

INTERNATIONAL ASSOCIATION FOR ACCOUNTING EDUCATION AND RESEARCH

Minutes of Joint Executive Committee / Executive Council Meeting

September 28, 2005

Institut d'Administration des Entreprises, 35 Place Pey Berland, Bordeaux, France

The Executive Committee and Executive Council meeting was called to order by President Serge Evraert at 3:00 p.m. on September 28, 2005, at the IAE. In attendance were Agnes Cheng, Serge Evraert, Giuseppe Galassi, Simon Ho, Bryan Howieson, Bel Needles, Recep Pekdemir (from 16:00), Lee Radebaugh, Judy Rayburn, Salvador Ruiz de Chavez (from 16:20), Donna Street, Alfred Wagenhofer, Michael Walsh, Richard Wilson, and Hentie van Wyk. Guests were Gert Karreman and William Phelps (for part of the meeting).

1. President Serge Evraert welcomed everyone. The minutes from the Goteborg meeting were approved after correcting AFAANZ (for AAANZ) and noting that Sid Gray was participating as guest.
2. Serge gave an update of the state of the Bordeaux conference, presenting the breakdown of the 205 attendants by country, highlighting the high-profile speakers, and indicating we would likely break-even on the conference.
3. Donna Street reported on the Reporting Financial Performance research workshop (with financial support by KPMG) to be held the next day, in which the progress of the five projects would be presented and discussed. She also reported on a follow-up workshop to be held in the New York area in March 2006 and the presentation of final results of the research projects at the World Congress in Istanbul in November 2006. Next, she suggested considering a possible educational forum aimed at promoting Accounting Education: An International Journal.
4. Agnes Cheng next reported on the papers submitted for the Bordeaux conference requesting the JIFMA fast-track option. Out of a total of 22 papers that were considered for fast track, two were accepted and another two conditionally accepted.

The French OEC (Conseil Supérieur de l'Ordre des Experts Comptables) offered a prize for the best two English-language and two French-language papers presented at the Bordeaux Conference. Some 50 papers were considered, including the 22 papers submitted to JIFMA. Serge thanked Agnes for helping select the best papers for the awards.

Dick Wilson reported that AE received some 20 fast-track papers from the Bordeaux conference. It was suggested that we clarify the procedures followed for fast track in the announcement of next year's World Congress, noting that these could differ for JIFMA and AE. Agnes agreed to write up the formal procedure for JIFMA and expose it to Dick and others. Simon Ho suggested that those papers published in JIFMA and AE include a notice that they were presented at the IAAER Conference.

Dick suggested considering an AE supplement or special issue for the papers presented at the Bordeaux conference. There was discussion about the possibility of guest editors and about increasing visibility of IAAER by printing extra copies and distributing them widely. Donna moved (seconded by Hentie van Wyk) to consider a supplement or special issue of AE for the

best accounting education papers presented at the Istanbul conference and to budget US\$ 5,000 for the cost. It was unanimously accepted. A decision on a supplement for the Bordeaux papers will be postponed until the March 2006 Executive Committee meeting. By that time, Dick will have more information regarding the number of high quality papers available for the supplement.

5. The discussion on topics for plenaries and symposia at the World Congress in Istanbul started. It was noted that more communication and coordination is necessary between the persons involved in organizing this event. Generating topics was considered too time-consuming for the current meeting, and it was decided to schedule an extra meeting, which took place on Thursday evening and generated ideas for topics. Various Executive Committee members were assigned responsibility for organizing specific symposia.

6. Bel Needles presented a final draft revision of the by-laws. The discussion resulted in a few minor changes and clarifications. Donna Street moved (seconded by Bryan Howieson) to recommend adoption of the revised by-laws (after checking the text in Article IV 4 with the actual contracts) at the General Meeting in March 2006. The motion was unanimously approved. The view is that if the members approve the changes, they would be enacted at the World Congress in Istanbul in November 2006.

7. Gert Karreman reported on the need to consider updating and providing follow-up research on the GAE research project. Gert provided an update on the current benchmarking methodology and results. He asked to be given the opportunity to present the results of the updated study at the World Congress in Istanbul, perhaps in an education symposium or in a roundtable on education. This was approved.

8. Lee Radebaugh reported on the website, including possible ideas for its future development. One suggestion was to include officers' bios and photos and meetings photos, which was agreed.

9. Hentie van Wyk informed that he is working on a budget for his proposal for faculty development in Africa and indicated the difficulties contacting people in Africa. He will present a budget at a future meeting.

The meeting was adjourned at 5:55 p.m.

Alfred Wagenhofer