



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

Seville - Friday, 4th April 2003

MINUTES

The President, Jens Elling, opened the meeting.

AGENDA

1. Approval of the Minutes 2002 – Copenhagen
2. Results of Elections & Officers for 2003/2004
3. Report from the President
4. Accounts 2002
5. Membership Situation 2002
6. Report on the EAR
7. Report on the EAA Congress 2003 – Seville
8. Report on the EAA Doctoral Colloquium 2003
9. Report on the EAA Congress 2004 – Prague
10. Future Congresses
11. Miscellaneous

MINUTES

1. Approval of the Minutes 2002 - Copenhagen

The minutes of the General Assembly 2002 in Copenhagen were approved.

2. Results of Elections & Officers for 2003/2004

The President announced the results of the elections:

- Austria: Christian Riegler
- Czech Republic: Bohumil Kral
- Hungary: Ferenc Eperjesi
- Italy: Angelo Riccaboni
- Poland: Gertruda Swiderska
- Portugal: Carlos Baptista da Costa + Aldonio Ferreira (ex aequo)
- Russia: Sergei Shapiguzov

In Portugal, two candidates ended up with the same number of votes. It was decided that a new ballot only between the two nominees would be organized.

As to Russia, the EAA Secretariat had received no response at all to the nomination round. Only a few e-mail addresses for the Russian members are available. Therefore the ballot forms have been circulated via postal mail, but here again many letters were returned. The Executive Secretary, Nicole Coopman, had informed the President way ahead before the deadline and it was decided that the current National Coordinator would be appointed again for the next period, if nothing new came up. Sergei Shapiguzov, the current National Representative for Russia, said that nearly all members had received the nomination form and announced that they had decided to re-elect him. As this procedure is not in line with the statutes, the Executive Committee decided that the elections for the position of National Representative for Russia had to be done all over again.

The elections for the Italian National Representative were also disputed. The President asked Nicole to briefly expose the facts. Complaints had been received by the EAA Secretariat from two Italian EAA members, who wanted to stay anonymous, about "heavy lobbying" by two other persons during the election process. One of the lobbyists was not a member of the EAA. It was referred to the President who decided to submit the issue to the Executive Committee who is responsible for the election of National Representatives. The question of lobbying was discussed at length. Several members were of the opinion that campaigning could not be forbidden as there were no enforceable rules to do so. Ethical rules could be set, especially dealing with the issue of campaigning/lobbying by a non-EAA member. Some members were of the opinion that the complaints should be ignored, whilst others felt that the election should be repeated. Finally the majority decided to require re-election in order to avoid that what happened in Italy would happen again in another country in the future.

3. Report from the President

Jens Elling reported the following:

- The general picture was quite positive:
 - the number of members had increased;
 - the number of papers submitted to the EAR had increased;
 - the number of papers submitted by PhD students for the Doctoral Colloquium had increased;
 - the EAA Newsletter had been launched.
- He had been invited to a commemorative celebration for Dieter Ordelheide. During a solemn ceremony, which took place in Frankfurt, he handed over an award to Mrs Ordelheide.
- The President urged all Members to read, but also to contribute to the EAA Newsletter.
- He referred to the idea he had launched in the EAA Newsletter Volume 1, Issue 1, December 2002, namely to establish an EAA International Financial Reporting Standards Committee. The Executive Committee Members had decided to go for it.

4. Accounts 2002

The President showed the Accounts 2002 (see Annex I), which were approved.

5. Membership Situation 2002

The number of members increased by 45 (see ANNEX II). The most important increases took place in:

- Greece: + 35 members
- Spain: + 20 members
- Russia: + 16 members
- Italy: + 15 members
- Poland: + 15 members

The largest decrease took place in Germany (- 20 members). A special effort to recruit more members needs also to be made in France.

6. Report on EAR (Kari Lukka)

Kari Lukka, the Editor, reported on the state of the European Accounting Review. For full details, please see attached his report (ANNEX III) and slides (ANNEX IV).

Summary of the highlights:

- *The 2002 Volume (Vol. 11)*
Four issues were produced in 2002.
Vol. 11 included:
 - Special issue to celebrate the EAA 25 years
 - 11 main articles
 - 1 special section with 8 articles altogether
 - 1 “Accounting in Europe” article
 - 5 discussion forum articles (in two separate issues)
 - 10 book reviews

- *Editorial policy*
The policy was the same as during the 2 previous years.
Efforts were made to gain visibility for the journal in North America → the Editor and Assistant Editor attended the AAA Annual Meeting in San Antonio and hosted a reception for the friends of EAR.

- *Editorial organization*
The editorial structure of EAR underwent a main reorganization. The prior two-board structure was replaced by a single board structure. The new Editorial Board is highly international and its 47 members have a high academic reputation and a great deal of experience.

- *Submissions*
A further growth (7%) in the number of submissions has been recorded.
26 countries were represented by the submitting authors.
The biggest volumes came from Spain, UK., The Netherlands, USA and Finland.

- *Peer reviews and editorial feedback*
The average review turnover time continues to be satisfactory.
Regarding the time it takes from receipt of an article to first editorial feedback to the author, the figures of 2002 indicate a slowing tendency when compared to those of 2001.

7. Report on the EAA Annual Congress 2003 (Antonio Lobo)

Antonio Lobo, member of the Organising Committee, reported the following on this year's Congress:

- Total number of submissions after elimination of double entries: 923
- Total number of rejected abstracts: 239 (25%)
- Total number of cancelled papers: 66

Topic	Total	Percentage	Nr. of presentations Parallel sessions	Nr. of presentations Research forum
ACM	74	0.108	50	24
AED	24	0.035	16	8
AHI	26	0.038	18	8
AIS	16	0.023	11	5
AST	14	0.020	10	4
ATH	8	0.011	5	3
AUD	47	0.068	32	15
CPP	10	0.014	7	3
EAA	13	0.019	9	4
FAN	21	0.030	14	7
FFM	20	0.029	14	6
FRG	79	0.115	54	25
GOV	32	0.046	22	10
8INA	59	0.086	40	19
M19AN	119	0.173	81	38
OBA9	25	0.036	17	8
PSA3	58	0.084	39	19
SEA	29	0.042	20	9
TAX	10	0.014	7	3
TOTAL	684	1	466	218

At this stage, 1.153 delegates had registered (1.200 were expected) coming from:

Australia	32	Kuwait	1
Austria	9	Latvia	2
Bahrain	1	Lithuania	3
Belgium	38	Malta	1
Brazil	1	Mexico	1
Canada	22	Netherlands	47
Croatia	2	New Zealand	3
Cyprus	2	Nigeria	3
Czech Republic	25	Norway	24
Denmark	21	Poland	35
Estonia	5	Portugal	39
Finland	42	Russia	115
France	45	Scotland	8
Germany	37	Slovenia	3
Greece	13	South Africa	3
Hong Kong	3	Spain	197
Hungary	17	Sweden	67
Ireland	11	Switzerland	7
Israel	2	UE	1
Italy	54	United Kingdom	139
Japan	10	USA	46
Korea (South)	3	Not classified	13

The home-base effect could be noticed with the 197 Spanish participants registered. The Russian delegation was also quite impressive. The largest number of withdrawals came from the U.S.A.

Antonio thanked the Organising Committee Members for all the work done over the past months, as well as all the speakers, chairs and other participants for attending the Seville Congress.

8. Report on the EAA Doctoral Colloquium 2003 (John Christensen)

John Christensen, the Chair of the Doctoral Colloquium reported that this year's PwC Doctoral Colloquium was held in Alcalá de Guadaíra, which is just outside Sevilla. The chosen venue, the Hotel Oromana, is nicely located in a park just outside the village, an ideal place for the colloquium.

The students represented schools from 10 countries. In terms of nationality they represented 11 countries. This included the representative from AAA, Jonathan Rogers, University of Pennsylvania. This year the competition to get into the colloquium was very tough as we received 53 applications for the 17 slots that were available.

The subjects of the proposals covered a wide variety of accounting research: Capital market research at one extreme and Management Accounting Change at the other extreme. Quite a few participants in this year's Doctoral Colloquium were affiliated with the Harmonia Project under the supervision of Stuart McClay, University of Wales. Also, 'intangible assets' was a very popular topic this year. This was both from a financial accounting and a managerial accounting point of view. Finally, Corporate Governance had its share of the projects. The quality of the projects presented was high, indicating an increasing quality of doctoral research in Europe. The faculty selected Anette Mikes, London School of Economics, as the PwC Doctoral Colloquium's representative at the upcoming AAA Doctoral Consortium.

The truly international faculty was composed of:

- David Cooper, University of Alberta (Canada)
- Tom Groot, Vrije Universiteit (The Netherlands)
- Christian Leutz, University of Pennsylvania (USA)
- Jan Mouritsen, Copenhagen Business School (Denmark)
- Peter Pope, University of Lancaster (UK)
- Michael Shields, Michigan State University (USA)
- Alfred Wagenhofer, Universität Graz (Austria)
- and John Christensen himself, Southern Danish University (Denmark).

In addition to the students' presentations, David Cooper gave a plenary lecture on Management Accounting Research from a sociological perspective and Alfred Wagenhofer delivered a plenary lecture on Financial Accounting Research from an analytical perspective.

John thanked PricewaterhouseCoopers, who sponsored the Doctoral Colloquium for the last time, for having sponsored it for 6 consecutive years. Without PwC there would have been no doctoral colloquium.

9. Report on the EAA Annual Congress 2004 - Prague (Bohumil Kral)

Bohumil Kral, the Chair of the EAA Conference 2004, assisted by Jiri Kubicek, the representative of Odeon Travel Agency, announced that the conference will take place from April 1-3 in the University of Economics, Prague, which is close to the city centre. A leaflet regarding the event was distributed to all conference participants.

The 3 social events will be held at walking distance:

- 1) Early bird reception on 31 March 2004 in a museum
- 2) Welcome reception in the National House
- 3) Gala Dinner on 3 April 2004 in the Municipal House

The following deadlines were defined:

- 1) Deadline for submission of abstracts and papers → 3 November 2003
- 2) Authors to be notified of acceptance/rejection of abstracts → 2 February 2004
- 3) Deadline for submission of full paper and registration → 1 March 2004

The Doctoral Colloquium will be held from 28 to 30 March 2004 in the Zamek Mostov Castle Hotel outside Prague.

All EAA Members as well as all other colleagues in Accounting are cordially invited to join the organizers in Prague.

10. Future Congresses (Stefano Zambon)

Stefano Zambon, the Conference Chair, presented the list of locations for future EAA Congresses:

2004: Prague (1-3 April)
2005: Göteborg (18-20 May)
2006: Dublin
2007: Lisbon

Proposals for 2008 and further years have already been received from Russia, France and Finland.

Stefano has been asked by the Executive Committee to draft guidelines for conference organizers and present them at next year's Executive Committee meeting.

11. Miscellaneous

The President thanked the conference organizers for a splendid event. He also thanked the Members of the Executive Committee, the Sub-Committees, as well as EIASM for all the support he received during his presidency.

He then called and congratulated the new EAA President, José Antonio Gonzalo, who is taking over right after the General Assembly. José Antonio thanked all the Members for their vote of trust. He also thanked the outgoing President, Jens Elling, for his contribution to the further development of the Association.

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