

Illinois International Accounting Summer Conference

June 18-20, 2003

Georg-August-University, Göttingen, Germany

Hosted by the Georg August University and the V. K. Zimmerman Center for International Education and Research in Accounting (University of Illinois at Urbana-Champaign, USA) in conjunction with *The International Journal of Accounting*.

Program Schedule (as of 31/ 5/ 2003)

Place of Conference: Paulinerkirche

Wednesday June 18, 2003

8:00 p.m. Reception

Thursday June 19, 2003

7:00 – 8:15 a.m. Breakfast at the hotel

8:30 a.m. **Introduction and Welcoming Remarks**
Ira Solomon (University of Illinois of Illinois at Urbana-Champaign)
Lothar Schruff (Göttingen University),
Matthias Schumann (Vice President, Göttingen University)

Conference Issue I: The Profession and Risk

9:00 a.m. “Financial Statements Insurance”
Alex Dontoh (New York University), Joshua Ronen (New York University), and
Bharat Sarath (Baruch College, CUNY, USA)

Discussant: Rajib Doogar (University of Illinois at Urbana-Champaign)

10:15 a.m. Break

10:30 a.m. “Operational Risk – Challenges, Basel II Regulation, and Countable Treatment”
Cristina Gutierrez Lopez (University of Leon-Spain)

Conference Issue 2: International Reporting Problems

11:30 a.m. “Reporting Financial Performance under IFRS’es”
Markus Zeimes (Technical Director, German Accounting Standards Committee,
Berlin)

12:30 p.m. Luncheon at the Paulinerkirche

1:30 p.m. “To the roots of performance measurement”
Jürgen Bloech (Göttingen University)

2:15 p.m. “The Effect of Corporate Governance on the Valuation of Book Value and
Earnings during the Asian Financial Crisis”
Paquita Davis-Friday (University of Notre Dame, USA), Li Li Eng (Oklahoma
State University, USA), and Chao-Shin Liu (University of Notre Dame, USA)

Discussant: Heidi Vander Bauwhede (Katholieke Universiteit, Leuven, Belgium)

- 3:30 p.m. Break
- 3:45 p.m. “The Capital Market Implications of the Frequency of Interim Financial Reporting: An International Analysis”
Yaw M. Mensah and Robert Werner (Rutgers University, USA)
Robert Werner (Rutgers University, USA)
- Discussant: Dimitrios Ghicas (Athens School of Economics and Business, Greece)
- 5:00 p.m. Adjournment
- 6:30 p.m. Bus Transfer from Gebhards Hotel to Nörten-Hardenberg
- 7:00 p.m. Reception and Dinner
After Dinner Speaker: TBA

Friday June 20, 2003

- 7:30 – 8:45 a.m. Breakfast at the hotel

Conference Issue 3: Corporate Governance

- 9:00 a.m. “The Impact of Internal and External Governance Mechanisms on the Voluntary Disclosure of Financial and Non-Financial Performance”
Marleen Willekens (Katholieke Universiteit, Leuven, Belgium)
- Discussant: Marjorie Shelley (University of Illinois at Urbana-Champaign)
- 10:15 a.m. Break
- 10:30 a.m. “Ownership Structure, Contingent Fit, and Business Unit Performance: A Research Model and Empirical Evidence”
Johnny Jermias (Simon Fraser University, Canada) and Lindawati Gani (University of Indonesia)
- Discussant: TBA
- 11:30 “TBA”
Klaus-Peter Naumann (Chief Executive Officer, German Institut der Wirtschaftsprüfer, Düsseldorf)
- 12:30 p.m. Luncheon at the Paulinerkirche
- 1:45 p.m. “Audit Quality: Earnings Management in the Context of the 1997 Asian Crisis”
Shireenjit Johl (Multimedia University, Australia), Christine A. Jubb (Monash University, Australia), and Keith A. Houghton (Australian National University)
- Discussant: Thomas Omer (University of Illinois at Chicago)
- 3:00 p.m. Break
- 3:15 p.m. “R & D Productivity: An International Study”
Yuan Ding , Herve Stolowy, and Michel Tenenhaus (Groupe HEC, France)
- Discussant: Theodore Sougiannis (University of Illinois at Urbana-Champaign)
- 4:15 p.m. Panel: Critical issues in Implementing International Accounting Standards

Stella Fearnley (Portsmouth Business School, UK); David Alexander (University of Birmingham, UK); Marcela Zarova (University of Economics, Prague, Czech Republic); Liesel Knorr (Secretary General, German Accounting Standards Committee, Berlin)

5:30 p.m.

Concluding Remarks and Announcement about the IISA in Athens in 2004
A. Rashad Abdel-khalik (University of Illinois at Urbana-Champaign)
Dimitri Ghicas (Athens School of Economics and Business, Athens, Greece)

Conference adjourns

7:30 p.m.

Dinner (Place TBA)