

Editorial

Dear reader,

The editorial board of MAB is very pleased to offer you this issue of MAB. Although MAB has published articles in English before, this is the first issue of MAB that is written completely in English.

If you are a subscriber to MAB you are of course familiar with the Journal but you may wonder if and why we are changing the language of the Journal. The answer is that we are not changing the language of the Journal. This is simply an additional issue to the ten regular issues you receive each year.

If you are unfamiliar with Dutch, you will probably not know MAB. You may be interested to know what kind of journal MAB is and why we decided to bring out this special issue.

MAB is a monthly journal specializing in accounting, auditing and the broader field of business administration. It was founded in 1928 by a group of six people who worked as public accountants and part-time professor of accounting, auditing and business administration. The six founders have formed a strictly not-for-profit partnership that acts as owner and as editorial board of the Journal. In its seventy years of history, MAB has played a prominent role in The Netherlands in the fields of accounting, auditing and business administration. Our readers are mainly professionals working as (public) auditors, accountants, controllers or consultants and also academics working in the fields of accounting, auditing and business administration. MAB is highly respected in The Netherlands as THE professional and academic journal in its field.

The partnership which acts as owner and editorial board of the Journal still exists. Since we are a

not-for-profit partnership we want to invest any surplus that is generated by the Journal in promoting research in our fields in The Netherlands. For this purpose we decided to fund a small-scale conference in Amsterdam in November 1999 on accounting information, firm valuation and firm value management and to publish the papers presented during this conference in a special issue of our journal. We are proud that Peter Easton from Ohio State University and University of Melbourne and Jerold Zimmerman from the University of Rochester accepted the invitation to present a paper at this conference and agreed to contribute to this special issue. Five papers presented by scholars working in The Netherlands are also included in this special issue.

We wish to express our thanks to Tom Groot, Willem Buijink and Elmer Sterken, who acted as conveners for the conference and as guest editors for this special issue. And we sincerely hope, dear reader, that this issue contains material that you will find worthwhile to read. Finally, let me add that we are very much interested in your opinion concerning this issue. Please do not hesitate to share your opinion with us.

The address is: MAB, P.O. Box 8075,
9702 KB Groningen, The Netherlands,
phone (+31) 50 5274061, fax (+31) 50 5274438,
e-mail: erna.de.boer@tip.nl.

Sytse Douma, editorial board