

■ Editorial



The European Accounting Association has got a new President, Begoña Giner from Spain. This Newsletter includes the first letter from the new President, who will tell us her thoughts about the future of the EAA. On behalf of our readers, I would like to thank Aileen Pierce, the Past President of the EAA, for all the time and effort she has invested in our society. We are happy that Aileen continues to work with Begona for one more year helping the association to further develop.

In this issue, Simon Cadez, Sergeja Slapnicar and Aljosa Valentic will tell us about accounting traditions in Slovenia where the next EAA congress will be held in May 2012. This newsletter also provides a report on the last EAA congress held in Rome in April 2011. After getting together there in Rome, many of us now finalise teaching and leave research projects for a while in order to enjoy summer holidays. I look forward to seeing the midnight sun (above) again. I hope you all enjoy your summer breaks and feel relaxed and full of energy for research when the next Newsletter will be sent to you in September.

Yours,

Hanna Silvola

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Letter from the president, Begoña Giner

Dear Colleagues,

This is the first time I have the opportunity to address you through this Letter from the President in the EAA Newsletter. So, this is the first time I have the chance to tell you in printed words how excited and honored I am. I am very excited because a big challenge is facing my life, and honored because it is indeed a great privilege to be able to lead this unique organization. I would like to thank all those that have supported my election and have deposited their confidence in my capacity to lead the association. I sincerely hope I will be able to meet their expectations.

The EAA is a huge and multidimensional organization, with all the difficulties and challenges that a European body has. During the last decade the EAA has grown at a great rate, so that in 2011 we are about 2400 members. This is about one thousand more than five years ago. It is difficult to imagine that this pace can continue, but who knows! But even more important, EAA members are very talented, very diverse, and very active. These qualities can be easily appreciated in the strong participation in the different events that we organize. Starting with the Annual Congress, the very last one that took place in Rome attracted over 1400 delegates. This is one of the largest conferences we have ever had, where 1153 papers were submitted and 830 have been presented. Continuing with the Doctoral Colloquium – there were 115 applicants and 27 selected participants. Other key assets of the EAA are its Journals, European Accounting Review (EAR) and Accounting in Europe (AiE). EAR is our established high-quality academic journal that received 259 submissions in 2010 and published 26 papers in the same period, while the more accountancy profession orientated AiE received 45 original papers and published 11. These figures are a tiny evidence of the

immense activity of the association, whose efficient working depends on the voluntary effort of many colleagues.

After this overview I would like to start thanking the organizers of the Annual Congress in Rome, Angelo Riccaboni and Giovanni Fiori, together with Riccardo Tiscini, for making it possible to have such a great event. Not only the venue was perfect, but everything worked perfectly. Personally, I keep very wonderful memories of the piano concert that we had at the opening ceremony. However, the conference could not have been a real success without the scientific part; the nine symposiums that included in total about forty-five scholars and professionals in order to have fruitful discussions about topics of great interest, and the core scientific programme, the 830 research papers presented. I want to highlight the key role that the Scientific Committee plays in this, and publicly acknowledge Hervé Stolowy and his team for the enormous effort made to select papers, organize the sessions, not forgetting the difficult task of choosing discussants for the 90 selected papers. Thanks too to all authors, reviewers, and discussants.

As mentioned above, the Annual Congress is not the only activity that the EAA does, so my recognition goes also to the two co-Chairs of the Doctoral Colloquium that took place in Siena before the conference. The more experienced Jan Mouritsen and the new one, Bill Rees, a partnership that will continue to operate for one more year until Jan is replaced by a new Co-chair when his term comes to an end in 2012. My thanks also to the two Editors of the EAA journals, Salvador Carmona and Lisa Evans, for their strong commitment to their important task. This list of public acknowledgements could be endless because, as mentioned above, the number of people who work for the association is very large, and the last thing I would like is that anyone gets annoyed by not seeing their name here, so please forgive me if this happens - there will be

more Letters from the president and more opportunities to recognize your contributions.

This first Letter would be very remiss if I would not devote part of it to sincerely thank my predecessors, John Christensen and Aileen Pierce. During their Presidencies the EAA has experienced an enormous transformation and now it is a mature organization, with a vibrant membership and a solid governance structure that guarantees continuity but at the same time promotes creativeness and change. Precisely these governance rules allowed me to participate as Incoming President in the Management Committee during the last year and learn from Aileen how the association works, but what is more important, those rules allow us to benefit from her experience, as she will be in the team as Past President for another year. I am more than happy to know that Aileen will continue working with me for the next year.

Thinking about the future, there are a number of opportunities and challenges that we will have to deal with. In our agenda we are reviewing the role of the EAA in leading and supporting doctoral education in accounting throughout Europe. We have started to talk about that both at the Management Committee and at the Board. Although we have not made final decisions yet, we have agreed that accurate information about programmes, processes and methods must be gathered as a first step. Related initiatives have already been introduced including some developmental workshops to improve accounting research in Europe.

Although you may contact your Board representatives to provide them with ideas, comments, or suggestions related to the activities that the EAA does (or perhaps could do but has not started yet), please feel free to contact me if you want to share them with me too (begona.giner@uv.es). I am really looking forward to working with/for all you.

Begoña Giner
EAA President



News on *European Accounting Review*

Forthcoming articles in the EAR:

Accounting, Governance, and the Crisis: Is Risk the Missing Link?

Michel Magnan; Garen Markarian

IFRS: On the Docility of Sophisticated Users in Preserving the Ideal of Comparability

Sylvain Durocher; Yves Gendron

The Adoption of IFRS 3: The Effects of Managerial Discretion and Stock Market Reactions

Mattias Hamberg; Mari Paananen; Jiri Novak

A Theoretical Analysis of the Impact of Adopting Rolling Budgets, Activity-Based Budgeting and Beyond Budgeting

Stephen C. Hansen

Regulating Audit in Europe: The Case of the Implementation of the EU Eighth Directive in Denmark 1984–2006

Kim K. Jeppesen; Anne Loft

Pricing in a Service Sector Context: Accounting and Marketing Logics in the Hotel Industry

Ruth Mattimoe; Will Seal

Ownership Structure and the Cost of Debt

Juan Pedro Sánchez-Ballesta; Emma García-Meca

Value-driving activities in Euro-zone banks

Helena Isidro; David Grilo

Artificial Intelligence Measurement of Disclosure (AIMD)

Michael Grüning

Auditors as Regulatory Actors: The Role of Auditors in Banking Regulation in Switzerland

Ian P. Dewing; Peter O. Russell



News on *Accounting in Europe*

Accounting in Europe, Vol. 8(1), 2011-1

Issues in European accounting

Alexander, A. and Micallef, M. Accounting regulation in Malta (March 2009)

Burlaud, A. and Colasse, B. International accounting standardisation: is politics back?

Refereed articles

Fiechter, P. Reclassification of Financial Assets under IAS 39: Impact on European Banks' Financial Statements.

Hjelström, A. and Schuster, W. Standards, management incentives and accounting practice – lessons from the IFRS transition in Sweden.

Kager, R., Schanz, D. and Niemann, R. Estimation of tax values based on IFRS information: An analysis of German DAX30 and Austrian ATX listed companies.

Comment

Husmann, S. and Schmidt, M. 'The Discount Rate of IAS 36' – A reply to Kvaal (AinE, Vol,1, pp.87-95, 2010)

Upcoming EIASM events

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

- EURAM 2011 Conference, June 1, 2011 - June 4, 2011, Tallinn (Estonia)
- Workshop on Current Research in Taxation Research, June 27, 2011 - June 28, 2011, Münster (Germany)
- 6th Conference on Performance Measurement and Management Control, Sep 7, 2011 - Sep 9, 2011, Nice (France)
- 2nd Eden Doctoral & Young Scholar Seminar on Visualising, Measuring and Managing Intangibles and Intellectual Capital, Sep 26, 2011 - Oct 1, 2011, Warsaw (Poland)
- 7th Interdisciplinary Workshop on "Intangibles, Intellectual Capital & Extra-Financial Information", Sep 29, 2011 - Sep 30, 2011, Warsaw (Poland)
- Eden Doctoral Seminar on Quantitative Empirical Research on Management Accounting, Dec 12, 2011 - Dec 16, 2011, Brussels (Belgium)

■ Introduction

Journal of Management Control (JoMaC)

Journal of Management Control (JoMaC) is an international journal concerned with the formal, information-based routines and procedures managers use to maintain or alter patterns in organizational activities. Particular emphasis is placed on operational and strategic planning and control systems and the processes and techniques.

JoMaC was founded as the "Zeitschrift für Planung und Unternehmenssteuerung" in 1990 and has a strong reputation as a dedicated academic journal open to high-quality research on all aspects of management control.

Journal of Management Control covers such topics as; the role of management control systems in the management of companies and non-profit organizations; the design and use of planning systems for production, marketing, logistics and other fields of use; the interaction between strategic and operational aspects of management control; the role of management accountants and other internal and external service providers, such as financial accountants, auditors and consultants; change and the sustainability of management control systems.

Journal of Management Control especially welcomes empirical and analytical papers reflecting both methodological rigor and practical relevance that make a significant contribution to literature. The journal is interested in literature reviews and meta-analyses showcasing and promoting current academic research. Additional materials relating to papers of interest to scholars (e.g. coding sheets, questionnaires, data, etc.) can be downloaded from our website in order to stimulate future research.

Journal of Management Control publishes special issues covering specific research topics as "Measuring and Managing Intangibles", "Measuring Corporate Environmental Performance" or "Experimental Research in Accounting".

Papers are published in English. Submissions must follow the journal's **Style Guide**, including formatting, length, and references. Papers are subject to a two-level (editor desk and reviewer desk) double blind review process which can be tracked by authors on our Editorial Manager system. JoMaC has traditionally short turnaround time for a first decision on submitted papers. Accepted papers are published "Online First" 20 to 25 days after acceptance.

The **JoMaC Best Reviewer Award** is given each year in recognition of the outstanding effort and contributions of the journal's reviewers.

JoMaC is available in more than 5,400 libraries and institutions around the world. The journal is published four times a year in print and online at <http://www.springer.com/journal/187>.

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■ Call for papers

Special Issue: Experimental Research in Accounting

Journal of Management Control

This special issue of the Journal for Management Control (JoMaC) focuses on experimental research in accounting. In recent years, experiments have gained attraction in accounting research reflecting the methodological problems archival and field research face in disentangling relationships between the variables of interest from other effects. Controlled experiments are a useful method to overcome these methodological weaknesses and to test causal relationships under pure conditions. Thus, experiments in accounting can answer questions where field or archival data is too noisy or where data is hardly available. We encourage the submission of contributions from the fields of managerial, financial and tax accounting reflecting the variety of experimental research in accounting and its application to corporate reality.

JoMaC was founded in Germany as the "Zeitschrift für Planung und Unternehmenssteuerung" in 1990 and has a strong reputation as a dedicated academic journal open to high-quality re-

search on all aspects of management control. JoMaC is available via Springer Press at 5,486 institutions worldwide. The journal has a high download usage and short review and production cycles. Accepted papers are published online first 20 to 25 days after acceptance.

We kindly invite authors to submit their papers for a double blind review process using our electronic review system Editorial Manager. Please feel free to contact us if you have any further questions.

Language: English

Review: Double blind review process

Length: Maximum of 8000 words

Deadline: January 31, 2012

Application: via Editorial Manager
JoMaC web site:

<https://www.editorialmanager.com/jmac/>

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■ Call for papers

Special Issue:

Measuring Corporate Environmental Performance

Journal of Management Control

Editors: Prof. Marc Orlitzky, Ph.D.,
Penn State Altoona, USA

Prof. Dr. Edeltraud Guenther, Technische Universität Dresden, Germany

Since the 1960s, when the public became increasingly aware of the interdependence of organizations and the natural environment, the concept of corporate environmental performance has widely been used and discussed in scientific work, in business, and even in international and regional standards. Yet, there is no conclusive understanding of the concept. Nevertheless, empirical research on the different levels of corporate environmental performance and between corporate environmental performance and financial performance, innovations, or competitiveness has yielded hundreds of empirical studies. However, their findings are conflicting rather than cumulative.

One methodological reason for these noncumulative findings after half a century of academic work is the inconsistent measurement of the focal construct of corporate environmental performance, but also the large variability in theories and postulated mediator and moderator variables.

This **special issue** of the Journal of Management Control (JoMaC) intends to contribute to mainstreaming the measurement of corporate environmental performance for empirical studies as well as for management control and strategic planning and decision making. We invite empirical, theoretical, and/or methodological papers, whose focus may include but is not limited to:

1. **Different levels** of corporate environmental performance: business-unit vs. corporate level; how can they be consolidated?

2. **Differences in scope** of corporate environmental performance: legal entity vs. total supply chain; how can they be combined?

3. **Different dimensions** of corporate environmental performance: climate change, acidification, human toxicity, eutrophication etc.; how can they be aggregated?

4. **Different time perspectives** of corporate environmental performance: operational vs. strategic; how are they interlinked?

5. **Different governance regimes** of corporate environmental performance: mandatory vs. voluntary environmental management and/or disclosures; how do they produce different outcomes?

Your submission can be:

- an empirical study (both quantitative or qualitative, e.g., case studies),
- a systematic literature review with at least some new theory-building (e.g., in the form of innovative propositions), or
- a methodological paper.

Journal of Management Control (JoMaC) is an international journal concerned with the formal, information-based routines and procedures managers use to maintain or alter patterns in organizational activities. Particular emphasis is placed on operational and strategic planning and control systems and their processes and techniques.

JoMaC was founded in Germany as the "Zeitschrift für Planung und Unternehmenssteuerung" in 1990 and has a strong reputation as a dedicated academic journal open to high-quality research on all aspects of management control. JoMaC is available via Springer Press at 5,486 institutions worldwide. The journal has a high download usage and short review and production cycles. Accepted papers are published online first 20 to 25 days after acceptance.

We invite authors to submit their papers for a double-blind review process using our electronic review system *Editorial Manager*. Please feel free to contact us if you have any further questions.

Language: English

Review: Double-blind review process

Length: 75,000 characters including abstract, footnotes and references, 1.5-spaced

Deadline: June 30, 2011

Application: via Editorial Manager JoMaC web site:

<https://www.editorialmanager.com/jmac/>

Editors for the special issue:

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■ Call for papers

Journal of Accounting and Public Policy

London, UK, 25 May 2012

The *Journal of Accounting and Public Policy* (JAPP) is pleased to announce a Biennial Conference to rotate among I.E. Business School, the London School of Economics and the University of Maryland's Smith Business School.

The first Conference will be held on **May 25, 2012, at the London School of Economics**, London, UK. The theme of the first Conference will be focused around **Accounting and Corporate Governance**. A special issue of JAPP will be published based on the papers, and related discussions, presented at the Conference.

JAPP's focus is on the intersection between accounting and public policy with a preference for papers that utilize theoretical and/or empirical analysis to illuminate the effects of accounting on public policy and vice-versa. All topics aligned with this focus and concerned with "accounting and corporate governance" will be considered for the Conference. In addition, papers accepted for presentation at the Conference could be based on any research methodology deemed appropriate for addressing the issue(s) under investigation. Areas of interest include, but are not limited to, the following:

- Financial accounting mechanisms and corporate governance
- The recent global financial crisis and its effects on corporate governance
- Risk management and governance practices
- The role of internal control systems in corporate governance
- Global comparative issues in governance and accounting controls
- Country specific institutions and regulations affecting corporate governance systems
- Managerial incentives, executive compensation and corporate governance
- The interface between managerial accounting and corporate governance
- Accounting and the possibility of 'good' governance
- Accounting and global governance oversight

Papers for the first Conference issue may be submitted to **Alnoor Bhimani** (a.bhimani@lse.ac.uk), **Salvador Carmona** (salvador.carmona@ie.edu), or **Lawrence A. Gordon** (lgordon@rhsmith.umd.edu), with a copy sent to **Martin P. Loeb** (mloeb@rhsmith.umd.edu), by **November 30, 2011**. Conference acceptance decisions will be made by February 15, 2012. Discussants will be assigned for each paper accepted for the Conference.

Call for papers

International Workshop on Accounting for Cooperatives

Valencia, Spain, 29-30 September 2011

The International Workshop on Accounting for Cooperatives seeks to promote the interest of academics on accounting for Cooperatives as well to serve as a meeting point between academics and accounting professionals of any type of organization concern on accounting for cooperatives and to reinforce their activities.

Recent projects of IASB and FASB have highlighted the differences of Cooperatives with the Investor Owned Firms (IOFs). The different economic purpose and property rights have stressed several times the development of Accounting Standards which have to attend different types of business entities. These facts as well others justify the opportunity of this Workshop.

The accounting academic community have put limited attention on Accounting for Cooperatives entities. In this sense, this International Workshop includes a Call for Papers of broad thematic areas and nature, including pure research papers under any methodology (analytical/modelling, case study, empirical archival, experimental, survey, interdisciplinary, critical, etc.), descriptive, practice and policy-oriented papers in all areas of accounting for Cooperatives.

CALL FOR PAPERS

We welcome papers in all areas of Cooperative Accounting. The workshop has a broad approach and papers from all thematic areas in accounting related with cooperative entities fit in the editorial line of the Workshop. A list of some relevant topics is provided below as example and never is exhaustive, therefore it does not prevent that other topics is developed.

- Equity-liability distinction in cooperatives.
- Accounting treatment of patronage returns.

- Social funds in cooperatives and accounting treatment.
- Financial instruments in cooperatives and accounting classification.
- Experiences in local standards addressed to cooperatives.
- Comparative studies on accounting standards in cooperatives.
- Measuring performance in cooperatives.
- Meeting cooperative goals and management accounting.
- Balanced scorecard in cooperatives.
- Measuring social goals, Social accounting and reporting in cooperatives.
- Best accounting practice in cooperatives.
- Tax accounting in cooperatives.
- Etc.

Abstracts or Full Papers may be submitted. All submissions will be considered, although preference will be given to full texts. They may be written in English.

Abstracts

The abstracts should be between 800 and 2000 words long and include between 100 and 200 words of bibliography.

Full texts of papers

They should be between 30000 and 50000 characters long and include a bibliography and tables. They should have the format of the Revista de Contabilidad –Spanish Accounting Review.

(see: http://www.rc-sar.es/index.php?page=instrucciones_autores&changeLanguage=en)

Sending

Abstracts or full papers should be sent in Microsoft Word or RTF form to the following e-mail address: info@cegea.upv.es, with a copy to fpolo@cegea.upv.es

Abstracts: They should be sent indicating in the Subject Line: “INT-WS-COOP-ACCOUNT- – ABS – Authorname”, for example. “INT-WS-COOP-ACCOUNT – ABS – Smith”. The attached document must be named “ABS –Authorname – INT-WS-COOP-ACCOUNT.doc”, for example “ABS –Smith – INT-WS-COOP-ACCOUNT.doc”

Full Papers: They should be sent indicating in the Subject Line: “INT-WS-COOP-ACCOUNT – PAPER – Authorname”, for example. “INT-WS-COOP-ACCOUNT – PAPER – Smith”. The attached document must be named “PAPER –Authorname – INT-WS-COOP-ACCOUNT.doc”, for example “PAPER –Smith – INT-WS-COOP-ACCOUNT.doc”

The information required for the Submissions includes the following:

Title: title of Paper

Keywords: (five) keywords describing the content of the paper

Author: of first author

Affiliation: of first author

Author an affiliation of 2nd author and other authors

Contact Address: full postal address of first author or contact author for paper submission

Fax Number: Fax number of first author or contact author.

Phone Number: Phone number of first author or contact author.

Email Address: Email address of first author or contact author.

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Accepted papers.

Confirmation of acceptance or rejection by the Scientific Committee will be given no later 30 June 2011 and mailed to the corresponding e-mail of the contact author.

The presenter author of an accepted paper must register as a participant for the Workshop before 15 July 2011.

Please take into account that once a paper is included in the programme of paper presentations, the author should present it the Workshop or officially notify the organizers of its withdrawal.

Poster presentation: if there is time restriction in the session of paper presentations the paper could be accepted to poster presentation. Notification and instructions on paper presentation will be given at time of the notification of acceptance of the paper.

PUBLICATION OF THE WORKSHOP: Accepted papers will be published in a specific publication of the Workshop (CD format) with ISBN register.

KEY DATES:

01/06/2011 Deadline for the submission of abstracts (or full papers)

30/06/2011 Notification to participants about acceptance or rejection of abstracts (or full papers)

15/07/2011 Deadline registration for authors of accepted submissions

20/07/2011 Deadline for the submission of pending full papers

ORGANIZING COMMITTEE

Fernando Polo-Garrido (Coordinator), María P. Carnicer-Andrés, Ana M. Gomis-Pérez, Sergio Marí-Vidal and María Ruíz Julián, CEGEA. Universidad Politécnica de Valencia

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Fernando Polo-Garrido (Chair), Juan F. Juliá-Igual, Sergio Marí-Vidal, Elena Meliá-Martí and Ricardo J. Server-Izquierdo. CEGEA. Universidad Politécnica de Valencia. Spain

Leandro Cañibano-Calvo. Universidad Autónoma de Madrid. Spain

Jose Antonio Gonzalo-Angulo. Universidad de Alcalá. Spain.

Michele Andreaus and Ericka Costa. University of Trento. Italy

INSCRIPTION

Early inscription fee (until 15/07/2011) or members of collaborating entities: 200 euros.

Late registration (from 16/07/2011 onwards): 250 euros

MORE INFORMATION AT:

CEGEA, info@cegea.upv.es

Tfno + 34 96 387 70 55, from 11:00 to 14:00 local time (Spain)

<http://www.cegea.upv.es/workshop-coop>

Call for papers

AUDITING: A JOURNAL OF PRACTICE & THEORY: Research Forum on Qualitative Studies in Auditing

The purpose of this Forum is to encourage research that delves into the black box of auditing and to develop a richer understanding of the audit process and the nature of auditor work in either the public or private sector. We encourage submission of qualitative analyses grounded in a variety of established approaches. More specifically, we invite studies of auditing in concrete organizational settings which draw on established empirical and theoretical research traditions, such as anthropology, ethnography and organizational sociology. Such studies will be an important complement to existing experimental and archival work on auditing. Potential examples

of the type of research questions we would like to consider include:

- Auditor-client interactions as key accounting sign-off issues are debated.
- Audit tender process and firm/auditor behavior.
- The nature of the dynamic relationship between audit committees and auditors, both internal and external.
- The nature of standard-setting and its impact on auditor processes and behavior.

Submissions to this Research Forum will be handled by *Yves Gendron* (Université Laval) and *Michael Power* (London School of Economics and Political Science). Initial submissions should be received by **October 1, 2012** and will be subject to the normal review process of **Auditing: A Journal of Practice & Theory**.

For more information:

<http://aaahq.org/audit/Pubs/Audrep/11Spring/item12.htm>

■ Call for papers

Operations Research and Accounting in Supply Chain Coordination

Special Issue of *OR Spectrum*

Editors:

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Over the past decades supply chain coordination has received considerable attention in managerial accounting, management information systems, and in the operations management community. The aim of this special issue is to bring perspectives and methodologies of these, sometimes independent, streams of research on supply chain coordination problems together and to collect high quality, innovative interdisciplinary manuscripts at the management accounting – operations interface. Topics of interest include, but are not limited, to the following:

- Asymmetric information in supply chains
- Auctions and bidding
- Bilevel programming
- Contract design

- Coordination of decentralized supply chains
- Dynamic contracts, incomplete contracts
- Incentives and information sharing
- Inventory management
- Strategic information transmission and disclosure policies
- Supply chain planning and performance measurement
- Stochastic and global optimization for supply
- Transfer pricing in intra-firm supply chains

Each submitted paper will be reviewed according to the review standard of *OR Spectrum* and should contribute to the theory and application of OR methodology. For further information, see <http://www.springer.com/business+management/operations+research/journal/291>.

The publication of the special issue is planned for the end of 2013.

Submission Guidelines

Manuscripts must be written in English and should be submitted using the Editorial

Management System at

www.editorialmanager.com/orsp

Important Dates

March 31, 2012 – Manuscript submission deadline

June 30, 2012 – 1st round review

September 30, 2012 – Deadline for revisions

December 31, 2012 – 2nd round review

March 31, 2013 – Submission of revised manuscripts

June 30, 2013 – Submission of final manuscripts to the publisher

■ Call for papers

8th International Accounting Conference “*Corporate Governance and Control*” and 1st Doctoral Consortium

Izmir, Turkey, 20-21-22 October 2011

Accounting Academicians' Collaboration Foundation (AACF) is very pleased to announce the 8th International Accounting Conference. Earlier Conferences provided a platform for both domestic and international academicians and practitioners. 2011 Conference will be held on 21-22 October 2011 in Izmir, Turkey. This year's conference will feature a doctoral consortium on the 20th of October. The main theme of the conference is “Corporate Governance and Control”. We are delighted to announce that Professor Donna L. Street, the Mahrt Chair in Accounting at the University of Dayton and Immediate Past President of IAAER, will be the conference's keynote speaker. The conference is open to all lines of theoretical and empirical research within the main theme. The conference aims at bringing together scholars from all over the World for exchange of ideas, discussion of recent issues within theoretical and applied research and creating a network for future joint collaborations.

Suggested topics of interest (but not limited to) are the following:

- Corporate Governance Mechanisms
- Corporate Governance and Firm Performance
- Corporate Governance and Financial Crises
- Corporate Governance and Managerial Decisions
- Role of Independent Audit
- Internal control
- Monitoring
- Internal Audit
- Risk, Financial Reporting Standards and Governance
- Business Functions & Governance
- Business Culture, Corporate Governance and Accounting Culture

Doctoral Consortium:

The Doctoral Consortium will begin with breakfast on October 20, at 9:00 am. The event will continue with a workshop on “Event Studies in Accounting” administered by Assistant Professor Dr. Adil Oran (adiloran@metu.edu.tr) and discussion on student research proposals.

Doctoral Consortium aims to:

- Provide PhD students with a friendly and lively atmosphere to present their research ideas, exchange experiences with peers, and receive constructive feedback on their work from the accounting research community;
- Help students and doctoral candidates to formulate research questions and organize their research;
- Help to forge new relationships and collaborations within the Accounting community and
- Support a new generation of researchers with information and advice on academic research.

Student Research Proposals: A group of researchers will review all the submissions and comment on the content of the work as well as on the presentation. Students will have 15 minutes to present their research, focusing on the main theme of their thesis, what they have achieved so far and how they plan to continue their work. Another 15 minutes are reserved for discussion and feedback from the panel of reviewers. Due to limited time up to 10 students will have the opportunity to present their proposals. The deadlines and requirements for student proposals are the same as conference submissions.

Paper Submission Rules and Deadlines

Submissions can be in the form of **extended abstracts** (maximum of 6 pages excluding references) or **full**

papers. Extended abstracts should clearly indicate the research question, purpose, methodology and expected contribution(s). If available, preliminary results may be incorporated. Papers (in Turkish or English) should be submitted online to the conference contact persons in Word or PDF format. All should adhere to the style requirements of the American Psychological Association (APA). All papers will be blind reviewed. Author(s)' name(s), institution(s) and contact details should be clearly identified on a cover page. Please do not provide any type of information that can identify authors (no name, no address, no email address, no acknowledgments or thanks) in the main body of the paper. Selected papers of the willing authors will be published in one of the following issues of the MODAV journal, The World of Accounting Science. At least one author of the submitted papers should register for the conference. Although an author may co-author more than one submission, however one participant may only present one paper. Authors will receive acceptance/rejection notifications regarding their papers by e-mail.

Deadlines:

Extended Abstract/paper submission deadline for the Conference: **June 1, 2011**

Decisions will be mailed to the authors on **June 27, 2011**

Deadline for **Early Bird Registration:** July 27, 2011

Deadline for authors of accepted papers **to register:** **August 22, 2011**

Deadline for full papers to be included in the Conference CD: **September 26, 2011**

Only electronic submissions are accepted and should be submitted to:

modav.acc.conf@gmail.com

Call for papers

Accounting and Audit Convergence 2011 Convention

Cluj Napoca, Transylvania, Romania, 21-23 September, 2011

The Faculty of Economics and Business Administration within Babes-Bolyai University invites you to attend the Accounting and Audit Convergence 2011 Convention.

The convention contributes to the integration of Central and Eastern European scholars' research activity within the sphere of high quality studies dealing with real issues nowadays being faced by our society. The development of a diversified research network is aimed by hosting a number of international events with particular focus. The purpose is to bring together participants with different backgrounds and experiences, while developing the opportune environment for constructive debate. The hosted events will be organized in order to enhance discussions on particular topics of interest for the participants. Both mainstream and non-mainstream research is encouraged through particular events within the convention. Further details concerning the events being comprised within the convention are to be announced. Special attention will also be given to offering doctoral students and young researchers feedback on their work.

The convention's plenary sessions will include presentations being delivered by our distinguished *keynote speakers*:

Professor Wayne Landsman, *University of North Carolina Chapel Hill*

Professor Jan Mouritsen, *Copenhagen Business School*

All members of our scientific committee, who will be able to join us this year, will be involved within the events hosted through the convention. Based on up to date confirmation we will be honored by the participation of Professor C. Richard Baker, Professor Alain Burlaud, Professor John Christensen, Professor Kieran James, Professor Pekdemir Recep, Professor Aida Sy, Professor Tony Tinker and Professor Mathew Tsamenyi. We are therefore extremely thankful for all their support and contribution to the development of the convention.

Target audience

Submissions are expected considering a broad range of interest topics in the area of accounting research. Papers will be subjected to a double blind review process. Accepted papers will be included in the corresponding events' schedule in accordance to the approached topic. A discussant will be assigned for each presented paper.

Submission guidelines

Papers should be submitted through the convention's website. Submitted papers must be full papers that are written in English in accordance to the *Paper template* being available on the convention's website. The paper submission system will be open on the convention's website starting with June 1st up until August 1st, the latter representing the submission deadline. Following the review process, a decision will be made and notified in up to 4 weeks after the submission date.

Publication opportunities

All accepted and presented papers will be included in the Convention proceedings on CD with ISBN. The convention proceedings will be submitted for inclusion within the *Conference Proceedings Citation Index of ISI Thomson*. The abstract of all papers being comprised within the convention's program will be posted on the convention's website. High quality accepted and presented papers might be considered for publication by the convention's associated journals in case of meeting their profile and interests.

Registration procedure

Authors of accepted papers will be required to revise their paper in accordance to the reviewer's comments and resubmit the final form of their paper. The convention fee is of €100 per participant and includes participation to all the events being hosted, convention bag and materials, coffee breaks and gala dinner. Doctoral students will benefit of a special convention fee of €50.

Please do not hesitate to contact us at r.v.mustata@gmail.com in case you need further details. We also kindly invite you to visit our convention's website at <http://www.econ.ubbcluj.ro/aac2011>.

Call for papers

IFRS teaching case competition

HEC Montreal and the International Association for Accounting Education and Research (IAAER)

HEC Montreal and the International Association for Accounting Education and Research (IAAER) are pleased to invite educators to develop an original IFRS teaching case for the HEC Montreal's International Watch Center for Financial Information Case Competition.

The Case Competition represents a great opportunity to share your IFRS teaching expertise. Three prizes will be awarded – a \$US 1,500 award for first place and \$US 500 each for two runners-up.

The three winning cases will be presented at an IAAER conference co-sponsored by NIVRA and the Free University of Amsterdam during June of 2012. Additionally, the winning manuscripts will be published in *Accounting Education: an international journal* after successfully passing through the journal's editorial review process.

Cases promoting a Framework-based approach to teaching IFRS are especially welcome. However, cases covering any IFRS-related topic will be considered including: IFRS and Financial Reporting; IFRS and Financial Analysis; IFRS and Management Accounting; IFRS and Auditing; IFRS and Tax; IFRS and Governance; IFRS and Information Technology; and IFRS and Education.

All submissions should meet the following criteria:

- Cases need to be rigorous and should require some quantitative and qualitative analysis of broad accounting issues. Cases should be based on real business situations but the company on which they are based may be anonymous. References to the real-life situations inspiring the case should be referred to in the accompanying Teaching Note.

- All cases should include an abstract of not more than 250 words detailing the case study and its pedagogical objectives. Abstracts of the three accepted cases will be included in the IAAER conference program.
- Cases should be accompanied by a comprehensive Teaching Note which describes the pedagogical objectives of the case, in-class discussion notes including possible facilitation advice for instructors adopting the case, if available, feedback from students who have completed the case (see appendix). The feedback from students and/or feedback coming from other informed stakeholders, such as educators or employers, should clearly highlight the case's effectiveness in achieving the intended teaching and learning objectives. Furthermore, the Teaching Note must include a clear and comprehensive linking of the case's conception and implementation with the appropriate accounting and general education literatures.

The International Watch Centre for Financial Information Case Competition Advisory Committee will select the first place case and the two runners-up following a blind review process. The winner and two runners-up will be notified by **15 February, 2012**. Cash prizes will be awarded at the IAAER Conference in Amsterdam.

Cases, including Teaching Notes, should be submitted electronically to civif.info@hec.ca as a Word or PDF attachment by **15 November, 2011**. To preserve anonymity, the cover page (with name and contact information) should be in a separate file. Cases are to be submitted in English. At least three submissions of deserving quality suitable for publication in *Accounting Education: an international journal*

must be received for all three prizes to be awarded.

Members of the International Watch Centre for Financial Information Case Competition Advisory Committee include, but are not limited to:

Louise Martel, Chair

HEC Montreal and Director of the International Watch Centre for Financial Information

Ralph Adler

Otago University and Senior Associate Editor *Accounting Education: an international journal*

Donna Street

University of Dayton and IAAER Director of Research and Educational Activities

Michael Wells

IFRS Foundation Education Director

For more information contact Louise Martel at louise.martel@hec.ca.

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■ Call for papers

Special Issue: The Effects of Accounting Standards Accounting in Europe

In January 2011, the UK's Accounting Standards Board (ASB) and the European Financial Reporting Advisory Group (EFRAG) issued a discussion paper entitled 'Considering the effects of accounting standards'. The deadline for responses is 31 August 2011.

The discussion paper deals with the demands placed on the IASB and national standard setters to (further) 'develop and formalise the role of effects analysis as a mandatory part of its due process' (p.2). It proposes, for public comment, a systematic method for analysing the effects of accounting standards that should be added to a standard setter's due process.

The EAA's Financial Reporting Standards Committee (FRSC) intends to be one of the respondents to the discussion paper. Its contribution will be published in *Accounting in Europe* in early 2012.

This call for submissions to *Accounting in Europe* seeks contributions on assessing the effects of accounting standards. These are not expected to be formal responses to the ASB/EFRAG paper but academic articles contributing to a wider discussion of the subject. They could address, for example:

- methodological issues and challenges of effects analysis
- analytical reviews of past research
- processes and political implications
- experiences from standard setting in different jurisdictions

Authors should submit their papers, including abstracts, by **30 September 2011** to the Editor, Lisa Evans (AinE@stir.ac.uk). Earlier submission is encouraged. Authors should bear in mind the publication policy of *Accounting in Europe*, which focuses on papers that are relevant to practice and policy.

Papers must be submitted in English, although editorial assistance with the English language will be available for the papers selected. Instructions for contributors can be found at

<http://www.tandf.co.uk/journals/journal.asp?issn=1744-9480&linktype=44>

Papers submitted will be subject to fast track double-blind peer review, aiming for publication in the second issue of 2012.

Report on the 34th Annual European Accounting Association Congress Rome, Italy, 20-22 April 2011

The Annual Congress of the European Accounting Association is a major event taking place in a different country during springtime each year – that is one of the main principles of our organization. Italy was the destination at this year.

I was one of the delegates who were able to attend the 34th Annual Congress of the European Accounting Association which was held jointly by the EAA and the Faculties of Economics of LUISS Guido Carli University of Rome and the University of Siena. The EAA Annual Congress aims to offer a unique opportunity for presenting research and finding out what colleagues in the fields of management and accounting are doing. Every year over 1.200 delegates attend this popular event and close to 800 papers are presented in parallel sessions and research forum.

At this year, Rome attracted over 1400 delegates being one of the largest congresses that we have ever had. Based on statistics, the 830 research papers presented in parallel sessions and research forum came from 48 countries; Germany and the UK being the most dominant while the third place went to Australia. Most of the papers covered financial reporting (213 papers), management accounting (145) and financial analysis (114). Social and environmental accounting was a new category representing 46 research papers.

The organizers offered nine high quality symposiums covering different disciplines of accounting. I found symposiums very interesting because invited speakers were able to impress their personal views about the future of accounting research very informally and thus, they were able to say much more than in their published research articles. On-going debate on university rankings, internationalization of university education and challenges to combine theory and practice were pretty much under discussion.

Different research organizations and universities organize a huge number of conferences and workshops that researchers could attend. Most of us have limited budget and thus able to attend only a few congress per year. But why the annual congress of the EAA is the most awaited event of the year? What motives us to attend the EAA congress in particular? That is what I tried to figure out when interviewing two interesting academics.

Dr. Eija Vinnari, Researcher at Turku Institute of Advanced Studies at Turku School of Economics, you have been attending the EAA annual congresses for a few years. What motivates you to attend the EAA congresses?

Well, the EAA Congress provides a comprehensive overview of what type of research is being conducted in all fields of accounting, with different types of methods. I find it refreshing to attend sessions on topics with which I'm less familiar; sometimes it's even inspiring for my own research.

What did you like about the congress in Rome? What was special in this congress (compared to earlier years or other congresses)?

From a professional point of view, I was happy that the number of discussant sessions had been increased. In large conferences such as the EAA Congress people often feel overwhelmed by the number of papers and end up reading none of them, so their comments after a presentation might be somewhat superficial from the presenter's point of view. Having a discussant for your paper raises the chances that you get more analytical feedback, and often it also helps stimulate the general discussion. From a more personal viewpoint, I really enjoyed the abundance of delicious vegetarian food that was available as well as the opening concert featuring a very talented jazz pianist.

How do you benefit from attending academic congresses?

First of all, attending conferences offers an excellent opportunity to meet people, not only in terms of making new acquaintances but also in terms of having project meetings with colleagues from other countries. For instance, this year I stayed at the same hotel as a Danish colleague and we were able to discuss our current paper during breakfast each morning. Secondly, and this is something that I thought of just this year, it is also possible to combine congress attendance with gathering research material. I'm writing a paper on Actor-Network Theory and interventionist research together with a Finnish colleague, and for this paper we interview accounting scholars who have utilized ANT in their own work. In the EAA Congress in Rome I was able to conduct two such interviews, which, in addition to saving time and money, was also environmentally beneficial in terms of minimizing air travel. This is what I would call efficient use of conference time.

I think the motivation of Eija's attendance is a great example on how to combine traditional reason (to present a research paper) and other research activities. I hope her example encourages us to think about different possibilities on a wider scale and really think how we can benefit from attending congresses. Raef Lawson had a slightly different motivation. He was one of the 61 academics from the USA, who attended the congress in Rome.

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Raef Lawson, Vice President of Research and Professor-in-Residence at Institute of Management Accountants, you have been attending the EAA annual congresses for many years. What motivates you to attend European congresses year after year?

I think the EAA congress is one of the most important conferences that I attend. I enjoy being able to meet with European academics and share their more diverse view of management accounting. Also, the IMA is rapidly becoming an international organization – including the recent opening of our first European office – and attending this conference enables me to share with the European accounting community the many ways that IMA can support their research and teaching.

What did you like about the congress in Rome? What was special compared to earlier years?

Rome was a great venue for the congress. There was an incredible amount of historic place and fabulous muse-

ums to visit. It was my first trip to Italy and I hope to return!

You work at IMA, how do you benefit from attending academic congresses?

I have two roles at IMA. One is Vice President of Research. As such I'm involved in overseeing IMA's research program. Attending the congress helps me keep current with research in my field. My other position is Professor in Residence. In that role I am the primary liaison to the academic community. Attending the congress helps me determine the needs of faculty and disseminate information regarding the resources IMA has available to support academics.

In addition to Eija and Raef, I met several academics who had some particular reason to attend the annual congress. I am sure that all delegates have noticed that the EAA Annual Congress provides very friendly and sociable context in which to meet colleagues from other countries, to formulate joint research projects, and to keep in touch with European trends in education and research in general. And this does not mean a holiday-maker attitude – even if we would be in Rome. Social events

were great in Rome – especially the piano concerto at the Auditorium Parco della Musica. However, it is good to keep in mind that there are always financiers, editors, reviewers and other important stakeholders around you who might evaluate your scholarship. As you have noticed, there are several ways to benefit from attending the annual congress of the EAA. Thus, I would like to thank Angelo Riccaboni and his organizing team for their great job.

I hope to see you in the next annual congress that will be organized in Slovenia!

Hanna Silvola

■ European traditions in accounting

Accounting research in Slovenia - the intertwining of research and practice

Simon Cadez, Sergeja Slapnicar, Aljosa Valentincic



Scientific production in accounting in Slovenia mirrors the size of the country. It is a country of two million and is home to four universities, only two of which have an accounting and auditing department, yet they boast some remarkable recent research achievements.

The origins and current state of accounting and auditing research

Pre-independence accounting in Slovenia followed the Yugoslav model. This model comprised ideals of decentralised self-management and social ownership with substantial implications for accounting – the concept of owners' equity had no meaning and the emphasis was on production rather than ownership. Immediately after gaining independence from Yugoslavia in 1991, "The Association of Accountants and Treasurers" developed the first set of domestic accounting standards based on international accounting standards of the time, but with some original features. One distinctive characteristic of Slovenian accounting standards was the compulsory revaluation (indexation) of assets with the inflation rate that completely distorted owners' equity in times of relatively high inflation. An even more unique facet of Slovenian accounting standards is that they also provide guidance for the provision of management accounting information, not only for financial reporting. In 1994, the Association established a subsidiary institution "The Slovenian Institute of Auditing". Today, both institutions form a very

influential part of the professional accounting and auditing community in Slovenia. They organise a series of symposia, conferences and seminars, have exclusive rights to run a range of professional certification programmes (i.e. certified accountant, certified auditor, certified business appraiser etc), and issue two professional magazines in the Slovenian language (i.e. *Iks* and *Revizor – Auditor*).

Despite the Association's influence on the professional community, accounting research in Slovenia has always been a domain of academia. Although for a long time the term research was usually a synonym for publishing textbooks in the Slovenian language and papers in national professional magazines and general business journals with no international recognition, much has changed in the last decade.

The accounting research community in Slovenia is small, comprising 20 active researchers at best. The Faculty of Economics at the University of Ljubljana (despite the name this is de facto a business school) has an accounting and auditing department with seven full-time faculty members. The Economics and Business Faculty at the University of Maribor also has an accounting and auditing department with seven full-time faculty members. The remainder are researchers at other departments and other schools who are also engaged in accounting-related research. The number of active researchers is unlikely to rise in the future, at least in the mid-term, because currently very few students are pursuing a PhD in accounting. The relative infamy of pursuing an accounting research career seems inconsistent with the fact that accounting is one of the most popular programmes in terms of student numbers at the master's level. However, it does indicate that in Slovenia professional careers in accounting and auditing are more rewarding than academic careers.

Faculty at the state universities are divided into four ranks: assistant, assistant professor, associate professor and full professor (a tenured position). While the ranking system of university positions has a long-standing tradition, the promotion criteria have more recently changed considerably. Before the country's independence from Yugoslavia, the main promotion criterion was seniority and international publications did not play a significant role. After independence, however, the criteria for promotion became increasingly research-based. Today, the promotion criteria are almost exclusively bibliometric.

Slovenia features one of the most quantified and transparent systems of research evaluation in the world. Both universities mentioned above as well as the Slovenian Research Agency as the main funder of scientific research have developed highly sophisticated bibliometric models of research evaluation. In these models the entire portfolio of a researcher's output (not only journal papers and monographs, but also conference presentations, student textbooks and student supervisions etc) is quantified. The universities use their models for promotion purposes. The Slovenian Research Agency uses its model for the purposes of fund allocation and project funding. While a transparent and objective system may seem fair, in reality it has become a hindrance to quality research in many disciplines, including accounting. The use of bibliometric methods is not a problem per se, the problem is that the same evaluation criteria are applied to all disciplines. As a result, accounting researchers in Slovenia find it hard to compete for promotions and research funding with researchers from other business disciplines, let alone researchers from the natural sciences, because other disciplines have completely different publishing patterns.

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Accounting research in Slovenia (cont'd)

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An important feature of Slovenian academia in general as well as accounting is academic "inbreeding". Typically, young prospective graduates are recruited as teaching assistants at the same institution where they graduated. They continue with their doctoral studies at the same institution and later stay on and develop their academic career. The problem of inbreeding has been effectively tackled by the Faculty of Economics at the University of Ljubljana. About a decade ago the Faculty started encouraging teaching assistants to do full or at least part of their doctoral studies at reputable international academic institutions. Acknowledging the fact that accounting research is dominated by Anglo-Saxon researchers (i.e. the USA and the UK represent 73% of publication authorship in accounting (Chan et al., 2007), whereas their combined global scientific publication authorship is merely 28% (Knowledge, networks and nations, 2011)), some of the young accounting staff have spent longer periods at recognised universities in Australia, the UK and the USA, where they received quality research training. This research training and international co-operation has resulted in some world-class publications, including in prestigious accounting journals such as *Accounting, Organizations & Society* and the *Journal of Business Finance & Accounting*.

Today, work-in-progress is regularly presented at the main conferences in the field and the Faculty of Economics regularly hosts research seminars with international guests. Recently, the Faculty of Economics also started recruiting foreign visiting professors who complement the accounting training for students and are involved in research. Research methods deployed

in Slovenia follow the European tradition of research method diversity, including the use of archival data, surveys, experiments, interviews and cases. Popular research topics include management accounting, financial accounting, and corporate governance.

The contribution of accounting scholars to accounting regulation and business practice

An important distinguishing feature of Slovenian accounting scholars relative to their international counterparts is their significant influence on accounting regulation and business practice. As board members of the Slovenian Institute of Auditing, accounting scholars have influentially contributed to the development of the national accounting standards and their alignment with the IAS/IFRS. Their impact on business practice is probably even greater than on regulation. Not only do they publish articles for practitioners that are based on empirical research of Slovenian companies and train top managers and supervisors, but they also serve in a range of different professional positions, such as on the board of the Slovenian public agency for auditors' supervision, supervisory boards, boards of directors and audit committees of major Slovenian blue chips, as legal experts in court processes etc. This intense intertwining of practical experience and research work has created a unique profile of accounting scholars in Slovenia. This might be the reason that graduate and undergraduate degrees in accounting have over the last few years substantially gained in popularity.

Organisation of the 35th EAA congress in Ljubljana

Today, the Faculty of Economics at the University of Ljubljana is not just the leading accounting research institution in Slovenia, but probably in all of Eastern Europe. It holds two major international accreditations (EQUIS and AACSB) and has already hosted most of the major conferences within EIASM (EGOS 2004; EFA 2007, EURAM 2008, EARIE 2009, EMAC 2011). We see the opportunity of organising the next annual 35th EAA congress in Ljubljana as a great honour and providing inspiration for future high-quality accounting research in both Slovenia and the entire region.

Reference

Chan Kam, Chen Carl, Cheng Louis (2007): Global ranking of accounting programmes and the elite effect in accounting research, *Accounting & Finance*, 47, 187-220.

Simon Cadez, Sergeja Slapnicar and Aljosa Valentincic are academics at the Faculty of Economics at the University of Ljubljana.

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

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

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Pictures in this issue: Hanna Silvola (p. 1), Begoña Giner (p. 2), European Accounting Association (p. 3), European Union: <http://europa.eu> (p. 17).