

**A History of the International Association for Accounting Education and Research
(IAAER): 1984-2004**

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Dedication

My utmost most thanks to those who have influenced my career and without whose support and encouragement my accomplishments in the international arena would not have been possible: Paul Garner (in memoriam), Sidney Gray, Murray Wells, and Vernon Zimmerman (in memoriam).

B. Needles

Introduction

This paper provides a history of the International Association for Accounting Education and Research (IAAER), tracing the organization from inception to its grounded position as a voice for education and research accountants. The history of the IAAER follows the very significant International Conferences on Accounting Education (later called Congresses), which have signaled important changes in the direction of the IAAER throughout its history: incorporating academic and professional associations in its membership, promoting high-quality publications, developing important relationships with international accounting organizations, and promoting global education around contemporary and progressive themes surrounding accounting education and research.

Early History of IAAER

IAAER was founded in 1984 to serve as a co-host for the Sixth International Conference on Accounting Education. The conference, co-hosted with the Japanese Accounting Association with support from the Science Council of Japan, was held in Kyoto, Japan in 1987. The IAAER was formed in response to national requirements that the conference involve an international planning body.¹

The organizational meeting of the IAAER was held in Toronto on August 17, 1984, as organized by Seigo Nakajima. Founding members included representatives from Australia, Canada, Japan, Netherlands, German and the United States, with additional representatives from the United Kingdom who were unable to attend the organizational meeting. Seigo Nakajima and the founding members had been in correspondence since December 1983, and the result was the organizational meeting, at which the first constitution of the IAAER was approved.

The Association was established as more than a planning body, however, and was founded “as an association of individuals engaged as teachers and researchers in universities and equivalent institutions and of other interested professionals. The objective of the Association was to encourage and promote interest in all aspects of accounting education and research internationally,” which included the organization and planning of International Conferences on Accounting Education.²

Accounting education conferences began in 1962 and provided an international forum for accounting educators. The 1962 conference was a spin-off of another conference series, the International Congresses on Accounting (organized by professional accounting organizations, later the International Federation of Accountants—IFAC), which began meeting in 1904. “Since 1962, the International Conferences on Accounting Education and International Congresses of Accountants have been conducted separately, the education conferences addressed mainly to teachers of accounting and the congresses to public accounting professionals.”³

The Sixth International Conference was the first conference organized with the assistance of the IAAER and was held immediately before the 13th World Congress on Accounting, also held in Tokyo. Approximately 700 guests attended the conference, which was

organized around the theme, “Accounting Education and Research to Promote International Understanding.”⁴

Between 1984 and 1987, the IAAER functioned as a shell organization, with the assumption that the Association would serve only the Sixth International Conference in Japan. However, the value of such an organization was quickly recognized. The IAAER served as an important international accounting association that gave a specific voice to education and research accountants. The Association had “a role to play in fostering future international conferences and in providing members with a forum for exchanging information on meetings, seminars and conferences other than those organized under its own auspices.”⁵

The first officers for the Association represented various international geographic regions: Paul S. Garner, President (*University of Alabama, USA*), W. John Brennan, Secretary-Treasurer (*University of Saskatchewan, Canada*); Vice-Presidents: Seigo Nakajima (*International Christian University in Tokyo, Japan*), Edward Stamp (*University of Lancaster, United Kingdom*), Murray Wells (*University of Sydney, Australia*), and Vernon Zimmerman (*University of Illinois, USA*). Elected in 1984, the first Executive Committee worked diligently toward the success of the Sixth International Conference, and established the direction for the Association following the conference.⁶

The IAAER is a distinctive organization serving the unique needs of international accounting educators that are not represented elsewhere. The founders of the Association recognized that academic accountants participated in other academic associations, but played a minor role in those associations that make pronouncements about accounting education and research.⁷

Following the Sixth International Conference a supporting contribution of \$10,000 from the Conference Organizing Committee allowed the IAAER’s Executive Committee to establish the Association as a permanent organization.⁸

Continued Importance of International Conferences on Accounting Education

The IAAER’s role in international conferences (now called congresses) remains an important element of the Association’s objectives. International conferences have always provided an important forum where members can meet to discuss important issues facing accounting education and research professionals. Objectives for the Association are refined to meet the needs of its membership, as these needs are discussed at the international conferences. The conferences, then, serve as a catalyst for growth in the IAAER, helping to create a dynamic organization that continually analyzes the direction it is taking.

The IAAER after the Sixth International Conference on Accounting Education

The Sixth International Conference had a very direct impact on the direction of the new association, as would future conferences. The years between 1987 and 1992 were a time of formation and formalizing for the Association and areas of focus included: serving as a federation to unite academic accounting interests internationally, cultivating relationships

with other international accounting associations, communicating to members, and expanding membership for the Association beyond individual members to include institutional members.

The Second Executive committee was elected in 1988: Murray Wells, President (*University of Sydney, Australia*), Norlin Rueschhoff, Secretary-Treasurer (*University of Notre Dame, USA*); Vice Presidents: Sidney Gray (*University of Glasgow, Scotland*), Belverd Needles (*DePaul University, USA*), Kyojiro Someya (*Waseda University, Japan*), and Don Trow (*Victoria University of Wellington, New Zealand*).⁹

The Executive Committee and early members of the IAAER created an organization that was and continues to be “dedicated and globally minded.”¹⁰ The IAAER served as a coordinating and communication point for national accounting associations on issues of international importance, and served as a liaison with other international accounting organizations. In this capacity, the IAAER was established as a “federation of national academic accounting associations.” As a federation, the executive committee hoped to overcome the “lack of cohesion of academic accountants at the international level.”¹¹

These goals are reflected in the IAAER’s constitution, adopted in 1984 and revised in 1989, which includes the following statements:

“The Association shall be an association of organizations dedicated to and individuals engaged in teaching and/or research in accounting.”¹²

“The objective of the Association shall be to represent accounting educators and researchers and to encourage and promote interest in all aspects of accounting education and research internationally, including the assistance in organizing and planning periodic International Conferences on Accounting Education.”¹³

Institutional Members

Early in the IAAER’s history, a very critical change was made to the constitution in order to expand membership to include national accounting associations as institutional members; thus creating an organization that uniquely includes both individual and association members. Creating a place for institutional members was an important step to establishing a cohesive association and the first institutional member of the IAAER was the Academy of Accounting Historians. The annual dues of the institutional members also provided a solid financial base to cover IAAER’s administrative expenses.¹⁴

The Cosmos Accountancy Chronicle and the Journal of Accounting Education

The Executive Committee quickly realized the importance of providing a coordinating point for news from the IAAER and institutional members. Shortly after the second Executive Committee was elected, they established a member newsletter to serve this purpose, *The Cosmos Accountancy Chronicle (Cosmos)*. The first editor of *Cosmos*, Norlin G. Rueschhoff, guided the publication to become the primary communication tool for providing “global news of interest to IAAER members.”¹⁵ *Cosmos* also provided

other important information, such as minutes of the Executive Committee meetings, General Membership meetings and information about member activities.

In addition to *Cosmos*, the *Journal of Accounting Education (JAEd)* was accepted as an official IAAER publication in 1991. The *JAEd* provided a published discussion medium for important industry issues and the Executive Committee took editorial responsibility in 1994.¹⁶ After several efforts described below to make this relationship work. It ultimately was abandoned due to the editorial limitations of developing an international focus to the journal.

Early relationships with other international accounting organizations

An early goal of the IAAER was to focus on important coordinating efforts with other international accounting organizations. Prior to the Seventh International Conference on Accounting Education, the IAAER established closer relationship with the International Federation of Accountants (IFAC) and the International Accounting Standards Committee (IASC). The development of close relationships was due strongly to the support provided by Peter Agars, President of IFAC and Michael Sharp, Chairman of IASC. IFAC initially recognized the IAAER as an *ex officio* member on the IFAC Education Committee. Additional relationships developed with the Accounting Education Change Commission (AECC) and the United Nations Center on Transnational Corporations.¹⁷

Seventh International Conference on Accounting Education

The Seventh International Conference on Accounting Education was held in October, 1992 in Arlington, Virginia, USA. The conference was jointly hosted by the IAAER and the American Accounting Association (AAA) and organized around the theme of “Accounting Education for the Twenty-First Century: The Global Challenges.” Accordingly, the conference focused on “trends in accounting education, research, contrasting approaches to accounting education throughout the world, and the effects of technical issues in accounting education.” The conference provided a forum for interaction and discussion, as well as a place to address issues and developments in accounting education faced by accounting educators and professionals throughout the world.¹⁸

The Seventh International Conference was the first international conference co-sponsored by the IAAER as a permanent organization and was very successful with 440 accounting educators and professionals representing 48 countries in attendance.¹⁹

Much of the success was due to the hard work of the joint-IAAER/AAA planning committee, which was chaired by Belverd Needles and included W. Morley Lemon, Thomas A. Gavin, Sidney J. Gray, Norlin Rueschhoff, Jane Burns, Andre Zund, Seigo Nakajima, William Markell, Walter O’Connor, and Murray C. Wells. Also helpful was Alvin Arens, than President of AAA. Committee members worked for four years to make the conference informative, useful and enjoyable.

One significant event during the conference was the awarding of the first Founders' Awards for Significant Contribution to Global Accounting Education. The purpose of the Founders' Award is to recognize individuals who have played a significant role in the development of the IAAER and the International Conferences. The first two Founders' Awards were presented to Vernon K. Zimmerman and Eric Castle, who were "instrumental in organizing and sustaining" the first two International Conferences on Accounting Education.²⁰

Vernon K. Zimmerman co-founded the Center for International Education and Research in Accounting and also founded the first International Conference on Accounting Education in 1962. Due to the success of that conference, which hosted more than 100 participants, the International Conferences on Accounting Education have been held every five years. The Founders' Award recognized Professor Zimmerman "in appreciation for his efforts in establishing the First International Conference on Accounting Education, at a time when very few scholars recognized the importance of the international dimensions of accounting."²¹

Eric Castle was recognized with the award for "his contributions to the continuation of the International Conference on Accounting Education." "Professor Castle's contributions came at a time when there was negative reaction to the matter of conducting the Second International Conference on Accounting Education in 1967 from both French professionals and the British Institute. With his personal and generous financial contributions, Professor Eric Castle almost single handedly kept the idea alive and managed to establish the Second International Conference on Accounting Education in the United Kingdom in 1967."²²

The IAAER after the Seventh International Conference

The Seventh International Conference was important for bringing together international education and research accountants, as well as impacting the direction of the IAAER. Several changes were made to the Association's constitution, including an increase in the number of vice-presidents to strengthen the Executive Committee and represent the growing international membership of the Association.²³

A new Executive Committee was elected for the term 1992-1997: Sidney Gray, President (*University of Warwick, United Kingdom*), Belverd Needles, Secretary-Treasurer (*DePaul University, USA*); Vice-Presidents: Bhabatosh Banerjee (*University of Calcutta, India*), Alain Burlaud (*Universite Paris Val de Marne, France*), Adolph Coenenberg (*University of Augsburg, Germany*), Yukio Fujita (*Waseda University, Japan*), Roger Hopkins (*Victoria University of Wellington, New Zealand*), Salvador Ruiz-de-Chavez (*National University of Mexico*). Terms for the Executive Committee were extended to five years, in order to align with the timing for the International Conferences.

The new Executive Committee examined the size of membership and the increase in attendees to the Seventh International Conference and realized the potential for achieving more as an organization.

Following the conference, new president Sidney Gray addressed the membership through *Cosmos* to discuss the focus of IAAER activities for the next period. These activities specifically addressed the continuing importance of international education conferences, international communication and international cooperation. The tasks outlined were: To ensure the success of the next international conference; To ensure the maintenance and further development of the newsletter as a useful source of information about major educational and research activities and events internationally; To promote the *JAEd* by encouraging contributions and readership from around the world; To support the publication of books and monographs relevant to promotion of accounting education and research internationally; To support the development of regional conferences and seminars on accounting education and research; To support and fund international collaborative research and educational projects; To interact internationally with relevant professional, business and other organizations interested in accounting education and research.²⁴

Expanded Role for Institutional Members

As a result of on-going discussions with various organizations about the expanded role for academic organizations in the IAAER, and the rapid growth of academic and practice-based associations, the Executive Committee undertook an evaluation of the IAAER's constitution. The Executive Committee felt it important to include academic member associations more directly in decision-making for the Association. Institutional members were thus provided with direct representation as members of a new policy-making Executive Council, while on-going management of the Association was delegated to a restructured Executive Committee. The purpose of these changes was to ensure that the IAAER remain a "vibrant and effective world-wide organization." The Executive Council was comprised of official representatives to the IAAER from Institutional members, making the IAAER "truly representative of accounting educators around the world." The Executive Council provided a forum for representatives of national and regional academic associations to meet together for the first time, with IAAER officers, to more effectively develop and coordinate education and research policies at the global level.²⁵

In addition to establishing the Executive Council, the IAAER planned and implemented regular meetings for representatives from institutional members. The first meeting was held in 1993 in New York, and subsequent meetings were held in Scotland, Florid (USA) and Hong Kong.

International Communication

Cosmos continued to serve as the primary method of coordinating news between the IAAER and members, and members were recruited to submit articles of international importance for publication. Norlin Rueschhoff served as past editor and on the Communications Task Force for institutional members and Maureen Berry became the new editor for *Cosmos* after the selection of the new executive committee.

The IAAER was involved in publishing two works following the Seventh International Conference. The first was a publication discussing accounting education in various

countries, the *International Handbook of Accounting Education and Certification*, edited by Kwabena Anyane-Ntow, in association with Pergamon Press. Also in association with Pergamon Press, the IAAER published the proceedings of the Seventh International Conference: *Accounting Education for the 21st Century*. Jane Burns of Texas Tech University and Belverd Needles of DePaul University served as editors for the proceedings.

In addition to successful communications through *Cosmos*, the *JAEd* became the official journal of the IAAER. The *JAEd* was recognized as one of the most important journals devoted to educational research in accounting and allowed for a more international discussion and dissemination of “the problems and possibilities in accounting education.” The IAAER planned to promote the journal by encouraging submissions from international members and appointed a series of regional editors who selected papers from their regions for publication.²⁶

Publishing the *JAEd* facilitated the distribution of information about accounting education research on a global basis and allowed the Association “to extend its influence and benefit accounting education”.²⁷ The *JAEd* was published four times a year and was expanded in 1996 to include an “International Perspectives” section to increase the journal’s coverage of international issues.²⁸

International Cooperation

As a federation, the IAAER represents the interests of diverse members, both individual and institutional. In this role, the IAAER recognized that it could facilitate the international exchange of information and ideas among members and that this cooperation among members would address educational activities internationally.²⁹ After the Seventh International Conference, the IAAER promoted a variety of international accounting and research activities. These activities included sponsoring meetings, workshops and seminars between member associations to maintain continuous contact between conferences, and supporting international collaborative research and educational projects to provide new insights into problems and strengthen international relationships. Through these activities the IAAER fostered cooperation among its diverse membership, rather than competition.³⁰

The IAAER began working toward this goal by coordinating with the American Accounting Association to co-sponsor a series of research conferences and seminars on international accounting issues.³¹

The First International Research Conference was organized by Sidney Gray for the IAAER and jointly sponsored with IAAER member organizations in May 1996 at the Warwick Business School of the University of Warwick in England and focused on the theme *International Accounting Research: Multinational Enterprises and Global Change*.³² The purpose of this conference was to promote “high-quality research and to encourage more academics to become interested in researching the international aspects of accounting.”³³

The two-day conference was held in cooperation with several IAAER Institutional members: American Accounting Association, the Australian Society of Certified Practising Accountants, the Certified General Accountants Association of Canada, the Institute of Chartered Accountants in England and Wales, and the Japan Accounting Association.³⁴ The conference hosted 85 participants from 16 countries and the IAAER decided that future conferences should be planned for 1998 in North America and for 2000 in Asia.³⁵

Strengthened Relationships with International Accounting Organizations

The IAAER continued to focus on developing and strengthening relationships with other international accounting associations in order to strengthen the voice that the Association could have in international standard-setting processes.

IFAC

The IAAER was first represented at the IFAC Education Committee meeting in February 1992, with the intent that the two organizations had much to work for through “cooperation and communication.”³⁶ Following a separate meeting between representatives from the IAAER and the President of IFAC, the two associations agreed to work together to disseminate information about accounting education to international regions and also to work on joint projects.³⁷

Belverd Needles and Alain Burlaud were the first IAAER representatives on the Education Committee, but when the Association received official status on the committee, the IAAER was able to send a participant with speaking privileges to the meetings. Tatiana Krylova assumed this position for five years after the Eighth International Congress. Her term was followed by Michel Guidon.

These meetings reinforced the importance of education as a key issue for both organizations. In its effort to explore the relationship of education to developing countries and information technology, the IFAC requested assistance in “developing reliable information about worldwide accounting education.” In response to this request, the IAAER suggested an education conference that would be held in association with an IAAER region.³⁸

These cooperative efforts were underscored by communication agreements between the two organizations. The IAAER agreed to publish articles that were written by international members and which discussed the importance of necessary cooperation between practitioners and educators.³⁹

By 1997, the IAAER was granted official status as an observer on the IFAC Education Committee, an appointment that provided the Association with speaking privileges at committee meetings. The IFAC also asked the IAAER to develop an implementation document for the Revised International Education Guideline No. 9, “Prequalification Education, Assessment and Experience Requirements of Professional Accountants.” A appointed task force was chaired by Belverd Needles and included Karen Cascini, Tatiana Krylova, and Mohamed Moustafa.⁴⁰

Through joint Executive Committee meetings between the IFAC and IAAER the two organizations coordinated efforts and activities for the international conferences and the world congresses. The joint meetings also resulted in a coordinated effort to host international education and research conferences.

In cooperation with the IFAC and the American Institute of Certified Public Accountants (AICPA), the IAAER planned a one-day conference for research/education directors representing professional and academic associations from around the world. The conference, held in August 1994, focused on issues relating to research and education agendas, including implications of the GATT agreement for accounting services and problems relating to the development of accounting competencies. The attendees represented 12 countries and included representatives of many IAAER institutional members.⁴¹

The conference program consisted of discussions relating to the signing of the new General Agreement on Trade in Services (GATS) and the development of competency standards for professional accountants. However, the conference was particularly valuable in providing an opportunity for interaction between participants.⁴² The IAAER considered this conference a very successful first cooperative program with IFAC.⁴³

A second conference on accounting education issues was co-sponsored by IFAC and hosted by the Institute of Chartered Accountants of Scotland in Edinburgh in August 1995.⁴⁴ This conference was targeted at education directors of IAAER practice-based member associations and focused on the subject of “Accounting and International Financial Markets.”

IASC

Between the Seventh and Eighth International Conferences, the IAAER was appointed to the Consultative Group of the IASC.⁴⁵ Representing the IAAER were Belverd Needles, Katherine Schipper (appointed by the AAA), and Dieter Ordeheide (appointed by the EAA). Shortly after the Association’s appointment, the IASC began discussing structural changes to the Consultative Group.⁴⁶

The IASC realized a need to be affirmative in obtaining input from academics, affirmed IAAER’s position on the Consultative Group, and identified several ways in which the IAAER could support IASC objectives: the IAAER could provide comments from academics in response to exposure drafts and discussion documents issued by the IASC and provide representatives to the IASC Steering Committee that develops discussion documents and exposure drafts, providing early input from academics.⁴⁷

The Eighth World Congress of Accounting Educators

The Eighth World Congress of Accounting Educators (The new name of the international conferences) was hosted by the IAAER and the French Accounting Association at Paris’ Ecole Supérieure de Commerce de Paris (ESCP) School of Management in 1997. The congress was organized around the theme, “The Changing World of Accounting: Global

and Regional Issues” and hosted 700 registrants from 61 countries. Attendees gathered to address the issues and developments in accounting education throughout the world and to foster maximum interaction and discussion among participants.⁴⁸

The Eighth World Congress was organized thanks to the French Organizing Committee: Philippe Barre, Carole Bonnier, Pascale Fortier, Dominique Lautrait, Alain Mikol, Nadine Resse, Toufik Saada, Jean-Claude Shed, Herve Stolowy and Nicole Stolowy; and the IAAER representatives: Sidney Gray and Belverd Needles.

Founders’ Awards were presented to Paul Garner and Kyojiro Someya at the congress. Both recipients were honored as “pioneer accounting educators.” Paul Garner was the first president of IAAER and Professor Someya was the Chair of the organizing committee in Kyoto in 1987.⁴⁹

The IAAER after the Eighth World Congress on Accounting Education

In his first communication to the IAAER through *Cosmos*, new president Belverd Needles quoted nineteenth-century city planner Daniel Burhnan: “make big plans; aim high in hope and work, remembering that a noble, logical diagram once recorded will never die, but long after we are gone will be a living thing.”⁵⁰ With this quote as a backdrop, the IAAER again used the period following the world congress to affirm its goals and activities for the coming years.

By 1999, a new mission statement was formed for the Association: *The mission of the IAAER is to promote excellence in accounting education and research on a worldwide basis and to maximize the contribution of accounting academics to the development and maintenance of high quality, globally recognized standards of accounting practice.* According to the Mission Statement Task Force, the statement “emphasizes our role in advancing accounting education and research as well as our representation of academics in the international standard-setting process. It will drive the work of the organization as we move forward.”⁵¹

The Executive Committee for the term 1997-2002: Belverd Needles, President (*DePaul University, USA*), Herve Stolowy, Secretary-Treasurer (*HEC School of Management, France*); Vice-Presidents: Kazuo Hiramatsu, Vice President – Research (*Kwansei Gakuin University, Japan*), Simon Ho, Vice President – International Conference (*Hong Kong Academic Accounting Association, Ltd., Hong Kong*), Ann Johns, Vice President – Practice (*Australian Society of CPAs, Australia*), Tatiana Krylova, Vice President – Education (*KPMG and Moscow State University, Russia*), Joseph J. Schultz, Vice President – Membership (*Arizona State University, USA*); Vice Presidents at Large: Michael Diamond (*University of Southern California, USA*), Giuseppe Galassi (*University of Parma, Italy*), Donald Stokes (*University of Technology, Sydney, Australia*), Daan van der Schyf (*University of Pretoria, South Africa*); Sidney J. Gray, Past President (*University of New South Wales, Australia*); Donna L. Street, Editor *Cosmos Accountancy Chronicle* (*James Madison University, USA*).⁵²

In 2000, to reflect the global nature of the IAAER and the need for a central administrative office, the Association transferred its headquarters to the offices of the European Institute for Advanced Studies in Management (EIASM) in Belgium. The arrangement retained independence for the IAAER and EIASM was contracted to provide only administrative services for the Association.⁵³ [In 2002, administrative services for the IAAER were re-evaluated and brought back under the control of the IAAER officers, where the Treasurer oversees the records and the Secretary keeps the roll.]

Service to Members

The IAAER continued to focus on service to members following the Eighth World Congress and created an international committee dedicated to obtaining new members and exploring ways to improve the Association's communication with "academics and academic association members." Among activities undertaken was the planning of another Conference for Education Directors to follow up on the Education Directors' Conference held in Paris.⁵⁴ Approximately 40 delegates from 15 countries attended that conference.⁵⁵

Increasing Support for International Accounting Research

Increased support for international accounting research became a special area of focus for the IAAER following the Eighth World Congress. As a result of this focus, the IAAER Executive Committee began exploring a relationship with a research journal and renewed the commitment to on-going research conferences.

In 1998 the IAAER held its Second International Accounting Research Conference in Chicago in association with DePaul University with 175 attendees from 26 countries. The conference was jointly sponsored with the Center for International Education and Research in Accounting of the University of Illinois at Urbana-Champaign. Belverd needles and Andrew Bailey were co-organizers.⁵⁶

The Third International Accounting Research Conference was organized by Kazuo Hiramatsu and held in Kobe, Japan in 2000, and planned in coordination with the Japanese Association for International Accounting Research Studies. Organized around the theme, "Challenges for Accounting in the Global Economy," this conference hosted 465 attendees from 27 countries and represented a "truly global conference".⁵⁷ The Founder's Award was presented to Dr. Seigo Nakajima who was a driving force behind the formation and development of the IAAER.⁵⁸

Expanded Communication to Members

Communication remained an important focus of the new Executive Committee: "We will make communication with our individual members and our academic and professional association members a top priority. We will explore every means possible to improve the flow of information around the world."⁵⁹ By 2000, the Association unveiled a new web site that provided the IAAER with a new identity and means of communication with members.⁶⁰

The Journal of International Financial Management and Accounting (JIFMA) became an official journal of the IAAER in 1998, providing opportunities for publication of member research.⁶¹ The Association's other journal, *JAEd*, received a co-editorship appointment that included editors in the United States and the UK. The co-editorship arrangement was intended to internationalize the publication.⁶² Unfortunately, it proved difficult to attract high quality articles for this section and the relationship ultimately failed.

Representation of Accounting Academics in the International Standard Setting Process

Furthering the representation of accounting academics in the international standard setting process became a priority for the IAAER following the Eighth World Congress. The Executive Committee's primary focus was in strengthening existing relationships with organizations involved in international standard setting, and gaining representation within those organizations. This goal grew from the realization that "academics are commonly involved in the national standard setting process in many countries," but that participation has not followed through to the international level.⁶³

Existing relationships included representation at all meetings of the IASC Consultative Group and a non-voting seat on the IFAC Education Committee. The IAAER decided to "aggressively pursue its already strong relationship with the IASC to bring an objective, research-based, academic voice to the development and approval process of international accounting standards."⁶⁴ Among the actions taken included requesting that an academic, nominated by the IAAER, be appointed to the IASC.⁶⁵

In response to an IASC discussion paper, "Shaping IASC for the Future," the IAAER's Executive Committee and Executive Council drafted a paper which addressed the reorganization of the IASC. The primary point of discussion was to "urge that academics be given a greater role in the deliberation of the IASC."⁶⁶ In 2000, an academic was chosen to become a member of the IASC Trustees.

For the IFAC, the IAAER Task Force completed its response to IFAC Guideline No. 9. The report was well-received by the IFAC and dealt with three major issues: How to instill characteristics of life-long learning in students; How to design and implement the program of accounting education and achieve the objectives of the Guidelines; and How to develop worldwide awareness and encourage the adoption of the Guideline.⁶⁷ This report was published in the institutional section of *JIFMA*.

A relationship with the International Forum on Accountancy Development (IFAD) was formalized in 2001 when the IAAER was invited to join the organization. The IAAER was the only educational organization affiliated with IFAD and proposed to assist IFAD in training accounting faculty internationally about international accounting and auditing standards through a train the trainer approach. IFAD was funded by major accounting firms and administered by the World Bank and other international organizations and was formed to establish and regulate accounting standards and auditing worldwide. IAAER's subsequent involvement with IFAD was minimal due to disagreement within IFAD as to its direction.⁶⁸

Global Code of Ethics

In 2002, the IAAER released a “Global Code of Ethics for Accounting Educators.” The Code was developed by an IAAER Task Force, chaired by Norlin Rueschhoff and included academics from seven countries. The Code supported the IAAER’s mission to promote excellence in accounting education and research internationally. “The goal of the Task Force was to research and develop a code of ethics for accounting academics that could be readily adopted by national and international associations of accounting academics.”⁶⁹

The Code addresses all areas of responsibility for accounting educators, specifically responsibilities in accounting education, academic research and service to the accounting profession.

The task force consisted of Agnes Cheng (*University of Houston, American Accounting Association*); Bhabatosh Banerjee (*University of Calcutta*); Graeme Dean (*University of Sydney*); Guiseppe Galassi (*University of Parma, European Accounting Association*); Kazuo Hiramatsu (*Kwansei Gakuin University*); Morley Lemon (*University of Waterloo*); and Salvador de Ruiz de Chavez (*Mexico*).

Ninth World Congress of Accounting Educators

The Ninth World Congress of Accounting Educators, held in Hong Kong in 2002, was organized in coordination with the Hong Kong Academic Accounting Association. Simon Ho chaired the organizing committee and Gary Biddle chaired the Scientific Committee. The theme of the conference was “Accounting Education and Research Challenges in the New Millennium.” Approximately 400 participants from 60 countries were present. “Given the rapid social, political, technological and economic changes” internationally, the conference served as an important forum for discussion and response to change.⁷⁰

Murray Wells received the IAAER Founders’ Award at a ceremony held during the congress. Mr. Wells was involved with the IAAER since its inception, serving on the Inaugural Council in 1984. Following the successful International Congress of Accounting Educators in Japan in 1987, Mr. Wells suggested that IAAER become a federation of national academic bodies and establish itself as a counterpart to the IFAC. He also suggested that IAAER continue to organize the international congresses every five years and provide an international focus for academic accountants around the world. Mr. Wells succeeded Paul Garner as President of IAAER in 1987.⁷¹

Held in conjunction with the Ninth World Congress in Hong Kong were two important associated events. First, the jointly sponsored IAAER/AAA Globalization Roundtable provided a forum for specially invited representatives of about 20 countries to discuss of education issues especially related to Southeast Asia. Belverd Needles and Judy Tsui organized this activity. Further, the Fourth Conference of Education Directors, organized by Ann Johns, drew about 65 participants associated with the institutional members of IAAER to discuss developed and issues related to education in professional education.

The IAAER experienced rapid growth in membership during the five years prior to the Ninth World Congress, with a 50 percent growth in institutional membership resulting in 48 institutional members. To assist growth in organizations from emerging economies, the IAAER received \$5,000 per year from KPMG to support this type of membership growth. KPMG funding allowed the support for 20 members from emerging economies to attend the congress.⁷²

Following the Ninth World Congress, the IAAER reduced the number of years between the international congresses to four, rather than five, years. The next international congress was planned for Istanbul, Turkey in 2006.

The Executive Committee, elected 2002-2005: Serge Evraert, President (*University of Montesquieu-Bordeaux, France*), Gary Sundem, Secretary (*University of Washington, USA*), Peter Moeller, Treasurer (*Aachen University of Technology, Germany*); Vice-Presidents: Michael Guindon, Education (*HEC Montreal, Canada*), Peter Pope, Research (*University of Lancaster, United Kingdom*), Tatiana Krylova, Membership (*UNCTAD and Moscow State University, Russia*), Agnes Cheng, International Conferences (*University of Houston, USA*), Donna Street, Publications and Communications (*University of Dayton, USA*), Michael Walsh, Practice (*Association of Chartered Certified Accountants, United Kingdom*); Vice-Presidents-At-Large: Giuseppe Galassi (*Academia Italiana di Economia Aziendale, Italy*), Bryan Howieson (*Accounting and Finance Association of Australia and New Zealand*), Simon Ho (*Hong Kong Academic Accounting Association*), Kazuo Hiramatsu (*Japan Accounting Association*), Salvador Ruiz-de-Chavez (*Mexican Association of Accounting & Business Faculty*), Lesley Stainbank (*Southern African Accounting Association*), Judy Tsui (*American Accounting Association*). Increasing the number of Vice-Presidents-at-Large provided increased involvement for institutional members and international representation in the Association.⁷³

New President Serge Evraert emphasized that the IAAER's objectives will focus on Consistency of Action and New Horizons for the Association into the future. The activities behind Consistency of Action emphasize conferences, both international and regional, as a means to coordinate efforts among international members and discuss issues of global importance to accounting education.⁷⁴

New objectives for the IAAER provide plans for using the Association's global position to provide more services to institutional members, and strengthening the IAAER as a source of global and political perspectives in accounting. In addition to these objectives, the IAAER would continue to cultivate opportunities to contribute to educational policies through partnerships.⁷⁵ The IAAER has embarked on a series of roundtables that are held in between World Congresses. Two roundtables were held in 2003 in Mexico and Canada.⁷⁶

The IAAER would continue to participate in international research and education conferences and increase the number provided and the number of committees dedicated

to specific topics in accounting education and research. A specialized European Research Conference organized by Peter Pope was held jointly with IASB and ICAEW in January 2003 in London. The conference was highly specialized, focusing on the topic of stock options and stock-based compensation. Additionally, international research conferences are planned for South Africa in 2004 and France in 2005. The next World congress of accounting Educators is planned for 2006 in Istanbul, Turkey.

The IAAER Today- Challenges Ahead

In 1984, the IAAER was formed with the purpose of hosting an international accounting conference. As it enters its third decade, IAAER has achieved its goal of becoming the global representative of accounting academics. Looking forward, the IAAER will continue to follow its mission to improve accounting research and education through representation with international bodies and on-going international workshops, conferences and roundtables. The IAAER has proven its agility and responsiveness to a rapidly changing global environment. Nevertheless, the organization faces a number of challenges.

The “Virtual” Association

Administering a global organization of volunteers on a low budget is a difficult process. IAAER has faced a number of challenges in this regard. IAAER intended to centralize its administration in Brussels at EIASM, but this effort proved not to be optimal for two reasons. First, many administrative functions still remained with the officers. Second, as a result, not enough activities were done through EIASM to justify the cost. The emergence of email and the Internet made possible the development of a virtual organization managed by Executive Committee volunteers who are located in different countries throughout the world. The IAAER has also undergone other changes that have helped it to become a “virtual” organization, such as the availability of *Cosmos* as an online publication rather than a mailed paper version.

While a “virtual” organization provides significant cost benefits, there are some disadvantages that the IAAER must address in order to be ready for the future. Administration is overseen by dispersed volunteers, which leads to longer decision-making and a lack of central management for IAAER issues. In addition, communication with members now relies on the members going to the website, whereas the much more expensive option of mailing COSMOS Accountancy Chronicle did have the advantage of putting news of the organization in the members’ hands.

Individual Membership

The IAAER began as an association of individuals, and grew to become an association composed of both individual and institutional members. The IAAER faces challenges growing the number individual members who can contribute to the organization significantly through dues and participation. Throughout the history of the Association, there has been good participation by individual members. Most of the growth in members comes through its research conferences and congresses. Many of these members, who gained their membership by attending an event, do not have long-term loyalty to the organization and thus do not renew their memberships. Further, even the

modest membership fee of US\$15 per year is difficult for members in many countries and is difficult to administer.

Institutional Membership

The institutional membership has grown steadily over the years and consists of both academic and professional association members. Critical to the long-term growth of IAAER is the continued support and participation of these institutional members. It is the annual dues of these members that provide the on-going operational budget of the organization. The two types of associations, academic and professional, gain different advantages from being associated with IAAER, but both types must see that their membership gains them access to IAAER deliberations and that there is value in supporting IAAER.

IAAER and Developing Countries

Supporting developing countries is an objective of the IAAER, and participation by academic organizations from developing countries is critical to the mission of IAAER to improve accounting education around the world. However, the Association has faced challenges to successfully including those countries. Most of these organizations cannot pay the annual fee on their own. The grant from the KPMG foundation to support membership by such organizations has been very beneficial, and means need to be explored for continuing this type of support. Communication is also a challenge with these countries. The IAAER developed the implementation guide for IEG No. 9, but it is not clear how many developing countries were able to make use of it. What is most needed in this area is training sessions for faculty and funds to implement change.

Representation at the Global Level

Relationships between the IAAER and other international organizations have been successful, especially that with the IFAC Education Committee where the IAAER has had a long standing position. However, advancing these relationships is time intensive for volunteer members and expensive, in terms of traveling. The IAAER is not at the front of these organization's agendas the way that larger, more funded organizations are. The IAAER faces the challenge of advancing these relationships in the future.

The virtual nature of the IAAER, as it exists today, has an impact in this area. Because of the loosely configured administration for the organization, responding to requests from international organizations is difficult. Projects for which the IAAER is well-suited may be unanswered because of the difficulty in organizing a timely response.

World Congresses

The IAAER has had repeated successes through the International Conferences (now called World Congresses) on Accounting Education, as well as other regular research conferences. The congresses have been a very successful part of what IAAER accomplishes. Given the positive responses for the South African conference, the IAAER will continue its successes through these important forums for international accounting education and research. Going forward, the IAAER will need to build on

these successes. The question needs to be addressed as to whether the coordination in timing and location with the IFAC Congresses should be continued.

The Global Political Situation

The IAAER is an association composed of international members. As a global association, the IAAER holds meetings and conferences in locations throughout the world to make those meetings more convenient for all members. These international meetings also provide an opportunity for associations to invite the IAAER and members to their home country. An important issue for the IAAER will be its response to an increasingly politicized global climate. For example, the 2002 World Congress in Hong Kong was fortunately held one-year after the 9/11 terrorist attack in New York and two months before the SARS outbreak in China. A different timing could have had a devastating impact on the congress. In fact, the congress experienced about fifteen cancellations after the bombing in Bali.

Participation and Leadership

Finally, IAAER has grown and prospered through the efforts of a small and dedicated group of individuals. A critical challenge going forward is how to develop future leaders by increasing participation on committees and task forces. At present the organization is committed to maintaining its virtual organization. The Internet has made this possible, but it also makes possible the use of world-wide task forces to address specific issues as they arise. However, the task forces must be organized, managed, and held accountable. It is through this type of activity that new leaders will rise and be identified.

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Timeline: Important Dates in the History of the International Association for Accounting Education and Research (IAAER)

August 17, 1984

IAAER is formed to assist the Sixth International Conference on Accounting Education.

October 1987

Sixth International Conference on Accounting Education is held in Kyoto, Japan.

June 1989

Cosmos Accountancy Chronicle begins publication.

August 1989

The constitution is revised to include institutional members.

1992

Pergamon Press, in association with the IAAER, publishes *International Handbook of Accounting Education and Certification*, edited by Kwabena Anyane-Ntow.

February 1992

IAAER is represented on the IFAC Education Committee.

October 1992

IAAER Executive Committee unanimously agrees to change the Association's constitution to increase the number of vice-presidents from four to seven from various countries. An additional revision changed the term of officers to five years (instead of three years).

October 1992

Seventh International Conference on Accounting Education is held Arlington, Virginia.

October 1992

Founders' Awards are presented to Vernon Zimmerman and Eric Castle.

April 1993

IAAER and the American Accounting Association agree to co-sponsor a series of regional international conferences.

August 1993

IAAER holds breakfast for representatives of institutional member associations.

1994

IAAER begins sponsorship and editorial responsibility for the *Journal of Accounting Education*.

Pergamon Press, in association with the IAAER and the American Accounting Association, publishes *Accounting Education for the 21st Century: The Global Challenges*. Edited by Jane O. Burns and Belverd Needles, the volume is distributed to all members of the International Section of the AAA.

August 1994

IAAER, IFAC, and AICPA hold the first conference for the education and research directors of professional associations in New York. The conference hosted by the AICPA focused on issues relating to research and education agendas.

1995

The IAAER constitution is revised to include an Executive Council comprised of institutional member representatives.

August 1995

The second conference on accounting education issues for education directors is co-sponsored by IAAER and IFAC in Edinburgh. The Institute of Chartered Accountants of Scotland hosts the conference.

IAAER hosts dinner for representatives of Institutional member associations to discuss the potential for an expanded role for academic organizations within IAAER.

September 1995

The first Biennial Research Conference, “Accounting and International Financial Markets,” is held at the University of Warwick, England.

1996

IAAER representatives attend their first IASC Consultative Group meeting as members.

IAAER develops an implementation document for the Revised International Education Guideline No. 9.

May 1996

A research conference on international accounting issues is held at Warwick University in England. The goal of the conference is to promote high-quality research and encourage more academics to become interested in researching the international aspects of accounting.

August 1996

The first meeting of the Executive Council is held in Chicago.

1997

IAAER is granted official status as an observer on the IFAC Education Committee.

October 1997

Eighth International Congress of Accounting Educators is held in Paris, France.

Founders' Awards are presented to Paul Garner and Kyojiro Someya at the Eighth International Conference.

The Third Conference for Education Directors is held during the Eighth Congress.

October 1998

The Second Biennial Research Conference is held at DePaul University in Chicago, Illinois.

1999

Administrative functions of the IAAER are moved to Brussels, Belgium to be handled by the European Institute for Advanced Studies in Management.

The IAAER web site is launched: www.iaaer.org

October 1999

The *Journal of International Financial Management and Accounting* (JIFMA) is approved as an official publication of the IAAER.

A research conference titled, "Global Economic and Accounting Issues" is co-sponsored with the Accounting and Organizational Behavior Section of the American Accounting Association in Vancouver, Canada.

2000

The Task Force Report on IEG No. 9 is completed and published on the IAAER web site.

October 2000

Third Biennial Accounting Research Conference is held in Kobe, Japan, in association with the Japanese Association for International Accounting Studies.

Founders' Award is presented to Dr. Seigo Nakajima.

2001

IAAER joins the International Forum on Accountancy Development (IFAD).

2002

IAAER publishes *A Global Code of Ethics for Accounting Educators*.

November 2002

IAAER is incorporated as a not-for-profit organization.

Ninth International Congress of Accounting Educators is held in Hong Kong.

The IAAER/AAA Globalization Roundtable is held immediately preceding the World Congress.

The Fourth Conference for Education Directors is held concurrently with the Ninth International Congress.

Founders' Award is presented to Murray Wells.

IAAER announces that EIASM will no longer provide administrative services for the Association.

2003

The Executive Committee decides to hold annual technical or research conferences in addition to frequent, voluntary roundtables or workshops in partnership with institutional member associations.

Many international conferences include IAAER officers as featured speakers including the United Nations (ISAR) in Geneva, Mexico, and Russia.

January 2003

A specialized European Research Conference is held in London, focusing on the topic of stock options.

June/July 2004

IAAER holds Globalization Roundtable in Durban, South Africa, focusing on the implementation of International Education standards in Developing Countries.

IAAER/SAAA Fourth Biennial Research Conference in Durban, South Africa, draws 400 participants from 53 countries.

IAAER announces an agreement with *Accounting Education: An International Journal*, which will make it the official education journal of IAAER.

September 2005

Fifth International Research Conference is planned for Bordeaux, France.

November 2006

Tenth International Congress of Accounting Educators is planned for Istanbul, Turkey

IAAER Executive Committee Members

Executive Committee (1984 – 1988)

Paul S. Garner, President
University of Alabama (USA)

W. John Brennan, Secretary-Treasurer
University of Saskatchewan (Canada)

Seigo Nakajima, Vice President
International Christian University, Tokyo (Japan)

Edward Stamp, Vice President
University of Lancaster (United Kingdom)

Murray Wells, Vice President
University of Sydney (Australia)

Vernon Zimmerman, Vice President
University of Illinois (USA)

Executive Committee (1989 – 1992)

Murray Wells, President
University of Sydney (Australia)

Paul Garner, Past President
University of Alabama (USA)

Norlin G. Rueschhoff, Secretary-Treasurer
University of Notre Dame (USA)

Sidney Gray, Vice President
University of Glasgow (Scotland)

Belverd Needles, Vice President
DePaul University (USA)

Kyojiro Someya, Vice President
Waseda University (Japan)

Don Trow, Vice President
Victoria University of Wellington (New Zealand)

Executive Committee (1992 – 1997)

Sidney Gray, President
University of Warwick (England)

Murray Wells, Past President
University of Sydney (Australia)

Paul Garner, Past President
University of Alabama (USA)

Belverd Needles, Secretary-Treasurer
DePaul University (USA)

Bhabatosh Banerjee, Vice President
University of Calcutta (India)

Alain Burlaud, Vice President
Universite Paris Val de Marne (France)

Adolph Coenenberg, Vice President
University of Augsburg (West Germany)

Yukio Fujita, Vice President
Waseda University (Japan)

Roger Hopkins, Vice President
Victoria University of Wellington (New Zealand)

Salvador Ruiz-de-Chavez, Vice President
National University (Mexico)

Maureen Berry, Editor
Cosmos Accountancy Chronicle
University of Illinois (USA)

E. Kent St. Pierre, Managing Editor
Journal of Accounting Education
University of Delaware (USA)

Executive Committee (1997-2002)

Belverd Needles, President
DePaul University (USA)

Sidney J. Gray, Past President
University of New South Wales (Australia)

Herve Stolowy, Secretary-Treasurer
HEC School of Management (France)

Michael Diamond, Vice President at Large
University of Southern California (USA)

Giuseppe Galassi, Vice President at Large
University of Parma (Italy)

Kazuo Hiramatsu, Vice President – Research
Kwansei Gakuin University (Japan)

Simon Ho, Vice President – International Conference
Hong Kong Academic Accounting Association, Ltd., (Hong Kong)

Ann Johns, Vice President – Practice
Australian Society of CPAs (Australia)

Tatiana Krylova, Vice President – Education
KPMG and Moscow State University (Russia)

Joseph J. Schultz, Vice President – Membership
Arizona State University (USA)

Donald Stokes, Vice President at Large
University of Technology, Sydney (Australia)

Donna L. Street, Editor
Cosmos Accountancy Chronicle
James Madison University (USA)

Daan van der Schyf, Vice President at Large
University of Pretoria (South Africa)

Executive Committee (2000 – 2002)

Belverd E. Needles, President
DePaul University (USA)

Sidney J. Gray, Past President
University of New South Wales (Australia)

Kazuo Hiramatsu, Secretary
Kwansei Gakuin University (Japan)

Peter Moeller, Treasurer
Aachen University of Technology (Germany)

Andy Bailey, Vice President – Membership

University of Illinois (USA)

Joel Demski, Vice President at Large
American Accounting Association (USA)

Anton du Toit, Vice President at Large
Southern African Accounting Association (South Africa)

Giuseppe Galassi, Vice President at Large
European Accounting Association (Italy)

Simon Ho, Vice President – International Conference
Chinese University of Hong Kong (Hong Kong)

Ann Johns, Vice President – Practice
CPA Australia (Australia)

Tatiana Krylova, Vice President – Education
UNCTAD and KPMG

Malcolm Miller, Vice President at Large
Accounting Association of Australia and New Zealand (Australia)

Peter Pope, Vice President – Research
University of Lancaster (United Kingdom)

Donna L. Street, Vice President – Publications
James Madison University (USA)

Executive Committee (2002 – 2005)

Serge Evraert, President
University of Montesquieu-Bordeaux (France)

Belverd E. Needles, Past President
DePaul University (USA)

Gary Sundem, Secretary
University of Washington (USA)

Peter Moeller, Treasurer
Aachen University of Technology (Germany)

Agnes Chen, Vice President – International Conferences
University of Houston (USA)

Giuseppe Galassi, Vice President at Large

Accademia Italiana di Economia Aziendale (Italy)

Michel Guindon, Vice President – Education
HEC Montreal (Canada)

Kazuo Hiramatsu, Vice President at Large
Japan Accounting Association (Japan)

Simon Ho, Vice President at Large
Hong Kong Academic Accounting Association (Hong Kong)

Bryan Howieson, Vice President at Large
Accounting and Finance Association of Australia and New Zealand

Tatyana Krylova, Vice President – Membership
UNCTAD and Moscow State University (Russia)

Peter Pope, Vice President – Research
University of Lancaster (United Kingdom)

Salvador Ruiz-de-Chavez, Vice President at Large
Mexican Association of Accounting and Business Faculty (Mexico)

Lesley Stainbank, Vice President at Large
Southern African Accounting Association (South Africa)

Donna Street, Vice President – Publications
University of Dayton (USA)

Michael Walsh, Vice President – Practice
Association of Chartered Certified Accountants (United Kingdom)

Judy Tsui, Vice President at Large
American Accounting Association (USA)

Founders' Award Recipients

Eric Castle

Awarded in October 1992 during the Sixth International Conference on Accounting Education

Paul Garner

Awarded in October 1997 during the Eighth World Congress on Accounting Education

Seigo Nakajima

Awarded in October 2000 during the Third International Accounting Research Conference

Kyojiro Someya

Awarded in October 1997 during the Eighth World Congress on Accounting Education

Murray Wells

Awarded in October 2002 during the Ninth World Congress on Accounting Education

Vernon K. Zimmerman

Awarded in October 1992 during the Sixth International Conference on Accounting Education

Academic/Professional Institutional Members

Academy of Accounting Historians

Accademia Italiana de Economia Aziendale (Italy)

Accounting & Finance Association of Australia and New Zealand

African Academic Accountants Association

American Accounting Association

American Institute of Certified Public Accountants

Arab Society of Certified Accountants (ASCA)

Asociacion Espanola de Contabilidad y Administracion de Empresas (AECA)

Association for Chartered Accountants in the US (ACAUS)

Association of Accountants of CIS Countries

Association of Chartered Certified Accountants

Association of International Accountants

British Accounting Association

Canadian Academic Accounting Association

Canadian Institute of Chartered Accountants

Certified General Accountants' Association of Canada

Chartered Institute of Public Finance and Accountancy

CIMA

Consiglio Nazionale dei Ragionieri e Perti Commerciali

CPA Australia

European Accounting Association

Federacion Argentina de Consejos Profesionales de Ciencias (Argentina)

Federation of European Accountants (FEE)

French Accounting Association (Association Francaise de Compatibilite)

Ghana Accounting Institute

Hong Kong Academics Accounting Association, Ltd.

Hong Kong Society of Accountants

Indian Accounting Association

Indian Accounting Association Research Foundation

The Institute of Certified Public Accountants in Ireland

The Institute of Chartered Accountants in Australia
The Institute of Chartered Accountants in England and Wales
The Institute of Chartered Accountants in Ireland
The Institute of Chartered Accountants of New Zealand
The Institute of Chartered Accountants of Scotland
The International Association of Financial Executives Institutes
Irish Accounting and Finance Association
Japan Accounting Association
Japanese Association for International Accounting Studies
Korean Accounting Association
Mexican Association of Faculties and Schools of Accounting and Business (Asociacion Nacional de Facultades y Excuelas de Contaduria y Administracion)
Mexican Association of Accounting and Business Faculty (Asociacion de Profesores de Contaduria y Administracion de Mexico)
National Association of State Boards of Accountancy
Nepalese Accounting Association
Ordre des Experts Comptables France
Societa Italiana di Storia della Ragioneria
The Society of Certified Public Accountants (India)
Southern African Accounting Association

Affiliated Universities and Centers

Center for International Accounting Education and Research
China Accounting and Finance Research Center
DePaul University
Ohio State University
St. Paul University
University of Notre Dame

Associated Organizations

International Accounting Standards Board (IASB)

International Federation of Accountants (IFAC)

IFAC Education Committee

International Forum on Accountancy Development (IFAD)

International Accounting Section of the America