



8th WORKSHOP ON ACCOUNTING AND REGULATION

SIENA, ITALY, JUNE 27-29, 2019

CO-ORGANISED WITH



ORGANISING COMMITTEE

Roberto Di Pietra, University of Siena
Günther Gebhardt, Goethe-University Frankfurt
Stuart McLeay, The University of Sydney
Joshua Ronen, Stern School of Business, New York University

CALL FOR PAPERS

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

- Accounting and regulatory compliance;
- The continuing challenges and opportunities presented by the adoption of IFRS and other international standardization and convergence projects;
- Auditing and oversight of the accounting profession;
- Effect of regulation on management behavior, including earnings management and financial disclosure;
- Impact of regulation on corporate governance mechanisms, and the implications for financial reporting quality;
- Impact of accounting regulation on markets and institutions;
- Structures and processes of standard setting in different social and political settings, and the potential for deregulation in a changing world order;
- Accounting regulation of other entities, including financial and governmental institutions;
- Consideration of regulatory effects and institutional frameworks in qualitative and quantitative research designs in accounting;
- Impacts, challenges and opportunities of integrated reporting and the reporting of non-financial information for accounting, auditing and governance;
- Conceptual Framework reforms.

The aim of the Eighth 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 in which credit has dried up? Have such write-downs caused contagion and thus contributed to the severity of the financial crisis? Should the rating of debt securities be solely the domain of credit rating agencies or should the auditing role be expanded to include the rating of securities? 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 current US administration's position on possible financial deregulation, and the UK's negotiations to leave the EU?

A feature of this 8th International Workshop on Accounting and Regulation is the involvement of the Journal of Management and Governance (JMG), which wishes to encourage the submission of papers on "Governance and Accounting Regulation."



Papers submitted on this theme will be eligible for publication in a Special Issue of the JMG, provided the papers meet the standards of the journal.

Submission of proposed papers

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

Although abstracts will be considered, priority will be given to completed papers, which must be in English.

Please provide us with your document by:

March 18th, 2019
(abstracts and/or full papers)

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 15th, 2019.

Please note that final inclusion in the program will be contingent on receiving the full paper, abstract and workshop registration by June 27th, 2019.

DEADLINES

- March 18th, 2019 -

Deadline for submission of abstracts and draft papers

- April 15th, 2019 -

Authors notified of acceptance

- May 27th, 2019 -

Deadline for submission of full papers and registration

LOCATION

The workshop will take place in the

"Santa Chiara Lab"

Via Valdimontone, no. 1 Siena

More details are available on the workshop web site. (www.eiasm.org – see calendar of events)