

## WELCOME NOTE

Dear friends and colleagues,

It is a great pleasure and an honor to extend to you a warm invitation to attend the Annual Accounting Conference 2018, to be held February 26–27, 2018 at ESMT Berlin in Berlin, Germany.

The 2018 Conference is jointly organized by the Accounting Section of the German Academic Association for Business Research (AS-VHB) and the International Association for Accounting Education and Research (IAAER), and hosted by ESMT Berlin. The theme of the Conference is “Accounting Research – Diversity within Unity”.

Economic environments are changing at an increasing pace. Accounting researchers, companies, regulatory accounting bodies, and accountancy organizations all over the world focus on the need to cope better with today’s business challenges. At the same time, accounting research, with its broad number of research strands covering financial as well as managerial accounting, auditing, and governance issues, addresses these issues not only with traditional analytical and empirical/archival research methods, but also increasingly with behavioral approaches.

Symposia with distinguished speakers will cover important areas in financial accounting, in managerial accounting and accounting education, bringing together conference participants for vivid discussions and exchanges on the multiple facets of modern accounting research and policy-making.

We look forward to hosting you in the vibrant city of Berlin and the historical location of ESMT Berlin for the Annual Accounting Conference 2018!

With best wishes,

Annette G. Köhler      Per Olsson      Alfred Wagenhofer

## CALL FOR PAPERS

### Paper Submission

We invite papers on:

- managerial accounting,
- financial accounting and
- auditing.

The topics are broadly defined and can include national and international accounting regulation, standard-setting, management control, corporate governance, ethical issues, financial management, risk management, tax accounting, accounting history, accounting education, behavioral accounting, as well as other related topics in the private and public sector.

We invite authors to submit papers using any methodology they deem appropriate. Independent referees will review all submitted papers.

There will also be a Best Paper Award.

### Full Paper Submission

To be eligible for presentation, full papers must be written in English and must be included in the submission of papers.

### Submission Process

Full papers should be submitted through the Conference website. For submission, instructions and further information please visit: [www.accounting2018.org](http://www.accounting2018.org).

### Important Dates

Deadline for paper submission:                      September 30, 2017



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## PRELIMINARY PROGRAM

In addition to parallel research sessions where research papers will be presented and discussed, the program comprises a

- Keynote speech  
*Katherine Schipper*  
*Duke University and IAAER President*

as well as three panels on current topics in the fields of accounting and accounting education:

- From strategy to performance – challenges in management control design  
*chaired by*  
*Gerhard Speckbacher*  
*Vienna University of Economics and Business*

- Financial accounting  
*chaired by*  
*Joachim Gassen*  
*Humboldt University Berlin*

- Looking back from 2030 – a review of accounting education during the past decade  
*chaired by*  
*Keryn Chalmers*  
*Swinburne University of Technology*



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## GENERAL INFORMATION

### Conference Fee and Accommodation

The Conference Fee of 300 € (150 € for PhD students) includes coffee breaks, lunches, and the conference dinner.

For further information, paper submission, hotel accommodation and registration, please check the conference website on [www.accounting2018.org](http://www.accounting2018.org).

### Berlin

Follow in the footsteps of politicians, celebrities and tourists alike. Discover a city that has changed more than any other city in the world over the last few years. Berlin brings together the past, present and future in a truly unique way.

With an area nine times bigger than Paris, more bridges than Venice, the world's longest open air gallery, Europe's largest department store KaDeWe and the most zoo animals in the world, Berlin surely has something to offer for everyone.

For culinary delights, Berlin's multiculturalism awaits with a dazzling variety of cuisines, local specialties and its very own genuine beer.

Cultural enthusiasts can enjoy three running opera houses, 150 theatres and stage venues and "more museums than rainy days" (175 museums to be exact).

And with 30% of the city being covered by parks and woods or rivers, lakes or waterways, a place to unwind is only a few steps away.

"Berlin – the place to be" be open, be free, be Berlin.



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### Venue

ESMT Berlin  
Schlossplatz 1  
10178 Berlin (DE)

### Date

February 26–27, 2018  
(Monday 10.00–Tuesday 17.00)

### Organizers

Accounting Section of the German Academic Association for Business Research (AS-VHB)  
[www.vhbonline.org](http://www.vhbonline.org)



International Association for Accounting Education and Research (IAAER)  
[www.iaaer.org](http://www.iaaer.org)



ESMT Berlin  
[www.esmt.org](http://www.esmt.org)



### Scientific Committee

Stanley Baiman  
Keryn Chalmers  
Elizabeth Gordon  
Beatriz García Osma  
Joachim Gassen  
Peter Kajüter  
Annette G. Köhler (Chair)  
Per Olsson  
Katherine Schipper  
Thorsten Sellhorn  
Ulrike Stefani  
Donna Street  
Laurence van Lent  
Alfred Wagenhofer  
Barbara E. Weißenberger

### Conference Homepage & Email

[www.accounting2018.org](http://www.accounting2018.org)  
[acc2018@conventus.de](mailto:acc2018@conventus.de)



### Professional Congress Organizer

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**ACC2018**  
Accounting Research:  
Diversity within Unity

German Academic Association for  
Business Research

in collaboration with

International Association for  
Accounting Education and Research

hosted by

ESMT Berlin

ANNUAL ACCOUNTING  
CONFERENCE

February 26–27, 2018  
BERLIN | GERMANY