

## ■ Editorial



The first three Annual Congresses of the EAA took place in France (1978), Germany (1979), and the Netherlands (1980)—all founding members of the (then) European Community. Scholars from these and other Western European countries still account for an important part of the EAA membership base. But over the years, this base has continuously broadened. This year's Annual Congress will take place in Turkey, and in two years from now, the EAA community will gather in Slovenia. And while the EAA attracts members in more and more (European) countries, we often know very little about the research and higher education traditions in countries other than our own. Certainly, the forthcoming EAA congress will provide ample opportunities to learn more about each other's countries and accounting traditions. In addition, I have decided to introduce a new section to the newsletter that will be dedicated to "European traditions in accounting". Each future issue will contain a short invited essay that describes one or several aspects of the research tradition or institutional environment in a particular European country. Sweden makes the start in this issue, and I would like to warmly thank Bino Catasús and Jonas Gerdin for having agreed to kickoff this new section with their reflections on accounting research in Sweden.

Apart from this, the newsletter contains a letter from our president, Aileen Pierce, as well as information on upcoming accounting events that may be of interest to you. I hope there is something in it for you!

*Martin Messner*  
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### Highlights

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## Letter from the president, Aileen Pierce

Dear Colleagues,

As the Spring 2010 Newsletter comes together, the majority of our members received a message from Nicole, on behalf of the EAA Scientific Committee (SC), on February 16<sup>th</sup>. That message communicated the decision of the SC with respect to inclusion in the programme for the 33<sup>rd</sup> Annual EAA Congress, scheduled to take place in Istanbul in May. Our annual congress continues to be a major focus for the research efforts of so many EAA members. This year, there was a record submission of full papers, with over 1,100 papers received. There is also an increase in the number of papers accepted for presentation in Istanbul by comparison with the last two years – over 900 papers (703 accepted for Tampere and 736 for Rotterdam). Congratulations are due to the many scholars who have achieved their objective of a presentation slot at EAA 2010 and to the Standing Scientific Committee (SSC) and the SC members who worked so hard since December to convert this enormous volume of submissions into an organised and graded dataset following a double blind review process. The SC completed its task on schedule despite the great number of submissions received. Once again, our colleagues on the SSC and SC deserve a great vote of gratitude for managing this process, reviewing the papers and delivering scores to a very tight deadline. Particular thanks are due to Professor Begoña Giner, Universitat de València, for her excellent leadership of the Scientific Committee's work.

Unfortunately, a number of people are disappointed that their papers have not been deemed sufficiently well-developed for inclusion in the scientific programme this year. The maximum score awarded by each of two reviewers is 6. Almost 20% of the papers submitted did not get the average score of 2.5 required for inclusion in the 2010 programme. Whilst this is

disappointing for the people involved, the cut-off score of 2.5 represents an increase in this benchmark by comparison with 2009 and thus, an expected increase in quality or level of refinement of papers to be presented in May. The score required for inclusion in a 3-paper parallel session (as distinct from the 5-paper research forum session) has also risen by comparison with 2009. This year, due to the very high number of submissions, an average score of 4.0 was required for inclusion in a parallel session as against an average score of 3.5 in 2009. It is very encouraging to see that 40% of the papers submitted have been rated as 4.0 or better. However, the lower scores attached to papers accepted for research forum sessions signifies papers at earlier stages of development and thus with potential to benefit greatly from peer input. The aim of the SSC is always to include as many papers as possible whilst balancing the potential benefit to scholars of exposing their work to scrutiny and constructive feedback within the congress, with the need for papers to be sufficiently well developed to benefit from dissemination and feedback. With 900 papers accepted for presentation in Istanbul, all of which scored 2.5 or better on a scale of 1.0 to 6.0, we can look forward to a very full programme with papers covering all aspects of accounting research, using a wide range of methods and reflective of many different theoretical perspectives.

For those of us who will be in Istanbul in May, this is a good time to reflect on how we might best contribute to the success of our annual Congress. Given the challenging economic times we live in, and the reality that so much of the EAA research effort is funded from public sources, it is incumbent on us as a community to commit to maximising the opportunities presented through the scientific programme of the congress to support and help develop quality research outcomes, approaches and collaborations. We can

do this in the first instance by making the necessary effort to actively participate in the research presentation sessions at the congress. Experience shows that some accepted papers will be withdrawn before the presentation schedule is finalised. Nonetheless, it is reasonable at this stage to expect that more than 850 papers will be presented over two and a half days in some 220 scheduled sessions in Istanbul. The wonderful thing about such an extensive body of research activity coming together in annual congress is the variety and range of topics, methods, scope, and implications of this work. There is potentially so much on offer that is of interest to each one of us **and** at the same time, we can all continue to be interested in different things!

The SSC will continue to make every effort, in collaboration with the local organising committee, to schedule presentations in a coherent and logical way. Nonetheless, given the scale and breadth of the conference, some effort will be required by each delegate to identify the sessions of interest and offering potential for fruitful engagement. Each delegate will have approximately nine presentation slots to engage actively with. This includes your own presentation slot, perhaps chairing another session and possibly being a discussant at a further session. That leaves six to nine discretionary slots where your participation can make a real difference. I urge you to plan ahead, do your homework, and commit to participating actively in the parallel and research forum sessions throughout the congress. Demonstrating mutual respect for colleagues is a core value of any academic association. Engaging with fellow researchers and accounting educators is what the EAA is about – let us renew our commitment to active engagement in the congress right now.

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## Letter from the President (cont'd)

This will add immensely to the benefits delivered by our annual showcase event, the EAA event that absorbs a substantial amount of human and financial resources and of voluntary selfless contribution by local organisers in different parts of Europe every year. The scientific programme of parallel and research forum sessions is the heart of the congress. Please make every effort to support colleagues who will come to EAA 2010 with great expectations of peer input to refining and improving their work.

The draft congress programme will be made available on the congress website after April 16<sup>th</sup>, as will all papers included in the programme. Your detailed planning prior to arriving in Istanbul can start at that point. Such planning will pay an abundant dividend to you and to the EAA community.

Aileen Pierce  
EAA President



## News on EAR

### Forthcoming Articles in EAR

Sundin, H., Granlund, M. and Brown, D., *Balancing Multiple Competing Objectives with a Balanced Scorecard*

Amir E., Guan Y. and Livne G., *Auditor Independence and the Cost of Capital Before and After Sarbanes-Oxley: The Case of Newly Issued Public Debt*

Forner C. and Sanabria S., *Post-Earnings Announcement Drift in Spain and Behavioural Finance Models*

Schöndube-Pirchegger B. and Schöndube J.R., *On the appropriateness of performance based compensation for supervisory board members - an agency theoretic approach*

Durocher S. and Gendron Y., *IFRS: On the Docility of Sophisticated Users in Preserving the Ideal of Comparability*

Van Campenhout, G. and van Caneghem, T., *Article Contribution and Subsequent Citation Rates: Evidence from European Accounting Review*

Hartmann F., Naranjo-Gil D. and Perego P., *The effects of leadership styles and use of performance measures on managerial work-related attitudes*

## Upcoming EIASM events

Here are some of the upcoming EIASM events. For a full list, please visit [www.eiasm.org](http://www.eiasm.org).

- EAA Doctoral Colloquium, 15-18 May 2010, Istanbul (Turkey) & 33rd Annual Congress of the EAA, 19-21 May 2010, Istanbul (Turkey)
- EDEN Doctoral Seminar on Analytical Accounting Research, 7-11 June 2010, Vienna (Austria)
- Workshop on Accounting and Economics, 10-11 June 2010, Vienna (Austria)
- EDEN Doctoral Seminar on Empirical Financial Accounting Research, 14-18 June 2010, Frankfurt (Germany)
- Manufacturing Accounting Research Conference, 20-23 June 2010, Ghent (Belgium)
- 6th International Conference on Accounting, Auditing and Management in Public Sector Reforms, 1-3 September 2010, Copenhagen (Denmark)
- 5th Workshop on Accounting and Regulation, 23-25 September 2010, Siena (Italy)
- 6th Workshop on Visualising, Measuring and Managing Intangibles, 30 Sep - 1 Oct 2010, Catania (Italy)



## EAA Congress 2010 Istanbul, 19-21 May

### Program Outline

15 – 18 May: Doctoral Colloquium

18 May: Registration, Early Bird Reception

19 May: Registration, opening session, parallel sessions, symposia, research fora, welcome reception

20 May: Registration, parallel sessions, symposia, research fora

21 May: Registration, parallel sessions, symposia, research fora, EAA General Assembly, Gala Dinner

For more information on the congress, visit the website [www.eaa2010.org](http://www.eaa2010.org).

Early registration deadline: **22 March 2010**

### Call for papers

## 6th Workshop on European Financial Reporting University of Stirling, 1-2 September 2010

### In Collaboration with *Accounting in Europe*.

We are pleased to announce the 6th workshop on European Financial Reporting, which will take place at the University of Stirling on 1-2 September 2010.

The workshop offers an opportunity and venue for practice and academia to meet to engage with contemporary issues relating to accounting in Europe. It is likely to be of value to those who are interested in the harmonisation of accounting in Europe, the regulation of financial accounting and the process of change in accounting and accounting regulation, as well as the internationalisation of accounting generally.

As in previous years, the workshop offers parallel sessions in which academic research papers will be presented and discussed, as well as plenary sessions in which key note speakers from practice and regulatory or standard setting bodies inform on practical implications of current developments in accounting harmonisation.

Papers are invited on any aspect of European accounting, but with particular emphasis on practice- and policy-oriented research in financial reporting. Topics may include, but are not restricted to:

- International convergence, the IASB and the FASB
- Problems of equivalent implementation of IFRS
- Audit and Enforcement
- Financial statement presentation, accounting complexity and user needs
- IFRS Taxonomies
- Management commentary
- Conceptual frameworks
- The impact of the financial crisis on international accounting
- Accounting for SMEs
- Financial instruments
- Sustainable business
- 'European' accounting on the world stage

### Submission and Review of Papers:

Papers written in the English language should be submitted electronically, in word format, no later than 16 April 2010 to [eufin2010@stir.ac.uk](mailto:eufin2010@stir.ac.uk)

Papers will be subject to a double-blind review process. Authors will be notified of acceptance by 1 June 2010.

### Registration:

Deadline for registration to the workshop is the 7th of July 2010. For information about registration fees, travel and accommodation please visit the workshop web page: <http://www.accountingandfinance.stir.ac.uk/eufin2010/index.php>

Workshop programme and accepted papers are scheduled to be linked to this web page during August 2010.

### Workshop Venue:

The workshop will take place at Stirling Management Centre, University of Stirling, Scotland. See <http://www.smc.stir.ac.uk/content/> or the workshop web page for further information about the venue.

### Further Information:

Please direct enquiries about the workshop to Lisa Evans (email [eufin2010@stir.ac.uk](mailto:eufin2010@stir.ac.uk)) or to Donna Johnston (email: [donna.johnston@stir.ac.uk](mailto:donna.johnston@stir.ac.uk)).

Information about Eufin can be found at <http://www.essec-kpmg.net/us/eufin/index.html> and information about visiting Scotland at <http://www.visitscotland.com/>

## Call for papers

### Special Issue of *Spanish Accounting Review*: "Social Responsibility Accounting and Reporting in times of 'Sustainability downturn'?"

*Guest editors:* Carmen Correa-Ruiz and José M. Moneva

Submissions are invited for a RC-SAR special issue on "Social Responsibility Accounting and Reporting in times of Sustainability downturn?" Although the literature on sustainability/social responsibility accounting and reporting has increased over the last decade, further research should still be conducted to gain a better understanding of current practice in and the discourse surrounding sustainability/social responsibility accounting and reporting. Moreover, different ways of assisting all types of organizations should also be explored, in order to develop more sustainable and responsible patterns of behaviour. This research topic is even more urgent nowadays, at a time when sustainability performance does not seem to match the expectations raised by sustainable development and, moreover, and when the economic downturn could be further eroding social and environmental concerns and values and creating a "Sustainability downturn". In reflecting and discussing on the notion of "sustainability downturn", we anticipate that contributions to this special issue will deal with six main topics: understanding sustainability and/or social responsibility in accounting, enhancing sustainability awareness and responsible accounting education, exploring mechanisms for improved accountability and transpar-

ency, investigating responsible governance within organizations, researching management change for improved sustainability and scrutinizing effective stakeholder dialogue.

Consistent with RC-SAR editorial policy, we invite contributions from a wide range of theoretical, methodological or epistemological standpoints, potentially including, but not limited to, the following:

- Sustainability and/or social responsibility in accounting
- Enhancing sustainability awareness and responsible accounting education
- Mechanisms for improved accountability and transparency
- Responsible governance within corporations
- Management change for improved sustainability
- Effective stakeholder dialogue

#### Submission process

Submissions are due by 20 June 2010. Authors are encouraged to contact the Guest Editors in advance to discuss their proposed topics. Manuscripts should be prepared and submitted in accordance with RC-SAR notes for contributors ([www.rc-sar.es](http://www.rc-sar.es)) and will be subject to RC-SAR's regular double-blind review process. All submis-

sions must be done through RC-SAR's online system at:

<http://services.bepress.com/sar>. Please specify that your submission is to the special issue on "Social Responsibility Accounting and Reporting in times of Sustainability downturn?" Accepted papers are scheduled for publication in September 2011 (vol. 14, n. 2).

#### Guest Editors

Please direct any enquiries to the Guest Editors:

**Carmen Correa-Ruiz**, Universidad Pablo de Olavide – Centro de Investigación en Contabilidad Social y Medioambiental (CICSMA), Phone: +34 954 349280, E-mail: [mccorru@upo.es](mailto:mccorru@upo.es)

**José M. Moneva**, Universidad de Zaragoza – Centro de Investigación en Contabilidad Social y Medioambiental (CICSMA). Phone: +34 976767195, E-mail: [jmmoneva@unizar.es](mailto:jmmoneva@unizar.es)

## Call for papers

### 6th Accounting History International Conference

Wellington (New Zealand), 18-20 August 2010

#### Theme: "Accounting and the State"

Sponsored by:

*School of Accounting and Commercial Law, Victoria University of Wellington and*

*Accounting History Special Interest Group of the Accounting and Finance Association of Australia and New Zealand*

Papers will be accepted across the full range of accounting history topics and methodological and theoretical perspectives. As the conference is taking place in a national capital city, authors are encouraged to think about the relationships between the State and accounting, such as:

- Accounting in the public sector at the national, sub-national and local levels;
- New public financial management;
- Taxation and public finance;
- Regulation of the profession and standard setting process;

- The State and accounting in social institutions;
- Accounting education and the State;
- Regulation of the not-for-profit sector;
- Regulation of corporate governance, fraud and collapse;
- Comparisons between the public and private sectors;
- Accounting, politics and public policy.
- Accounting reforms and their implications for inter-generational equity;
- The roles, influence and impacts of transnational State-like organisations, such as the EU.

#### Submission and Review of Papers:

Papers written in the English language should be submitted electronically no later than **19 March 2010** to [6A-HIC@ballarat.edu.au](mailto:6A-HIC@ballarat.edu.au).

All papers will be subject to a double-blind refereeing process and will be published on the conference web site, as refereed conference proceedings, unless otherwise advised. Papers

should be written in accordance with the Accounting History manuscript submission guidelines, which are available at: <http://ach.sagepub.com>. A special issue of the journal on the conference theme will be published following the event.

**Notification of Acceptance:** Notification of papers accepted for inclusion in the conference program will be made by **10 May 2010**.

An Accounting History Doctoral Colloquium will be held as part of the event.

Inquiries may be directed to the Conference Convenor, Philip Colquhoun, Victoria University of Wellington, at the following e-mail address: [philip.colquhoun@vuw.ac.nz](mailto:philip.colquhoun@vuw.ac.nz).

Information about visiting Wellington can be found at <http://www.wellingtonnz.com/> and for visiting New Zealand see <http://www.newzealand.com/>

## Job market

Institution: **EM Lyon Business School**, Position: Various positions in Management Accounting, Application Deadline: Jul 15, 2010.

Institution: **Qatar University**, College of Business, Department: Accounting and Information Systems, Position: Assistant/Associate/Full Professor, Application Deadline: Feb 28, 2010.

## ■ Call for contributors

# Accounting Education: An international journal

## Themed issue on “Academic Dishonesty”

*Accounting Education: an international journal* invites submissions for a themed issue on the topic of academic dishonesty (i.e., cheating behaviour and other forms of inappropriate conduct). The public expects accountants to exhibit complete honesty, reliability and ethical behaviour, and generally exercise fiduciary responsibility to protect clients’ assets. However, events and widespread accounting scandals over the past decade have shaken the public trust in accounting professionals. Moreover, questionable workplace behaviour may be a consequence of students’ attitudes to cheating. The potential ramifications of this cycle of unethical behaviour are enormous and deserving of additional inquiry.

**Submissions** should be original work which investigates some aspect of academic dishonesty among undergraduate and/or graduate accounting students, or the link between unethical student and workplace behaviour. The guest editors are amenable to quality research in any paradigm including, for example, field or experimental investigations, archival or survey research, interpretive or critical studies and case study research. Curbing academic

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

- Psychological antecedents of cheating
- Prevalence of specific cheating behaviours
- The influence of honour codes
- Cheating rationalizations
- Cheating behaviour models
- The role of the Internet in unethical behaviour
- The association between student and workplace cheating
- Effective mitigation strategies
- Plagiarism
- Academic Integrity Issues Among Faculty and/or Administrators

The deadline for submissions is **30 November 2010**, with publication currently scheduled for 2011. Early submissions are welcome, and potential contributors are encouraged to notify us of their interest. Submissions should be made electronically in accor-

dance with AE’s policies and style and sent to either guest editor:

**Professor Malcolm Smith**, School of Accounting, Finance & Economics, Edith Cowan University, Western Australia, malcolm.smith@ecu.edu.au

**Professor Kenneth J. Smith**, Department of Accounting & Legal Studies, Salisbury University, USA, kjsmith@salisbury.edu

## ■ European traditions in accounting

# Accounting research in Sweden: a look at dissertations

Bino Catasús & Jonas Gerdin



It is a delicate task to give a representative overview of accounting research in Sweden in a short note. For better or worse, we decided to use doctoral theses published during the last five years as a proxy for contemporary accounting research. Before entering into details of the picture that emerged, however, we would like to say a few words about the Swedish academic context.

### The Swedish setting

In Sweden, the great majority of accounting research is undertaken at business schools, universities and so-called university colleges. The first two business schools—in Stockholm and Gothenburg—were founded in 1909 and 1923, respectively, followed by the establishment of departments of business administration at the ‘older’ universities some 30-40 years later. Since the 70ties, there has been an ongoing and rapid expansion of the system of higher education in Sweden, leading to that accounting is currently taught at some 25-30 institutions.

While the accounting discipline has always constituted a cornerstone in Swedish business research and education, it received an unexpected and significant pickup in interest in 2007 when the Swedish Agency for Higher Education published a report relating to the right to award the traditionally most demanded degree for Swedish students, namely, the one-year master called “Civilekonom”. The premise is

that of the twenty-three institutions that applied for the degree, a majority was rejected based on the argument that there were too few accounting scholars (PhDs and professors) within their schools and departments. Although this was indeed bad news for the organizations in question, it certainly increased the interest in the accounting discipline as such.

As we see it, two important consequences of the report on the accounting discipline can be discerned. The first one is how the term ‘accounting’ is becoming used. Before the report, a professor (and lecturer) in accounting was typically associated with a ‘financial accounting’ or ‘auditing’ scholar, while professors in management accounting were referred to in terms of ‘management control’ scholars. That is, unlike the English word ‘management accounting’, the since long used Swedish term ‘ekonomistyrning’ does not include the word ‘accounting’. At present, however, we find that new positions are often termed ‘accounting’ in general, and that it is explicitly stated that both scholars specialized in financial accounting/auditing and management accounting may hold such position.

The second major consequence of the report is that the ‘market’ for the limited number of accounting scholars improved significantly. There has also been a significant pickup in demand for promising PhD-students interested in accounting issues.

### Dissertations in accounting

According to LIBRIS (the database kept by the Swedish national library), some 150 theses in accounting have been published by Swedish business schools and universities between 1950 and 2009. Although there might be

some errors in this number (on account of classification issues), it does give a picture of a research arena with a limited amount of studies. As suggested above, however, the discipline has received renewed interest and is rapidly expanding. Expressed in figures, we find that no less than half of the total number of dissertations was published between 2000 and 2009. And a closer look at the last five years (in total 40 dissertations) suggested the following pattern:

- It is management control studies that are in majority followed by studies of/in financial accounting (about a third of the total) and less than a handful of studies of/in auditing.
- The phenomena studied are very disparate, ranging from arm-length research on capital markets to ethnographically inspired studies of management narratives. Broadly speaking, however, three partly overlapping topics seem to dominate, namely, (i) antecedents and consequences of different accounting system design and use; (ii) accounting change processes and; (iii) accounting in ‘new’ contexts such as interorganizational relationships, cultural production, and in entrepreneurial firms.
- There is a high diversity in terms of theories used and developed. Just to mention a few, we find studies applying sociology (including institutional theory, structuration theory and actor network theory), economics, critical theory, and contingency theory. Notably, accounting theory is rarely used.

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## Accounting research in Sweden (cont'd)

- The case method and field studies are preferred, in particular in the management accounting and control area, but also in financial accounting and auditing. In fact, almost 75% of the dissertations reviewed apply these research methods. None used experiments or could be classified as 'analytical' (i.e. applied mathematical modeling).
- Seen over the five-year period of study, we find that the traditional 'monograph format' dominates. However, a few (but growing number of) dissertations consist of 4-5 papers with an introduction framing the different studies. Typically, one or more of these papers have been published in peer-reviewed journals.

Overall then, the emerging picture is very much characterized by multiplicity. That is, seen as a whole research performed by 'coming' Swedish accounting scholars is highly fragmented both in terms of phenomena studied and theories used. And interestingly, this pattern also holds for individual business schools and departments, which suggests that the research agenda is largely set by individual

PhD-students, supervisors and/or research groups.

Despite this diversity, however, it is worth noting that very little work is currently done on the role of accounting at the individual level, e.g. studies of individual decision-making informed by cognitive psychology. The same applies to more broad-sweeping studies on the societal level. It is also worth noting that cross-sectional studies and, in particular, studies with an experimental design are clearly under-represented. Instead, current PhD work is dominated by case and field study methods. It is difficult to have a strong opinion about why this is the case, but one explanation might be the belief among Swedish researchers that we have a comparative advantage in terms of excellent access to firms and organizations. This might be particularly true when it comes to public sector research since the principle of free access to public records is a constitutional right in Sweden.

Finally, we note a tendency towards reporting PhD research in English and in a 'paper format'. A possible reason for this quite fundamental change is the 'publish or perish' culture that is becoming the norm in the Swedish

higher education system. Having said that, however, we find (yet) little evidence of PhD theses being specifically tailored to fit the research agenda and style set by highly ranked American journals. On the contrary, contemporary accounting research in Sweden is still firmly rooted in what has been referred to as the Scandinavian tradition. That is, the dominating part is characterized by a close and typically long relationship with the organizations studied which, in turn, enables rich descriptions and analyses of multiple aspects of accounting practices.

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

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**Pictures** in this issue: Aileen Pierce (p. 2), European Union: <http://europa.eu> (p. 8).