



August 31, 2015

AAC 2015 Convention

Detailed Program

Sunday, September 6, 2015

AAC 2015 Doctoral Course: Introduction to Analytical and Empirical Accounting Research

08.30 – 09.00 Continental Breakfast, *Campus FSEGA, Main Library*

09.00 – 12.30 Analytical Accounting Research, *Campus FSEGA, Library Room 1*

Lecturer: John Christensen, *University of Southern Denmark*

12.30 – 13.30 Lunch, *Campus FSEGA, Main Library*

13.30 – 17.30 Empirical Accounting Research, *Campus FSEGA, Library Room 1*

Lecturer: Wayne Landsman, *Kenan-Flagler Business School,
University of North Carolina Chapel Hill*

Monday, September 7, 2015

AAC 2015 Doctoral Course: Introduction to Analytical and Empirical Accounting Research

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Lecturer: John Christensen, *University of Southern Denmark*

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AAC 2015 Convention

Detailed Program

Tuesday, September 8, 2015

AAC 2015 Main Conference

08.00 – 16.00 Registration, *Campus FSEGA, 1st Floor*

09.15 – 09.45 Opening Ceremony, *Campus FSEGA, Room 118, 1st Floor*

Welcome speeches from:

Ioan Aurel Pop, Rector, Babeş-Bolyai University,

Dumitru Mătiş, Dean, Faculty of Economics and Business Administration,

Wayne Landsman, on behalf the Scientific Committee

Razvan V. Mustata, on behalf the Organizing Committee

10.00 – 11.00 Plenary Session: Tricia O'Malley, International Forum of Accounting Standard Setters
Former Chair of the Canadian Accounting Standards Board (AcSB) and former IASB
Board Member, *Campus FSEGA, Room 118, 1st Floor*

The Process and Politics of Standard-Setting

11.00 – 11.30 Coffee Break, *Campus FSEGA, Main Library*

11.30 – 13.00 Parallel Sessions

Session A1: Empirical Research in Accounting, *Campus FSEGA, Library Room 1*

Session Chair: Steve Stubben, David Eccles School of Business

- Sönke Sievers, University of Paderborn: *Predicting Early Warnings Signals of Financial Distress: The Role of Accounting Volatility Measures* (with Jan Klobucnik and David Miersch)
- Gilad Livne, University of Exeter Business School: *Fixed-effects in Empirical Accounting Research* (with Eli Amir, Jose M. Carabias and Jonathan Jona)



Session A2: Accounting Information, *Campus FSEGA, Library Room 2*

Session Chair: Aileen Pierce, University College Dublin

- Alexandra Baltariu, Babes-Bolyai University: *Value Relevance – an out of date Subject? New Perspectives from Romanian Financial Analysts*
- Beatrice Alina Vladu, Babes-Bolyai University: *Truthfulness in Accounting: How to Discriminate Accounting Manipulators from Non-Manipulators* (with Oriol Amat Salas and Dan Dacian Cuzdriorean)
- George Silviu Cordos, Babes-Bolyai University: *Strengthening the audit report: reforms supported by the IAASB in the post-crisis period* (with Melinda Fulop)

13.00 – 14.00 Lunch, *Campus FSEGA, Main Library*

14.00 – 15.30 Parallel Sessions

Session B1: Financial Markets, *Campus FSEGA, Library Room 1*

Session Chair: Sönke Sievers, University of Paderborn

- Wayne Landsman, Kenan-Flagler Business School, University of North Carolina Chapel Hill: *The Effects of CDS Trading Initiation on the Ownership Structure of Syndicated Loans* (with Dan Amiram, William Beaver, Jianxin Zhao)
- Florin P. Vasvari, London Business School: *Managerial Discretion in Unregulated Lending Institutions: Evidence from the Securitized Loan Market* (with Maria Loumioti)

Session B2: Reporting Frameworks, *Campus FSEGA, Library Room 2*

Session Chair: Catalin Albu, Bucharest University of Economic Studies

- Koos Wagensveld, HAN University of Applied Science: *A Multi-Dimensional Model of Balanced Scorecard Change*
- Teodora Viorica Farcas, Babes-Bolyai University: *Challenging the Capitals: An Investigation of the Concept of Capitals in the <IR> Framework* (with David Alexander, Tudor Oprisor and Adriana Tiron-Tudor)
- Raluca Valeria Ratiu, Babes-Bolyai University: *The Determinants of E-disclosure in the Romanian Hospital System* (with Mara Andreea Sintejudanu and Adriana Tiron-Tudor)

15.30 – 16.00 Coffee Break, *Campus FSEGA, Main Library*



16.00 – 17.30 Parallel Sessions

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

Session Chair: Tricia O'Malley, International Forum of Accounting Standard Setters

- Nadia Albu, Bucharest University of Economic Studies: *Experts' perception of the costs, benefits, impediments and facilitators of IFRS application in Central and Eastern Europe* (with Catalin Albu)
- Catalina Florentina Pricope, Bucharest University of Economic Studies: *Institutional Isomorphism and IFRS Adoption. An Empirical Investigation of their Relationship in Poor Jurisdictions*

Session C2: Capital Markets and Reporting Practices, *Campus FSEGA, Library Room 2*

Session Chair: Florin P. Vasvari, London Business School

- Ana-Maria Zaiceanu, University of Valencia and University Stefan cel Mare: *A Nonparametric Approach to Stock Market Evolution in Romania between 1997 and 2014* (with Elena Hlaciuc)
- Diana Muresan, Babes-Bolyai University: *The Impact of Financial Constraints on Accruals Anomaly in European Capital Market* (with Dumitru Matis)
- Nicoleta Maria Ienciu, Babes-Bolyai University: *Best Practices and Determinants of Human Capital Reporting: A French-Canadian Empirical Analysis* (with Elena Barbu and Marie-Helene Bihr)

19.30 – 23.00 Welcome Reception

Piramida Restaurant, Casa Universitarilor Cluj, 1st Emanuel de Martonne Street



Wednesday, September 9, 2015

AAC 2015 Main Conference and Doctoral Colloquium

09.30 – 10.30 Plenary Session: Ken Peasnell, Lancaster University,
Campus FSEGA, Room 118, 1st Floor

***Accounting for Liabilities: Personal Reflections on 40 Years
of Issues Faced by Standard Setters***

10.30 – 11.00 Coffee Break, *Campus FSEGA, 1st Floor*

11.00 – 12.00 Roundtable: *Developing a Master of Science and Academic Performance*
Opening Address:

Wayne Landsman, *Kenan-Flagler Business School, University of North
Carolina Chapel Hill*

Florin P. Vasvari, London Business School

Participants: AAC 2015 Scientific Committee, FSEGA Faculty Members and
Students, AAC 2015 participants

Campus FSEGA, Room 118, 1st Floor

12.00 – 13.00 Lunch, *Campus FSEGA, Main Library*

13.00 – 14.30 Doctoral Colloquium and Parallel Sessions

Session D1: Financial Reporting, *Campus FSEGA, Library Room 1*

Session Chair: Gilad Livne, University of Exeter Business School

- Begonia Giner, University of Valencia: *Market valuation of operating leases: Evidence from Spanish listed firms* (with Francisca Pardo)
- Steve Stubben, David Eccles School of Business, The University of Utah: *The Use of Revenue Disclosures to Inform and Influence the Market* (with Lorie Stice-Lawrence)



Session D2: Doctoral Colloquium, *Campus FSEGA, Room 118, 1st Floor*

Session Chairs: Wayne Landsman and John Christensen

- Andra Achim, Babes-Bolyai University: *The Impact of Financial Accounting Quality on the Degree of Capital Markets' Informational Efficiency*
 - Discussant: Mara Sintejudeanu, Babes-Bolyai University
- Diana Muresan, Babes-Bolyai University: *The Impact of Financial Constraints on Accruals Anomaly in European Capital Market*
 - Discussant: Amine Taleb, University of Valencia
- Catalina Pricope, Bucharest University of Economic Studies: *The Value Relevance of Financial Reporting in Poor Jurisdictions*
 - Discussant: Alexandra Baltariu, Babes-Bolyai University

14.30 – 15.00 Coffee Break, *Campus FSEGA, 1st Floor*

15.00 – 16.30 Doctoral Colloquium

Session E1: Doctoral Colloquium, *Campus FSEGA, Room 118, 1st Floor*

Session Chairs: Wayne Landsman and John Christensen

- Alexandra Feldioreanu, Bucharest University of Economic Studies: *The Communication of Organizational Performance*
 - Discussant: Kristýna Havlová, University of Economics Prague
- Roxana Moldovan Romain, Babes-Bolyai University: *Performance Audit - the New State Accountability Tool?*
 - Discussant: Dorin Codorean, Babes-Bolyai University
- Ana-Maria Zaiceanu, University of Valencia: *The implementation of risk estimating models in the audit of financial instruments*
 - Discussant: Rares Hurghis, Babes-Bolyai University

16.30 – 17.00 Coffee Break, *Campus FSEGA, 1st Floor*



17.00 – 18.00 Doctoral Colloquium

Session F1: Doctoral Colloquium, *Campus FSEGA, Room 118, 1st Floor*

Session Chairs: Wayne Landsman and John Christensen

- Andrei Crisan, Babes-Bolyai University: *Public Sector Accounting Harmonization at the European Level*
 - Discussant: Ioana Costea Ciolomic, Babes-Bolyai University
- Tudor Oprisor, Babes-Bolyai University: *Implementation Perspectives for Integrated Reporting in Public Sector Entities*
 - Discussant: Osama Shibani, University of Valencia

18.30 – 20.00 Guided Tour of the City

Meeting Point: Opera House Building, *Avram Iancu Square*