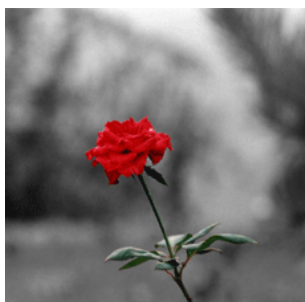


Editorial

Culture does not only affect accounting practice, it also shapes the way in which the academic accounting profession works. There are, for example, different styles of doing research, different tenure models, and different institutional contexts in which accounting research takes place.

In this issue of the newsletter, Norio Sawabe provides us with a personal reflection upon the Japanese accounting academe. He focuses on the changing status of the doctoral degree in Japanese universities, and on the difference between the “book culture” that traditionally dominated Japanese busi-



ness research and the “article culture” that has started to influence the academic research environment.

In another contribution in this newsletter, Bernhard Moitzi reports upon his experience as a participant in the American Accounting Association’s doctoral col-

loquium.

Good news come from the *European Accounting Review*. It has been accepted into the Social Sciences Citation Index (SSCI), which is a major achievement for the main journal of the EAA.

Sadly, not always is there only good news to announce. The death of Dr Sally Aisbitt (43) has come much too early and has left the accounting community bereft of an appreciated colleague and friend.

Martin Messner
messner@hec.fr

Sally Aisbitt †

It is with much regret that we announce the death in August, after a short illness, of Dr Sally Aisbitt (43), who taught at the Open University in the UK. She was a specialist in international accounting and had published in several journals, including the *European Accounting Review* and *Accounting and Business Research*. She was an associate editor of *Accounting in Europe*, the new EAA journal which she helped to found. She did her PhD under Professor Christopher Nobes at the University of Reading.

An obituary will be published in the 2006 volume of *Accounting in Europe*.

Peter Walton

Highlights

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Anthony Hopwood to join The Prince's Foundation for the Built Environment

Professor Anthony Hopwood, who retires as Peter Moores Dean of the Saïd Business School later this year, has been appointed Chair of Trustees of The Prince's Foundation for the Built Environment.

Professor Hopwood succeeds Alan Coppin who retires as Chair of Trustees on 1 June 2006. During his three year term, Mr Coppin set in train a new strategic direction for the Foundation and appointed a new Chief Executive, Hank Dittmar.

Commenting on the appointment Hank Dittmar said "I am delighted at the excellent mix of competences that Professor Hopwood will bring the Foundation. His academic expertise is highly relevant as we develop our education curriculum and his business and fundraising expertise will inform the implementation of our development strategy."

Professor Hopwood comments: "It's exciting to be joining an organisation which is facing a burgeoning demand

for its services. I look forward to taking the Foundation forward in its mission to help create neighbourhoods, town and cities that future generations as well as this one will cherish."

The Prince's Foundation for the Built Environment is an educational charity which seeks to improve the quality of people's lives by teaching and practicing timeless and ecological ways of planning, designing and building.

During the past year the Foundation has developed its key areas of education and urban design consultancy. Highlights of its work include a new masterplan for Lincoln city centre and a short course on urbanism for the UK's top housebuilders.

Hank Dittmar believes that demand for the Foundation's services is set to increase: "There is a growing realization that traditional urban design is the way to make sustainable places which won't damage the environment. As government embarks on a major housing boom

and commits to renewing our towns and cities, we hope to bring our skills to bear to help shape places that put people and communities first."

Before moving to Oxford in 1995, Professor Hopwood had held professorships at the London Business School and the London School of Economics. He was also the President of the European Institute for Advanced Studies in Management, Brussels from 1995 to 2003. A prolific author, Professor Hopwood is also Editor-in-Chief of the major international research journal, *Accounting, Organizations and Society*. He has served as a consultant to commercial, governmental and international organizations and holds honorary doctorates from universities in Denmark, Finland, Italy, Sweden and the United Kingdom.

European Accounting Review included in the SSCI



The refereed research journal of the EAA, *European Accounting Review*, has been accepted into the Social Sciences Citation Index (SSCI) as of Vol. 15 (2006). This is a major landmark in the

development process of EAR and should be viewed as a most significant external recognition of its scientific quality. It brings EAR to the very exclusive 'premier league' of accounting research journals – before EAR, only eight accounting research journals have been included in the SSCI, just three of them based outside North-America.

Getting accepted into the SSCI was set as the target of the progress of EAR already in the year 2000, and now as this has been accomplished, I feel extremely pleased. This major achievement will most certainly have a number of positive

implications on the further development of the journal as well as on its scientific impact.

I take this opportunity to warmly thank all close stakeholders of EAR, most notably its current and past editors and associate editors, editorial board members, ad hoc reviewers, those who have submitted their papers to EAR, and the publisher of the journal, Taylor & Francis, for their important contributions, which have resulted in this huge accomplishment.

Kari Lukka

Chair of the Publications Committee of the EAA

Recent and forthcoming articles

Antonelli, V., T. Boyns and F. Cerbioni: Multiple Origins of Accounting? An Early Example of Accounting for Managerial Purposes.

Arya, J. Fellingham, H. Frimor and B. Mittendorf: On the Role of Receivables in Managing Salesforce Incentives.

Chenhall, R.H. and F. Moers: The Issue of Endogeneity within Theory-Based, Quantitative Management Accounting Research.

Hellström, K.: The Value Relevance of Financial Accounting Information in a Transition Economy: The Case of the Czech Republic.

Ikäheimo, S., N. Kuosa, N. and V. Puttonen: 'The True and Fair View' of Executive Stock Option Valuation.

(continued on next page)

EAR Articles (continued from page 2)

Special Section on Conservatism in Accounting.

Co-Guest Editors: J. Ohlson and L. Van Lent.

Ryan, S.G.: Identifying conditional conservatism.

Gassen, J., R.W. Fuebier and T. Sellhorn: International Differences in Conditional conservatism – The Role of Unconditional Conservatism and Income Smoothing

Yee, K.K.: Capitalization of Costs and Expected Earnings Growth.

Beja, A. and D. Weiss: Some Informational Aspects of Conservatism.

Brown, W.D., H. He and K. Teitel: Conditional Conservatism and the Value Relevance of Accounting Earnings. An International Study.

O’Connell, V.: The Impact of Accounting Conservatism on the Compensation Relevance of UK Earnings.

Call for Papers

EAR Special Section on: Accounting and *Academiae*: Careers systems, networks and what matters

Guest editors:

Rihab Khalifa (University of Warwick). Rihab.khalifa@wbs.ac.uk

Paolo Quattrone (University of Oxford). Paolo.quattrone@sbs.ox.ac.uk

Even though it is now widely established, almost to the point of cliché, that there is a lot to be gained from attempting to understand accounting practices and techniques in their context, the practices of the accounting academy itself have remained relatively immune from such endeavours. Just as the development of accounting practices are no longer seen (at least in some research traditions) as the progressive and functional refinement of techniques aimed to faithfully represent financial realities, accounting knowledge could be subjected to the same scrutiny. This special issue aims to stimulate a discussion about the production and dissemination of accounting knowledge. We are particularly interested in papers that can integrate insights into institutional features of academia, the production of power, and practices of theorising.

European Accounting Review is soliciting submissions for a special section on the accounting academy. Papers may have an analytical, theoretical, empirical or methodological focus and they should be innovative, rigorous, and contribute to our understanding of accounting as an academic discipline. Reflective pieces on the organisation of the academy in the form of auto-sociologies/ethnographies that reflect on our communities within the accounting academe as organisations and knowledge systems are encouraged. We encourage submissions that relate, but are

not restricted to:

- What constitutes accounting academia as a knowledge system and how is the academy different to other institutions/systems.
- External broader social, economic and political pressures and their impact on the academy, as well as internal institutional elements, such as, sex, race, gatekeepers, journals ranking, internal hierarchies, and the interplay between ‘internal’ and ‘external’ factors.
- Power, networks and ethics: issues of equity and fairness of knowledge systems. How equitable and fair is the academy as an institution? How certain networks develop and how different types of ethics come to bind those networks. How do groups, individuals, establish power bases? How do others become exploited.
- How institutional arrangements of academia, such as recruiting, promotion, teaching and research evaluations and other impinge on what counts as good/bad accounting research.
- The extent to which issues of ethics, trust, respect and obligation guide accounting knowledge systems and their output in teaching and research.
- Systems of control over accounting scholars, being formal or informal and their effect on knowledge production and career trajectories.
- How do different networks within the accounting academy emerge and what binds their constituents? How does power work within networks

and how do individuals or groups establish power bases and how do others become marginalized and exploited? And how do these affect the trends in accounting research?

- Research, teaching and administration and their role within the accounting academy.
- Doctoral and research students, hierarchies within academic networks and systemic exploitation and their role in the institutionalization of knowledge.

Submitted papers considered for this special section will be subject to a double blind review process. Authors are encouraged to contact the guest editors in advance should there be any matters on which they require clarification or guidance. Authors should strictly follow EAR submission guidelines which can be found at this address:

<http://www.tandf.co.uk/journals/author/rearauth.asp>.

Submissions in electronic format (MS Word) should be sent to the Editorial Office of the EAR in Madrid, via an email to ear@ie.edu. The subject of the message should include a reference to “Special Section on Accounting and *Academiae*”. Additionally, one hard-copy of the paper should be sent to:

Professor Salvador Carmona.
Editor EAR
Calle María de Molina, 12-4
28006 Madrid (Spain)

The deadline for submissions is the 15th January 2007.

Looking forward:

30th Annual Congress of the EAA, Lisbon, 25-27 April 2007



Submissions are invited, of full papers or abstracts of papers, on all aspects of accounting and auditing for presentation at the Congress. The deadline for **submissions** of full papers, or abstracts is **23 October 2006**. Full papers or abstracts should only be submitted electronically through the [on-line submission system](#) on the Congress website.

All submissions to be considered for the Congress must include, at a minimum, an abstract in the prescribed format. The online submission system gives details about the required format. It also accommodates attachment of full papers.

Papers on all aspects of accounting are welcome to be submitted for consideration. There will be two types of contributed papers: substantially completed research papers submitted for presentation at parallel sessions (30 minute presentation and questions) and less well-developed papers submitted for presentation at research fora (15 minute presentation and questions). The research fora papers are likely to be at an earlier stage of development than papers presented at parallel sessions. You are required to indicate on submission whether you would only be willing to present your paper in a (i) parallel session, (ii) research forum, or (iii) in either a parallel session or a research forum.

The selection of papers will be made on the basis of either abstracts or full papers submitted.

Priority in the selection process will be given to complete papers submitted. The review process is double blind with two reviewers for each submission. Information about tentative acceptance of submissions will be provided by email on 22 January 2007. Authors will be notified in the same email if the accepted paper is to be presented in a parallel session or in a research forum.

Final acceptance of a submission is also conditional on:

- Submission of the full paper by 28 February 2007
- Receipt of full payment of the congress fee by 28 February 2007.

On submission, you will be asked to categorise your paper within one of the following **TOPIC category**:

- AED Accounting Education
- AHI Accounting History
- AIS Accounting and Information Systems
- ATH Accounting Theory (normative)
- AUD Auditing
- CPP Critical Perspectives on Accounting
- EAA Analytical Research in Accounting and Auditing
- FAN Financial Statement Analysis
- FIN Financial Accounting (capital Markets)
- FRG Financial Reporting (accounting method choice)

INA International Financial Accounting

GOV Corporate Governance (and accounting)

MAN Management Accounting

OBA Organisational and Behavioural Aspects of Accounting

PSA Public Sector and Not-for-profit Accounting

SEA Social and Environmental Accounting

TAX Taxation and Accounting

OTHER

You will also be asked to categorise the research method adopted in your paper, using the following categories:

Empirical Archival (database or archive)

Empirical Survey

Empirical Field (case study)

Empirical Experiment

Non-Empirical: Analytical

Non-Empirical: Theory

OTHER

Submission instructions and abstract submission templates can be downloaded at the [Congress website](#).

Call for papers: 2nd Annual Journal of Contemporary Accounting and Economics Symposium

January 5-6, 2007, Penang, Malaysia

This second annual JCAE Symposium will be held in Penang, Malaysia. This symposium provides a platform for world renowned academics from accounting, economics and corporate governance disciplines to present cutting-edge research findings and to exchange insightful perspectives.

Programme

The two-day symposium comprises Plenary Paper Sessions as well as Concurrent Paper Sessions. A doctoral consortium prior to the symposium will be held in Penang.

Keynote speakers and presenters

Professor Eli Bartov, New York University

Professor Ferdinand A. Gul, The Hong Kong Polytechnic University

Professor Gordon Richardson, University of Toronto

Dr Katherine Schipper, Financial Accounting Standards Board

Professor Dan Simunic, The University of British Columbia

Professor Judy Tsui, The Hong Kong Polytechnic University

Professor Ross L. Watts, Massachusetts Institute of Technology

Paper submissions

Manuscripts should be submitted in M S - W o r d f o r m a t t o j.cae@polyu.edu.hk. Manuscripts previously published or currently under review by other publications must not be submitted. Authors must state clearly whether the paper is submitted for Plenary Paper Sessions or Concurrent Paper Sessions. All submissions are subject to a double-blind review process. To ensure anonymity in the review process, authors must not identify themselves directly or indirectly in the paper.

Submissions must be received no later

than September 1, 2006. Authors can expect to be notified of the review outcome by November 14, 2006.

One author of each accepted paper for the Plenary Paper Sessions will receive accommodation (single occupancy) for three days, waiver of registration fees and reimbursements for the cheapest return economy airfare up to a maximum of US\$1,300.

Further information

Please visit the Symposium website at <http://www.af.polyu.edu.hk/jcae.htm>, or contact Secretariat:

Ms Jo Wong
Faculty of Business
The Hong Kong Polytechnic University
Hung Hom, Kowloon, Hong Kong
Phone: (852)27667046
Fax: (852)23657415
Email: gbsjwong@inet.polyu.edu.hk

Call for research proposals: Pensions debate - ACCA

ACCA (the Association of Chartered Certified Accountants) wishes to commission research projects with policy and/or practical relevance that examine issues surrounding the continuing pensions debate. Accordingly, ACCA's Research Committee invites applications for funding to support research projects that will contribute to one or more of the following debates on pension-related issues: Public policy, Finance and investment, Oversight, Technical accounting.

Applications invited

ACCA invites proposals for research that address the important questions in the far-reaching pensions debates from a policy and/or practice perspective. Research projects with international relevance are particularly encouraged, as are those taking a multi-disciplinary

approach, which may draw from one or more of the fields of economics, law, actuarial science, corporate governance in addition to accounting and finance.

Methods

ACCA will consider all methods but expects most proposals to contain elements of both quantitative and qualitative research. Multidisciplinary teams are especially encouraged.

Funding

For this call, we have not set a funding limit for individual projects. An unspecified number of projects will be funded, with a maximum limit on individual proposals of £15,000 (or equivalent). Proposals requiring funding of smaller amounts are particularly encouraged, as ACCA seeks to fund a range of projects, varying in nature and

methods.

Reasonable costs to buy out teaching time will be considered.

Research proposals supported as part of this Call will be funded by ACCA through CAET (Chartered Accountant's Educational Trust), which is a registered charity. As such, university overheads are not funded; neither does CAET pay any percentage of Full Economic Costs.

More info can be found at the website: <http://www.accaglobal.com/research/>

Looking back:

Interdisciplinary Perspectives on Accounting Conference, Cardiff

From 10 to 12 July, the 8th Interdisciplinary Perspectives on Accounting Conference took place in Cardiff, hosted by Cardiff University in association with Manchester University and Oxford University.

About 240 delegates from all over the world came to Cardiff to present and discuss more than 100 papers. In line with the interdisciplinary idea behind the conference, the presentations covered a wide variety of topics, theoretical approaches, and methods. Each paper was first discussed by a discussant who had also prepared a written comment on the paper. Afterwards, the author(s) of the paper was (were) supposed to reply to these comments, before discussion was opened to the audience.

Besides the parallel sessions, the conference featured three keynote speeches. The first speaker was Barbara

Czarniawska from the University of Gothenburg. She talked about constructions of gender in relation to the accounting profession. Drawing upon fiction writings, such as Douglas Adams' *Hitchhiker's Guide to the Galaxy*, she illustrated how the stereotype of the female accountant has developed historically. The second keynote was given by Rob Gray from the University of St. Andrews. As one of the most prominent writers on social and environmental reporting, he rose the question whether sustainability reporting improved corporate behaviour. Finally, Michael Lounsbury from the University of Alberta talked about the use of institutional theory in accounting research and provided the audience with some suggestions for 'new directions' in this respect.

Much of what happens in a conference happens between the sessions, i.e. dur-

ing lunch time, while having dinner, or in the numerous coffee breaks. This



time, one of the social events was held in honour of Anthony Hopwood in celebration of his contribution to interdisciplinary research in accounting. David Cooper, a close colleague of Anthony Hopwood from the early times on, gave the laudation.

IPA: Emerging Scholars Colloquium

For the third time in a row, the IPA Conference hosted a research colloquium for 48 PhD students and new emerging scholars in the area of the social, political and organizational aspects of accounting theory and practice. Particularly notable this time were the international diversity of the students as well as their different fields of research. The aims of the colloquium were to:

- develop the research plans and work-in-progress of young and new scholars in a supportive environment under the guidance of leading international scholars.
- build an international network of young and new scholars in the area.
- expose and acquaint young and new scholars with the experience, knowledge and advice of subject leaders in research and publication.
- provide facilitative sessions for participants to present their work.

The colloquium was organized by Trevor Hopper (Manchester), Paolo Quattrone (Oxford) and Rihab Khalifa (Warwick), who not only moderated the

plenary sessions but also gave valuable input during the parallel sessions. Additionally, students could benefit from the comments and suggestions by several well-known accounting researchers from all over the world: Thomas



Ahrens, Peter Armstrong, Marcia Anni-sette, Eve Chiapello, David Cooper, Barbara Czarniawska, Mark Dirsmith, Cameron Graham, Carlos Larrinaga, Ken McPhail, Chris Poullaos, John Roberts, Richard Edwards, Mahmoud Ezzamel, Keith Robson, Tomo Suzuki, and Stephen Walker. That is in addition to other scholars who were present at the main IPA.

The parallel sessions lasted for about 45 minutes, during which a student pre-

sented his or her research and received pre-prepared feedback from two faculty members and five other students. Discussions often continued during coffee breaks and lunch time.

Three faculty members gave plenary presentations. John Roberts talked about his research on systems of accountability and governance. Barbara Czarniawska gave a talk about the construction of action nets and the role of accounting therein. Finally, Mark Dirsmith reflected about his experience as a field researcher.

Before the colloquium started, students presented their research proposals and exchanged information on a dedicated forum on an Internet platform. This forum for accounting researchers is open to accounting researchers from all over the world and is accessible at:

<http://accounting-academiae.net/AccForums/>

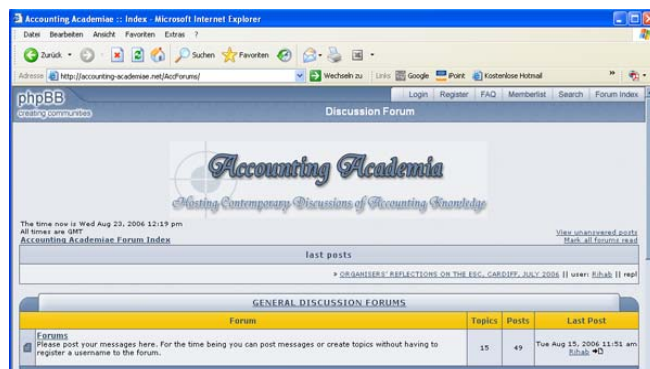
Also see the description of the forum on the next page.

Accounting Academia - Discussion boards on the Web

<http://accounting-academiae.net>

These discussion boards and groups are open to the public, especially those interested in the area of accounting and academia. The discussion boards are provided to promote discussions and give information relating to the area of accounting academy, with the purpose of highlighting issues that are of concern to accounting academics. They are invented and managed by academics (Rihab Khalifa and Paolo Quattrone) with the intention of providing a supportive virtual community to accounting academics and support staff.

Rihab Khalifa



Impressions from the Doctoral Consortium of the AAA

by Bernhard Moitzi

Having participated in the KPMG Doctoral Colloquium of the European Accounting Association 2006, I was selected to be the EAA's representative at the American Accounting Association-Deloitte-J. Michael Cook 2006 Doctoral Consortium. It was an honour and a pleasure to participate in these two great events and to benefit from the possibility to interact with an internationally well known and established faculty as well as with fellow PhD-students. As there was already a report about the EAA KPMG Doctoral Colloquium in the last edition of this newsletter, I would like to share some comparative impressions from the AAA-Deloitte-J. Michael Cook Doctoral Consortium with you.

Eighty-three PhD students from North America and one student respectively from Australia, Europe and Asia participated in the doctoral consortium, which was held in Tahoe City, California, from 14 to 18 June 2006. The resident faculty of the consortium, who did a perfect job in organising the consortium, consisted of Jere R. Francis (chair), University of Missouri; Lawrence D. Brown, Georgia State University; Jonathan Glover, Carnegie Mellon University; David F. Larcker, Stanford University; Lillian F. Mills, The University of Texas at Austin; Pervin K. Shroff, University of Minnesota; Richard M. Tubbs, The University of Iowa and Donna L. Street, University of Dayton.

Not only the resident faculty but also the visiting faculty, who presented and discussed current research and research questions in nine keynote sessions, was of outstanding quality. Gordon D. Richardson, University of Toronto, talked in the opening session about the need for breadth across research silos and emphasized that researchers should pay more attention to the interdependencies between traditional research areas such as voluntary disclosure, earnings management, corporate governance, auditing etc. The following eight keynote sessions were presented by Mark L. DeFond, University of Southern California, on post-Enron auditing research; Ronald A. Dye, Northwestern University, on financial accounting theory; Jennifer Francis, Duke University, on research on earnings quality; Christian Leuz, The University of Chicago, on international and institutional accounting research; Joan L. Luft, Michigan State University, on management accounting research; Lauren A. Maines, Indiana University, on experimental accounting research; John R. Robinson, The University of Texas at Austin, on institutional ownership, taxes and governance and Terry Shevlin, University of Washington, on book-tax differences and the implications for financial accounting. Most of the sessions were followed by breakout groups of 14-15 students, which were led by the one of the resident faculty. In these sessions, the groups developed questions to be addressed to the keynote

speaker in the following Q&A-session. Students could also benefit from special interest research sessions and a panel discussion with journal editors on how to publish research work. In addition to the dense work programme, there was enough time for getting to know many fellow researchers, doing some networking and exchanging ideas in social hours in the evening and on a boat trip on Lake Tahoe, which provided breathtaking views on the picturesque area of Lake Tahoe. We even managed to fill the breaks with a little bit of hiking, jogging, playing tennis and volleyball.

As the doctoral colloquium of the EAA, the doctoral consortium of the AAA was a great opportunity for doctoral students. The enthusiasm for accounting research and the collegial atmosphere made it a memorable event. I would again like to thank the faculty of the EAA Doctoral Colloquium for my nomination, the EAA for the generous financial support, the planning committee of the AAA Doctoral Consortium and the Deloitte Foundation for their support and sponsorship.

Bernhard Moitzi

University of Graz/Austria,
Institute of Management Accounting and
Control,
email: bernhard.moitzi@uni-graz.at

Call for research proposals:

Research on Defining, Recognizing and Measuring Liabilities

IAAER – KPMG Research Opportunities

The International Association for Accounting Education and Research (IAAER) and KPMG are pleased to invite research proposals under the Defining, Recognizing and Measuring Liabilities Research Program. The program supports scholarly research directed at informing the IASB's decision process for its project on Liabilities and Equity Distinctions. Up to five research grants of \$25,000 (U.S.) each will be awarded under this program. In addition, as discussed in more detail below, funded projects will be showcased at two events involving representatives from the IASB, as well as renowned accounting researchers. Research teams may publish their findings in the outlet of their choice. The Journal of Accounting Research has agreed to provide special "fast-track" reviews for research papers funded under the program that meet its normal standards of publication, and the Journal of International Financial Management and Accounting has agreed to offer the option of publication. Funding for this program has been provided by the KPMG Foundation.

Program Objective

The Defining, Recognizing and Measuring Liabilities Research Program promotes and supports research directed at developing theory and evidence to inform the IASB's decision process for its Liabilities and Equity Distinctions project. This joint project with the U.S. FASB is one of several highlighted in the updated Memorandum of Understanding between the two Boards issued in late February 2006. More information on the Liabilities and Equity Distinctions project is available on the IASB's website at www.iasb.org and the FASB's website at www.fasb.org. Information on the two boards' related Conceptual Framework project is also available on their websites.

Program Funding

Up to five research projects will be selected for funding of \$25,000 each. Grant payments will be distributed in three installments and may be applied to cover travel costs associated with attending program events and/or direct costs associated with the research. IAAER invites proposals from research teams domiciled anywhere in the world. Additionally, proposals are encouraged from research teams whose members are from different regions of the world.

Research proposals based on empirical-archival, empirical, experimental, or analytical research methods will be considered. Funding decisions will be based on the potential of the research to provide valuable input to the IASB and its national standard setting partners. Members of the Proposal Review Committee will review proposals and make preliminary recommendations to the Program Advisory Committee. Final funding decisions will be made by the Program Advisory Committee.

Submission Deadline

The proposal submission deadline is December 15, 2006. Funding decisions will be announced as soon as the evaluation process is complete, but no later than February 16, 2007.

All proposals are to be submitted electronically to the Defining, Recognizing and Measuring Liabilities Research Program Program Coordinator, at the following email

address:

donna.street@notes.udayton.edu.

Proposal text and supporting materials should be in a single electronic file in either Word or PDF format.

Questions about the program or proposal process should be directed to Donna Street at

donna.street@notes.udayton.edu.

Publication of Research Findings

Research teams may publish their findings in the outlet of their choice. The Journal of Accounting Research will offer a fast track review option, and the Journal of International Financial Management and Accounting will offer the option of publication.

RFP Program Advisory Committee

Members of the RFP Program Advisory Committee include:

Katherine Schipper, FASB Board Member

Mary E. Barth, IASB Board Member and Joan E. Horngren Professor of Accounting, Stanford University

Timothy B. Bell, Director, Assurance Research, KPMG International Audit Advisory Services Center

Donna L. Street, Program Coordinator, IAAER Vice President Research and Mahrt Chair in Accounting, University of Dayton

More information about research **questions** and **project deliverables** can be found at:

www.iasb.org/uploaded_files/documents/10_876_FinalLiabilitiesCallforProposals.pdf

Announcement:

5th Conference on New Directions in Management Accounting

New Directions in Management Accounting: Innovations in Practice and Research

Brussels, Belgium, December 14-16, 2006; EIASM

Sponsored by CIMA (Chartered Institute of Management Accountants)

Chairpersons:

Kari Lukka (Turku School of Economics, Finland) &

Michael Shields (Michigan State University, U.S.A.)

Background and Purpose

The rate of change in the practice of and research on management accounting appears to be increasing. Many organisations are attempting to change their existing, or implement new and innovative, management accounting practices, based on new management accounting and business organisation ideas, practices, structures, processes, systems, and information. A number of new challenging objects of measurement and control have recently emerged, including intellectual capital and networks of organisations. The roles and designs of budgeting systems appear to be rapidly changing. While much of this innovation and implementation concentrates on new costing or performance measurement systems, there is also change related to the roles of management accountants in organisations. Current developments outlined above provide many new opportunities for innovative management

accounting research, and for a fruitful integration of existing accounting knowledge and the currently emerging practice issues.

The purpose of this conference, like its four predecessors, is to examine innovative management accounting practices and innovative ideas about how to conduct research on them. The conference will consist of plenary sessions and research paper presentations. In the 2006 conference, the general theme for the plenary speakers will be "The boundaries, links, and spaces in and around management accounting". We have invited five distinguished accounting scholars to address specific issues dealing with this theme, including management accounting as related to hierarchy, cross-functional, horizontal, and inter-organisational issues of management accounting and corporate governance, and linkages between management accounting and the rest of accounting.

The invited plenary speakers are:

- Robert Chenhall, Monash University, Australia
- David Cooper, University of Alberta, Canada
- Henri Dekker, Free University of Amsterdam, The Netherlands
- David Larcker, Stanford University, USA
- Ken Merchant, University of Southern California, USA

For more information, please contact

the Chairpersons:

Professor Kari Lukka

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Professor Michael Shields

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Tel: +1 517 432 2915 - Fax: +1 517 432 1101 - E-mail: shields@msu.edu

or the EIASM:

Ms. Graziella Michelante

EIASM Conference and Workshop Manager

Place de Brouckère-Plein 31, 1000 Brussels, BELGIUM. Tel.: +32 2 2266662. Fax: +32 2 5121929.

Email : michelante@eiasm.be

Information about the conference will be found at www.eiasm.org.

Other upcoming EIASM events

- 2nd Workshop on visualising, measuring and managing intangibles and intellectual capital, Maastricht, 25-27 October 2006.
- Workshop on Audit Quality, Milan, 25 November, 2006.
- EDEN doctoral seminar on producing and evaluating knowledge in manage-

ment accounting, Brussels, 11-16 December, 2006.

- EDEN doctoral seminar on case-based research in management accounting, Brussels, 10-14 April, 2007.
- The European Doctoral Colloquium in Accounting, Lisbon, 21-24 April

2007.

- 8th Manufacturing Accounting Research Conference, Trento, 18-20 June 2007.

For details, please visit www.eiasm.org

Call for papers: The 10th World Congress of Accounting Educators & The 3rd Annual International Accounting Conference

“Challenges and Developments in International Accounting Education and Research”

9- 11 November 2006, Istanbul, Turkey

The 10th World Congress of Accounting Educators, co-organized by the IAAER, the EAAT and the TÜRMOB, will be held on November 9-11th, 2006 in Istanbul, Turkey. Istanbul is a city of wonders. It is situated between two continents: Europe and Asia. The congress will be organized at the ICEC, the Istanbul Convention and Exhibition Center.

WCAE Congress is co-organised every five year in a different country by the IAAER - International Association for Accounting Education and Research. Furthermore, MÖDAV is taking place as Associate Partner.

It is estimated that 500 delegates will

attend the WCAE 2006 Congress from all around the world to discuss and exchange information on Challenges And Developments In International Accounting Education And Research.

The Organizers will do the utmost for a successful and memorable congress with the valuable assistance of the participants, sponsors and exhibitors.

Papers are welcomed in the following topic areas:

- Financial Accounting
- International Accounting
- Auditing and Internal Auditing
- Information Systems and Computer Auditing
- Financial Management
- Ethics in Accounting Education

- Taxation
- Corporate Governance
- Performance Measurement
- Accounting History
- Accounting Education and Training
- Public Sector and Nonprofit Accounting
- Social and Environmental Accounting
- Management Accounting

For the full call for papers, please visit: <http://www.wcaeistanbul2006.org>

Call for papers: International Symposium on Audit Research, Shanghai, China, 22 and 23 June, 2007

The 13th Annual International Symposium on Audit Research (ISAR 2007) will be hosted by the Shanghai Jiao Tong University [SJTU] on 22 and 23 June, 2007. ISAR 2007 will be jointly organized by the University of Southern California, Universiteit Maastricht, Nanyang Technological University, the University of New South Wales and Shanghai Jiao Tong University. The symposium will be held in Shanghai, PRC.

Scope of topics

The scope of ISAR is intended to be broad and includes research papers and panels that deal with various aspects of auditing, attestation and assurance. Papers that utilize any of a broad range of research methodologies will be considered.

Submission of papers

Papers may be submitted in either English or Chinese. However, Chinese language papers must include an English language abstract which describes the paper's research objective[s]; research questions; research methodology; data sources (if applicable) and key research findings.

To be eligible for presentation, manuscripts must follow the style guidelines of *Auditing: A Journal of Practice & Theory*. Be sure to include in your paper the author(s) affiliation(s), the contact author's email address, an abstract and keywords. Accepted papers or abstracts will be published in the Symposium proceedings which will be distributed only to participants. Thus they may be submitted to any appropriate

journal for formal publication.

Submission deadline

Papers should be submitted electronically in Adobe Acrobat or Word formats. Papers and, where appropriate, related research instruments must be received by 27 January 2007 and should be sent to: papers@isarhq.org.

Further information

If you have questions about paper submission or early registration for the Symposium, please email to admin@isarhq.org.

Additional information is posted at www.isarhq.org.

Event announcement: IFRS 2006/7 - Future Strategic Direction and Current Practical Interpretation

October 10th 2006 - Cavendish Conference Centre, London

Join Sir David Tweedie and Bob Herz - the two people responsible for setting the global rules on corporate reporting - together with the leading experts on interpretation and application.

Uniquely available at a one-day conference in London this October - the world's leading authorities will present you with the agenda for the future and highlight the crucial areas of current interpretation, with an emphasis on key examples from years one and two of the new IFRS regime.

This will be the major autumn symposium for FD's, Financial Controllers and their teams, analysts, investors and advisers.

The following firms have already registered for this event. Will you be joining them?

3i PLC, American Appraisal, Antwerp Port Authority, Cadbury Schweppes,

Deloitte & Touche, DSM, Fitch Ratings, FRS, Hanson PLC, John Lewis Partnership, Lloyds TSB, Meggitt PLC, Morgan Stanley, Rabobank International, RBC Capital Markets, Royal Bank of Scotland, Smith & Nephew, The Sage Group, Toyota Financial Services, Wolseley PLC, plus many more...

Join the following **keynote speakers**:

- Sir David Tweedie - Chairman of the International Accounting Standards Board
- Robert H. Herz - Chairman of the US Financial Accounting Standards Board.
- Jon Symonds - CFO at AstraZeneca and immediate past Chairman of the UK 100 Group of finance directors
Ken Wild - Global Leader IFRS with Deloitte.
- Nick Anderson - Managing Director, American Appraisal FVG U
- Kenneth Lee - Head of Accounting & Valuation Research for

Europe, Citigroup

- Ian Brindle - Deputy Chairman of the Financial Reporting Review Panel and leading regulator (former chairman of PwC)
- Kathryn Cearns - Consultant, Herbert Smith

This conference will provide you with comprehensive coverage of all the issues that affect you and other members of the financial reporting community: the preparers of accounts and all who advise them.

Registration could not be easier - simply complete the form below, or fill out the form on the back of the agenda and fax it back to +44 207 779 8279. Alternatively call Pippa Martin on +44 207 779 8614.

More information can be found on the [web](#).

Call for papers:

12th World Congress of Accounting Historians

July 20-24, 2008 , Istanbul - Turkey

12 th World Congress of Accounting Historians will be held on July 20-24, 2008 in Istanbul . The first Congress took place in 1970 in Brussels and the most recent Congress was held in Nantes in 2006.

Istanbul, a fascinating city where two continents meet and many cultures have deep roots, is honored to host individuals who are interested in accounting history in both Europe and Asia as well as all other parts of the world. Istanbul, which has hosted many civilizations as a capital city and is adorned with historically significant artifacts, is the largest city in Turkey with a population of 15 million. This population is divided by the Bosphorus and many thousands of commuters pass from one continent to the other every day. The delegates of

the Congress will have the opportunity to experience two continents by visiting the historical sites and museums of the city.

The Congress will be held in Harbiye Military Museum and Cultural Center , which is the biggest military museum in the Middle East . This Cultural Center is located in one of the important centers of the city and is close to Taksim, the centre of the city's business, cultural and commercial life, surrounded by some of Europe's top quality hotels.

Several exhibitions are planned for the Congress. An exhibition of documents concerning Ottoman Accounting Systems, which is unique with its background of over 550 years, along with special collections of accounting history and distinctive advertisements relevant to 100th , 150th , 200th anniversaries of

events that influenced Ottoman Accounting System, will be among the items on exhibit. Furthermore, 80 th anniversary of Reforms of Turkish Republic will be commemorated within an exhibition of relevant documents in terms of its impacts on accounting education and application.

Marmara University, which is the co-organizer of the Congress, is one of the most prestigious universities in Turkey with 60,000 students, faculty and staff. The University offers education in four languages. Also, some hosts will be provided by the Association of Accounting and Finance Academicians (AAFA), a society representing six hundred accounting and finance academicians from Turkish universities.

(continued on next page)

World Congress of
Accounting
(continued from page 11)

The main theme of the Congress is: **Accounting History and Culture: From the Past to the Present.** Papers are invited on any topic listed below:

- Accounting Methods Used Over the Centuries,
- Accounting in Ancient Empires, Civilizations and Religions,
- Development of Auditing Culture,
- Accounting Intellectuals and Practitioners,
- Enterprise and State Governance Related to Accounting,
- Financial Institutions: Banks, Stock Exchanges and Insurance Companies,
- Others.

Submission:

All papers should be submitted in English.

The deadline for abstract submissions is January 15, 2008 .

Authors of accepted papers will be informed before March 15, 2008 .

Contact:

Dr. Oktay Güvemli
Congress Convenor Halaskargazi Street
No: 265 D:14 Koza Apt. 34381 Osmanbey- Sisli Istanbul Turkey

Tel: +90 212 248 19 36- 240 33 39

Fax: +90 212 231 01 69

E-mail: info@mufad.org

Web: www.mufad.org

Call for Papers:

1st International Balkan Countries Research Conference on Accounting and Auditing

Edirne (Turkey) , 8-9 March 2007

Balkan Countries 1st International Research Conference on Accounting and Auditing will take place on the 8th and 9th of March, 2007 in Edirne, Turkey .

Edirne, situated on the European border of Turkey , is an ancient settlement with a rich cultural background and is a gateway of Anatolia to Europe . The city has succeeded in preserving its many historically and architecturally important buildings. Conference attendees will have the opportunity to visit the historical sights and museums in Edirne . They can also visit Istanbul after the conference during the weekend.

The conference venue is Trakya University Türkan Sabancı Cultural Center. An exhibition of historical accounting documents will be organized during the conference.

Trakya University, which is one of the organizers of the conference, assumes a key role in developing relations between Turkey and the Balkan countries. The University has a number of institutions and schools spread over the entire Trakya region. The Turkish Association of Accounting and Finance Academicians (MUFAD) which is formed by approximately 600 academicians working in various Turkish universities, is the co-organizer of the conference.

The theme of the conference will be "International Harmonization of the Accounting and Auditing Standards and Applications of Finance Sector". Since this is the first conference, it has been considered appropriate to determine the main theme of the conference. We call for papers that address the main theme within a historical framework from the perspectives of education and application. Economic globalization in the world and the developments in the European Union affecting the Balkan region demonstrate that the international accounting and auditing standards tend to globalize. These factors have been influential in determining the theme of the conference.

Submission guidelines:

The official language of the conference is English. Abstracts of maximum 150 words and papers must be submitted in English.

2. Papers which are written in the following format should be submitted electronically to the address below until 31 st of December, 2006. Notifications of acceptance will be sent until 31 st of January, 2007.

3. Basic Formatting Information:

- a) Text: The basic setting is 12 pt Times New Roman. Paragraphs should be separated by a single blank line (1 line spacing).
- b) Headings: 18 pt Times New Roman. Subheadings: 12 pt Times New Roman.
- c) Footnotes should be placed at the bottom of each page (10 pt Times New Roman, 1 line spacing).
- d) Figures and tables should be numbered consecutively and labeled (10 pt Times New Roman, 1 line spacing).

Contact:

Professor Oktay Güvemli
Conference President
Turkish Association of Accounting and Finance Academicians (MUFAD)

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Web:

www.mufadconference.trakya.edu.tr



Norio Sawabe

Accounting Academics in Japan: Books or Articles - Pastured or Cultured Pelicans?

This essay illustrates some of the changes that are currently taking place in the Japanese accounting academia. It is based upon the author's personal experiences. An initial impetus to reflect upon my personal experience was provided by the symposium "Accounting and Academiae: Careers systems, networks and what matters", organized by Paolo Quattrone and Rihab Khalifa at this year's EAA conference in Dublin.

This symposium was opened by a story of pelicans: "One day young captain Jonathan, he was eighteen at that time, captured a Pelican on an island in the Far East. In the morning, this Pelican of Jonathan's laid a white egg and out of it came a Pelican astonishingly like the first" (Robert Desnos, *Chantefleurs, Chantefable*). Then each panelist was asked to tell how eggs were laid on our island(s), how this affected what counted as "good" accounting knowledge, and if omelettes were ever made and how.

The metaphor of pelicans on an island in the Far East opened up my imagination and motivated me to think in more detail about the difference between "pastured" and "cultured" pelicans. Unlike wild pelicans, both pastured and cultured pelicans are looked after by humans. The cultured pelicans are fed in a cage and can play around outside when the weather is fine. The pastured pelicans are out at feed and sheltered only to pass the winter. In this essay, I will play with the metaphors of pastured and cultured pelicans to illustrate changing identities, academic networks and career systems of Japanese accounting academics.

Accounting, political economy and economics

I started my research life in the early 1990s as a student of "accounting" from a view of "political economy" at a faculty of "economics". It was a tricky situation to start a career for a young

researcher.

One of my supervisors used to say that, thanks to the complex history of English as a language, we can glimpse the varying nature of disciplines by looking at the endings of the words. The taxonomy he introduced to us had three types: disciplines that end with "y", "cs" and "ing". Examples of type "y" are philosophy and political economy.¹ They seem to have a normative orientation in common. Examples of type "cs" are mathematics, physics, and economics. They seem to imply deductive theories derived from a set of axioms. Finally, there are disciplines of the type "ing". Engineering and accounting fall under this category. They seem to emphasize pragmatic benefit and understanding through doing. This taxonomy

"While the doctoral degree used to be a symbol of distinction, it now became the driver's license for academics."

helped me understand the situation I was in at that time.

The disciplinary differences affected the atmosphere and culture of each discipline. Students of economics followed rules of natural science. Students of political economy sought the profound meaning of human society. Students of accounting acknowledged that it is both science and art. Multiplicity of disciplines created tensions and made me nervous. But it was also a great opportunity to trespass disciplinary boundaries and to find my own perspective.

From "Doctorate" to "PhD"

In the 1990s, graduate schools of social sciences at Japanese national universities experienced a number of reforms. One of the reforms resulted in a change

of the status of a doctoral degree, from "Doctorate" to "PhD". While the doctoral degree used to be a symbol of distinction, it now became the driver's license for academics.

Japanese university system in general have four years course work for undergraduates, two years for masters, and three years for doctors.² You receive a bachelor's degree when you complete undergraduate courses and a master's degree after completion of masters courses.

However, at that time, you did not receive any further degree when you completed three years at the doctorate level. It was the norm that you did not receive the doctorate until you successfully published your "big book" and thereby proved your contribution to the academia. Typically at around the age of fifty, with the book and the doctorate, one got promoted to professorship. Doctorate was a symbol of distinction and acknowledgement.

One did not need a doctoral degree to enter the junior researchers' job market. The market was very small. Senior researchers usually knew the doctoral students who were on the market quite well and had plenty of opportunity to talk with them. Face-to-face communication was considered more informative than what was written on paper.

Thanks to the Japanese lifetime employment system, junior researchers got tenured positions from the beginning of their career. One's supervisor was likely to be an examiner of one's future doctoral dissertation. Therefore, one should try to get along well with one's supervisor if one was planning to submit a dissertation in the future.

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Accounting academics in Japan... (continued from page 13)

Academics had a secure job at a very early stage of their career, while universities and senior colleagues could count on the loyalty of the young researchers. Young academics were like pastured pelicans: They had apparent freedom in the pasture, but knew that they were not really free, i.e. wild pelicans, because of their close ties to their home university.

The situation drastically changed by the end of the 1990s. From then on, doctoral students were expected to obtain a PhD degree before getting into the job market.³ Having no PhD degree puts young researchers in a disadvantageous position in the job market where other competitors have such a degree. The reputation of the school still matters; however, what is written in your CV becomes more important than before. The PhD degree is like a driver's license. It does not guarantee that you are a good driver, but without it, you are not allowed to drive on the public roads of academia.

PhD supervisors now emphasize the importance of publishing articles while being a doctoral student. Usually a PhD candidate has to have three or more papers published in order to submit the dissertation. You need to choose the right topic and method to get your paper published in a short period of time. Disciplinary boundaries are difficult to trespass in this situation. Time pressure tends to make young researchers more risk averse. Many feel like cultured pelicans in the cage. Food and safety are provided, while what you are able to choose is constrained by your discipline.

Book pasture and Article culture

When I started my master's degree, the old Doctorate system seemed solid and secure. There were no senior students who prepared themselves for submitting a dissertation in their twenties or thirties. When I finished the doctoral courses, the new PhD system was there. All of us felt that the old Doctorate system was going to be replaced by the new PhD system soon. The question was only how soon and to what extent the new system would replace the old one.

There were a number of political and economic reasons for the change. The

general impression that I had was that there was a process of Americanization. The Japanese government seemed to have steered the institutional change of the tertiary education from a traditional model to an American model. Based upon this interpretation, I anticipated that the way in which academic reputations were established would be like in the United States. I expected that the "book culture" that was complementary to the old Doctorate system would be replaced by an "article culture" that came along with the new PhD system. In other words, I was expecting that a "publish or perish"-culture would soon come to dominate the accounting academia in Japan.

My expectations turned out to be false. The article culture is not really established yet, and the book pasture still exists in the Japanese accounting academia. There are other neighbor disciplines, such as economics, in which the "publish or perish"-culture is more dominant. It may also be just a matter of time; it may take longer for the discipline of accounting in Japan to become dominated by an article culture because of the pragmatic and multi-disciplinary nature of accounting.

A monograph can be a manifesto of your own world view. Time to prepare and space to write a book provides room for the author to question funda-

*"A monograph can be a
manifesto of your own world
view"*

mental assumptions of the existing literature. Answering those fundamental questions reveals the way in which you see the world. It is not the elements of the system but the system itself that a successful book shed new lights on.

In contrast, journal articles tend to share a particular world view with the existing literature.⁴ I guess that many readers will be more knowledgeable about the article culture than the author of this essay who resides in a book pasture. Looking from outside, it seems that strategic interactions between authors

and referees make successful articles to deal with elements of the system, instead of the system itself.

There are many pros and cons for both the book culture and the article culture. I am quite confident that pastured pelicans have a lot to learn from cultured pelicans and vice versa. The question is whether, in Japanese academic practice, the article culture can be compatible with the book pasture in a discipline. At least, the pragmatic and multidisciplinary nature of accounting seems to imply that they should co-exist.

Notes:

(1) A subtype of type "y" is those that end with "logy" such as theology, biology and psychology. As etymology suggests, they seem to be more logos oriented. In any case, the taxonomy is casual and my intention is that the taxonomy helped me understand the multidisciplinary context at that time.

(2) The faculty of medicine was an exception. It had six years of courses for the undergraduate degree.

(3) In 1990, there were only 183 doctoral degrees in social sciences awarded by Japanese universities. The number increased to 751 in 2004, according to the Ministry of Education, Culture, Sports, Science and Technology statistics.

(4) Obviously, this is an oversimplification. There are journals that are more open to idiosyncratic works than others.

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