

■ Editorial



An exciting new section “About Publishing” begins to appear in the EAA Newsletter. The leading publication experts such as Editors, Reviewers and experienced Authors will be invited to write about different aspects on publishing. They will also draw attention to relevant concerns and challenges faced by the accounting academics seeking to publish their research. In this issue, Salvador Carmona (Editor of the EAR in 2006-2011) gives us important views on why some of the submitted papers are rejected by Editors. Based on his vast experience, he helps authors to minimize the risk of desk rejection. The second essay, written by Wim A. Van der Stede, reminds us about impact and relevance of accounting research in the academic world in which impact factors, funding and other external factors play an important role. We all could ask ourselves what is relevant in academic research at the end of the day.

As usual, the President of the EAA, Begoña Giner, tells us about the recent developments in the EAA. She hopes that you pay attention to the next EAA annual congress and doctoral colloquium. The submission deadline is 1st December and it is coming soon. I would encourage you to have a look at the letter from the EAR Editor, Laurence van Lent, about the important news regarding the EAR. As usual, we have a report on Accounting Traditions in this Newsletter, this time focused on Ireland, by Aileen Pierce, a past President of the EAA. In addition, one conference report and several calls for papers remind us of the many interesting academic events coming up!

Yours,

Hanna Silvola

Hanna.Silvola@aalto.fi

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Letter from the president, Begoña Giner

Dear Colleagues,

Summer has come and gone yet again, and so another academic year gets under way once more. I sincerely hope you have had the chance to relax and recharge your batteries during this break time. Fortunately this has been the case for me this summer and judging from the number of e-mails I have received, I would say that I am no exception. For the new academic year, at this stage I wish you all good luck and encourage you above all to be patient. The difficult financial situation in many countries, including Spain (my home country), is putting us all under a lot of stress, and so teaching and carrying out research in particular may require an even greater effort than in the past.

Since I wrote my last letter, I have had the opportunity to represent EAA in several conferences. It has been a busy period, but I must add, a very pleasant one. It started at the end of May with a long trip to Charlottetown in Prince Edward Island to attend the annual conference of the Canadian Academic Accounting Association (CAAA). My last trip was to Washington DC at the beginning of August to attend the meeting of the American Accounting Association (AAA). Both experiences have been most interesting and rewarding, and have given me the opportunity to meet the Presidents of both Associations, as well as many colleagues, some of them EAA members too. Although the size of both these events was quite different, about 300 at the CAAA and 3000 at the AAA, compared to the 1100 delegates who gathered at our last wonderful Ljubljana congress, there are undoubtedly a great many things to be learnt and ideas to borrow from these experiences. For me attending the EAR reception at the AAA, where I saw many familiar faces, was particularly gratifying.

Following the AAA meeting, the 2nd Global Summit took place; this is a half-day event where the representatives of the associations that attended the AAA come together and meet. We had a very successful discussion about strengths, and weaknesses, opportunities and threats to the global accounting academia. It appears to me that no matter where we come from, we all share similar concerns about our future, in terms of the predominance of rankings, difficulties for promotion, reduced contact with real life and the profession, as well as the financial pressure given the current economic climate worldwide.

On a smaller scale, but also very interesting and especially well-organized, was the EAR Conference on "Accounting and Reporting in Family Firms", which took place in Milano, at Bocconi University in mid-June. At the conference eight papers were presented and discussed, and it is hoped that these may appear in a later issue of the journal. At the beginning of June I also attended the closing session in Cadiz of the Spanish Doctoral Colloquium of the Spanish Association of Accounting University Teachers (ASEPUC), which was sponsored by the EAA; both PhD students who presented their research projects and faculty were extremely happy with the way the meeting progressed. So, merely based on my own experience, this would suggest that before the summer break, associations have become very active and organize a considerable number of interesting events. I believe this is indeed an extremely positive sign and demonstrates different ways of developing research activities in the future.

Talking about PhD-related activities, I would like to highlight the call that the EAA has launched this summer for funding these initiatives. As stated in the call, the EAA Management Committee has committed to providing funding to facilitate the attendance of European-based students on doctoral accounting education and training

programmes throughout Europe. With this initiative we hope to promote existing doctoral activities. In our opinion the sustainability of the European accounting academic community depends critically on the existence of strong and vibrant doctoral programs and developmental activities. Helping to achieve this is one of the immediate priorities of the EAA. Although at the time of writing, the applications period is still open (the deadline is 15th of September 2012), at the next MC meeting to be held in Paris at the beginning of October, we will make decisions regarding the funding and support of these initiatives.

Before concluding this short introduction to the September Newsletter, I would like to remind you about the next EAA conference to be held in Paris. Of course there is no need for me to tell you what a marvellous city Paris is, but I would like let you know about the organization of the event. Nicolas Berland and the other organisers are doing a great job in order to offer us a truly wonderful event next year. I strongly advise you to start making plans to attend the conference, which will take place from 6th -8th May 2013. I suggest you start by looking at the website (<http://www.eaa2013.org>) for further details and remember that the deadline for sending papers is 1st December. For those who can attend the Doctoral Colloquium, I strongly encourage them to read the call for applications on the EAA website (<http://www.eaa-online.org>) and send in their proposals. This is an exceptional occasion, not only to receive excellent feedback from leading researchers in the field, but also to establish links with young brilliant scholars from many different countries across the EU. It will take place in Saclay (20km from Paris) from 2nd -5th May 2013 just before the Congress. I would remind you that the closing date for applications is 15th November.

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■ Letter from the president (cont'd)

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In the letter I wrote for the Newsletter just one year ago, I referred to the changes to be made to the EAA website. Though it has taken quite some time, we have finally completed the task in hand. I do hope you like the new logo and the new layout, as well as the other changes we have made. I would like to thank all those who made valuable suggestions, and in particular Nicole Coopman for making it all possible. In any case if you have any ideas for further improvements, or if you would just like to make any other comments, please do not hesitate to contact me (begona.giner@uv.es); as always we sincerely appreciate your views.

At this moment all that remains for me to say is to wish you a good start to the academic year.

Begoña Giner
EAA President



News on *European Accounting Review*

Forthcoming articles in the EAR:

Non-Audit Services and Audit Quality: Evidence from Private Firms, Tobias Svanström.

Lobbying on Accounting Standards: Evidence from IFRS 2 on Share-Based Payments, Begoña Giner and Miguel Arce.

Competitive Procurement of Auditing Services with Limited Information, Robert Knechel, Monika Causholli, Haijin Lin and David Sappington.

Upcoming EIASM Events

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

EDEN Doctoral Seminar on Empirical Financial Accounting Research, November 19-23, Barcelona, Spain

6th Workshop on Management and Accounting in Historical Perspective, December 6-7, 2012, Warsaw, Poland

EDEN Doctoral Seminar on Producing and Evaluating Knowledge in Management Accounting, December 10-14, Brussels, Belgium

8th Conference on New Directions in Management Accounting Practice and Research, December 12-14, Brussels, Belgium

Upcoming EAA Events:

EAA 29th Doctoral Colloquium in Accounting, May 2-5, Paris, France

36th EAA Annual Congress, May 6-8, Paris, France



News on *Accounting in Europe*

Volume 9 will soon be published in hard copy. The two issues contain the following papers:

Issue 9(1)

Issues in European Accounting

The legitimacy of the IASB, Philippe Danjou and Peter Walton.

EC Green Paper Proposals and Audit Quality, Reiner Quick.

Research Articles

Can translations achieve comparability? - The case of translating IFRSs into Swedish, Jörgen Dahlgren and Sven-Arne Nilsson.

Choices in IFRS adoption in Spain: determinants and consequences, Angels Fitó, Francesc Gómez & Soledad Moya.

On the Definitions of Income and Revenue in IFRS, Christopher Nobes.

Research Note

Adoption and benefits of management accounting practices: An inter-country comparison, Selçuk Yalçın.

Issue 2 is a special, themed issue. In January 2011, the UK's Accounting Standards Board (ASB) and the European Financial Reporting Advisory Group (EFRAG) issued a discussion paper (DP) entitled 'Considering the effects of accounting standards'. The DP dealt 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 proposed, for public comment, a systematic method for analysing the effects of accounting standards that should be added to a standard setter's due pro-

cess. Accounting in Europe issued a call for papers on this theme, aiming to contribute to a wider discussion of the subject. The papers received and accepted for publication in response to this call form the content of Issue 2.

Issue 9(2) Special Issue: The effects of accounting standards

Editorial

The Effects of Accounting Standards – a Comment, Axel Haller, Christopher Nobes, David Cairns, Anja Hjelström, Soledad Moya, Michael Page, Peter Walton.

The Usefulness of Academic Research in Understanding the Effects of Accounting Standards, Marco Trombetta, Alfred Wagenhofer, Peter Wysocki.

Understanding the Consequences of Accounting Standards in Europe: The Role of EFRAG, Mario Abela, Araceli Mora.

What You Measure Is What You Get. The Effects of Accounting Standards Effects Studies. Christian Groß and Roland Königsgruber.

The Struggle for a Common Interim Reporting Frequency Regime in Europe, Benedikt Link.

How do Preparers Perceive Costs and Benefits of IFRS for SMEs? Empirical Evidence from the Netherlands, Robin Litjens, Sanjay Bissessur, Henk Langendijk, Ruud Vergoossen.

Letter from the *European Accounting Review* Editor, Laurence van Lent

New associate editors appointed:

The journal attracts an increasing number of submissions. To ensure that authors receive high quality, timely feedback, I have appointed three new associate editors. Eddy Cardinaels (Tilburg University) is mostly known for his experimental work and he will be mainly responsible for papers that use experimental techniques. Beatriz Garcia Osma (Universidad Autonoma de Madrid) works in the capital markets area and has made significant contributions to the conservatism and earnings quality literatures. Finally, Guochang Zhang (HKUST) has a broad research agenda that encompasses both analytical and empirical work in equity valuation and the fundamental relation between accounting and security prices. Guochang is the first EAR editor who is affiliated with a school in Asia and his appointment signals EAR's interest in attracting submissions from all over the world.

The editorial team and the ad hoc reviewers have worked hard to ensure that authors receive feedback in a timely manner. Over the past 9 months, the average time from submission to decision was 51 days and 95% of papers received a decision within 90 days. What's more, all of the received manuscripts were decided within 120 days.

One-reviewer system:

The editorial team has decided to move to a one-reviewer system. In the past year, EAR has increased the size of its editorial board. Members of the board have committed to take on the lion's share of the journal's review load. In addition, the larger group of associate editors admits a more tailored assignment of manuscripts to editors. Thus, with our highly experienced board members doing much of the reviewing and with the editors usually being field-experts in their assigned papers, one reviewer for each

paper should be sufficient to make informed editorial decisions. In some cases, editors will still assign two reviewers. This might happen when the editor is not an expert in the field or when a paper uses a mixed method approach that requires more than one expert to ensure a careful evaluation.

As part of the new one-reviewer system, I have established a formal appeals procedure. Details of this procedure are available on the journal's website. If authors believe that *errors* in the decision process, if corrected, will lead the editor of a paper to consider a revision, they can lodge an appeal. Appeals put considerable strains on editorial resources, so authors must think very carefully about whether they want to use it. The appeals process is designed as an alternative procedure to ensure authors and their work are treated fairly. Appeals do not guarantee that the final decision regarding a paper will change in any way.

Methods workshop:

I encourage submissions of (short) papers that discuss important problems in research methods and design. EAR has a tradition of publishing these papers (consider, for example, the survey of endogeneity issues in managerial accounting by Chenhall and Moers (2007)). Submissions to the "methods workshop" are open to contributions from all methods and paradigms (field, experimental, archival). They will be evaluated on how informative the paper is for researchers working in the area and to what extent the paper offers solutions to problems researchers commonly encounter. In addition to regular submissions, the editorial team will actively invite contributions on research methods.

Special issue on "The Influence of Political Forces on Financial Reporting and Capital Market Activity," guest-editor Joseph Piotroski

The deadline for this special issue, which broadly focuses on the interplay between accounting, markets, and politics, is looming. Papers may be submitted using EAR regular electronic submission platform until 31 October 2012. More details are available in the Call for Papers on the Taylor and Francis EAR website: <http://www.tandf.co.uk/journals/cfp/rearfp4.pdf>

EAR conference on Accounting and Reporting in Family Firms

The 2012 EAR conference organized under the auspices of the past editor Salvador Carmona was held at Bocconi University on 15-16 June. The diligent team of guest editors (Sasson Bar-Yosef, Henri Dekker, and Annalisa Principe) put together a strong program of papers and discussants. The conference was well-attended and the participants enjoyed their spirited interactions in a collegial atmosphere. The special issue with a selection of papers from the conference is due to be published in 2013.

Laurence van Lent
Editor
European Accounting Review

Input to International Accounting Education Standards Board deliberations

Dear EAA Colleagues,

EAA is represented on the Consultative Advisory Group (CAG) of the International Accounting Education Standards Board (IAESB - <http://www.ifac.org/education>) by Aileen Pierce of University College Dublin (also former EAA President). On 1 January 2012, Aileen assumed the Chairmanship of the CAG for the three-years 2012-2014.

Given the important role played by the academic community in educating future accountants and in engaging with professional accountants during continuing professional development, EAA members are encouraged to provide input to a number of IAESB processes and proposals. The following table outlines recently published documents on which comment is invited. It also provides a link to a consultation process aimed at informing the IAESB strategy to 2016.

Interested EAA members are urged engage with the IAESB in its consultation processes. Please note the deadline dates for input.

With best wishes,

Aileen Pierce
(EAA representative on, and Chair of, the IAESB CAG)

IAESB Document	Deadline for Comment	URL link to the IAESB website
IES 7, Continuing Professional Development	N/A	http://www.ifac.org/publications-resources/ies-7-continuing-professional-development-redrafted
Online Survey for 2014-2016 IAESB Strategy and Work Plan	September 19, 2012	https://www.surveymonkey.com/s/IAESBStrategySurvey .
IES 4, Initial Professional Development – Professional Values, Ethics, and Attitudes	October 11, 2012	http://www.ifac.org/publications-resources/ies-4-initial-professional-development-professional-values-ethics-and-attitud
IES 2, Initial Professional Development – Technical Competence	November 1, 2012	http://www.ifac.org/publications-resources/ies-2-initial-professional-development-technical-competence
IES 3, Initial Professional Development – Professional Skills	November 1, 2012	http://www.ifac.org/publications-resources/ies-3-initial-professional-development-professional-skills
IES 8, Professional Development for Engagement Partners Responsible for Audits of Financial Statements	December 11, 2012	http://www.ifac.org/publications-resources/ies-8-professional-development-engagement-partners-responsible-audits-financi

■ Call for papers

Accounting and Finance Conference

Queenstown, New Zealand, 12-13 April 2013

Accounting and Finance will be holding its inaugural conference at the Hotel St. Moritz in Queenstown, New Zealand on 12-13 April 2013. *Accounting and Finance* is the journal of the Accounting and Finance Association of Australia and New Zealand (AFAANZ) and is now in its 52nd year of publication.

The Editors welcome submissions from all areas of accounting and finance. The conference will include plenary and concurrent sessions. Papers accepted for presentation in one of the plenary sessions will be published in a special conference section of the December 2013 issue of *Accounting and Finance*, subject to any required changes. Papers accepted for presentation in a concurrent session, as well as papers not accepted for presentation, will be considered for publication through the normal review process.

The deadline for submitting papers is 31 October 2012. Authors will be notified of the review decision by 25 January 2013. Papers can be submitted online at

<http://mc.manuscriptcentral.com/acfi>.

When submitting a paper, enter 'Conference' when asked if the submission is for a Special Issue. At least one co-author must be a member of AFAANZ to submit a paper. There is no submission fee for members. Non-members can join AFAANZ at <http://afaanz.org> prior to submitting.

Important Dates

31 October 2012: Submission deadline

25 January 2013: Authors notified of review decision

12-13 April 2013: 2013 Accounting and Finance Conference

About the journal

Accounting and Finance publishes theoretical, empirical and experimental papers that significantly contribute to the disciplines of accounting and finance. Using a wide range of research methods including statistical analysis, analytical work, case studies, field research and historical analysis, articles examine significant research questions from a broad range of perspectives.

About Queenstown

Queenstown, New Zealand is the Southern Hemisphere's premier four season lake and alpine resort. Surrounded by majestic mountains and nestled on the shores of crystal clear Lake Wakatipu, Queenstown's stunning scenery is inspiring and revitalising. With such a huge range of activities in Queenstown, no two days will ever be the same.

About the conference venue

Idyllically situated in the heart of Queenstown and with wonderful views overlooking Lake Wakatipu to The Remarkables mountain range, Hotel St Moritz embodies the spirit of its location. Blending understated luxury with warmth and genuine hospitality, Hotel St Moritz offers a choice of rooms and suites, each handsomely appointed to cleverly blend timeless classics with modern essentials.

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■ Call for papers

Special Issue: Top Management Impact on Management Control

Journal of Management Control

Management control systems (MCS) – defined by Simons (1990) as formal, information-based routines and procedures managers use to maintain or alter patterns in organizational activities – have been a very popular research topic. A lot of contingency-based research focused on rather “technical” issues regarding the development, adaption, use and impact of MCS. These studies argue that organizational and environmental contingencies determine the design and use of MCS. In contrast, the upper echelons approach of strategic choice (Hambrick & Mason 1984; Carpenter et al. 2004; Finkelstein et al. 2009) notes that organizations do not make choices, but key actors – such as CEOs and CFOs – do. So far, theoretical insights and empirical findings about the relevance of top executives in designing, perceiving and using MCS are still rare. Notable exceptions include recent studies which analyzed the relationship between individual CFO characteristics and the usage of innovative management accounting systems (Naranjo-Gil et al. 2009) or the impact of leadership style on senior management's use of planning and control systems (Abernethy et al. 2010). The related question of how top management characteristics relate to the organization and management of the Finance Function also remains largely unanswered.

This special issue of the Journal of Management Control (JoMaC) intends to shed more light on the ambiguous interaction between top executives' characteristics on the one hand and MCS characteristics and the organization of the Finance Function on the other hand. We invite empirical, theoretical, and/or methodological papers, whose focus may include but is not limited to:

1. MCS use by top executives: How do top managers perceive and use MCS? Are differences in top executives' per-

sonalities, values, and beliefs predictive of differences in their MCS use?

2. Impact of top executives on the design and use of MCS in organizations: Which characteristics of top executives may affect MCS design and MCS use by other managers? Which characteristics may affect the specification of MCS packages?

3. Impact of corporate governance and culture: How may governance and culture moderate the relationship between top executive characteristics and MCS design or use?

4. Impact of top management team characteristics or processes on MCS design and use in organizations: Which team characteristics and/or processes may affect the MCS design and its use? How may top management team characteristics moderate the relationship between strategy and MCS?

5. Impact of CEO characteristics on the Finance Function role: What characteristics of top managers may affect the organization of the Finance Function? Are certain CEO characteristics predictive of the organizational role and power assigned to the CFO/ Finance Department?

6. Impact of CFO characteristics on the organization and management of the Finance Function: Which personal characteristics and competences may affect the CFO role? Are certain CFO characteristics predictive of the MCS package design and use?

7. Impact of CFO, Finance Director, etc. characteristics on the transformation processes in the Finance Function: are the CFO and Finance People characteristics determinants/enablers of the effectiveness in the management of change of the Finance Function? How may the Finance People characteristics impact on the effectiveness of MCS change and (re)design?

JoMaC is an international journal concerned with operational and strate-

gic planning and control systems and their processes and techniques. It 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 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: max. 75,000 characters, including abstract, footnotes and references, 1.5 spaced

Deadline: November 30, 2012

Application: via Editorial Manager JoMaC web site: <https://www.editorialmanager.com/jmac/>

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1st call for submissions

ACMAR Doctoral Colloquium

WHU, Vallendar, Germany, 6-7 March, 2013

Introduction

In 2013, the second colloquium for doctoral students in management accounting will be organized in conjunction with the Annual Conference for Management Accounting Research (ACMAR) at WHU – Otto Beisheim School of Management.

The colloquium will take place on March 6th and 7th, 2013 ahead of the 10th ACMAR. The event will start on Wednesday morning with presentations followed by a joint dinner that evening. Presentations will continue on Thursday morning. Participating students are also encouraged to attend the 10th ACMAR that will commence on Thursday, March 7th, 2013.

The Colloquium's objective is to provide an opportunity for doctoral students in management accounting from various countries to discuss their research and work in progress with an experienced faculty. In addition to the scientific program, the colloquium agenda will provide sufficient opportunity for students to interact informally with other participants and the faculty.

Faculty

The faculty for the colloquium will include Christopher Chapman (Imperial College London) and Utz Schäffer (WHU – Otto Beisheim School of Management).



Practicalities

Language

The full program will be conducted in English.

Costs

Participants are expected to meet their own travel costs and accommodation expenses for the duration of the colloquium. The participation fee for the colloquium, will be 30.00 EUR p.p., including colloquium materials, lunch, dinner and refreshments during the course.

Application

Applications should be submitted as soon as possible and certainly no later than December 1st, 2012.

Applications should be submitted via email (evelyn.busch@whu.edu) and must encompass an extended abstract of the dissertation project (max. 3 pages, 11pt Times) and a one-page CV. Approx. 10 students will be accepted for the colloquium and they are required to prepare a short paper for presentation at the meeting.

Venue and organization

The 2nd ACMAR Doctoral Colloquium will be held at:

WHU – Otto Beisheim School of Management, Room G-001-002, Burgplatz 2, D-56179 Vallendar, Germany

www.whu.edu

Coordinator of the 2nd ACMAR Doctoral Colloquium is:

Evelyn Busch
Institute of Management Accounting and Control (IMC)

WHU – Otto Beisheim School of Management, Burgplatz 2, 56179 Vallendar, Germany

Phone: ++49 (0) 261 6509 472

E-mail: evelyn.busch@whu.edu

<http://www.whu.edu/acmar>

WHU is around one hour away from Frankfurt (Main) Airport and from Cologne/Bonn Airport, either by car or by train. A direct train connection (RE 8) runs from Cologne/Bonn to Vallendar.

■ Call for papers

10th ACMAR (Annual Conference for Management Accounting Research)

WHU, Vallendar, Germany, 7-8 March, 2013

In 2013, the The Annual Conference for Management Accounting Research (ACMAR) hosted by the Institute of Management Accounting and Control (IMC) is an event that takes place at WHU – Otto Beisheim School of Management in Vallendar, Germany. At the beginning of March every year more than 100 professors and doctoral students accept the Institute's invitation to submit a research project for discussion in front of the international community.

The conference offers the opportunity for presenting management accounting research in parallel sessions and finding out what colleagues in the field are working on. In addition, ACMAR provides a friendly and sociable platform for meeting colleagues in management accounting research, instigating joint research projects, and generally keeping in touch.

In addition to the parallel sessions (with and without discussant), our keynote speakers **Prof. Christopher Chapman**, Imperial College London and **Prof. Marc Wouters**, Karlsruhe Institute of Technology as well as a high-ranking practitioner will present their insight into current trends in management accounting practice and research.

Previous keynote speakers include Frank Hartmann, Teemu Malmi, Michal Matejka, Sven Modell, Martin Messner, Dieter Pfaff, Stefan Reichelstein and other renowned national and international researchers.

Registration & Submission

Registration is open until February 1st, 2013 at <http://www.whu.edu/acmar>.

Further information, such as directions to the conference location or a list of suitable hotels nearby, can be found on our website.

The conference fee includes lunch, refreshments, conference materials and the official dinner:

- EUR 80 for professors, postdoctoral candidates
- EUR 50 for PhD students

We invite you to present your research at one of the parallel sessions of the conference. Research papers dealing with all aspects of management accounting will be considered for presentation. Please note the following when submitting your proposal:

- Full papers and/or abstracts may be submitted.
- When submitting a full paper, you also have the option of applying for a session with an individual discussant.

- Please indicate whether the paper is intended for the English or German track.

The deadline for submission is **January 15th, 2013**.

Proposals will be evaluated by independent peer review. Notification of acceptance of proposals will be sent by January 30th, 2013. Please send your paper to evelyn.busch@whu.edu.

Conference Location

WHU – Otto Beisheim School of Management
Institute of Management Accounting and Control (IMC), Burgplatz 2,
56179 Vallendar, Germany

Contact:

Evelyn Busch,
Conference Management
Email: evelyn.busch@whu.edu
Tel.: +49 261 6509 472
Homepage: www.whu.edu/acmar



■ Call for papers

The Second Annual Conference of China Journal of Accounting Studies

Dongbei University of Finance and Economics, Dalian (China), 17-18 May, 2013

Keynote Speakers

Ranjani Krishnan (Michigan State University)

Stephen Penman (Columbia University)

China, as a major economic force, has increasingly become integrated with the global economy. In the context of its significant economic reform and marketization, accounting research in China has flourished and its quality has been steadily increasing over the past decade. To promote this research, we are pleased to announce that the 2nd Annual Conference of *China Journal of Accounting Studies* - A Publication of the Accounting Society of China, will be held in Dalian, China on 17-18 May 2013.

We welcome papers in financial accounting, management accounting, auditing, corporate finance and governance, and related areas. Papers submitted for the conference should contain unpublished original research. Unless otherwise indicated by the authors, papers accepted for presentation at the conference will be regarded as submissions to *China Journal of Accounting Studies*. The papers, after satisfying a refereeing and selection process, will be published in *China Journal of Accounting Studies* (and subsequently in *Accounting Research* in Chinese as well, if the authors so wish).

Manuscripts can be in Chinese or English, and should be emailed to: editor@asc.org.cn. The **deadline for submissions is 15 Feb**, 2013, and acceptance decisions will be announced by 15 March, 2013.

For enquiries, please contact Dr. Guoqiang Liu (Tel: 0086-10-68528922, Email: 68528922@asc.org.cn, Accounting Society of China) and

Yuan Qi (Tel: 0086-411-84713729 or 0086-15641117766; Email: qiyan@dufe.edu.cn, Dongbei University of Finance and Economics).

China Journal of Accounting Studies

China Journal of Accounting Studies (CJAS, previously named Accounting Research in China) is a publication of the Accounting Society of China. It aims to (1) publish original papers on Chinese as well as non-Chinese issues, (2) publish Chinese as well as foreign accounting theories and methods, and (3) provide a channel for knowledge exchanges between Chinese and international academics and policy makers. This new journal will be published in English only from 2013. Published volumes will be widely distributed both in China and internationally.

The Editorial Structure of JAS

Consulting Editors: Mary Barth and Chee W. Chow

Joint Editors: Shouhua Zhou and Jason Zezhong Xiao

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Call for papers and Abstracts

2nd International Conference on Credit Analysis and Risk Management

Basel, Switzerland, 3-5 January, 2013 2013, Switzerland

Research Papers and abstracts are solicited on the following topics:

- Credit analysis and credit ratings
- Credit portfolio models and limitations
- Credit derivatives and structured finance
- The future of regulation
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PAPER SUBMISSION PROCEDURE: Submissions of both completed papers and extended abstracts are welcome. The papers selected for presentation at the 2013 conference are invited for submission to *Kredit und Kapital*.

DEADLINE: Deadline for paper or abstract submission is August 31, 2012. Submit electronically to the conference website at: <http://www.fhnw.ch/iff/creditriskconference>.

Authors will be notified by October 15, 2012. Deadline for registration is November 30, 2012.

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More information: <http://www.fhnw.ch/iff/creditriskconference>

Call for papers

Spanish Accounting Review

Spanish Accounting Review is the international scholarly journal of the Spanish Association of Accounting Academics. Edited biannually since 1997, publishes both empirical and theoretical papers, often with interdisciplinary perspectives, which offer new perspectives in accounting research from a national, international or organizational standpoint. All articles in the journal have undergone editorial screening and double-blind peer review.

With an internationally renowned new editorial team and leading contributors, Spanish Accounting Review is an important arena for the development of accounting theory and practice in Europe. Papers are invited on managerial and financial accounting and auditing, including national and international

accounting regulation, standard setting, management control, corporate governance, ethical issues, financial management, risk management, tax accounting, accounting history, accounting education issues, behavioral accounting as well as other related topics in the private and public sector.

Spanish Accounting Review publishes original papers, review papers, conceptual framework, analytical and simulation models, case studies, empirical research and technical notes.

Spanish Accounting Review is inviting papers for its second issue of 2013. Each edition of the journal is published in print, and in an electronic version that is available at www.rcsar.es. Authors should submit manu-

scripts via the manuscript submission site: www.services.bepress.com/sar/

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International

Call for papers

Journal of Accounting and Public Policy Conference

IE University, Segovia (Spain), 14 June, 2013.

The *Journal of Accounting and Public Policy* (JAPP) is pleased to announce the second of its annual conferences rotating among the I.E. Business School, the London School of Economics and the University of Maryland's Smith School of Business. The second conference will be held on **June 14, 2013, at the IE Business School's Segovia Campus**. The theme will be **Accounting and the World Economic Crisis**. A special issue of JAPP will be published based on the papers and related discussions presented at the conference.

The effects of the ongoing world economic crisis, which began in 2007, cuts across industries, countries and regions, affecting both public and private sector organizations. Accounting developments, practices and thought have influenced and been influenced by the crisis. Such influences continue today. The 2013 *Journal of Accounting and Public Policy* Conference seeks to attract accounting research submissions investigating interrelationships between accounting and the world economic crisis.

Areas of interest include, but are not limited to, the following themes and their relation to the world economic crisis:

- Accounting and the origins of the economic crisis;
- Fair value accounting and subprime lending;
- Corporate governance, accounting and risk management;
- The changing roles of management control systems;
- Accounting for asset securitizations, derivatives and loan loss provisions;
- Accounting opacity, transparency and accountability;
- Managing costs and idle capacity;
- Managerial behavior, incentives and performance;
- Accounting regulation.

We welcome studies drawing on any research methodology. Papers submitted to the JAPP Conference will be subject to a blind review process and, after further review and revision, a JAPP Special Issue will be published on the conference theme.

Papers for the 2013 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) and Kathy Lewis (klewis@rhsmith.umd.edu) by **December 3, 2012**. Conference acceptance decisions will be made by February 15, 2013. Authors are encouraged to contact Martin P. Loeb on any matter requiring clarification and guidance.

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The joint research program provides grant funding to conduct, support, and disseminate relevant management accounting research on the following topics:

- 1 Enterprise Risk Management (ERM)
 - Resource security in the supply chain
 - Emerging risk management practices
 - Integration of ERM with Enterprise Performance Management (EPM) methods
 - Aligning risk management and internal control principles and practices
- 2 Technology Enablement
 - Business Intelligence (BI) / Business Analytics / Creative analysis methods
 - Technology driving and facilitating the role of CFO, now and in the future
 - Product, channel, and customer value and profitability analysis
- 3 Business Performance Management
 - Strategic Cost Management
 - Marketing Analytics - How the CFO supports Marketing
 - The implementation of Integrated Reporting and/or Sustainability Reporting

The topics listed above are for guidance purposes only. Proposals addressing other relevant management accounting topics may be considered.

For submission guidelines see http://www.imanet.org/PDFs/Public/Research/FAR/IMA_IRF.pdf. Proposals must be submitted in English. Preference will be given to proposals submitted by teams consisting of at least one academic and one practitioner.

About ACCA

ACCA (the Association of Chartered Certified Accountants) is the global body for professional accountants. ACCA aims to offer business-relevant, first-choice qualifications to people of application, ability and ambition around the world who seek a rewarding career in accountancy, finance and management. For more information about ACCA, please visit <http://www.accaglobal.com/>.

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The Certified Accountants Educational Trust (CAET) is a charity, the principal goals of which include the advancement of education in accountancy, financial management and related subjects as well as the support of individuals studying such subjects. It provides CPD (continuing professional development) to members of ACCA and the public. It also provides a magazine student accountant, technical publications and promotes accounting research.

About IMA

[IMA®](http://www.imanet.org), the association of accountants and financial professionals in business, is one of the largest and most respected associations focused exclusively on advancing the management accounting profession.

Globally, IMA supports the profession through research, the [CMA®](http://www.imanet.org) (Certified Management Accountant) program, continuing education, networking, and advocacy of the highest ethical business practices. IMA has a global network of more than 65,000 members in 120 countries and 200 local chapter communities. IMA provides localized services through its offices in Montvale, N.J., USA; Zurich, Switzerland; Dubai, UAE; and Beijing, China. For more information about IMA, please visit www.imanet.org.

About the IMA Research Foundation

Established in 1994, the IMA Research Foundation is a 501(c)(3) nonprofit, educational organization designed to assist with the funding, development, and dissemination of timely research that assists accountants and financial professionals in their roles. All research projects funded by the IMA Research Foundation are evaluated based on their potential to contribute to the "body of knowledge" available to the members of IMA and the management accounting profession as a whole. For more information about the IMA Research Foundation visit www.imanet.org/researchfoundation.

Report on the 3rd WHU Doctoral Summer Program in Accounting Research (SPAR)

WHU, Vallendar, Germany, July 2012

During the week of 9 July 2012, 35 European doctoral students from Austria, France, Germany, Italy, Finland, the Netherlands, Sweden, and Switzerland attended the 3rd WHU Doctoral Summer Program in Accounting Research (SPAR) at WHU. The SPAR was hosted by the Chairs of Accounting (Professor Thorsten Sellhorn) and Financial Accounting (Professor Igor Goncharov). The program, which is held once a year, introduces European PhD students in accounting to some central theoretical, methodological and practical issues involved in conducting high-quality research.

The 3rd SPAR, entitled “Current Issues in Empirical Financial Reporting Research”, was taught by

- Prof. *Laurence van Lent*, Department of Accountancy and CentER, Tilburg University, Tilburg, Editor, *The European Accounting Review*
- Prof. Dr. *Daniel W. Collins*, Tippie College of Business, University of Iowa, Iowa City, U.S.A.
- Prof. *Igor Goncharov*, Professor of Financial Accounting, and Prof. *Thorsten Sellhorn*, Professor of Accounting, both at WHU – Otto Beisheim School of Management, Vallendar.

The focus of the first two days was on reading, critiquing and discussing research papers, some of which were co-authored by SPAR faculty, in the following topical areas:

- IFRS adoption and earnings management (Prof. Collins);
- Side effects of IFRS adoption (Prof. Sellhorn);
- Measuring conditional conservatism (Prof. Collins) and
- Capital market effects of accounting choice (Prof. Goncharov).



On the third day, Prof. Collins discussed and demonstrated presenting research in a workshop setting; he and Prof. van Lent (editor at Europe’s leading academic accounting journal, the *European Accounting Review*) then led the students through key aspects of the publication and review process. As a part of this format, Prof. Collins gave an actual research workshop presentation of his paper “The Effects of Firm Growth and Model Specification Choices on Tests of Earnings Management”, co-authored with Raunaq S. Pungaliya (Sungkyunkwan University, Seoul Korea) and Anand M. Vijh (University of Iowa, Iowa City, USA).

The fourth day saw students becoming actively involved in the actual conducting of an empirical financial accounting research study. Prof. Goncharov walked students step-by-step through the process of data collection using common capital-market and accounting data bases, data preparation, and selected statistical analyses and related issues including the treatment of panel datasets, heteroscedasticity as well as endogeneity.

In addition to classroom activities, students were given the opportunity to discuss their doctoral research projects in face-to-face settings with the SPAR faculty. The participants earned 3 ECTS from the WHU doctoral program for four assignments: One brief research paper presentation or discussion; one written review of a current working paper; preparation of a research outline for the individual feedback sessions with the SPAR faculty; and practice of Stata data management commands.

Socializing certainly was not neglected. During coffee breaks, lunches, and evening dinners, participants took advantage of the opportunities to network and have fun with their fellow students as well as the faculty members. This aspect of the program arguably peaked in the restaurant *Winninger Weinstuben*.

At the end of the program, students were asked to complete a feedback questionnaire. Overall, the participants strongly indicated being very satisfied with the course.

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Report on the 3rd SPAR (cont')

Michele Fabrizi, SPAR participant from the University of Padova, Italy, noted:

“The Doctoral Summer Program in Accounting Research (SPAR) is one of those events that don't simply meet your expectations but largely exceed them. Being a third-year PhD student I had the opportunity of attending several doctoral classes/seminars in accounting, and I don't hesitate to define the SPAR as one of the most useful and best organized events. If I had to choose an adjective for defining this four-day-long experience I would choose “*relevant*”. In fact I have learnt something important and relevant for my studies and professional growth in each presentation, discussion, and meeting that has taken place during the program.

During the first two days I improved my skills in critically discussing and reading research papers as well as generating new research questions starting

from extant literature. During the third day, when listening to Prof. Van Lent's lecture on how to improve the odds of our papers being published in an international journal, I mentally reviewed the structure of my working papers and found many interesting ways for improving them. Finally, the last day has provided SPAR participants with extremely valuable hints on how to implement effectively and efficiently an empirical research design using STATA.

Professors' willingness and helpfulness in listening to participants' questions and curiosities, the many socializing events offered during the program, the high quality of the faculty and students selected, contributed to make the SPAR a unique experience for learning new things, making new friends and collecting new and fresh motivation.

In behalf of all SPAR participants I sincerely thank the faculty and the organizers of the SPAR as well as the WHU business school and strongly recommend all my European colleagues to apply to the next editions of this great summer school: you will not regret it!”

The fourth SPAR will be held in July 2013.

For more information on the SPAR, please refer to:

<http://www.whu.edu/forschung/fakultaet/accounting-and-control-group/externes-rechnungswesen/forschung/whu-doctoral-summer-program-in-accounting-research-spar/3rd-whu-doctoral-spar-2012/>

Thorsten Sellhorn

About Publishing

Avoiding Desk Rejections

Salvador Carmona, IE Business School –IE University

A growing stream of literature examines the ‘writing to publish’ process. In 2011 and 2012, for example, the Academy of Management Journal has launched an excellent series of pieces to discuss “Publishing in AMJ”. In this interesting series of notes, authors address the structure of papers as well as the crafting of qualitative studies. In order to avoid repeating the findings of this series and of several other publications that readers might wish to examine (see the Reference List), I shall focus on a very specific aspect of the review process: avoiding desk rejections. That is, how to succeed in the attempt to reach the review process of the target journal. Therefore, this note particularly targets scholars that are learning about the specifics of the review process.

Manuscripts submitted to international refereed journals for publication consideration are initially reviewed by the editorial team. The purpose of such review is to conduct a preliminary assessment about the merits of the paper and, ultimately, to determine whether it qualifies to enter the review process. As a reference, European Accounting Review (*EAR*) received 291 regular submissions during January 1-October 31, 2011. Consequently, the editors cannot use the valuable, highly scarce time of their referees for submissions that will be certainly be rejected after the first-round review. Therefore, the preliminary review aims to be efficient in the use of the referees’ time. In this note I draw on the policy criteria enforced during my tenure as *EAR* editor. Consequently, I shall outline a number of tips regarding aspects that authors should avoid, or “don’ts”, as well as some others that authors might wish to observe, or “do’s”, in order to diminish the chances that their manuscripts be desk-rejected.

As noted in its Aims and Scope, *EAR* is devoted “to the advancement of

accounting knowledge”. Therefore, the preliminary review focused on the extent to which the newly received submission complied with this requisite and, hence, contributed to one or more of the following aspects: a) accounting theorization, b) empirical knowledge, and c) whether the paper examined a socially or economically relevant phenomenon (e.g., the current economic downturn). Therefore, authors should endeavor to conduct studies that contribute to accounting knowledge along these lines. To this list, I would also add that authors should try to avoid the following mistakes (don’ts):

Theoretical eclecticism. Some papers, especially a number of pieces coming from a PhD thesis, referred to a variety of unrelated theoretical frameworks and streams of research. In PhD programs, we are taught about a comprehensive range of theoretical frameworks and some authors feel the necessity to refer to all of them in their papers. However, PhD programs and papers targeting international, refereed journals are different genres. In a paper, it is an acceptable practice to draw on a given theoretical framework and to use another stream of research to explain and expand a portion of the findings. In this manner, the authors may enhance support for their theoretical and policy implications. However, mixing many unrelated frameworks makes it difficult for reviewers to assess the actual contribution of the manuscript. Therefore, I advise authors to produce a clear, upfront theoretical discussion stating the target literature(s) of their manuscript, which will in turn help to assess the contribution that the manuscript makes to this theoretical framework.

Extreme positions. In the wider field of business administration, most of the papers published in international journals merely make an incremental contribution to prior research in their area.

If this is the case with papers published in top-tier, premier outlets caution is advised at the time of claiming the value added of our own pieces. Therefore, and unless authors are convinced that their papers make a substantial contribution that will result in a seminal piece, I would suggest that they avoid overselling their studies. Ultimately, such unsupported statements make editorial teams doubtful about the extent to which authors are actually knowledgeable about prior research on the topic under investigation. In a similar vein, authors are advised to provide support for severe criticisms of a particular study or entire stream of research. Obviously, there is no such a thing as a “perfect paper” and a similar conclusion can be raised about any theoretical framework; all theoretical frameworks have weaknesses and cannot fully explain complex phenomena. Therefore, there is always ground for criticism, which is welcome and which signals progress in our discipline. Highly critical papers, however, usually fail at qualifying positive and negative aspects and, hence, raise concerns over command on the literature.

Accounting focus. A number of papers submitted to *EAR* for publication consideration actually targeted other disciplines (e.g., finance, management). Arguably, such papers had previously been rejected in journals of the focal discipline and their authors wanted to have a try at *EAR*. Although *EAR* holds a liberal standpoint towards the scope of accounting, it would be nonsensical to waste the referees’ valuable time in reviewing non-accounting pieces. As receiving a desk-rejection on this particular ground has serious reputation effects, I would suggest that authors not target an accounting journal should their papers lack accounting focus.

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Avoiding Desk Rejections (cont'd)

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On the positive side, authors of proper “accounting” papers might wish to ensure embeddedness within prior accounting research.

Replications. Some submissions used a new dataset, or reliance on a new setting, to examine research questions (e.g., earnings management) which had previously been explored in other settings. In this respect, I refer to pieces examining the same research questions, testing the same hypotheses, using the same research design, and producing the same conclusions as those reached in the reference piece. Consequently, such pieces did not attempt to transcend prior research but merely to replicate what is well known by the EAR readership. At the time of reviewing these submissions within the editorial team, we raised concerns over their interest for the EAR audience and, hence, such pieces were very likely to be desk-rejected. In order to check the extent to which our investigation is a mere replication of others, authors are advised to use the “search-replace” tool in their word processing and then replace the name of their focal setting by another one in the body of the text. Then, they might wish to re-read the resulting paper with a fresh pair of eyes and assess whether their results still hold and whether the readability of the narrative is affected by such word-processing changes.

On the positive side, there are a number of tips (do’s) that authors might wish to consider. I am convinced that doing this will significantly reduce the chances of desk-rejection.

Engage in a ‘conversation’ with prior research. Huff (1999) suggested that authors should conduct a conversation with extant literature in the particular area of their study. In my view, such conversation should not be confined to the motivation of the study but

should span the entire narrative: introduction, literature review, hypotheses development, research design, results, and discussion. Furthermore, and alongside the abovementioned considerations about “extreme positions”, authors might wish to consider that the “tone” of their conversation with prior research should be commensurate with the actual value added of their investigation. In this manner, authors are advised to reflect critically on whether their study incorporates a few ideas and marginally contributes to the current conversation, or whether its incremental value actually changes the direction of the dialogue.

In addition to considerations about the “tone” of the conversation, authors are advised to review prior research published in the target journal to consider whether such articles merit inclusion in their conversation. Arguably, a top-tier, premier outlet has its own writing style and, unless we have powerful reasons to proceed differently, it is good practice not to deviate from this style. Furthermore, the readership of the target journal is familiar with past publications and consideration of these contributions will eventually enhance the sense of the conversation and the eventual impact of the submitted paper.

On the other hand, authors might wish not to overuse self-citations. Such practice does not only break the blind-review institution but sometimes reveals an uncritical stance towards our own research, which sometimes is not as relevant as we might believe. Consequently, abuse of self-citations may raise issues about authors’ command of extant literature and harm the credibility of their study.

Writing and editing. Influential papers have a common trait: they are all wonderfully written. No matter the complexity of the topic under consideration, such pieces should be easily legible by a second-year PhD student.

Therefore, I would suggest authors to go over such pieces to assimilate their writing style: structure of paragraphs, transitions across paragraphs and sections, etc. Admittedly, this is a truly “learning by doing” exercise and, hence, this can hardly be replaced by vicarious experience. However, something can be learnt from others’ experiences and I must quote the late Norman Macintosh, who gave us an excellent insight when he eloquently stated that paragraphs should consist of “an engine, some wagons, and a cobus.” In turn, the cobus should be the linkage with the next engine/paragraph.

International journals are written in English. For non-Anglophone scholars, the language imposes an additional hurdle in the publication of manuscripts. However, authors should concentrate their best efforts on writing issues. Although editing concerns are indeed important, these can be resolved with the help of a copy-editor.

Punctiliousness. Authors are advised to care about aspects that can be externally controlled. For example, authors must make sure that references quoted in the body of the text are all cited in the Reference list, and vice versa. In a similar vein, authors should avoid typos and the use of casual expressions. A senior member of the EAR editorial board used to say: “this carelessness about objective facts ... could prompt a reader to wonder how careful the authors have been on matters that cannot be verified externally.”

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Avoiding Desk Rejections (cont'd)

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Concluding Remarks

This note targets young, emerging scholars and academics established in institutions lacking a tradition of publications in international, refereed journals. In getting their research published, authors should pass a number of hurdles; once authors submit their manuscripts to a journal for publication consideration, the first hurdle consists of the preliminary review conducted by the editorial team. In this respect, authors should do their best to avoid a desk-rejection and, hence, reach the journal's review process. In this piece, I suggest a number of "don'ts" and "do's" that authors might wish to consider to reduce the chances of getting a desk-reject decision. Then, there will be many more hurdles that authors should pass and that are outlined in the works quoted in the Reference List as well as in the forthcoming pieces in this EAA Newsletter. Although the writing to publish process is indeed long and resource consuming, I am convinced that it is a highly rewarding one. Actually, it is an essential part of the scientific process and it will result in better and more relevant manuscripts. Therefore, academics have an opportunity to learn from the review process because it will have a definite, positive impact on their scholarship growth. No matter the sense of the editorial decision on a particular paper, the authors' scholarship will benefit from the review process and ... remember: you will always find a home for your paper.

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Salvador Carmona is Professor of Accounting at the IE Business School in the IE University, Spain. He was the Editor of the EAR in 2006-2011.

About Publishing

Research Impact and Relevance

Wim A. Van der Stede, London School of Economics

We live in an era where the "impact" of academic research in the meaning of its benefits to the economy and society is an increasingly important criterion to assess the "value" of our research, with implications (and concerns) not only for (the veracity of) such value judgments on their own, but also for university funding such as in the current Research Excellence Framework (REF) in the United Kingdom. But although impact may not always be quite as formalized as in the REF, the idea of "impact" undoubtedly is a concern of many a university administrator facing increasingly exacting external assessment regimes (and tighter funding), which eventually and inevitably inculcate faculty life and performance.

But what do you tell budding researchers, such as doctoral students and junior faculty, to be concerned about? Do you tell them to ignore "impact"? (Maybe not.) Or do you tell them to "not bother" unless there is a reasonable likelihood that their attempted research will have a demonstrable impact? (Probably not either, if for no other reason that the idea, and measurement indeed, of "demonstrable impact" is problematic.) So what do you tell them?

During the past two years or so, I have been fortunate to speak with many doctoral students and junior faculty around the world in doctoral colloquia and junior faculty consortia. Rather than speaking about impact, I try to focus on what is much more closely under their control, and something that can probably be seen as a reasonable precondition for eventual impact: relevance (as in the meaning of being pertinent or bearing a connection to an issue faced by the economy or society). Moreover, because the time-delayed link between relevance and impact is hard to establish, and because relevance may be a necessary although insufficient condition for

eventual impact, I believe in approaching impact obliquely; that is, research that may turn out to become impactful is likely to do so through a gradual process of discovery; a process of peeling an onion layer by layer; a process that may ironically not have had impact as its explicit objective, but rather was focused on a gradual, well-executed, multi-faceted understanding of a justifiably relevant problem in the economy or society. In other words, I see the road to impact as indirect and incremental via relevance. The very idea of doing impactful research is pretentious, although pondering whether one is addressing relevant issues is probably reasonable (although tastes and opinions will certainly vary even at this level). To put bluntly, I am of the view that relevant research may likely, albeit obliquely, live on to have impact.

Even though I see relevance as the key feature, it is clear that this concept, too, is anything but straightforward, let alone void of value judgments. All that is required for my purposes here, though, is that it is understood as bearing a connection to an issue in the economy or society; as something that someone who is acquainted with or facing the issue (the practitioner) can get curious about or deems interesting (and hence, academic reviewers most likely, too). Beyond this general understanding of there being such a connection, "relevant research" needs not, and should not, be further demarcated, as indeed I reckon it to be quite limitless as are the countless issues facing the economy and society, too.

But I equally feel I cannot stop here. In what follows, I will suggest some inarguably quite personal clues (reader beware) as to what I believe a focus on relevant research may entail, or how one could argue the research to be relevant (as obviously nobody would admit to doing irrelevant research).

Harking back to my earlier allusion to obliquity, I always like to remind doctoral students and junior faculty to beware of "means-end reversion." I illustrate that by urging them to stop talking about "publications" - worse even, "hits" - but instead to talk about their substantive research. In the spirit of obliquity, interesting research is a precondition for publications, so let's talk about the research itself rather than its mere manifestation in the form of a "hit" in such or another "top" journal. This is not to deny, of course, that publications are and remain important if not career-critical indeed.

Talking about what is "interesting" - the research - begs the question whether all research is interesting. One should be tolerant in answering this question, although there surely are "biases" but, again, obliquity will have it that it is unlikely that all the journals or funding bodies will turn away research that is interesting and well done. I do believe though that some approaches are less likely to result in a favorable judgment of the research's relevance than are others. Specifically, I reckon that the odds of a favorable reception of the research's relevance are lower when it merely seeks to tweak existing research or when it is done just because it hasn't been done before. These reasons are fine only when there is an additionally more substantive argument about the research's claimed contribution to a pertinent issue. In that respect, academic journals might not be the best place to start looking for ideas, as this is more likely to lead to tweaks rather than hopefully more substantive contributions. This is not to say, of course, that the academic literature is to be ignored.

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Research Impact and Relevance (cont'd)

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What might work then? Maybe the following questions can help as a guide (illustrated merely with examples from an area with which I am familiar). First, it helps to find something that is "puzzling". Relating to the question of pay-for-performance, for example, one still big, unresolved question is whether firms structure pay packages to provide executives with incentives to increase the value of the firm in the long run, and when they do, whether they should do so regardless of any other (social, moral, justice) considerations in respect of the amounts of compensation granted. Second, it helps to have an understanding of the likely root, or roots, of the issue, which in the example likely (among other things) has a lot to do with governance. Third, it is important to understand the "conventional wisdom" in the area, and to ask whether it makes sense (and whether it can, although it always should, be questioned). In the example, the conventional view has been predominantly that of "arm's length bargaining," where executive compensation (in publicly-traded firms) is the product of a negotiation between the executives seeking a deal that best suits them and the board seeking to maximize shareholder value. This view has been challenged though by an alternative "managerial power" view which posits that executive pay is a byproduct of the agency problem rather than its remedy. So, there is a puzzle, a trigger, as well as possibly conflicting explanations for, or views on, the observed practices. Thus, "tension" all around, which is a boon for research.

Sometimes, and fourth, cross-paradigmatic insights can prove helpful to dissect the tension. If so, all the much the better, as then we are likely to make a substantive theoretical contribution to knowledge. In my example, there have been attempts, interesting attempts to boot, to bring insights from the psychological, legal, organizational, sociological and other literatures into the picture, suggesting an interesting and diverse set of factors that may, say, hinder the board's capacity to deal with the executives at arm's length (such as "cognitive dissonance" from psychology just to name one). The result of this is that the findings and inferences are likely to be different than those already proffered, thereby contributing to a deeper, although invariably still incomplete, understanding of the relevant phenomenon.

Finally, I also try to remind doctoral students and junior faculty to keep an eye on the ultimate consumers of the research, which then allows me to come back to the noble notion of impact. Whereas we are likely to become very preoccupied by journal editors and reviewers as our primary audience, I would hope that somehow, however faint perhaps, we keep in mind that they are not our only audience. If I seem to draw a blank on that, however, I hasten to add that even for journal editors and reviewers relevance ranks high, if not highest, in their assessment of our work. To just quote from one academic accounting journal's aims and scope, indeed, "the purpose of publishing in [this academic journal] should include informing a larger constituency of the significance of the findings in the paper."

Enough philosophizing. Tell us what to do, please. Again, I don't feel I am in a position to do that other than to share some opinions (reader beware). I'd urge everyone to read outside of what you have to read; and to read practitioner material in your area. It also helps to have an "elevator story" about your research (or a particular research project). If you can't develop one that makes sense, it likely is because it doesn't. Despite the seemingly broad notion of relevance, it is okay to be quite micro (as long as there is a bigger point). Social science is subject to many imponderable contingencies, and so you may (and probably should) feel that you have precious little to say. But try to say it well. Also relate to the macro. Make the bigger point, but don't overstate when making the bigger point.

In respect of the "tension" I mentioned above, we also need to continue to remind ourselves that no perspective is ever full-purpose. (Nor is any perspective ever entirely worthless.) As such, don't bash (when arguing for your perspective). Tension is good. (Being intolerant or normative is not.) And, finally, apparent imponderability (to a practical extent) of an issue is not an excuse for not doing the research as it may hold the greatest, albeit oblique, potential for impact somewhere down the road. When peeling an onion, one has to be prepared to cry.



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European traditions in accounting

Ireland's blend of academic and professional accounting

Aileen Pierce



Ireland is a small island (84,400 square kilometers) lying to the extreme north-west of Europe. The island is divided into 32 counties, with 26 of these making up the Republic of Ireland, and the six most north-eastern counties making up Northern Ireland. Northern Ireland is part of the United Kingdom (UK). The political division took place in 1922 and the Republic of Ireland is now 90 years a sovereign, independent state. The population of the Republic in 2011 was just over 4.5 million people, having grown by almost 1 million in the previous 15 years. Ireland's growth in population since 1961 is joint highest (along with Luxembourg) in the 27 countries of the European Union.

Ireland's political, economic and historical links with the UK have had a profound effect on the development, organisation and regulation of accounting in Ireland. Chartered Accountants Ireland – CAI (formally The Institute of Chartered Accountants in Ireland) is the oldest and largest indigenous professional accountancy body. It was established in 1888 and currently has almost 21,000 members. CAI is a 32-county body (i.e., its jurisdiction covers the island of Ireland) and so it operates within both the Republic of Ireland (ROI) and the UK legislative systems. A smaller indigenous professional body, the Institute of Certified

Public Accountants in Ireland, was established in 1943 and has a current membership of just below 4,000. In addition to these 'local' bodies, substantial numbers of Irish professional accountants¹ are members of the major UK bodies, particularly ACCA and CIMA. Table 1 provides an analysis of professional accountants located in Ireland over the nine professional accountancy bodies 'prescribed' under IAASA legislation².

Because of the close ties between Ireland and the UK, national regulation of accounting, audit and financial reporting is, for all intents and purposes, the same in the two jurisdictions. It has followed the same development processes in each although legislation governing business, accounting and auditing has been generally introduced later in Ireland than the UK equivalent. Moreover, because of the 32-county remit of CAI and the traditional strength of both ACCA and CIMA in Ireland, accountancy in Ireland is typically considered within an island of Ireland context rather than from a Republic of Ireland perspective alone.

Academic accounting in Ireland was relatively slow to develop. Although there was a strong professional accounting tradition from the late 19th century, accountants were typically trained through professional practice and it was only in the mid-20th century that accounting became an established university subject. As explained in Pierce, Warnock and Pierce (forthcoming):

Zeff (1997, p. 6) acknowledges that 'the earliest full-time chair in a UK university with Accountancy or Accounting in its title' was filled in 1914 with the appointment of Bernard Francis Shields as Professor of Commerce and Accountancy at University College Galway (UCG) (now National University of Ireland, Galway). Professor Shields later moved to University College Dublin (UCD) as Professor of Commerce. However, neither he nor his successor in Galway 'was a qualified accountant, and neither published any works on accountancy' (Zeff, 1997, p. 6).

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Table 1: Number of qualified accountants located in the Republic of Ireland analysed by major accountancy bodies - 2011

	No.	%
Association of Chartered Certified Accountants (ACCA)	8,444	27.3
Institute of Chartered Accountants in England and Wales (ICAEW)	444	1.4
Institute of Chartered Accountants in Ireland (CAI)	13,908	45.0
Institute of Chartered Accountants of Scotland (ICAS)	69	0.2
Institute of Certified Public Accountants in Ireland (ICPAI)	3,548	11.5
Institute of Incorporated Public Accountants (IIPA)	207	0.7
Association of International Accountants (AIA)	125	0.4
Chartered Institute of Management Accountants (CIMA)	4,080	13.2
Chartered Institute of Public Finance and Accountancy (CIPFA)	65	0.2
	<u>30,890</u>	<u>100.0</u>

Source: IAASA (2012: 73)

Accounting tradition in Ireland (cont'd)

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The first full-time lecturer in accountancy in any Irish university was appointed by UCD in 1965 and the first full-time Chair in accountancy was filled (also by UCD) in 1971. Additional full-time accountancy positions were created in the 1970s and 80s to make UCD, with six full-time academics, the largest accountancy department in Ireland at the time. The number of accounting academics in other Irish institutions in the early 1980s is summarised in Pierce, Warnock and Pierce (forthcoming) as follows:

The appointment... in 1980 brought the number of full-time accounting academics in UCG to three. There were at that time departments of similarly limited size in Trinity College Dublin (TCD), University College Cork (UCC), the National Institutes of Higher Education in Dublin (NIHED) (now Dublin City University) and in Limerick (now the University of Limerick). In Northern Ireland's two main third level institutions, the number of full-time academic accountants in Queen's University Belfast (QUB) was also similar, while the larger number in the Ulster Polytechnic (later, the University of Ulster at Jordanstown (UJJ)) was explained by its provision of a significant number of professional accounting programmes.

The public third level education system in Ireland is comprised of seven universities in the Republic of Ireland³ (ROI), two universities in Northern Ireland⁴ (NI) and 14 Institutes of Technology⁵ (ITs). The ITs also contributed to the growth in numbers of accounting academics in Ireland from their foundation in the early 1970s. All of these institutions include accounting among their course offerings in programmes that range from specialist accounting and finance degrees to general business degrees to management programmes for particular sectors from the arts to agriculture. Moreover, there is a strong tradition of de-

livering graduate programmes in accounting that are accredited by professional bodies.

In the middle of the 20th century, accountancy was included as a core subject in general business degree programmes in the three established universities in ROI (UCC, UCD and UCG). It was taught by professional accountants who were recruited to permanent positions by the universities and they focused on the practice of accounting, tax and law. However, staff imbued with an interest in theoretical and conceptual aspects of accounting returned from PhD programmes in the UK, US and Australia in the early 1970s and they began to broaden the horizons of students so that the emphasis in accounting courses expanded to include both 'how to' account and 'thinking about' accounting. These pioneering Irish academics included the late Edward Cahill of Trinity College Dublin (and subsequently UCC), Pearse Colbert of UCD and Seamus Collins of UCD (and subsequently UCG/NUIG).

Around this time, Regional Technical Colleges (now Institutes of Technology) were established in many parts of Ireland with a particular mission to deliver a well-trained and educated workforce in support of government policies of industrial development. The RTCs included business and accounting programmes from the beginning and they recruited lecturers from among the many professional accountants with a strong interest in education. Very quickly these institutions forged strong linkages with professional accounting bodies whereby they offered courses and programmes specifically geared towards the requirements of professional bodies.

In the late 1970s, UCD introduced the first postgraduate programme specifically tailored for accelerated entry to professional qualification. Although the majority of graduates of the Diploma in Professional Accounting (subsequently the Master of Account-

ing programme) undertook chartered accountancy traineeships with large accountancy firms, a small minority used the Diploma qualification to gain substantial exemptions from ACCA and CIMA examinations. In the early 1980s Dublin City University introduced a postgraduate diploma in accounting programme for 'non-accounting' graduates. In the thirty years since, other Masters and Diploma programmes have been introduced in most of Ireland's universities and in some ITs to satisfy the demand for professionally-focused graduate degrees. Five of the seven ROI universities, one of two NI universities and four ITs offer one-year full-time postgraduate qualifications in accounting, the successful completion of which leads to significant exemptions from professional qualification exams.

By the mid-1980s, the number of accounting academics in Irish third-level institutions reached a level where it was feasible to form an academic accounting association. The *Irish Accounting Association* (which became the *Irish Accounting and Finance Association* in 1991) was established to promote research activity in Irish accounting departments throughout the island of Ireland and to support the development of the indigenous research community. This coincided with a significant change in the focus of academic endeavour in Irish universities and third-level colleges. Research assumed an increasingly high profile, academic staff without PhD qualifications were encouraged, and then required, to pursue PhDs and to publish in quality peer-reviewed journals. In the 1980s and 1990s, most Irish accounting PhDs were completed under the supervision of UK researchers, often on a part-time basis, and conferred by UK institutions.

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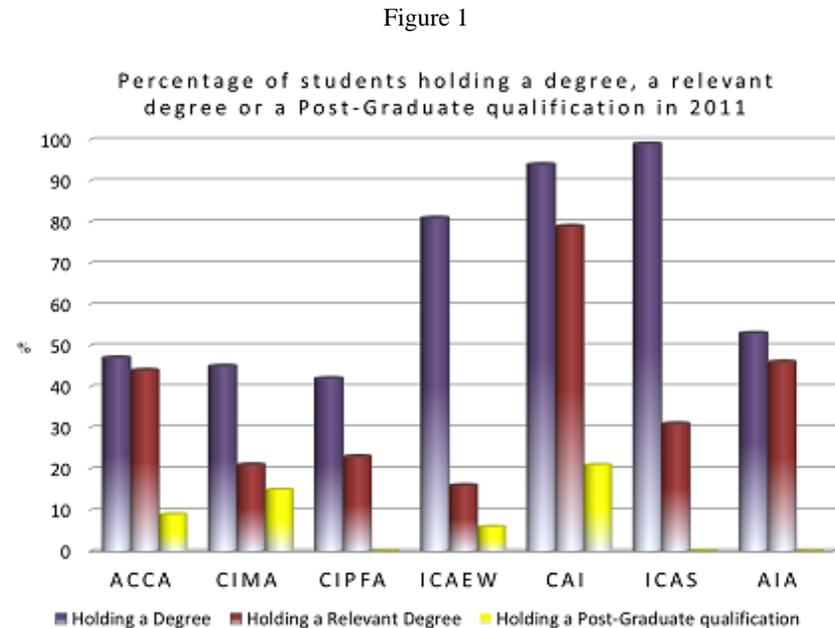
Accounting tradition in Ireland (cont'd)

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Over the past 10-15 years, research expertise of the required quality exists in Irish institutions and is proactively delivering on the university missions of creating and disseminating knowledge through doctoral and post-doctoral research. Many full-time academics in Irish institutions, most of whom already have professional accountancy qualifications, now complete PhD qualifications on a part-time basis in other Irish institutions in addition to those continuing the traditional route of part-time PhD studies outside of Ireland.

In tandem with developing and expanding the Irish academic profession in recent decades, the Irish academic community has been strongly committed to internationalisation in multiple guises. International student and faculty recruitment is increasingly the norm, international exchange programmes for students and staff are supported, and participation in international activities and networks is strongly encouraged by university and business school leaders.

Irish accounting academics are also very committed to delivering high quality teaching and learning support for students. The proportion of young people in Ireland's population is high and accounting and business programmes attract high numbers. The accountancy profession in Ireland continues to be a significant employer of business and accounting graduates. Figure 1 demonstrates the relatively high proportion of new recruits into the largest Irish professional body from 'relevant' and post-graduate degrees. Students interested in accountancy as a career are very focused on securing employment prior to completing bachelor degrees and on maximising exemptions from professional examinations through accreditation of their third-level accounting education.



Source: Key Facts and Trends in the Accountancy Profession (FRC, 2012: 33)

Given that the majority of Irish accounting academics have professional accounting backgrounds, relationships between the academic and practising professions are strong and nurtured. Many Irish accounting academics contribute to student education and examination programmes for professional bodies and they volunteer for committees in support of their professional body. Indeed, it can be a source of tension for some accounting academics that the Irish academic environment is increasingly governed by almost exclusive reference to the traditional sciences model of evaluation, promotion and quality control. Maintaining connections and engagement with one's professional community is a challenge in that context but it is an involvement that continues to be important for many Irish accounting academics.

Moreover, accounting firms are significant and enthusiastic employers of a substantial proportion of our graduates, affording accountancy a positive reputation among students and parents in the current difficult economic environment. A focus on practice and its relevance for both research and teaching continues to be important for the Irish academic accounting community. Maintaining relevance for the professional practice of accounting is likely to continue to be a priority well into the future as is the further development of a vigorous research culture within that community.

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Accounting tradition in Ireland (cont'd)

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Footnotes:

¹ By 'Irish professional accountants' I mean Irish nationals and graduates of Irish universities and colleges who complete professional training (Initial Professional Development) through one of the 9 professional bodies recognised by The Irish Auditing & Accounting Supervisory Authority (IAASA).

² IAASA was established under specific 2003 legislation with a remit to supervise how professional accountancy bodies regulate and monitor their members, to monitor compliance of financial statements with regulatory requirements and to promote adherence to high professional standards in auditing and accounting in Ireland. Six of the nine Prescribed Accountancy Bodies (PABs) are also Recognised Accountancy Bodies (RABs). An RAB is a body that has been recognised for the purposes of the statutory Audit Directive Regulations and Companies Acts. RABs are permitted to register or license their members/member firms to practice as auditors. The six RABs are the ACCA, ICAEW, CAI, ICAS, ICPAI and the IIPA (Table 1 elaborates on these abbreviations). The three non-RABs included in PABs are CIMA, AIA and CIPFA.

³ Universities in Cork, Dublin (3), Galway, Limerick, and Maynooth.

⁴ Queen's University Belfast and the University of Ulster.

⁵ Athlone, Blanchardstown, Carlow, Cork, Dundalk, Dun Laoghaire (Institute of Art, Design and Technology), Letterkenny, Limerick, Galway-Mayo, Sligo, Tallaght, Tralee, and Waterford in addition to the older and substantially larger institution, The Dublin Institute of Technology.

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