



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

**Prague - Thursday, 1<sup>st</sup> April 2004**  
from 15.30 to 16.00 hours

**Prague - Saturday, 3<sup>rd</sup> April 2004**  
from 16.30 to 18.00 hours

## MINUTES

The President, Jose Antonio Gonzalo, chaired both General Assemblies.

On Thursday, 1<sup>st</sup> April 2004, he opened the **1<sup>st</sup> EAA General Assembly** explaining that the reason for having two meetings this year was due to the fact that the proposed new corporate governance and consequently the revision of the statutes needed to be approved. The changes would be presented in this first meeting while the approval would be asked for during the second meeting, as there was no need anymore for a minimum quota of attendance.

The President presented the new structure of the EAA. Full details can be found in Annex I.

No further points were raised and the 1st General Assembly was adjourned.

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On Saturday, 3<sup>rd</sup> April 2004, the President opened the **2<sup>nd</sup> EAA General Assembly**.

## AGENDA

1. Approval of the minutes of the General Assembly 2003 – Seville
2. Results of Elections & Officers for 2004/2005
3. Report from the President
4. New EAA Corporate Governance
5. Accounts 2003
6. Membership Situation 2003
7. Report on the EAR
8. Report on the EAA Doctoral Colloquium 2004
9. Report on the EAA Congress 2004 – Prague
10. Report on the EAA Congress 2005 – Göteborg
11. Future Congresses
12. Miscellaneous

The agenda was approved.

# MINUTES

## 1. Approval of the minutes of the General Assembly 2003 - Seville

The minutes of the General Assembly 2003 in Seville were approved.

## 2. Results of Elections & Officers for 2004/2005

The President announced the results of the elections:

- Belgium: Ignace De Beelde, University of Ghent
- Denmark: Kim Klarskov Jeppesen, Copenhagen Business School
- Ireland: Gerardine Doyle, University College Dublin
- Netherlands: Eddy Vaassen, University of Amsterdam
- Norway: Aasmund Eilifsen, Norwegian School of Economics
- Sweden: Jan-Erik Grojer, Uppsala University
- Switzerland: Ex aqueo:
  - Robert Göx, University of Fribourg
  - Bernard Morard, University of Geneva
  - Dieter Pfaff, University of Zurich

In Switzerland, three candidates ended up with the same number of votes. A new ballot would be organized after the conference. Should the ex aqueo be repeated, they would be asked to nominate one candidate among themselves.

## 3. Report from the President

## 4. New EAA Corporate Governance

The President gave a quick overview of the proposed new corporate governance that had been explained during the 1<sup>st</sup> General Assembly.

He then asked for the formal approval of the proposed amendments as well as for the revision of the statutes, which had been sent via e-mail beforehand.

Both the amendments and the revised statutes were approved by consensus.

The President explained that the next steps dictated by the new corporate governance would be the election of the future President as well as of the Management Committee members.

He then briefly presented all the operating committees and their members. When mentioning the Conference Committee, he thanked Stefano Zambon for the good work he had done during the past 6 years.

## 5. Accounts 2003

The President showed the following figures:

Income & Expenditures	
2003	168.793,06 €
2002	160.707,42 €

Balance Sheet	
2003	384.227,11 €
2002	512.974,62 €

and reported that the *income* slightly increased compared to 2002. The main reason for this being that Taylor & Francis, the publisher of the journal, made a balance of royalty payments over the past 4 years.

The *expenditures* did not significantly change compared to last year. Except for the travel & accommodation expenses, which were reimbursed for a Steering Committee meeting held in Brussels to discuss the new corporate governance.

As to the *balance sheet*, substantial difference between the 2 years is due to the fact that at the closure date of the accounts, a series of due amounts had not yet been received, the most important one being the membership fees 2003 (total of 42.800 €).

The accounts 2003 (full details in Annex II) were approved.

## 6. Membership Situation 2003

The following was reported regarding membership numbers:

Total number of members	Top 5 countries in 2003
2003 → 1.271 members 2002 → 1.276 members 2001 → 1.232 members 2000 → 1.187 members 1999 → 1.173 members	1. United Kingdom 2. United States of America 3. Spain 4. Italy 5. Germany

Full membership figures can be found in Annex III.

## **7. Report on EAR**

Kari Lukka, the Editor, reported on the state of the European Accounting Review.

In Annex IV, you can find full details on the 2003 volume (Vol. 13), and more particularly about:

- Submissions
- Review report turnover times
- Time from submission to sending Editor's first letter to authors
- Distribution of topic areas
- Distribution of methods applied
- Geographical distribution of authors
- Recently published special sections
- Ongoing special section/issue projects

## **8. Report on the EAA Doctoral Colloquium 2004**

John Christensen, one of the co-chairs of the Doctoral Colloquium, reported that this year's Doctoral Colloquium – now sponsored by KPMG – was held in a very nice place close to the German border.

This year 65 applications had been received representing a remarkable increase vs last year (53). The 17 students selected represented schools from 12 countries. This included the representative from AAA, Hui Chen, from the University of Tennessee.

The faculty was basically the same as last year and consisted out of:

- David Cooper, University of Alberta, Canada
- Tom Groot, Vrije Universiteit Amsterdam, The Netherlands
- Wayne Landsman, North Carolina University, USA
- Jan Mouritsen, Copenhagen Business School, Denmark
- Peter Pope, University of Lancaster, United Kingdom
- Michael Shields, Michigan State University, USA
- Alfred Wagenhofer, University of Graz, Austria
- and John Christensen, Southern Danish University, Denmark

In addition to the students' presentation, Jan Mouritsen and Wayne Landsman gave a plenary lecture.

The faculty selected Martin Kleinert from the University of Tübingen to represent the EAA at the forthcoming AAA Doctoral Consortium.

John thanked Tom Groot, the 2<sup>nd</sup> co-chair, who announced that he had decided to resign, for his commitment and contribution to the success of the past colloquia.

## 9. Report on the EAA Annual Congress 2004

Ladislav Mezlik, the Secretary General of the Prague Congress, reported the following figures

- 1.021 = number of abstracts received
- 53 = number of countries of abstracts
- 19 = number of topics addressed
- 789 = number of abstracts accepted tentatively
- 623 = number of abstracts accepted finally
- 1.243 = number of delegates
- 57 = number of countries of delegates
- 214 = number of accompanying persons

Ladislav briefly explained the “Abstract Assessment Process” used, i.e. each abstract had been reviewed blindly simultaneously and anonymously by 2 independent members of the Scientific Committee, who were originating from different countries.

Bohumil Kral, the Chair of the Prague Congress, expressed great thanks to all those had contributed to the success of the conference.

## 10. Report on the EAA Annual Congress 2005

Olov Olson, the Chair of the EAA Congress 2005, introduced his Secretary General, Gunnar Rimmel and his Treasurer, Jan Marton. He mentioned that a leaflet had been distributed.

He announced that the congress would take place from May 18-20 at the School of Economics and Commercial Law, Göteborg University (SEC). The Doctoral Colloquium would take place from May 14-17 on the Gullholmen Islands.

The keydates would be as follows:

- Deadline for submission of abstracts and papers: November 15, 2004
- Notification to authors of acceptance/rejection of abstracts and papers: February 15, 2005
- Deadline for submission of full paper and registration: March 15, 2005

The following preliminary themes were announced:

- Plenary session: Accountability in International Politics and Business
- Symposia: Implementation of IAS/IFRS in the EU  
Various Theoretical Perspectives on Regulation  
EAA Financial Reporting Standards Committee  
Ethics and Accounting  
Variations in Empirical Research in Accounting  
Editors' Panel

## 11. Future Congresses

The President announced the future locations of the EAA Annual Congresses:

2006	Dublin (*)
2007	Lisbon
2008	To be decided

(\*) Aileen Pierce, the Chair of the EAA Congress 2006, distributed a preliminary leaflet announcing the dates of the congress (March 22-24).

## 12. Miscellaneous

The President introduced and congratulated the new EAA President, Bohumil Kral, who would take over from him right after this General Assembly. Bohumil thanked all the members for their vote of trust.

No further points were raised and the 2<sup>nd</sup> General Assembly was adjourned.

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