



## **WORLD ACCOUNTING FRONTIERS SERIES**

### **SECOND CONFERENCE**

**THEME – Accounting Pioneers, Mentors and Explorers**

**HOST – School of Accounting,**

**University of Western Sydney**

**DECEMBER 9-10, 2010**

### **CALL FOR SUBMISSIONS**

Papers that have not been submitted elsewhere and which are original, thoughtful and fluent are hereby invited by the Steering Committee of the World Accounting Frontiers Series Second Conference to be held at the Parramatta campus of the University of Western Sydney.

#### **Program Format**

Each session will begin with a tribute to an accounting pioneer, followed by a discussion of the tribute and of the work of the pioneer. The session will continue with accepted papers within a field of enquiry appropriate to the pioneer. There will also be sessions arranged for papers that do not fit well with any of the pioneers to be paid tribute at this conference. The pioneers so honored will include Ray Chambers, Michael Gaffikin, Louis Goldberg, Jill McKinnon, and Tony Tinker.

***Full papers by 30 September 2010, please, to the conference website [afp@uws.edu.au](mailto:afp@uws.edu.au). Enquiries and proposals for sessions other than conventional papers to the Series Chair, Professor G D Donleavy, by email to [g.don@uws.edu.au](mailto:g.don@uws.edu.au)***

## **Registration**

Registration will cost A\$ 250 and there will be a conference dinner priced separately at \$50 on the evening of Thursday December 9<sup>th</sup>. Registration online by credit will be enabled.

## **Frontier Topics**

This conference series is the only one currently available for rethinking the fundamentals of accounting - without any implicit commitment to a particular economic, political or competitive position. It welcomes papers on any accounting topic that explore the frontiers of accounting in any direction.

What could be characterised as the frontiers of accounting in 2010? That is a paper in itself, but some suggestions are made below to encourage submissions:-

Is it necessary to retain the senior status of income statements and balance sheet's among other forms of accounting report? What purpose is still served by differentiating the status of accounting reports?

What voluntary, not legally mandated, reasons exist in the minds of key decision makers in the accounting profession for providing accounting reports not aimed almost exclusively at actual and potential investors in the capital of the firm?

What might accounting look like if it had an emancipatory mission rather than an agency cost reduction goal?

Can intangibles be valued to be substantially commensurable with tangibles?

What might be the means for making future IFRS stipulations robust against political pressures to suspend them when they become inconvenient to decision makers?

Why does the ease with which taxation studies balance law and economics fail to be matched in financial accounting?

How can it be possible to have objective and neutral auditing, valuing or rating when the fees for these services are paid by the beneficiaries of those activities?

Who can audit the audit committee? Who should?

Is there any systematic relationship, within a jurisdiction, between the number of pages in an accounting report to shareholders and the value relevance of the numbers it contains?

Is FVA only appropriate for corporations that can and that do maximise clean surpluses continuously and for whom therefore opportunity costs are effective drivers of business strategy and tactics?

Is there any evidence from a tertiary education environment of it having successfully built high ethical standards within its students, or is such an endeavor only possible with the very much younger school student?

What action have the accounting professions around the world taken to help turn words into actions so as to ensure they receive only 'fit and proper' persons from university accounting degree awards?

Conversely, what would it take for accounting to have the profile on TV and in cinema that law, cooking and advertising agencies now have? Does accounting need to have a public profile more like those 'professions'?

### **Formal requirements of submitted papers**

1. Manuscripts must be in good English, must not be submitted elsewhere at any time before December 2010, and must be certified to be the original work and words of the authors named on the title page of the submission. 10 to 20 pages of typescript are greatly preferred.
2. Manuscripts must be double spaced, in Word format, with 2.5 centimeter margins all round and on one side only of each page. 11 point Times New Roman is the preferred font for text and references, 14 point bold for section headings. References must be in alphabetical order and in the Harvard (name, year) style. Latin and Greek terms in the text are to be avoided whether in full or abbreviated. There should be no footnotes at all, and endnotes should only be used to explain a technical or biographical point of importance but also of complexity.
3. Manuscripts should be expunged of any matter capable of identifying any author, but may be paginated in the lower right as a footer starting with page one where the abstract and beginning of the paper are to be found. A separate page in a separate file is required by way of title page which must identify the paper title, the authors' names and affiliations, contact addresses and emails and all desired acknowledgements.
4. Two copies of each submission are required with the files named after the lead author and the title page named the same as the main manuscript but with the number 1 following, e g Tang1.
5. Acceptances will be notified by 10 October for submissions received by the 30 September 2010 deadline. Earlier submissions will be notified in 6 to 8 weeks from receipt of the submission.
6. Proceedings will be published to the website against an ISBN and all papers will be blind refereed by two referees. It is not envisaged that authorial copyright will pass to the Conference or its host university in any of the papers submitted to the Conference.

### **REMINDER ON SUBMISSIONS**

***Send full papers please by 30 September 2010 to the conference website [afp@uws.edu.au](mailto:afp@uws.edu.au). Enquiries and proposals for sessions other than conventional papers to the Series Chair, Professor G D Donleavy, by email to [g.don@uws.edu.au](mailto:g.don@uws.edu.au)***

