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Content:

1. **Minutes of 33rd Annual Congress of European Accounting Association-**
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The article presents the brief summary of 33rd Annual Congress of European Accounting Association. It highlights the conference's programme and variety of topics.



Minutes of 33rd Annual Congress of European Accounting Association

33rd Annual Congress of European Accounting Association (EAA) took place on 19-21 May 2010 in Istanbul (Turkey). The congress was organised with the association of Istanbul University. The substantive and financial support was granted by Association of Chartered Certified Accountants (ACCA) and Institute of Chartered Accountants of England and Wales (ICAEW).

The conference was opened by Recep Pekdemir- the Dean of Faculty Of Business Administration of Istanbul University. In his welcoming address he expressed the belief that this event provides an opportunity to strengthen the ties between countries and exchange the views and ideas. The second speech was given by professor Aileen Pierce- president of the EAA. She appreciated the engagement and hard work of the local hosts of the five last annual congresses. Prof. Pierce awarded representatives of Ireland (Dublin 2006), Portugal (Lisbon 2007), The Netherlands (Rotterdam 2008),

Finland (Tampere 2009) and Turkey (Istanbul 2010). Subsequently, the memory of A. G. Hopwood (president of EAA in 1978 and 1987), who died on 8th May 2010, was honoured. The opening session was ended by the Dervish whirling.

The first EAA congress took place in 1978 in Paris. From year to year its popularity grew, which is reflected in the number of the submitted and presented articles. In 2009 in Tampere 781 papers were proposed while 606 were accepted. This year 790 articles were presented out of 1113 submitted papers. The attention should be also paid to the researchers origin. Despite the European roots of the conference more than 30% of the articles derived outside the old continent (Australia, The USA, China and Egypt). The table No 1 presents the topics and origin of the papers.



Table 1. Paper to be presented at EAA 2010 Analysis by topic stream and country of researcher origin

	AU	ED	FA	FR	GV	IS	MA	PS	SE	TX	Total
AUSTRALIA	7	8	4	12	7		8	2	9		57
AUSTRIA			1	1	1		2			4	9
BELGIUM	9	1	6	3			3	2	1	1	26
BRAZIL		4	2	2	4		1		2	1	16
CANADA	3	1	1	5	6	3	7		6		32
CHINA				1							1
CYPRUS	1				1						2
CZECH REPUBLIC			1	1		1	1				4
DENMARK	1						1		1		3
EGYPT				1	1						2
ESTONIA							2				2
FINLAND	7	2	5	1	3		11	3	4		36
FRANCE	3		6	10	8	4	12	3	7		53
GERMANY	3	2	12	28	8	1	25	1	1	15	96
GREECE	2		2	2	3		1	1			11
HONG KONG	1			1	1		1		1		5
IRELAND		1	1					1			3
ITALY		2	3	5	5		4	9	6		34
JAPAN	2	1	2	3			7			1	16
KOREA				1							1
LUXEMBOURG					1						1
MALAYSIA			1								1
NETHERLANDS	5		3	5	1	1	13	3	3		34
NEW ZEALAND	2	2		1	1		2	1		1	10
NORWAY	4			2			2				8
POLAND					1		1		1		3
PORTUGAL	2	1	1	7	2		2		1		16
ROMANIA		1		1						1	3
RUSSIA		1									1
SAUDI ARABIA					1						1
SINGAPORE	2			2							4
SLOVENIA			1		2						3
SOUTH AFRICA		1									1
SOUTH KOREA				1							1
SPAIN	4	1	9	19	7	1	7	12	11	1	72
SWEDEN	5		4		4		7	3			23
SWITZERLAND	3			2	1		2				8
TAIWAN	2		1	3	2		1				9
TUNISIA					1						1
TURKEY			1	2							3
U.K.	10	6	15	23	13	2	11	5	4		89
U.S.A.	9	1	14	34	9	3	13	1	1	2	87
UNITED ARAB EMIRATES					1						1
URUGUAY							1				1
TOTAL	87	36	96	179	95	16	148	47	59	27	790

Source: EAA 33rd Annual Congress- Programme and Collected Abstracts, p. 27



There were 10 categories of scientific programme: auditing (AU), accounting education (ED), financial analysis (FA), financial reporting (FR), accounting and governance (GV), accounting and information systems (IS), management accounting (MA), public sector accounting (PS), taxation (TX), social and environmental accounting (SE). The sessions were parallel and lasted for one hour and a half. There were three kinds of sessions:

- 1) three papers (20 minutes each) plus 10 minutes for discussion and questions (PS);
- 2) two papers and two coarticles plus discussion and questions (PSD);
- 3) four/ five research papers plus discussion and questions (RF).

The number of articles in each session is presented in table No 2.

Additionally, there were 8 symposiums which touched on the matters of: sustainable public finance, audit quality, influence of fair value on financial crisis and financial reporting standards for small and medium enterprises. Moreover, EAA financial reporting standards committee

symposium took place. During the symposium the need of strong cooperation of Universities and domestic and international standards committees and boards was emphasized.

There were also the Polish accent on the Congress. Three papers from Poland were presented. Bartosz Kurek (Cracow University Of Economics) presented an empirical analysis of the Sarbanes- Oxley Act influence on long- term capital growth rates. Tomasz Wnuk- Pel (Lodz University) explained the contextual factors influencing ABC implementation and attitudes towards ABC in Poland's companies. Marek Cieślak (Poznan University of Economics) presented the evaluation of the Polish code of professional ethics in accounting.

Every year the annual congress of EAA gathers the scholars, practicing accountants and the members of domestic and international accounting boards. Such a great fellowship always guarantees lively discussions and gives opportunity to learn the new directions of researches. Nowadays, the attention is paid to the



matter of ethics and portrait of accountants.

The next occasion to exchange ideas and views will be in April 2011. The 34th Annual Congress of European Accounting Association will take place in Rome on 19-21 April 2011

Table 2. Congress Analysis of Parallel Session and Research Forum Presented

Topics	Submissions	Presentations			
		PSD	PS	RF	Total
AU	113	8	46	33	87
ED	51	2	9	25	36
FA	139	6	34	56	96
FR	254	12	88	79	179
GV	134	6	39	50	95
IS	28	0	6	10	16
MA	220	12	54	82	148
PS	63	4	18	25	47
SE	76	2	27	30	59
TX	35	0	13	14	27
Total	1113	52	334	404	790

Source: EAA 33rd Annual Congress- Programme and Collected Abstracts, p. 28



References:

1. European Accounting Association 33rd Annual Congress- Programme and Collected Abstracts