President’s Message

Dear IAAER Members,

IAAER is now one year into its fourth successful decade of working to support and improve accounting education and accounting research internationally. Thanks to its dedicated executive committee, council members and advisory board members and to its individual, university and institutional members, IAAER is acknowledged as a key link between academic accounting and the practice of accountancy around the world. Our faculty and student members benefit every day from information provided on the IAAER website and from eIFRS access, included as part of faculty and student memberships. This message summarizes some of IAAER’s activities in 2015 and provides a preview of activities in 2016 and beyond.

Meetings, roundtables, workshops and conferences in 2015. In June 2015, IAAER organized a paper development workshop, sponsored by ACCA, in association with the tenth annual AMIS conference hosted by Bucharest University of Economic Studies. IASB Board member Mary Tokar was the keynote speaker at the AMIS conference and her speech “What kind of accounting standards should the IASB write?” is posted on the IAAER and IASB websites and has been published in Accounting and Management Information Systems (Vol. 14, No. 3, pp. 439-452, 2015).

IAAER VP-Finance and Administration Elizabeth Gordon represented IAAER at the annual meeting of the American Accounting Association in Chicago, Illinois in August 2015. Director of Research and Educational Activities Donna Street represented IAAER at the KibR Conference in Warsaw, Poland in October 2015 and provided an overview of Polish responses to IFAC’s annual SMP survey.

In late June/early July, IAAER and the Southern African Accounting Association (SAAA) held a joint conference in East London, South Africa. The theme of the conference was “Our Role as Accountancy Educators: Closing the Gap.” IAAER organized a pre-conference paper development workshop, generously funded by CIMA, KPMG Foundation (US) and KPMG South Africa, BDO, First National Bank and Meditari Accountancy Research, and organized by Professor Elmar Venter, Deloitte Scholar, University of Pretoria.
and Professor Donna Street, IAAER Director of Research and Educational Activities. Professors Venter and Street also represented IAAER at the African Accounting and Finance Association (AAFA) conference in Mauritius in September 2015 where they assisted with a doctoral consortium and worked with the IFRS Foundation to provide a Framework Based Teaching Workshop during one of the conference plenaries.

IAAER, the Taiwan Accounting Association (TAA) and the National Cheng Kung University held a conference in Tainan, Taiwan in the first week of December 2015. The theme of the conference was “Accounting and Auditing Theory and Practice: Future Developments.” The conference featured an early scholar/doctoral consortium, plenary speeches and concurrent sessions. I had the pleasure of speaking at the consortium and the opening plenary session. Several members of the IAAER Executive Committee attended and participated in the conference. In addition, Jacqueline Birt, IAAER VP-at large representing AFAANZ; Chika Saka, Deloitte Scholar mentor and IAAER Council Member and Singgih Wijayana, Deloitte Scholar were recognized for having presented Quality Papers.

IAAER and IFAC jointly organized two roundtable discussions in East London, South Africa (July 2015) and in London, UK (November 2015, hosted by KPMG) to discuss “The Role of Professional Accountancy Organizations (PAOs) in Economic Development.” A summary of the two roundtable discussions is being prepared by IAAER representatives. The aim of the roundtables is to lay the ground for and inform a possible call for research proposals.

Funded research programs and related activities. Round 5 of the KPMG-sponsored grants to inform the standard setting activities of the International Accounting Standards Board (IASB) is underway. Work-in-progress presentations were held in November 2015 at the IASB’s offices in London, attended by grant recipients, IAAER representatives, and Board members and staff of the IASB. Those participating spoke favorably about the quality and relevance of the research projects and their findings. The next step in this program will be another set of presentations at the IASB’s offices in second quarter of 2016.

Round 3 of the research program to inform the standard-setting activities of the International Auditing and Assurance Standards Board (IAASB) will be sponsored by ICAS (Institute of Chartered Accountants of Scotland). Up to four grant recipients will be announced soon.

IAAER is in the process of completing the ACCA-IAAER grants program to inform the activities of the International Integrated Reporting Council (IIRC). Three projects were funded by the ACCA.

IAAER VP-Conferences Alain Burlaud is assisting IFAC and the World Bank with a report to address public sector reporting in the Francophone countries. IAAER Director of Research and Educational Activities Donna Street is also assisting with this project.
President’s Message (continued)

Deloitte IAAER Scholars. The Deloitte-IAAER Scholars program is ending the final year of support for five scholars from Brazil, Indonesia, Poland, Romania and South Africa. The Scholars were financially supported by Deloitte to attend IAAER events, such as our joint conferences in 2015 with the SAAA and TAA. The program has provided each scholar with a successful senior accounting educator and researcher who has mentored the scholar’s professional development. The Deloitte-IAAER Scholars program aims to narrow the divide between academics and the accountancy profession, to influence curricula, and to support the scholars’ teaching and research. The program reinforces the importance of academic-professional collaborations to develop students that are fully prepared to meet professional demands.

Activities in 2016. In February 2016, the midyear meeting of the IAS (International Accounting) Section of the AAA will be jointly hosted by IAAER in New Orleans. Alta Prinsloo, IFAC Executive Director Strategy and Chief Operating Officer, will be the keynote speaker. Members of IAAER’s IFAC Advisory Panel will meet with IFAC representatives during the meeting. There will also be a meeting of the Executive Committee, a Council meeting and a general membership meeting at the New Orleans meeting.

In June 2016, ACCA will again fund a paper development workshop in association with the AMIS conference, hosted by Bucharest University of Economic Studies. On October 20-21, 2016 IAAER will jointly host a conference with MODAV in Izmir, Turkey. A paper development workshop is planned for October 22.

Looking ahead to 2017-2018. IAAER is planning to co-host a conference with Cracow University, Poland in late September 2017; we are also planning a paper development workshop to precede the conference. IAAER has tentative plans for a conference with VHB accounting section in Germany in February 2018. Finally, the World Congress of Accounting Educators and Researchers will be held in Sydney, Australia in the first half of November 2018.

Katherine Schipper, President, IAAER
December, 2015
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<tr>
<td>President</td>
<td>Katherine Schipper</td>
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<tr>
<td>Immediate Past President</td>
<td>Kazuo Hiramatsu</td>
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<tr>
<td>Director of Research and Educational Activities</td>
<td>Donna L. Street</td>
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<tr>
<td>VP—Finance and Administration</td>
<td>Elizabeth A. Gordon</td>
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<td>VP—Education</td>
<td>Keryn Chalmers</td>
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<td>VP—Practice—ICAEW</td>
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<td>VP—International Conferences</td>
<td>Alain Burlaud</td>
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<td>VP—Research</td>
<td>Alfred Wagenhofer</td>
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<td>VP—Communications</td>
<td>Linda Kidwell</td>
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<td>VP—Membership</td>
<td>Yoshihiro Tokuga</td>
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<td>VP—World Congress</td>
<td>Francesco Giunta</td>
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<td>VP at-large—Special Projects IASB</td>
<td>Chungwoo Suh</td>
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<td>VP at-large—Accounting and Finance Association of Australia &amp; New Zealand (AFAANZ)</td>
<td>Jacqueline L. Birt</td>
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<td>VP at-large—The National Institute of Professional Accountants, Financial Managers, and Economists (NIPA)</td>
<td>Dmitry Yakovenko</td>
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<td>VP at-large—Indian Accounting Associate (IAA) Research Foundation</td>
<td>Mr. P. R. Ramesh</td>
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<td>VP at-large—Taiwan Accounting Association (TAA)</td>
<td>Shu-Hsing Li</td>
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<td>VP at-large—Hong Kong Academic Accounting Association (HKAAA)</td>
<td>Danqing Young</td>
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<tr>
<td>VP at large—Krajow Izba Bieglych Rewidentow (KIBR)</td>
<td>Danuta Krzywda</td>
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<td>VP at-large—Nigerian Accounting Association</td>
<td>Suleiman Salihu Aruwa</td>
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<tr>
<td>VP at-large—Southern Africa Association of Accountants (SAAA)</td>
<td>Prof Elmarie Papageorgiou</td>
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### Ex Officio Members

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<td>The Journal of International Financial Management and Accounting</td>
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<td>International Financial Reporting Standards Advisory Council</td>
<td>Holger Daske</td>
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IAAER Board of Advisors

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<tr>
<td>IAAER Past President, 1997-2002 (DePaul University)</td>
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<tr>
<td>IAAER Past President, 1992-1996 (University of Sydney)</td>
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<td>IAAER Past President, 1988-1991 (University of Sydney)</td>
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<td>IFRS Foundation</td>
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<td>United Nations Conference on Trade and Development (UNCTAD)</td>
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<td>KPMG LLP</td>
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<td>International Valuation Standards Council</td>
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IAAER Upcoming Events

Scheduled conference listings begin on page 13. Additional events being organized:

The International Association for Accounting Education and Research (IAAER) and Cracow University of Economics (CUE) will co-host an International Financial Reporting and Auditing Conference in late September 2017.

Key Dates:

- Paper Submission Deadline: February 20, 2017
- Notification of Acceptance or Rejection: June 25, 2017

The International Association for Accounting Education and Research (IAAER) will hold its 12th World Congress in Sydney, Australia in 2018.
During the General Business Meeting in Amsterdam on 20 June 2012, the membership of IAAER approved some changes in the Constitution. One of the changes is the addition of a Council consisting of representatives from the Academic Accounting Association members of IAAER. Council members shall be nominated for two-year terms by each Academic Accounting Association and approved by the Executive Committee. Vice Presidents at-large representing Academic Accounting Associations are eligible to represent their Association on the Council. The Council members listed above were approved by the Executive Committee in a meeting on 14 November 2012. The Executive Committee looks forward to nominations of additional Council members from IAAER’s remaining Academic Accounting Association members.
## IAAER Academic Members

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<tr>
<th>Academic Bodies</th>
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<tr>
<td>Accounting Academicians’ Collaboration Foundation (MODAV)</td>
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<td>Accounting and Finance Association of Australia and New Zealand (AFAANZ)</td>
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<td>African Accounting and Finance Association</td>
<td>Ghana</td>
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<td>Asociación de Profesores de Contaduría y Administración de México (APCAM)</td>
<td>Mexico</td>
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<td>(Mexican Association of Accounting and Business Faculty)</td>
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<tr>
<td>Associação Nacional dos Programas de Pós-Graduação em Ciências Contábeis (ANPCONT)</td>
<td>Brazil</td>
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<tr>
<td>Association Francophone de Comptabilité (AFC)</td>
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<td>Indian Accounting Association Research Foundation (IAARF)</td>
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<td>Japan Accounting Association (JAA)</td>
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<td>Professional Bodies</td>
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<tr>
<td>American Institute of Certified Public Accountants (AICPA)*</td>
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<td>Associacao Nacional dos Programas de Pos-Graduacao em Ciencias Contabeis*</td>
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<td>Association of Chartered Certified Accountants (ACCA)*</td>
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<td>Institute of Certified Bookkeepers*</td>
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<td>Bucharest University of Economic Studies</td>
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<td>Nanjing University</td>
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<td>Nanyang Technological University</td>
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<td>City University of Hong Kong</td>
<td>NasaraWA State University*</td>
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<td>City University London*</td>
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<td>Monash University*</td>
<td>University of North Texas</td>
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<td>Miami University*</td>
<td>University of Pembangunan Nasional Veteran Jawa Timur</td>
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*University Member Listing Continued on Next Page*
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<td>University of Queensland</td>
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<td>University of Sydney</td>
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<td>University of Wyoming</td>
<td>Zurich University of Applied Sciences</td>
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*WELCOME NEW IAAER MEMBERS (Marked with asterisk *)*
Academic Members of IAAER enjoy full unlimited access to eIFRS!

IAAER membership includes access to all electronic International Financial Reporting Standards (IFRS) (a £200 value) hosted by the IFRS Foundation

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- IFRSs, IASs and Interpretations in HTML format from 2005 to present
- IFRSs and IASs in PDF format dating back to 1975

Any questions, write to admin@iaaer.org

Access to eIFRS for IAAER Members is sponsored by KPMG LLP and the KPMG Foundation
IAAER University Memberships

Benefits include:

Access to electronic International Financial Reporting Standards for faculty members
(normal cost £200 per individual subscriber)

IAAER website provides a link to all University members’ websites and enables search-engine support through the IFAC web search located at the bottom of each webpage

University sponsored conferences, events, meetings, and calls for research submissions will be welcomed for posting online and in IAAER’s monthly e-mail updates to members

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1 to 10 faculty - $US 150
11-20 faculty - $US 250
21-30 faculty - $US 350
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41-50 faculty - $US 550
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Dissenting opinions

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For questions, write to admin@iaaer.org

Access to eIFRS for IAAER Members is sponsored by KPMG LLP and the KPMG Foundation
International Accounting Section
2016 Midyear Meeting
and Ph.D./New Faculty Consortium

February 18-20, 2016
New Orleans, LA

Paper Submission Deadline: October 15, 2015

Joint with IAAER
International Association for Accounting Education & Research

Sponsored by KPMG and the KPMG Foundation
The 22nd Midyear Meeting and 12th Ph.D. / New Faculty Consortium of the International Accounting Section of the American Accounting Association will be held jointly with the International Association for Accounting Education and Research (IAAER) in New Orleans, Louisiana at Le Meridien New Orleans Hotel during February 18-20, 2016. The city of Jazz and Mardi Gras, New Orleans offers a great destination for music, food, and warm weather.

The meeting will be co-chaired by Elaine Henry (Stevens Institute of Technology), Wendy Wilson (Texas Christian University), and Gina Rosa (University of New Orleans). The conference program will start on Thursday, February 18, 2016, with the doctoral student/new faculty consortium, coordinated by Hollis Skaife (University of California, Davis), and a CPE workshop. A junior faculty mentoring breakfast will occur on Saturday morning providing recent PhD graduates an opportunity to get feedback on a current project from a senior mentor. The conference will continue with plenary sessions, panels, concurrent sessions, and other events through Saturday including an editors’ panel. There will be receptions on Thursday and Friday evenings and a farewell social on Saturday evening.

You are invited to contribute to the program through submissions of international accounting research papers, cases and/or panel proposals. We encourage you to volunteer to serve as a reviewer, discussant, and/or a moderator.

This year's meeting will feature a plenary session with a panel of speakers from a number of the most influential organizations in international accounting, the International Federation of Accountants (IFAC) and the International Accounting Standards Board (IASB.)
In addition, a research plenary session will showcase two international accounting research papers that have been submitted to the *Journal of International Accounting Research (JIAR)*. The authors will have the opportunity to present their work to the entire audience of the conference (no parallel sessions will be run during that time slot), benefit from the comments of a senior discussant, and have a "fast-track" review at *JIAR*. The papers accepted at the plenary session are expected to be published in *JIAR*; however, the ultimate disposition of each manuscript depends on the normal editorial review process of the journal and the desires of the authors. *JIAR* is a premier journal in the field of international accounting continuously published for the past 13 years, and recognized as quality "A" journal by the Australian Business Deans’ Council.

**Submission Guidelines**

Authors who would like their papers to be considered for the research plenary session need to be submitted to *JIAR* with an indication in the cover letter to the editor that (a) you wish to have the paper considered for the plenary session and (b) whether you would like the paper to be considered for inclusion in a concurrent session, in case it is not selected for the plenary session. You can access the submission website for *JIAR HERE*.

For submission of all other papers, and for volunteering as a reviewer, discussant, or moderator, please click here to access the system using your AAA member ID and password. If you have forgotten your AAA member ID/password, click here to retrieve them. If you do not have an AAA member ID/password, please click here to obtain AAA login credentials. Then create an account in the new system, using your AAA login credentials. If you have any difficulty accessing the system, please contact Suzanne Mullinnix.

For panel proposals, describe the rationale and importance of the topic in a page or so, indicate the planned panelists, and whether you need any help from the International Accounting Section to contact the panelists. Unless otherwise stated, it will be assumed that the person submitting the panel proposal would be willing to moderate the panel.

All submissions will be subject to a blind review process. Therefore, submitted documents should NOT include a title page or any author identifying information. Submitting authors will be asked to copy/paste an abstract of the paper (200-400 words) into a form field, separately from the submitted document. Authors will be listed in the printed program in the order they are entered during the online submission process. PDF is the preferred format for paper submissions.

Submitting authors are asked to consider volunteering as a reviewer of other papers submitted to the conference.

The submission deadline for all papers, including those for consideration for the fast-track review by *JIAR*, is 11:59 pm EDT on Friday, October 15, 2015. Authors will be notified of the committee's decision by December 20, 2015.
CALL FOR RESEARCH PROPOSALS AND PARTICIPATION

IAAER ACCA Emerging Accounting Scholars
Research Workshop

6–7 June 2016

Immediately Preceding AMIS 2016 Hosted by Bucharest University of Economic Studies

Funding Provided by ACCA Global

The International Association for Accounting Education and Research (IAAER) and Association of Chartered Certified Accountants (ACCA) will host our Emerging Accounting Scholars Researcher Workshop in Bucharest, Romania on 6–7 June 2016. The workshop will be held in conjunction with the AMIS 2016 International Conference organized by the Bucharest University of Economic Studies, Romania. The objectives of the workshop are to provide doctoral students, early career researchers and emerging scholars (collectively referred to as emerging scholars) from transitional economies with feedback on their research and to help develop their research skills. Representatives of IAAER will select the research projects to be presented during the workshop and will attend the workshop to provide comprehensive feedback and guidance to the participants.

The workshop will begin with a light lunch Monday June 6 and run all day Tuesday June 7. On Monday afternoon internationally recognized scholars will lead sessions designed to increase participants’ research skills (for example, discussing/reviewing a research paper, basic research designs). Participants will be expected to study several assigned readings to prepare for these sessions.

Emerging scholars are invited to submit research proposals (i.e., paper ideas or research projects in the pilot testing phase) to be considered for presentation at the workshop on Tuesday. Up to 15 proposals will be selected for presentation. Following each presentation, IAAER mentors/faculty will provide guidance on ways to increase the quality of the research and its publication potential.

Research proposals should be submitted on or before 15 October 2015 to Professor Donna Street at dstreet1@udayton.edu, and should not exceed ten pages (excluding references). All submissions should be double-spaced, utilize size 12 Times New Roman font, and be in English. Each submission should include a brief (one page or less) bio of the author including the author’s current employer (university) and the author’s doctoral granting institution and the date the PhD was received (or in the case of doctoral candidates the anticipated date for receiving the PhD). Only submissions adhering to the guidelines will be considered for presentation.
Authors tentatively selected to present their proposals at the workshop will receive written feedback to assist them in revising and improving their proposal by **30 November 2015**. Authors are to submit their revised proposals accompanied by a reply detailing how they have addressed, or will address, reviewer comments by **1 March 2016**. Following a second review of the proposal and the reply to reviewers, a final decision regarding the proposal’s acceptance will be announced by **1 April 2016**.

Presenting authors are to attend both the entire workshop and the entire AMIS 2016 on 8-9 June 2016. Please make your travel arrangements with these dates in mind. For authors selected to present at the workshop, accommodation of up to four nights will be provided at a hotel close to the vicinity of the workshop, the AMIS registration fee will be waived and a travel grant of up to **250 Euro (Romanian citizens) / 400 Euro (non-Romanian citizens)** will be provided to cover out-of-pocket travel costs. Funding for the hotel and travel grants is provided by ACCA Global.

**There is no fee for attending the workshop.** However, space is limited. **Attendance is also open to emerging scholars not presenting at the workshop. However, non-presenting participants must register their interest in advance and will not receive a reimbursement/travel allowance. Please register your interest in attending the workshop and an abbreviated CV via email by 1 March 2016 to dstreet1@udayton.edu.** Early application is encouraged.

The ACCA and IAAER believe the Workshop will provide valuable feedback and networking opportunities for emerging scholars. If you are not eligible to participate in this program, please encourage emerging scholars on your faculty and doctoral students to submit a proposal.

The workshop coordinators will make their best effort to match the expertise of the participating faculty/mentors to the participants’ research interests. While we do not exclude any themes related to the accounting field from the scope of this call, acceptance of proposals for presentation will depend on the availability of faculty/mentors with specialized expertise in the subject area.

For further questions, to submit an interest of participation, or to submit a research proposal, please email Professor Donna Street, at dstreet1@udayton.edu.

**Workshop Coordinators**

Donna Street, IAAER Director of Research and Educational Activities and University of Dayton

Cătălin Albu and Nadia Albu, both of Bucharest University of Economic Studies

**KEY DATES**

Deadline for proposal submission: **15 October 2015**

Preliminary selection decisions advised and written feedback: **30 November 2015**

Deadline to resubmit revised proposals and response to reviewers: **1 March 2016**

Final acceptances advised: **1 April 2016**
Call for Papers

IAAER-MODAV JOINT ACCOUNTING CONFERENCE &
XIII. INTERNATIONAL ACCOUNTING CONFERENCE
IZMIR, TURKEY

OCTOBER 20-21 Conference
OCTOBER 22 Paper Development Workshop

Hosted by Faculty of Business, Dokuz Eylul University and Business School, Izmir University of Economics

Conference Theme: Current Issues in Accounting Practice, Research and Education in Emerging Economies

Emerging economies’ accounting systems underwent considerable changes in the last decade. Recent developments in the international arena necessitate a closer look into the effects of these changes. This conference aims to explore current issues in accounting with a special emphasis on application, research and education in emerging economies. Papers in all areas of accounting including those listed below (but not limited to) are invited:

- Behavioral Accounting
- Corporate Governance
- Issues in IFRS Application
- Business Ethics and Corporate Social Responsibility
- Accounting Education
- Integrated Reporting
- Managerial Accounting
- Auditing and Forensic Accounting

Full Papers should be submitted on or before June 1, 2016. Papers should not exceed 25 pages (including tables and references). All submissions should be double-spaced, utilize size 12 Times New Roman font with regular margins, use APA citation style and be in English. A conference CD covering all the abstracts will be published as conference proceeding. After the conference, participants will also have the opportunity to send their papers with fast track review to the World of Accounting Science Journal. Paper submissions should be sent to Papers@iaaermodav.com

Important Dates:
June 1st, 2016 Submission deadline
September 1st, 2016 Notification of results of the review process
September 30th, 2016 Registration deadline
Call for Papers

Paper Development Workshop:

The aim of the Paper Development Workshop is to contribute to the work-in-process research done by doctoral students and early career researchers. Selected proposals will be presented in the workshop sessions where, workshop faculty, all of whom are internationally recognized accounting scholars, will provide guidance on how to increase the quality of the research, and the publication potential of the paper. Workshop faculty will provide written feedback to assist workshop participants in improving their research. Research proposals in all areas of accounting are welcome for paper development workshop.

Papers/proposals should be submitted on or before June 1, 2016. Papers should not exceed 20 pages (including tables and references). Research proposals (paper ideas) should not exceed five pages. All submissions should be double-spaced, utilize size 12 Times New Roman font, and be in English. Each submission should include a brief (one page or less) bio of the author including information regarding the author’s current employer (university) and the author’s doctoral granting institution and the date the PhD was received (or in the case of doctoral candidates the anticipated date for receiving the PhD). Only those submissions adhering to the guidelines will be considered for presentation. Paper/proposal submissions should be sent to dstreet1@udayton.edu

Important Dates:
June 1st, 2016 Submission deadline
September 1st, 2016 Notification of results of the review process
September 30th, 2016 Registration deadline
IAAER Executive Committee Meeting, East London, South Africa
Board Room, Premier Hotel

July 2, 2015

Attending:

Katherine Schipper, Kazuo Hiramatsu, Donna L. Street, Elizabeth Gordon, Keryn Chalmers, Alfred Wagenhofer, Dmitry Yakovenko, Ling-Tai Chou, Suleiman Salihu Aruwa, Elmarie Papageorgiou

Minutes

IAAER President Katherine Schipper called the Executive Committee (EC) meeting to order at 9:00 a.m.

Review of Minutes from Florence. Schipper presented the minutes from the November 13, 2014, EC meeting. Aruwa made a motion to approve the minutes. Chou seconded the motion. The minutes were unanimously approved.

Donna Street, Director of Research and Educational Activities, gave her report.

- ACCA AMIS Paper Development Workshops for Emerging Scholars in Transitional Economies June 2015 (Bucharest): IAAER organized another very successful workshop during June of 2015 hosted by the Bucharest University of Economic Studies and funded by ACCA. Fourteen participants presented papers or proposals. Five additional participants attended.

The 2015 conference marked the 10th Anniversary of the AMIS Conference and the 7th anniversary of the ACCA IAAER paper development workshop. IAAER (through Schipper) arranged for IASB Board Member Mary Tokar to serve as the opening plenary speaker. Rector Pavel Natase’s comments during opening session praised the IAAER relationship.

Street received verbal commitment from ACCA to fund two additional workshops in 2016 and 2017. Street, Catalin Albu, and Nadia Albu began planning for the next workshop in June 2016. They plan to change the format to require presenters to submit proposals early. Only those submitting an ‘acceptable’ revised proposal and response to reviewers two or three months prior to the workshop will be allowed to present. Additionally, plans are to add some seminars that will require participants to do pre-workshop preparation.

Keryn Chalmers and Street will follow-up on other potential grants from ACCA for grants to inform the IAESB. There also appears to be interest from the ACCA in funding a paper development workshop in Malaysia or Indonesia, possibly in 2016.

ACCA IAAER IIRC Grant Program: One of three projects is complete pending review by IIRC and an ACCA selected academic reviewer. All three teams presented in Florence at the IAAER World Congress.
- **IAAER SAAA Paper Development Workshop**: A paper development workshop was held in association with the joint SAAA and IAAER conference June 28 - June 29, 2015. Twelve participants presented proposals/papers. Five additional participants attended. Two planned participants were not able to attend due to travel/visa issues.

Gold sponsors were CIMA, US KPMG Foundation and KPMG South Africa. Bronze sponsors were First National Bank, Emerald Publishing, BDO, and Meditari Accountancy Research.

The response was very positive. Several participants are writing a thank you note to CIMA Global and KPMG.

- **SAAA IAAER Joint Conference**: SAAA IAAER Joint Conference was held in East, London, SA, June 29 - July 1, 2015. Schipper chaired one plenary. Street chaired one plenary, with Chalmers and Deloitte IAAER Scholars Nadia Albu and Elmar Venter also serving on panel.

The SAAA IAAER Joint Conference had over 300 delegates attending and 69 papers were presented. In closing SAAA outgoing president Lana Hanner noted interest in IAAER involvement in the 2017 meeting to be held in Durban.

- **KPMG Grant to Inform IASB**: Four teams received funding in Round 5 of the KPMG grant program to inform the IASB. The 1st deliverable will be 12 November, 2015, in the IASB Board Room, London. Alan Teixeira is leaving the IFRS Foundation to join Deloitte.

- **IAAER Grant Program to Inform IAASB**: The Institute of Chartered Accountants of Scotland (ICAS) has agreed to fund Round 3 of the IAASB grant program. ICAS is providing funding for up to four grants at 20,000 GBP each. A call for proposals is posted on the IAAER website and proposals are due October 1, 2015. Promote the grant opportunity

- **Deloitte IAAER Scholars**: The Deloitte IAAER Scholar program continues successfully. The Scholarships end for the current five scholars at the end of 2015.

Singgih Wijayana, Deloitte Scholar, won the SAAA best paper award – financial accounting, and Elmar Venter, Deloitte Scholar, won the SAAA best paper award – tax at the SAAA IAAER Joint Conference.

Deloitte continues to consider the funding model for “round 2” of the scholars program to run January 2016 – 2018.
Institutional Members / University Networking / Upcoming Conferences

2015 - TAA IAAER Joint Meeting – Joint meeting with the TAA (Taiwan Accounting Association), Tainan City, Taiwan, December 2015, with an Executive Committee (EC) meeting. Chou to report later.

2016 – AAA IAS IAAER Joint Meeting – Joint meeting with the IAS AAA (International Accounting Association of the American Accounting Association), New Orleans, LA, USA, February 18-21, 2015, with EC meeting. KPMG likely to fund a ‘second’ reception due to IAAER.

2016 – MODAV IAAER Joint Meeting, Izmir, Turkey, October 19 -22, 2016, Dokuz Eylul University, and Istanbul University, with EC meeting. Possible paper development workshop.

2017 – Possibility for meeting in Cracow, Poland with IAAER university member Cracow University of Economic Studies. Proposed dates 7-15 September or October 10-20. Later dates are also possible. A likely date is in October immediately before or after the KiBR conference (IAAER institutional member).

2017 – Possibility for meeting with SAAA in Durban, SA, June-July 2017. Papageorgiou will discuss later.

2018 – Wagenhofer will approach the AS-VHB (Accounting Section of the German Academic Association for Business Research) about a joint meeting. IAAER has had previous successful meetings in Munich and Frankfurt. The meeting would likely be in February 2018.

2018 - World Congress of Accounting Educators will be in Sydney, Australia. Schipper will work with Sidney Gray (Chair IAAER Advisory and IAAER Past President) to see if the University of Sydney will host.

AAFA (African Accounting and Finance Association) Meeting: Schipper, Street and Chalmers attended September 2014 meeting. Street, Aruwa, and Deloitte IAAER Scholar Venter will attend the September 2015 meeting. IAAER and IFRS Foundation to offer an IFRS Framework-based teaching workshop as a plenary.

Street in collaboration with IFAC will tentatively run a ‘discussion group’ on public sector accounting in Africa at the AAFA meeting September in Mauritius. IFAC has requested a call with Street in late July and would like to commission some urgent research in the next two months, focusing on collating and summarizing information on the adoption of IPSAS in Africa, in particular in the francophone countries. This discussion group may provide a platform for this work.

Current IAAER Collaborations with International Standard Setters and Other Organizations

- IFRS Advisory – Holger Daske, IAAER Representative.
- IASB on IAAER Executive Committee – Chungwoo Suh represents the IASB on the IAAER Executive Committee as a VP at Large. Suh attended and ran a session at the IAAER Florence World Congress
- IFRS Foundation Education Advisory Group (EAG) – Street, IAAER Representative. Hiramatsu also serves on the EAG.
- IAESB – Chalmers, IAAER Representative as VP-Education.
- Beta Alpha Psi (BAP) - Chalmers to replace Donna Street on Beta Alpha Psi Professional Partners. Chalmers to attend August 2015 annual meeting. Street attended Mid-West and Rocky Mountain regionals earlier this year. Next year, Chalmers to attend Annual conference and Oceania regional and Street to attend Mid-West (University of Dayton will co-host).

- IAAER Advisory Panel to IFAC – IAAER offers advice to IFAC as requested on research matters. Mario Abela as IFAC Head of Research and Innovation attended IAAER World Congress and joint meeting with SAAA. Mario has resigned from IFAC effective September. Chris Arnold will temporarily serve as IFAC liaison to IAAER.

- IFAC/IAAER Roundtable on the Impact of the Accounting Profession on Economic Development held in conjunction with SAAA and IAAER Joint Meeting. Audio recording of the meeting to be summarized by Venter with assistance from Gordon, Street and Schipper. IAAER will provide a concise ‘key lessons learned’ document to IFAC.

Lynette Chou, TAA, discussed plans for TAA IAAER Joint Meeting, December 3-4, 2015.

The Taiwan Accounting Association (TAA) Conference will be hosted by National Cheng Kung University at Tainan, Taiwan, R.O.C. Schipper will be the conference’s keynote speaker. A doctoral workshop will take place the morning of December 2. Schipper and Street offer to help with Consortium. EC meeting will be on December 2 at 1 pm. Keynote address and presentation of papers in English is on December 3. December 4 is a tour day. It was suggested that EC members arrive on December 1. Schipper and Street will email EC to determine attendance and hotel bookings.

Paper submission date is August 20, 2015. Gordon will send Chou information on JIFMA and JIFMA fast-track.

Elmarie Papageorgiou, discussed IAAER cooperation with SAAA on 2017 and 2019 Biennial Conferences.

In 2017, SAAA will be in Durban (June 29-July 1, 2017). In 2019, SAAA plans to be in Johannesburg. Papageorgiou requested IAAER assistance with SAAA conferences with panels, paper development workshop.

Papageorgiou made a motion that IAAER would offer, if agreeable to SAAA, to collaborate on the 2017 conference and hold a joint conference in 2019. Wagenhofer seconded the motion. The motion was discussed. A vote was taken and the EC unanimously approved the motion.
Keryn Chalmers, VP – Education, gave her report.

IAESB Activities: Board activities since the November 2014 are summarized below:

- The Board is meeting twice a year (April and November) with an informal meeting scheduled in July.
- The release of *IES 8 Professional Competence for Engagement Partners Responsible for Audits of Financial Statements* (effective July 2016) completes the revision of the International Accounting Education Standards.
- The *Framework for International Education Standards for Professional Accountants and Aspiring Professional Accountants* was finalized.
- An issues paper on *Criteria for New and Revised Standards* was considered. This will be reconsidered at the November meeting. Recapping, the 2014-2016 SWP refers to the PIOB’s suggestions for future Board work: “The IAESB will also consider the need for any additional IESs, for example considering the PIOB’s views in relation to the learning and development required for professional accountants working on audits of financial institutions and financial instruments, for continuing professional development, and for integrated reporting.” As the work program has progressed, a number of stakeholders have also argued for additional education standards or the realignment of the current suite in addition to those suggested by the PIOB. These suggestions have included new specialist standards for: banking and capital markets; management accounting; and public financial management.
- An issues paper on the *Implementation of a Learning Outcomes Approach* was considered. The objectives of this project were detailed in the previous VP Education report. A task force is working on this project (Chalmers is a member of the taskforce). The taskforce met in San Francisco in January to progress this project and numerous teleconferences have occurred.
- An issues paper on guidance to *IES1 Entry to Professional Accounting Education Programs* was considered.
- An issues paper on the *Usage of IESs* was considered. A task force is working on this project. Preliminary results (using the data submitted to IFAC by member bodies) were presented. The data suggests that up to 80% of MB have implemented the existing IESs.
- An issues paper on *Standards Improvement Program* was tabled. A process to improve standards was agreed.

- Other Activities:
  - Nominations for the IAAER Accounting Education Outstanding Reviewers Award have been requested.
  - VP-Education is representing IAAER at BAP annual meeting in August and presenting in a concurrent session.
**Katherine Schipper, President, discussed IAAER banking.**

Schipper explained that the arrangements for IAAER’s bank accounts at Chase Bank need to be revised. Chase’s policy is that either a President and/or Secretary sign on the account. For Elizabeth Gordon, VP – Finance and Administration, to be able to sign, she needs to also be named the Secretary. The title, Secretary, is consistent with the responsibilities of the VP–Finance and Administration in the IAAER Constitution. Wagenhofer made a motion to appoint Elizabeth Gordon as Secretary. Papageorgiou seconded the motion. The motion was passed unanimously.

Aruwa made a motion to remove all current authorized signatories of Chase Bank accounts (including checking accounts ending in 2014 and 2572 and savings account ending in 8245) except Donna Street (Director of Research and Educational Activities) and to appoint Elizabeth Gordon, Secretary (and VP Finance and Administration) as a new authorized signatory; also provide Elizabeth Gordon authority to access the accounts online and to issue wire payments; also, to remove Gary Sundem for IAAER’s Chase accounts and credit cards, and to provide credit card authorization to Katherine Schipper and Elizabeth Gordon with Donna Street retaining her card. Hiramatsu seconded the motion. The motion was passed unanimously.

**Elizabeth Gordon, VP – Finance and Administration, gave a report.**

Gordon reported that McGladrey LLP is auditing the financial statements for the year ended December 31, 2014. Financial statements should be issued soon. McGladrey filed an extension for the tax filing, 990, and will begin work soon.

Gordon reported on the financial position as of April 30, 2015 and cash flows through April 30, 2015.

The EC discussed ways to ensure institutional and university members renew their membership and increase the number of institutional and university members.

Gordon separately discussed she will represent IAAER at the American Accounting Association (AAA) annual meeting Global Gathering, a meeting of national and international accounting academic organizations. Hiramatsu, who has represented IAAER in prior years, explained that the Global Gathering serves to exchange ideas. In 2014, International Accounting Section (IAS) of the AAA and IAAER held their second joint meeting. In 2016, IAS and IAAER will have a third joint meeting.

At 12:30 pm, the EC meeting took a break for lunch. The meeting reconvened at 1:30 pm.
Dmitry Yakovenko discussed increasing Russian attendance at IAAER meetings. Yakovenko suggests that IAAER send invitation letters to IAAER joint conferences to rectors of Russian business schools. The EC discussed identifying other countries in Central and Eastern Europe where this approach would enhance the opportunity for participation in IAAER conferences. Yakovenko will draft a sample letter and send to Schipper.

Donna Street, DREA, raised the topic of revisiting the IAAER strategic plan. The IAAER mission is two fold: 1.) to promote excellence in accounting education and research on a worldwide basis and, 2.) to maximize the contribution of accounting academics to the development and maintenance of high quality, globally recognized standards of accounting practice. Discussion followed. Schipper suggested that further discussion of IAAER’s strategic plan be held at the EC meeting in Taiwan.

Suleiman Salihu Aruwa discusses the challenges of building research capacity in transitional countries. Schipper asks Aruwa to draft a proposal on how IAAER could assist and send to Schipper and Wagenhofer. The EC also offered several suggestions.

Donna Street discussed IAAER presence at IASB Research Conference on October 11, 2015, in Hong Kong. Schipper will attend.

Kazuo Hiramatsu brought to the EC that the Japanese Association for International Accounting Studies (JAIAS) seeks collaboration with IAAER on a seminar. Schipper asked Hiramatsu to prepare proposal to send to EC. Hiramatsu will present the proposal the EC meeting in Taiwan in December.

Hiramatsu raised a motion to adjourn the meeting. Yakovenko seconded the motion. The motion was passed unanimously.

The meeting was adjourned at 2:40 p.m.

Approved at the IAAER Executive Committee Meeting, Tainan, Taiwan
Meeting Room, National Cheng Kung Chen University
December 2, 2015
Elizabeth A. Gordon /s/
Vice President of Finance and Admistration
Deloitte Scholar in the Spotlight

Elmar Venter Earns Y1 Rating as Promising Young Scholar in South Africa

Elmar Venter, Deloitte Scholar and Associate Professor in the Department of Taxation at the University of Pretoria, recently received a Y1 rating from South Africa’s National Research Foundation.

The National Research Foundation (NRF) rating system is a key driver in the NRF’s aim to build a globally competitive science system in South Africa. It is a valuable tool for benchmarking the quality of South Africa's researchers against the best in the world. NRF ratings are allocated based on a researcher’s recent research outputs and impact as perceived by international peer reviewers. The rating system identifies researchers who count among the leaders in their fields of expertise and gives recognition to those who constantly produce high quality research outputs.

Professor Venter obtained a rating within the "Promising Young Researcher" category (called the "Y-category"). Specifically, Elmar has been rated as Y1, which is the highest rating within this category. A Y1 researcher is a young researcher (within 5 years from PhD) who is recognised by all reviewers as having the potential (demonstrated by recent research outputs) to establish himself as a researcher with some of them indicating that he has the potential to become a future leader in his field OR a young researcher (within 5 years from PhD) who is recognised by all or the overwhelming majority of reviewers as having the potential to establish himself as a researcher of considerable international standing on the basis of the quality and impact of his recent research outputs. Elmar is the first Accounting researcher in South Africa to obtain this rating.

Congratulations Elmar!
The 2015 Joint Conference of IAAER, TAA and NCKU and the 2015 second IAAER Executive Committee meeting were held on December 2-4 at the campus of National Cheng Kung University, Tainan, Taiwan. President Katherine Schipper of IAAER, a keynote speaker of the Conference, gave a thought-provoking talk on “THE AFTERMATH OF CONVERGENCE AND THE CONCEPTUAL FRAMEWORK AS A NECESSARY FOUNDATION FOR STANDARD SETTING”. She also spoke to the Doctoral and Young Scholar Consortium participants on “SAMPLE SELECTION ISSUES IN EMPIRICAL/ARCHIVAL ACCOUNTING RESEARCH”. More than two hundred accounting educators and practitioners from a dozen countries around the world attended the three-day conference. A total of 90 papers were presented in the concurrent sessions and poster forums. Best Paper Awards and Outstanding Papers were recognized.

The IAAER EC members together with the four Deloitte Scholars from Romania, Brazil, Poland and Indonesia contributed greatly to the diversity of the conference attendees. Japan Accounting Association and Korean Accounting Association sent their delegates and held joint paper exchange sessions with TAA delegates. Through paper presentations and panel discussions the three associations shared productive exchange results for the past six years.

This year marks the twentieth anniversary of Taiwan Accounting Association. Besides academic members, representatives from Taiwan Stock Exchange, Big Four firms, CPA associations, major companies and tax officials participated in a number of interesting panels. The topics of the panels centered on contemporary accounting issues such as integrated reporting, forensic accounting, IFRS adoption and corporate social responsibility reporting. After the conference, international participants toured the historical city Chimei Fine Arts Museum.
“Closing the GAP: Our role as accounting educators”

The Southern African Accounting Association (SAAA) and International Association for Accounting Education & Research (IAAER) hosted their Biennial Conference which attracted over three hundred national and international accounting academics in East London over three days in June / July. Professor Lana Hanner Weldon from the Nkuhlu Accounting Department at the University of Fort Hare was the president of SAAA and the convenor of the conference.

The theme of the conference was ‘Closing the GAP: Our role as accounting educators’ and included a Paper Development Workshop conducted by IAAER for emerging and senior researchers, panel discussions and papers in five subject areas, namely financial accounting and reporting, auditing, taxation, management accounting and finance and accounting education.

The emphasis of the conference was on closing the gaps between students and lecturers, as well as employers and graduates. Panel member and recent University of Fort Hare accounting graduate, Lazola Cebe, inspired the audience when pointing out that “our degrees empower us to become
IAAER Joint Meeting with the Southern African Accounting Association (cont.)

accountants anywhere in the world and that the skills and abilities we gain are not limited in their application to South African towns or cities only.”

Accounting research is relatively young in South Africa and the benefit gained from a conference such as this in terms of networking with peers, establishing new contacts and sharing information, experiences and challenges with local and international scholars is invaluable.

Deloitte Scholars at the SAAA / IAAER Paper Development Workshop

Mary Barth, former President of the American Accounting Association and former member of the IASB, mentoring in the paper development workshop at the confer-

The 10th edition of the international conference Accounting and Management Information Systems (AMIS 2015) was organized on June 10-11 2015 at the premises of the Bucharest University of Economic Studies (ASE). 83 papers were accepted for presentation in the parallel sessions of the conference, and were organized in 21 parallel sessions. The conference opened with a keynote address and comprised, besides the parallel sessions, three panels, one roundtable, and three pitching research sessions.

AMIS 2015’s keynote address was given by Ms. Mary Tokar, member of the International Accounting Standards Board. The theme, “What kind of standards do we need?” attracted a large audience in ASE’s magnificent Aula Magna and triggered very interesting discussions around, among others, the role of judgment and the implications for accounting professionals.

The three panels unfolded as follows:

Panel 1 was entitled “IFRS around the world – an overview and research opportunities”. It was moderated by Dr. Anna Alon (Rollins College), and had as panelists Doctors Ulf Brüggeman (Humboldt University), Andrei Filip (ESSEC Paris) and Gilad Livne (University of Exeter);

The second panel was entitled “Corporate governance – challenges and opportunities in emerging economies”. The panel’s moderators were Dr. Linda Kidwell (University of Wyoming and Fulbright Scholar at ASE for the Spring 2015 semester) and Dr. Allan Hodgson (University of Queensland) and its panelists were Ms. Narcisa Oprea (Board member of the Bucharest Stock Exchange) and Ms. Anda Todor (on behalf of the American Chamber of Commerce), as well as Mr. Nadir Ali and Ms. Ioana Ariton (both from Ascentor);

Finally, the third panel was entitled “Current challenges in corporate reporting in the European Union – is harmonization a chimera?” The panel was moderated by Prof. David Alexander (Birmingham University) and had as panelists Doctors Walter Aerts (University of Antwerpen), Alain Burlaud (CNAM Paris), Sebastian Hoffman (HHL Leipzig) and Ales Novak (University of Maribor and former EFRAG Technical Manager).
Owing to the AMIS organizers’ wish to contribute to the long-term development of the accounting environment in Central and Eastern Europe, a roundtable was also organized on the theme of “Accounting Academia in Central and Eastern European Countries.” This roundtable comprised presentations based on the papers accepted for the special issue of the Journal of Accounting and Management Information Systems included in the AMIS 2015 bag, with discussions emerging after the presentations. The Journal’s special issue was co-edited by Dr. Belverd Needles (DePaul University) and Dr. Catalin Albu and Dr. Nadia Albu, both of ASE, and comprised 7 papers from the Czech Republic, Poland, Romania and Turkey. The issue’s editors thus provided an overview of the main evolutions, challenges and opportunities encountered in conducting accounting research in the region.

Finally, Dr. Robert Faff (University of Queensland) held three ‘pitching research’ sessions where scholars were invited to use Dr. Faff’s methodology to design successful research projects. Dr. Faff and other experienced scholars provided feedback following the presentation of the ‘pitches’.

The scientific events ended on Thursday evening with the Conference’s Gala Dinner, held at the 21st floor of the Bucharest Intercontinental Hotel, from where participants had a spectacular view of Bucharest.
On June 8-9 2015, the International Association for Accounting Education and Research (IAAER) and Association of Chartered Certified Accountants (ACCA) hosted an Early Career Researchers Workshop. The objectives of the workshop were to provide doctoral students, early career researchers and emerging scholars (collectively referred to as emerging scholars) from transitional economies with feedback on their research and to develop their research skills. Representatives of IAAER selected the research projects to be featured during the workshop and attended the workshop to provide comprehensive feedback and guidance to the participants. Emerging scholars were invited to submit unpublished papers and research proposals (i.e. paper ideas) to be considered for presentation at the workshop.

On Monday night 8 June, the workshop began with a reception where the emerging scholars workshop participants had an opportunity to informally network with ACCA and IAAER representatives. The workshop was held Tuesday 9 June. During the morning sessions, internationally recognized scholars participated in panels addressing general research skills development. Presentations were made by Dr. Alfred Wagenhofer (University of Graz and IAAER VP Research) on the theme of “Linking Theoretical and Empirical Research,” Dr. Leslie Hodder (Indiana University and Participant in IAAER Grant Program to Inform the IASB) on the theme of “Research to Inform Standard Setting,” Dr. Patrick Hopkins (Indiana University and Participant in IAAER Grant Program to Inform the IASB) on the theme of “The Basics of Experimental Research,” Dr. Elmar Venter (University of Pretoria and Deloitte IAAER Scholar, Member IAAER Advisory Panel to IFAC) on the theme of “Challenges Facing Accounting Researchers in Transitional Economies: A Success Story,” and Dr. Elizabeth Gordon (Temple University and IAAER VP Administration) on the theme of “Structuring Your Paper for an International Journal.” Five concurrent sessions where workshop participants received feedback on their proposals/papers from very accomplished international researchers completed the program.

**Workshop co-organizers**

Donna Street, University of Dayton and IAAER Director of Research and Educational Activities  
Catalin Albu, Bucharest University of Economic Studies  
Nadia Albu, Bucharest University of Economic Studies and Deloitte IAAER Scholar  
and member IAAER Advisory Panel to IFAC
The internationally recognized scholars participating in the workshop and providing feedback

Walter Aerts, University of Antwerp
Paul André, ESSEC Paris, IAAER Advisory Panel to IFAC
Ulf Brüggemann, Humboldt University of Berlin, Participant IAAER Grant Program to Inform the IASB
Robert Faff, University of Queensland, Co-Chair IAAER JIFMA Fast Track Committee
Elizabeth (Betsy) Gordon, Temple University, IAAER VP Administration
Leslie Hodder, Indiana University, Participant IAAER Grant Program to Inform the IASB
Patrick Hopkins, Indiana University, Participant IAAER Grant Program to Inform the IASB
Linda Kidwell, University of Wyoming, IAAER VP Communications
Gilad Livne, University of Exeter
Katherine Schipper, Duke University and IAAER President
Donna Street, University of Dayton and IAAER Director of Research and Educational Activities
Elmar Venter, University of Pretoria
Alfred Wagenhofer, University of Graz, IAAER VP Research

Workshop Presenters

Anna Bialek-Jaworska, University of Warsaw, Poland
Melissa Cagle, Dokuz Eylul University, Turkey
George-Silviu Cordos, Babes-Bolyai University, Romania
Justyna Dobroszek, University of Lodz, Poland
Konrad Grabinski, Cracow University of Economics, Poland
Raluca Gina Guse, Bucharest University of Economic Studies, Romania
Merve Kilic, Canik Basari University, Turkey
Camelia Iuliana Lungu, Bucharest University of Economic Studies, Romania
Cristina Maria Morariu, Bucharest University of Economic Studies, Romania
Catalina Florentina Pricope, Bucharest University of Economic Studies, Romania
Mara Andreea Sintejudeanu, Babes-Bolyai University, Romania
Radu-Dan Turcu, Bucharest University of Economic Studies, Romania
Mihaela Turturea, Bucharest University of Economic Studies, Romania
Ewelina Zarzycka, University of Lodz, Poland

Other Workshop (non-presenting) Participants

Alina Almasan, West University of Timişoara, Romania
Carmen Bonaci, Babeş-Bolyai University, Romania
Daniela Holostencu, Al. I. Cuza Iasi, Romania
Iulia Jianu, Bucharest University of Economic Studies, Romania
Irena Jindrichovska, Anglo-American University, Czech Republic
AMIS 2015 Opening Ceremony

AMIS International Committee and Guests
ASE’s Rector and AMIS 2015 Conference Chair receives a honorary trophy from the conference organizers, on the occasion of the 10th (Anniversary) edition of AMIS. He is joined in the picture by Dr. Katherine Schipper (IAAER President and Duke University), Dr. Donna Street (IAAER Director of Research and Educational Activities and University of Dayton) and Ms. Mary Tokar (IASB Member and AMIS 2015 keynote speaker).

Gilad Livne during IFRS panel
CIMA’s seedcorn funding initiative

CIMA is committed to developing tomorrow’s world class management accounting researchers. We recognise that it can be difficult for less experienced researchers to obtain funding through traditional channels. We also know that it can be hard to fully evaluate the merits and feasibility of a research idea, without first undertaking preliminary investigations.

With these issues in mind, CIMA invites submissions of both academic and practitioner research proposals to its seedcorn funding programme.

How to apply
We accept two types of seedcorn funding applications:

1. Applications from inexperienced researchers, which may include those with experience only as research assistants; PhD students, those without previous funding awards; those pursuing research degree studies or those who have not previously acted as a principal researcher. Proposals must be supported by a written commitment from a research mentor.

2. Applications from experienced researchers seeking to undertake a feasibility study as a preliminary to in-depth empirical research or with an idea/concept that they wish to develop. A feasibility study may include development of research instrument/research method, pilot study and evaluation of the wider research project, including reviewing issues that could impact its success. This would be conducted to assist the researcher in determining whether or not to proceed with a full research project. To be considered for a feasibility study research grant the principal researcher should provide evidence of completed research.

What we expect
Applicants may apply for funding of up to £5,000 for projects which explore topical issues in the field of management accounting that will be of interest to practitioners. CIMA is particularly keen to fund projects on innovative or “fire starter” topics that address the latest thinking in Management Accounting. Projects will typically not last longer than 12 months.

Researchers are required to produce a 3,000 word practitioner report about their project. You will also need to provide CIMA with a business article for one of CIMA’s publications (Insight or FM) and an end of project report, detailing how the funding was spent, the results of the investigation and plans for future research.

Deadline
The closing date for applications is Friday 1 April 2016.
Please send your completed application to research@cimaglobal.com
Find out more...

Application forms can be downloaded at www.cimaglobal.com/Research-Funding/Research-Initiatives/
To talk to us, ask questions, or learn more about our research please contact us:
E. research@cimaglobal.com