



IAAER



IAAER and ACCA
Early Career Researchers Workshop
in conjunction with the AMIS 2017 Conference
Hosted by Bucharest University of Economic Studies
Funding Provided by ACCA Global
June 5-6, 2017

Monday June 5

13:00 – 14:00	Lunch and Welcome <i>Cafeteria, 3rd floor Ion Angelescu Building</i>
14:00 – 16:00	Current topics and methodological issues in quantitative accounting research <i>Room: 0321</i> Katherine Schipper, Duke University and IAAER President Alfred Wagenhofer, University of Graz and IAAER VP Research Gilad Livne, University of Exeter
16:00 – 16:15	Break
16:15 – 17:30	Data retrieval and handling: tips for emerging scholars <i>Room: 0420</i> Ulf Brüggemann, Humboldt University Berlin Andrei Filip, ESSEC Paris
17:40 – 18:30	Reception hosted by IAAER <i>Cafeteria, 3rd floor Ion Angelescu Building</i>

Tuesday June 6

<i>All activities located at the 3rd floor, Ion Angelescu Building, Bucharest University of Economic Studies</i>	
8:30 – 9:00	Coffee and refreshments break <i>3rd floor hallway Ion Angelescu Building</i>
9:00 – 9:15	Opening <i>Room 0319</i> Donna Street, University of Dayton and IAAER Director of Research and Educational Activities Cătălin Albu, Bucharest University of Economic Studies
9:15 – 10:30	How to design a research proposal? <i>Room 0319</i> Robert Faff, University of Queensland Allan Hodgson, University of Queensland
10:30 – 10:45	Coffee and refreshments break
10:45 – 12:00	Demand for better SME financial information? <i>Room 0319</i> Presenters: Cagnur Balsari and Secil Sigali, Dokuz Eylul University

12:00 – 13:00	Current topics and methodological issues in qualitative accounting research <i>Room 0319</i> Anna Alon, University of Agder Sebastian Hoffmann, University of Edinburgh	
13:00 – 14:00	Lunch <i>Cafeteria, 3rd floor Ion Angelescu Building</i>	
Concurrent Sessions		
14:00 – 15:00 Concurrent sessions A and B		
Session A - Room 0319	Session B - Room 0321	
<i>Faculty:</i> Robert Faff, University of Queensland Donna Street, University of Dayton Alfred Wagenhofer, University of Graz Anna Alon, University of Agder Sebastian Hoffmann, University of Edinburgh <i>Presenters:</i> Joanna Krasodomska, Cracow University of Economics Jan Michalak, Lodz University Integrated Reporting - What drives the six capitals disclosure quality Ioana Sofian, Bucharest University of Economic Studies Integrated Reporting in the European Financial Sector	<i>Faculty:</i> Katherine Schipper, Duke University Gilad Livne, University of Exeter Andrei Filip, ESSEC Allan Hodgson, University of Queensland Ulf Brüggemann, Humboldt University Berlin <i>Presenters:</i> Dorota Dobija, Kozminski University Does audit committee composition affect timeliness of financial reporting? Evidence from Poland –Why private non-financial companies lend money? Ammar Zahid, Izmir University of Economics The impact of international financial reporting standards (IFRS) adoption on the integration of capital markets	
15:05 - 16:05 Concurrent sessions C and D		
Session C - Room 0319	Session D - Room 0321	
<i>Faculty:</i> Donna Street, University of Dayton Anna Alon, University of Agder Sebastian Hoffmann, University of Edinburgh Allan Hodgson, University of Queensland Ulf Brüggemann, Humboldt University <i>Presenters:</i> Maria-Silvia Săndulescu, Bucharest University of Economic Studies Narration and persuasion in corporate narrative reports – the case of Romania Ioana Pălărie, Bucharest University of Economic Studies Facilitators and impediments in disclosure practices of CEE companies or a longitudinal analysis of determinants and independent variables from the perspective of voluntary disclosure	<i>Faculty:</i> Alfred Wagenhofer, Graz University Robert Faff, University of Queensland Katherine Schipper, Duke University Gilad Livne, University of Exeter Andrei Filip, ESSEC <i>Presenters:</i> Anna Białek-Jaworska, University of Warsaw Why private non-financial companies lend money? Elena Nechita, Bucharest University of Economic Studies Earnings management detection and its impact on accounting quality. Evidence from Romania	
16:05-16:20	Break	<i>3rd floor hallway Ion Angelescu Building</i>
16:20-17:20	Panel with Q&A	<i>Room 0319</i>
17:20 – 17:30	Wrap up	<i>Room 0319</i>
17:45 – 18:30	Closing drinks reception, hosted by ACCA South-Eastern Europe office <i>Marshal Garden Hotel Restaurant, Calea Dorobanților 50B</i>	

Workshop Faculty

Anna Alon, University of Agder, Norway
Ulf Brüggemann, Humboldt University Berlin, Germany
Robert Faff, University of Queensland, Australia
and Co-Chair IAAER JIFMA Fast Track Committee
Andrei Filip, ESSEC Business School, France
Allan Hodgson, University of Queensland, Australia
Sebastian Hoffmann, University of Edinburgh, United Kingdom and
IAAER VP Communications
Gilad Livne, University of Exeter, United Kingdom
Katherine Schipper, Duke University, USA and IAAER President
Donna Street, University of Dayton, USA
and IAAER Director of Research and Educational Activities
Alfred Wagenhofer, University of Graz, Austria and IAAER VP Research

Workshop Presenters

Cagnur Balsari, Dokuz Eylul University, Turkey
Anna Białek-Jaworska, University of Warsaw, Poland
Dorota Dobija, Kozminski University, Poland
Jan Michalak, University of Łódź, Poland
Elena Nechita, Bucharest University of Economic Studies, Romania
Ioana Pălărie, Bucharest University of Economic Studies, Romania
Maria-Silvia Săndulescu, Bucharest University of Economic Studies, Romania
Ioana Sofian, Bucharest University of Economic Studies, Romania
Secil Sigali, Dokuz Eylul University, Turkey
Ammar Zahid, Izmir University of Economics, Turkey

Other Workshop (non-presenting) Participants

Alina Almășan, West University of Timișoara, Romania
Kristine Bago, West University of Timișoara, Romania
Alina Bratu, Bucharest University of Economic Studies, Romania
Mădălina Dumitru, Bucharest University of Economic Studies, Romania
Raluca Gina Gușe, Bucharest University of Economic Studies, Romania
Camelia Iuliana Lungu, Bucharest University of Economic Studies, Romania
Alina Țaran, Alexandru Ioan Cuza University of Iași, Romania
Halina Waniak - Michalak, University of Łódź, Poland

Workshop co-organizers

Donna Street, University of Dayton
and IAAER Director of Research and Educational Activities
Cătălin Albu, Bucharest University of Economic Studies
Nadia Albu, Bucharest University of Economic Studies
and member IAAER Advisory Panel to IFAC