



## Welcome to the First EAA Newsletter in 2019

Dear EAA Members,  
Dear Colleagues and Friends,

As Philip announced in his presidential letter in the December 2018 issue of the EAA Newsletter, we - Christoph Endenich (ESSEC Business School, Paris) and Marco Fasan (Ca' Foscari University, Venice) - have been appointed Co-Editors of the EAA Newsletter. As active EAA members, we have taken up this new role with great enthusiasm. We thank the EAA Management Committee for this opportunity and look very much forward to working together with the EAA President, the Management Committee, the Publication Committee, the Accounting Research Center, EAA/EIASM staff and all EAA members. Needless to say that we are very grateful to Ariela Caglio and Sebastian Becker as we can build on their excellent work as - now past - editors of the Newsletter and the Young Scholar's Corner respectively.

Given our most recent membership survey, the EAA Newsletter is highly appreciated by our members and we commit ourselves to further strengthening this appreciation. An important task for us will be developing the ties between the EAA Newsletter and the Accounting Research Center (ARC). In this context we encourage you to visit and subscribe to the ARC-website (<https://arc.eaa-online.org/>): The ARC has just announced the *Recipients of the EAA 2019 Anthony G. Hopwood Awards for Academic Leadership* and is full of useful information especially (but not exclusively) for young scholars.

With the first EAA Newsletter under our editorship we have assembled a compilation of what we consider interesting and helpful information for EAA members: Past and upcoming conferences - above all the 42<sup>nd</sup> EAA Annual Congress in Paphos (Cyprus) - and seminars, activities - such as the initiation of the Corporate Reporting Committee - and upcoming

---

publications in the EAA journals. In representing the diversity of the EAA membership we obviously depend on your support. Please get in touch with us if you have any comments on the Newsletter or if you wish to share any relevant information with EAA members. We hope that you enjoy reading the Newsletter!

**Christoph Endenich**

*Co-Editor of the EAA Newsletter*

[endenich@essec.edu](mailto:endenich@essec.edu)

**Marco Fasan**

*Co-Editor of the EAA Newsletter*

[marco.fasan@unive.it](mailto:marco.fasan@unive.it)

---



## President's Letter – March 2019

### *EAA further invests in PhD support*

Dear Colleagues,

We have started the countdown for our 42<sup>nd</sup> EAA Annual Congress in Paphos (Cyprus). We received 1,012 paper submissions, and 700 papers will be presented at the Congress: 352 parallel sessions and 348 research fora. I would like to thank the Standing Scientific Committee (under the leadership of Ralf Ewert) and the entire review team for their great efforts to select the papers and organize the scientific program. The Symposia Committee (led by Annalisa Prencipe) selected 9 out of 16 symposia proposals to have at the Congress with a phenomenal list of panel speakers on diverse topics. As part of our strategy to invest in the next generation of accounting academics, we decided to reduce the Congress fee by 200 euros for *all* PhDs who want to attend the Congress, as well as the PhD Forum (the morning before the Congress starts). The PhD Forum, this year organized by Marcia Annisette and Martin Jacob, will offer a stimulating program for young scholars and PhDs with keynote speakers such as Paolo Quattrone, Theresa Libby, Christine Cooper, Robert Göx and Christoph Sextroh. Please check the Congress website for updates and details. Irene Karamanou and her local organizing team are making the final preparations for the Paphos Congress such that it will be an unforgettable event at a unique location. At this moment we are approaching 1,000 registrations.

This year we will have 5 awards at the opening ceremony. The Anthony G. Hopwood Award was established in 2005 and will be given to a colleague who showed exceptional academic leadership in the EAA Community. Nominations for the Hopwood Award were received in January, and the Awards Committee selected one winner. There are also best paper and best reviewer awards for both of the EAA Journals: European Accounting Review and Accounting in Europe. The EAR and AiE editors organized the award selection process.

Finally, I am happy to announce that we have found 10 high profile colleagues with diverse research backgrounds willing to serve on the Corporate Reporting Committee (see my previous newsletter) to address a wider role of corporate reporting (non-financial information relevant to a variety of stakeholders). Begoña Giner is the chairperson leading the CRC team and organizes the first public activity with a special symposium at the Annual Congress on May 31.

See you in Paphos!

**Philip Joos**

**President EAA**

[philjoos@tilburguniversity.edu](mailto:philjoos@tilburguniversity.edu)

---



### European Accounting Review (EAR) – List of forthcoming articles

*Auditor independence, current and future NAS fees and audit quality: were European regulators right?*  
- David Castillo-Merino, Josep Garcia-Blandon and Monica Martinez-Blasco

*The use of forecast accuracy indicators to improve planning quality: insights from a case study* - Silvia Jordan and Martin Messner

*Experience of audit committee members and audit quality* - Nigar Sultana, Harjinder Singh and Asheq Rahman

*Unpacking the fluidity of management accounting concepts: an ethnographic social site analysis of enterprise risk management* - Matthäus Tekathen

*The effect of cross-border group taxation on ownership chains* - Silke Rüniger

*Do investors pay sufficient attention to banks' unrealized gains and losses on available-for-sale securities?* - Romain Boulland, Gerald J. Lobo and Luc Paugam

*Litigation risk and corporate voluntary disclosure: evidence from two quasi-natural experiments* - Hui Dong and Huai Zhang

---



## News from AinE

### **Special Issues on Accounting and Politic**

**Guest Editors: Anne Jorissen (Antwerp University) and Begoña Giner (University of Valencia)**

The aim of this Special Issue is to stimulate a debate about the standards setting process by analyzing and understanding the role of the political process in both, shaping the standards and accounting practices, in a global international context. We invite papers within the broad area of politics in accounting, which may have policy relevant implications and/or a better understanding of the standards setting process and practice in a global context.

Authors should submit their papers by 15th October 2019 to Accounting in Europe (<http://www.tandfonline.com/action/authorSubmission?journalCode=raie20&page=instructions>) according to the journal guidelines indicating it is submitted to a special issue.

### **Best paper and Best reviewer award**

The EAA has decided to award a yearly best paper award for both Accounting in Europe and European Accounting Review. The 2018 awards will be presented at the EAA conference in May.

### **Congresses and workshops**

AinE organizes a Symposium related with the topic “Accounting and Politics” in the 2019 EAA Annual Congress which will take on Wednesday

We also remind you that the journal has been always linked to the EUFIN annual workshops and that the 2019 EUFIN workshop will be held in Vienna.

---

**Next issue: Volume16(1) 2018**

*Research Articles:*

Inside the Black Box of IASB Standard Setting: Evidence from Board Meeting Audio Playbacks on the Amendment of IAS 19 (2011)

Malte Klein & Rolf Uwe Fülbier

Formal Participation in the EFRAG's Consultation Processes: The Role of European National Standard-Setters

Martin Gäumann & Michael Dobler

Published online: 15 Sep 2018

Firm Disclosures about Enforcement Reviews

Jörg-Markus Hitz & Henning Schnack

Published online: 26 Sep 2018

The Differential Impact of IFRS Adoption on Aspects of Seasoned Equity Offerings in the UK and France

Mostafa Harakeh, Edward Lee & Martin Walker

Published online: 16 Oct 2018

*Book reviews.*

Forging Accounting Principles in Five Countries – A History and Analysis of Trends

José Moreira

Published online: 06 May 2018

Regards

**Araceli Mora**

***Editor***

---



### [News from the EAA Accounting Research Center \(ARC\)](#)

There have been a number of developments on the [ARC](#) in 2019 (see <https://arc.eaa-online.org/>).

First, the EAA has initiated partnerships with national accounting associations with the aim of fostering the development of accounting academics. You can read about this initiative in the [post](#) by [Helena Isidro](#).

We have also new blogs, both from loyal and new bloggers:

[Economic Analysis of Widespread Adoption of CSR and Sustainability Reporting Standards](#) by [Christian Leuz](#)

[It's \(rookie\) recruiting season, and thus, letter writing season, too](#) by [Wim Van Der Stede](#)

[Introductory guide to using Stata in empirical financial accounting research](#) by [David Veenman](#)

[Accounting Thought and Practice Reforms: Ray Chambers' Odyssey](#) by [Graeme Dean](#)

[What does a Professor of Accounting do?](#) by [Carol Adams](#)

... and [more!](#)

The new [International PhD Visit Scheme](#), which provides a system to match EAA PhD students interested in a research visit at leading European accounting departments, got off to an encouraging start. We have begun arranging visits at European universities from

---

students from within and outside Europe for autumn 2019. The closing date for visits in the spring term 2020 is **31 August**. There is financial support from the EAA of €500 for a number of visits in the first year of the scheme, so if you are interested and eligible, please consider applying in the next round.

We continue to offer our PhD Mentoring Initiative, a [gateway to enable PhD students to refine their research proposals](#) and enhance the overall quality of their work. They can access timely, constructive and confidential advice from Europe's leading accounting researchers. We encourage students and their supervisors to take a look at what the initiative offers and to consider submitting a proposal for feedback.

And don't forget to visit our database of [PhD funding](#) and [job opportunities](#) and the complete [list](#) of the main accounting events happening around the world. If you have any PhD scholarships, academic accounting job opportunities or an event to organise, please [contact us](#).

We always welcome contributions from any EAA members who wish to share ideas and reflections, discuss emerging issues, and be part of our community. Please consider writing a blog, or sharing your accounting research resources via the ARC. If you wish to discuss your ideas for a blog or a repository before posting them, feel free to contact [Giovanna](#).

As always, we are interested in your ideas and suggestions on the ARC. Your feedback can be sent to [Mark](#).

Finally, don't forget to keep up to date by following [@EAA\\_ARC](#) on Twitter.



Stay connected!







### Report from the new Corporate Reporting Committee

As our President, Philip Joos, informed in the last Newsletter, after the very successful meeting on October 23, 2018, on the wider role of corporate reporting, the Management Committee decided to establish a new committee, the Corporate Reporting Committee (CRC). With the CRC, EAA wants to actively participate in the debate about how companies can and should inform the wide variety of stakeholders about their activities and their impact on society in general. In addition, since non-financial information is increasingly attracting the interest of policy makers and standard setters, with the new committee EAA aims to create awareness of the policy issues on these matters, and collaborate with them so that the academic community can have an impact on new policies and standards.

The recently created CRC is made up of a group of academics of recognized prestige who have been actively involved in EAA activities. All have an extensive experience in research in non-financial reporting, among other areas, and the most important thing they are very interested in addressing the new challenge of the EAA. As you can see below, it is a well balanced group of in terms of gender and universities:

Charles Cho	Schulich School of Business, York University
Elizabeth Demers	HEC Lausanne
Begoña Giner (CHAIR)	University of Valencia
Laura Girella	University of Genova

---

Peter Kajüter	University of Münster
Lucia Lima Rodrigues	University of Minho
Peter Pope	Bocconi University
Gunnar Rimmel	University of Reading
Ricardo Stacchezzini	University of Verona
Ian Thomson	Birmingham Business School

The first public activity of the new committee will be a Symposium at the next EAA conference that will take place in Paphos. The session is planned to be held on Friday 31st, at 14:00-15:30. At the symposium we will have the opportunity to discuss those issues that affect non-financial reporting and the future of the CRC. We kindly invite you to attend the session in which Richard Barker will act as a Chair, and the panelists will be Charles Cho, Mario Abela, Carlos Larrinaga and Begoña Giner.





## EAA Talent Workshop

The European Accounting Association is launching the fifth edition of its job market for accounting academics: The EAA Talent Workshop. The event will be held in Madrid, November 8-9, 2019 and it will be hosted by IE University. We welcome institutions of higher learning searching for junior faculty as well PhDs that have completed their degree or will do it in the foreseeable future. The Talent Workshop will provide a venue where candidates can present their work as well as hold interviews with recruiters.

### **Objectives: Building Bridges between Young Talent and Academic Institutions**

Institutions of higher learning witness increasing mobility of PhD students and faculty. In addition, to short-term initiatives aiming at providing placement for PhD students and faculty for one semester and/or an academic year, an increasing number of universities and business schools enforce non-inbreeding policies on their PhD students. In turn, the wide implementation of these policies has brought about significant increases in the long-term mobility rate of faculty across countries and regions. Although the Internet provides a helpful venue to advertise opening positions as well as expressions of interest, there is still room for improvement. Combining the strengths of the web and face-to-face initiatives, the Management Committee of the EAA agreed to launch the fifth edition of its job market, a Talent Workshop, for accounting academics.

### **Institutions Participating in the Talent Workshop**

The Talent Workshop held editions in 2015, 2016, 2017 and 2018. In these editions, the following academic institutions participated as recruiters: Aalto University School of Business, Aarhus University, Adam Smith Business School – University of Glasgow, BI – Norwegian Business School, Bocconi University, Cass Business School – City University London, Católica Lisbon School of Business and Economics, China Europe International Business School, Chinese University of Hong Kong, Copenhagen Business School, CUNEF, Erasmus University, ESADE, ESSEC Business School, Frankfurt School of Finance & Management, HEC Paris, Hong Kong University of Science and Technology, IE Business School / IE University, IESE Business School, IESEG School of Management, INSEAD, KU Leuven, Lancaster University, London School of Economics and Political Science, Ludwig-Maximilians Universität, LUISS University, Monash University, Neoma Business School, Nord

---

University, Norwegian School of Economics, Rennes School of Business, RSM Erasmus University, Stockholm School of Economics, The American University in Cairo, The University of Queensland Business School, The University of Sydney, Tilburg University, Toulouse Business School, Trinity College Dublin, Universidad Carlos III de Madrid, Universidad de Navarra, Universitat Autònoma de Barcelona, Universitat Pompeu Fabra, Université Catholique de Louvain (Louvain School of Management), University of Amsterdam, University of Bern, University of Bolzano, University of Bristol, University of Cambridge, University of Exeter Business School, University of Glasgow, University of Groningen, University of Manchester, University of Mannheim, University of Melbourne, University of North Texas, University of Notre Dame, University of Oxford, University of Southern Denmark, University of Sussex, University of Waterloo, Vienna University of Economics and Business, University of Washington, UNSW Sydney, Warwick Business School and WHU – Otto Beisheim School of Management.

Institutions interested in supporting the initiative and participating in the job market, please, email: [salvador.carmona@ie.edu](mailto:salvador.carmona@ie.edu). By supporting this EAA initiative, universities and business schools commit themselves to attend the Talent Workshop if they had vacancies for the 2020-2021 academic year.

### **Venue and Date**

The **European Accounting Association** launches the fifth edition of its job market in Autumn 2019. During the event, institutions and candidates will have the opportunity to meet both through public presentations and private interviews. The event will be held in Madrid during November 8-9, 2019; the hosting institution is IE University.

### **Application – PhD students**

PhD students interested in participating in the job market as candidates are asked to submit the following materials **by October 1 at the latest**: their job market paper, resume and brief research statement to the following email address: [eea-jobmarket@ie.edu](mailto:eea-jobmarket@ie.edu). Participation in the Talent Workshop is free for accepted candidates, and this will cover their participation in the scientific program, availability to hold interviews with recruiters, and coffee breaks. Upon acceptance to the Talent Workshop, candidates will be asked to complete the registration form that will be available on the website.

### **Registration – Institutions**

Recruiting institutions are asked to complete the registration form that is available on [eea-jobmarket.ie.edu/registration](http://eea-jobmarket.ie.edu/registration). The institutional fee for recruiters is 450 euros; it covers for the participation of one member of the recruiting institution as well as the use of a meeting place to interview candidates. The registration fee for further members of the same institution, who share the same meeting place, is 350 euros. Recruiting institutions' deadline: **October 16, 2019**. Registration fee after the deadline is 500 euros, subject to availability.

---



### Mr Bakhodir Diyarov presentation

The EAA is pleased to announce that as of 1st April 2019, Mr Bakhodir Diyarov will succeed Mrs Nicole Coopman who after 17 years of service as the EAA Executive Secretary will be retiring. Baha will attend the EAA Annual Congress in Paphos and be supported and coached by Nicole until 31st July 2019.

Originally from Uzbekistan, Baha came to Belgium in 2010. Before pursuing his masters degrees in Belgium, he undertook a BA with Honours in Politics and International Studies at Warwick University in England from 1999-2002. He holds a MSc degree in Management from the VUB and MSc in Development Evaluation and Management from IOB, Antwerp University. Before joining EAA, Baha has worked for the European University Association as Membership and Statutory Meetings Officer and for the Federation of European Neuroscience Societies, where he was responsible for administrative support to the FENS leadership and Executive Director as well as for all membership queries and accounting.





### [Report on the 2019 International Accounting Section Midyear Meeting, Miami, January 24-26, 2019](#)

This year the 25<sup>th</sup> Midyear Meeting and 15<sup>th</sup> Ph.D.-New Faculty Consortium of the International Accounting Section of the American Accounting Association (AAA) were held in Miami on January 24-26, 2019.

In the sun-filled backdrop of Miami, the meeting started on Thursday with the Ph.D. / New Faculty Consortium and the Workshop about *“Teaching Accounting Students Big Data Skills”* followed by the official kick-off on Friday morning with a warm welcome from Stephen Wen-Jen Lin, Florida International University and the first plenary section by Ann Tarca, International Accounting Standards Board, where she discussed the role of IASB in financial reporting and provided some evidence supporting the view that the IASB is achieving its mission. After her presentation, Katherine Schipper, Thomas F. Keller Professor at Duke University, moderated a panel discussion with Andrei Filip, ESSEC Business School, Paul Munter, KPMG LLP and the University of Colorado Boulder, Grace Pownall, Emory University, and Ann Tarca, International Accounting Standards Board.

The meeting was scheduled on 5 sets of concurrent sessions on Friday and Saturday, with a total of 19 sessions and an overall number of 58 presented papers. The concurrent sessions were aimed to give feedback on papers, at whatever stage of their progress, mostly from the discussant. Definitely, the format of the IAS Midyear Meeting is great and the relatively small number of participants from all over the world created a stimulating atmosphere where researchers had the opportunity to exchange ideas, feedback and fresh insights on their current studies thus creating an international network for fruitful future collaborations.

Finally, I would sincerely thank all the people included in the organizing committee, and the sponsors, for their effort and dedication that they have demonstrated in organizing this

---

great conference. See you next year for the 26<sup>th</sup> International Accounting Section Midyear Meeting.

Lorenzo Dal Maso

ESSEC Business School

[dalmaso@essec.edu](mailto:dalmaso@essec.edu)









## Report on the 2018 EDEN Seminar on Producing and Evaluating Knowledge in Management Accounting (PEKIMA) & New Directions in Management Accounting Conference

There was a cold Christmas breeze in Brussels that morning as the 2018 EDEN PEKIMA seminar was about to start. Eighteen PhD students, working on topics ranging from risk management, digitalization and algorithms to sustainability, silence and public service performance evaluation, gathered at the EIASM to learn about the production and evaluation of knowledge in management accounting. The seminar was organized and animated by Eddy Cardinaels (KU Leuven), Chris Chapman (University of Bristol) and Wai Fong Chua (The University of Sydney). Over the course of two and a half intense days they took turns in discussing issues of method, theory building and the intricacies of an academic career. We, the students, had the privilege of discussing our thesis proposal with one of these three eminent scholars present as well as our peers. Close encounters with brilliant minds are precious moments, this seminar is no exception. It left my mind boiling with questions which, as any academic would do, I immediately committed to obsess over. What story am I trying to tell? Do I read enough outside of my field? Will I ever understand data fixation?



We moved on to the eleventh edition of the *New Directions in Management Accounting Conference* chaired by Chris Chapman (University of Bristol), Frank Moers (Maastricht University) and Michael Jr Williamson (Gies College of Business) and held in the premises of EIASM in the Hotel Metropole. Early in the afternoon, after a word of introduction by the chairpersons the first plenary session began with Claire Dambrin (ESCP Europe) offering *“Some Thoughts on the Conditions of (Non-)Resistance to Individual Performance Evaluation”*. It was a skilful questioning and thought-provoking presentation on the pervasiveness of performance measurement which constituted a great introduction to the upcoming sessions. The crowd then divided into five rooms engaged in

---

high-quality discussions on topics such as digitalization, accountability, risk, control system design, trust and performance appraisal. As the day came to an end, the sun was long gone and left us to enjoy a walk by the Christmas lights through Brussels. The welcome reception, organized together with the Journal of Management Accounting Research, was yet another occasion to debrief the day's presentations.

As the second day began, Franck Moers chaired the second plenary session when Tatiana Sandino (University of Southern California) asked *"Can Multi-Unit Organizations Achieve Control While Remaining Agile as They Grow?"*. Subsequently participants went their separate ways to discuss, among others, issues of politics, incentives, CSR, costs, product development or inscriptions which, as the day before and the day after, related to a diverse range of methodologies. Annette Mikes (HEC Lausanne) closed the day with a talk on *"Values at Risk: Evidence and Reflections on the Ethical Turn in (Risk) Management"* questioning the potential role of ethics in risk management and leaving us with many fruitful new directions for research. We left the EIASM filled with food for thoughts yet obviously hungry for more. The conversations were raging at the Conference dinner. The Manufacture restaurant constituted an ideal setting for everyone to enjoy the last night out of the conference.



The final morning offered an occasion to dive into a new range of diverse subjects from performance measures and interdependence to opportunistic behaviour and strategy. Kristy Towry concluded the conference with a plenary session on *"Romance and Agency Theory: Using Analytic Models to Motivate Empirical Research"* during which she enthusiastically introduced her intellectual crushes, proposed to open the black-box of agency and suggested multiple synergies between modellers and empiricists.

Over the course of three days, a total of sixty-three papers were presented representing the work of a hundred and seventy-eight researchers. The presentations and discussions offered perspectives on the intersection of management accounting and many different subjects. Interactions were fruitful and constructive. Overall the conference was an inspiring testimony to the pertinence of collective intelligence at work and the importance of an accounting research community.

**Caecilia Drujon d'Astros, PhD Student at ESSEC Business School**

---



### Management and Business Review. Mission and Call for Papers

We are happy to announce the upcoming launch of a new journal, *Management and Business Review* (MBR). The goal of MBR is to bridge management practice, education and research, and thereby enhance all three. With a targeted readership of managers, students, and professors, we hope and expect that this effort will increase the impact of academic research on organizations.

In contrast to the *Harvard Business Review* (HBR), the *Sloan Management Review* (SMR), and the *California Management Review* (CMR), which are each published by a single school, MBR is the result of a grassroots initiative with a wide participation by many schools and companies. Because of its broad community involvement, a different editorial structure and different editorial processes, we hope to motivate the 98% of business school professors who never attempt to publish in HBR, SMR or CMR, thereby increasing the number of professors actively engaged in translating their research insights for a practitioner audience. The Department Editors for Accounting are Chris Ittner (Wharton School) and Eva Labro (UNC Chapel Hill).

More information on *Management and Business Review*, its mission, editorial structure and processes and the call for papers can be found on <http://mbrjournal.com/>. Submissions can also be made via the link on this website.

---



## Calls and Announcements

### Conferences, Symposia and Workshops

#### [2nd Experimental Research in Management Accounting Conference](#)

Bayreuth, Germany, July 11-12, 2019

**Submission Due Date: March 31, 2019**

#### [10th EARNet \(European Auditing Research Network\) Symposium](#)

Parma, Italy, September 6-7, 2019

**Submission Due Date: March 31, 2019**

#### [10th Conference on Performance Measurement and Management Control](#)

Nice, France - September 18-20, 2019

**Submission deadline: April 1, 2019**

#### [19th Workshop on Accounting and Finance in Emerging Economies](#)

Prague, Czech Republic, June 20-21, 2019

**Submission Due Date: April 15, 2019**

#### [23rd Annual Conference Financial Reporting and Business Communication \(with Doctoral Stream\)](#)

Reading, UK, July 4-5, 2019

**Submission Due Date: April 18, 2019**

#### [9th African Accounting and Finance Conference UDBS](#)

Dar es Salaam, Tanzania, September 4-6, 2019

**Submission Due Date: April 30, 2019**

#### [15th EIASM Interdisciplinary Conference on Intangibles and Intellectual Capital - Non-financial and Integrated Reporting, Governance and Value Creation](#)

Coimbra, Portugal - September 26-27, 2019

**Submission Due Date: May 15, 2019**

---

[31st Asian-Pacific Conference on International Accounting Issues](#)

Warsaw, Poland, October 13-16, 2019

**Submission Due Date: May 17, 2019**

[15th Workshop on European Financial Reporting \(EUFIN\)](#)

Wien, Austria, August 29-30, 2019

**Submission Due Date: May 20, 2019**

[4th International FAR Conference](#)

Breukelen, The Netherlands, June 3-4, 2019

**Registration closing Date: May 26, 2019**

[XVI Deloitte Tax Symposium - University of Illinois](#)

Urbana-Champaign, US, September 27, 2019

**Submission Due Date: May 28, 2019**

[2nd Berlin Accounting Workshop 2019](#)

Berlin, Germany, September 20-21, 2019

**Submission Due Date: May 31, 2019**

---

## Special Issues and New Journals

### Management and Business Review: Mission and Call for papers

Critical Perspectives on Accounting - Special Issue: Critical Auditing Studies: Adopting a Critical Lens toward Contemporary Audit Discourse, Practice and Regulation

**Submission deadline for the Special Issue: March 29, 2019**

Journal of Management and Governance - Special Issue: New Challenges in Reporting on Corporate Governance

**Submission deadline for the Special Issue: March 31, 2019**

### 34th Annual Contemporary Accounting Research (CAR) Conference

Ottawa, Canada - October 25-26, 2019

**Submission deadline for the Special Issue: April 5, 2019**

Accounting History - Special Issue: Accounting and Entertainment

**Submission deadline for the Special Issue: June 1, 2019**

Accounting, Auditing & Accountability Journal- Special Issue: Incorporating Context into Social and Environmental Accounting (SEA) in Developing Nations

**Submission deadline for the Special Issue: July 31, 2019**

Journal of Management Accounting Research (JMAR) - Special Issue: Special Interest Forum on the Interface between Managerial Accounting and Tax

**Submission deadline for the Special Issue: August 1, 2019**

---

## Young Scholar's Corner

### [8th Summer School on Experimental Research in Management Accounting](#)

Bayreuth, Germany, July 8-11, 2019

**Submission Due Date: March 31, 2019**

### [34th Annual Contemporary Accounting Research \(CAR\) - Doctoral / Junior Faculty Consortium](#)

Ottawa, Canada - October 24, 2019

**Submission Due Date: April 5, 2019**

### [23rd Annual Conference Financial Reporting and Business Communication \(with Doctoral Stream\)](#)

Reading, UK, July 4-5, 2019

**Submission Due Date: April 18, 2019**

### [XVI Deloitte Tax Symposium - University of Illinois - Doctoral Colloquium](#)

Urbana-Champaign, US, September 26, 2019

**Submission Due Date: May 28, 2019**

### [10th Accounting History International Emerging Scholars' Colloquium](#)

Paris, France - September 3, 2019

**Submission Due Date: May 31, 2019**

---



*Understanding Mattessich and Ijiri: A Study of Accounting Thought by Nohora García*

*Emerald Publishing, 2018, 265*

*ISBN 978-1-78714-842-0*

**Khalid R. Al-Adeem**

King Saud University

Chapter 1 states that the aim of the book is to justify writing the two books by authors Mattessich and Ijiri and to identify what drove each one of them to write their respective books. Chapter 1 also stresses that the development of accounting thought is different from the stream of accounting research concerned with accounting history, as well as the line of research on accounting theory. It thus defines the purpose of studies on the development of accounting thought as mapping out, understanding, and expounding illuminating accounting idea or theories and their divergence (García, 2018, p. 5). The chapter concludes with a synopsis of the research findings. Chapter 2 mainly outlines the approach used by the author to analyze the two books.

Chapter 3 surveys prior studies that may represent 'standpoints in accounting thought' (García, 2018, p. 25). It raises three questions regarding the works of Ijiri (1975) and Mattessich (1964) in the light of three viewpoints previously stated in the accounting literature. The first viewpoint is by Previts and Merino (1998) with regard to the effects of the shift in academic accounting research in the US on neglecting some academic works. Despite their significance for practiced accounting, the two works (Ijiri, 1975; Mattessich, 1964) were not perceived well by accounting academics. Several possible reasons have been proposed. Professor Stephan Zeff justifies that accounting academics may not be able to understand them, particularly mainstream accounting researchers in North America (Gaffikin, 1996) possibly due to the narrowness in their doctoral education and the limitations of their training (Al-Adeem, 2017a). The shift in academic accounting research that started in the late 1960s is yet another reason for the negligence of conventional accounting topics (Al-Adeem & Fogarty, 2010;

---



Hopwood, 2007). While Previts and Merino (1998) argue that the shift toward rigorous enquiry in accounting academe might be a contributing factor to the neglect of such works due to the lack of relevance of accounting data, García (2018) investigates whether such a conjecture holds true in the case of the works of Ijiri (1975) and Mattessich (1964). The second viewpoint is by also Previts and Merino (1998) and refers to the natural acceptance of the entity theory and historical cost that underline the studies of Paton and Littleton (1940). Accordingly, García inquires whether Ijiri (1975) and Mattessich (1964) follow the name natural order. The third viewpoint is by Zeff (1982) in his review to *Truth of Accounting* by MacNeal (1939). Professor Nohora García asks whether Ijiri (1975) and Mattessich (1964) contribute to the discussion of recognizing unrealized profits that academics ignore discussing even when this argument was present in the writings of pre-classical period.

Chapter 3 is mainly about the potential contributions of García's (2018) book. The objective of the chapter is clearly stated in the conclusion of the chapter.

Chapters 4 and 5 are dedicated to Professor Richard Mattessich and his general theory of accounting theory. In chapter 4, the intellectual environment of the 1950s is studied. The environment within which a person is nurtured affects the way he/she later perceives his/her surroundings and thinks. How the world should be operating and functioning may have been shaped during this period. Such an a priori may limit constructed perceived reality in one's mind. Understanding how a person has developed concepts and ideas serves as a justification for explaining why an individual perceives things as such and facilitates the context within which such a perceived reality exists from the perspective of this person. Chapter 4 also carefully examines the political and intellectual issues during the 1950s and their possible effect on the intellectual attitude Mattessich has developed as to better understand him and his work of 1964. Political issues matter to the development of accounting thought. For example, the era of Ronald Reagan, known as 'deregulation,' has arguably an effect on the acceptance of positive accounting theory (Al-Adeem & Fogarty, 2010; Mouch, 1992), as advocated by Watts and Zimmerman (1978, 1979, 1986, 1990). Chapter 4 further illustrates that Professor Mattessich is the first to introduce scales of measurement in accounting theory (García, 2018, p. 4). As early as 1959, he describes his call for utilizing mathematics and economics in constructing a universal accounting science to mathematize and economize accounting.

Chapter 5 surveys at length the intellectual background that has contributed to the knowledge on measurement that Mattessich developed and utilized for developing accounting theory. According to García (2018), the background goes back to Campbell and Helmholtz, with the former's effect being more material due to the work of C. West Churchman. Mattessich's contribution was not limited to acquiring and learning from the works of others. He (1962) recognizes a limitation in the development in other disciplines, for example, the four measuring scales proposed by Stevens in accounting. Chapter 5 then discusses income as defined in Mattessich and explores its definition in the accounting literature. Income of the national accounts is discussed as well. '[A] true concept of income' is analyzed in reference to the income concept at the microeconomic level, where the issue is the determination of the contribution of assets (reproduced capital) to the generation of income. Mattessich treats the contribution of capital as relevant and assumes that the expected user cost of capital entails physical depreciation, expected revaluations, and reward for waiting. Three concepts of income by Diewert (1995) are discussed. The first concept is gross income. The other two are income are based on the capital maintenance concept in its two forms, yielding two more concepts

---

of income: income based on maintaining physical capital and based on maintaining physical and financial capital. The conclusion reached in the accounting literature holds true as García (2018, p. 123) affirms that, '...there is no ideal or exact way to measure income because income measurement is subject to an established objective.' Such a conclusion is already documented in the accounting literature by Kelley (1951) (see also, for example, Kimball, 1935). This is partially due to the fact that income is not a scientific concept (Solomons, 1961). Rather, accounting income is an abstract figure and its calculation depends on the basis upon which it is calculated (Kelley, 1951; Previts as cited in Al-Adeem, 2017b). Diverse Generally Accepted Accounting Principles (GAAP) yield different accounting figures, which is dealt with as a part of reality.

Analyzing Mattessich's (1995) other works, in which he extends his views expressed in his 1964 monograph and calls for the unification of accounting theory, García (2018, pp. 123–124) deems his attempts of 'interconnecting the objective of financial accounting and the financial accounting process' a methodological contribution. However, he was not able to propose a definition of income (García, 2018, p. 133). Assets and capital are also surveyed in detail in Chapter 5, based on the views of some accounting theorists, along with economists. Mattessich may however have omitted early accounting literature, García argues (2018, p. 134). The views of neoclassical economists are discussed as well. Accounting views influenced by neoclassical economic views such as Tinker's (1980) are addressed. García (2018, p. 133) concludes that the era of the development of accounting thought in defining income dictated the research agenda, which was colonized by economics.

Overall, chapter 5 is an extensive review and rich analysis of measurement theory, income definition, capital (wealth) definition. Such a review comprises comments on viewpoints from an economic perspective and views and studies from accounting, economics, and other fields. In addition to learning about Mattessich, the reader is able to understand his views and contributions to accounting theory and thought and to appreciate how such a scholar may have been established and what may have affected him intellectually in his scholarly development. Learning all this while going through an intellectual voyage will also open an opportunity for the reader to absorb some of the fundamentals of rooted accounting discourses. The same holds true for the subsequent chapters that are dedicated to Professor Yuji Ijiri.

Chapters 6 and 7 are devoted to Ijiri and his book on the theory of measurement. Commenting on Ijiri's (1965, p. 49) perspective about 'the physical measurement of quantities,' García (2018, p. 151) states, 'the implicit assumption is that the original prices of economic objective will remain constant over time.' This motivates García, (2018, p. 149) to conclude that Ijiri's conventional accounting as a set of varied principles and practices may not reflect reality entirely, despite the claim of the possibility of formulating empirical propositions about real work. Ijiri's defense that axioms and rules enable obtaining data without relying on professional judgment is not supported by West's (2003) thesis. West (2003) asserts that professional judgment is what makes professionals and qualifies them to their claimed status in their societies. García (2018) then sheds light on multidimensionality in measurement, as suggested by Ijiri (1966), where the valuation of net income is divided into three taxonomies: gains from activity, from the change in the weight factor, and from a combination of these two.

Commenting on the *Foundation of Accounting Measurement* by Ijiri (1967), Professor Nohora García follows her style, in that she incorporates other works by Ijiri to extend his views and provide more

---

clarity and a context within which his views can be better understood. She contrasts his views to Chambers' (1972). In addition to a lengthy comparison, Table (9) (García, 2018, pp. 161–163) provides comparisons of 19 dilemmas divided by subjects that are addressed by the two scholars (Chambers, 1972; Ijiri, 1972;). Such a comparison is an evaluation of Ijiri's perspective in the light of the critique on his work by yet another renowned scholar.

In three subsections, Professor Nohora García discusses accountability, stewardship, and usefulness for decision making to bring to attention the significance of objectivity in accounting measurement. Apparently, Ijiri's aim for accountability justifies basing his efforts in describing accounting theory on axioms and rules. Chapter 7 is devoted to Ijiri's methodology (1975).

Chapter 8 draws conclusions, as well as directions for further research. The conclusions are inclusive and informative. After all, Mattessich may not be an advocate of neoclassical economics (García, 2018, p. 217). Among other conclusions is the proposition that the new generations of accounting academics in the US do not study Mattessich due to ironically considering positive accounting research as the only stream for scientific research in accounting (García, 2018, p. 217). The difficulty in reaching consensus toward a theory for external corporate reporting is acknowledged in the concluding chapter as well (García, 2018, p. 218).

In closing, the book is a great reading and will assist in educating accounting students, especially in accounting theory courses at graduate. The book will also enlighten accounting researchers and policy makers, as well as standards setting bodies, on topics that are relevant to date, such as value and quantifying it from an accounting perspective, for purposes that serve external parties to the accounting entity.

#### Reference:

- Al-Adeem, K. R. (2017a). Role of doctoral education in shaping minds and thinking: reflection on my doctoral education at Case Western Reserve University. *International Journal of Critical Accounting*, 9(5-6), 494-513.
- Al-Adeem, K. R. (2017b). A Need to Theorize Corporations: An Accounting Perspective. *International Journal of Accounting Research*. Vol. 5: 166, DOI: 10.4172/2472-114X.1000166.
- Al-Adeem, K.R. and Fogarty, T.J. (2010). *Accounting Theory: A Neglected Topic in Academic Accounting Research*, LAP LAMBERT Academic Publishing AG & Co. KG Theodor-Heuss-Ring 26, 50668 Köln, Germany.
- Chambers, R. J. (1972). Measurement in current accounting practice: A critique. *The Accounting Review*, 47(3), 488-509.
- Diewert, W. E. (2005). The measurement of business capital, income and performance. Available from [www.researchgate.net](http://www.researchgate.net) Retrieved: [file:///G:/Copy Feb 10 2017/Library/Accounting%20Theory/The Measurement of Business Capital Income.pdf 1/30/2019](file:///G:/Copy%20Feb%2010%202017/Library/Accounting%20Theory/The%20Measurement%20of%20Business%20Capital%20Income.pdf)
- Gaffikin, M. J. (1996). Seeking The Foundations for Accounting Research: A Review of Richard Mattessich's Foundational Research in Accounting—Professional Memoirs and Beyond. *Asia-Pacific Journal of Accounting*, 3(1), 99-108.
- García, N. (2017). *Understanding Mattessich and Ijiri: A Study of Accounting Thought*. Emerald Publishing Limited.
- Hopwood, A. G. (2007) "Whither accounting research." *The Accounting Review*. 82 (5):1365-1374.
- Ijiri, Y. (1965). Axioms and structures of conventional accounting measurement. *The Accounting Review*, 40(1), 36.
-

- Ijiri, Y. (1966). Physical measures and multi-dimensional accounting. In R. K. Jaedicke and Y. Ijiri and O. Nielsen (eds.). *Research in Accounting Measurement*, 150-164.
- Ijiri, Y. (1967). *The Foundations of Accounting Measurement: A Mathematical, Economic, and Behavioral Inquiry*. Prentice-Hall.
- Ijiri, Y. (1972). *Measurement in current accounting practices: A reply*. *The Accounting Review*, 47(3), 510-526.
- Ijiri, Y. (1975). *Theory of Accounting Measurement* (No. 10). American Accounting Association.
- Kelley, A. C. (1951). Can Corporate Incomes Be Scientifically Ascertained?. *The Accounting Review*, 26(3), 289-298.
- Mattessich, R. (1962). To the problem of measurement and statistical estimation of errors in accounting. *Management International*. 2(2): 37-44.
- Mattessich, R. (1964). *Accounting and Analytical Methods: Measurements and Projection of Income and Wealth in the Micro and Macro Economy*. Richard D. Irwin.
- Mattessich, R. (1995). Conditional-normative accounting methodology: incorporating value judgments and means-end relations of an applied science. *Accounting, Organizations and Society*, 20(4), 259-284.
- Mouck, T. (1992). "The rhetoric of science and the rhetoric of revolt in the "story" of positive accounting theory. *Accounting, Auditing & Accountability Journal*. 5(4):35-56.
- Previts, G. J. and Merino, B. D. (1998). *A History of Accountancy in the United States: The Cultural Significance of Accounting*. Columbus, Oh: Ohio State University Press.
- Solomons, D. (1961). Economic and accounting concepts of income. *The Accounting Review*, 36(3), 374-383.
- Tinker, A. M. (1980). Towards a political economy of accounting: an empirical illustration of the Cambridge controversies. *Accounting, Organizations and Society*, 5(1), 147-160.
- Watts, R. L. and Zimmerman, J. L. (1978). "Positive accounting theory for the determination of accounting." *The Accounting Review*. January. 53(1):112-134.
- Watts, R. L. and Zimmerman, J. L. (1979). "The demand for and supply of accounting theories: the market for excuses." *The Accounting Review*. Apr. 54 (2):273-304.
- Watts, R. L. and Zimmerman, J. L. (1986). *Positive Accounting Theory*. New Jersey: Printice-Hall.
- Watts, R. L., and Zimmerman, J. L. (1990). Positive accounting theory: a ten year perspective. *The Accounting Review*, 65(1): 131-156.
- Zeff, S. A. (1982). Truth in accounting: the ordeal of Kenneth MacNeal. *The Accounting Review*, 57 (3): 528-553.
-