

Updated 2/16/04

The Illinois International Accounting Conference

held jointly with

The Athens University of Economics and Business

Hosted by the Athens University of Economics and Business and the Vernon K. Zimmerman Center for International Education and Research in Accounting (CIERA) at the University of Illinois at Urbana-Champaign.

Program Schedule (March 4-6, 2004)

Thursday, March 4, 2004

7:00 – 8:30 p.m. Reception at St. George Lycabettus Hotel, 2 Kleomenous Street, Athens

Friday, March 5, 2004

ALL SESSIONS ARE HELD AT THE HOTEL

(Breakfast served at the Hotel)

Conference

- 8:00 – 8:30 a.m. Introductions
Conference Coordinators
Welcoming Remarks
George Venieris, *Athens University of Economics and Business* and Ira Solomon, *University of Illinois, United States*
- 8:30 – 9:30 a.m. Session I
Presenter: Apostolos A. Ballas and Dimosthenis L. Hevas, *Athens University of Economics and Business*
Title: European Differences in the Valuation of Earnings and Book Value: Regulation Effects or Industry Effects?
Discussant: Martin Walker, *University of Manchester, United Kingdom*
- 9:30 – 9:45 a.m. Coffee/Tea Break
- 9:45 a.m. - 10:45 a.m. Session II
Presenter: Andreas Charitou and Eleni Constantinidis, *University of Cyprus*
Title: Size and Book-to-Market Factors in Earnings and Stock Returns: Empirical Evidence for Japan
Discussant: Theodore Sougiannis, *University of Illinois at Urbana-Champaign, USA*
- 10:45 - 11:00 a.m. Coffee/Tea Break
- 11:00 – 12:00 p.m. Session III
Presenter: Paquita Davis-Friday, Thomas J. Frecka and Juan M. Rivera, *University of Notre Dame, USA*
Title: The Financial Performance, Capital Constraints and Financial Reporting Environment of Crosslisted Firms: Evidence from Mexico
Discussant: Irene Karamanou, *University of Cyprus*
- 12:00 - 1:00 p.m. Lunch

Updated 2/16/04

1:30 - 2:30 p.m.

Session IV

Presenter: Roger Debreceeny and Asheq Rahman, *Nanyang Technological University, Singapore*

Title: Market and Firm Specific Determinants of Continuous Corporate Disclosures

Discussant: Marleen Willekens, *Katholieke Universiteit Leuven, Belgium*

2:30 - 3:30 p.m.

Session V

Presenter: Yuan Ding, Thomas Jeanjean and Hervé Stolowy, *HEC School of Management, France*

Title: Why Do National GAAP Differ from IAS? The Role of Culture

Discussant: Aphroditi Papadaki, *Athens University of Economics and Business, Greece*

3:30 – 3:45 p.m.

Coffee/Tea Break

3:45 – 4:45 p.m.

Session VI

Presenter: Mohd. Yusoff Ibrahim, *Universiti Pendidikan Sultan Idris*; Daing Nasir Ibrahim, *Universiti Sains Malaysia* and Abdullah Jusoh, *Universiti Pendidikan Sultan Idris*

Title: Competition, New Management Practices and the Emphasis given to Non-Financial Indicators in Manufacturing Organizations

Discussant: Davide Rizzotti, *University of Catania, Italy*

6:00 – 7:30 p.m.

Dinner w/Wine

Saturday, March 6, 2004

(Breakfast served at the Hotel)

Conference

9:00 – 10:00 a.m.

Session VII

Presenter: Victoria Krivogorsky, *Morgan State University, Maryland*

Title: Effects of the Differences in Corporate Governance and Accounting Practices on the Reported Data (Empirical Analysis of the Foreign U.S. Registrants from EU)

Discussant: Nikos Vafeas, *University of Cyprus*

10:00 – 10:15 a.m.

Coffee/Tea Break

10:15 – 11:15 a.m.

Session VIII

Presenter: Stuart McLeay and Aziz Jaafar, *University of Wales Bangor, United Kingdom*

Title: Accounting Harmonization in Europe: Country Effects and Sector Effects

Discussant: Dorota Dobija, *Leon Kozminski Academy of Entrepreneurship and Management, Poland*

11:15 – 11:45 a.m.

A Synthesis

Presenter: Peter Pope, *University of Lancaster, United Kingdom*

11:45 – 12:00

Announcing the 2005 Conference in Kobe, Japan

Presenter: Chitoshi Koga, *Kobe, Japan*

Updated 2/16/04
12:00 – 1:00 p.m.

Lunch