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University of Macerata

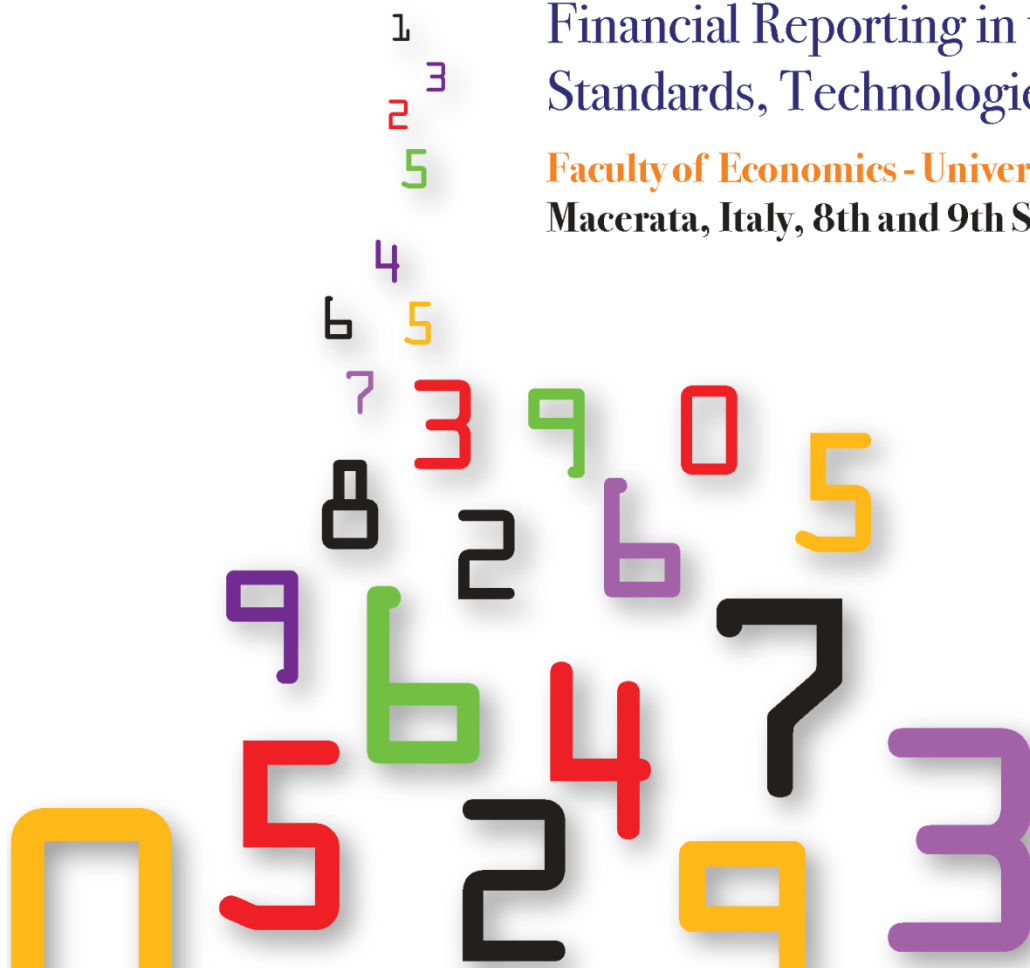


University of Huelva

First Conference on

Financial Reporting in the 21st Century: Standards, Technologies and Tools.

Faculty of Economics - University of Macerata
Macerata, Italy, 8th and 9th September 2011



Aula Magna of the University of Macerata

8th and 9th September 2011

<http://frstt.unimc.it>

Under the auspices of



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Department of Economic and Financial Institutions of the University of Macerata.*



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Detailed Conference Programme

Thursday, 8th September 2011

13:00-14:00 Registration

14:00-14:10 Welcome
Andrea Fradeani (University of Macerata)

14:10-17:30 First Paper Session
Chairs: Enrique Bonsón (University of Huelva)
Michela Soverchia (University of Macerata)

Determinants of Segment Reporting Disclosures under IFRS 8: the Spanish Case
Pedro Nuno Pardal (Polytechnic Institute of Setúbal) and Ana Isabel Morais (ISCTE Business School)

*Accounting Systems and Accounting Standards in Italy, Croatia and Bulgaria:
Cultural Background and Financial Statement Relationships*
Lauretta Semprini (University of Macerata)

*XBRL for Financial Reporting in Italy: an Empirical
Study on Financial Statements and XBRL Taxonomies*
Diego Valentineti (G. d'Annunzio University of Chieti-Pescara)

Implementing an Harmonized Banking Supervision in Europe: the Way Forward 2004-2013
Ignacio Boixo (European Banking Authority)

Risk Management and Pillar II: Implementing Internal Capital Adequacy Assessment Process (ICAAP)
Rosaria Cerrone (University of Salerno), Michele Maria Madonna (University of Salerno) and Chiara Sica (Cooperative Credit Bank of Fisciano)

The Role of Segment Reporting in Credit Institutions. Recent Innovations and Evolutionary Trends
Francesco Zen (University of Padua), Paolo Bonassi (Intesa SanPaolo), Alessandro d'Amuri (Accenture Management Consulting) and Roberto Silva (Accenture Management Consulting)

Auditing Firms' Awareness of XBRL Costs and Benefits: Empirical Evidence from Audit Performed on Italian not Listed Companies
Carlo Caserio (University of Pisa) and Fabio La Rosa (Kore University of Enna)

XBRL for Small Business Reporting: Already a Reality in Italy
Francesco Campanari (University of Macerata), Andrea Fradeani (University of Macerata) and Saeed J. Roohani (Bryant University)

Coffee Break

17:45-19:30 Workshop
Anatomy and Use of an XBRL-formatted Financial Report
Eric E. Cohen (PwC)

*The Workshop will be held at Palazzo Ciccolini (Via XX Settembre n. 5, first floor, computer lab 1.6).

Gala Dinner

Friday, 9th September 2011

08:30-11:00 Second Paper Session
Chair: Saeed J. Roohani (Bryant University)
Bruno Maria Franceschetti (University of Macerata)

The Growing Demand for XBRL Based Sustainability Reporting
Carsten Felden (Freiberg University of Mining and Technology) and Andreas Göpfert (Freiberg University of Mining and Technology)

Factors Associated with Price Reactions and Analysts' Forecast Revisions around SEC Filings in the U.S.
Theodore E. Christensen (Brigham Young University), William G. Heninger (Brigham Young University), Earl K. Stice (Brigham Young University) and David R. Campbell (Drexel University)

In Search of Corporate Risk Measures to Complete Financial Reporting. The Case of the "Caldarerie"-Industry in Vicenza
Guido Mantovani (Ca' Foscari University of Venice), Paolo Gurisatti (Demos&P.I.) and Elisa Daniotti (Teofilo Intato Foundation)

Integrated Reporting, Stakeholder Engagement and Social Media. A Survey of Current Practices in the Eurozone
Enrique Bonsón (University of Huelva), Francisco Flores (University of Huelva) and Melinda Ratkai (University of Huelva)

Algorithm of Detection of Manipulations with Revenue and Retained Earnings in Financial Statements
Igor Pustynick (SMC University)

Enabling Comparability and Data Mining with the Arelle® Open Source Unified Model.
Herm Fischer (Mark V Systems Limited) and Diane Mueller (XBRLSpy Research Inc.)

Coffee Break

11:15-13:30 Third Paper Session
Chairs: Andrea Fradeani (University of Macerata)
Alessandro d'Eri (Roma Tre University)

*Voluntary Adoption of International Financial Reporting Standards
in the Italian Private Firms: a Study of the Determinant*

Gaetano Matonti (University of Salerno) and Giuseppe Iuliano (University of Salerno)

*The Influence of Regulatory Change and IASB's 'IFRS Practice Statement Management Commentary'
on Innovative Disclosure in Management's Reports Prepared by Italian Listed Companies*

Daniela Argento (University of Siena) and Roberto Di Pietra (University of Siena)

Fair Value Adoption in European Companies

Nicola Castellano (University of Macerata) and Katia Corsi (University of Sassari)

XBRL Application in Italy: the Impact on the Financial Information Flow

Sara Trucco (University of Pisa) and Gennaro Oliviero (University of Pisa)

XBRL and SMEs: an Opportunity to Improve Financial Management and Communication

Davide Panizzolo (University of Trento), Luca Erzegovesi (University of Trento)
and Graziano Coller (University of Trento)

XBRL (Tool) Support – What is Needed?

Claudia Koschtial (Freiberg University of Mining and Technology) and
Carsten Felden (Freiberg University of Mining and Technology)

Light Lunch

15:00-18:00 Plenary Session**

Welcome and Introduction by Andrea Fradeani (University of Macerata)
Greetings from Representatives of XBRL Italy and AIDEA

Chairs: Enrique Bonsón (University of Huelva) and Saeed J. Roohani (Bryant University)

Convergence between IFRS and US GAAP from IASB perspective

Glenn Brady (Senior Technical Manager, IFRS Foundation)

Convergence between IFRS and US GAAP from US perspective

Saeed J. Roohani (Bryant University)

The transition to IFRS in Italy: too fast and too furious

Roberto Di Pietra (University of Siena)

The IFRS Taxonomy 2011 interim release: common-practice concepts

Alessandro d'Eri and Francesco Campanari (XBRL Team, IFRS Foundation)

Diffusion of XBRL and its possible impact on the use of IAS/IFRS

Gilles Maguet (Secretary General of XBRL Europe)

Issues regarding XBRL Taxonomy development

Eric E. Cohen (XBRL Global Technical Leader, PwC)

XBRL in Corporate Social Responsibility and Integrated Reporting

Enrique Bonsón (University of Huelva)

How to use XBRL data: Technologies and Tools

Carsten Felden (Freiberg University of Mining and Technology)

General debate with the Audience

Conclusions by the Chairs

**The Plenary Session is open to the public and will be translated simultaneously into Italian.