SECOND ANNOUNCEMENT
CALL FOR PAPERS

INVITATION
The 28th Annual Congress of the European Accounting Association will be held in Göteborg, Sweden, 18 – 20 May 2005. The venue is the School of Economics and Commercial Law at Göteborg University (SEC), which is located within walking distance of the city centre. The Congress is organised by the accounting faculty at the SEC.

GÖTEBORG, SWEDEN
Göteborg is situated on the West Coast of Sweden and has approximately 470 000 inhabitants. Göteborg has a rich offering of green open spaces, old and new buildings as well as the archipelago. Göteborg is roughly equidistant from the Scandinavian capitals Stockholm, Copenhagen and Oslo and is therefore often viewed as the centre of Scandinavia. The city was founded in 1621 on a Dutch model by the Swedish king Gustav II Adolf and has, ever since the days of the Swedish East India Company, been a prominent commercial and maritime centre. Many well-known corporations, such as Volvo, SKF and Hasselblad, are based in Göteborg.

The city is also known for its Concert Hall, home of the National Orchestra, new Opera House, and art and design museums, both featuring predominantly Scandinavian artists. Tourists and other visitors return year after year - the Göteborg region is one of the most popular tourist areas in Scandinavia. Indeed, Sweden's biggest tourist attraction, the amusement park Liseberg, located in the city centre, has three million visitors a year. In 2003, its ride, Balder, was ranked the world's most spectacular roller coaster in an international survey. Göteborg is also a city of events. There's always a festival, concert or sporting event taking place. Upcoming major events include the UEFA Cup Final in May 2004 and the European Championships in Athletics in 2006. Also, in 2006 Göteborg will be the start port of leg 9 of the Volvo Ocean Race around the world.

The sea, with its fine archipelago, is easily reached by public transport, and it's never far to the countryside and forests with their variety of walks and nature experiences.

THE SCHOOL OF ECONOMICS AND COMMERCIAL LAW

Göteborg University is the largest university in the Nordic countries and the most popular in Sweden. It is a city university and has about 40 000 students. The School of Economics and Commercial Law has about 4 000 students. When the school was founded in 1923, the founders’ vision was to provide an academically based education with studies in business administration, economics, and law, as well as a strong emphasis on language skills. Göteborg was then and today still is a city with a strong commercial sector.

Today, the School of Economics and Commercial Law has research and major educational programmes at both undergraduate and graduate levels in the disciplines of business administration, economics, economic history, human and economic geography, commercial law and informatics.

Göteborg University: www.gu.se

The School of Economics and Commercial Law: www.handels.gu.se

HOW TO GET THERE

Göteborg Airport, Landvetter, has many daily flights from all major European hubs. The airport is situated 25 km from the centre of Göteborg and is reached by shuttle bus or taxi within 20 minutes.

The Öresund Link (Sweden–Denmark) enables convenient travel by car or high-speed train to/from the continent. There are also frequent ferry connections to/from Denmark, Germany, Norway and Great Britain.

http://www.goteborg.com/travel

GENERAL INFORMATION

Venue address: Göteborg School of Economics and Commercial Law
P.O. Box 610
Vasagatan 1
SE-40530 Göteborg, Sweden
E-mail: eaa2005@handels.gu.se

Congress secretariat: Congrex Göteborg AB
P.O. Box 5078
SE - 402 22 Göteborg, Sweden
E-mail: eaa2005@gbg.congrex.se

Please, use these two e-mail addresses for correspondence. They will be checked daily. Please, do not contact the organising committee directly; as such request might not be answered. If you have questions that cannot be answered by the Congress secretary, your request will be forwarded to the Congress organising committee.
REGISTRATION

To register for the Congress, Social Programmes and for hotel reservations, please use the on-line Congress registration. The registration is accessible from the official EAA web pages. In order to receive a confirmation of registration by email, please make sure to indicate the email address on the registration form! Registration and abstracts submitted by e-mail, telephone, post or fax will not be accepted.

Confirmation

Confirmation will be sent upon receipt of payment. Registration for events, which are included in the registration fee, must also be marked on the form, in order to obtain a ticket. Please note that registration for the various events will be confirmed upon payment on a "first come, first served" basis, and numbers may be limited.

A number of events are included in the fee but are optional. You must tick the 'YES' box if you want to attend these. If you fail to tick either box it will be assumed that you do not want to participate, and consequently you will NOT have access to the event even though the event is included in the fee.

It is your personal responsibility that all details such as your address, events booked, number of tickets, hotel reservation, date of arrival and departure, etc. are correct. We therefore strongly recommend that you read and check the “Letter of confirmation”, received from the on-line registration system by e-mail, carefully to avoid errors. In the case of any error, please contact Congrex by e-mail (eaa2005@gbg.congrex.se) or by fax (+46 31 708 60 25) immediately.

On-site registration

It is possible to register during the congress without using on-line registration system. If you decide to choose this on-site registration option, please anticipate a minor delay at the registration desk, since your payment will have to be processed and your entry tickets printed while you wait.

Final registration

Participants must register at the Registration Desk upon arrival at the Congress. It would help speed up registration if you bring your Confirmation Letter with you.

REGISTRATION FEE

<table>
<thead>
<tr>
<th>Early Registration</th>
<th>Late Registration</th>
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<tr>
<td>until 22nd February 2005</td>
<td>after 22nd February 2005</td>
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<tr>
<td>SEK 3 850.- (approx. 410 EUR)</td>
<td>SEK 4 310.- (approx. 460 EUR)</td>
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Please note that Sweden is not a member of the European Monetary Union. The payment must be made in SEK and therefore the final amount in EUR (or other currencies) may vary depending on the current exchange rates. If your payment is not received until 22 February, the late fee will automatically be charged. Alterations to your registration will not be accepted over the telephone. Please e-mail or fax any amendments to the congress secretariat immediately.
Included in the fee

- The registration fee for Congress participants includes lunches, tea/coffee breaks, Early Bird Reception, Welcome Reception, Gala Dinner, handout materials and information package. A number of events are included in the fee but are optional. You must tick the ‘YES’ box if you want to attend these. If you fail to tick either box it will be assumed that you do not want to participate, and consequently you will NOT have access to the event even though the event is included in the fee.
- The registration fee for accompanying persons includes Early Bird Reception, Welcome Reception, Gala Dinner, entrance to the exhibition.
  Please note that the fee for accompanying persons does not include admission to the scientific sessions, coffees and lunches
- The fee also include the membership fee for the EAA for the calendar year 2006 (i.e. commencing 1st January, 2006). This is required for attendance at the EAA 2005 Congress.

Swedish VAT

Swedish tax legislation requires participants to pay their registration fee either including or excluding Swedish VAT (Value Added Tax). Therefore, please identify your category below and choose the appropriate alternative.

- **Participants from a company/organisation within the European Union** must state their VAT Number to be able to pay the registration fee excluding VAT. If no VAT Number is given the fee will be including VAT.
- **Participants from a company/organisation outside the European Union** pay the registration fee excluding VAT.
- **Swedish participants** must always pay the registration fee including VAT.
- **Hotels, social events and fee for accompanying person** must always be paid including VAT.

Payment

The total amount due, as calculated on the registration form, must be transferred or paid by credit card, when the registration form is mailed. Your registration will only be accepted when full payment has been received. All payment should be made in SEK payable to Congrex Göteborg (Ref: EAA 2005). Please follow the payment instructions below carefully.

Payment can be made by:

- Remittance to Account No.: 5001-10 378 22 or IBAN SE66 5000 0000 0500 1103 7822, SWIFT/BIC: ESSESESS with SEB, SE-405 04 Göteborg, Sweden. **Please clearly mark your name and Ref: EAA 2005**
- Credit cards: MasterCard, Eurocard, VISA and American Express.
- Postal giro 7738-8, only **Nordic participants**.
- Bank giro 5887-2797, only **Swedish participants**.

**We regret that no personal, company or Euro-cheques will be accepted.**

All expenses in connection with transferring registration fees must be paid by the participant. Admission to the congress is granted only if Congrex has received the registration fee. Participants who have made late payments, should bring a copy of their receipt to the congress. Failure to produce this receipt on request gives Congrex the right to charge the amount to your credit card.
Cancellation of Registration
Notification of cancellation must be made in writing and sent to Congrex. Cancellation of registration before March 1st 2005 will be refunded less a cancellation charge of SEK 1000. Cancellation received after March 1st 2005 will not be refunded. All refunds will be sent after the Congress ends.

Cancellation of Social Events
Notification of cancellation must be made in writing and sent to Congrex. Cancellation of social events will be accepted until March 1st, up to which date the total amount will be refunded. For cancellations received after March 1st, there will be no refund. All refunds will be sent after the Congress ends.

**ACCOMMODATION**

A numbers of hotel rooms in different price categories have been booked in Göteborg for conference participants. The prices below are in SEK and include VAT and breakfast (except for SGS Apartments/Hostel where no breakfast is served). All rooms have private bath or shower. To ensure that accommodation meets your needs and wishes, please make sure you book your room(s) as soon as possible.

**Elite Park Avenue Hotel**
A superior first class hotel steeped in tradition. Centrally located on the main street Kungsportsavenyn.
SEK 995 for a single room per night
SEK 1195 for a double room per night

**Hotel Gothia Towers**
Sweden’s largest hotel, 23 stories high, in the centre of Göteborg. A first-class hotel with bar and restaurant on the top floor.
SEK 1198 for a single room per night
SEK 1598 for a double room per night

**Scandic Hotel Opalen**
A large modern hotel in close proximity to Göteborg Convention Centre, Ullevi Stadium and the Scandinavium Arena. Entertainment several nights a week.
SEK 1395 for a single room per night
SEK 1695 for a double room per night

**Scandic Hotel Europa**
One of Sweden’s largest hotels located in the city centre, just beside the shopping centre Nordstan, opposite the railway station.
SEK 1375 for a single room per night
SEK 1675 for a double room per night
Elite Plaza Göteborg Hotel
The only five star hotel in Göteborg, situated in the city centre within walking distance of the shopping area and the main street Kungsportsavenyn.
SEK 1510 for a single room per night
SEK 1880/2150 for a double room per night

Hotel Liseberg Heden
A one storey popular hotel in the city, close to the main street Kungsportsavenyn.
SEK 1025/1360 for a single room per night
SEK 1475 for a double room per night

Mornington Hotel
In the city centre, located on the main street Kungsportsavenyn. The hotel has a restaurant & a bar in British style.
SEK 1395/1625 for a single room per night
SEK 1895 for a double room per night

Hotel Onyxen
A small family-owned hotel with 34 rooms within walking distance of the main street Kungsportsavenyn.
SEK 1390 for a single room per night
SEK 1590 for a double room per night

Hotel Flora
A small familiar hotel situated in the city centre and within walking distance of the shopping area.
SEK 800 for a single room per night
SEK 1000 for a double room per night

SGS Apartments (Hostel)
Rooms with private facilities in a self-catering hostel. Approx.15 min walking distance to Kungsportsavenyn. SGS Apartments have special hours for collecting your key upon arrival. See special information letter for further instructions
SEK 370 for a single room per night
SEK 470 for a double room per night

Hotel reservation should be made on-line in the Congress registration system. Hotel accommodation will be confirmed by e-mail when the registration form, together with full payment has been received by Congrex. Congrex reserves the right to book another hotel if the desired accommodation is fully booked. The deadline to guarantee accommodation requests is April 1st 2005. After this date accommodation requests will be confirmed according to availability.

The hotel reserves the right to charge you for all nights reserved and guaranteed on the registration form, should you check out before confirmed departure date or in case of no-show. Any extras or/and extended stay must be settled directly with the hotel upon departure.

Please do not contact the hotel directly, as all reservations are handled by the congress secretariat.
Cancellation of Hotel Reservation
Notification of cancellation must be made in writing and sent to Congrex. Cancellation of hotel reservation will be accepted until April 1st, up to which date the hotel prepayment will be refunded, less a cancellation fee of SEK 200. We regret that the hotel prepayment cannot be refunded after this date.

SECOND CALL FOR PAPERS
Submissions are invited for full papers, or abstracts of papers, on all aspects of accounting and auditing for presentation at the Congress.

The deadline for the submission of full papers, or abstracts, is November 15, 2004.

Full papers, or abstracts, should be submitted electronically through the on-line registration system only (http://www.eaa-online.org/annual/EAA2005/).

The on-line registration system gives details about the required format of the submitted full papers, or abstracts.

Papers will be accepted for presentation in parallel sessions or in poster sessions.

Information about the acceptance of full papers and about the tentative acceptance of submissions on the basis of an abstract will be provided by e-mail on February 15, 2005. Author(s) will at the same time be notified whether their submission is accepted for presentation in a parallel session or in a poster session.

Final acceptance of a submission is also conditional on:

- submission of the full paper by March 15, 2005.
- receipt of payment of the Congress fee by March 15, 2005.

Papers on the following topics are traditionally (hence the list is not exhaustive) presented at the Congress:

- AIS Accounting and Information Systems
- AED Accounting Education
- AHI Accounting History
- ATH Accounting Theory
- AUD Auditing
- GOV Governance (and accounting)
- CPP Critical and Political Perspectives on Accounting
- EAA Analytical Research in Accounting and Auditing
- FAN Financial Statement Analysis
- FRG Financial Reporting (regulation and accounting method choice)
- INA International Accounting
- MAN Management Accounting
- OBA Organizational and Behavioural Aspects of Accounting
- PSA Public Sector and Not-for profit Accounting
- SEA Social and Environmental Accounting
- TAX Taxation and Accounting
Submission Instructions

- Full papers, or abstracts, cannot be submitted by fax, hard copy or e-mail.
- Acknowledgement of receipt of the submission will be sent to the stated e-mail address. If you do not receive the confirmatory e-mail within 24 hours, your submission was not completed and needs to be resubmitted.
- The corresponding author will receive all correspondence concerning the abstract and is responsible for informing the other authors of the status of the abstract.
- Full papers, or abstracts, must be written in English.
- Maximum 1500 characters (including spaces and excluding the title and contact information on authors) for abstracts.
- Make the abstract as informative as possible. It is the author’s responsibility to submit a correct abstract; any errors in spelling, grammar, or scientific fact will be reproduced as typed by the author, if accepted.
- Changes to full papers, or abstracts, can only be accepted until the deadline using your Personal Page. From the web site you can access your Personal Page by using your User Id and Password included in the e-mail you receive upon submission.
- Presenters of full papers must pay the registration fee for attendance at the Scientific Sessions.
- Deadline for low fee is February 22, 2005.

If you have any questions regarding abstracts please contact: eaa2005abstract@gbg.congrex.se

Publication of abstracts
Abstracts of all papers accepted for presentation at the Congress, in parallel sessions or in poster sessions, including name(s) of author(s) and contact information, will be published in the Congress Programme and Collected Abstracts Book. The abstracts will also be placed, as usual, on the EAA website as part of the EAA Annual Congress Presentation Archive.

KEY DATES

**Deadline for submission of full papers or abstracts:**
November 15, 2004

**Authors will be notified of tentative acceptance based on submissions of a full paper, or an abstract:**
February 15, 2005

**Deadline for submission of full paper and payment (registration):**
March 15, 2005
**DOCTORAL COLLOQUIUM**

The EAA Doctoral Colloquium will be held on 14 – 17 May 2005.
Venue: “Skottarn, Gullholmen”

For additional information please contact:

EAA
Place de Brouckère Plein 31
1000 Brussels, Belgium
Tel: +32 2 226 66 60, Fax: +32 2 512 19 29
E-mail: eaa@eiasm.be

**OUTLINE PROGRAMME**

**Tuesday 17 May**
- Registration, at the SEC
- Early Bird Reception, at the SEC

**Wednesday 18 May**
- Registration, at the SEC
- Welcome Addresses and Opening Plenary Session, at the Lorensberg Theatre
- Concurrent Sessions, at the SEC
- Welcome Reception, at the Concert Hall

**Thursday 19 May**
- Registration, at the SEC
- Concurrent Sessions, at the SEC

**Friday 20 May**
- Registration, at the SEC
- Concurrent Sessions, at the SEC
- EAA General Assembly, at the SEC
- Gala Dinner, at the Eriksberg Hall

**ORGANISING COMMITTEE**

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Second Announcement – Call for Papers

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David Otley  Marleen Willekens  
Fabrizio Panozzo

**MEETING SUPPORT**

Groups that plan to have a meeting during the Congress should contact Anne Herling to get support for room and restaurant reservations.

**EAA 2005 Meeting support contact**

Anne Herling  
Göteborg School of Economics and Commercial Law  
P.O. Box 610  
SE-40530 Göteborg, Sweden  
E-mail: anne.herling@handels.gu.se

**PUBLISHERS’ EXHIBITION**

Throughout the Congress, a Publishers’ Exhibition will be held at the Congress venue. If you want to be part of the exhibition, please contact:

**EAA 2005 Publishers’ contact**

Inga-Lill Johansson  
Göteborg School of Economics and Commercial Law  
P.O. Box 610  
SE-40530 Göteborg, Sweden  
E-mail: inga-lill.johansson@handels.gu.se
USEFUL INFORMATION

Travel Documents: A valid passport is required to enter Sweden. Participants from some countries need visas for traveling to Sweden. Please check carefully whether this requirement applies to you. In case you are in doubt, please contact your country's Swedish Embassy.
*Important:* visas cannot be obtained at the airport or at the border.

Local Transportation: Göteborg can be reached by plane, rail, road or ferry. The Göteborg "Landvetter" Airport is located approximately 25 kilometres from city centre Göteborg and can be reached by shuttle busses or by taxi in 20 minutes. There are daily flights to Göteborg from many cities in the world. The official airline is SAS Airlines. To obtain SAS Congress fares, kindly contact your nearest SAS office and quote the reference number: SE 0501. A taxi from the Airport to the city centre cost approximately 370 SEK. Most Congress hotels are located in or near the city centre.

The Local Public Transportation System: Public transportation in Göteborg consists of the trams, busses and boats.
For more information about Göteborg's public transportation system including ticket prices and ticket sales visit: [www.vasttrafik.se/eng](http://www.vasttrafik.se/eng).

Luncheons: Luncheons will take place at the School of Economics and Commercial Law.

Language: The official Congress language is English. No simultaneous translation will be provided during the sessions.

Liability and Insurance: Neither the Congress Organisers nor the Congress Secretariat will assume any responsibility whatsoever for damage or injury to persons or property during the Congress. Participants are advised to arrange for their personal travel and health insurance.

Banks and Swedish Currency: The Swedish monetary unit is the Swedish Crown (SEK). Money can be exchanged at most bank branches (which are usually open from 9:00 – 17:00, Monday - Friday). Most hotels also offer exchange services and numerous exchange offices and automated bank tellers offering money exchange are located throughout Göteborg.

Time Zone: Göteborg time is GMT plus 1 hour. From April to October, summer time is GMT plus 2 hours.

Shops: Most Swedish shops open between 9:00 and 10:00 (many grocery stores open at 7:00 and close between 18:00 and 20:00. There is usually no lunch break. Shops in the historical centre are also open during the weekend. Shopping centres are usually open during the weekend and some shops and restaurant offer 24 hour service. Commonly, most Swedish shops and service providers accept major credit cards (e.g. VISA, Euro card/MasterCard, American Express).

Electricity: Electricity is 220 Volts and 50 Hz cycle. Two (round) pin plugs are necessary.

Universal emergency Telephone Number: 112
USEFUL LINKS

Information about Sweden - www.sweden.com

Official gateway to Sweden - www.sweden.se

About Sweden and Swedes - www.sweden.se/sweden_swedes

Study in Sweden - www.studyin.sweden.se

Application for Schengen Visa - www.migrationsverket.se

Questionnaire for Visa applicants - www.migrationsverket.se

Who requires a visa? - www.ud.se

RELATED EVENTS

If you plan to hold an event around the time of the EAA in Göteborg, we would be pleased to advertise it for you here in case EAA Congress attendees may wish to attend your event in conjunction with EAA 2005.

SPONSORS

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City of Göteborg

Region Västra Götaland
Silver Sponsor

Öhrlings

Activity Sponsor

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Göteborg University