

## ■ Editorial



Once a year, the EAA community gathers for its Annual Congress. This year, it was the city of Tampere in Finland that hosted the event. Four days of sunshine and warm temperatures accompanied the accounting academics throughout the scientific and social program. Everyone I met at the congress agreed that the organisers had done a wonderful job in organising the event—and most colleagues were already looking forward to the congress next year. It's good to see the EAA flourish in this way!

In this issue of the newsletter, Salme Näsi reflects upon the Annual Congress from the perspective of the organising team. The newsletter also features the first letter from our new president, Aileen Pierce. Furthermore, there is an interview with Marcia Annisette who presents her thoughts on critical accounting research and on the positioning of the journal which she co-edits, *Critical Perspectives on Accounting*.

Finally, allow me to make a remark in the cause of the newsletter: I have recently come across a paper in one of the leading accounting journals that cited an essay that was published in a prior issue of the newsletter (Anthony Hopwood's "Making the Environment Visible", Issue 3/2008). While the credit goes, of course, to the author of the cited work, I am glad to see that essays in the newsletter are being read and referred to—even in a top accounting journal. Suggestions for essays to be published in future issues are always welcome!

Yours,

*Martin Messner*  
messner@hec.fr

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## Letter from the president, Aileen Pierce

Dear Colleagues,

In my first *Letter from the President* I would like to start by saying how honoured and excited I am to become the first Irish President of this great Association. Our Association has a long history of sustained growth and achievement in facilitating and contributing to academic research in accounting and in creating a wonderfully collegiate, broad-based and multi-national network of accounting educators and researchers. I am also particularly honoured to become the first female President of EAA and I am very humbled in this unique position when I think of the many significant contributions made in the past and currently being made to the Association's activities by amazingly talented and dedicated women from all geographic 'corners' represented in EAA and throughout the many activities of our association.

I would like to pay special tribute to my predecessor as President, Professor John Christensen. Over the past three years, John has very skilfully and gently led us through improved and more appropriate governance structures that reflect our ever increasing size and complexity. He has also ensured that the Association is more supportive of local congress organizers whilst enhancing scientific quality and ensuring that the special characteristics of our many host cities continue to permeate the annual Congress in ways that make EAA congresses very attractive and very special. John is exceptional in his EAA service, having been President Elect (2005-2006), President for 3 years (2006-2009) and Chair of the Doctoral Colloquium for four years prior to becoming President. Moreover, John's membership record marks him out as one of our most loyal members. We are very fortunate to continue to benefit from John's expertise and experience as he becomes our first formally recognized (through the EAA Statutes), Past President for the coming year (2009-2010).

Writing this letter immediately after yet another great Congress is an easy task. Many of us have returned to our home bases refreshed and renewed after a most stimulating, convivial and constructive Congress in Tampere, Finland. The Annual Congress allows us to test out our research ideas before informed and supportive colleagues, it ensures we receive helpful challenges and insights that will improve the rigour and contribution of our work, and it delivers possibilities to colleagues who may be uncertain about the direction and focus of their projects. Moreover, the Annual Congress provides us with an invaluable opportunity to meet and share ambitions, plans and concerns within a compatible and constructively challenging community. This year's Congress opened with a well-deserved tribute - presentation of the Anthony Hopwood Award - to Professor Stephen Zeff from Rice University, USA. The subsequent programme included presentations of over 600 research papers, selected from almost 800 submissions. More than half of the papers presented were delivered in 15 parallel sessions including some 40 papers which benefitted from discussant feedback. Papers presented in a further seven parallel Research Forum sessions were also well received and positive feedback from presenters confirmed the value of exposing to constructive comment, research projects with some work to be done before submission to a journal. The entire process of paper submission, communication with researchers, communications between EAA secretariat (Nicole and her EIASM team), Scientific Committee (Begoña and her team) and Local Organizing Committee (Salme and her team), double blind review and programme scheduling provided an exceptional example of dedication, hard work, good planning and excellent teamwork. We are enormously indebted to the great many people involved in this vital process for the highly professional job done which ensured a very worthwhile experience for delegates. In addition to the research papers presented at the

Congress, nine extremely interesting, thought-provoking Symposia delivered throughout the Congress provided us with a great range of insights and perspectives on topics of broad general interest. Once again, a great many eminent people gave of their time and experience to participate in these Symposia and the general consensus was that significant value was taken from these sessions. One remaining challenge is to develop bi-location competencies to allow us participate in parallel sessions and Symposia simultaneously!

Finally, I would like to thank Salme Näsi and her local organizing team in Tampere - Matias Laine, Timo Hyvönen, Petri Vehmanen and Hannele Makela - for their warm welcome, dedicated and consistent hard work over two to three years, and for their excellent organization of the Tampere Congress, right down to ensuring we had great weather throughout. The bigger team in Tampere, including the wonderful student helpers also deserve our sincere appreciation and congratulations for a job well done.

As I move into two years as EAA President, I am aware of the many challenges facing us as accounting educators, researchers and as an accounting research community. I am also confident that with collective effort and goodwill, EAA will continue to make a positive difference to the life experience and careers of our members and through them to have a positive impact on future generations of students, educators and researchers. We also have opportunities and responsibilities to influence accounting practice and policy. I look forward to working with our committees and members to build on the strong foundations inherited from all those who have led EAA in the past and to drive some initiatives to deliver further on our immense potential over the coming years.

Aileen Pierce  
EAA President

## Looking back at the 32nd Annual Congress of the EAA Tampere, 12-15 May 2009

The 32<sup>nd</sup> Annual Congress of the European Accounting Association was held from May 12 to 15, 2009 in Tampere, Finland. From the perspective of the Local Organizing Committee, everything went as planned. We had made our budget and other plans for about 1000 delegates, but could eventually welcome close to 1100 academics. During the last fall and winter we had had some fears that the financial crisis and economic recession might have negative effects on the conference but fortunately, this did not happen. Academics from all over the world found their ways to Tampere.

The scientific program was impressive and of a very good quality. The largest number of papers (121) was presented in the field of Financial Reporting, and the second largest number (107) in Management Accounting. The fewest papers were presented in the field of Accounting and Information Systems (8 papers) and Analytical/Modelling (17 papers). In a sense, it is surprising that research interest concerning accounting and information systems is relatively low, despite the fact that investments in ERP systems, creation of shared services centres for financial services of MNCs or shift to electronic



invoicing systems are on the top of many firms' business agendas today.

There was, to be sure, one symposium in our congress that focused on information and communication technologies and their effects on accountants, accounting and organizations. Other symposia addressed similar up-to-date issues. For example, one group of scholars discussed the challenges that the economic downturn and the financial crisis presented for auditing and accounting research. Other symposia looked at topics of recurring interest, such as research paradigms and the

foundations of accounting measurement.

For Finland this was the second time of hosting the EAA congress, the first time being 16 years ago when the Turku School of Economics organized the EAA 1993 congress. EAA 2009 was a huge event for our town and our university. As one can imagine, we don't have such large conferences very often. Our congress obviously will be the biggest congress to be held this year in Tampere.

As the Chair, and also on behalf of the other LOC members of the EAA2009, I want to thank all the chairs and speakers of the ten symposia, and the chairs, paper presenters and discussants in all the 182 parallel sessions and research forums, as well as all the other delegates and accompanying persons, and the publishers, sponsors and other partners. We all together created and experienced, I think, a great and unforgettable congress!

*Salme Näsi*

*Chair of the EAA2009 Congress*



## Steve Zeff awarded the Anthony Hopwood award

Steve Zeff received the Anthony Hopwood Award at the annual congress of the European Accounting Association in Tampere. The award was given to honor the lifetime service of Zeff to the EAA. Stephen Zeff is the Herbert A. Autrey Professor of Accounting at Rice University.

Steve has been on the faculty of the EAA Doctoral Colloquium for 15 years, he has served on the Board (former the Executive Committee) from 1991 to 2009, he has served on many Symposia of the Annual Meetings and been present at all Annual Congresses of the EAA except for the first that was held in Paris in 1978 (he



was not informed of the existence of the new association). Steve was also a driving force in setting up the exchange program for doctoral students from the EAA doctoral Colloquium and the AAA Doctoral Consortium. In addition to all this Steve has always been extremely helpful in providing contact to relevant US scholars for members of EAA.

Steve definitely has earned this award. Congratulations!

*John Christensen  
Past president of EAA*

## Upcoming EIASM events and other events

### EIASM

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

- 9th Manufacturing Accounting Research Conference, 21-24 June 2009, Münster (Germany)
- 5th Conference on Performance Measurement and Management Control, 23-25 September 2009, Nice (France)
- 5th Workshop on Visualising, Measuring and Managing Intangibles and Intellectual Capital, 7-9 October 2009, Dresden (Germany)
- EDEN Seminar in Quantitative Empirical Research in Management Accounting, 14-18 December, Brussels (Belgium)
- 6th Workshop on Accounting in Europe, 10-11 September 2009, Catania (Italy)
- 5th EARNet Symposium, 30-31 October 2009, Valencia (Spain)

### Other events

- 7th ENROAC Conference (European Network for Research on Organisational and Accounting Change), 23-25 June, 2009, Dundee (U.K.)
- Interdisciplinary Perspectives on Accounting Conference, 9-11 July 2009, Innsbruck (Austria)
- American Accounting Association Annual Meeting, 1-5 August, 2009, New York (U.S.)



## News on the *European Accounting Review*

### Forthcoming Articles in EAR

Alexander D. and Eberhartinger E., *The true and fair view in the European Union*

Granlund M. and Malmi T., *In Search of Management Accounting Theory*

Camara M., Chamorro E. and Moreno A., *Stakeholder Reporting: The Spanish Tobacco Monopoly (1887-1986)*

Henri J.F., *The Periodic Review of Performance Indicators: An Empirical Investigation of the Dynamism of Performance Measurement Systems*

Qu S.Q., Ding S. and Lukasewich S.M., *Research the American Way: The Role of US Elites in Disseminating and Legitimizing Canadian Academic Accounting Research*

Van Overfelt W, Deloof M and Vanstraelen A., *Determinants of corporate financial disclosure in an unregulated environment: Evidence from the early 20th century*

Bisbe J. and Malagueño R., *The Choice of Interactive Control Systems under Different Innovation Management Modes*

## EAR Summary Report for 2008

### I. The 2008 volume (Vol. 17)

In 2008 four issues were produced (the normal number). As pursued, during 2008 the issues of the journal were published within schedule and included:

- 1 Editorial
- 25 main articles
- 2 Special Sections
- 12 book reviews

In Number 1, 2008 the Special Section on "Accounting and the Academiae" was published (guest editors: Rihab Khalifa and Paolo Quattrone). It consisted of an introductory piece, one invited paper by Anthony G. Hopwood, and three regular articles. In

Number 4, 2008 the Special Section on "Accounting for the Market of Emissions" was published (guest editors: Jan Bebbington and Carlos Larrinaga). The Special Section included one introductory piece by the guest editors and three invited papers that went through the regular review process.

### II. Editorial policy

During 2008 the journal faithfully continued to implement its aims and scope as defined in 2000. It is:

"*European Accounting Review* is the international scholarly journal of the European Accounting Association. Devoted to the advancement of accounting knowledge, it provides a forum for the publication of high quality

accounting research manuscripts. The journal acknowledges its European origins and the distinctive variety of the European accounting research community. Conscious of these origins, *European Accounting Review* emphasises openness and flexibility, not only regarding the substantive issues of accounting research, but also with respect to paradigms, methodologies and styles of conducting that research."

The meeting of the Publications Committee held in Rotterdam in 2008 provided an opportunity to discuss about the EAR editorial policy. Overall, participants agreed on the main values of EAR being openness and flexibility.

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## EAR Summary Report for 2008 (cont'd)

### III. Submissions

There were 204 regular submissions in 2008 (for comparison, 2007, 191; 2006: 159; 2005: 127; 2004: 123 submissions). Additionally, 35 papers were submitted to the Special Section on "Measurement Issues in Financial Reporting." Considering received submissions, EAR remained highly international: altogether 47 countries were represented by the submitting authors in 2008 (for comparison, 33 countries in 2007), the biggest submission volumes coming from the U.S., the U.K., Spain, Germany, France, and Australia.

### IV. Editorial feedback

Average review turnover times were as shown in Figure 1.

As the above figures indicate, the average review turnover time continues to be satisfactory. Despite the reported growth in the number of submissions,

the review process is fairly reliable. Nonetheless, the percentage of badly delayed papers provides us with some good opportunities for improvement.

In 2008, we also pledged to provide authors with a quick turnaround on their submissions. The time it took from receiving a manuscript to establishing the first editorial contact with the authors is detailed in Figure 2.

Data regarding 2008 exclude desk rejections. In 2008, the average turnaround time for a desk rejection remained 7 days. The figures of 2008 indicate stability regarding editorial response speed; the average number of weeks to handle a submission was 11 weeks and the upper range decreased from 25 to 23 weeks.

The number of editorial letters was 228 in 2008 (for reference: 2007, 223; 2006, 129; 2005: 134; 2004: 130; 2003: 132; 2002: 119; 2001: 108; and 2000: 62).

### V. EAR Conference

The EAR Conference was held at the IE University Campus in Segovia (Spain), 20-21 March 2008. The Conference was organized around the Special Section on "Measurement Issues in Financial Reporting" (guest editors: Katherine Schipper and Marco Trombetta). The conference program comprised two guest speeches by Christian Leuz and Alfred Wagenhofer and the presentation and discussion of seven of the papers that survived the first-round review. Importantly, the profile of presentations and discussions was quite high and participants received significant feedback on their manuscripts. Overall, the event could be fairly regarded as intellectually challenging and socially rewarding.

	2008	2007	2006	2005	2004
1-6 weeks (in suggested time)	57%	51%	56%	54%	52%
7-10 weeks ('decently' delayed)	25%	32%	24%	23%	23%
>10 weeks (badly delayed)	19%	17%	20%	23%	25%
Range (weeks)	1-21	1-24	1-42	1-26	1-27
Average (weeks)	7	7	7	7	7

Figure 1: Average review turnover times

	2008	2007
1-6 weeks	25%	15%
7-16 weeks	65%	71%
17-n weeks	11%	14%
Range (in weeks)	1-23	1-25
Average (in weeks)	11	11

Figure 2: Time until first editorial contact

## ■ Special section of *European Accounting Review* “Accounting in Transitional and Emerging Economies”

Guest Editors:

**Mahmoud Ezzamel & Jason Xiao,  
Cardiff University**

The last few decades have witnessed major macro changes in world economies. Most previous socialist countries, such as Russia, former eastern European countries, and China have taken major strides towards introducing economic reforms leading to reducing state ownership, establishing property rights, promoting private ownership, and establishing markets. Other countries that have not undergone major political changes have begun to emerge as powerful economies, such as Brazil and India. Yet others have embarked on significant government reforms. The impact of these developments has been enhanced by the demands of globalisation, evidenced in particular through pressures exerted on transitional and emerging economies by the World Bank, the International Monetary Fund, big international audit firms and the IASB, and the demands of foreign venture capitalists and multinationals. These pressures have been calling for greater convergence of accounting practices around the globe with respect to financial reporting, auditing and management accounting. This special section is devoted to publishing original papers that address some of the implications raised above for the accounting/auditing profession and for ac-

counting practice in transitional and emerging countries. Below we list a number of possible themes where we would welcome quality submissions, but papers dealing with other relevant issues are also welcome.

### **Suggested themes (not inclusive):**

- The role of the accounting profession in economic development and marketisation.
- Regulation of the accounting profession and accounting standard setting, including the adoption of IFRS.
- Developments in the infrastructure of the accounting profession and accounting practice (including audit independence).
- Use and usefulness of fair value accounting.
- The demand for and supply of audit services.
- Earnings management, accounting fraud and corruption.
- Adoption of ICT, including ERP, in accounting.
- Accounting and mechanisms of corporate governance.
- Customisation of global performance measurement systems and local innovations in management accounting.

Following the *EAR* policy of openness and flexibility regarding methodologies and styles of conducting research, papers adopting narrative style, experimentation, field study methods, surveys and empirical-archival methods will be considered.

Submitted papers considered for this special section will be subject to a double blind review process. Authors are encouraged to contact the guest editors in advance should there be any matters on which they require clarification or guidance ([ezzamel@cardiff.ac.uk](mailto:ezzamel@cardiff.ac.uk); [xiao@cardiff.ac.uk](mailto:xiao@cardiff.ac.uk)). Authors should strictly follow *EAR* submission guidelines which can be found at: <http://www.tandf.co.uk/journals/authors/rearauth.asp>. Submissions in electronic format (MS Word) should be sent to the *EAR* editorial office in Madrid (Spain), via e-mail: [ear@ie.edu](mailto:ear@ie.edu). The subject of the message containing the electronic submission should include a reference to “Special Section on Accounting in Transitional and Emerging Economies”. Additionally, one hard-copy of the paper should be sent to Professor Salvador Carmona, Editor. *EAR*. Calle Pinar, 15-1B. 28006 Madrid (Spain). **The deadline for submissions is 30 November 2009.**



## News on *Accounting in Europe*

The first issue of 2009 will be available very shortly in electronic form. You can access it by going to

[www.informaworld.com/raie](http://www.informaworld.com/raie)

or through the European Accounting Association website.

This is an unusual issue of *Accounting in Europe* in that it breaks one of the normal basic rules of academic publishing – that refereed articles should not have been published previously elsewhere. However, the refereed section of this issue consists exclusively of articles that have already been published, or very shortly will be, in French in *Comptabilité, Contrôle, Audit*, the principal French journal for accounting research.

The explanation for this is to be found in an editorial I wrote in *Accounting in Europe* in 2008 ('European Accounting Research – a Comment' pp1-13). In that editorial I discussed an article published in another refereed journal that claimed to assess accounting research output in Europe. The authors reviewed only articles that were published in English. Inevitably it therefore ignored most of European ac-

counting research, a fact that outraged quite a number of colleagues.

From this came a suggestion that *Accounting in Europe* could do something to emphasise the fact that worthwhile accounting research is taking place all over Europe, by publishing in English translation some examples of current research. The editors of *Comptabilité, Contrôle, Audit* were invited to select four articles that had already passed their own review process to be showcased in this issue as examples of French accounting research.

This 'French' issue is completed with an original article that was written directly for *Accounting in Europe* by a group of colleagues at ESSEC Business School. The article reviews the impact of the financial crisis on the IASB.

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*Bernard Colasse and Christine Pochet*

Environmental disclosure and the cost of equity: the French case

*Frédérique Déjean and Isabelle Martinez*

CEO's reports about internal control: a content analysis

*Bernard Gumb and Christine Noël*

Back to the origins of positive theories: a contribution to an analysis of paradigm changes in accounting research

*Thomas Jeanjean and Carlos Ramirez*

### ■ Call for papers

## 6th Annual Workshop on "Accounting in Europe"

10-11 September 2009, University of Catania, Italy

### Background

Following the successful workshops in Regensburg, Milton Keynes, Paris and Lund, the European Financial Reporting Research Group in cooperation with the journal *Accounting in Europe* ([www.eaa-online.org](http://www.eaa-online.org)) are pleased to announce a 5th workshop, this time taking place at University of Catania in the South of Italy. The workshop is an opportunity for practice and academia to meet to discuss contemporary issues

related to the ongoing efforts to harmonise accounting in Europe, with a special focus on the application of International Financial Reporting Standards. There will be plenary sessions with distinguished speakers from academia and the accounting profession as well as research papers.

In the last two years, critical contingencies are bringing Europe (and not only Europe) towards a new financial order. The workshop will provide a

forum to discuss research and practical experiences related to the effects of the world financial crisis on listed companies as well as unlisted ones and the role of accounting in this specific context, both in the EU and internationally.

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## Workshop on “Accounting in Europe” (cont’d)

### Target Audience

The workshop is likely to be of value to those who are interested in the harmonisation of accounting in Europe, the regulation of financial accounting and the process of change in accounting and accounting regulation, as well as the internationalisation of accounting generally.

### Topics

The workshop will address all and any aspects of the fundamental changes that financial reporting in Europe has already gone through and will undergo within the next few years. Papers are specifically welcome on the following topics:

- the transfer of IFRS into European regulations
- the impact of world financial crisis on global accounting standardization
- the impact of European politics on international accounting standard setting
- the impact of the EU IAS-Regulation on the accounting rules of the member states
- the impact of the IFRS on the regulatory processes in individual countries
- the impact of the IFRS on the accounting rules in individual countries
- the future of accounting for small and medium-sized entities in Europe
- differential reporting issues arising from the EU accounting strategy
- the problems faced by companies in implementing IFRS
- the impact of IFRS on market regulators and compliance
- the mechanism of enforcement in different member states
- the impact of IFRS on the accounting profession
- the impact of IFRS on users, and their view on their usefulness

### Review Process

Those wishing to offer a paper to be considered for presentation at the workshop should send their full paper (including an abstract) before **June 5th** choosing one of the two options:

1. **online submission**, through the **W o r k s h o p w e b s i t e** ([www.aie2009catania.com](http://www.aie2009catania.com));
2. **via e-mail** (preferably in pdf format) to: Giuseppe Davide Caruso ([gdcaruso@unict.it](mailto:gdcaruso@unict.it))

The cover page should be a separate sheet to include the following information:

- the title of the paper
- each author’s name, affiliation, address, telephone and e-mail

Submitted papers will be subject to a blind review process. In parallel to submission for the workshop papers may also be submitted for consideration for publication in the journal *Accounting in Europe*. The two selection procedures are, however, quite separate, and acceptance for the one does not imply automatic acceptance for the other.

Information about acceptance for presentation at the workshop will be provided by e-mail no later than July 15th, 2009.

### Venue and Location

The workshop will take place at the University of Catania, Faculty of Economics.

Catania is situated in southern Italy. The city is represented by three main characteristics: its charming architecture, magnificent coastline, and the one spectator who has observed Catania’s centuries of changes, Mount Etna.

Catania lies in a delightful geographical position between the Ionian Sea and the slopes of Mount Etna. Sicily (Sicilia)’s second city has always had a

close relationship with the volcano. Subjected to Mt. E’s temperament, much of Catania’s history is linked to its volcanic neighbour. The city was built by natural and geophysical elements, and most of the city’s buildings are made from Etna’s black lava.

It is a city, both fascinating and full of surprises, for visitors who will never forget their time spent in the city. With one of the richest repositories of Baroque architecture in Europe, Catania has art treasures, church museums, and Roman ruins, well worth seeking out. At the end of the 19th century, the city underwent a cultural and social rebirth with the unification of Italy. Art, literature, and music flourished in Catania with the writer, Giovanni Verga and the composer Vincenzo Bellini, attaining worldwide recognition.

Catania can be easily reached with direct flights from many European cities. The following link provides detailed information about all the flights to and from Catania:

[http://www.aeroporto.catania.it/page.php?cPath=0\\_11&id\\_page=20&module=Flights&a=0&c=0&t=A&x=44&y=6&lang=eng](http://www.aeroporto.catania.it/page.php?cPath=0_11&id_page=20&module=Flights&a=0&c=0&t=A&x=44&y=6&lang=eng)

### Instructions for interested parties

Deadline for registration to the workshop is the 31st of July 2009. For information about registration fees, travel and hotels please visit the workshop web page: [www.aie2009catania.com](http://www.aie2009catania.com).

Workshop programme and accepted papers are scheduled to be linked to this web page during August 2009.

### Contact information:

Giuseppe Davide Caruso – Area di Economia Aziendale – Faculty of Economics – University of Catania – 95100 Catania ([gdcaruso@unict.it](mailto:gdcaruso@unict.it))

Call for papers

## 5th EARNet Symposium

30-31 October 2009, Valencia (Spain)

The European Audit Research Network (EARNet) was founded in April 2000. Its objective is to foster research and the exchange of ideas among auditing scholars and researchers on a European level. EARNet promotes young auditing researchers, organises a European Auditing Research Symposium every other year, supports the access to research funds and provides a platform for joint publications.

The fifth European Auditing Research Network Symposium will be held on October 30th and 31st, 2009 in Valencia, Spain. The symposium starts on Friday at noon and ends on Saturday afternoon. The scope of topics is intended to be broad and includes European research papers that deal with all fields of auditing research. Keynote speaker will be Bill Messier (University of Nevada, Las Vegas). There will be two panel sessions about the "Professional Education of Auditors" and the "Value of Auditing".

A special Workshop for papers from Ph.D. students will be held on Thursday, October 29th, 2009 (Call for Papers and further information on [www.ear-net.eu](http://www.ear-net.eu)).

To be eligible for presentation, manuscripts written in English must be sent via the webpage [www.adeit.uv.es/5earnervalencia](http://www.adeit.uv.es/5earnervalencia) by the end of May 2009, submitted in Word format and accompanied by an abstract. The paper and the abstract should be presented uniformly on A4 pages, typed, single spaced, 12-point, headed by title, author(s) and affiliation(s) and address for correspondence.

The accepted papers as well as the abstracts will be included in the congress material. Each paper will be supplemented by a discussant. Papers from Ph.D. students are also welcome.

Authors will be notified of acceptance by July 2009. There will be a best paper award. Presenters will be entitled to a € 50 deduction in Conference Fees.

### General conference information

Venue: Fundación Universidad Empresa – ADEIT, Plaza Virgen de la Paz 3, 46001 Valencia, Spain.

Conference Fee: The Conference Fee of €200 (Registration before September 15th, 2009) and € 250 (Registration after September, 15th 2009) respectively, includes coffee breaks, lunch and the Conference Dinner on October 30th.

### Phd workshop

A special Ph.D. Workshop for papers from Ph.D. students will be held on Thursday, October 29th, 2009. Ph.D. students attending the Ph.D. Workshop are encouraged to stay for the symposium, which finishes on Saturday afternoon October 31st, 2009.

Aimed at the promotion of excellent auditing research amongst young European scholars the objectives of the Ph.D. Workshop are to

- provide thorough feedback on Ph.D. proposals or Ph.D. related papers,
- give an overview about the state of the art of auditing research,
- share insiders' experience on the publication process.

Feedback is given by

- Jere Francis (University of Missouri-Columbia)
- Robert Knechel (University of Florida, Gainesville)

- Bill Messier (University of Nevada)
- Ken Trotman (University of New South Wales)
- Aasmund Eilifsen (NHH)
- Reiner Quick (Darmstadt University)
- Stuart Turley (University of Manchester)
- Marleen Willekens (KU Leuven)

Invited are doctoral students who are doing research in the areas of auditing, control and/or corporate governance and who have reached the dissertation stage or at least have a clear idea of the research question(s) they want to address and the methodology they want to adopt.

Applicants are required to submit a doctoral research proposal (approximately 15 to 20 pages) as well as a curriculum vitae via the webpage [www.adeit.uv.es/5earnervalencia](http://www.adeit.uv.es/5earnervalencia) by the May 31, 2009. Candidates who already have produced one or more papers that are part of their dissertation are also strongly invited to apply and attach these papers to the proposal they submit.

Ph.D. Workshop presenters are exempt from registration fees and accommodation expenses for two nights.

### General Phd workshop information

Venue: Fundación Universidad Empresa – ADEIT, Plaza Virgen de la Paz 3, 46001 Valencia, Spain.

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## 5th EARNet Symposium (cont'd)

Conference Fee: The fee for Ph.D. students of 80 € (Registration before September 15th, 2009) and € 100 (Registration after September, 15th 2009) respectively, includes the participation in the Workshop and in the Symposium, the Ph.D. Dinner and the Conference Dinner, coffee, breaks and lunch.

### Social Programme and accommodation

More information about sightseeing,

concerts, museums etc. in Valencia can be found on

[www.adeit.uv.es/5earnervalencia](http://www.adeit.uv.es/5earnervalencia).

Information about accommodation possibilities

can be found on

[www.adeit.uv.es/5earnervalencia](http://www.adeit.uv.es/5earnervalencia).

### Further information

EARNet Conference Secretary

Marie Demulier

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## Call for papers

# 6th Annual Forum on Financial Information Systems and Cybersecurity

The information revolution has not only introduced new technologies, but has fundamentally changed the way business is managed and conducted. Economic transactions increasingly take place via digital electronic activities focused primarily on the interconnectivity obtained via the Internet. A critical part of this interconnectivity is the way organizations have integrated their accounting and financial management systems with Internet-based applications.

As a result of the above noted developments, cybersecurity has moved to center stage. Indeed, cybersecurity (with its emphasis on information and computer security) has itself become a key issue for private and public organizations in the digital economy. The public policy implications of cybersecurity are now being actively debated. The fact that President Obama has made cybersecurity a national priority has highlighted the importance of this debate. The emphasis on reliable and

valid internal control systems, under the Sarbanes-Oxley Act (SOX) of 2002, has also highlighted the importance of the relation between financial information systems and cyber security.

To explore issues concerning the relations among financial information systems, cybersecurity, and public policy, the Accounting and Information Assurance Department from the University of Maryland's Robert H. Smith School of Business, in cooperation with the Center for Public Policy and Private Enterprise from the University of Maryland's School of Public Policy are pleased to announce that they will sponsor the Sixth Annual Forum on Financial Information Systems and Cybersecurity: A Public Policy Perspective. The **Forum will be held at the University of Maryland's Robert H. Smith School of Business on Wednesday, October 28, 2009**. Coordinators for the Forum are Lawrence A. Gordon, Martin P. Loeb, and Wil-

liam Lucyshyn.

The Forum is intended to encourage the exchange of ideas among a small group of researchers and executives who share a common interest in issues related to financial information systems and cybersecurity. For preferential consideration, papers for the Forum should be submitted as DOC or RTF files using e-mail by August 3, 2009 to Dr. Lawrence A. Gordon ([lgordon@rhsmith.umd.edu](mailto:lgordon@rhsmith.umd.edu)) at the University of Maryland, Robert H. Smith School of Business, College Park, MD 20742. Authors of papers submitted will be notified as to whether their papers have been accepted for presentation by August 24, 2009.

Submitted papers should include a one-paragraph biography of the person who will be presenting the paper if it is accepted for the Forum.



## What is “Critical Accounting Research”?

Interview with Marcia Annisette, Co-Editor of *Critical Perspectives on Accounting*

**Marcia, together with Christine Cooper and Dean Neu, you have taken over editorship of *Critical Perspectives on Accounting* this year. What is “critical” about the research published in this journal?**

The work published in CPA is critical in that it is motivated by a commitment to reveal the extent to which accounting and the institutions of accounting are implicated in the myriad of social pathologies that accompany the evolution of capitalism.

**Is it possible to draw a border between what is critical and what is not?**

Even though ‘critical’ encompasses a broad church I do think that it is possible to draw a border between what is critical and what is not. I think what connects the wide community of critical accounting researchers is the underlying belief that progressive social change can be brought about through research. Critical accounting researchers are connected by an unswerving commitment to research that demystifies accounting and exposes its partisan involvement in the social struggles of our times.

**How do you see CPA’s “position” within the competitive landscape of accounting journals?**

I recently read Peter Moizer’s article on publishing in academic journals (Moizer 2009, AOS) and I find the concepts of q- and r- quality deployed there (with reference to the quality of a paper) quite helpful in discussing

CPA’s unique contribution to the landscape of high quality accounting journals. Q-quality refers to a paper’s contribution to the body of ideas, whereas r-quality refers to the extent to which a paper adheres to the conventions of method, analysis and other rituals of the publishing game. As an author I had always considered CPA more than any other high quality accounting journal the one that gave considerable weight to the q-quality factor. CPA is more concerned with ground-breaking ideas and approaches, novel terrains of accounting enquiry and a diversity of vistas about accounting. It is less concerned about methodological elegance or conformance to the straight jacket of disciplinary strictures. For CPA to maintain its commitment to innovative progressive accounting research, this trend must therefore continue.

**Academic research seems to be more and more subject to “disciplinary forces” in the form of journal rankings, citation indices and the like. This formalism and outcome-orientation is quite often bemoaned and criticised for not doing justice to the more substantial values inherent in doing research. How do you, as an editor of a journal, see this?**

While I am comforted by the substantial and growing pockets of resistance against this trend within the research community, at the same time I am consciously aware that the economic downturn might cause governments and other research funding agencies as well as hiring and promotion commit-

tees to rely more heavily on these measures in their decision making. In addition the research and publication landscape is undergoing a fundamental transformation with China dwarfing the rest of the world in terms of research output growth (Dam 2009). What do all of these trends mean for CPA? I think that a) CPA must continue to be in the forefront of the resistance movement against the trend towards outcome orientation and we will continue to support accounting research that critically explores the impacts of this trend on the academy b) CPA must seize on the opportunity provided by the transforming research and publication landscape and seek to promote high quality critical accounting research and scholarship in emerging research territories such as China Korea and Brazil and at the same time remain committed to supporting q-quality critical research from its traditional strongholds .

**Thank you for the interview.**

## Looking back at the EDEN Doctoral Course on Case-based research in Management Accounting

From **23 to 28 March 2009**, the European Institute of Advanced Studies in Management (EIASM) organized a doctoral colloquium on “case-based research in management accounting”. 19 doctoral students from all over Europe participated in the seminar. The variety of academic and cultural backgrounds particularly enriched the event and turned it to a great experience for all participants.

The program consisted of daily lectures and workshops on specific topics moderated given by the faculty (**Kari Lukka, David Cooper, Sven Modell and Jan Mouritsen**). With regard to contents the course covered topic such as paradigms in management accounting research, generalization from case research, ethical issues in case research or interviewing. The lectures referred to current debates in the management accounting research community. The faculty underlined their argumentations with personal commentaries and anecdotes which allowed the students to gain a more profound insight in the work of the scientific community. Moreover, in the workshops students were required to discuss research issues in small groups to practice the main learnings of the lecture as for instance the careful analysis of papers or the accomplishment of interviews. All students had the chance to discuss their own research in small groups and to get valuable feedback from faculty and other students.

*Rafael Heinzelmann*

*University of Innsbruck*

### Here are the impressions of three other participants:

*Berit Bertelsen, Jönköping International Business School:*

Last week (week 13, 2009) I attended the EDEN Doctoral Seminar on Case-

Based Research in Management Accounting. As expected, the preparation as well as the course itself was demanding and extremely beneficial.

All four faculty members (David Cooper, Kari Lukka, Jan Mouritsen and Sven Modell) managed to motivate an inspiring discussion and learning environment that helped us as students to place our questions, express our thoughts and to develop our skills. I am very thankful for the extraordinary engagement that the Professors showed in the lectures as well as the feedback sessions. Taking home with me some hands-on advice, new friends and a lot of new ideas, I would strongly recommend this course to each young accounting scholar.

For me personally it is invaluable that I got the chance to meet other PhD students that are in a similar situation and field as I am as well as the opportunity to meet Professors of whom I already read so many publications. Combining faces with written text makes the reading even more rewarding. It seemed to me that each of the Professors has their own style of approaching research and writing and it is great just to listen to their experiences.

After a weekend of catching up with the lack of sleep, I now start the process of digesting the new things I have learned. Considering my pages long learning diary, this might take a while.

*Anna-Maija Lantto, University of Oulu:*

My colleague, who finished her Ph.D. research half year ago, recommended me to attend the EIASM doctoral seminar on case-based research in management accounting about year ago. I was not sure whether I should attend the seminar because I knew that I will be really busy this spring and I had already attended courses which

focus on qualitative research methods in general. However, the fact that each student will get an opportunity to present the core ideas of his/her own Ph.D. research project during the course affected my decision. I place a high value on the fact that the seminar not only enhances your awareness of the opportunities which open up when selecting to conduct case research and skills you have to develop in order to be able to seize them but gives you important feedback on your personal doctoral research.

The seminar surpassed my expectations. Highly relevant issues and key questions around case-based research in management accounting were covered in the seminar. The international faculty of high repute (Professor David Cooper, Kari Lukka, Sven Modell and Jan Mouritsen) lectured on topics that are really relevant in conducting case research. The lectures gave a lot of ideas, for example, how I could develop my way of conducting case research. Moreover, we had discussions which raised new questions and helped to realize, for example, problems related to topics that were lectured on. In addition, I had the change to present my own study about how the IFRS adoption affects on accountants' work. The feedback I got from Professor Kari Lukka and my group members (Berit Bertelsen, Rafael Heinzelmann and Santiago Velasquez) was really valuable.

In addition to above-mentioned, the seminar gave me opportunity to get to know, discuss with and spend time with nice and intelligent doctoral students from all over Europe. I plan on keeping in touch with many of them in the future. I will definitely recommend the EIASM Doctoral Seminar on Case-Based Research in Management accounting to my colleagues.

*(continued on next page)*

## EDEN Doctoral Seminar (cont'd)

*Pia Offenberger, Vienna University of Economics and Business:*

The EDEN Doctoral Workshop on "case-based research in management accounting" was not only one of the best workshops I have attended, but it was also just what I was looking for. From March 23 to March 27, 2009 doctoral students from all over Europe participated in a very intense seminar that Professors David Cooper, Kari Lukka, Sven Modell, and Jan Mourit-

sen turned into a great experience. In addition to giving high quality lectures that included group work, discussions and presentations, the faculty was available for feedback, commentaries and informal discussions, providing us with an idea about how qualitative research can be seen from different angles, how experienced researchers conduct their work, and how the scientific community works. Apart from the scientific aspect, the whole week was a

lot of fun and a good networking opportunity. I really enjoyed meeting other PhD students who find themselves in similar situations, having the opportunity to exchange ideas and experiences. In sum, it was an enriching seminar which I would definitely recommend to other doctoral students interested in qualitative research in management accounting.

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