

■ Editorial



With more than 1,700 members, the EAA is a large association. While standing on its own feet, it is far from isolated. The EAA maintains close links to other associations, such as the AAA in the United States. Probably the closest links are between the EAA and the European Institute of Advanced Studies in Management (EIASM). In this issue of the newsletter, this relationship between the EAA and the EIASM is reflected upon more closely. John Christensen, president of the EAA, Paul Coughlan, president of the EIASM, Gerry van Dyck, former director of the EIASM, and Nicole Coopman, today's director, each contribute their thoughts on this relationship.

Apart from this, the newsletter contains, as usual, information on past and forthcoming events. Last week, the 6th Conference on New Directions in Management Accounting took place in Brus-

sels, with more than 150 participants presenting and discussing recent research in management accounting.

The deadline for paper submissions for the next EAA Annual Congress in Tampere (May 2009) has now passed, but it is of course still possible to register for the event. As John Christensen reminds us in his presidential letter, the EAA depends on the membership fees of its members; so even if you cannot come to Tampere, we hope that you will continue to be a member of the EAA in 2009.

This is the last newsletter in 2008. The next issue will appear in February 2009. Until then I wish you a good time.

Season's greetings!

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Highlights

Letter from the EAA President	2
Letter from the EIASM President	3
EAA-EIASM: A longstanding partnership	3-10
News on <i>EAR</i> and <i>AiE</i>	11



Letter from the president of EAA, John Christensen

Dear Colleagues,

It is time to wish you all a Merry Christmas and a happy New Year. Yet another year is approaching its end. This has been another good year for the EAA community. I am happy to report to you that our conference, journals and doctoral colloquium are all in good shape and form nice opportunities to communicate and meet. Our financials are also in good shape, even with the financial crisis roaring in our society.

Christmas time is the time for thinking about our friends. The research community is global and good friends are found in our sister associations and in the professional accounting community. Yet, I am going to concentrate on the friends within our association and our closest friends at EIASM.

First we have ourselves. The EAA community is a worldwide community created with the aim of promoting research and teaching in accounting with a home base in Europe. We are all part of this and each of us contributes to the success of this mission through our participation in the meetings and journals. Some of the tasks that have to be carried out to fulfil our mission take the form of joint effort. The committees and journals are the organizational units for such activities. We have the Local Conference Organization Committee, The Standing Scientific Committee, The Scientific Committee, The Financial Reporting Committee, the EAR Teams, the AinE Teams, the Doctoral Colloquium Team, The Conference Committee, the Publications Committee, The Board and The Management Committee. Many people are involved in these committees and do lots of work to help our association achieve its goals and

mission.

Second on my list of friends is the EIASM. The EIASM was instrumental in the creation of the EAA in 1977 and our good friends at EIASM have since administered our association, along with those of other business academic disciplines. The latest innovation on this relationship is that the conference website is constructed and maintained in Brussels. This will prove important in the years to come. The EIASM is also the host of a huge number of workshops, including numerous accounting workshops. The scientific coordinators are often EAA members as are the workshop participants. These workshops serve the same purpose as many of the special sections of the AAA, as they provide the more specialized forum for presentation and discussion of research. Finally, the EIASM organizes a series of EDEN Doctoral Seminars. These are training sessions for future EAA members and the faculty is often recruited from among EAA members. Thus there is a direct connection between the EIASM and the EAA and yet this is never stated explicitly and the relationship is unclear to many members of the EAA. I think that we should tighten and make our relationship to the EIASM more explicit. The initial step could be to brand the workshops and the EDEN Seminars as co-organized by the EIASM and the EAA. The next step could be that we offer our assistance to the EIASM in developing both the series of workshops and the EDEN Seminars. It is important to accounting research in Europe that we keep developing the ties to EIASM. The theme of the relationship between EAA and EIASM is further commented on by Nicole Coopman and Paul Coughlan in this issue of the EAA Newsletter.

Finally, the Christmas season is an expensive season: there is no such thing as a free lunch, as an economist

would say. This is also true when it comes to the EAA and the EIASM. I have heard numerous complaints about the cost of the EAA Conference and the EIASM workshops. However, it is a costly operation to organize events and administer the EAA. The total cost for running this "infrastructure" of European accounting research is not excessive. The pricing formula is a cost allocation scheme between the associations served by EIASM such that each of us pays according to our use of EIASM services. Some services are too expensive and some are too cheap. There might be a demand for reshuffling these charges and we will certainly look into that. Interestingly, I have never heard any complaints about the membership fee for the EAA. It is only € 50 per year. Yet many "members" only pay this when they attend our conference. The service of the association is consumed continuously by all of us as we expect there to be future conferences and future issues of our journals. Thus, as an exercise in good academic citizenship, please remember to renew your membership even in years when you do not attend the annual conference.

The next EAA Conference will be held on May 12-15, 2009 in Tampere. The website is open for you all to register for our annual opportunity to present our work, to be inspired and refreshed and to network with colleagues from all over the world with shared interests. The local organizers and the scientific committee are working hard to make this a great conference! See you in Tampere!

*John Christensen
President of EAA*



Letter from the EIASM President

Dear Colleagues,

In recent weeks, Nicole Coopman and I had the great pleasure of meeting with EAA President John Christensen and President-elect Aileen Pierce. Our discussion focused on how best to develop further the well-established relationships between the EAA and the European Institute for Advanced Studies in Management (EIASM) and also between the EAA and the other academic associations managed by the EIASM. The opportunities range from co-branding seminars and workshops to organising a job market, from developing journal paper writing skills to disseminating research. Over the coming year, we plan to work on initiatives to realise these opportunities and, in the process, to bring our relationship to a new level.

Such discussions are not new. The EIASM continues to network and to anticipate and to respond to changes in its networks of researchers, associa-

tions and academic council members. Over recent years, significant changes have taken place in the EIASM, which have sharpened the focus of the Institute:

- The number of academic associations within the network has increased, and the associations have engaged actively in networking
- The membership of the Academic Council has strengthened
- Doctoral education has continued to develop as a central thrust and the number of EDEN seminars has increased. Here, also, the EIASM has begun to collaborate with the European Universities Association (EUA) in the development of their new Council for Doctoral Education
- The range of conferences, workshops and seminars is as diverse as ever, with many events maintaining their "landmark" status within the community

These changes sustain and develop the collaborative networks of active management researchers and scholars at the heart of the EIASM. They help also to enhance the development and the quality of doctoral student education in the field of management within universities and institutions of higher learning in Europe. As John, Aileen, Nicole and I looked to 2009, it was clear that there will be new opportunities for further development of our shared agenda and our relationship.

I look forward to working with you to develop these opportunities and, as always, to identify others that will emerge from our work together.

Christmas comes but once a year. On behalf of the EIASM, I hope that this Christmas is a happy one for you and for your families. Thank you for 2008. I look forward to a bright new 2009.

Paul Coughlan
President, EIASM

A true and fair view on a harmonious and well-balanced alliance: EAA and EIASM*

Gerry van Dyck

Soon after the European Institute for Advanced Studies in Management (EIASM) started its activities in 1971, A. G. Hopwood and E. Marques became affiliated and joined the faculty of the Institute. A. G. Hopwood had received his Ph.D. from the University of Chicago and was at that time Professor of Accounting at the Manchester School of Business. E. Marques had been a student at the International Center for Advanced Management Educa-

tion at Stanford University and was Professor of Accounting at CESA (Centre d'Enseignement Supérieur des Affaires), Jouy-en-Josas, France. A first working paper from the hand of Anthony Hopwood was published in the EIASM research papers series under the title 'An empirical study of the role of accounting data in performance evaluation' (March 1973). Two years later (March 1975) Edmond Marques published two working papers in the

same series on 'Europe and human resource accounting: its state of the art and its future' and 'The axes of development and accounting in human resource accounting: a critical view'. In line with the mission of EIASM they pursued their personal research while tutoring the Doctoral Students in Accounting who signed up for the Institute's Doctoral Programme.

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* originally published in *The European Accounting Review*, 2002, 11:1, 83–86

A true and fair view... (cont'd)

In 1974 they invited a group of scholars with similar research interests and organized a first seminar on Accounting for Human Resources. This would be one of the major milestones in the development of a large network of academic researchers in accounting in Europe. Other seminars on Accounting in a Changing Social and Political Environment, Information and Control Systems, and Comparative Accounting followed. Following the examples set by colleagues in Finance, International Business and Marketing, the idea was launched to create a formal network of researchers and teachers in Accounting, the European Accounting Association. A letter dated 30 March 1976 and signed by Professor Per-Jonas Eliaeson, the then Director of EIASM, was to test the market on this idea. People interested were invited to a special workshop on 'Accounting in Transition', co-chaired by Professor Lloyd Amey from McGill University in Canada, Anthony Hopwood, by then moved to the Oxford Centre for Management Studies, and Edmond Marques still at CESA. To quote from Per-Jonas Eliaeson's letter:

... the building of a network would have two specific aims: first, to encourage research in Accounting, and it is hoped, develop a distinctive European contribution; and secondly, to create a forum where European Accountants could meet one another on a regular basis. . . .

About 40 people met and expressed their enthusiasm for the idea. The final decision, however, was taken at a follow-up meeting in November 1976 in the presence of close to eighty Accounting researchers. Apart from discussing the central theme 'Accounting in Europe', they also voted unanimously on the creation of the EAA and on the first slate of officers to carry the organization. Anthony Hopwood became the first President; Edmond Marques the first Secretary-General;

yours truly the first Executive Secretary.

Organizing the first official congress was a 'Herculean task' as it was called in the May 1978 issue of the EAA Newsletter. A group of highly motivated musketeers worked hard in order to have a first 'conference' and 'founding meeting' in Paris at the Centre Parisien du Management in March 1978. When three weeks prior to the meeting only eighteen people registered, the idea was about to be abandoned. Luckily, perseverance was strong and in the end 107 people from twelve different countries participated in the scientific part of the congress, and fifty-eight attended the very first Business Meeting of the EAA. It was decided that, following the examples of the other European Associations that had come about as direct spin-offs of the EIASM activities, for the newly-born to be launched under the auspices of the EFMD and EIASM, housed with and administered by EIASM. Already at this first meeting, the President, Anthony G. Hopwood, indicated that EIASM would continue to organize its series of Accounting seminars and workshops on specific themes, thus providing the major link between the EAA and EIASM.

Ever since, the EAA and the EIASM have been working side by side to further develop the network and enhance the quality of accounting research and education in Europe. In mutual agreement the EAA and EIASM have each for themselves and often in collaboration, set up and invested in perfectly complementary programmes, addressing the various populations within the European accounting research community.

The doctoral students

In the early years EIASM provided, besides the individual tutoring for Ph.D. students, also regular doctoral

tutorials. These were multidisciplinary, three-day events where students could present their own research and benefit from comments, questions and suggestions from some of the most renowned faculty members, as well as from fellow students.

In 1984, the EAA and EIASM decided to jointly organize a special session within the overall programme of the EAA Congress, dedicated to doctoral students. This session was structured after the tutorials described above, only it was limited to the accounting field. The experiment proved so successful that from 1985 onwards (the EAA Congress in Brussels) a separate tutorial was organized the day preceding the Congress. Over the years, this event grew into a two-and-a-half-day meeting recognized by the entire research community as extremely useful for every Ph.D. student in Accounting. Over the years, the EAA-EIASM Doctoral Colloquia have benefited from the generous support of Touche Ross, DRT, Deloitte & Touche, Ernst & Young, Coopers & Lybrand and PricewaterhouseCoopers. In 1988 EIASM launched its EDEN Programme in Accounting, providing a set of more structured and targeted one-week courses on a well-defined theme in the field EDEN, of course, can draw on the huge network of well-established researchers and faculty that evolved from the EAA and EIASM activities over the years.

Together with the home university training, the Doctoral Colloquium and the series of EDEN courses provide a comprehensive package of high-quality doctoral education that prepares optimally for successful careers in academia as well as for top executive responsibilities in the business community and public sector, thus guaranteeing the future of accounting education and practice in Europe.

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A true and fair view... (cont'd)

The accounting researchers and teachers

It is generally acknowledged that the EAA Annual Congress has developed into the major scientific event in accounting in Europe. Over the last couple of years, the meeting has been attended by over 1,000 participants. Even when addressing a number of predetermined themes in a number of simultaneous sessions and several special symposiums, the aim of the Congress is to attract people interested in, or working in the general field of accounting. EIASM, on the other hand, organizes a series of highly specialized and well-targeted events dealing with well-defined subjects in relatively small groups (from 20 to a maximum 100 participants). Some of these events have developed in highly successful miniseries that continue over a number of years. As is stated in their respective missions, both the EAA events and the EIASM activities aim at contributing to the permanent development of the accounting faculty, researchers and teachers alike, in Europe.

The young post-doctoral researchers

More recently the European Institute has been coordinating some series of

Euro-conferences. These Euro-conferences are sponsored by the European Commission and aim very specifically to facilitate the launching of new networks amongst the young and upcoming researchers, post-docs, as well as introducing the young into the existing networks. They are also meant to promote new and a true and fair view on the EAA–EIASM alliance 85 innovative research in the area. These activities addressing the 'next generation' are very closely linked with the ideas and activities of the EIASM's Programme Development Group (PDG). The members of this group form a very energetic and stimulating think-tank from which the Institute draws a number of ideas to experiment with novel activities and formulas. First acquaintances at EDEN seminars or Doctoral Colloquiums often lead to continued collaboration in these more targeted events.

International projects

It is often a question of 'chicken and egg', to find out whether some international projects come about as a result of discussions during any of the above described events, or whether interna-

tional projects are the feeding grounds for presentations and special sessions during these meetings. In any case, there is the continuous cross-fertilization that is going on amongst all these various communities that makes the network function and develop further. Projects such as CREA (Centre of Research on European Accounting) and GAE (Global Accountancy Education) benefited from the patronage and the administrative support of EIASM on the one hand, and on the other hand gratefully took advantage of the platforms provided by the EAA Congresses to publicize their findings and the results. Thus came about and thus stand the collaboration between the European Accounting Association (EAA) and the European Institute for Advanced Studies in Management (EIASM). After examining several historical documents in addition to my own personal files, I am satisfied that the above gives a true and fair view of the history and the actual situation as it presently stands.

■ EIASM and Academic Associations: A longstanding and successful partnership

Nicole Coopman, Administrative Director of EIASM

Many changes have taken place in the EIASM since its creation in 1971. One of them is certainly the increasing number of academic associations within the EIASM network. Since the first association came under the um-

brella of EIASM back in 1974, 7 other associations joined the network, all engaging actively in networking themselves: EAA, EARIE, EDAMBA, EFA, EIBA, EMAC, EURAM and EurOMA.

On the next few pages, you find a short overview of the Associations currently supported by the EIASM.

EIASM and Academic Associations (cont'd)

Name	EAA
Full name	European Accounting Association
Set up in	1977
Membership 2008	1.760 members
President 2008	John Christensen, University of Southern Denmark, Denmark
Corporate Governance 2008	<p><u>Management Committee</u>: President, President-elect, President of prospective Congress, 6 Members, Executive Secretary</p> <p><u>Board</u>: President, President-elect, President + Secr. General + Treasurer of prospective Congress, President of prospective Congress+1, National Coordinators (x 22), Chairs of EAA Committees and Journal Editors (x 8), Executive Secretary</p> <p><u>Publications Committee</u>: Chair + 5 members</p> <p><u>Conference Committee</u>: Chair + 1 member</p> <p><u>Scientific Committee</u>: Chair + 6 members</p> <p><u>Doctoral Colloquium Committee</u>: 2 co-chairs</p> <p><u>Financial Reporting Standards Committee</u>: Chair + 9 members</p>
Next Annual Conferences	2009, 12-15 May – Tampere, Finland 2010 – Istanbul, Turkey
Doctoral Colloquium	2,5 days – 24 students + 9 faculty
Journals	EAR – European Accounting Review AinE – Accounting in Europe
Website	www.eaa-online.org
More info	You can contact the Executive Secretary, Nicole Coopman (coopman@eiasm.be)

Name	EARIE
Full name	European Association for Research in Industrial Economics
Set up in	1974
Membership 2008	553 members
President 2008	Reinhilde Veugelers, Catholic University Leuven, Belgium
Corporate Governance 2008	<u>Executive Committee</u> : President, 22 Administrators
Next Annual Conferences	2009, 3-6 September – Ljubljana, Slovenia 2010 – Istanbul, Turkey
Journal	IJIO – International Journal of Industrial Organization
Website	www.earie.org
More info	You can contact the Executive Secretary, Ene Kannel (kannel@eiasm.be)

EIASM and Academic Associations (cont'd)

Name	EDAMBA
Full name	European Doctoral Programmes Association in Management and Business Administration
Set up in	1994
Membership 2008	60 institutional members
President 2008	Pierre Batteau, Aix-Marseille III, IAE Graduate Management School, France
Corporate Governance 2008	<u>Executive Committee</u> : Honorary President, President, 8 Members
Activities	Annual Meeting (6-8 September 2009 – Warsaw, Poland) Summer Academy for PhD students (38 students + 9 faculty) Winter Academy for Post Docs (30 post docs + 9 faculty)
Website	www.edamba.eu
More info	You can contact the Executive Secretary, Nina Payen (payen@eiasm.be)

Name	EFA
Full name	European Finance Association
Set up in	1974
Membership 2008	598 members
President 2008	Arnoud Boot, University of Amsterdam, The Netherlands
Corporate Governance	<u>Executive Committee</u> : President, 1 Vice President, 2 Past Presidents, 9 Directors, 2 Journal Editors, Executive Secretary
Next Annual Conferences	2009, 19-22 August – Bergen, Norway 2010 – Frankfurt, Germany
Doctoral Tutorial	1 day – average of 8 students + 8 faculty
Journal	RoF – Review of Finance
Website	www.efa-online.org
More info	You can contact the Executive Secretary, Ene Kannel (kannel@eiasm.be)

EIASM and Academic Associations (cont'd)

Name	EIBA
Full name	European International Business Academy
Set up in	1974
Membership 2008	387 members
President 2008	Danny Van Den Bulcke, Professor Emeritus, University of Antwerp, Belgium
Corporate Governance 2008	<u>Executive Committee</u> : Chairman, Vice-Chairman, President, Past President, Executive Secretary <u>Board</u> : Executive Committee + National Representatives (x 22), Journal Editor
Next Annual Conferences	2009, 13-14 December – Valencia, Spain 2010 – Porto, Portugal
Doctoral Colloquium	1 day – average of 10 students + 6 faculty
Journal	IBR – International Business Review
Website	www.eiba-online.org
More info	You can contact the Executive Secretary, Nicole Coopman (coopman@eiasm.be)

Name	EMAC
Full name	European Marketing Academy
Creation date	1975
Membership 2008	1.020 members
President 2008	George J. Avlonitis, Athens University of Economics & Business, Greece
Corporate Governance 2008	<u>Steering Committee</u> : President, Past President, 4 Vice Presidents (Conferences, Membership, External Relations, Publications), Treasurer, Executive Secretary <u>Executive Committee</u> : Steering Committee + National Representatives (x 29), Journal Editors
Next Annual Conferences	2009, 26-29 May – Nantes, France
Doctoral Colloquium	2 days – 60 students + 18 faculty
Journal	IJRM – International Journal of Research in Marketing
Website	www.emac-online.org
More info	You can contact the Executive Secretary, Nina Payen (payen@eiasm.be)

EIASM and Academic Associations (cont'd)

Name	EURAM
Full name	European Academy of Management
Set up in	2001
Nr members 2008	840 members
President 2008	Peter McKiernan, University of St Andrews, Scotland, UK
Corporate Governance 2008	<u>Executive Committee</u> : President, 5 Vice Presidents, Journal Editors, Administrative Coordinator <u>Board</u> : Executive Committee + National Representatives (x 19)
Next Annual Conferences	2009, 11-14 May – Liverpool, UK 2010 – Rome, Italy
Doctoral Colloquium	1,5 days – 40 students + 13 faculty
Journal	EMR – European Management Review
Website	www.euram-online.org
More info	You can contact the Administrative Coordinator, Luisa Jaffé (jaffe@eiasm.be)

Name	EurOMA
Full name	European Operations Management Association
Set up in	1993
Nr members 2008	500 members
President 2008	Ann Vereecke, University of Ghent, Belgium
Corporate Governance	<u>Board</u> : President, Members (x 16), Journal Editors, Conference Organisers (x 2), Representative of US association, Executive Secretary
Next Annual Conferences	2009, 14-17 June – Göteborg, Sweden 2010 – Porto, Portugal
Doctoral Colloquium	2 days – average of 25 students + 5 faculty
Journal	IJOPM – International Journal of Operations and Productions Management
Website	www.euroma-online.org
More info	You can contact the Executive Secretary, Ene Kannel (kannel@eiasm.be)

EIASM and the Academic Accounting Community: A friendly and faithful partnership

On behalf of the EIASM, I would like to thank the following Professors in Accounting and regular EAA members for their long-term contribution, commitment and hard work turning EIASM conferences and doctoral seminars (EDENs) into successful events:

Prof. Salvador Carmona, Instituto de Empresa, Spain

Prof. David Cooper, University of Alberta, Canada

Prof. Chris Chapman, Imperial College London, UK

Prof. John Christensen, University of Southern Denmark, Denmark

Prof. Peter Ove Christensen, University of Aarhus, Denmark

Prof. Lino Cinquini, Superior School Sant Anna, Italy

Prof. Paolo Collini, University of Trento, Italy

Prof. Roberto di Pietra, University of Siena, Italy

Prof. Froystein Gjesdal, Norwegian School of Economics & Business Administration, Norway

Prof. Tom Groot, Free University Amsterdam, The Netherlands

Prof. Frank Hartmann, RSM - Erasmus University, The Netherlands

Prof. Marc Jegers, VUB - Free University Brussels, Belgium

Prof. Peter Joos, Massachusetts Institute of Technology, USA

Prof. Irvine Lapsley, Edinburgh University, Scotland, UK

Prof. Christian Leuz, University of Chicago, USA

Prof. Kari Lukka, Turku School of Economics, Finland

Prof. Stuart McLeay, Bangor Business School, UK

Prof. Peter Miller, London School of Economics and Political Science, UK

Prof. Frank Moers, Maastricht University, The Netherlands

Prof. Jan Mouritsen, Copenhagen Business School, Denmark

Prof. Peter Pope, Lancaster University Management School, UK

Prof. Paolo Quattrone, Said Business School, Oxford University, UK

Prof. Angelo Riccaboni, University of Siena, Italy

Prof. Michael Shields, Michigan State University, USA

Prof. Alfred Wagenhofer, University of Graz, Austria

Prof. Peter Wysocki, MIT, USA

Prof. Stefano Zambon, University of Ferrara, Italy

Prof. Luca Zan, University of Bologna, Italy

This list is not historical nor exhaustive. We apologize to those who do not figure on this list even though in the past (more than 3-4 years ago) they participated as a chair, a coordinator or a faculty member in some EIASM events.

*Nicole Coopman
Administrative Director, EIASM*



News on the *European Accounting Review*

Forthcoming Articles in EAR

Cho C.H., *Legitimation Strategies Used in Response to Environmental Disaster: a French Case Study of Total S.A.'s Erika and AZF Incidents*

Derfuss K., *The Relations of Budgetary Participation and Reliance on Accounting Performance Measures to Individual-Level Consequent Variables: A Meta-Analysis*

Hyvönen T., Järvinen J., Pellinen J. and Rahko T., *Exploring Management Accounting Change: Accounting Hybridization and ERP Implementation in the Finnish Defense Forces*

Naranjo-Gil D., Maas V.S., Hartmann F.G.H., *How CFOs determine management accounting innovation: An examination of direct and indirect effects*

Bozzolan S., Trombetta M. and Beretta S., *Forward-looking disclosures, financial verifiability and analysts' forecasts: A study of cross-listed European firms*

Espinosa M., Gietzmann M. and Raonic I., *US Institutional Investors Response to the News Flow of Intangibles Intensive European Stocks: A Study of European BioTech and Pharma Stocks*

Bechmann K.L. and Hjortshøj T.K., *Disclosed Values of Option-Based Compensation – Incompetence, Deliberate Underreporting or the Use of Expected Option Life?*

De Geuser F., Mooraj S. and Oyon D., *Does the Balanced Scorecard Add Value? Empirical Evidence on its Effect on Performance*

Al Jifri K. and Citron D., *The Value-Relevance of Financial Statement Recognition Versus Note Disclosure: Evidence From Goodwill Accounting*

EAR Research Conference

The 1st European Accounting Review research conference will be hosted by IE Business School (Spain) on the 20th and 21st of March 2009. It will take place at the Segovia campus of the school, in the Chapter room of the old convent of Santa Cruz La Real (13th century A.D.). The theme of the conference is "Measurement Issues in Financial Reporting". Submissions for the conference are now closed.



News on *Accounting in Europe*

The second electronic issue of *Accounting in Europe* was published in November and can be consulted online either at www.informaworld.com/raie or through the EAA website. The annual bound copy including both electronic issues will be coming through mailboxes soon.

In the second issue of 2009, Nicolas Véron from the Brussels research organisation Bruegel discusses why fair value is being made a scapegoat of the financial crisis. In the refereed section Niclas Hellman analyses conservatism in IFRS, while Deborah Knirsch and Rainer Niemann discuss whether a neutral business tax in Europe is possible. Ana Morais has surveyed the published financial statements of European companies to see which of the three options under IAS19 *Employee Benefits* have been chosen.

The journal is expanding its editorial committee for 2009 to help review the growing volume of submissions. The editorial team welcomes Giuseppe Davide Caruso (University of Catania, Italy), Eva Eberhartinger (Wirtschaftsuniversität Wien, Austria), Jane Frecknall Hughes (The Open University Business School, UK), Rolf Uwe Fülbier (University of Bayreuth, Germany), Franck Missonier-Piera (EM Lyon Management School, France), and Donna Street (University of Dayton, USA).

The first issue of 2009 is well in hand. This will be a special French edition. The refereed section will showcase French accounting research. A fundamental concern of the EAA is to encourage accounting research in Europe. It is, however, clear (see for example the editorial in Vol 5 no 1 of

Accounting in Europe) that research that is not published in English may be neglected by some parts of the research community. Consequently the first issue of 2009 will feature four refereed articles selected by the editors of *Comptabilité, Contrôle, Audit* which originally appeared in that journal in French.

This will be complemented in 'Issues in European Accounting' by an analysis of the recent reform of the French standard-setting structure, and a French discussion of the impact of the credit crisis on financial reporting.

Peter Walton

■ Upcoming ■ EIASM Events

Here are some of the upcoming EIASM events. For a full list, please visit www.eiasm.org.

- EDEN Doctoral Seminar on Case-Based Research in Management Accounting, 23-27 March 2009, Brussels
- 25th EAA Doctoral Colloquium in Accounting, 9-12 May 2009, Tampere (Finland)
- 32th EAA Annual Congress, 12-15 May 2009, Tampere (Finland)
- 9th Manufacturing Accounting Research Conference, 21-24 June 2009, Münster (Germany)
- 5th Conference on Performance Measurement and Management Control, 23-25 September 2009, Nice (France)

■ Jobs

Institution: EM Lyon Business School.
Position: Various positions in the Management Accounting area. Application Deadline: May 31, 2009

Institution: Seoul National University.
Department: Accounting. Position: tenure/non-tenure-track position. Application Deadline: Feb 28, 2009

Institution: Vlerick Leuven Gent Management school. Department: Accounting & Finance. Position: Assistant or associate professor. Application Deadline: Feb 27, 2009

Institution: HEC School of Management (Paris). Department: Accounting and Management Control. Position: Assistant/Associate Professor of Management Accounting and Control. Application Deadline: Feb 1, 2009

Institution: University of Northern British Columbia. Position: Assistant Professor in Management Accounting (Tenure-track Position). Application Deadline: Jan 30, 2009

Institution: WU Wirtschaftsuniversität Wien (Vienna University of Economics and Business). Department: Department of Strategic Management and Innovation. Position: Full Professor of Corporate Governance and Management Control. Application Deadline: Jan 28, 2009

Institution: Stockholm School of Economics. Department: Department of Accounting. Position: Teaching and research positions Application Deadline: Jan 20, 2009

Institution: Korea University Business School. Department: Accounting. Position: Open. Application Deadline: Dec 31, 2008

Institution: University of Fribourg. Department: Department of Business Administration. Position: Lecturer / Assistant Professor. Application Deadline: Dec 31, 2008

For more detail on all positions, please visit www.eaa-online.org.

Call for papers for a themed issue on “Audit Education”

Accounting Education: an international journal

Accounting Education: an international journal invites submissions for a themed issue on the topic of audit education. Audit professionals are valued members of society who are expected to be both skilled and ethical decision makers. There are also expectations as to their knowledge in accounting and the profession, computers and systems, law, regulation, risk management and team-building. Engaging learners in such skills and responsibilities is important for our future economic, social and political well-being. Yet, despite its importance, audit education is perhaps an unheralded field. We look forward to sharing knowledge that the academic community can provide about this important topic.

Submissions should be original work which combines in some manner audit or assurance and education or training. The editors are open to quality research in any paradigm including, for example, field or experimental investigations, archival or survey research, interpretive or critical studies and case

study research. Assessing practice is a global challenge, so we also encourage international studies. The following list is indicative of topics of interest but is not intended to be exhaustive:

- Education
- Training
- Educational standards
- Learning

AND

- Audit decision-making and/or ethics
- Audit risk or audit evidence
- Audit history, law or regulation
- Audit profession
- Internal, VFM or other special audits
- International audit practice or regulation
- Reports or opinions
- Audit control systems or analysis
- Audit sampling
- Analytical procedures

- Other assurance services

The deadline for submissions is **15 December 2009**, with publication currently scheduled for late 2010. Early submissions are welcome, and potential contributors are encouraged to notify us of their interest. Submissions should be made electronically in accordance with AE's policies and style and sent to either guest editor:

Guest Editors

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Call for Abstracts

“Societal accountability”

Subtheme #16 of the EGOS 2009 Colloquium, Barcelona, June 4-6, 2009

“Societal accountability: Understanding and negotiating the identity of individuals, societies and institutions”

Convenors: Carmelo Mazza, Paolo Quattrone, Stephen Woolgar

Studies of contemporary societies stress the diffusion of social controls and orders across a series of actors and institutions. Centralized regulations are increasingly being replaced by liberalization and the creation of quasi self-regulatory markets. Governments are substituted by governance, and con-

trols by accountabilities, auditing and risk management (Power, 1997; 2007). In this renewed milieu, organizations of various sorts (e.g. think tanks, governmental agencies, consumer associations, and the like) act to shape public policies, govern practices and, in the end, contribute to defining what counts as legitimate organizations, the individual as a civic being, and indeed, society.

Consequently, in this setting where identities, organizations and societies are made in a nest of relationships (Latour, 2005), the study of accountability emerges as a proxy to the study

of complex orderings of organisations and societies.

We encourage authors from different disciplines, schools and empirical approaches to join us in engaging with this question of what societal accountability might mean.

Full text of proposal can be found at the EGOS website:

<http://www.egosnet.org>

Deadline for abstracts: **January 11, 2009.**

Announcement

EDEN Doctoral Seminar on Case-based Research in Management Accounting

23-27 March 2009, Brussels

Seminar outline

This EDEN course for doctoral students deals with issues around conducting case research in management accounting. As this mode of research is nowadays increasingly applied in management accounting studies, particularly in Europe, there is a need to probe into its fundamentals. Regarding them, a series of questions can be raised, for instance the following: What is the role of case research in management accounting? What kind of knowledge can be produced by case research? What abilities should a researcher have when conducting case research? How to actually conduct case research? How to evaluate the outcomes of case research?

In this EDEN seminar, these and other key questions around case-based research in management accounting will be raised and tackled, under the guidance of the international faculty of management accounting focused scholars, having wide experience in conducting and publishing case-based research. The purpose of the course is both to enhance its participants' awareness of the various opportunities which open when selecting to conduct case research in management accounting and the necessary skills one has to develop in order to be able to seize them.

Case-based research is a many-sided phenomenon - it is not just one single way of conducting empirical research directly in the practical field and with a small number of research subjects. Consequently, a wide range of issues will be addressed during the course, including the methodological founda-

tions of case research, different types of case research, aspects of field-work, analysis of empirical evidence, theory connections of case research, ethics and politics of case research, writing the report, and publication considerations. The course will explore the various aspects of case-based research with the help of pre-readings, lectures, and discussions.

Faculty

Kari Lukka, Turku School of Economics, Finland

David Cooper, University of Alberta, Canada

Sven Modell, Manchester Business School, U.K.

Jan Mouritsen, Copenhagen Business School, Denmark

Time and Location

The seminar will be held at the EIASM in Brussels. The programme will start on March 23, 2009 and is scheduled to end March 27, 2009.

Participation Fee

The participation fee is 1500 € This fee includes participation to the seminar, the documents, lodging and full board. Doctoral students will be assigned rooms for two. Should you wish a single room, an extra fee of 25 € per night will be charged to you. Cancellations made before January 8, 2009 will be reimbursed with 10% deduction of the total fee. No reimbursement will be possible after this

date.

EIASM scholarships

The Institute offers a limited number of scholarships of 700 € each. Scholarships are strictly limited to students coming from an EIASM Institutional Member (the Academic Council). Allocation of the scholarships is entirely at the discretion of the European Institute.

Applications

Interested doctoral students should **register online** (and add the required documents) no later than **January 23, 2009**. Besides doctoral students, other researchers may participate. The number of participants will be limited to create a stimulating environment. The selection among the applicants will be conducted by the Institute's Faculty. They will review the following documents which should necessarily complement each application form:

- the applicant's curriculum vitae demonstrating his/her capabilities of doing research
- a letter of recommendation of his/her local faculty supporting the application
- a two-page description of his/her doctoral research, indicating the general objectives.

Register online:

http://www.eiasm.org/frontoffice/eden_announcement.asp?event_id=634

■ Call for papers

IPA Conference 2009

9-11 July 2009, Innsbruck (Austria)

The Interdisciplinary Perspectives on Accounting (IPA) Conference 2009 will take place from **09 to 11 July 2009**, in Innsbruck, Austria, and will be hosted by the **Innsbruck University School of Management**. The conference is preceded by the Emerging Scholars Colloquium (07 to 08 July 2009).

The IPA Conference is an established forum for the interdisciplinary study of accounting which brings together accounting researchers with broad social science interests and researchers from other disciplines such as anthropology, philosophy, political economy, and organization studies. The main focus of the conference is on the social, political, and organizational aspects of accounting theory and practice. Papers and sessions at previous conferences have dealt with themes such as the accounting profession, accounting institutions and the creation of social order, new forms of accounting and accountability relevant to environmental sustainability and employee democracy, and critical analyses of accounting discourses. These themes are indicative and the organizers welcome innovative submissions.

Critical dates:

Submission of papers: 01 February 2009

Notification of acceptance: 22 March 2009

Submission of final version of papers: 03 May 2009

Details can be found at: <http://www.uibk.ac.at/atr/ipa2009>
For inquiries please contact ipa2009@uibk.ac.at.

Emerging Scholars Colloquium:

The Emerging Scholars Colloquium (ESC) is a two-day event that precedes the main IPA conference. It is targeted at emerging scholars in any field of accounting who are currently doing a PhD. In line with the orientation of the IPA, the ESC tries to promote the interdisciplinary study of accounting. Accordingly, emerging scholars interested in, and working on, the social, political, and organizational aspects of accounting theory and practice are particularly welcome.

The idea of the ESC is to give PhD students a chance to discuss their work with each other as well as with established accounting scholars. The main feature of the ESC is thus the presentation and discussion of students' PhD work. In addition, faculty members provide input on selected topics of wider interest.

The ESC of the IPA 2009 will start first thing on Tuesday, 7 July, in the morning and will end on Wednesday, 8 July, in the evening. It is organized by Chris Chapman (Imperial College London) and Martin Messner (HEC School of Management, Paris) and brings together **8 faculty members** who will give their feedback and input:

- Thomas Ahrens, Warwick Business School, United Kingdom
- Marcia Annisette, York University, Canada
- Salvador Carmona, Instituto de Empresa, Spain
- David Cooper, University of Alberta, Canada
- Clinton Free, Queen's University, Canada
- Rihab Khalifa, Warwick Business School, United Kingdom

- Paul Williams, North Carolina State University, United States
- Joni Young, University of New Mexico, United States

Participation:

Interested PhD students should send a CV and a 3-page document in which they outline their PhD research project and explain the reasons why they want to be part of the ESC. Documents must be sent via e-mail to both Chris Chapman (christopher.chapman@imperial.ac.uk) and Martin Messner (messner@hec.fr). Deadline for submission is the 1st of February, 2009. Notification of acceptance will be given by the 22nd of March, 2009.

Students at all levels within the PhD are welcome. However, preference will be given to those in the final years of their PhD. The number of participants is limited to 45 students.

Fees:

Emerging Scholars Colloquium: €100 (including two lunches and one dinner)

Students accepted into the ESC benefit from a reduced fee for the main conference (€ 300). Registration for the main conference is optional.

Call for papers

The Illinois International Accounting Symposium

University of Catania, 4-6 June 2009

The 2009 annual symposium of The International Journal of Accounting will be held in Catania, Italy on June 4-6, 2009. The symposium is sponsored by the Faculty of Economics of the University of Catania, the Zimmerman Center of the University of Illinois, and Elsevier, the publisher of the Journal. The symposium will begin with a reception on the evening of June 4th and will continue for one and a half days. Other than an international dimension, there is no particular theme for the Symposium.

Authors are invited to submit research papers for presentation. Submitted papers will be anonymously reviewed. The Symposium Program Committee will select papers for presentation based on the comments of reviewers, the quality of the work and the potential for contributing to the literature. Registration fees are waived for au-

thors, co-authors, and discussants appearing on the program. There is limited space for other participants who would like to attend. No registration fee will be charged for the first twenty registrants other than the presenters and the discussants. The travel cost and the cost of lodging for three nights (up to €1200 Euros in total based on receipts) will be provided for one author and one discussant for each accepted paper. Accepted papers will be published in The International Journal of Accounting, a publication of Elsevier, after satisfying the refereeing process. The deadline for submission is January 31, 2009.

Papers are to be submitted in an electronic form to: ciera@illinois.edu

Please visit:

<http://www.business.illinois.edu/ciera/conferences/> for conference updates.

Questions about the conference may be addressed to Susan Sutherland at sesuther@illinois.edu or:

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Management Accounting Research accepted for inclusion in the SSCI

In October, the journal *Management Accounting Research* was accepted by Thomson Reuters (formerly ISI) for inclusion in the Social Science Citation Index™ (SSCI).

“Michael Bromwich and I are delighted that *Management Accounting Research* is to be included in the Social Science Citation Index. This is a clear recognition of all the hard work of the Editorial Board and other reviewers, as well as the importance of the contributions of our authors. It is particularly pleasing and significant that we now have a specialist journal in the field of management accounting in the SSCI”, commented **Robert Scapens, editor-in-chief**.

Management Accounting Research has

continued to attract increasingly high quality papers, and showed itself to have exceptional awareness of current issues affecting the field. The editorial board actively encourages the submission of papers which are cutting edge and visionary. Inclusion in the SSCI is a testament to the success of their approach, and the outstanding work of their authors and reviewers.

Andie Warren, the Publishing Editor for *Management Accounting Research* said, “The acknowledgement of ISI in including the journal in the Social Sciences Citation Index is confirmation of the high-quality work featured in the journal and the continuing efforts of our highly-respected editors and board. We at Elsevier would like

to thank them all for their contribution to this excellent news.”

Management Accounting Research has featured Special Issues on emerging topics in the field including ‘Management accounting change’, ‘Management control of inter-firm transactional relationships’, ‘Management accounting in the new public sector’, and ‘Management accounting & knowledge management’.

Upcoming Special issues include ‘Accounting controls as a part of organizational control package’ in December and ‘Risk management, corporate governance and management accounting’ in March.

■ Call for papers

Financial Reporting and Business Communication 13th Annual Conference

Cardiff Business School, 2-3 July 2009

Keynote Speaker: Professor Pauline Weetman, University of Edinburgh

We are pleased to announce the thirteenth annual Financial Reporting and Business Communication Conference at Cardiff Business School. This is the premier conference of its kind worldwide and attracts an international audience. This conference addresses key questions of interest to accounting academics and practitioners.

Questions include:

- How effective is financial reporting?
- What role does financial reporting play in corporate governance?
- What is the purpose of the modern corporate report?
- How can financial reporting contribute to financial stability and environmental sustainability?
- Can financial communication be neutral?

Papers are invited on these topics and on all aspects of financial reporting and business communication. This includes empirical and theoretical papers, case studies and review articles on such topics as the measurement, disclosure, presentation, communication and impact of financial and business information contained in annual reports and other business documentation in the private and public sectors. Organisational, historical and international studies are welcomed.

Should you wish to have a paper considered for presentation at the conference, please e-mail a 500 word abstract to the organisers by **1st March 2009**, indicating whether this is a Main stream or PhD stream paper.

Contact:

Mike Jones
JonesM12@Cardiff.ac.uk
+44 (0)29-20874959

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Further details can be found at:

http://www.cardiff.ac.uk/carbs/frbc_2009.html

PhD Stream Organised by

BAA Financial Accounting and Reporting Special Interest Group



Conference sponsored by



■ Looking back at the
**6th New Directions in Management Accounting
Conference**

EIASM - Brussels, 15-17 December 2008

From 15 to 17 December 2008, the 6th Conference on New Directions in Management Accounting took place in the Hotel Metropole in Brussels. This year, the bi-annual conference focused on the topic of innovations in practice and research. As always, the conference was organised by **Kari Lukka**, from the Turku School of Economics, and **Michael Shields**, from Michigan State University. The two chairpersons could welcome more than 150 participants from 27 different countries, including many well-known management accounting researchers from around the world. About 60 papers on contemporary issues in the discipline were presented in 4 parallel sessions. As in previous years, the conference featured prominent plenary speakers. Antonio Davila (IESE Business School, Spain), Robert Bloomfield (Cornell University, USA), Jan Mouritsen (Copenhagen Business School, Denmark) and Joan Luft (Michigan State University, USA) gave the plenary talks. Antonio Davila talked about "Management accounting in innovative firms", focusing on the interrelations between strategy and management accounting. The presenta-

tion was based on a case study of Logitech and raised the question of the failure of management accounting in implementing innovative strategy in companies. Robert Bloomfield talked about "From the laboratory to the virtual world", focusing on the phenomenon of second life and its opportunities for the management research community. He pointed out that second life could raise important questions related to governance and the changing requirements for management accounting systems and control. Jan Mouritsen addressed the topic "Management accounting and the shaping of innovations". He stated that management accounting and strategy are loosely coupled, and that management accounting is constructive regarding innovations and improves visibility in organizations. The discussion was underlined by a case study of the Italian Telepass company. Finally, Joan Luft gave a talk on "Innovations and errors: Perspectives on the adoption of new management accounting practices", where she identified a gap in research concerning the study of the abandonment of management fashions such as ABC and dealt with the issue

from several theoretical perspectives.

While the plenary sessions were certainly "highlights" of the conference, the parallel sessions were equally full of interesting ideas and challenging thoughts. This year, the conference featured, for the first time, discussants. These discussions proved very stimulating and usually provided great feedback to the researchers. Most conference contributions were empirical in nature, with a good mix between studies employing quantitative methods and those which were more on the qualitative side. The non-empirical papers addressed methodological and theoretical issues of current research practice in management accounting.

As usual, the conference was sponsored by **CIMA**. Kim Ansell gave an overview of CIMA initiatives and presented some examples of current research supported by CIMA.

*Rafael Heinzelmann,
Innsbruck University School
of Management*

■ Looking back at the
**EDEN Doctoral Seminar on Producing and Evaluating
 Knowledge in Management Accounting**
 Brussels, December 2008

In December 2008, I had the opportunity, together with 28 other doctoral students, to participate in the Eden Doctoral Seminar on Producing and Evaluating Knowledge in Management Accounting, held in Brussels at the European Institute for Advanced Studies in Management (EIASM). The group consisted of students from almost all around the world – ranging from Australia to many European countries, such as Finland, Denmark, Germany, Belgium, Netherlands, France, Austria, Italy, Portugal and the UK.

Before the seminar started, we had to acquaint ourselves with major writings in qualitative as well as quantitative approaches in management accounting research. Additionally, we had to sub-

mit an idea for a future publication. In the seminar, we had to present our projects and we analysed in each group a paper of the conference which we presented to the all other participants. As Chris Chapman put it “you have to analyze the papers critically, identify gaps in theory building etc.”. I think that the feedback on our writing and a better sense of what is needed to carry out quality research was the highlight of the seminar. We got good remarks of our fellow student colleagues, but especially from the three faculty members, Wai Fong Chua from the University of New South Wales (Australia), Chris Chapman from Imperial College London (UK) and Frank Hartmann from Erasmus University Rotterdam (Netherlands). The combination of

qualitative and quantitative approaches was very good to gain new insights into contemporary methodological debates in management accounting.

I left Brussels with new ideas for how to go on with my own research project. The fact that the seminar was linked to the 6th EIASM Conference on New Directions in Management Accounting was also very much appreciated, as we had even more time together and additional opportunities to learn about current issues in management accounting.

*Rafael Heinzlmann,
 Innsbruck University School
 of Management*

■ Looking back at the
**5th Workshop on Management and Accounting in
 Historical Perspective**

On November 27 and 28, the workshop on Management and Accounting in Historical Perspective was held at the University of Innsbruck, Austria (local organizer Thomas Gstraunthaler, University of Cape Town). It was the fifth event in a series of EIASM workshops under the patronage of Salvador Carmona (Instituto de Empresa Business School) and Luca Zan (Università degli Studi di Bologna). The workshop aims at making management and accounting interact to provide a better understanding of socio-economic systems over time – in both practical and

theoretical terms. The presentations reflected this ambitious goal from different perspectives. The time span covered the book of good government of the Souk of Malaga in the last quarter of the 13th century, governance and accountability at the East India Company, 1600 – 1621 or early financial controls at the Habsburg and Ottoman armies at the second siege of Vienna, 1683. The majority of contributions addressed the time period of industrial revolution and expansions in the late 19th and early 20th century.

The workshop particularly welcomed contributions out of different geographical areas like Italy, Spain, Turkey or Russia which allowed challenging the Anglo-Saxon bias of management and accounting historiographies. As in most specialized fields, the workshop benefited from the small number of participants, which encouraged very open discussions. A dinner at the „Goldener Adler“ was sponsored by the Bank Austria foundation.

Thomas Gstraunthaler

■ Call for papers

IMA's 90th Annual Conference & Exhibition, Applied Research Track

June 6-10, 2009, Denver, Colorado

The Institute of Management Accountants (IMA®) welcomes and encourages academics and practitioners to submit manuscripts and/or presentation proposals for the Applied Research Track of IMA's 90th Annual Conference and Exposition. This track consists of paper presentations, roundtable discussions, and poster sessions. The goal is to help bridge the gap between academics and management accounting professionals while contributing to the development of knowledge in the profession. Manuscripts accepted for the track will be published as conference proceedings and will be considered for publication in *Management Accounting Quarterly*.

The **deadline for submission is January 12, 2009**. Authors will be notified of acceptance no later than January 31, 2009. Presentation opportunities include:

Business & Educators' Roundtable

The Business & Educators' Roundtable is a forum designed specifically for research projects focused on business application or education. A major objective of the roundtable session is to provide academics with the opportunity to receive feedback on research projects they are pursuing and to serve as a source for new research ideas and resources. Attending practitioners can obtain insight into the type of projects being pursued by management accounting researchers and have the opportunity to share some of their professional experiences in relation to the

topics being discussed.

The format of the roundtable session enables presenters to discuss their papers with two different groups of attendees. (The session is divided into two parts, and attendees participate in two different topics of their choice by changing tables.)

Those planning to submit a paper for inclusion in a roundtable session are asked to submit an indication of interest as soon as possible in order to facilitate organization of this session.

Papers presented at the Roundtable will be published in the Proceedings of the Business & Educators' Roundtable, IMA 90th Annual Conference and Exposition.

Regular Session Presentations/Topics

IMA welcomes and encourages academics to submit manuscripts and/or presentation proposals for concurrent sessions devoted to applied management accounting research. Consider these sessions as an opportunity to share your research with management accounting professionals and to show how concepts or tools from your research can be applied in practice. Presentations should be oriented toward a practitioner audience. As a speaker, you will receive a complimentary Conference registration, a \$500 stipend to defray costs associated with participation at the Conference, and one night's hotel stay at the Sheraton Denver Hotel.

Poster Board Sessions

The Poster Sessions offer an opportunity for presenters to discuss their work and interact with Conference participants. Faculty interested in sharing research focused on business application or education as well as novel, innovative, and successful teaching methods are encouraged to submit proposals. Poster presenters not registered for the Conference will receive a complimentary exhibit hall pass.

Submissions

Papers or abstracts should be submitted electronically to Tara Barker at tbarker@imanet.org. All submissions should include a cover letter that indicates: Name, academic affiliation, telephone, fax, e-mail address, and physical address of lead contact.

Questions regarding submission content can be directed to Dave Eichelberger, dave.eichelberger@athens.edu, or Sanjay Gupta, sgupta@valdosta.edu, the Applied Research Track Coordinators, or Raef Lawson, rlawson@imanet.org, IMA's Professor-in-Residence.

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Further details about the European Accounting Association, including membership details, can be found on

its website at <http://www.eaa-online.org>. All queries related to membership of the Association should be directed to the Secretariat at eea@eiasm.be.

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