13:00 – 14:30 Parallel Sessions

**Session D1: Campus FSEGA, Library Room 1**
Session Chair: Marlene A. Plumlee (David Eccles Faculty Fellow – School of Accounting, University of Utah)
- Paper 16, *The Value Relevance of International Financial Reporting Standards: Evidence for an Emergent Capital Market*, Mihaela Ionaşcu (Bucharest University of Economic Studies), Ion Ionaşcu (Bucharest University of Economic Studies), Marian Săcărin (Bucharest University of Economic Studies), Mihaela Minu (Bucharest University of Economic Studies)

**Session D2: Campus FSEGA, Library Room 2**
Session Chair: Axel Haller (University of Regensburg)
- Paper 17, *Why Assets Are Reported on the Left-Hand Side of Balance Sheet; Arbitrary or Not?*, Pekdemir Recep (School of Business, Istanbul University)

13:00 – 14:30 Doctoral Colloquium

**Session DC1: Doctoral Colloquium, Campus FSEGA, Room 118, 1st Floor**
Session Chairs: Wayne Landsman and John Christensen
- Proposal 1: *Determinants of Profitability in the Electronic Manufacturing Industry*, Renata Vaida (Babes-Bolyai University)
  - Discussant: Sönke Sievers (University of Paderborn)
- Proposal 2: *Value Relevance and Mandatory Implementation of IFRS. The Case of Bucharest stock Exchange*, Roland Lucian Nagy (Babes-Bolyai University)
  - Discussant: Andrei Filip (ESSEC Business School)

14:30 – 15:00 Coffee Break, Campus FSEGA, 1st Floor

15:00 – 16:30 / 17:00 Parallel Sessions and Doctoral Colloquium
15:00 – 16:30 Parallel Sessions

**Session E1: Campus FSEGA, Library Room 1**
Session Chair: Aileen Pierce (University College Dublin)

- **Paper 19**, *Assessing the Legitimacy of HEIs’ Contributions to Society: the Perspective of International Rankings*, Claudia Urdari (EDC Paris Business School), Teodora Viorica Farcas (Babes-Bolyai University), Adriana Tiron Tudor (Babes-Bolyai University)
- **Paper 20**, *Creating Sustainable Value in Public Higher Education: a Romanian Experience*, Adriana Tiron Tudor (Babes-Bolyai University), Cristina Silvia Nistor (Babes-Bolyai University), **Tudor Oprisor** (Babes-Bolyai University)

15:00 – 17:00 Doctoral Colloquium

**Session DC2: Doctoral Colloquium, Campus FSEGA, Room 118, 1st Floor**
Session Chairs: Wayne Landsman and John Christensen

- **Proposal 3**, *Earnings Management Contagion in Eastern Europe*, Roxana-Ioana Crișan (Babes-Bolyai University)
  - Discussant: John Christensen (University of Southern Denmark)
- **Proposal 4**, *International Financial Reporting Standards Objectives Analysis*, Antonia Cosmina Pușcaș (Babes-Bolyai University)
  - Discussant: Wayne Landsman (Kenan-Flagler Business School, University of North Carolina Chapel Hill)
- **Proposal 5**, *Measuring the Impact of Using Different Reporting frameworks in Assessing the Performance of SMEs. Comparative IFRS for SMEs versus Full IFRS*, Mirela Ardeljan (West University of Timisoara)
  - Discussant: Peter Fiechter (University of Neuchatel)

18:30 – 20:00 Guided Tour of the City
Meeting Point: Opera House Building, Avram Iancu Square