



Università degli Studi di Catania

**The 5th Annual Workshop on  
“ACCOUNTING IN EUROPE”**

10-11 September 2009

Faculty of Economics

University of Catania, Italy

## **Second Call for Papers**

### **Background**

Following the successful workshops in Regensburg, Milton Keynes, Paris and Lund, the European Financial Reporting Research Group in cooperation with the journal *Accounting in Europe* ([www.eaa-online.org](http://www.eaa-online.org)) are pleased to announce a 5th workshop, this time taking place at University of Catania in the South of Italy. The workshop is an opportunity for practice and academia to meet to discuss contemporary issues related to the ongoing efforts to harmonise accounting in Europe, with a special focus on the application of International Financial Reporting Standards. There will be plenary sessions with distinguished speakers from academia and the accounting profession as well as research papers.

In the last two years, critical contingencies are bringing Europe (and not only Europe) towards a new financial order. The workshop will provide a forum to discuss research and practical experiences related to the effects of the world financial crisis on listed companies as well as unlisted ones and the role of accounting in this specific context, both in the EU and internationally.

### **Target Audience**

The workshop is likely to be of value to those who are interested in the harmonisation of accounting in Europe, the regulation of financial accounting and the process of change in accounting and accounting regulation, as well as the internationalisation of accounting generally.

### **Topics**

The workshop will address all and any aspects of the fundamental changes that financial reporting in Europe has already gone through and will undergo within the next few years. Papers are specifically welcome on the following topics:

- the transfer of IFRS into European regulations
- the impact of world financial crisis on global accounting standardization
- the impact of European politics on international accounting standard setting
- the impact of the EU IAS-Regulation on the accounting rules of the member states
- the impact of the IFRS on the regulatory processes in individual countries
- the impact of the IFRS on the accounting rules in individual countries
- the future of accounting for small and medium-sized entities in Europe

- differential reporting issues arising from the EU accounting strategy
- the problems faced by companies in implementing IFRS
- the impact of IFRS on market regulators and compliance
- the mechanism of enforcement in different member states
- the impact of IFRS on the accounting profession
- the impact of IFRS on users, and their view on their usefulness

### **Review Process**

Those wishing to offer a paper to be considered for presentation at the workshop should send their **full paper** (including an abstract) before **June 5st** choosing one of the two options:

1. online submission, through the Workshop website ([www.aie2009catania.com](http://www.aie2009catania.com));
2. via e-mail (preferably in pdf format) to: Giuseppe Davide Caruso ([gdcaruso@unict.it](mailto:gdcaruso@unict.it))

The cover page should be a separate sheet to include the following information:

- the title of the paper
- each author's name, affiliation, address, telephone and e-mail

Submitted papers will be subject to a blind review process. In parallel to submission for the workshop papers may also be submitted for consideration for publication in the journal *Accounting in Europe*. The two selection procedures are, however, quite separate, and acceptance for the one does not imply automatic acceptance for the other.

*Information about acceptance for presentation at the workshop will be provided by e-mail no later than July 15th, 2009*

### **Venue and Location**

The workshop will take place at the University of Catania, Faculty of Economics.

Catania is situated in southern Italy. The city is represented by three main characteristics: its charming architecture, magnificent coastline, and the one spectator who has observed Catania's centuries of changes, Mount Etna.

Catania lies in a delightful geographical position between the Ionian Sea and the slopes of Mount Etna. Sicily (Sicilia)'s second city has always had a close relationship with the volcano. Subjected to Mt. E's temperament, much of Catania's history is linked to its volcanic neighbour. The city was built by natural and geophysical elements, and most of the city's buildings are made from Etna's black lava.

It is a city, both fascinating and full of surprises, for visitors who will never forget their time spent in the city. With one of the richest repositories of Baroque architecture in Europe, Catania has art treasures, church museums, and Roman ruins, well worth seeking out. At the end of the 19th century, the city underwent a cultural and social rebirth with the unification of Italy. Art, literature, and music flourished in Catania with the writer, Giovanni Verga and the composer Vincenzo Bellini, attaining worldwide recognition.

Catania can be easily reached with direct flights from many European cities. The following link provides detailed information about all the flights to and from Catania:

[http://www.aeroporto.catania.it/page.php?cPath=0\\_11&id\\_page=20&module=Flights&a=0&c=0&t=A&x=44&y=6&lang=eng](http://www.aeroporto.catania.it/page.php?cPath=0_11&id_page=20&module=Flights&a=0&c=0&t=A&x=44&y=6&lang=eng)

**Instructions for interested parties**

Deadline for registration to the workshop is the **31st of July 2009**. For information about registration fees, travel and hotels please visit the workshop web page: [www.aie2009catania.com](http://www.aie2009catania.com).

Workshop programme and accepted papers are scheduled to be linked to this web page during August 2009.

**Contact information:**

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