Editorial

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This double issue contains papers presented at a conference entitled, *Current Topics in Accounting Research*, which was held at the Fuqua School of Business, Duke University, Durham, NC in October, 2008. Review of Accounting Studies Editor Katherine Schipper organized this conference. We would like to thank her, her staff and her colleagues, especially Associate Dean Jennifer Francis, for their help and hospitality. We also thank the Fuqua School for its financial assistance. Cambridge Business Publishers provided additional financial assistance for which we are also grateful. Finally, our thanks go to the paper discussants for their insightful comments. Their discussions are published alongside the papers in this issue.

Barclays Global Investors sponsored a prize for the best conference paper, as they have at previous conferences. This year, the best paper (selected by secret ballot from conference attendees) was “Explicit relative performance evaluation in performance-vested equity grants” by Mary Ellen Carter, Christopher D. Ittner and Sarah L.C. Zechman. The Morgan Stanley prize for the best discussion was awarded to Richard Lambert for his commentary on “On the relation between expected returns and implied cost of capital” by John S. Hughes, Jing Liu and Jun Liu. Congratulations to these winners, and thanks to the sponsors of the awards, Barclays Global Investors and Morgan Stanley.

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