



An initiative to support research teams in transitional economies to build research capacities has been launched by IAAER (the International Association for Accounting Education and Research) and ACCA (the Association of Chartered Certified Accountants).

The two organizations have awarded grants to five teams of early career accounting researchers, following an IAAER/ACCA consortium in June held in conjunction with the AMIS (Accounting and Management Information Systems) 2010 Conference. The conference is hosted annually by the Bucharest Academy of Economic Studies.

Each research team will be assisted by mentors representing IAAER in progressing the sponsored research. The teams will present their findings to an international audience during a special session of the AMIS 2011 conference, to be held in Bucharest 8-9 June 2011.

Addressing the programs, Professor Barry Cooper – Chair of the ACCA Research Committee – said, "These initiatives are making a real difference. The IAAER/ACCA consortia and seed grant programs are actively supporting the development of early career researchers, as well as the future development of the profession. We are already beginning to see concrete results such as papers presented during IAAER/ACCA consortia evolving into publications in internationally recognised journals."

In the future IAAER and the ACCA will jointly sponsor an annual consortium aimed at building the research skills capacity of early career accounting researchers based in transitional economies. The consortia will provide the researchers with information to help them in developing successful academic careers. Attendees will have the opportunity to interact with renowned scholars of international standing and with fellow early career researchers. The programme will provide a platform for discussion of research ideas and issues.

As coordinator of the IAAER/ACCA consortia and seed grant programs, IAAER President Professor Donna Street, believes "providing early career accounting researchers in transitional economies the opportunity to develop and build their research and teaching skills capacity is vital." Professor Street adds that she is "delighted that ACCA and IAAER support such important initiatives."

Forthcoming consortia include Kuala Lumpur, Malaysia on 8 November 2010 in collaboration with the University of Malaya and Malaysian Accountancy Research and Education Foundation (MAREF), and in South Africa in 2011.

# **Early Career Researchers Seed Grant Recipients**

# Voicu D. Dragomir Bucharest Academy of Economic Studies

Quantifying Corporate Value Distribution in the European Union
Mentors: Elizabeth Gordon (Temple University) and Donna Street (University of Dayton)

#### Claudia Urdari Babes-Bolyai University

Online Financial Reporting: Trends and Perspectives

Mentors: Lee Yao (Loyola University New Orleans) and Anne Loft (Lund University)

## Cătălin Albu and Nadia Albu Bucharest Academy of Economic Studies

A Critical Analysis of Management Accounting Change in Romania:

Interactions, Power, and Social Context

Mentors: Lee Yao (Loyola University New Orleans), Robert Faff (University of Queensland), and Anne Loft (Lund University)

## Jianu Iulia, Cristina Venera Geamba**Ş**u, Adriana – Sofia Raileanu, Jianu Ionel, Dana-Maria Boldeanu, and Stefan Raileanu Bucharest Academy of Economic Studies

Development and Implementation of a Measurement Model Based on the Concept of Physical Capital Maintenance Mentors: David Alexander (University of Birmingham), Stefano Zambon (University of Ferrara), and Allan Hodgson (University of Amsterdam)

> Cătălin Albu, Nadia Albu, and Maria Mădălina Girbina Bucharest Academy of Economic Studies

> > Szilveszter Fekete Pali-Pista Babeş-Bolyai University

János Lukacs, Gergely Mohl, and Dániel Máté Kovacs Corvinus University of Budapest

Jiri Strouhal, Libuše Mullerova, and Marie Pasekova University of Economics Prague

> Aylin Poroy Arsoy Uludag University

Seval Kardes Selimoglu Anadolu University

Barıs Sipahi Marmara University

An analysis of the suitability of the IFRS for SMEs implementation in Romania, the Czech Republic, Turkey and Hungary

Mentors: David Alexander (University of Birmingham) and Donna Street (University of Dayton)