

TARC 2017



TRENDS IN ACCOUNTING RESEARCH CONFERENCE

PRESENTATIONS SCHEDULE

Thursday 5th October 2017

14.30 – 16.00 Interactive paper sessions (Main Building)

- **Financial Accounting and Auditing Issues** (parallel session with discussant) (333 room)

Session chair **prof. Robert Rickards**

Presentations (15 minutes each), **discussion** (5 minutes each), **Q&A**

Meier Jan-Hendrik, Esmatyar Walid, Krienke Nadine *Good Deals and Bad Deals – Wealth Redistributions in European Takeovers*

Love Chollada, Indraprasit Chutinuch, Vilalai Premarat, Masarat Supannarat, Mahoran Jugkrit, Promma Pimpisa *Female Directors of Thai Family-Owned with Earnings Quality*

Müller Alexander *The Influence of Fair Value Measurement on the Value Estimation of Listed Property Companies*

Terdpaopong Kanitsorn, Manapreechadeelert Penprapak *Financial Stability of the Thai Industrial Estates: Post Historic 2011 Floods*

- **Management Accounting and Disclosure Issues** (parallel session with discussant) (326 room)

Session chair **prof. Jan Alpenberg**

Presentations (15 minutes each), **discussion** (5 minutes each), **Q&A**

Wnuk-Pel Tomasz *Management Accounting System in Support Of Lean Strategy*

Khanchanapong Teerasak, Taweasuk Prerapha *Do Foreign-owned Firms Adopt More Technological Innovations Than Locally-owned (Thai) Firms?*

Zarzycka Ewelina, Dobroszek Justyna, Lepistö Lauri, Moilanen Sinikka *Juxtaposing Control and Innovation: Evidence from the Lean Environment of Business Process*

Popesko Boris, Dokulil Jiří *How Budgeting Systems Influence the Organizational Behaviour*

16.00 – 16.30 Coffee break (Conference Centre)

16.30 – 18.00 Interactive paper sessions (Main Building)

- **Financial Accounting and Auditing Issues** (parallel session with discussant) (333 room)

Session chair **dr. Teerasak Khanchanapong**

Presentations (15 minutes each), **discussion** (5 minutes each), **Q&A**

Manapreechadeelert Penprapak, Terdpaopong Kanitsorn *Financial Distress Prediction – Automotive Manufacturing Companies in Thailand*

Czajor Przemysław, Michalak Marcin *EBITDA Adjustments – in the Search of the Indicator of Operating Cash Flows*

Nuanmaneethiti Nattapat, Chaleampong Pornchanok, Samakhun Rachadapon, Srisukont Supicha, Chongsirithitisak Thanathon *The Relationship Between Earnings Quality of Accounting Information and Stock Price: An Empirical Study of Thai Listed Firms after IFRS Adoption*

Toth Arpad *Lease Accounting Expected Changes for Company Cars in Hungary*

- **Management Accounting and Disclosure Issues** (research flora) (326 room)

Session chair **prof. Ana Szychta**

Presentations (12-15 minutes each), **Q&A**

Haslam Jim, Klovienė Lina, Speziale Maria-Teresa *Building a Conceptual Model for Sustainability Reporting*

Kundelienė Kristina, Stepanauskaitė Agnė *Disclosure of Information on the Website: Case of Lithuanian Companies*

Śniezek Ewa, Piłacik Joanna *The Practice of Selected Companies' CSR Reporting by the GRI Guidelines*

Leitonienė Šviesa *Disclosure of Information of Social Responsibility in Banking Sector*

Friday 6th October 2017

10.00 – 11.30 Interactive paper sessions (Main Building)

- **Financial accounting and auditing issues** (research flora) (333 room)

Session chair **dr. Lina Klovienė**

Presentations (12-15 minutes each), **Q&A**

Faitusa Ivita *Internal Audit in Small Local Governments in Latvia*

Grzesiak Lena *Perception of Audit – a Systematic Literature Review*

Proskura Kateryna *Application of the Time Value of Money Concept in the Accounting*

Waniak-Michalak Halina *The Role of Loan and Guarantee Funds in Filling the Funding Gap of Small and Micro Enterprises Having Simplified Accounting*

Skendelytė Rasa, Šapkauskienė Alfreda *Essence of Bitcoin and it's Fair Value*

- **Management Accounting and Disclosure Issues** (parallel session with discussant) (326 room)

Session chair **prof. Jim Haslam**

Presentations (15 minutes each), **discussion** (5 minutes each), **Q&A**

Alpenberg Jan, Wnuk-Pel Tomasz, Adamsson Philip, Petersson Johanness *The Use of Environmental Indicators in Local Government. A Case Study of VÄXJÖ Municipality*

Lemsalu Katrin, Saksakulm Eve-Ly *The Use of Performance Measurement System in Estonian Agricultural Enterprises*

Almasan Alina, Circa Cristina, Dobroszek Justyna, Zarzycka Ewelina *Perception of Management Accounting Systems by Managers: a Selection Approach Using Cluster Analysis*

Kenk Karina, Haldma Toomas *Performance Information Usage in Local Governments Within the Administrative Reforms*

11.30 – 12.00 Coffee break (Conference Centre)

12.00 – 13.30 Interactive paper sessions

- **Financial Accounting and Auditing Issues** (parallel session with discussant) (333 room)

Session chair **prof. Jan-Hendrik Meyer**

Presentations (15 minutes each), **discussion** (5 minutes each), **Q&A**

Fedosov Victor, Paientko Tetiana *Government Financial Accounting and Accountability: Key Problems and Main Trends in Post-communist Countries*

Kaarlep Urmis *How can Taxation Support Human Development?*

Paemurru Elina, Paemurru Kristjan, Päril Ülle *The Integrated Reporting Applicability In Non-Profit Sector Organisation*

Michalak Jan, Krasodomska Joanna *Business Model Diagrams in Strategic Reports*

- **Management Accounting and Disclosure Issues** (parallel session with discussant) (326 room)

Session chair **prof. Toomas Haldma**

Presentations (15 minutes each), **discussion** (5 minutes each), **Q&A**

Sychta Anna *Management Accounting Practices in Poland: the Direction of Changes*

Kadak Tarmo, Laitinen Erkki K. *The Size of Company and Performance Measurement System. PMSs in Small, Medium-sized, and Large Companies*

Kawczyńska Marta, Jabłoński Artur, Pietrzak Żaneta, Wnuk-Pel Tomasz *Expected Impact of an ERP Implementation on the Quality of Information*

Dobroszek Justyna, Grzesiak Lena *Identification of Professions Involved in the Process of Logistics Management*