



9th WORKSHOP ON ACCOUNTING AND REGULATION SIENA, ITALY, JUNE 19-21, 2023

SAVE THE DATE

Celebrating
25 Years

CO-ORGANISED WITH



ORGANISING CONTACT IN SIENA

Roberto Di Pietra, University of Siena

STEERING COMMITTEE

Roberto Di Pietra (University of Siena); **Günther Gebhardt** (Goethe-University Frankfurt); **Stuart McLeay** (The University of Sussex); **Joshua Ronen** (Stern School of Business, New York University); **Luzi Hail** (University of Pennsylvania); **Jörg-Markus Hitz** (University of Tübingen); **Arceli Mora** (University of Valencia); **Carien van Mourik** (Open University); **Ivana Raonic** (Bayes Business School); **Alfred Wagenhofer** (University of Graz)

KEYNOTE SPEAKER

Charl de Villiers

Professor of Accounting, University of Auckland, New Zealand

“SUSTAINABILITY ACCOUNTING: An overview of current regulatory developments, and the identification of research opportunities”

ORGANISING COMMITTEE

Jonida Carungu, London Metropolitan University; **Matteo Molinari**, Kent Business School

CALL FOR PAPERS

We encourage the submission of papers addressing Accounting & Regulation. Topics may include:

- Accounting and regulatory compliance;
- Challenges and opportunities presented by IFRS, other standardization and convergence projects, and Conceptual Framework reforms;
- Impact of accounting regulation on management behaviour, including earnings management and financial disclosure;
- Impact of accounting regulation on corporate governance mechanisms, and the implications for financial reporting quality;
- Impact of accounting regulation on markets and institutions;
- Sustainability reporting (including materiality assessments, global baseline/comparability, cost-benefits, etc.);
- Auditing and oversight of the accounting profession;

- Structures and processes of standard setting in different social and political settings, the potential for deregulation in a changing world order, and the hiatus effects of pandemics and international conflict;
- Accounting regulation of other entities, including financial and governmental institutions;
- Integrated reporting, and the reporting of non-financial information;
- Innovations in the treatment of regulatory effects and institutional frameworks in accounting research design.

The aim of the Ninth Workshop in this series is to make an informed contribution to the wider debate on the role of accounting and financial reporting as a regulated activity, especially highlighting any interactions with corporate governance, auditing and finance. In particular, we ask whether reporting standards should be formulated with the aim to solely help users predict, evaluate and compare future cash flows and their associated uncertainty or to also promote the efficient allocation of resources, as explicitly recognized by Conceptual Frameworks. In a similar vein, should the reporting objectives include the provision of information about external benefits conferred and costs imposed on other entities or individuals? Should distributional considerations enter the standard setting debate or should the role of accounting standard setters be more narrowly defined as meeting stakeholders' needs, leaving issues of economic efficiency, stability and growth, as well as welfare considerations, to governmental institutions?

This workshop provides a unique opportunity to offer new insights into these aspects of the regulatory processes, especially in the current economic climate. What, for instance, has been the impact of exit valuation and the recording of impairment losses in illiquid markets? Have recent frictions between political institutions and standards setters been due, at least partially, to a difference in objectives between the two? Would the inclusion of economic stability and growth as additional objectives of the standards setters have eliminated or at least reduced the frictions? What are the implications of moves towards deregulation in the changing world order, given the potential for financial deregulation posited by the last US administration, and the UK's ongoing negotiations with the EU?

Submission of proposed papers

Proposals for workshop papers should include the draft paper and a short abstract, the name and address of the author(s) and contact e-mail details.

Abstracts will only be considered in exceptional circumstances as priority will be given to completed papers, which must be in English.

Authors should ensure that both the regulatory context and the accounting research issue are made clear in the abstract.

Please provide us with your document by:

March 26th, 2023

To be acceptable, proposals **MUST** only be submitted through the EIASM website!!!
(www.eiasm.org - see *calendar of events*)

Acceptance

Authors will be notified of provisional acceptance by April 21st, 2023.

Please note that final inclusion in the program will be contingent on receiving the full paper, abstract and workshop registration by May 22nd, 2023.

DEADLINES

March 26th, 2023

Deadline for submission of abstracts and draft papers

April 21st, 2023

Authors notified of acceptance

May 22nd, 2023

Deadline for submission of full papers and registration

LOCATION

The 9th Workshop on Accounting & Regulation will take place in the Rectorate building of the University of Siena (Via Banchi di Sotto, no. 55, Siena) and the "Santa Chiara Lab" (Via Valdimontone, no. 5, Siena)