



**IAAER and ACCA
Early Career Researchers Workshop
in conjunction with the AMIS 2018 Conference
Hosted by Bucharest University of Economic Studies
Funding Provided by ACCA Global
June 11-12, 2018**

Monday June 11
<i>Cafeteria, 3rd floor Ion Angelescu Building</i>
13:00 – 14:00 Lunch and Welcome
<i>Room: 0319</i>
14:00 – 16:00 Moderator Donna Street (University of Dayton and IAAER Director of Research and Educational Activities) Paul André (HEC Lausanne), Andrei Filip (ESSEC Business School), and Sebastian Hoffmann (University of Edinburgh) “Making Research Relevant to an International Audience”
16:00 – 16:15 Break
<i>Room: 0319</i>
16:15 – 17:15 Katherine Schipper (Duke University) “Research, Teaching and Service in an Academic Career”
17:30 – 18:30 Closing drinks reception, hosted by ACCA South-Eastern Europe office <i>Casa Oamenilor de Știință, 9 Piața Lahovari</i>
Tuesday June 12
<i>All activities located at the 3rd floor, Ion Angelescu Building, Bucharest University of Economic Studies</i>
<i>3rd floor hallway Ion Angelescu Building</i>
8:30 – 9:00 Coffee and refreshments break
<i>Room 0319</i>
9:00 – 9:15 Opening Cătălin Albu, Bucharest University of Economic Studies
<i>Room 0319</i>
9:15 – 10:15 Paul André (HEC Lausanne) “Small Sample Case Studies Research in Financial Reporting”
10:15 – 10:30 Coffee and refreshments break
<i>Room 0319</i>
10:30 – 11:15 Anna Alon (University of Agder) “Multi-mode Standardization Occurring in Accounting and Auditing”
11:20 – 12:05 Joachim Gassen (Humboldt University Berlin) „How to Explore Your Data”
<i>Room 0319</i>
12:15 – 13:00 The impact of IFRS adoption on the integration of capital markets Presenter: Ammar Zahid, Izmir University of Economics
13:00 – 14:00 Lunch <i>Cafeteria, 3rd floor Ion Angelescu Building</i>

Concurrent Sessions	
14:00 – 15:30 Concurrent sessions A and B	
<p>Session A - <i>Room 0319</i></p> <p>Faculty: Katherine Schipper, Duke University Axel Haller, University of Regensburg Joachim Gassen, Humboldt University Berlin Donna Street, University of Dayton</p> <p>Presenters: Ioana Sofian, Bucharest University of Economic Studies Value creation instruments used in integrated reporting</p> <p>Alina Bratu, Bucharest University of Economic Studies Integrated reporting: a review of recent development in research</p> <p>Joanna Dyczkowska, Wroclaw University; Justyna Fijalkowska, Lodz University Six capitals and value creation reporting in life science companies. A model of <IR> ‘concept in practice’ in the light of pragmatic constructivist paradigm</p>	<p>Session B - <i>Room 0321</i></p> <p>Faculty: Andrei Filip, ESSEC Business School Anna Alon, University of Agder Sebastian Hoffmann, University of Edinburgh Paul André, HEC Lausanne</p> <p>Presenters: Alexandra-Gabriela Marina, Babes-Bolyai University The application of IAS/IFRS in Romania: Measurement of accounting convergence</p> <p>Dragoş Stoica, Bucharest University of Economic Studies The role of actors in the voluntary versus mandatory implementation of IFRS. Insights from an emerging economy</p> <p>Shoaib Irshad, Izmir University of Economics Comparative analysis of value relevance. A case study of USA, UK and France</p>
<p>15:30-15:45 Break <i>3rd floor hallway Ion Angelescu Building</i></p>	
15:45 - 16:45 Concurrent sessions C and D	
<p>Session C - <i>Room 0319</i></p> <p>Faculty: Katherine Schipper, Duke University Andrei Filip, ESSEC Business School Donna Street, University of Dayton Joachim Gassen, Humboldt University Berlin</p> <p>Presenters: Lukasz Matuszak, Ewa Rozanska, Poznan University of Economics and Business, Poland The impact of the Directive 2014/95/EU on CSR disclosure in legitimacy theory context: Empirical evidence from CEE countries</p> <p>Dorota Dobija, Kozminski University; Joanna Krasodomska, Cracow University; Karolina Skorulska, Kozminski University; Justina Dyduch, AGH University of Science and Technology Board structure and firm non-financial disclosures. Evidence from Warsaw Stock Exchange</p>	<p>Session D - <i>Room 0321</i></p> <p>Faculty: Anna Alon, University of Agder Sebastian Hoffmann, University of Edinburgh Paul André, HEC Lausanne Axel Haller, University of Regensburg</p> <p>Presenters: Maria-Silvia Săndulescu, Bucharest University of Economic Studies Media’s reaction to impression management strategies</p> <p>Halina Waniak-Michalak, Jan Michalak, Lodz University; Ulle Parl, Estonian Business School Corporate narratives of companies involved in corporate scandals</p>
<p>16:45-17:00 Q&A and wrap-up <i>Room 0319</i></p>	

Workshop Faculty

Anna Alon, University of Agder, Norway
Paul André, HEC Lausanne, Switzerland
and member IAAER Advisory Panel to IFAC
Andrei Filip, ESSEC Business School, France
Joachim Gassen, Humboldt University Berlin, Germany
Axel Haller, University of Regensburg, Germany
Sebastian Hoffmann, University of Edinburgh, United Kingdom
Katherine Schipper, Duke University, USA and IAAER President
Donna Street, University of Dayton, USA
and IAAER Director of Research and Educational Activities

Workshop Presenters

Alina Bratu, Bucharest University of Economic Studies, Romania
Joanna Dyczkowska, Wroclaw University, Poland
Justyna Fijalkowska, Lodz University, Poland
Shoaib Irshad, Izmir University of Economics, Turkey
Alexandra-Gabriela Marina, Babeş-Bolyai University, Romania
Lukasz Matuszak, Poznan University of Economics and Business, Poland
Jan Michalak, University of Lodz, Poland
Ulle Parl, Estonian Business School, Estonia
Ewa Rozanska, Poznan University of Economics and Business, Poland
Maria-Silvia Sandulescu, Bucharest University of Economic Studies, Romania
Karolina Skorulska, Kozminski University, Poland
Ioana Sofian, Bucharest University of Economic Studies, Romania
Dragoş Stoica, Bucharest University of Economic Studies, Romania
Ammar Zahid, Izmir University of Economics, Turkey

Other Workshop (non-presenting) Participants

Amar Sayed Ahmad, Bucharest University of Economic Studies, Romania
Kristine Bago, West University of Timișoara, Romania
Anna Białek-Jaworska, University of Warsaw, Poland
Ioana Ciurdas, Babeş-Bolyai University, Romania
Małgorzata Macuda, Poznań University, Poland
Nicolae Măgdaş, Babeş-Bolyai University, Romania
Hassan Nasserredine, Bucharest University of Economic Studies, Romania
Gabriela Tănase, Bucharest University of Economic Studies, Romania
Helga Tothazan, Babeş-Bolyai University, Romania

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