



Università
Ca' Foscari
Venezia



IAAER
INTERNATIONAL ASSOCIATION FOR
ACCOUNTING EDUCATION & RESEARCH



International Accounting Conference

ACCOUNTING RENAISSANCE:

Lessons from the Crisis and Looking into the Future.

Learning from Histories and Institutions

**Ca' Foscari University of Venice
Department of Management**

Venice (Italy)

4 and 5 November 2011

ANNOUNCEMENT AND CALL FOR PAPERS

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www.accountingrenaissance.org

The Conference intends to build on the awareness that the global financial crisis has challenged the accounting and auditing realm from many points of views.

Along with the world stock markets, large financial institutions have collapsed or been bought out, and governments in even the wealthiest nations have had to come up with rescue packages to bail out their financial systems. Accountancy organizations, regulatory bodies and also accounting scholars seem to have their share of responsibility in failing to understand and prevent the advent and the effects of the financial crisis. In many cases, companies and public institutions took advantage of the ambiguity, opacity and incompleteness of accounting regulations in order to disclose economically financial results. The world accounting and auditing standards have shown its vulnerability, whilst there emerged the need for a new governance of the standard setting process and the development of effective cures in an international context.

The role of accounting and auditing as a factor affecting the scale and scope of financial crisis will thus be one of the most vivid subjects for discussion during the Conference. Some see changes in accounting standards as contributing to the financial crisis; others see these changes as an opportunity to recover from a general loss of trust in firms and financial institutions. Most certainly, a central feature of the recent period has been a gradual alteration of the traditional principles of accounting as practised in different national contexts for decades. For instance, the large acceptance of International Financial Reporting Standards (IFRS) and their incorporation into a mandatory regime in different countries have meant the abandonment of “local” principles of prudence and their replacement with the “global” measurement method of fair value.

Another issue for consideration in the Conference is role of financial management tools during the crisis. The downturn of the economy underlined the weaknesses of traditional management accounting approaches when used for the support of recovery efforts, and widened the gap between them and lean (horizontal) accounting and non-accounting tools. It also re-opened the issue of the relationships between accounting and information systems.

A particular aspect of interest for the Conference is that of analyzing these issues using a lens focussing on the relationships between accounting change (principles and tools) at a global scale and local traditions, which in turn depend on the ways in which accounting was shaped by specific historical and economic conditions.

This phenomenon is even more acute when we refer to the world of public sector accounting, where the “glocal” tension investing today’s accounting is embedded in the complex political and financial control processes occurring at various levels of public administration.

In this sense, the Venice Conference also intends to provide an opportunity for exploring the ways in which accounting regulation interacts with other elements of the national institutional framework, which could give rise to peculiar or unintended consequences. Therefore, the event aims also at deepening such consequences and connecting them to their institutional, professional, and educational preconditions.

In light of the above considerations, contributions are invited from authors that wish to investigate from a variety of perspectives (including that of policy-making) and with

different methodologies, the relationships between financial crisis and accounting and auditing from the point of view of specific national or local contexts, as well as from a global standpoint, addressing also the ways forward for the accounting domain in a complex world where corporate information of financial and non-financial nature will play a more and more important role.

In this respect, Venice seems to be the most appropriate environment historically for discussing *Accounting Renaissance* issues, as it was here that the friar Luca Pacioli published the first treaty on double-entry bookkeeping in 1494.

The Conference also marks the official international launch of the new journal “***Financial Reporting***” which publishes papers in both English and Italian. Papers submitted to the Conference are able to be considered, if the authors wish, for a fast track reviewing process for publication in the journal.

The Conference will be held in the heart of Venice, where it is quite rare for large international scientific accounting events to be hosted, the last being the European Accounting Association Congress in 1994.

Within the aims illustrated above, papers on all aspects of accounting research are welcome. Possible topics include, but are not limited to:

- International & Comparative Accounting
- Financial Accounting
- Auditing & Internal Auditing
- Finance & Financial Management
- Taxation
- Business & Accounting Ethics
- Management Accounting
- Intangibles & Intellectual Capital Reporting
- Financial Analysis
- SMEs Accounting Issues
- Information Systems & Computer Auditing
- Accounting Education
- Corporate Governance
- Accounting History
- Public Sector Accounting
- Accounting of Non-Profit Entities
- Social and Environmental Accounting
- Non-(Extra-)Financial Information
- Social and Organisational Aspects of Accounting

<p>Scientific Committee</p> <ul style="list-style-type: none"> - Luciano Olivotto (University Ca' Foscari of Venice) (Co-Chairman) - Stefano Zambon (Vice-President, IAAER & Associate Editor, <i>Financial Reporting</i>) (Co-Chairman) - David Alexander (University of Birmingham) - Mary Barth (Stanford University) - Yuri Biondi (Cnrs – Ecole Polytechnique of Paris) - Saverio Bozzolan (University of Padua & Associate Editor, <i>Financial Reporting</i>) - Salvador Carmona (Istituto de Empresa, Madrid, and Editor, <i>European Accounting Review</i>) - Gunther Gebhardt (University of Frankfurt) - Begoña Giner (University of Valencia & President, European Accounting Association) - Martin Glaum (Justus-Liebig-Universität Giessen, Giessen & Vice-President, IAAER) - Martin Hoogendoorn (Erasmus University Rotterdam & Ernst & Young) - Baruch Lev (Stern School of Business, New York University) - Anne Loft (University of Lund & Vice-President, IAAER) - Jan Mouritsen (Copenhagen Business School) - Christopher Nobes (Royal Holloway University, London) - Fabrizio Panozzo (University Ca' Foscari of Venice) - Mike Power (London School of Economics) - Alberto Quagli (University of Genoa & Editor-in-Chief, <i>Financial Reporting</i>) - Chiara Saccon (University Ca' Foscari of Venice) 	<ul style="list-style-type: none"> - Katherine Schipper (Fuqua Business School, Duke University) - Richard Slack (Newcastle Business School, Northumbria University) - Hervé Stolowy (HEC, Paris) - Donna Street (Dayton University & Director of Education & Research, IAAER) - Gary Sundem (Washington University, Seattle, & President, IAAER) - Martin Walker (Manchester Business School) <p>Organisational Committee</p> <ul style="list-style-type: none"> - Luciano Olivotto (University Ca' Foscari of Venice) (Chairman) - Silvia Avi (University Ca' Foscari of Venice) - Moreno Mancin (University Ca' Foscari of Venice) - Carlo Marcon (University Ca' Foscari of Venice) - Fabrizio Panozzo (University Ca' Foscari of Venice) - Salvatore Russo (University Ca' Foscari of Venice) - Chiara Saccon (University Ca' Foscari of Venice) - Ugo Sostero (University Ca' Foscari of Venice) - Filippo Zanin (University of Udine) <p>Website of the Conference: www.accountingrenaissance.org</p>
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Deadlines for paper submissions and registrations:

Full paper submissions: **20 June 2011**

Notification of acceptance: **31 July 2011**

Submission of the definitive version: **10 October 2011**

Registration deadline (reduced fee) **10 September 2011**

Registration deadline (full fee) **10 October 2011**

Papers should be submitted through the *ad hoc* uploading procedure present in the Conference website. Please follow the detail instructions in the website.

Website of the Conference: www.accountingrenaissance.org

Ca' Foscari University, IAAER, "Financial Reporting" journal

**INTERNATIONAL CONFERENCE OF VENICE – DRAFT PROGRAMME
3-5 November 2011**

<p>3.11, Thursday <i>Room t.b.a.</i> <i>Aula Baratto,</i> <i>Ca' Foscari</i></p>	<p>09.00-13.30 15.15-18.15</p>	<p>IAAER Executive Committee IFRS Technical Update - sponsored by Deloitte Franco Riccomagno (Technical Partner, Deloitte) Mary Barth (Stanford University & IAAER) Prabhakar Kalavacherla ("PK" – IASB Board member)</p>
<p><i>Atrium, Ca' Foscari</i></p> <p>4.11.2011, Friday <i>San Giobbe, Faculty</i> <i>of Economics</i></p>	<p>18.30-20.00</p> <p>08.30 09.00-11.00</p> <p>11.00-11.30 11.30-13.00 13.00-14.15 14.15-15.45 15.45-16.15 16.15-17.45</p> <p>20.00</p>	<p>Earlybird Reception</p> <p>Registration delegates Inaugural Plenary Session Institutional Greetings Topic: <i>Where Do We Stand in Globalised Accounting?</i> Chair: Luciano Olivotto (University Ca' Foscari of Venice) Speakers: Charlie Heeter (Deloitte) Katherine Schipper (Duke University & IAAER) Prabhakar Kalavacherla ("PK" – IASB Board member) EU/Ca' Foscari Representative</p> <p>Coffee break Parallel Sessions (1st slot) Buffet Lunch Parallel Sessions (2nd slot) Coffee break Parallel Sessions (3rd slot) <u>and</u> "Financial Reporting" Symposium Topic: <i>Accounting Policies and Politics in the European Union</i> Chair: Alberto Quagli (University of Genoa & <i>Financial Reporting</i>) Speakers: Françoise Flores (EFRAG Chairperson) Italian standar setter (OIC) representative Alain Deckers (European Commission, D.G. Internal Market) Jérôme Haas (President, Autorité des Normes Comptables) Italian/EU scholar</p> <p>Gala Dinner</p>
<p>5.11, Saturday <i>San Giobbe, Faculty</i> <i>of Economics</i></p>	<p>08.30-10.00</p> <p>10.00-10.30 10.30-12.00 12.00-13.30</p> <p>13.30-14.30</p>	<p>Parallel Sessions (4th slot) <u>&</u> <i>International Auditing Issues Symposium</i> Topic: <i>Local Auditing for Global Standards: Issue and Challenges</i> Chair: Gianmario Crescentino (Deloitte W.W. Reputational Leader) Speakers: William Kinney Jr. (IAASB member) Erchinger Holger (KPMG US) James Gunn (IAASB Technical Director) Marleen Willekens (Katholieke Universiteit Leuven)</p> <p>Coffee break Parallel Sessions (5th slot) Conclusive Plenary Session Topic: <i>New Avenues and Ideas for Accounting Practice & Research</i> Chair: Mary Barth (Stanford University & IAAER) Speakers: Baruch Lev (Stern, NYU) Ian Mackintosh (Vice-Chairman, IASB) Gerald Edwards (Financial Stability Board) (t.b.c.) Stefano Zambon (IAAER & <i>Financial Reporting</i>)</p> <p>Buffet Lunch</p>
<p>6.11, Sunday <i>San Giobbe, Faculty</i> <i>of Economics</i></p>	<p>09.30-16.30</p>	<p>Review of ACCA grants to inform IAASB Review of ACCA IAESB grant</p>