



Jens Müller Joins The University Of Graz



Univ.-Prof. Dr. Jens Müller holds the Chair of Accounting and Reporting at the University of Graz since October 2011. He began his academic career at the University of Paderborn as a research assistant at the Chair of Accounting and Business Taxation held by Prof. Dr. Caren Sureth in 2003; he received the doctoral degree in 2008 for his thesis on firm valuation for tax purposes. In April 2009 he became junior professor for Tax Accounting, KPMG Endowed Chair, at the University of Paderborn. He was a Visiting Researcher at the University of Wisconsin-Madison in 2008 (DFG-Grant) and at the University of Tilburg in 2009 (EU-Project INTACCT). For the academic year 2010/11 he represented the Chair of Business Taxation at the Leibniz University of Hannover as interim professor where he received the Distinguished Teaching Award. His research interests focus on the interaction of financial accounting, capital markets, and taxation, employing empirical research methods.

Green Paper And Auditing

In a recent special issue of RWZ (Zeitschrift für Recht und Rechnungswesen) on “Green Paper and Auditing”, CAR’s Ralf Ewert published a new paper on aspects of the audit market structure (RWZ 2011, pp. 204-212). The Green Paper on Auditing was issued by the EU-Commission in October 2010 to announce a set of measures that could form the future agenda of audit policy in the EU. One of the hotly debated issues is the structure of the audit market as there are concerns that the BIG4-oligopoly induces restricted choice opportunities for clients as well as a reduction of incentives for the BIG4 to deliver high quality audits. Ewert presents empirical results on the audit market structure around the world and discusses economic reasons for the existing situation. Based on the results of recent economic research, he further demonstrates that the concerns regarding audit quality may be misdirected and that the idea of mandatory joint audits is not convincing as it may cause inefficiencies without beneficial effects for audit quality.

Symposium On Health Economics And Incentives

A Symposium on the Performance of health systems was held on September 27, 2011 at the Meerscheinschlössl of the University of Graz, co-sponsored by CAR and Grazer Wechselseitige Versicherung. The Symposium paid tribute to Professor Dr. Adolf Stepan from the



Prof. Zweifel (left) and Prof. Stepan (right).

University of Technology, Vienna, who has strong ties to the University of Graz and to Professor Margit Sommersguter-Reichmann, Professor Michael Kopel, and Professor Alfred Wagenhofer. In the first part of the Symposium, Professor Peter C. Smith (Imperial College London) presented issues in the comparison of health system performance, Professor Peter Zweifel (University of Zurich) focused on heterogeneity of the measurement of performance in hospitals, and Professor Margit Sommersguter-Reichmann (University of Graz) talked about technological progress as cost driver in hospitals. The second part of the Symposium comprised a panel discussion chaired by Professor Werner Neudeck (Diplomatische Akademie Wien) with Dr. Othmar Ederer (CEO Grazer Wechselseitige Versicherung AG), Dr. Markus Narath (Kages), Professor Stepan and Professor Zweifel on the topical issue of the explosion of health costs or the reduction of health services.

Post-Implementation Reviews

In November 2011, Professor Wagenhofer presented a joint paper with Ralf Ewert on the use of academic research for the post-implementation review of accounting standards at the “International Conference: Accounting Renaissance: Lessons from the Crisis and Looking into the Future. Learning from Histories and Institutions”, organized by the Università Ca’ Foscari Venezia und IAAER in Venice. Both the IASB and the FASB are currently setting up processes for post-implementation reviews and it appears that they do not attempt to make use of academic research in this issue. The paper provides several suggestions how academics may be included in this process so that the standard setters do not build up capacity to double existing capabilities.

Conference On German And Japanese Cooperation

The German Academic Association for Business Research and Waseda University, Japan, organized an international conference on the occasion of the 150th Anniversary of Cooperation between Germany and Japan at the University of Bonn in November 2011. The program was organized around major fields of business administration; for each field there was one talk from the German and one from the Japanese point of view. Professor Wagenhofer presented a paper on financial reporting in Europe, and IFRS and German traditions in particular. Katsunori Mikuniya, a former Commissioner, Financial Services Agency, Tokyo, then presented the current status of the convergence of the Japanese accounting regulation with IFRS.

New Academic Year For DART

Three students were admitted to the second cycle of DART, which started in October 2011. They introduce themselves in this article.

Anna Boisits



I studied financial and industrial management in accounting and economics at the University of Graz. Over the past few years I worked as a tutor and student assistant at the Department of Economics and as a tutor at the Institute of Statistics and Operations Research. Since my graduation I have been teaching microeconomics and mathematics for business administration. My studies and experience have provided me with valuable insights into both research and teaching activities. My personal research interests include disclosure, particularly the impact of the quality of information on disclosure, signaling of accounting policy choice, performance measurement and their induced incentives. I am glad to be part of this unique doctoral program. It gives me the opportunity to become acquainted with different accounting research areas in the required DART courses.



Imprint:

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Besides the courses I have enough time for my own research. Hopefully, this program will lay the foundation for a research career in accounting.

Mitar Bozic

I graduated in finance, banking and insurance at the University of Belgrade. During my one-year ERASMUS exchange program at the University of Graz, I was encouraged to apply for DART. The ambition to improve foreign languages and to expand my knowledge horizons in the fields of accounting and reporting were the fundamental reasons for staying in Graz and applying for DART. I participated in a number of extra-curricular activities sponsored by my university, the government, non-profit institutions and international companies. I was also involved in business processes of some companies on the SEE markets. Following my previous academic achievements, I was awarded with prestigious scholarships by international institutions. I like to be part of a dynamic and challenging environment that allows me to expand my experience. I was seeking for opportunities where I could actively contribute and at the same time enhance my capabilities and skills. I think DART is the right place for that.



Katrin Weiskirchner-Merten

After finishing my Bachelor in Management with specialization in managerial accounting and finance, I received a Master of Science in Finance and Accounting from the Vienna University of Economics and Business in June 2011. During my master studies I specialized in financial and managerial accounting. Besides my studies in management I started my bachelor studies in mathematics at the University of Vienna in 2009. My prior studies stimulated my wish to learn more about research methodologies and to start to conduct research in the managerial accounting field. That is why I applied for DART and I really appreciate my acceptance to the program.



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