

**Audit and Accounting Convergence  
2009 Annual Convention**

**4<sup>th</sup> AAC Conference**

**Scientific Program**

1<sup>st</sup> Day of the Convention  
**Wednesday, November 25, 2009**

**15.00 – 16.15**  
**Parallel Sessions 1A**

Room 221, Second Floor

**Critical Research in Accounting and Auditing**

Session Chair: Yoshiaki Jinnai, *Tokyo Keizai University*

Papers:

**Back to the Classics.**

**Francois Quesnay's Tableau Economique And Beyond**

Aida Sy, *Accounting, Law and CIS School of Business, Manhattan College New York*

Tony Tinker, *Zicklin School of Business, Baruch College, City University of New York*

**Classical Music, Lodestar of Accounting Convergence. Romanian Companies Benefits to Reduce the Capital Costs with Global Standards and Hereafter Insurance IFRS**

Lucian Munteanu

*The Bucharest Academy of Economic Studies*

**Sir William Petty: Economist and Accountant**

Aida Sy, *Accounting, Law and CIS School of Business, Manhattan College New York*

Tony Tinker, *Zicklin School of Business, Baruch College, City University of New York*

**From Building Site Warriors to Korean Church: Radical Strategic Realignment in Sydney's Construction Union**

Jenny Kwai-Sim Leung and Kieran James

*University of Southern Queensland, Australia*

Ahmad Sujana

*Monash University, Australia*

Discussant: Zeynep Hatunoglu, *Kahramanmaraş Sütcü İmam University*

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**Parallel Sessions 1B**

Room 218, Second Floor

**Financial Accounting and Reporting**

Session Chair: Joseph Rooz, *Budapest Business School*

Papers:

**Income Tax Disclosures of the Turkish Listed Companies**

Ayca Zeynep Suer, *Istanbul University, School of Business*

**Understanding the Psychological Factors That Affect Judgment and Decision Making Quality in Financial Accounting**

Victoria Bogdan, *University of Oradea, Faculty of Economics, Department of Finance and Accounting*

Ioana Teodora Mester, *University of Oradea, Faculty of Economics, Department of Economics*

Adina Simona Popa, *Eftimie Murgu University of Resita*

Dorina Nicoleta Popa, *University of Oradea, Faculty of Economics, Department of Finance and Accounting*

**Using Cash Flow to Detect Creative Accounting Practices. Case Study Romania**

Dumitru Matiș, Alina Beatrice Vladu and Laura Negrea

*Babes-Bolyai University*

**Value Relevance of IFRS: The Case of Turkey**

Ahmet Turel, *Istanbul University, School of Business*

Discussant: Alina Beatrice Vladu, *Babes-Bolyai University*

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**15.00 – 16.15**  
**Parallel Sessions 1C**

Room 217, Second Floor

**Audit**

Session Chair: Libuše Müllerová, *University of Economics in Prague*

Papers:

**The Role of Internal Auditing in Enterprise Risk Management**

Nazli Kepçe Yonet, *Istanbul University, School of Business*

**The Impact of Teleworking on the Audit Mission**

Pavel Năstase and Corina Ionescu  
*The Bucharest Academy of Economic Studies*

**Going Concern – A Challenge for Auditors and Accountants in the Context of Current Economic Crisis**

Cristina Bota-Avram, Atanasiu Pop and Sorin Achim  
*Babes-Bolyai University*

**Internal auditors' perception about their role in risk management audit in Egyptian banking sector**

Tariq H. Ismail, *Faculty of Commerce, Cairo University*

Discussant: Yigit Bora Senyigit, *Istanbul University*

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**16.30 – 17.45**  
**Parallel Sessions 2A**

Room 221, Second Floor

**International Accounting**

Session Chair: Axel Haller, *University of Regensburg*

Papers:

**Harmonization of Financial Reporting of Small and Medium-Sized Enterprises in the Czech Republic**

Libuše Müllerová, *University of Economics in Prague*

Marie Paseková, *Tomas Bata University in Zlin*

Eva Hýblová, *Masaryk University in Brno*

**The Organization of the Accounting Profession and Independent Auditing During the Republican Era in Turkey**

Cengiz Toraman, Bedriye Tuncsiper, Ummuhan Aslan

*Balikesir University of Turkey*

**A Monopoly in Accounting Standards? Acceptance Degree Analysis of IASB IFRS for SMEs.**

Adela Deaconu, Anuta Buiga, Cristina Marcus

*Babes-Bolyai University*

Discussant: Lucian Munteanu, *The Bucharest Academy of Economic Studies*

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**16.30 – 17.45**  
**Parallel Sessions 2B**

Room 218, Second Floor

**Financial Accounting and Reporting**

Session Chair: Mehmet Özbirecikli, *Mustafa Kemal University*

Papers:

**Revenue Recognition on Sale of Goods under the IAS-18: A Case Study**

Melis Ercan, *School of Transportation and Logistics, Istanbul University*

**An attempt in measuring the fiscal influence over accounting in Romania**

Lucia Sucala, Dan Cuzdriorean and Szilveszter Fekete  
*Babes-Bolyai University*

**Fair Value - From Abstract Theory to Practical Reality**

Mihai Ristea and Ionel Jianu  
*The Bucharest Academy of Economic Studies*

**From accounting regulation to practice in the field of financial instruments – an overview on UE capital markets**

Carmen Giorgiana Bonaci and Dumitru Matis  
*Babes-Bolyai University*

Jiri Strouhal

*Department of Financial Accounting and Auditing,  
University of Economics, Prague, Czech Republic*

Discussant: Jiri Strouhal, *University of Economics*

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**16.30 – 17.45**  
**Parallel Sessions 2C**

Room 217, Second Floor

**Audit**

Session Chair: Nazli Kepçe Yonet, *Istanbul University, School of Business*

Papers:

**Going concern. The auditor's liability towards the lawfulness appearance**

Anca Cristina Mataragiu and Miruna Lucia Nachescu  
*West University of Timisoara*

**Modeling Financial Audit in the Services and Financial Investments Companies**

Mitica Pepi  
*University of Ovidius, Constanta*

**The Background of Professional Judgment Regarding Materiality in Statutory Audit Based on Qualitative Factors Analysis**

Irimie Emil Popa and Georgeta Ancuta Span  
*Babes-Bolyai University*

Discussant: Lavinia Olimid, *The Bucharest Academy of Economic Studies*

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**18.00 – 19.15**  
**Parallel Sessions 3A**

Room 221, Second Floor

**International Accounting**

Session Chair: Oktay Guvemli, *Marmara University*

Papers:

**Adoption of IFRS and Its Impact on the Financial and Management Accounting: A Case from the Czech Republic**

David Procházka

*Faculty of Finance and Accounting, University of Economics, Prague*

Cristina Ilinitchi

*Faculty of International Relations; University of Economics, Prague*

**The Context of the Possible IFRS for SMEs Implementation in Romania. An Exploratory Study**

Cătălin Nicolae Albu and Nadia Albu

*The Bucharest Academy of Economic Studies*

Szilveszter Fekete

*Babes-Bolyai University*

**History of Accounting Standards**

Gholamhossein Davani, *Iranian University*

**Accounting regulation for micro-entities and IFRS for SMES – an actual debate**

Ramona Neag, Ema Maşca and Irina Pășcan

*Petru Maior University Tirgu Mureş*

Discussant: Szilveszter Fekete, *Babes-Bolyai University*

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**Parallel Sessions 3B**

Room 218, Second Floor

**Financial Accounting and Reporting**

Session Chair: Cengiz Toraman, *Balikesir University of Turkey*

Papers:

**Is indeed firm performance linked to corporate governance characteristics? Empirical evidence from Romania**

Yau M. Damagum, *Abuja University*

Szilveszter Fekete, *Budapest Corvinus University and Babes-Bolyai University*

**Internal Control Weaknesses over Financial Reporting and Restatements: The Role of Corporate Governance**

Tariq H. Ismail, *Faculty of Commerce, Cairo University*

**The Effect of Derivatives on the Financial Positions of Banks in Turkey and in EU: A Comparative Analysis**

Asli Turel and Ahmet Turel

*Istanbul University, School of Business*

**Estimation of the Cost of Capital in Romania: Alternative Proxies, Implementation Difficulties and Preliminary Evidence**

Ion Ionascu, *The Bucharest Academy of Economic Studies*

Mihai Stere, *University College Dublin*

Mihaela Ionascu, *The Bucharest Academy of Economic Studies*

Discussant: Dan Cuzdriorean, *Babes-Bolyai University*



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**18.00 – 19.15**  
**Parallel Sessions 3C**

Room 217, Second Floor

**Financial Accounting and Reporting**

Session Chair: Adela Deaconu, *Babes-Bolyai University*

Papers:

**Switching to IFRS 8 and its Effect on Turkish Listed Companies**

Taylan Altıntaş  
*Istanbul University, School of Business*

**Panoptic on the financial statements - from international to national**

Mihaela Dumitrana, Iulia Jianu  
*The Bucharest Academy of Economic Studies*  
Ramona Laptés  
*The Transilvania Brasov University*

**On-Line Financial Reporting: Theoretical Framework**

Adriana Titon Tudor and Claudia Urdari  
*Babes-Bolyai University*

**Accounting Models Concerning Investment Decisions for SIF Shares**

Ioan Popa, Gheorghe Fatacean and Atanasiu Pop  
*Babes-Bolyai University*

Discussant: Marie Paseková, *Tomas Bata University in Zlin*