

Editorial

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This issue contains papers presented at the 2012 *Review of Accounting Studies* conference entitled “Accounting research with implications for practice,” which was hosted by the University of California Berkeley’s Haas School of Business in November 2012. Professor Patricia Dechow of Berkeley partnered with me to organize a productive and enjoyable conference. We would like to thank her, her staff, and colleagues, especially Dayna Haugh, for their hard work and gracious hospitality. We also thank the Haas School’s Center for Financial Reporting & Management and Cambridge Business Publishers for their financial support. Finally, we thank the conference discussants for their insightful comments. Written adaptations of their discussions are published alongside the papers in this issue.

Blackrock sponsored the prize for best conference paper. We thank Blackrock for its ongoing support of this prize. This year’s best paper, selected by secret ballot from conference attendees, was “The financial reporting of fair value based on managerial inputs versus market inputs: evidence from mortgage servicing rights” by Jennifer Altamuro and Helen Zhang, both of Ohio State University. The Morgan Stanley Prize for best discussant was awarded to Bradley Hendricks and Catherine Shakespeare, both of the University of Michigan. We congratulate our winners and thank our sponsors.

This editorial marks my final duty as managing editor of the *Review of Accounting Studies*. I passed the reins to Russell Lundholm at the University of British Columbia in January of 2013. I would like to thank the authors, reviewers, and editors who have worked with me over the past 3 years. I am particularly grateful to Dayna Haugh, who did a truly fabulous job as journal administrator.

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