



Annual Congress Guidelines

Mission statement of the EAA Annual Congress

The congress of the European Accounting Association is the major annual European academic event in accounting. The purpose of the congress is to advance accounting knowledge by providing a platform for mutual learning and understanding, for new intellectual linkages and for creating and sustaining international networks of cooperation.

The scientific programme of the congress will consist of plenary sessions, symposia, parallel sessions and research fora or poster sessions. The core activity of the congress is the presentation and discussion of academic accounting research papers. Paper selection policy acknowledges the diversity within the European accounting research community and encourages both established and emerging accounting scholars to present papers. The selection of papers therefore is non-prejudicial, not only with regard to the substantive accounting issues researched, but also with respect to paradigms, methodologies and research styles.

Formal proposal to host a Congress

Academic institutions or an association of accounting academics, who want to be a host for a future EAA Congress, should present a formal proposal in writing to the Chair of the EAA Congress committee. This formal proposal will then be presented and discussed at the Management Committee Meeting of the EAA.

The Organisation of the Congress

The congress is a partnership between the EAA and a Local Organising committee, which represents the host institution of the congress. Both will wish to see the congress achieve its full potential for the benefit of all. The purpose of these guidelines is to ensure that EAA traditions, custom and practice, are carried forward year to year. Within that compass, however, there is room for innovation by hosts.

The EAA is an association of accounting academics and it is expected that the congress host will be an academic institution or an association of accounting academics. In certain circumstances, professional accountants or professional institutions may be involved but academics should constitute the majority of the members of the organising committee.

The Local Organising committee is responsible for the organisation of the EAA congress along the guidelines stipulated below and it will liaise with the EAA Conference Committee to ensure that the congress is run consistently with the guidelines set out in this document. The EAA Conference and Management Committees are able to offer advice in planning the EAA congress.

Once the organisers are appointed by the EAA to host the congress, the Local Organiser should incorporate the EAA logo within the proposed congress logo and this congress logo should be agreed with the Chair of the Conference Committee prior to its formal use in any congress publicity.

In order to liaise with the EAA, the Chair of the Local Organising committee of the EAA congress is invited to attend all Management Committee meetings of the EAA for the two years ahead of the conference. Further liaison with the EAA is foreseen for the Local Organising Committee of the EAA Congress 20YX at the following moments:

. Fall 20YX₋₃

The chairperson of the local organizing committee is invited to join the congress preparatory meeting which will be held at the location of the EAA 20YX₋₂ congress host.

. at the occasion of the EAA congress 20YX₋₂

One month before the management committee meeting held at the EAA congress 20YX₋₂ a congress plan has to be sent to the Chair of the EAA Congress Committee including details on the organizing committee, the conference dates, dates of paper submission and review procedure (to contact the standing scientific committee for this issue), a general outline of the programme, venue and facilities (including hotel accommodation). This will be discussed and approved by the EAA management committee.

. Fall 20YX₋₂

- EAA management committee meeting

The Chairperson of the local organizing committee is invited to join the EAA fall management committee meeting. A budget for the congress will be presented at that meeting, including estimates for all major revenue and cost items together with a proposal for the congress fee (a budget schema is added in appendix to the guidelines). The budget needs to be sent in advance to all members of the management committee.

- congress preparatory meeting

Three persons of the local organizing committee are invited to join the congress preparatory meeting organized by the host of the EAA congress 20YX₋₁. The budget will also be presented at this meeting in order to share experiences with past and future congress hosts.

. EAA congress 20YX₋₁

The Chair of the local organizing committee joins the EAA management committee meeting. He/she reports on the progress with regard to the congress.

. Fall 20YX₋₁

- EAA management committee meeting

The Chair of the local organizing committee joins the EAA management committee meeting. He/she informs the committee about the progress and presents a detailed budget, which needs to be sent in advance to all management committee members.

- congress preparatory meeting

The local host for the EAA congress 20YX organizes the congress preparatory meeting at his venue. The budget is also discussed in this meeting in order to share experiences with past and future hosts.

The Programme of the Congress

The congress will last for two and a half days starting after lunch on the first day. At the discretion of the Local Organisers, a welcome get-together can take place the evening before the official start of the congress. Typically, the congress starts with a plenary session and ends with the Annual General Assembly of the EAA. The General Assembly normally takes place immediately after the final parallel sessions. This timing maximizes the opportunity for members of the EAA to attend the General Assembly. The congress should take place each year in the period between 1st March and 31st May.

The Congress Venue

The congress should be held in a venue that will facilitate informal interaction and networking as well as providing for the plenary sessions, symposia, parallel sessions and research fora. Outside each room, information about the sessions for that day should be posted. Access to the Internet and e-mail facilities should also be provided for delegates.

When the conference venue and the hotel accommodation are not in close proximity organisers should provide coach transfers at the start and end of proceedings each day or provide free tickets for public transport.

The Congress Website

Developing the congress website should be done by the EIASM, who will provide this service against a one-off amount/cost. This service will be part of a separate agreement between the EIASM and the Local Organising committee of the EAA annual congress. Updating the congress website will be done by the EAA Executive Secretary on the basis of information provided by the Local Organising committee. The website should include links to the EAA website and should clearly carry the EAA logo on the home page. The following information should be on the website of the EAA congress two years in advance: congress dates and dates for paper submission. The pricing structure, links to accommodation booking, should be put on the congress website as soon as is possible and at the latest 12 months before the start of the congress.

This congress information should include local transportation and accommodation details as well as links for general inquiries.

Two weeks before the start of the congress at the latest, the complete scientific programme should also be included on the website, with downloadable version of papers to be presented after the authors have given their approval.

The Congress Registration

Registration to the congress should be done via the centralised registration system developed by the EIASM. This service will be part of a separate agreement between the EIASM and the Local Organising committee of the EAA annual congress.

The registration desk should open well before the formal academic activities begin and should stay open during the entire congress. At registration, participants should receive nametags, bags, printed congress programme, abstract book, dinner tickets, lunch and social event tickets, leaflets with local information and free public transport tickets (where provided). The abstract book includes besides the program and the abstracts, the composition of the EAA committees, the list of EAA presidents and from 2006 onwards the list of Congress Chairs.

The people at the registration desk should be able to provide general information about the city and other relevant items. Further, it is important to have a secure cloakroom, which is of adequate size bearing in mind the number of congress participants.

The Congress Fees

The congress fee should be kept as low as possible. However, the fee should allow a margin for contingencies in the budget. To keep fees as low as possible, it is important to mobilize sponsors.

There should be a number of different conference rates:

- A fee for booking and paying substantially ahead of the congress
- A fee for late booking
- A fee for accompanying persons
- Attendance should be free for: 18 students and the faculty of the Doctoral Colloquium, the Executive Secretary of the EAA, and for the members of the EAA Standing Scientific Committee (when more than 18 students participate, the EAA will cover the congress fee for all students above the number of 18).

Waiving the fee of invited speakers and other guests is at the discretion of the Local Organisers and should be adequately covered by their budget.

Note that delegates may wish to pay by credit card or may wish to have their university/institution invoiced for the registration fees. Facilities for both types of payment should be made available.

Together with the congress fee, the membership fee of the EAA is collected.

The Congress Budget

Congress hosts are required to prepare budgets at two stages (+/- 18 months and +/- 6 months) in advance of the congress (the level of detail is different on each occasion). In the fall of 20YX₂, a budget foreseeing the major revenue and cost items together with an estimate of the congress fee, needs to be presented at the EAA management committee meeting. The feasibility of the budget and the congress fee are discussed at that meeting. The congress fee to be charged to the delegates needs to be justified. A second time a more detailed budget is presented in the fall before the congress will be organized to the EAA management committee meeting. Both times the budget needs to be sent in advance to the members.

Insurance should be provided for in the budget process and adequate insurance should be put in place to protect against unanticipated cancellation and other catastrophes. Contingent assets and contingent liabilities should be mentioned to the EAA management committee when the budget is presented (e.g. guarantees provided by certain institutions in case of a loss).

In case of a surplus at the conclusion of the congress, the Local Organising committee is expected to transfer this amount to the EAA. When, in exceptional circumstances, the congress outcome is a loss due to factors beyond the control of the Local Organisers, the Local Organisers can submit a proposal to the Management Committee for financial intervention by the EAA.

The Review Process and the Organisation of the Scientific Programme

Paper selection policy acknowledges the diversity within the European accounting research community and encourages both established and emerging accounting scholars to present papers. The selection of papers therefore is non-prejudicial, not only with regard to the substantive accounting issues researched, but also with respect to paradigms, methodologies and research styles. The review process is double blind review. The EAA requires full-paper submission.

It is the role of the Scientific Committee, organised in co-operation with the Standing Scientific Committee, to review and evaluate the papers submitted. The decision to accept a paper is a joint decision between the Chair of the SSC and the President of the annual congress. The Standing Scientific Committee has an advisory role on the overall scientific programme. The Standing Scientific Committee is also responsible for the scheduling and composition of the parallel sessions. The local organizers are responsible for the scheduling and composition of the research fora.

There is a 6-person Standing Scientific Committee with overlapping 3-year terms. For each congress, the Standing Scientific Committee co-opts up to 50 further Scientific Committee Members. The Local Organising committee may suggest up to a maximum of 10 potential additional Scientific Committee Members. The Standing Scientific Committee decides about the whole Scientific Committee. The same criteria apply to all members namely scientific committee members need to have published in good international academic journals. Further Scientific Committee membership should reflect geographic (in Europe) diversity, next to diversity of paradigmatic/research approaches in accounting research, gender, research experience and of the main areas of accounting. The diversity criteria do not apply to the members suggested by the local organizer. The Members of the Standing Scientific Committee are appointed by the EAA.

The congress programme can contain the following types of sessions: plenary session(s), symposia, parallel sessions, research fora or poster sessions. Parallel sessions are intended for fully developed research papers. Research fora are intended for promising but less developed papers. Organisers decide on the contents and the number of the symposia in cooperation with the Standing Scientific Committee.

Organisers, in cooperation with the Standing Scientific Committee, handle the administrative aspects of the paper selection and organisation of the scientific programme. This includes informing authors about the decision of the review process, scheduling and providing information about session chairs, timetables of presentation, etc...). The paper submission and review handling of the congress should be done via the centralised registration system developed by the EIASM. This service will be part of a separate agreement between the EIASM and the Local Organising committee of the EAA annual congress.

Presenters will be informed in advance by the Local Organisers of the facilities available (e.g. availability of data projectors, internet access/connections and PCs using Power Point).

The Doctoral Colloquium

A doctoral colloquium will be organised, preferably before the start of the congress. The EAA is responsible for the funding of the doctoral colloquium and the selection process of the candidates and the faculty. The EAA, who calls upon the services of the EIASM, is also responsible for the organisation of the doctoral colloquium and the communication of information to students and faculty. The Local Organisers should be asked to help in sourcing a suitable venue, accommodation and transport. Detailed information as to what the EAA expects is provided to the Local Organising committee by the EAA Executive Secretary.

The EAA meetings

The EAA is also responsible for all meetings (EAA, EAR and AinE) which involve the Association during the congress, the Local Organiser will be asked to reserve rooms at or close to the congress venue at no cost. Meeting rooms and the minimum catering services (coffee/tea + water) should be provided at no cost for all the meetings. The cost for the lunch of the management committee and the Board members and the past presidents will be covered by the EAA, the EAR Reception will be covered by the Publisher. For all other EAA, EAR or AinE lunches which take place during lunch time on the 2nd and 3rd day of the congress, the EAA covers the additional cost. The EAA Executive Secretary is the contact person for all these meetings.

EAA meetings:

- 1) Publications Committee meeting (max. 10 persons – coffee/tea + water)
- 2) Management Committee meeting (max. 12 persons – coffee/tea + water)
- 3) Board meeting (max. 35 persons – coffee/tea + water)
- 4) Lunch Management Committee and Board Members + EAA Past Presidents (max. 40 persons)
- 5) Standing Scientific Committee lunch meeting (max. 6 persons)
- 6) General Assembly meeting

EAR meetings:

- 1) EAR Associate Editors' lunch
- 2) EAR Editorial Board meeting
- 3) EAR Reception

AinE meetings:

- 1) AinE Editorial Board lunch

Any other meeting has to be dealt with directly by the Local Organising Committee.

EAR Symposium

If EAR wants to organize a symposium which meets scientific standards, the local organizers will provide EAR with a time slot at no expense.

The Social Programme and Catering

Social events during the congress are organised at the discretion of the Local Organisers. Lunch arrangements should bear in mind the need to move a large number of delegates through quickly. Local Organisers should also bear in mind that they must ensure that local fire and safety regulations are followed when arranging social events for delegates. This same responsibility applies for the organisation of the academic congress and all catering arrangements during the congress.

A programme of trips and visits for accompanying persons may be offered. Alternatively, hosts may provide information to allow accompanying persons to make their own arrangements.

When special events are planned, delegates should be given adequate prior warning of any unusual circumstances. This includes events outdoors or in unusual settings. For delegates wishing to retire early from those events, 'escape routes' should be provided in the form of provision of regular transport back to hotels/city as appropriate.

The Publishers' Exhibition

The EAA wishes to encourage publishers to display recent titles of interest to participants at the congress, and to attend to discuss member needs and publishing intentions. The local congress host contacts the publishers.

Reasonable fees should be charged for their participation. The fee should include the full attendance of one delegate at the congress. Hosts should ensure that publishers get the most from their investment by facilitating positioning where there is likely to be a good opportunity for through traffic (e.g. adjacent to coffee/lunch facilities).

The Promotional Materials

The Local Organising committee should develop and disseminate appropriate promotional materials for the congress. All publicity material for the congress must include the EAA logo (this requirement will be satisfied where the congress logo incorporates the EAA logo within the unique congress logo) and contact details of the EAA Secretariat.

A hard copy congress 'flyer', which must display the EAA logo or the congress logo incorporating the EAA logo, should be distributed to delegates at the preceding year's congress. This hard copy congress "flyer" will include the first call for papers. The final dates of the conference should be fixed at least two years in advance, so that they can be announced during the General Assembly two years in advance. It is up to the discretion of the congress organisers to distribute a short two years in advance flyer for their congress.

The Congress Preparatory Meeting

In late summer or fall each year at the venue of the forthcoming congress, a preparatory meeting is organised between the past congress hosts (maximum three persons), the forthcoming congress hosts (maximum three persons), the President of the Local Organising Committee of the congress eighteen months ahead, the members of the Conference Committee of the EAA, the Chair of Standing Scientific Programme Committee and the Executive Secretary of the EAA. The forthcoming congress host is asked to make the domestic arrangements for this meeting and to review plans and facilities for the conference during this meeting. S/He can call upon the EAA Executive Secretary for help.

At this congress preparatory meeting, the forthcoming congress host will present a detailed budget of the forthcoming congress. The congress host for the following year shall present at the same meeting, a budget in which an estimate for the congress fee is included based on an estimate of the expenses and the revenues the Local Organiser will incur. The level of detail of the latter budget will be less.

The accommodation expenses of this congress preparatory planning meeting (two nights) are borne by the forthcoming congress host.

Post Conference issues

Past congress hosts should share their experiences (both good and bad) with the future congress organisers and the members of the Conference Committee of the EAA.

The hosts should transfer a PDF-file with the programme and abstracts of the papers to the EAA. The EAA will keep this information at least 10 years on the EAA website.

Budget Scheme

Revenues

- . participants
 - early registration fees (exclusive EAA membership)
 - late registration fees (exclusive EAA membership)
 - accompanying persons
 - publishers
- . sponsorship
- . currency gains

Total

Expenses

Congress Venue

- rent of congress facilities (= buildings)
- technical equipment
- staff during the congress
- internet access participants
- cleaning costs and safety costs
- costs publishers' exhibition and other exhibitions
- decoration

Scientific Programme

- costs reimbursed to invited speakers
- gifts

Printing and paper costs

- abstract book
- flyers distributed at EAA congress
- other promotional material
- signs and information to be posted at the congress venue

Congress preparation costs

- congress preparatory meetings of the EAA
- local preparatory meetings
- preparation of the delegate's pack
- local professional congress organizer

Delegates' costs

- a registration fee per participant (to be paid to the EIASM)
- paper submission fee (to be paid to the EIASM)
- transport
- delegates bag
- catering during congress (two lunches)
- coffee breaks
- welcome reception (facilities and catering)
- closing event (facilities and catering)
- early bird reception
- coffee etc. for EAA related meetings

Other expenses

- bank and credit card costs
- foreign currency losses
- insurance
- audit fees

Total

Result