



e u r o p e a n  
a c c o u n t i n g  
a s s o c i a t i o n

# General Assembly

Copenhagen - Saturday, 27<sup>th</sup> April 2002

## MINUTES

### AGENDA

1. Approval of the Minutes 2001 - Athens
2. Results of Elections & Officers for 2002/2003
3. Report from the President
4. Accounts 2001
5. Membership Situation 2001
6. Report on EAR
7. Report on Doctoral Colloquium
8. Report on EAA Congress 2002 in Copenhagen
9. Report on EAA Congress 2003 in Seville
10. Future Congresses
11. Miscellaneous

### OFFICERS

President	George VENIERIS
President-Elect	Jens ELLING
Conference Chair	Anne LOFT
Doctoral Colloquium Representative	John CHRISTENSEN
Chair Conference Committee	Stefano ZAMBON
EAR Editor	Kari LUKKA
Executive Secretary	Nicole COOPMAN

# MINUTES

## 1. Approval of the Minutes 2001 - Athens

The minutes of the General Assembly 2001 in Athens were approved.

## 2. Results of Elections & Officers for 2002/2003

The President, George Venieris, announced that due to the fact that in various countries some Members claimed not to have received the voting papers, the Executive Committee had decided to repeat the vote.

## 3. Report from the President

George Venieris reported that the Executive Committee 2001/2002 had:

- Finalised the statutes which are in the process of being published in the Belgian official legal journal called "Le Moniteur Belge";
- Set up a maintenance agreement between EAA and Andy Lymer for the maintenance of the website;
- Achieved a surplus at the Athens Conference of € 10.500,-;
- Decided to offer special awards to 7 persons who contributed to the development and success of the Association and the European Accounting Review over many years, i.e.:
  - late Dieter Ordelheide
  - Anthony Hopwood
  - Hein Schreuder
  - Peter Walton
  - Anne Loft
  - Ann Jorissen
  - Gerry Van Dyck

The President also mentioned that the internationalisation of the Association would be one of the top priorities of the new Executive Committee. As a start, the next EAA President will attend 1 or 2 international conferences. The EAR Editor will intensify his relationship with AAA.

He then announced that a new Newsletter would be coming out under the supervision of Andy Lymer.

#### **4. Accounts 2001**

The President showed the Accounts 2001 (see Annex I) and mentioned that he was satisfied as the income had gone up.

He reported that the Executive Committee had decided to increase the EAA contribution to the EIASM Salaries and Overheads to € 20.000,- as they had been stable for the past 9 years.

Last but not least, he announced that the Executive Committee was authorising the Steering Committee to exploit new risk free investment strategies for the surplus.

No questions were raised.

#### **5. Membership Situation 2001**

The number of Members increased by 45 (see ANNEX II). The new Members are spread over different countries with the highest increase in:

- Canada: + 6
- France: + 5
- Portugal: + 4
- USA: + 4

#### **6. Report on EAR (Kari Lukka)**

The Editor, Kari Lukka, reported on the state of the European Accounting Review. In a nutshell, in 2001, four issues were produced as well as a special issue to celebrate EAA's 25<sup>th</sup> anniversary. There were 91 submissions in 2001, i.e. a 21% increase compared to 2000.

For full details, please see attached report (ANNEX III) and slides (ANNEX IV) drafted by Kari.

#### **7. Report on Doctoral Colloquium (John Christensen)**

John Christensen reported that the Doctoral Colloquium took place from Sunday 21 April to Wednesday 24 April outside of Copenhagen. The event was held in Kalundborg, a nice and quiet seaside resort.

The Colloquium was chaired by John Christensen (DK) and co-chaired by Tom Groot (NL). The other faculty members were: Philip Brown (UK), Christian Leuz (USA), Jan Mouritsen (DK), Peter Pope (UK), Mike Shields (USA), Alfred Wagenhofer (A).

37 applications had been received. 17 students from various European Universities were selected to participate and 1 American student attended as the AAA representative. In exchange a European student was selected to participate in the next AAA Doctoral Colloquium, namely Holger Daske from the Johann Wolfgang Goethe University in Frankfurt, Germany.

The event was organised in 2 tracks, Management Accounting and Financial Accounting.

Besides the students' presentations, there were 3 plenary sessions:

- By Mike Shields
- By Philip Brown
- By Jens Roder, the PWC Representative

John mentioned that the sponsorship for next year's Doctoral Colloquium was not yet finalised, but that he was very confident in PWC sponsoring again.

## **8. Report on EAA Congress 2002 - Copenhagen (Anne Loft)**

The Conference Chair, Anne Loft, reported on this year's Congress (see ANNEX V - Nr. of participants and ANNEX VI - Nr. of submissions).

Although it was difficult to give accurate figures while the Congress was still going on, 1.014 participants registered for the conference. The country distribution was pretty much similar to the previous year with large delegations coming from UK (108), Spain (98), Russia (90 registered but only 70 turned up), Denmark (89), USA (75), Sweden (60), Denmark (59), Italy (58), Germany (50), Belgium (43).

Regarding the papers presented, it was not possible to give accurate figures either because of some electronic problems encountered with the Congress bureau. 494 papers were presented of which 435 in parallel sessions and 59 in research fora.

## **9. Report on EAA Congress 2003 - Seville (José Antonio Gonzalo / Guillermo Sierra)**

The EAA Congress will be held for the 3<sup>rd</sup> time in Spain (1981: Barcelona - 1992: Madrid)

José Antonio Gonzalo presented the 2003 EAA Congress which will be organised by the University of Seville in Seville, capital of the Andalusian region. It will take place from 2 to 4 April 2003 (one week before the Holy Week) and will be held in the Hotel Melia.

He introduced the Members of the Organising & Scientific Committees, the programme structure, the deadlines for paper submissions (abstracts: 20 October 2002 - full papers: 3 March 2003) and announced that many social events would be scheduled. As of this meeting, the EAA logo will appear on all documents.

All details can be found on the Seville Conference website: <http://www.ope-uex.com/EAA2003/>

Finally, Professor José Antonio Gonzalo from the Alcalá University in Madrid was announced as the new EAA President-Elect.

## **10 Future Congresses (Stefano Zambon)**

Stefano Zambon presented the list of future EAA Congresses:

- 2003: Seville (2-4 April)
- 2004: Prague (1-3 April)
- 2005: Gothenburg
- 2006: Dublin
- 2007: Lisbon
- 2008: Moscow (proposal made during the 2002 Conference)

## **11. Miscellaneous**

The President thanked the Copenhagen Business School for the perfect organisation of the EAA Congress 2002 as well as the EIASM for its administrative support.

He presented the new EAA President, Jens Elling, who is taking from him right after the General Assembly.

No further points were raised and the General Assembly was adjourned.

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