

CALL FOR SUBMISSIONS

14 – 16 JUNE, 2010 - LYON, FRANCE



2ND TRANSATLANTIC CONGRESS “ACCOUNTING, AUDITING, CONTROL & COST MANAGEMENT IN A GLOBAL AND HARMONIZED ECONOMY”



**AMERICAN
ACCOUNTING
ASSOCIATION**

MANAGEMENT ACCOUNTING SECTION

Communications in English, Spanish, Portuguese and French are welcome.

The Socio-Economic Institute of Enterprises and Organizations (ISEOR), in partnership with the Institute of Business Administration of the University of Lyon 3 and the International Institute of Costs (IIC), and the support of Management Accounting Section of the American Accounting Association (MAS), organized the **1st Transatlantic Congress in Accounting, Auditing, Control, Cost Management and Worldwide Competition** and the **10th IIC International Meeting of Costs** in Lyon, France, on June 2007.

IT WAS A HUGE SUCCESS with more than 400 fellows and researchers coming from Europe, South America, United States, North Africa and Middle East. Thus, ISEOR, IIC and MAS are organizing the **2nd. Transatlantic Congress in Accounting, Auditing, Control and Cost Management in a Global and Harmonized Economy.**

The Socio-Economic Institute of Enterprises and Organizations is one of the most active research teams in Europe in the fields of organizational development, management and cost control. The International Institute of Costs is an academic federation of associations and research networks from Argentina, Brazil, Colombia, Cuba, France, Mexico, Paraguay, Portugal, Spain and Uruguay. The Management Accounting Section is one of the largest and active academic sections of the American Accounting Association. The **2nd. Transatlantic Congress** will focus on issues related to evolution and adaptation of accounting, auditing, management and cost control to cope with the regular emergence of new norms and standards with which they must apparently comply.

THEMES:

1) Control and Harmonization in a Global Economy

Management control has both to cope with the constraints stemming from worldwide standardization and the cultural specificities of a country. The complexities faced by a business operating even in one country have created the need for management control systems. Moreover, managing risks and monitoring internal control have significant impact on the practices of corporate governance. Keeping the stakeholders and the shareholders informed requested the controller to find management tools such as audited financial information for external reporting and the balanced scorecard for internal reporting. The controls used have also a significant impact on the evaluation of intangible and immaterial assets.

In this context, new cross-disciplinary themes become relevant such as: the search for transparency; methods and tools to evaluate the quality of a management control system; efficiency and effectiveness of management control; control and measurement of the Corporate Social Responsibility; incentives control system; tools of control (balanced scorecard...); new trends of teaching and research in control approaches and initiatives.

2) Cost Management and Harmonization in a Global Economy

This theme is focused on issues related to cost control systems. It is aimed at launching debates about the integration of cost control systems in a firm and about the creation of actionable and academic knowledge for both the profit and the non-for-profit sectors.

To do so, the following subjects could be explored:

strategic cost management; using quantitative methods in cost control; cost of quality; cost control; costs of Corporate Social Responsibility; specificities of cost control (in small and medium businesses, in the public sector, in the agri- and agri-food sector, in professional practices...); knowledge management and intellectual capital; social costs (absenteeism, turnover, poor working conditions...); hidden costs; activity based costing; current issues and new trends of practice, teaching and research in cost control approaches and initiatives.

3) Accounting and Harmonization in a Global Economy

Over the years, each country has created its own accounting system whose standards depend on the legal, political, social, economic and cultural environment of the country. Nevertheless, the different national accounting systems are related, more or less, to two main accounting models: the Anglo-Saxon model and the Continental European Model (i.e., the Continental model). Diversity among accounting systems does not facilitate the international development of big businesses and direct investments abroad, which help to explain the building of international standards in accounting. The IASB has set up international accounting standards over the last few years (IAS-IFRS and SIC-IFRIC) for privately-owned firms. The IFAC and one of its committee, the IPSASB, have also set up international accounting standards for the government and not-for-profit sector. Both those sets of standards are models which help each country formalize its own accounting system. For instance, the European Union acknowledged the IAS-IFRS since 2002. The European quoted companies have to comply with those accounting standards in keeping with their consolidated accounts.

The need to comply with the standards fosters a need to better understand cross-disciplinary themes such as:

management accounting; intangible assets; IAS 39; tests of impairment and depreciation; new trends of teaching and research in accounting approaches and initiatives.

4) Auditing and Worldwide Harmonization

In order to cope with financial frauds -such as Madoff in the US and Kerviel (Société Générale) in France- and crises such as the “subprime crunch” which have involved the collapse of famous firms such as Lehman in the US, Banco Santander in Spain or Natixis in France, developed and less developed countries rewritten laws to help ensure financial security. Those laws aim to restore the trust of investors in financial statements. The laws have also fostered standardization in auditing through the ISA (International Standards of Auditing set up by the IFAC), for instance, Sarbanes-Oxley Act in the EU, the Law of Financial Security in France, Tunisia and other countries in Latin America.

In this context, several questions become critical:

Is auditor independence a myth or a reality? How are the relations between internal and external audit changing in an audit committee? At present, the worldwide audit market is essentially owed by big auditing firms (the “fat four”): what is the place for small and medium auditing firms in such a market? Is audit of risks an advantage or a limit for a company? As an auditor, how does one manage the complex dialectic between efficiency and ethics? Is there an espoused theory that could inform the discussion of auditor’s skills? What are the impacts of internal control models (COSO 1 and COSO 2) on audit practice? What are the current issues and the new trends in the teaching of and research on auditing approaches and initiatives?

TYPES OF SESSIONS
NEW SCHOLAR SESSIONS
CONCURRENT PAPER SESSIONS
PLENARY SESSIONS

Format:

The conference will offer papers, panels, workshops, and plenary sessions of interest to both cutting edge researchers as well as Ph.D. students. The format is designed to encourage interaction and exchange of ideas, both formally and informally. To that end, blocks of sessions and workshops will be alternated with plenary sessions, and between-session breaks will be 30 minutes long.

- Preferably, *abstract* (4,500 characters maximum) should be sent before December, 15th, 2009.
- *Full paper* submission (15 pages or 30,000 characters maximum) in English, Spanish, Portuguese or French is expected by February 10th, 2010.
- Answer to author will be sent by March 20th, 2010
- *Final paper* after revision is to be sent by April 15th, 2010

Format: MS word, Times New Roman 10 point font, singled space. Margins: 0.91" left, 1.73" right, 0.98" top and 1.18" bottom. Indent 1st line of each paragraph. Orientation of sheets: portrait and pages facing one another for all the document. Sheets B5: 7.17" breadth 10.12"height. Headline 0" and bottom 0.79" Sub-headings should be bold, on a separate line, left-justified, and all caps. Title page should appear as follows: on a separate page from the body of the paper: TITLE of paper, TYPE: Doctoral student, Executive doctoral student, academic, CONTACT PERSON: Choose 1 person to be the contact person, LIST of authors' names, in desired sequence. CONTACT INFORMATION for each author, including the following: Name, Organization or University affiliation, Mail address and zip code, Phone, Fax, email

Fees:

-Doctoral students: € 100, including registration and the CD-ROM proceedings.

-Academics and practitioners: € 300, including registration, lunches, gala dinner and CD-ROM proceedings

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