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DART Accounting Workshop

In January, the traditional annual two-day DART workshop was held in person at the University of Graz, after being held online for three years. Participants from the University of Vienna, the University of Frankfurt and the University of Mannheim attended the event. The workshop was organized by Rainer Niemann from CAR. DART students Martin Klösch, Klaus Haider, Bettina Mandl and Daniel Fabisch presented recent research, while DART student Thomas Müllner and DART alumni Sandra Kronenberger (now a junior professor at Johannes Gutenberg University Mainz) and Sebastian Kronenberger (now at University of Mannheim) discussed the work of PhD students from Frankfurt and Mannheim. Pascal Frantz from the London School of Economics, who visited the University of Graz in January, and Lazaros Papadopoulos from the University of Frankfurt also discussed papers. The audience provided many helpful comments and suggestions for improving the papers. The papers presented covered archival and analytical research methods, and several papers addressed ESG issues. The lunches, coffee breaks, and dinner on the first evening provided an informal atmosphere for the DART students to expand their academic and social network.



DART Accounting Workshop participants in Graz.

Georg Schneider Appointed as New AFRAC Member

As of March 2023, CAR's Georg Schneider became a member of AFRAC (Austrian Financial Reporting and Auditing Committee). AFRAC is the Austrian national

standard setter and develops guidance on national and international accounting issues. In addition, AFRAC contributes at the international level by submitting comment letters. Georg Schneider will contribute his expertise mainly in the area of sustainability reporting.

4th CBS Junior Accounting Faculty Conference in New York

CAR's Theresa Wittreich was invited to present her recent research at the 4th CBS Junior Accounting Faculty Conference at Columbia Business School, New York on 3 March. The paper "Can reporting bias aid in corporate decarbonization?" is co-authored with DART PhD student Martin Klösch. The paper develops a model of the manager's disclosure decision and shows that, when financial and non-financial underlyings are correlated, reporting bias can increase incentives to invest in decarbonization. The aim of the conference was to bring together young scholars in accounting research to discuss innovative, early-stage research projects in a fruitful discussion environment. The engaged audience, mostly from US and European universities, provided many valuable suggestions for further research, which Theresa greatly appreciated.



Theresa Wittreich presenting at Columbia Business School.

In January, Theresa Wittreich also presented the paper at the Faculty Research Day of the School of Business, Economics and Social Sciences at the University of Graz and shared insights gained in CAR's research project "Research Project: Non-Financial Reporting: Economics and Real Effects".

Visiting Scholar: Pascal Frantz



I had the opportunity to spend a few weeks in January/February 2023 as a visiting scholar at the Center for Accounting Research at the University of Graz. The Center was very welcoming. I was provided with an office and had many opportunities to

discuss my current research with faculty members and received valuable feedback. It was great to meet so many faculty members doing analytical research in accounting "under one roof". During my stay at the University of Graz, I managed to make significant progress on one of my research projects. I also had the opportunity to participate in the DART Accounting Workshop as a discussant. This event was great fun and the topics of most of the papers presented were of great interest to me.

I am grateful to Alfred Wagenhofer and everyone else involved in organizing my visit.

New Edition of "Interne Unternehmensrechnung" Published

Earlier this year, CAR's Ralf Ewert and Alfred Wagenhofer published the 9th edition of "Interne Unternehmensrechnung". This new edition has changed significantly from previous editions. The most notable change is the addition of Anna Rohlfing-Bastian (University of Frankfurt) to the author team. The authors have taken the opportunity to make changes and updates to the content in many places, while retaining the well-tryed. New topics such as long-term costs (levelized product costs), tax planning with transfer pricing, and a section on digitization in management accounting have been added.



CAR Achieving Top Places in BYU Ranking

For many years, Brigham Young University (BYU) has published rankings of accounting researchers worldwide. In its rankings, BYU distinguishes between analytical, archival, experimental, and other methods.

Recently, the 2022 Accounting Ranking was published. In the updated ranking, the University of Graz is ranked 17th for the last 6 years in analytical accounting research. This

makes the University of Graz the best university in Europe in this field and the second-best non-US university, just behind Tel Aviv University. In the ranking based on citations, the University of Graz achieved 12th place (with 183 citations), outperforming even Tel Aviv University. In the ranking over "all years", the University of Graz ranks 13th (with 2,831 citations), with CAR's Ralf Ewert, Rainer Niemann, Georg Schneider, and Alfred Wagenhofer as the main contributors.

It should be noted that the BYU ranking is US-centric in its coverage of journals. It includes the highest-quality journals, most of which are originating in the United States, but only few journals originating in other countries. In addition, it does not include articles in non-accounting journals, even if the content is also accounting-related, such as economics or finance.

Citation Rankings for University of Graz 2022

Legend: Ranking (Number of Authors)

Research	All Topics	AIS	Audit	Financial	Managerial	Tax
Analytical 6	12 (3)		2 (2)	7 (2)	34 (3)	
Analytical 12	30 (4)		7 (2)	25 (2)	24 (4)	8 (1)
Analytical All	13 (4)		21 (2)	7 (2)	49 (4)	20 (1)

University of Graz in the BYU Citation Ranking 2022.

EAA Academic Empathy Dialogue

On March 14, the EAA Virtual Activities Committee hosted an Academic Empathy Dialogue on "Theory and Theorizing in Accounting". The speakers in the dialogue were CAR's Alfred Wagenhofer and David Cooper (University of Alberta), moderated by Eija Vinnari (Pampere University). The speakers discussed what theory is and what it is not, whether accounting has its own theories and what they are, and how theories originated in other disciplines such as economics and sociology help to explain accounting phenomena. Other topics explored the role of theoretical contributions in relation to practical and societal implications and under-theorized phenomena in accounting research.

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