



Audit Firms Cooperate with CAR in Research Projects

In the course of pursuing its mission to contribute to the development of accounting theory and to accounting practice the Center for Accounting Research strives to cooperate with accounting practitioners. In recent months three major Austrian audit firms agreed to provide funding to support research at CAR. While CAR gratefully acknowledges a two-year support from the former KPMG – Bertl und Fattinger audit firm, after their split both firms agreed to continue their support.

BDO Rabel & Pilz, Bertl/Fattinger and KPMG each fund the part-time salary of a recent graduate and now doctoral student to work with CAR. They institutionalize a two-way exchange of ideas by funding young researchers who have a stand in academia and another in a major audit firm. These arrangements serve to transfer knowledge between academic research and practice, as we believe both can learn from each other. We thank these firms for their generosity.

BDO Rabel & Pilz

BDO Rabel & Pilz Wirtschaftstreuhand- und Steuerberatungs-GmbH



counts among the leading accounting firms in Styria. BDO is part of the global BDO International network, the world's fifth-largest group of tax consulting and auditing firms. They have funded Mag. Peter Kofler as a CAR researcher since 2007.

His area of interest is firm valuation, and a main



objective of the project is to contribute to the publication of a new edition of the well-established textbook "Unternehmensbewertung – Eine praxisorientierte Einführung" by Professor Gerwald Mandl and Dr. Klaus Rabel.

Bertl/Fattinger

The second researcher **Bertl Fattinger** is financed by Bertl/



Die Steuerexperten

Fattinger, another leading accounting firm in Styria. Bertl/Fattinger offers services related to taxes, consulting, financial services, and auditing. Bertl/Fattinger are funding Mag. Hans-Georg Panzirsch who started in August 2008. His research interest is mainly international financial reporting.



KPMG

The third researcher will be funded



by KPMG, one of the world's largest audit firms. In Austria, KPMG operates nationally across 8 offices employing more than 1,100 people and provides audit, tax and advisory services. KPMG will fund Mag. Rebekka Kager who started out as a research assistant at the Institute of Accounting and Taxation (Professor Niemann) and will work on the intersection between IFRS financial reports and income taxes.



Professor Ralf Ewert accepts position as Chair for Accounting and Auditing

Professor Ralf Ewert from Frankfurt's Goethe University, Germany, has accepted the position of Chair for Accounting and Auditing at the University of Graz. He will also be an integral part of CAR. Ewert's status as an outstanding researcher is documented by numerous journal contributions, editorship of a leading journal, Review of Managerial Science, as well as a recent report on the economic impact of auditor liability regimes that was commissioned by the Directorate General Internal





Market and Service of the European Commission. Professor Ewert is an international leader in quantitative accounting research. His appointment gives CAR a unique position in analytical accounting research not only in the German-speaking countries and puts it on the forefront of international academic accounting research. The next Newsletter will provide a more detailed presentation of Professor Ewert's research and current projects.

Alfred Wagenhofer honored

In its annual election session the Austrian Academy of Sciences elected Alfred Wagenhofer as a full member in its Section for the Humanities and the Social Sciences. Wagenhofer had been a corresponding member of the Academy since 2006.

Symposium Current Trends in Accounting and Financial Reporting

CAR organizes a symposium on current trends in accounting and financial reporting to take place on Wednesday, 22 October 2008 afternoon at the University of Graz's Meerscheinschlößl. The speakers include Graeme Dean from the University of Sydney and Editor of Abacus; Salvador Carmona from the Instituto de Empresa, Madrid, and Editor of European Accounting Research, Giuseppe Galassi from the University of Parma, and Ralf Ewert who will join the University of Graz and CAR in October. This symposium is held in celebration of Professor Richard V. Mattessich who will receive an Honorary Doctorate from the University of Graz in a celebration at the end of the Symposium. Further information on request.

Symposium Current Trends in Accounting & Financial Reporting Meerscheinschlößl, Graz, 22 October 2008

- 15.15** Welcome
- 15.20** Prof. Salvador Carmona, Instituto de Empresa, Madrid, Spain:
The Ancient World and the Theorization of Accounting
- 16.05** Prof. Graeme Dean, University of Sydney, Sydney:
History's role in resolving current accounting dilemmas
- 16.50** Prof. Ralf Ewert, Center for Accounting Research:
Changes in the Regulation of Auditors in the European Union
- 17.35** Break
- 18.00** Award of the Honorary Doctorate of the University of Graz to Prof. Richard V. Mattessich,
University of British Columbia, Vancouver, Canada
- Welcome – Prof. Alfred Gutschelhofer, Rector, University of Graz
- Introduction – Prof. Wolf Rauch, Dean, Faculty of Social and Economic Sciences, University of Graz
- Laudatio – Prof. Alfred Wagenhofer, Chair, Center for Accounting Research, University of Graz
- Award of the Honorary Doctorate – Prof. Martin Polaschek, Vice-Rector Education, University of Graz
- Reminiscences and thanks address on behalf of Prof. Richard Mattessich –
Prof. Giuseppe Galassi, University of Parma, Italy
- 19.00** Reception

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