

Association de Formations Européennes à la Comptabilité et à l'Audit

AFECA 2011

18th – 28th September

University of Innsbruck

PROGRAM - OVERVIEW

INTRODUCTIONS

Presentations of universities and countries (students)

Présentations des universités et des pays (étudiants)

Presentations of national accounting systems (academics)

Présentations des systèmes comptables nationaux (professeurs)

CASE STUDY 1

Case Study 1 “SA Europa 27”

- Presentations of solutions: Treatments according to national accounting standards (students)
- Working out of treatments according to IAS/IFRS in international groups and preparation of presentations (students)
- Presentations of solutions according to IAS/IFRS (students)

Étude de cas 1 “SA Europa 27”

- *Présentations des solutions selon les normes comptables nationales (étudiants)*
- *Élaboration des solutions selon les normes IAS/IFRS et préparation de présentations (étudiants – groupes internationaux)*
- *Présentations des solutions selon les normes IAS/IFRS (étudiants)*

CASE STUDY 2

Case Study 2 “Auditing”

- Introduction (Dr. Julia Baldauf, Dr. Marcel Steller)
- Working out of the solutions in international groups and preparation of the presentations (students)
- Presentation of the solutions (students)

Étude de cas 2 “Analyse des états financiers”

- *Introduction (Walter Wetzel)*
- *Élaboration des solutions en groupes internationales et préparation des présentations (étudiants)*
- *Présentation des solutions (étudiants)*

CASE STUDY 3 / CRISIS MANAGEMENT

Crisis management – microeconomic views

surviving the global economic crisis (Dr. Robert Jakob)

Procédé du management en cas de crise – Aspects microéconomiques

Suivre la crise économique globale (Dr. Robert Jakob)

Case Study 3 „balance sheet analysis – comparison of airlines“

- Introduction (Prof. Dr. Klaus Henselmann)
- Working out of treatments in international groups and preparation of the presentations (students)
- Presentation of the solutions (students)

Étude de cas 3 “Analyse des états financiers – comparaison compagnie aérienne ”

- *Introduction (Prof. Dr. Klaus Henselmann)*
- *Élaboration des solutions en groupes internationales et préparation des présentations (étudiants)*
- *Présentation des solutions (étudiants)*

CASE STUDY 4

Case Study 4 “AFECA Limited”

- Presentation of IAS/IFRS which are relevant for case 3 by academics (academics and students in international groups)
- Working out of solutions (international groups)
- Preparation of presentations (international groups)
- Presentations of solutions (students)

Étude de cas 3 “AFECA Limited”

- *Présentation des normes IAS/IFRS qui seront nécessaires pour ce cas 3 par les professeurs (professeurs et étudiants en groupes internationaux)*
- *Élaboration des solutions (groupes internationaux)*
- *Préparation des présentations (groupes internationaux)*
- *Présentations des solutions (étudiants)*

ROUND TABLE

Round Table – “Who is the most responsible group for the financial crisis”

Discussion (academics and students)

Table Ronde – Sujets d'actualité en comptabilité

Discussion (professeurs et étudiants)

EXCURSIONS

- Reception at the Mayor of the City of Innsbruck
- Guided tour: Innsbruck historic town
- Excursion Swarovski Crystal Worlds

- *Réception à la maire de la ville d’Innsbruck*
- *Visite guidée: Innsbruck vieille ville*
- *Swarovski Crystal Worlds Excursion*

SYMPOSIUM & WORKSHOPS ON CURRENT TOPICS – Session I and II		
<p>Accountancy curricular profile vs business Demands in Greece</p> <p>Athanasios Mandilas Kavala Institute of Technology</p>	<p>Satisfaction and Expectation on Auditor's Communication with Those Charged with Governance: Empirical Findings in the Swiss Setting</p> <p>Assoc.-Prof. Dr. Anke Müssig University of Luxembourg</p>	<p>Audit et reporting de fraude (in French)</p> <p>Prof. Dr. Ovidiu-Constantin Bunget Universitatea Valahia</p>
<p>The Information Content of Ad hoc Announcements Concerning Company Figures – An Event Study</p> <p>Dipl.-Kfm. Christian Pietsch University of Luxembourg</p>	<p>Information disclosure perspectives of listed companies in the Baltic states</p> <p>Prof. Dr. Valdone Darskuviene Vytautas Magnus University</p>	<p>Value Relevance of Deferred Taxes under IAS 12 – Evidence from the German Tax Reform Act 2008</p> <p>Dipl.-Kfm. Robert Breitzkreuz Ass.-Prof. Dr. Daniela Lorenz University of St. Gallen/Freie Universität Berlin</p>
SYMPOSIUM & WORKSHOPS ON CURRENT TOPICS – Session III		
<p>Quality Assurance System – Evidence from Public Oversight of Audit Firms in Austria</p> <p>Univ.-Prof. Dr. Rudolf Steckel Ao. Univ.-Prof. Dr. Gabriele Steckel-Berger University of Innsbruck</p>	<p>Fear and greed in the financial markets – The opportunities and the threats</p> <p>Prof. Pertti Laitinen North Karelia University of Applied Science</p>	<p>Sustainable Development</p> <p>Prof. Dr. Eurico Cirne de Lima Basto Instituto Superior de Contabilidade e Administração do Porto</p>
SYMPOSIUM & WORKSHOPS ON CURRENT TOPICS – Session IV		
<p>Professional Judgment in Auditing – Experimental Study</p> <p>Ass.-Prof. Dr. Julia Baldauf Univ.-Ass. Dr. Marcel Steller University of Innsbruck</p>		

Participating Universities – AFECA IP 2011

Austria	Leopold-Franzens-Universität, Innsbruck
Belgium	Institut Catholique des Hautes Études Commerciales (ICHEC), Brussels
Finland	North Karelia University of Applied Science, Joensuu
France	Université de Bretagne Sud, Vannes
Germany	Friedrich-Alexander-Universität Erlangen-Nuremberg
Greece	Technological Educational Institute (T.E.I.) of Kavala
Hungary	Corvinus University of Budapest
Lithuania	Vytautas Magnus University, Kaunas
Luxembourg	Université du Luxembourg
Portugal	Instituto Politécnico do Porto
Romania	Universitatea Valahia, Targoviste
Spain	Universidad de Vigo
Switzerland	Universität St. Gallen
United Kingdom	Bournemouth University Business School
USA	Southern Connecticut State University, New Haven