Center for Accounting Research



Newsletter March 2011

GRAZ

CAR Advisory Board Members

The Advisory Board of CAR has recently been established. The members are Robert Göx, Helmut Kerschbaumer, and Caren Sureth. The objective of the Board is to advise on the scientific and strategic positioning of the Center.



Professor Robert F. Göx holds the Chair of Managerial Accounting at the University of Fribourg since 2001. He also acted as visiting professor at the Universities of Graz, Vienna, and Lausanne. Robert Göx has published numerous articles

in leading scholarly journals in the U.S. and in Europe. He acts as editorial board member and reviewer for leading international accounting journals. Between 2005 and 2008 he was a member of the Standing Scientific Committee of the annual congress of the European Accounting Association. Since 2000 he is a co-organizer and chairman of the international "Accounting Research Workshop".



Mag. Helmut Kerschbaumer is a partner of the audit firm KPMG in Vienna. He consults national and international clients and he has specialized on IFRS and US-GAAP. He has been a lecturer at the University of Graz and also holds practitioner seminars on

international financial reporting. Mr. Kerschbaumer is currently a member of AFRAC and its Working Group on International Financial Reporting and he chairs the Accounting Working Group on Business Law and Auditing in the Austrian Kammer der Wirtschaftstreuhänder. He studied in Innsbruck, earned the Wirtschaftsprüfer und Steuerberater qualification in Austria, and also worked in the U.S., where he became a Certified Public Accountant (CPA).

Professor Caren Sureth holds the Chair of Business Administration, especially Business Taxation, since 2004 and is head of the Center for Tax Research at the University of Paderborn. She received her doctorate and the habilitation at the University of Bielefeld. Prof. Sureth has

published extensively and is coeditor of Die Betriebswirtschaft and a member of the editorial board Business Research and Review of Managerial Science. She is founding member of ARQUS (Working Party on Quantitative Tax Research) and faculty



member of the Doctoral Program in International Business Taxation (FWF and Vienna University of Economics and Business). Currently, she is President of the German Academic Association for Business Research.

VHB Business Taxation Group Meeting

From February 24 to 26 the Institute of Accounting and Taxation organized the annual meeting of the section "Business Taxation" of the German



Academic Association for Business Research (VHB). Following the tradition, the outgoing chairman of the scientific committee, Professor Rainer Niemann from CAR, invited the members of the section to his University. The aim of the meeting is to present current contributions in the research field of business taxation and to facilitate networking among members. In the first part of the meeting, junior researchers had the opportunity to present their current work. Sebastian Eichenfelder (University of Wuppertal), Tanja Kirn (University of Liechtenstein) and Reinald Koch (University of Göttingen) introduced their research to the committee. In the second part of the meeting, Markus Diller (University of Passau), Michael Overesch (University of Mannheim), Wolfram Scheffler (University of Erlangen-Nuremberg), Norbert Herzig (University of Cologne), Martin Wenz (University of Liechtenstein), Sebastian Schanz (University of Magdeburg) and Jochen Hundsdoerfer (Freie Universität Berlin) presented their recent research projects. The chairman of the committee in 2011 is Professor Ralf Maiterth of Humboldt University Berlin.

CAR Researchers Reach Top-Position in International Ranking

A new international accounting research ranking has recently been published by the Brigham Young University. In this ranking, the performance of accounting faculties around the world is evaluated according to the publications in 11 leading accounting journals (e.g., Journal of Accounting Research, Journal of Accounting and Economics, The Accounting Review, Review of Accounting Studies, Journal of Management Accounting Research etc.). The ranking differentiates between the various areas of accounting as Financial Analytic, Managerial Analytic, Tax Analytic, Financial Archival, Managerial Archival etc. In the area of Financial Analytic Accounting Research evaluated for the last six years, the University of Graz places first (jointly with Lancaster and Tilburg) among the accounting groups in Europe and reaches place 16 among accounting groups worldwide. This exceptional performance is mainly due to the publications of CAR's Alfred Wagenhofer and Ralf Ewert. Details of the ranking can be found at www.byuaccounting.net/rankings.

DART Applications for 2011/2012

DART, the Doctoral Program in Accounting, Reporting and Taxation, has started the application period for its second academic year. DART aims at training future leaders in accounting research in six areas of specialization: auditor regulation and audit quality; accounting and corporate governance; taxation and incentives; managerial performance measurement; accounting and intangibles; financial reporting quality. Admitted students will be granted a scholarship, financed

by the Austrian Science Fund. DART is designed for an international audience and all the courses are taught in English. Applications for the Winter term 2011/2012 are invited by March 31, 2011. For further information visit the website of the Doctoral Program: www.dart.ac.at.

Imprint:

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Jianfeng Xu's First Semester In the Doctoral Program DART

I studied accounting and controlling in Shandong, China, and then economics and management in Göttingen. I was encouraged to apply for DART by my master's thesis advisor in Germany and I belong to the first group of students who started the program



in October, 2010. The first year is focused on methodologies (mathematics and statistics, analytical and empirical research methods); elective courses are then chosen depending on the individual specialization. Students also attend seminars in Graz and in Vienna regularly. My first semester has been demanding but stimulating. I appreciated that professors were helpful and treated me as a colleague from the beginning. The selective group of the other students gave me support on study and constructive advice on research and career issues. I also found the physical working environment very convenient. DART participants are provided with sufficient office space, which is equipped with furniture and computers giving access to the university IT infrastructures (and to research databases and academic journals). Overall, I enjoyed my half year experience in the program; besides, Graz is a great place to live in and the people are very kind and friendly.

Visiting Professor at University of Sydney

Professor Alfred Wagenhofer has been invited as Visiting Professor at the Discipline of Accounting, Faculty of Economics and Business, University of Sydney, Australia. He will do research and discuss with the faculty and PhD students during March 2011. The University of Sydney is renowned for its strong accounting department, and it is the base of the Abacus, one of the oldest academic accounting journal, of which Wagenhofer serves as an Associate Editor.

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