

CCG – Center for Corporate Governance

and

LEFIC – Center for Law, Economics and Financial Institutions at CBS

invite you to a workshop on

Accounting and Auditing in Corporate Governance

Wednesday, February 23, 9-13

Room: PH110 PorcelænsHAVEN, Building 62. Enter from Virginiavej.

The objective of the workshop is to bring academics and practitioners in accounting, finance and law together to discuss academic work within the Centers on the contribution of accounting rules and auditing practices to effective corporate governance. Attributes of accounting standards and auditing practices in the USA and Europe are compared. Results from a number of PhD student projects will be presented and discussed.

Program

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| 9–9:45 | Steen Thomsen, CCG, and Clas Wihlborg, LEFIC, “Overview of Projects and Issues”. |
| 9:45-10:30 | Sabrina Auci and Elena D’Agosto, University of Rome, Tor Vergata and LEFIC, “Auditing Rules and Corporate Performance in Europe and the USA”. |
| 10:30-11 | Coffee |
| 11-11:45 | Maria Risberg, University of Göteborg, “Is Bad News Good News? Accounting and Disclosure in Corporate Performance”. |
| 11:45-12:30 | Alex Penvern, CCG, “To Expense or Not to Expense: the Accounting Treatment of Stock Options”. |
| 12:30-13 | General Discussion |