



Ewert receives Springer Nature Editorial Excellence Award



CAR's Ralf Ewert was awarded the Editorial Excellence Award 2020 by Springer Nature for his work as co-editor-in-chief of *Review of Managerial Science*. The choice is based on a survey of authors of 2,190 Springer journals with over 80,000 responses over the last 2 years. *Review of Managerial*

Science ranks on the top tier of these journals as regards editorial advice and comments throughout the review process and the authors' assessment of the editorial management of the entire peer-review process. It is the only journal at Springer in the area of Management/Business Administration which appears in the top category. Further information is available at <https://bit.ly/3d8ke4y>.

1st DAR&DART Accounting Theory Seminar

Due to the coronavirus putting a hold on regular lunch workshops, the Doctoral Program in Accounting, Reporting, and Taxation (DART) and the Swiss Doctoral Program Network in Accounting Research (DAR) jointly started a new series of web seminars, the DAR&DART Accounting Theory Seminar, in May 2020.

The first guest speaker was Professor Volker Laux from the University of Texas at Austin, who presented his paper "Accounting conservatism, debt contracting, and discretionary information acquisition" on May 27, 2020. The next theory seminar on June 17, 2020, featured Professor Brian Mittendorf from Ohio State University, who presented a paper on "Incentive Provision in Light of the Operational and Financing Roles of Angels."

Niemann presents at 82nd Annual VHB Conference

In March, CAR's Rainer Niemann presented his paper "The Effect of a Tax Exemption of Retained Profits on Firms' Equity - Evidence from Croatia" (joint work with Peter Krenn) at this year's Annual VHB Conference. In line with this year's theme "Digital Transformation", due

to the Corona pandemic, the event had to be held as a digital conference rather than in person at the University of Frankfurt.

The paper presented investigates a tax court's impact on income declaration of taxpayers and audit policy of the fiscal authority. The authors use a game-theoretic model where the taxpayer's income declaration is audited by a tax auditor on behalf of the fiscal authority. The paper contributes to the streams of literature on tax evasion and on tax courts and points out that legal protection in the shape of a tax court implies incentive effects for both taxpayers and the fiscal authority.

Visiting Scholar in Genova: Anisa Vrenozi



In early 2020, the DART program provided me with the opportunity to spend three months as a visiting scholar at the University of Genova, where Professor Alberto Quagli kindly agreed to serve as my academic sponsor. The faculty, the department staff, and other researchers were very welcoming and provided me with an office, together with other researchers.

During my stay, I worked on my research projects and interacted with the faculty of the department. I had special opportunities to discuss my research with faculty members and other researchers. Additionally, I interacted with other Ph.D. students and scholars and discussed interesting research ideas. During my visit, I also attended Professor Quagli course on IFRS Reporting as well as several seminars and recruiting workshops. I was able to start an exciting research project, on accounting and innovation, with Dr. Lorenzo Simoni, a research fellow at the University of Genova.

Unfortunately, the visiting period was affected by the global health crisis due to COVID-19. Under the constraining circumstances and guidance provided by the Italian Government, a certain period of the research stay was conducted under home-office conditions. Nevertheless, research meetings were conducted online

using the opportunities provided by technology in facilitating communication and work, even under the extraordinary circumstances.

I am very grateful to the academic staff, especially Professor Quagli, and the DART program for this memorable experience, which was valuable to enhance my research and professional skills, to further develop my research career path and to enrich my international network.

Visiting Scholar: Nikolaj Niehaus

I was a visiting scholar at the Center for Accounting research at Graz University. I desired to visit the Center for Accounting Research due to its prominence in analytical accounting research, an area where I perform most of my own research. Professor Alfred Wagenhofer gave me the opportunity to visit the University of Graz for which I am grateful.

During my stay, I spent time with similarly minded Ph.D. students, enjoying their views on the art of performing research as well as getting an insight of the Austrian graduate life. It was very rewarding to discuss research with the faculty and Ph.D. students of Graz, and it was very encouraging to meet other people who also spent their time in analytical accounting research. The stay at the Center for Accounting Research gave me the opportunity to attend seminars at the edge of the analytical research frontier, as well as more practically oriented events, which greatly increased my insights in the choices of standard-setting in the IFRS.

I arrived in Graz in February 2020 and I was supposed to leave in May 2020, yielding a short but rewarding stay at the Center for Accounting Research. However, due to the outbreak of the Corona pandemic, I had to leave Graz in the middle of March



following the guidelines of Aarhus University and the Danish Government. I am now back in Aarhus and preparing for my final year of the Ph.D. program.

I very much enjoyed my stay in Graz, especially the colleagues but also the city. It is something I will look back onto with fond memories, and I am looking forward to meeting the faculty and the Ph.D. students again in the future.

New Journal Schmalenbach Journal of Business Research

CAR's Alfred Wagenhofer and Rainer Niemann have been serving as Editor-in-Chief and Associate Editor,



respectively, of *Schmalenbach Business Review* (SBR) and its German-language counterpart, *Schmalenbachs Zeitschrift für betriebswirtschaftliche Forschung* (ZfbF), since 2013. The ZfbF is the oldest business journal in German-speaking countries, founded 1906 by Eugen Schmalenbach, and ZfbF

and SBR are owned by the Schmalenbach-Gesellschaft für Betriebswirtschaft (SG).

In March 2020, a merger with *Business Research* (BuR), owned by the Verband der Hochschullehrer für Betriebswirtschaft (VHB) was announced at the 82nd Annual VHB Conference. The *Schmalenbach Journal of Business Research* (SBUR), will start in 2021 as the formal successor of the ZfbF and it will include the SBR and the BuR. The co-Editors-in-Chief will be Wagenhofer and Thomas Gehrig (University of Vienna and current Editor-in-Chief of BuR), and Niemann will continue as an Associate Editor as well. For an interview with Gehrig and Wagenhofer visit <https://www.schmalenbach.org/index.php/publikationen/sbur>.

The SBUR commits to open science and will be published as Gold Open Access by Springer Nature, who also publishes the involved current journals. The merger aims to create a new leading high-quality academic journal with international appeal covering all areas of business, including accounting, finance, marketing, management, strategy, and others.

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