

PREFACE

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The EUROPEAN ACCOUNTING ASSOCIATION (EAA) held its third Annual Congress in Amsterdam in March 1980. On that occasion many papers on theoretical and practical topics of accounting were presented and discussed.

In order to increase the attention of the Dutch practitioners, teachers and scientists in the fields of accounting for the objectives and activities of the EAA, we thought it worth publishing a selection of congress papers. The Board of Editors of the *Maandblad voor Accountancy en Bedrijfshuishoudkunde* (MAB; that is: Monthly Journal of Accountancy and Business Economics) fully agreed with this idea and made a "special issue" of this journal available for the realization of our plan.

Because of the limited number of pages of this "special issue" only a small portion of the total quantity of congress contributions could be published this way. Our selection criteria have been based on the presumed modal interest of the MAB-readers, rather than on representativity - however defined - of the level and scope of the EAA-congress or its participants.

We thank the authors and the Board of Editors of the MAB for their spontaneous cooperation. We hope that the readers will appreciate the results of our collective efforts.