

The Research Centre of the Faculty of Economics
cordially invites you to a research seminar
on **Wednesday, 25th May 2016 at 12 p.m. in P-216** at the **Faculty of Economics, University of Ljubljana**

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will present the article:

**"VIEWING IFRS-COMPLIANT FINANCIAL STATEMENTS:
PRELIMINARY EXPERIMENTS ADOPTING EYE
TRACKING METHODOLOGIES"**

“Starting with a behavioral accounting research approach and moving on to neuroaccounting methodologies, we implemented Eye Tracker in the first preliminary experiment in the field of accounting. We aim to highlight the importance in the decision-making process of accounting information disclosure in the form of official reports, which we call the “visual profile of accounting”. We designed our experiment by setting in opposition visual profiles of accounting from two different perspectives: IFRS regulations and Italian accounting standards. Considering the supposed superior quality of IFRS standards as per the existing literature, we hypothesized that respondents should lend greater importance to the IFRS disclosure, in terms of utility in the decision-making process. Preliminary results show that disclosure in IFRS-compliant financial statements is positively linked with respondent visual attention. However, there appears to be no meaningful link between visual attention and the accounting concepts the IFRS perspective generates.”

You can register for the free seminar by phone (01) 58-92-490, or via e-mail:
research.seminars@ef.uni-lj.si by Tuesday, 24th May 2016.

You can find all information regarding future research seminars on following link:
http://www.ef.uni-lj.si/raziskovanje/seminarji_in_konference

We look forward to seeing you!