NAMES AND ADDRESSES OF INTERNATIONAL COMPANIES AND MORE THAN 8,000 INTERNATIONAL ANNUAL REPORTS

One of the major objectives of the Accounting Research Centre is to prepare an adequate infrastructure to facilitate and give more focus for research activities. Within this perspective we have been successful in collecting a wealth of data on corporations in the following countries: Australia, Belgium, Canada, France, Germany, Italy, Japan, Korea, Switzerland, United Kingdom, and Switzerland.

FORTHCOMING ANNUAL CONFERENCE

"The Crisis in Auditing" will be the topic for The Second Annual Conference of the ARC scheduled the 9th of December 1993. The speakers at the conference from Canada and the U.S. will provide their views on a number of critical issues facing the profession at this time, including:

- the causes for the erosion of public confidence in the accounting profession
- the major challenges facing the accounting profession
- the changes facing the auditors
- the views of users and regulators

The speakers at the conference will be:

- J.J. Sommer Jr., Chairman of the Public Oversight Board, AICPA and author of the report "In the Public Interest"
- Keith Dalglish, Chairman, CIGA
- Ms Brenda Epistle, Chief Accountant of the Ontario Securities Commission.

The Companies:

We have names and addresses of all companies listed on a stock exchange in each of these countries, a total of close to 6000 companies.

The Annual Reports:

To date our library contains more than 8,000 annual reports belonging to the majority of countries mentioned above. This information and reports can be made available to serious researchers interested in a variety of serious topics.
Research Projects

Research is the main activity of the Centre. Listed below are some of the research projects which have already been approved and are underway:

1. Accounting for Sustainable Development
2. Timeliness of Annual Reports: An International Comparison
3. Characteristics of Firms Disclosing, Not-Disclosing Salary Information
4. Value Added, Productivity and Managerial Decision Making
5. Financial Statement Analysis in an International Setting
6. The Auditor Report: An International Content Analysis
7. Professional Development in the Accounting Profession
8. Accounting Information and the Attention Hypothesis
9. The Managerial Causes for Bankruptcies

The major thrust of the speakers related to the 1992 CICA Exposure Draft on accounting for non-profit organizations. Mr. Demain provided the background and logic for the Exposure Draft. All of the other speakers took issue with the position taken by the Exposure Draft arguing that non-profit entities were different from profit-oriented businesses and do not, therefore, fit the accounting framework established for profit making enterprises. The proceedings for the conference are in the process of publication and will be available soon.

DISTINGUISHED SPEAKERS SERIES IN ACCOUNTING

Dr. Paul Koch, Professor at the University of Kansas, was the speaker in this first of our Distinguished Speaker Series in Accounting. His talk was presented on Wednesday, October 13, held in Verrier Hall, room #063. The topic was "Economic Determinants of International Stock Market Integration".

PROSPECTUS

As its first months of operations, the ARC has been concerned with establishing its mandate, organizational structure and major operating policies. These were accomplished with the issue in the Spring of 1990, of the Centre's Prospectus entitled "Accounting Research: The Challenges at the Turn of the Century". Copies of the Prospectus are available and can be obtained through the address given at the end of this Newsletter.

OUR MISSION

Established with the financial support of the Certified General Accountants Association of Ontario (CGA-Ontario), the CGA Accounting Research Centre (CGA-ARC) is designed to promote accounting research at the Faculty of Administration of the University of Ottawa.
The main objectives of the Centre are to:

- Encourage research in all areas of accounting
- Encourage multidisciplinary research involving accounting and other disciplines in management such as Behavioural Sciences, Management Information Systems, Economics, Finance, Health Administration, Public Administration and other relevant areas.
- Develop research programs in specific areas of interest for both the discipline and the profession.
- Provide a forum for conferences, seminars, workshops, lectures and related activities for the discussion of new developments and ideas in accounting and related disciplines.
- Play an active role in the publication of research results.
- Give the University of Ottawa and CGA-Ontario a higher profile on the domestic and international accounting scene, in academic and professional forums.

ADVISORY COUNCIL

The Centre will be guided in its strategies, policies and orientation by an Advisory Council. The Board of Governors of CGA-Ontario approved the membership of the Council as:

Mr. Brian Heaney, FCFA
Mr. Paul Faulkner, FCFA
Professor Michael Mainolfi, Ph.D., CGA
Professor Fadi Adjoud, Ph.D., CGA

The Council held its first meeting in June 1993.

RESEARCH COMMITTEE

To promote accounting research and develop an institutional framework to support this research, a Research Committee has been formed to carry out the following duties:

- Design and select research programs
- Select research projects
- Allocate funds to research projects
- Encourage members to submit their projects for other types of financing
- Follow-up on research projects
- Publish results of research projects
- Develop links and research network with organizations and persons from inside and outside the University interested in the Centre

The Committee is chaired by the Executive Director of the Centre. Its other members are:

Terry Anderson, Ph.D., CA
Swee Goh, Ph.D.

MEMBERSHIP

Anyone with an academic or professional interest in accounting can become a member of the Centre. The membership categories are as follows:

- Active member
  Persons who contribute actively and regularly to the activities of the Centre.
- Associate member
  Persons who are interested in the activities of the Centre, who contribute to its objectives, who occasionally make their expertise available to the Centre and who would eventually contribute directly to the Centre.
- Honorary member
  Persons who have an academic or a professional reputation in accounting at the national or international level, and who support the goals and objectives of the Centre.

Membership status shall be granted by the Advisory Committee of the Centre. Details on admission criteria and membership application are available from the Centre at the address given at the end of this Newsletter.
NEWSLETTER

This is the first of a series of Newsletters to be published by the CGA-ARC. The objective of the Newsletter is to keep the academic and accounting community and other interested persons aware of the activities of the Centre.

Any communication with the ARC can be sent by mail or fax to:

Daniel Zéghal, Ph.D., CGA
Executive Director
CGA-Accounting
Research Centre
Faculty of Administration
University of Ottawa
Ottawa, Ontario K1N 6N5

Telephone: (613) 564-5078
Fax: (613) 564-5158