



Financial Accounting and Reporting
Special Interest Group



FINANCIAL REPORTING AND BUSINESS COMMUNICATION RESEARCH UNIT

16th Annual Conference
5 and 6 July 2012

Organised by

Mike Jones (University of Bristol)

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&

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This event is supported by ICAEW's charitable trusts



Venue: Armada House, Telephone Avenue, Bristol, BSI 4BQ (Bristol city centre)
Jason Budd, Tel: 0117 915 2600

Financial Reporting and Business Communication Research Unit

**16th Annual Conference
5 and 6 July 2012**

**Armada House
Telephone Avenue
Bristol
BS1 4BQ**

Thursday 5 July

Registration 11.00am (from)
Lunch 12.00pm

Friday 6 July

Close mid-afternoon

Keynote Speaker

Glen Lehman (University of South Australia), “Social and
Environmental Reporting: A View from the Commentary Box”

Plenary Session: Editors Panel
Chair: Mike Jones

Papers to be presented at the conference currently include:

- *Keynote speaker:* **Glen Lehman (University of South Australia) and Editor of Accounting Forum, “Social and Environmental Reporting: A View from the Commentary Box”.**
- Abdulsamad Mohammed Alazzani (Abdullah Graduate School of Business, Universiti Utara Malaysia) and Wan Nordin Wan-Hussin (Abdullah Graduate School of Business, Universiti Utara Malaysia), “Antecedents and consequences of corporate responsibility disclosure quality in Malaysia”.
- Ahmed H. Ahmed (University of Dundee), Burton (University of Dundee) and Dunne (University of Dundee), “Corporate internet reporting in Egypt: interview evidence on the views of users and preparers”.
- Khaled Aljifri (United Arab Emirates University) and Abdulkareem Alzarouni (Accountant and Auditors Association, UAE), “A close observation on the quality of IFRS reports: evidence from United Arab Emirates”.
- Alex Almici (University of Brescia) and Renato Camodeca (University of Brescia), “The information content of goodwill impairment before and after the global financial crisis: empirical evidence from Italian banks”.
- Ahmed M Alrajeh (University of Dundee), Anne Fearfull (University of Dundee) and Elizabeth Monk (University of Dundee), “Using institutional theory to evaluate change in management accounting: insights from the Middle East”.
- Paul André (ESSEC Business School), Dionysia Dionysiou (University of Stirling) and, Ioannis Tsalavoutas (University of Stirling), “Mandatory adoption of IFRS by EU listed firms: comparability and analysts’ forecasts”.
- Khaled Ba-Abbad (Abdullah Graduate School of Business, Universiti Utara Malaysia) and Wan Nordin Wan-Hussin (Abdullah Graduate School of Business, Universiti Utara Malaysia), “Internal audit function sourcing arrangement and the level of compliance with mandatory IFRS disclosure requirements”.
- Julia Baldauf (Innsbrook University), Erich Pummerer (Innsbrook University), Marcel Steller (Innsbrook University), “Audit quality, litigation and risk aversion - an analytical analysis of the influence of risk aversion on audit quality”.
- Hasan Mohammed Bamahrus (University of Aden, Yemen) and Wan Nordin Wan-Hussin (Othman Yeop Abdullah Graduate School of Business, Universiti Utara Malaysia), “Audit characteristics, former auditors in audit committee and unexpected accruals: empirical study in Malaysia”.
- Matt Bamber (University of Bristol) and Simon Parry (Newcastle University), “It’s a crisis, why deny it?”.
- Hanen Ben Ayed (University of Paris I Sorbonne), “Disclosure quality: does diversity on board and on top management make the difference?”.
- Yasmine Chahed and Lisa Goh (London School of Economics) Patterns and processes in the remuneration reporting Ecosystem: New evidence from the UK.
- Rahma Chekkar-Mansouri (University of Toulouse), Claire Gillet Monjarret (University of Toulouse) and Isabelle Martinez (University of Toulouse), “Effects of visual representation on users’ performance perception: an experimental study”.

- Mark Clatworthy (University of Cardiff), “The impact of voluntary audits and governance characteristics on accounting errors in private companies”.
- Gary Cunningham (Åbo Akademi, School of Business), Arne Fagerström (Åbo Akademi, School of Business), and Lars G. Hassel (Åbo Akademi, School of Business), “Financial Reporting and Auditing Challenges in Accounting for Sustainability: A Research Agenda”.
- Sheila Ellwood (University of Bristol) and Javier Garcia-Lacalle (Universidad Zaragoza), “Corporate governance in the public sector. An empirical analysis of NHS Foundation Trusts”.
- Nader M. El-Sayed (University of Exeter) and David Gwilliam (University of Exeter), “BP boardroom compensation 2001 - 2010 – a case study”.
- Tamer Elshandidy (University of Bristol), Ian Fraser (University of Stirling) and Khaled Hussainey (University of Stirling), “The impact of firm and country characteristics on risk reporting variations: Comparative evidence from the USA, the UK and Germany”.
- Benjamin P. Foster (University of Louisville), Trimbak Shastri (University of Louisville) and Guy McClain (Auburn University), “The auditor’s report on internal control & fraud detection responsibility: a comparison of French and U.S. users’ perceptions”.
- Omiros Georgiou (Norwich Business School), “Competing rationalities: UK investors’ and analysts’ perspectives on fair value accounting”.
- Chaudhry Ghafran (University of Sheffield) and Noel O’Sullivan (University of Loughborough), “The impact of audit committee characteristics on earnings quality: an empirical analysis of large UK companies”.
- Umami Junaidi Binti Hashim (Universiti Sultan Zainal Abidin), “Internal corporate governance mechanisms and audit report lag: a study of Malaysian listed companies”.
- Reggy Hooghiemstra (University of Groningen), Yu Flora Kuang (VU University, Amsterdam) and Bo Qin (University of Groningen), “A ‘yea’ or a ‘nay’: compensation report writing style and say-on-pay votes”.
- Md. Moazzem Hossain (Graduate School of Business, Curtin University), Anna Lee Rowe (Graduate School of Business, Curtin University) and Mohammad Quaddus (Graduate School of Business, Curtin University), “Social obligation as a driver of corporate social and environmental responsibility (CSER) reporting: evidence from an emerging economy”.
- Sue Hraskey (University of Tasmania) and Sonia Shimeld (University of Tasmania), “The Pennsylvania Railroad Company’s first 25 years of annual reporting”.
- Venkat M. Iyer (University of North Carolina at Greensboro) and Ayalew Lulseged (University of North Carolina at Greensboro), “Family status and earnings quality in the post SOX era”.
- Kristina Jonäll (Göteborg School of Business, Economics and Law), Gunnar Rimmel (Jönköping International Business School) and Michael John Jones (University of Bristol), “The effect of the financial crises on banks communication in CEO letters -analysis of global top banks from 2005 to 2009”.
- Glen Lehman (University of South Australia), “Accounting, Reality and Sustainability Reporting”.
- Jing Li (Bradford University) and Musa Mangena (Nottingham Trent University), “Format of intellectual capital disclosure and their relations with market factors”.
- Shaling Li (University of Portsmouth), “Does auditor choice influence earnings conservatism?”.
- Frederick Lindahl (George Washington University) and Hannu Schadewitz (University of Turku, Finland), “Has East met West?”.

- Chunhui Liu (University of Winnipeg) and Grace O'Farrell (University of Winnipeg), "Impact of IFRS: evidence from the People's Republic of China".
- Rajni Mala (Macquarie University) and Parmod Chand (Macquarie University), "Additional guidance provided on International Financial Reporting Standards and its impact on the judgments and confidence of accountants".
- Markus Milne (University of Canterbury, NZ) and Sanjaya Kuruppu (University of Canterbury, NZ), "Managing reputation and maintaining legitimacy: understanding a company's responses to sustainability issues".
- Tony Mortensen (University of Canterbury, NZ) and Sara Toynbee (University of Utah), "The impact of intellectual capital information on investment decisions".
- Latif Oylan (Technical Staff, European Financial Reporting Advisory Group), Dennis Taylor (RMIT University) and Yue Xing (RMIT University), "Evidence of voluntary disclosures about infrastructure and community assets: case of Australian local governments".
- Marco Papa (University of Bari), Vittorio Dell'Atti (University of Bari), Grazia Dicuonzo (University of Bari), "Accounting for leases: information signal or earnings management? Evidence from Italian listed companies".
- Simon Parry (Newcastle University Business School), "Exploring the value of environmental disclosure for micro businesses: aspiration vs. practice".
- Yan Qiu (University of Exeter) and Amama Shaukat (University of Exeter), "Environment, social and governance responsibility and corporate financial performance: disentangling the link".
- Sharmin Shabnam Rahman (BRAC University, Bangladesh), "Corporate social disclosure practices: an experience with the private commercial banking sector of Bangladesh".
- Daphne Rixon (Saint Mary's University, Nova Scotia), "Stakeholder salience and accountability performance reporting".
- Richard Slack (Northumbria University), Matthias Munz (Northumbria University) and David Campbell (Northumbria University), "Intellectual capital reporting by Daimler Benz: a longitudinal examination of annual report disclosures 1979-2010".
- Jill F. Solomon (King's College, London), Aris Solomon (Athabasca University), Simon D. Norton (Cardiff Business School), and Nathan L. Joseph (Aston Business School), "The progressive integration of private social and environmental reporting into mainstream institutional investment: evidence of a paradigm shift?".
- Renata Stenka (Keele University), "Rhetoric in international standard setting process: strategies employed by the IASB/FASB and the constituents".
- Dennis Taylor (RMIT University) and Xuanxuan Zhang (Monash University), "Corporate risk disclosure: the influence of institutional shareholders and the Audit Committee".
- Ioannis Tsalavoutas (University of Stirling), Paul André (ESSEC Business School) and Dionysia Dionysiou (University of Stirling), "Worldwide IFRS adoption and convergence: mandated disclosures and the financial statement effects of IFRS 3, IAS 36 and IAS 38".
- Chinyere Uche (University of Glasgow), "Nigeria and transition to IFRS".
- Wan Nordin Wan-Hussin (College of Business, Universiti Utara Malaysia), Salleh Ahmed Al Reyami (College of Business, Universiti Utara Malaysia) and Omar Othman (College of Business, Universiti Utara Malaysia), "Monitoring mechanisms and credibility of financial statements in the Saudi stock market".
- Sabrina YuYing Xie (Shue Yan University), "Asset tunneling and Independent directors".

- Bai Xue (Loughborough University) and Noel O'Sullivan (Loughborough University), "The determinants of audit fees in the alternative investment market".
- Steven Young (Lancaster University Management School) and Zachang Zeng (Tilburg University), "The impact on cross-border accounting comparability of mandatory adoption of international financial reporting standards".
- Alaa Zalata (University of Aberdeen) and Clare Roberts (University of Aberdeen), "Managing earnings using classification shifting: an analysis of UK corporate behaviour post IFRS".

PhD Stream

- Ece Acar (Izmir University of Economics), "The impacts of corporate governance mechanisms on disclosure level of provisions".
- Christofer Adrian (Macquarie University), "The relative importance of corporate governance attributes: evidence from corporate stakeholders".
- Nana Oiza Akubelem (University of Glasgow), "Patterns in and determinants of analysts' use of information".
- Hany Elzahar (University of Stirling), Khaled Hussainey (University of Stirling) and Ioannis Tsalavoutas (University of Stirling), "Determinants of quantity and quality of KPIs reporting for UK non-financial firms".
- Diana Festl-Pell (University of Zurich), "Applying macro-prudence in financial standard setting: systemically sensitive prompt corrective action".
- Sabine Graszitz (University of Innsbruck), "Influencing factors on earnings management: empirical evidence from German and Austrian listed companies".
- Hazem Ismael (Aberdeen University), "The voluntary demand for internal audit and its added value: Evidence from The UK".
- Maureen McCulloch (Oxford Brookes University Business School), "What implications do collaborative business models within the social economy have for current accounting theory and practice?".
- Mohammad Nurunnabi (University of Edinburgh), "The implementation of IFRSs in Bangladesh: role of the state and accounting change as *'politics'* and/or *'transparency'*".
- Svetlana Sabelfeld (Göteborg School of Business, Economics and Law), Gunnar Rimmel (Jönköping International Business School) and Kristina Jonäll (Göteborg School of Business, Economics and Law), "Inductive content analysis of financial communication on IR websites - *a methodological research note to disclosures studies*".
- Niuosha Samani (University of Gothenburg), "Executive compensation: the role of largest owners and boards of directors in Sweden".
- Alexander Waibel (University of Innsbruck), "Audit inspection in Austria – advancing the peer-review".
- Maggie Williams (RMIT University) and Dennis Taylor (RMIT University), "Regulatory effects on the use of related-party transactions in China".
- Viktoria Zerr (University of Edinburgh), "Intellectual capital reporting in Germany".

Financial Reporting and Business Communication Conference

5 - 6 July 2012

Registration and Booking Form

Please fill in and return by 22nd June at the latest to guarantee acceptance

Title: First Name: Surname:
(Please complete in BLOCK CAPITALS)

Institution:

Address:

.....

Telephone: E-mail:

Please indicate your requirements:

Conference fee* and all meals £205 ☐

* The Conference fee of £205 includes coffee on registration, lunch and afternoon tea on Thursday, the Conference Dinner on Thursday and lunch on Friday.

* PhD fee (to include all as above) £125 ☐

A list of hotels is attached on the page after next with, as far as we can establish, current prices and approximate walking distances from the conference centre.

Special dietary requirements, vegetarian or vegan (*please specify*).....

Special needs (i.e. wheelchair access etc) (*please specify*).....

The Conference will formally begin with registration (from 11.00am) and lunch at 12.00pm on Thursday and finish mid-afternoon on Friday. A traditional feature of the Conference is the Early Bird meal, and Mike and Richard will be happy to meet with delegates arriving on the evening of the 4th July.

If interested in meeting up on 4th July please indicate..... ☐

We can supply those interested with details of local tourist attractions.

BOOKING CONDITIONS

Please complete this page and the next page on payment registration and return with payment to:

Beverly Clarke
School of Economics, Finance and Management, University of Bristol,
8 Woodland Road, Bristol, BS8 1TN, England, UK
Telephone: +44 (0)117 928 8411

E-mail: B.Clarke@bristol.ac.uk

Payment, Registration and Cancellation Policy

PLEASE FILL IN AND RETURN by 22nd JUNE AT LATEST

REGISTRATION WILL BE CONFIRMED WHEN THE REGISTRATION FORM AND APPROPRIATE FEE ARE RECEIVED. ALL REGISTRATIONS WILL BE ACKNOWLEDGED WITHIN 14 DAYS OF RECEIPT. NOTICE OF CANCELLATION MUST BE SENT IN WRITING TO BEVERLY CLARKE.

| | Payment Method and Total |
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| 1. | <p>Please debit my credit or switch card for £_____</p> <p>Type of card Mastercard <input type="checkbox"/> Visa <input type="checkbox"/> Switch <input type="checkbox"/> (<i>please tick</i>)</p> <p>(Note: if Debit card, expiry and issue number <u>must</u> be quoted.</p> <p>Your name as it appears on the card _____</p> <p>Address that credit card is registered to _____</p> <p>_____</p> <p>Postcode _____</p> <p>Start Date <input type="text"/><input type="text"/> / <input type="text"/><input type="text"/> Expiry Date <input type="text"/><input type="text"/> / <input type="text"/><input type="text"/> Issue No. <input type="text"/><input type="text"/></p> <p>Security code <input type="text"/><input type="text"/><input type="text"/> (last 3 digits on back of card)</p> <p>Card number <input type="text"/><input type="text"/><input type="text"/><input type="text"/> <input type="text"/><input type="text"/><input type="text"/><input type="text"/> <input type="text"/><input type="text"/><input type="text"/><input type="text"/> <input type="text"/><input type="text"/><input type="text"/><input type="text"/> <input type="text"/><input type="text"/><input type="text"/><input type="text"/> (<i>switch only</i>)</p> <p>Card holders signature _____</p> |
| 2. | <p>I enclose payment by cheque/bankers draft for £_____</p> <p>(Payment should be made by cheque, or for non UK delegates' only, bank draft in £ sterling drawn on a UK bank, made payable to University of Bristol)</p> |

Please return this form to Beverly Clarke, School of Economics, Finance and Management, University of Bristol, 8 Woodland Road, Bristol, BS8 1TN, England, UK. Telephone: +44 (0)117 928 8411, Email: B.Clarke@bristol.ac.uk

HOTELS (please book direct): A list of the hotels with approximate walking Distance from Armada House is given below:

Premier Travel Inn (from £65)

King Street, BS1 4ER

T: 0870 990 6424 Distance: about 5 minutes walk

Premier Travel Inn (from £65)

The Haymarket, BS1 3LR

T: 0870 238 3307 Distance: about 10 minutes walk

The Bristol Hotel (from £110)

Prince Street, BS1 4QF

T: 0117 923 0333 Distance: about 5 minutes walk

Radisson Blu Hotel (from £95) (request Armada House discounted rates)

Broad Quay, BS1 4BY

T: 0117 934 9500 Distance: about 2 minutes walk

The Mercure Brigstow Hotel (from £110)

Welsh Back, BS1 4SP

T: 0117 929 1030 Distance: about 5 minutes walk

Ibis Bristol Centre (from £80)

Explore Lane, BS1 5TY

T: 0117 989 7200 Distance: about 10 minutes walk

Thistle Bristol (from £90)

Broad Street, BS1 2EL

T: 0871 376 9042 Distance: about 10 minutes walk

Bristol Marriott Royal Hotel (from £99)

College Green, BS1 5TA

T: 0117 925 5100 Distance: about 10 minutes walk

Toad Lodge Bed and Breakfast (from £35)

Cotham Park, BS6 6BU

T: 0117 924 7080 Distance: about 35 minutes walk

Brooks Guesthouse (from £70) (request Armada House discounted rates)

St Nicholas Street, BS1 1UB

T: 0117 930 0066

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