

May 24, 2006



Accountancy



The Illinois International Accounting Symposium
(Zimmerman Center for International Accounting Education and Research)
held at
HEC School of Management, Paris, France

Developments in International Accounting Standards and Research
Paris, June 8-10, 2006

Thursday, June 8, 2006, Hilton Arc de Triomphe, Paris (51, rue de Courcelles, 75008 – Paris – Metro station: Courcelles <http://www.hilton-paris.com/arcdetriomphe/index.html>

19:00 – 22:00 Early bird reception at the hotel Hilton Arc de Triomphe (51, rue de Courcelles, 75008 – Paris – Metro station: Courcelles <http://www.hilton-paris.com/arcdetriomphe/index.html>

Friday, June 9, 2006, HEC, Jouy-en-Josas (www.hec.fr)

7:45 Bus departure to HEC

8:45 Welcome address

- Hervé Stolowy (HEC)
- Avijit Ghosh, Dean of College of Business and Professor of Business Administration (UIUC)
- Bernard Ramanantsoa, Dean of the HEC School of Management
- François Segueineau, General Manager, Toshiba Systèmes France, HEC Foundation

9:15 – 10:15 Selected **paper 1**

Title: The Evolution of Research on International Accounting Harmonization: An Historical and Institutional Perspective
Authors: C. Richard Baker and Elena M. Barbu
Moderator: Yuan Ding
Discussant: Bernard Raffournier

10:15 – 10:40 Coffee break

10:40 – 11:40 Selected **paper 2**

Title: Attribute Differences Between US GAAP and IFRS Earnings
Authors: Sophie Van der Meulen, Ann Gaeremynck and Marleen Willekens
Moderator: Ruth Aguilera
Discussant: Ole-Kristian Hope

12:00 – 13:20 Lunch (buffet: cold and hot) in room Oberkampf (including a walking visit of the campus).
Shyam Sunder: Corporate Financial Reporting: By Emergence or Intelligent Design? (30 Minutes).

13:30 – 14:30 Selected **paper 3**

Title: Cross-sectional Variation in the Economic Consequences of International Accounting Harmonisation: The Case of Mandatory IFRS Adoption in the UK
Authors: Hans B. Christensen, Edward Lee and Martin Walker
Moderator: Thomas Jeanjean
Discussant: Willem Buijink

14:35 – 15:35 Selected **paper 4**

Title: International Disharmony in Accounting for Intangibles Arising from Government Grants: The Case of Airport Slots in IFRS, US-GAAP and German GAAP
Author: Michael Olbrich
Moderator: Ken Koga
Discussant: Axel Haller

15:35 – 15:55 Coffee break

15:55 – 17:10 **Panel 1**

Topic: A New Themes of Risk in Auditing
Moderator: Ira Solomon
Panelist 1: Ken Trotman, University of New South Wales (Progress and development of International Auditing Standards)
Panelist 2: Tim Bell, KPMG (KPMG implementation of Strategic System Auditing)
Panelist 3: Yves Nicolas, PricewaterhouseCoopers, CNCC (French Institute of Statutory Auditors)

17:30 Bus departure for Versailles

18:00 – 19:15 Visit of the Gardens of the Château de Versailles (park of the Versailles Palace).

Opening times of the Castle in June 2006: 9 a.m. - 6.30 p.m.

(last admission: 6.00 p.m.).

Opening times of the Gardens in June 2006: 7 am – Sunset (9.30 pm).

19:30 – 22:00 Dinner w/wine. Restaurant Au Chapeau Gris, rue Hoche; Versailles.

Guest speaker: one representative of the statutory auditors or of the public accountants.

Dinner sponsored by Elsevier (Sammye Haigh, Elsevier Editor).

22:00 Bus return to Paris (Hotel Hilton Arc de Triomphe)

Saturday, June 10, 2006, Hilton Arc de Triomphe, Paris

8:30 – 9:30 Selected **paper 5**

Title: Motives for Fixed Asset Revaluation: An Empirical Analysis with Swiss Data

Author: Franck Missonier-Piera

Moderator: William Wright

Discussant: Nikos Vafeas

9:30 – 9:50 Coffee break

9:50 – 10:50 Selected **paper 6**

Title: Legislative Demands and Economic Realities: Company and Group Accounts Compared

Authors: Igor Goncharov, Joerg Werner and Jochen Zimmerman

Moderator: Cédric Lesage

Discussant: Andreas Charitou

10:50 – 11:15 Coffee break

11:15 – 12:15 Selected **paper 7**

Title: Comparing the Value-Relevance of Accounting Information in China: Standards and Factors Effects
Authors: Shwu Hsing Wu, M.H. Koo and Tzu-chuan Kao
Moderator: Bahgat Abdel Ghaffar Moussa
Discussant: William Rees

12:15 – 13:45 Lunch

13:45 – 15:00 **Panel 2**

Topic: Developments in International Accounting Harmonization
Moderator: Sri Ramamoorti
Panelist 1: Hon. Charles Bowsher, retired U.S. Comptroller General
Panelist 2: Jeannot Blanchet, Morgan Stanley, IFRS Team leader
Panelist 3: Gilbert Gélard, IASB
Panelist 4: Olivier Azières, Regulatory and Financial Reporting Consultant, OEC (French Institute of Certified Public Accountants)

15:00 – 15:30 Concluding remarks –
Ira Solomon (UIUC)

Announcement of the 2007 Symposium in Hawaii (Hamid Poujalali)
&
the 2008 Symposium in Poland (Dorota Dobija)

Saturday evening

- Optional social event (registration required – payment in Paris):
- Cruise on the “Bateaux-mouches”
 - Dinner in “Chez Françoise