

Editorial

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Published online: 4 March 2010
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This double issue contains papers presented at a conference entitled, *Determinants of Accounting Policy*, which was held at the Faculty of Economics and Business Administration, Tilburg University, Tilburg, The Netherlands in October, 2009. Jan Bouwens of Tilburg University organized this conference. We would like to thank him, his staff and colleagues, especially Laurence van Lent and Hetty van den Bos, for their help and hospitality. Additional thanks are owed to Review of Accounting Studies Editor Stephen Ryan for his help in choosing the papers to be presented. We also thank the University of Tilburg, The Controllers Institute and The Limperg Institute for their 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 “The Impacts of Product Market Competition on the Quantity and Quality of Voluntary Disclosures” by Xi Li. The Morgan Stanley prize for the best discussion was awarded to Ingolf Dittmann for his commentary on “Are CEOs Compensated for Value Destroying Growth in Earnings” by Sudhakar V. Balachandran and Partha S. Mohanram. Congratulations to these winners, and thanks to the sponsors of the awards, Barclays Global Investors and Morgan Stanley.

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