SECOND ANNOUNCEMENT

CALL FOR PAPERS

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www.eaa2006.com
invitation

29th Annual Congress of the European Accounting Association
The 29th Annual Congress of the European Accounting Association will be held in Dublin, Ireland, on 22nd to 24th March 2006. The venue is the Quinn School of Business at University College Dublin's Belfield campus, 5km south of the city centre. The conference is being organised by the Department of Accountancy at UCD.

Dublin, Ireland
Dublin lies on the east coast of Ireland, with greater Dublin bounded to the north by the Howth Hills and to the south by the Dalkey headland. The river Liffey winds its way through the city centre. Further south of the city lie the Wicklow Mountains with their breathtaking valleys and waterfalls. The city originally came to life as a Viking settlement over one thousand years ago. After the Norman conquest of Ireland in the 12th century, the town developed into an administrative capital, establishing a parliament and government subject to the British Crown. In the early 20th century, Ireland gained independence and Dublin became the political, economic and cultural capital of a fledgling nation. After many years of growth and improved infrastructure, Dublin has emerged as a thriving capital with a prosperous, vibrant population.

Dublin is famous for its illustrious educational and cultural past. The city boasts a wealth of literary and artistic figures - Yeats, Wilde, Goldsmith, Behan and Beckett to name but a few. Trinity College, founded in 1591, welcomed many famous authors and public figures through its doors over the centuries. University College Dublin, which recently celebrated its 150th anniversary, was the first Catholic university in Ireland and was founded by Cardinal John Henry Newman in 1854. Offering the opportunity of education for all, UCD's fine traditions have stood the test of time, and the university is proud to count amongst its alumni distinguished writers such as James Joyce and Maeve Binchy, sporting heroes such as Brian O'Driscoll and Kevin Moran, along with eminent business people, politicians and artists.

From the glitz and glamour of Grafton Street to the flower sellers and street vendors of Henry Street, Dublin city offers an unrivalled array of sights, sounds and songs that are sure to delight even the most seasoned traveller. In the Georgian quarter of the city you will find some of the finest examples of the architecture of the time. For a quiet pint and a chat with locals, visit one of the many fine pubs around town or, for a truly cosmopolitan experience, visit Temple Bar with its selection of cafes, clubs, bars and markets.

University College Dublin
The main campus of University College Dublin is situated at Belfield, a 132 hectare site, 5 km south of the centre of Dublin city. This campus is an attractively landscaped complex of modern architectural buildings and inherited Georgian townhouses, accommodating most of the activities of the University as well as its student residences and numerous leisure and sporting facilities. Public transport links between Belfield and the city centre are convenient and frequent.

UCD School of Business
The Faculty of Commerce at UCD (now named UCD School of Business) was established in 1908 and currently over 100 faculty educate more than 3,000 students. The UCD School of Business consists of two schools, the undergraduate Quinn School of Business, located on the Belfield campus and The Michael Smurfit Graduate School of Business, based in the Blackrock, County Dublin campus. The Quinn School of Business building was designed with a special focus on e-technology and e-learning. It opened its doors to students in 2002, offering an exciting learning environment and cutting-edge technologies.
UCD School of Business is one of the top business schools in Europe and Ireland's leading business school. It is one of only seventeen schools worldwide to hold the Triple Crown of Accreditations (the three major international business school accreditations), having been awarded AACSB accreditation from the US-based AACSB International, EQUIS accreditation from the Brussels-based EFMD, and AMBA Accreditation from the Association of MBAs. UCD School of Business is also a member of CEMS, the Community of European Management Schools.
how to get there

The island of Ireland is surrounded by water! The Atlantic Ocean separates the west coast of Ireland from North America. The Irish Sea separates Ireland's east coast from England and Wales. Dublin, on the east coast, can be reached by air or sea. Regular ferries connect Dublin Port and Dun Laoghaire with Liverpool in England, and Holyhead in Wales.

Dublin Airport is 10km north of the city centre and has connections or direct flights to and from airports worldwide. There are frequent connecting buses to the city centre. Please note that many buses indicate the city centre by using the Irish language version of the centre - "AN LAR". Aircoach, a private bus company also operates a coach service connecting Dublin Airport with the city centre. Some Aircoach buses pass UCD's Belfield campus, you should check the route with the driver at the airport. Taxis are also readily available. A typical taxi fare from Dublin Airport to the Congress venue should be EUR 30 - 40. A similar fare will apply from the airport to Dublin's city centre.

The city is served by two main railway stations (Connolly and Heuston) linking Dublin to all other Irish cities. Connolly is based right in the city centre with a LUAS (tram) connection giving easy access to Heuston station.

Should you wish to extend your stay and tour the rest of Ireland, check out www.ireland.ie.

useful information

Venue Address

UCD Quinn School of Business,
University College Dublin,
Belfield,
Dublin 4.
IRELAND

Please send e-mail queries relating to paper/abstract submission, registration, accommodation, and any other questions relating to EAA 2006 to:
E-mail: eaa2006@ovation.ie

Please do not contact the organising committee directly as it may not be possible to answer these messages. If you have questions that cannot be answered by the Congress secretariat, your request will be forwarded to the Congress organising committee.

Language

The official language of the congress is English.

Ireland - your host Country

Inhabited for almost 7,000 years, Ireland is an historic island nation, located on the eastern edge of the North Atlantic Ocean. It is divided up into 32 counties, 26 of which are known as the Republic of Ireland and the remaining 6, Northern Ireland. The terrain tends to be mountainous near coastlines with the midlands being dominated by flat countryside resulting in a land of beautiful and contrasting scenery. Nearly 5 million people inhabit this 83,168 sq. km island with 1.5 million living in the capital city of Dublin. Over many centuries this land has experienced a number of incursions and invasions, resulting in a rich mixture of ancestry, culture and tradition. It’s known worldwide for fine linen, lace, china, glassware, along with many ales and spirits. In this land of green (the home of Saint Patrick and the Shamrock), all visitors are welcome.
Ireland in brief
Area: 83,168 sq. km
Population: 5,000,000
Republic of Ireland capital city: Dublin (population 1.5 million)
Northern Ireland capital city: Belfast
Official Language: English, Irish

Dublin - your host City
While few locations offer charm on a par with Ireland, few cities are as renowned as Dublin for its strong tradition of entertainment and hospitality. And while modern-day Dublin continues to embody these characteristics, it has become a leading financial centre and home to top multinational corporations, confirming its place as a premier city within the European Union.

- Population 1.5 million
- 10km from Dublin International Airport
- Direct local bus or taxi service between airport and city

Climate and Clothing
Ireland’s climate is influenced by the Gulf Stream, which keeps the temperatures generally mild with an average rainfall of 1500mm a year. The good news is that March is one of Ireland’s driest months, but don’t forget your umbrella and raincoat just in case!
For the latest weather click on www.meteireann.ie

Currency and Banking
The currency in the Republic of Ireland is Euro (€). Foreign currencies can be exchanged at Bureau de Change points in banks, airports etc. All major credit cards, such as MasterCard, Visa, American Express etc are accepted in most hotels, restaurants and shops.

Passport and Visa Information
No visa requirements for EU passport holders. All non-EU citizens should contact their local embassies for specific requirements.

Official Invitation
An official letter designed to assist in meeting administrative requirements in some countries, will be sent to any participant upon request. However, this invitation implies no obligation, financial or otherwise, by the EAA Organising Committee. Email eaa2006@ovation.ie for more information.

Getting Around Dublin
Regular transport services in Dublin operate from 06:00 – 23:45.
Dublin Area Rapid Transport (DART) is an electrified train service operating for approximately 35 km along the East Coast from beyond Howth in the North to beyond Bray in the South. It serves three stations in Dublin City centre: Connolly, Tara Street and Pearse. Tickets can be bought for this at each station. Dublin Bus provides an extensive network of bus routes. It operates an exact change system (Autofare) whereby coins (no notes) are entered into a slot/chute on entry to the bus and a ticket is issued. Special rambler tickets can be purchased in shops around the city that enable unlimited 1/3/5 day travel on all Dublin Bus routes. Please note that many buses indicate the city centre by using the Irish language version of the centre - "AN LAR". Dublin Bus also provide a number of sightseeing tours in and around the city. The city is also served by a tram system LUAS with 2 lines which connect the city centre railway stations with the south of the city.

Smoking Ban
With effect from 29 March 2004, smoking is forbidden in enclosed places of work in Ireland. This includes office blocks, various buildings, public houses/bars, restaurants and company vehicles (cars and vans). Smoking will not be permitted indoors at the congress centre but hotel, guesthouse and B&B bedrooms are exempted. Non-compliance with this ban can lead to prosecution and a fine of EUR 3000.
Electricity
220 V, 50 Hz, 3-pin sockets.

Emergency Phone Numbers
For Police, Ambulance and Fire Brigade emergency services, dial 999.

Time Zone
GMT

Shopping Hours
Shopping hours in Dublin are in general, between 09.00 and 18.00 Monday – Saturday.
registration

To register for the Congress, for the social programme and for hotel reservations, please use the on-line Congress registration form on www.eaa2006.com

Registration is only available on-line. Registration and papers/abstracts submitted by e-mail, telephone, post or fax cannot be accepted. Delegates who have submitted papers or abstracts for consideration by the Scientific Committee will receive an e-mail link to the Congress Registration system within 48 hours of their submission.

<table>
<thead>
<tr>
<th></th>
<th>Early</th>
<th>Late</th>
<th>Onsite</th>
</tr>
</thead>
<tbody>
<tr>
<td>until 31/01/2006</td>
<td>EUR 450</td>
<td>EUR 500</td>
<td>EUR 500</td>
</tr>
<tr>
<td>after 31/01/2006</td>
<td>EUR 500</td>
<td>EUR 500</td>
<td>EUR 500</td>
</tr>
</tbody>
</table>

Please note that Ireland is a member of the European Monetary Union. Payment must be made in EURO and therefore the final amount in other currencies may vary depending on the current exchange rates. If your payment is not received by 31st January 2006, the late fee will automatically be charged. Alterations to your registration will not be accepted over the telephone. Please e-mail or fax any amendments to the Congress Secretariat (eaa2006@ovation.ie) immediately.

Included in the Registration Fee:

- The registration fee for Congress participants includes lunches on Thursday and Friday, tea/coffee breaks throughout the Congress, entrance to the publishers’ exhibition, Early Bird Reception, Welcome Concert, Gala Evening, handout materials and information package. Three social events are included in the fee but these are subject to some capacity constraints. Consequently, they will be allocated on a ‘first-come, first-served’ basis. If you want to attend these, you must indicate the number of tickets required for each of these events (Early Bird Reception, Welcome concert and Gala Evening), when registering on-line. If you do not insert a number in the relevant box when registering, it will be assumed that you do not wish to participate. You will NOT be able to access these events without an official ticket, even though the event is included in the fee. Moreover, if you know you will not be able to attend any of the three main social events, we would be very grateful if you do not request tickets!
- The fee also includes the membership fee for the EAA for the calendar year 2007 (i.e. commencing 1st January 2007). Payment of this fee is required for attendance at the EAA 2006 Congress.
- The registration fee for accompanying persons includes Early Bird Reception, Welcome Concert and Gala Evening. Please note that the fee for accompanying persons does not include admission to the scientific sessions, coffees or lunches.

Payment

The total amount due, as calculated on the registration form, must be paid by credit card (Visa or Mastercard) when the registration form is submitted on-line. Your registration will only be accepted when full payment has been received. All payments should be made in EURO. They are payable to Ovation (Ref: EAA 2006). Please follow the payment instructions carefully.

In exceptional circumstances, payment can be made by bank transfer or by cheque. Such payments may only be organised directly through the conference secretariat, please contact eaa2006@ovation.ie for further details.

All expenses in connection with transferring fees must be paid by the participant.

Confirmation

Confirmation of registration will be sent upon receipt of payment. Registration for events, which are included in the registration fee, must be marked on the form in order to obtain a ticket. A number of events are included in the fee but are optional. Please note that registration for the various events will be confirmed
upon payment on a 'first come, first served' basis, and numbers may be limited. You must tick the 'YES' box if you want to attend these. If you fail to tick a relevant box, it will be assumed that you do not want to participate, and consequently you will not have access to the event. It is your responsibility to ensure that all details such as your address, events booked, number of tickets, hotel reservation, date of arrival and departure, etc are correct. We therefore strongly recommend that you read, and check carefully, the 'Letter of Confirmation' received by e-mail from the on-line registration system, to avoid errors. In the case of any error, please contact Ovation by e-mail (eaa2006@ovation.ie) or by fax (+353 1 280 5405).

On site registration
It may be possible to register during the congress without using the on-line registration system. If you choose this on-site registration option, please anticipate a minor delay at the registration desk, since your payment will have to be processed and your entry tickets printed while you wait. There is also a risk that the congress capacity may have been reached prior to the commencement of the Congress, in which case, there will be no on-site registration.

Final Registration
Participants must register at the registration desk in the O'Reilly Hall upon arrival at the Congress. It will speed up registration if you bring your Confirmation Letter with you.

Cancellation of Registration
Notification of cancellation must be made in writing and sent to the Congress Secretariat (eaa2006@ovation.ie). Cancellation of registration received up to and including 31st January 2006, will be subject to a 10% cancellation fee. Cancellations between February 1st 2006 and 14th March 2006 will be refunded less a cancellation charge of 50%. Cancellations received after March 15th 2006 will not be refunded. All refunds will be sent after the Congress ends. Transfer of registration fee to another delegate is accepted. A small additional charge may be levied depending on the proximity to the Congress starting. Please notify the Congress Secretariat as soon as possible (eaa2006@ovation.ie).

Cancellation of Social Events
Cancellation of attendance at a particular social event, without cancellation of Congress registration, will be accepted at any time. In the event of the social venue capacities being over subscribed, such cancellation will permit late registrants to participate where, otherwise, they would be excluded. However, there will be no refund for non-participation in social events.

Right of organisers to alter arrangements
The organisers reserve the right to alter any of the arrangements for this Congress, including cancellation of the event should unforeseen circumstances require such action. The organisers accept no responsibility for resulting costs and inconvenience to delegates who are advised to have their own travel insurance in place.

accommodation
A number of rooms have been reserved for EAA Congress delegates in hotels close to the venue, in the city centre, or in Dublin's south suburbs. These range from five star luxurious hotels to more functional three star properties. A summary table is provided below (click on image to maximise) to assist you in your selection. Detailed descriptions for each hotel can be found below. While we have indicated the distance from each hotel to the Congress venue and we have provided approximate travel times by different modes of transport, actual distances and travel times can vary depending on route and mode of travel taken! Prices are in Euro (€) and include VAT and breakfast (except where otherwise specified). All rooms have private bath or shower. To ensure that you get your preferred accommodation from this list, we advise you to book your room(s) as soon as possible.
A summary overview of the accommodation options is available on the next page.
<table>
<thead>
<tr>
<th>Hotel</th>
<th>Star Rating</th>
<th>Distance to Conference Venue</th>
<th>Walking (Minutes)</th>
<th>Bus (Minutes)</th>
<th>Taxi (Minutes)</th>
<th>Aircoach (Airport Return)</th>
<th>SINGLE (€)</th>
<th>DOUBLE (€)</th>
<th>Rate Includes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Berkeley Court Hotel</td>
<td>5</td>
<td>1.8 miles/2.9 km</td>
<td>40</td>
<td>15</td>
<td>10</td>
<td>Outside Jurys Ballsbridge</td>
<td>184</td>
<td>209</td>
<td>B&amp;B</td>
</tr>
<tr>
<td>Radisson SAS</td>
<td>5</td>
<td>0.6 miles/1.0 km</td>
<td>15</td>
<td>5</td>
<td>5</td>
<td>Outside Hotel</td>
<td>155</td>
<td>165</td>
<td>B&amp;B</td>
</tr>
<tr>
<td>Westbury Hotel</td>
<td>5</td>
<td>3 miles/5km</td>
<td>30</td>
<td>15</td>
<td></td>
<td>Close by (Trinity College)</td>
<td>208</td>
<td>233</td>
<td>B&amp;B</td>
</tr>
<tr>
<td>Burlington</td>
<td>4</td>
<td>1.5 mile/2.4km</td>
<td>40</td>
<td>10</td>
<td>10</td>
<td>Outside Hotel</td>
<td>159</td>
<td>184</td>
<td>B&amp;B</td>
</tr>
<tr>
<td>Herbert Park</td>
<td>4</td>
<td>1.8 miles/2.9 km</td>
<td>40</td>
<td>10</td>
<td>15</td>
<td>Merrion Road</td>
<td>160</td>
<td>185</td>
<td>B&amp;B</td>
</tr>
<tr>
<td>Jurys Ballsbridge</td>
<td>4</td>
<td>1.8 miles/2.9 km</td>
<td>40</td>
<td>15</td>
<td>10</td>
<td>Outside Hotel</td>
<td>159</td>
<td>184</td>
<td>B&amp;B</td>
</tr>
<tr>
<td>Stillorgan Park Hotel</td>
<td>4</td>
<td>1.3 miles/2.1km</td>
<td>20</td>
<td>15</td>
<td>10</td>
<td>Outside Hotel</td>
<td>120</td>
<td>145</td>
<td>B&amp;B</td>
</tr>
<tr>
<td>Bewley’s Hotel Ballsbridge</td>
<td>3</td>
<td>1.3 miles/2.1km</td>
<td>35</td>
<td>15</td>
<td>10</td>
<td>Outside Hotel</td>
<td>99</td>
<td>99</td>
<td>Room Only</td>
</tr>
<tr>
<td>Bewley’s Leopardstown</td>
<td>3</td>
<td>4.5 miles/7 km</td>
<td>30</td>
<td>15</td>
<td></td>
<td>Outside Hotel</td>
<td>89</td>
<td>89</td>
<td>Room Only</td>
</tr>
<tr>
<td>IMI Sandyford</td>
<td>3</td>
<td>4 miles/6.5 km</td>
<td>30</td>
<td>15</td>
<td></td>
<td></td>
<td>99</td>
<td>99</td>
<td>Continental Breakfast</td>
</tr>
<tr>
<td>Jurys Inn Parnell Street</td>
<td>3</td>
<td>4 miles/6.5 km</td>
<td>35</td>
<td>20</td>
<td></td>
<td>Close by (Gresham Hotel)</td>
<td>135.50</td>
<td>145.50</td>
<td>B&amp;B</td>
</tr>
<tr>
<td>Jurys Montrose</td>
<td>3</td>
<td>0.5 mile/0.8 km</td>
<td>10</td>
<td></td>
<td></td>
<td>Outside Hotel</td>
<td>136</td>
<td>156</td>
<td>B&amp;B</td>
</tr>
<tr>
<td>Tara Towers</td>
<td>3</td>
<td>1.2 miles / 2 km</td>
<td>20</td>
<td>10</td>
<td></td>
<td></td>
<td>105</td>
<td>130</td>
<td>B&amp;B</td>
</tr>
</tbody>
</table>
Accommodation Details
(By star rating, alpha order within stars)

**Berkeley Court Hotel 5***
Distance to Conference Venue: 1.8 miles/2.9 km
Walking Time to Venue: 40 minutes
By Bus: 15 minutes
Route No: 10, 10A
Bus Stop: Lower Baggot Street
By Taxi: 10 minutes
Air Coach (Airport Return): Ballsbridge / Donnybrook Route
Walking Distance to Social Venues: No
Rate:
Cost B&B per night
- Single EUR 184.00
- Double EUR 209.00

**Radisson SAS St Helen's 5***
Distance to Conference Venue: 0.6 miles/1.0 km
Walking Time to Venue: 15 minutes
By Bus: 5 minutes
Route No: 46A, 46B
Bus Stop: Stillorgan Road
By Taxi: 5 minutes
Air Coach (Airport Return): Leopardstown / Sandyford Route
Walking Distance to Social Venues: No
Rate:
Cost B&B per night
- Single EUR 155.00
- Double EUR 165.00

**Westbury Hotel 5***
Distance to Conference Venue: 3 miles/5 km
Walking Time to Venue: N/A
By Bus: 30 minutes
Route No: 10, 10A, 11, 11A, 11B, 46A, 46B
Bus Stop: Kildare Street
By Taxi: 15 minutes
Air Coach (Airport Return): Close by (Trinity College)
Walking Distance to Social Venues: Yes (10-20 minutes)
Rate:
Cost B&B per night
- Single EUR 208.00
- Double EUR 233.00

**Burlington Hotel 4***
Distance to Conference Venue: 1.5 miles/2.4 km
Walking Time to Venue: 40 minutes
By Bus: 10 minutes
Route No: 11, 11A, 11B, 46A, 46B
Bus Stop: Burlington Hotel, Lower Leeson Street
By Taxi: 10 minutes
Air Coach (Airport Return): Ballsbridge / Donnybrook Route
Walking Distance to Social Venues: Yes (15 - 35 minutes)
Herbert Park Hotel 4*
Distance to Conference Venue: 1.8 miles/2.9 km
Walking Time to Venue: 40 minutes
By Bus: 10 minutes
Route No: 10, 10A, 11, 11A, 11B, 46A,
Bus Stop: Donnybrook Church, Donnybrook
By Taxi: 10 minutes
Air Coach (Airport Return): Ballsbridge / Donnybrook Route
Walking Distance to Social Venues: No
Rate:
Cost B&B per night Single EUR 160.00
Double EUR 285.00

Jurys Ballsbridge Hotel 4*
Distance to Conference Venue: 1.8 miles/2.9 km
Walking Time to Venue: 40 minutes
By Bus: 15 minutes
Route No: 10, 10A
Bus Stop: Lower Baggot Street
By Taxi: 10 minutes
Air Coach (Airport Return): Ballsbridge / Donnybrook Route
Walking Distance to Social Venues: No
Rate:
Cost B&B per night Single EUR 159.00
Double EUR 184.00

Stillorgan Park Hotel 4*
Distance to Conference Venue: 1.3 miles/2.1 km
Walking Time to Venue: 20 minutes
By Bus: 15 minutes
Route No: 46A, 46B
Bus Stop: Stillorgan Road
By Taxi: 10 minutes
Air Coach (Airport Return): Leopardstown / Sandyford Route
Walking Distance to Social Venues: No
Rate:
Cost B&B per night Single EUR 120.00
Double EUR 145.00

Bewley's Hotel Ballsbridge 3*
Distance to Conference Venue: 1.3 miles/2.1 km
Walking Time to Venue: 35 minutes
By Bus: 10 minutes
Route No: 10, 10A, 11, 11A, 11B, 46A,
<table>
<thead>
<tr>
<th>Hotel Name</th>
<th>Distance to Conference Venue</th>
<th>Walking Time to Venue</th>
<th>Transportation Options</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>IMI Residence 3</strong></td>
<td>4 miles/6.5 km</td>
<td>N/A</td>
<td>By Bus: 30 minutes Route No: 44, 44C (Only to Dundrum) Bus Stop: Sandyford Road By Taxi: 15 minutes Air Coach (Airport Return): Leopardstown / Sandyford Route Walking Distance to Social Venues: No</td>
</tr>
<tr>
<td><strong>Jurys Inn Parnell Street 3</strong></td>
<td>4.0 miles/6.5 km</td>
<td>N/A</td>
<td>By Bus: 35 minutes Route No: 10, 10A Bus Stop: Upper O'Connell Street By Taxi: 20 minutes Air Coach (Airport Return): Leopardstown / Sandyford Route Walking Distance to Social Venues: Yes (15 - 30 minutes)</td>
</tr>
</tbody>
</table>
| **Jurys Montrose Hotel 3**      | 0.5 mile/0.8 km              | 10 minutes            |驶至会议场地的路程：0.5英里/0.8公里，驾车时间：10分钟

**Note:** IMI Residence is the location of the Doctoral Colloquium.
By Bus: N/A
Route No: N/A
Bus Stop: N/A
By Taxi: N/A
Air Coach (Airport Return): Leopardstown / Sandyford Route
Walking Distance to Social Venues: No
Rate:
Cost B&B per night Single EUR 136.00
Double EUR 156.00

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**Tara Towers Hotel 3***

Distance to Conference Venue: 1.2 miles/2 km
Walking Time to Venue: 20 minutes
By Bus: N/A
Route No: N/A
Bus Stop: N/A
By Taxi: 10 minutes
Air Coach (Airport Return): No
Walking Distance to Social Venues: No
Rate:
Cost B&B per night Single EUR 105.00
Double EUR 130.00
2nd call for papers

CALL TO SUBMIT
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 submission of full papers, or abstracts, is October 17th, 2005.

Full papers, or abstracts, should only be submitted electronically through the on-line submission system, on the website www.eaa2006.com

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 session (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.

Information about tentative acceptance of submissions will be provided by e-mail on January 14th, 2006. Authors will be notified in the same e-mail if the accepted paper will 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 January 31st 2006.
- Receipt of full payment of the congress fee by January 31st 2006.

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

- FIN Financial Accounting (capital markets)
- FRG Financial Reporting (accounting method choice)
- FAN Financial Statement Analysis
- INA International Financial Accounting
- MAN Management Accounting
- OBA Organisational and Behavioural Aspects of Accounting
- AIS Accounting and Information Systems
- AUD Auditing
- GOV Corporate Governance (and accounting)
- EAA Analytical Research in Accounting and Auditing
- ATH Accounting Theory (normative)
- AED Accounting Education
- AHI Accounting History
- CPP Critical Perspectives on Accounting
- PSA Public Sector and Not-for-profit Accounting
- TAX Taxation and Accounting
- SEA Social and Environmental 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

13
SUBMISSION INSTRUCTIONS

Please read the following instructions for submitting a paper for consideration by the EAA 2006 Scientific Committee:

- Full papers or abstracts must be submitted through the online submission system only, on www.eaa2006.com
- Full papers, or abstracts, cannot be submitted by fax, hard copy or e-mail.
- Where a full paper is submitted, an abstract in the prescribed format must also be submitted.
- Abstracts must be submitted using the template provided.
- Please ensure that neither the author name(s) or affiliation(s) appear on the abstract template.
- The abstract template must be completed by following the instructions specified within the template.
- The corresponding author will receive all correspondence concerning the full paper and/or abstract submitted and is responsible for informing any co-author of the status of the paper or abstract.
- Full papers, and/or abstracts, must be written in English.
- For each abstract, the maximum number of characters, including spaces, but excluding the title, is 1,500.
- The abstract should be as informative as possible. It is the author’s responsibility to submit a correct abstract. Where the submission is accepted, any errors in spelling, grammar, or scientific fact will be reproduced, as typed by the author, in the Book of Abstracts.
- Each submitter is required to specify (from a specific range of possibilities) the research method adopted.
- Changes to full papers, and/or abstracts for consideration by the Scientific Committee, can only be accepted up to the deadline for submission (October 17th 2005). Further changes are also possible to Abstracts for inclusion in the Book of Abstracts (between 18th October 2005 and 31st January 2006) and to full papers to be available through the congress website at a later date (up to March 7th 2006). See below how you can amend a submission.
- Acceptances on foot of Abstract-only submissions are conditional on the full paper being submitted by the early congress registration deadline of 31st January 2006.
- At least one presenter of each paper must pay the registration fee for full participation as a congress delegate.

If you have any queries regarding abstracts or full paper submission, or regarding submissions already made, please contact eaa2006@ovation.ie

SUBMITTING A PAPER OR ABSTRACT

To submit a paper, or abstract, you must follow the guidelines for abstract registration, abstract preparation, and submission provided below:

Registration on the submission system

- Before you submit your first full paper or abstract, you must register your contact details on the online system.
- Following registration with the submission system, an e-mail will be sent to you confirming your login e-mail address and password.
- If you are submitting more than one paper or abstract, you should use the same login e-mail address and password for subsequent submissions.

Preparation of your abstract for submission

Before you submit your paper or your abstract, you must insert the abstract, in the prescribed format, into the template provided. To download the template go to www.eaa2006.com

- This is a Microsoft Word file which is designed to ensure that your abstract is prepared in the correct way for publication.
- Abstracts must be submitted using this template.
- Open the template file and insert your abstract following these instructions.
Abstract Title Style: The title style must be - Normal Text, Bold, Times New Roman, Font Size 10, no capitals other than first letter of the first word and other obvious capitals (e.g., UK, US, GAAP).

Abstract Body Style: The body style must be - Normal Text, Times New Roman, Font Size 10 and single-spaced. Please note the maximum number of characters, including spaces, but excluding the title, for each abstract is 1,500.

- Save your abstract template and make a note of its saved location and filename.
- Only one abstract is to be submitted per template.

Important Note: The template is only relevant for abstracts; format is NOT prescribed for the body of the full paper.

The Submission Process

1. Log in to the submission system when your abstract is completed and ready to send. To log in, enter your email address and the password you chose when you registered with the system and which was confirmed in the submission-registration e-mail.

2. When you click the "log in" button you will be taken to a screen from which the submission process starts. Please read the instructions on this screen carefully. If you have not yet submitted an abstract to the system, or if you wish to submit an additional abstract, you should click the link that says "Click here to make a new submission".

3. Submitting an abstract is a seven-step process. Each step asks several questions. In order to attach the abstract file (and where relevant, the full paper file) to your submission, you should note the following:

   - During the submission process you will be asked to click the "Browse" button and locate your full paper file and/or abstract file on your PC's hard disk. Following the file being identified, you should fill in answers to any other questions on this screen and then click the "Next" button. Your full paper file and/or abstract file will be sent to our system - this can take a few seconds if you have a fast internet connection, but may take longer if your connection is slow or you have included many of graphs or pictures in your paper. Please be patient!

Other useful tips for completing your submission include:

   - You can copy the abstract title from your Word document and paste it into the Title field in Step 1 of the submission form. Please note that because of web browser limitations some scientific symbols may not paste correctly into the form.

   - You may have to correct this by writing the name of the symbol in full, for example "beta" instead of ß. Your Word document will not be affected.

   - If you do not know the answer to a question - for example you may not be sure in which category your abstract should be included - you can skip the question and return at a later occasion to complete it.

   - Once you have completed step 7, click the "Finish" button. If you have answered all the required questions then your abstract will be assigned a reference number and you will receive an e-mail confirmation. If you have not answered all the mandatory questions your abstract will NOT be accepted (although the incomplete information will be stored on the system to await completion).

AMENDING A SUBMISSION

Before the submission deadline of October 17th 2005, you may wish to change your answers to some of the questions on the submission form, or even to change the full paper file and/or abstract file itself. You can amend a previously entered submission as follows:

- Log in to the submission system.
- You will see a list of the abstracts that you have submitted. Click on the abstract that you wish to change.
• The process of amending an abstract is the same as the original submission process, except that the submission form will be automatically filled in with the answers that you gave previously - you don't have to change an answer if you don't want to. If you don't want to change the answer on any screen, just press "Next" to bypass the step.
• The files originally attached as Abstract and full paper will remain attached to your submission unless you attach a new file. By attaching a new file, the original file is automatically deleted.
• If you want to change your abstract file you can click the "Browse" button to locate the revised file on your PC's hard disk. Once the required file is located, click "Next" to send it to the abstract system (this automatically uploads the revised file and replaces the original file). If you don't want to change the file, just press "Next" to bypass this step.
• When you reach the final step and press "Finish" you will be sent an e-mail confirming that your abstract has been amended - provided you have answered all the required questions.

WITHDRAWING A PAPER OR ABSTRACT
Notification of withdrawal of papers must be made in writing and sent to the Congress Secretariat (eaa2006@ovation.ie). Withdrawal of papers will be accepted until February 1st, up to which point the conference programme and collection of abstracts can be altered. For withdrawal of papers received after February 1st, there will be no alteration of the conference programme and collection of abstracts.

KEY DATES
• Deadline for submission of full papers or abstracts: October 17th, 2005
• Authors will be notified of tentative acceptance based on submission of full paper, or abstract: January 14th, 2006
• Deadline for submission of full paper and payment of congress registration fee for accepted authors: January 31st, 2006

doctoral colloquium

The EAA Doctoral Colloquium will be held between 18th and 21st March 2006. It will take place at the Irish Management Institute, a purpose built management training facility, located in the south Dublin suburb of Dundrum.

For additional information please contact:

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c/o EIASM
Place de Brouckère Plein 31
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Tel: +32-2-226.66.60
Fax: +32-2-512.19.29
E-mail: eaa@eiasm.be
http://www.eaa-online.org/associations/eaa/index.asp
**Outline Programme**

**Tuesday 21 March**
- Registration in O'Reilly Hall, UCD Belfield Campus
- Early Bird Reception, Dublin Castle

**Wednesday 22 March**
- Registration in O'Reilly Hall, UCD Belfield Campus
- Welcome Address and Opening Plenary Session, O'Reilly Hall
- Concurrent Sessions, Quinn School of Business and John Henry Newman Building
- Welcome Concert and Reception, National Concert Hall

**Thursday 23 March**
- Registration, O'Reilly Hall
- Concurrent Sessions, Quinn School of Business and John Henry Newman Building

**Friday 24 March**
- Registration, O'Reilly Hall
- Concurrent Sessions, Quinn School of Business and John Henry Newman Building
- EAA General Assembly
- Gala Evening, Trinity College Dublin

Note: The organising committee reserves the right to make changes to the programme as necessary.
organising committee

Chair Aileen Pierce
Secretary General Niamh Brennan
Treasurer Tony Brabazon
Publishers’ Contact Gerardine Doyle
Catherine Allen
Anita Blake

scientific committee

Standing Scientific Committee

Chair Willem Buijink
Aasmund Eilifsen
Robert Göx
William Rees
Regine Slagmulder

Other members of the Scientific Committee

Thomas Ahrens Teemu Malmi
Apostolos Ballas Sven Model
Marann Byrne Araceli Mora
Mary Canning Christopher Napier
Peter Clarke Brendan O’Dwyer
Ray Donnelly David Otley
Gerardine Doyle Bernard Pierce
Lisa Evans Paolo Quattrone
John Forker Reiner Quick
Maria Garcia-Benau Hervé Stolowy
John Forker Reiner Quick
Miles Gietzman
Froystein Gjesdal Marco Trombetta
Noel Hyndman Ann Vanstraelen
Peter Joos Keith Warnock
Irene Karamanou Luca Zan

meeting support

Groups that plan to hold a meeting during the Congress should contact Mark Kenny to get support for room and restaurant reservations.

EAA 2006 Meeting Support Contact:

Mark Kenny
Quinn School of Business,
University College Dublin,Belfield,
Dublin 4.
Ireland
E-mail: mark.kenny@ucd.ie
publishers' exhibition

Throughout the Congress, a Publishers' Exhibition will be held at the Congress venue. The exhibition will be located over 2 floors in the venue - priority on stand location will be given to publishers who book their space early.

To download a copy of the Exhibition Booking Form in PDF format, go to www.eaa2006.com. Advertising space in the Abstract Book of the Congress can also be reserved using this booking form.

If you want to be part of the exhibition, please contact:

David Shirley
Exhibition and Sponsorship Manager
Ovation Group
1 Clarinda Park North
Dun Laoghaire, Co Dublin
IRELAND
Phone: +353 1 2802641
Fax: +353 1 2805405
Email: dshirley@ovation.ie

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