

IAAER

INTERNATIONAL ASSOCIATION FOR
ACCOUNTING EDUCATION AND RESEARCH



COSMOS ACCOUNTANCY CHRONICLE

A publication of the International Association for Accounting Education and Research

Volume 12, No. 2

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Donna L. Street, editor

INTERNATIONAL ASSOCIATION FOR ACCOUNTING EDUCATION AND RESEARCH

President's Letter



Belverd E. Needles, Jr.

Dear Colleagues,

The sixth-month period between my messages to IAAER members seems to fly by. I look forward to writing these messages because they represent a good opportunity to assess our progress over the past half year and to lay plans for the future. Since I last wrote to you, much has happened that will be of interest.

Most important, plans are in final stages for the IAAER Research Conference on International Accounting, which will be held on October 6-7, 2000, in Kobe, Japan. If you have not already made plans to attend this conference, by all means consider it. It is a once in a lifetime chance for many to enjoy

the hospitality of Japan. I know from personal attendance at the IAAER World Congress in Kyoto in 1987 that it will be an unforgettable experience. This conference is organized by Kazuo Hiramatsu, IAAER Secretary, and is jointly sponsored by the Japanese Association for International Accounting Studies.

IAAER also had a series of very successful meetings in Munich during April. At the General Membership meeting, which was well attended, the revised constitution was adopted unanimously. The revised constitution reflects the developing mission and direction of IAAER. It is now posted on the IAAER Web Site for everyone to see. Also at the General Membership meeting, the new slate of officers was elected by acclamation. The new Executive Committee is representative of our members. Its fourteen members are from nine countries and four continents. The Executive Committee's meeting was very productive. It is a very good group dedicated to the success of IAAER.

Approximately half of our IAAER memberships will expire in 2000. These members will receive dues notices in September or October. The dues are a modest \$15 per year or \$30 for two years. To save on administrative expense, the Executive Committee asks that members renew their memberships for two years, which will carry them through the World Congress in Hong Kong in November 2002.

IAAER is in good financial condition. Financial statements are presented on the IAAER web site. It will be announced at the meeting of the Executive Committee in August that for the seventh year in a row, IAAER will receive a "clean" opinion from its auditor on its financial statements.

The IAAER Task Force on the Implementation of IFAC International Education Guideline No. 9 "Prequalification Education, Assessment, and Experience Requirements of Professional Accountants" has been completed after two

(Continued on Page 3)

IAAER EXECUTIVE COMMITTEE 2000-2002

Belverd E. Needles Jr., President

DePaul University, USA
iaaer@needles-powers.com

Andy Bailey, Vice President Membership

University of Illinois, USA
jabaile@uniuc.edu

Anton du Toit, Vice President at Large

Southern African Accounting Association, South Africa
srwadt@puknet.puk.ac.za

Giuseppe Galassi, Vice-President-at Large

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Sidney J. Gray, Past President

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s.gray@unsw.edu.au

Kazuo Hiramatsu, Secretary

Kwansei Gakuin University, Japan
khira@kwansei.ac.jp

Simon Ho, Vice President International Conference

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simon@baf.msmail.cuhk.edu.hk

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tkrylova@kpmg.ru

Malcolm Miller, Vice-President At Large

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Peter Pope, Vice President - Research

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James Madison University, USA
streetdl@jmu.edu

Jan Williams Vice President-At Large

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jwilli13@utk.edu

IAAER EXECUTIVE COUNCIL MEMBERS

Accounting Association of Australia and New Zealand
African Academic Accountants Association
American Accounting Association
Association of Accountants of CIS Countries
British Accounting Association
Canadian Academic Accounting Association
European Accounting Association
French Accounting Association
Hong Kong Academic Accounting Association, Ltd.
Indian Accounting Association Research Foundation
Irish Accounting & Finance Association
Japan Accounting Association
Korean Accounting Association
Mexican Assoc. of Schools of Accounting & Business
Southern African Accounting Association
Spanish Accounting & Business Administration Assoc.

IAAER BUSINESS CORRESPONDENCE

ADMINISTRATIVE OFFICE

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COSMOS ACCOUNTANCY CHRONICLE

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COSMOS Submission Deadlines

January 2001 Issue

December 15, 2000

All materials should be submitted to Donna Street (streetdl@jmu.edu) on an IBM compatible disk (preferably in Word) or as an e-mail attachment. Please do not fax materials.

For Updated information on Conferences and News from Institutional Members

Visit COSMOS On Line At

<http://www.iaaer.org>

COSMOS AT A GLANCE

July 2000

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**President’s Message
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years of effort. The Executive Summary of this report appears in COSMOS and its complete text appears on the IAAER web site. Tatiana Krylova, Vice-President/Education and co-chair of the task force, will present the report to the IFAC Education Committee in August at its meeting in Istanbul.

Development of IAAER’s web site continues under the leadership of Vice-President of Publications, Donna Street. In addition to the report of the above mentioned task force, the constitution and the complete IAAER membership directory are now on-line. The directory is a valuable resource that is password protected and available to members only. The password will be mailed to members or may be obtained by members by e-mailing IAAER offices. To protect members’ privacy and unauthorized use of the membership list, it is available in read-only format.

Other IAAER task forces are at work. Richard Wilson represented IAAER at the Conference on Professional Competencies in London in June. Norlin Rueschhoff is organizing a task force to development a code of conduct or statement of ethics for accounting professors. Anyone who would like to serve on this task force should contact Prof. Rueschhoff directly. His e-mail address is: Norlin.G.Rueschhoff.1@nd.edu

The goal of official representation of IAAER at important international meetings continues. IAAER was represented by Vice-President Donna Street at the Certified General Accountants of Canada Annual Conference in Quebec City, Canada. Vice-president Simon Ho represented IAAER at the South African Accounting Association Annual Meeting in South Africa. President Belverd Needles was a featured speaker at the Fourth Annual Arab Conference on GATS in Abu Dhabi. Several members of the Executive Committee attended the AAA Globalization Conference in Cambridge, England. This conference was organized by IAAER Vice-President for Research, Peter Pope.

Let me remind you again of the IAAER World Congress on 10-12 November 2002. Be sure these important dates are on your calendar.

Finally, as always, I appreciate hearing from members of IAAER. I am easy to reach at iaaer@needles-powers.com

Sincerely,

Belverd E. Needles, Jr.

IAAER 2000 SCHEDULE OF ACTIVITIES

Mark Your Calendars

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Phildelphia, PA, USA
American Accounting Association Conference

EXECUTIVE COMMITTEE MEETING
Monday 14 August 2000
2:00 to 4:30 pm
Meeting Room to be Announced



Kobe, Japan
IAAER 2000 Research Conference

EXECUTIVE COMMITTEE MEETING
2:00 to 4:00 pm
Thursday 5 October 2000
Meeting Room to be Announced

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**INTERNATIONAL ASSOCIATION FOR
ACCOUNTING EDUCATION AND RESEARCH**

Minutes of Executive Committee Meeting

March 29, 2000
Munich, Germany

The Executive Committee met at 8:15 a.m. on March 29, 2000, at Munich University, Germany. In attendance were Belverd Needles, presiding, Giuseppe Galassi, Sid Gray, Kazuo Hiramatsu, Malcolm Miller, Peter Moeller, Craig Polhemus, Daan van der Schyf, Anatoli Sheremet, Olga Solovieva, Katrin Stichtenoth, Hervé Stolowy, Mary Stone, Donna Street, Jan Williams

Bel Needles received four apologies - Ann Johns, Simon Ho, Tatiana Krylova and Joe Schultz.

Approval of minutes

The minutes from the San Diego, California (USA) meeting held on 17 August 1999, as published in *COSMOS* (January 2000), were approved.

President's Update

Relations with other organizations

IASC Nominations

Bel Needles discussed IAAER's nominations for the IASC Trustees for the new structure. The names of those recommended by the IAAER had been forwarded to the IASC Selection Committee.

Institutional Membership

Needles announced four new institutional members:

- Chartered Institute of Management Accountants (UK)
- Federation of European Accountants (FEE)
- Korean Accounting Association
- African Academic Accounting Association.

Needles stated other organizations had been contacted regarding institutional membership and members of the Executive Committee suggested some other potential institutional members.

Membership Report and Issues

Membership Drive

Joe Schultz was not present to discuss his membership drive for IAAER. Needles outlined some of the developments under Schultz's leadership and noted that Andrew Bailey would be taking over as Vice President – Membership for 2000-2003.

Needles noted concern about the 800 individual members. Many of these members have been recruited at past IAAER conferences. Some leading academic members of the

accounting profession are not IAAER members. Needles opened a discussion on how to ensure an increase in individual membership.

It was agreed that it would be worthwhile to write to leading academics inviting them to become members especially given the increasing globalization in education and accounting standard setting and the important role of the IAAER.

Relations with Association Members

Needles discussed relations with association members. Needles discussed the value of a current project aimed at providing the membership directory on the web. An attractive feature will be the email addresses of IAAER members. (Editor's Note: The membership directory is now on the IAAER web site and provides the address, phone, fax, and email address of members. The directory is searchable by name and country. The directory is located on a secured site and is available only to IAAER members utilizing the appropriate passwords. Members may obtain the passwords by contacting the IAAER office via email at iaaer@needles-powers.com or via fax at 847-441-9028)

Financial Report and Budget

1999 Financial Report

The financial report was reviewed. Total revenues in 1999 were \$14,273, all of which came from membership dues, except for \$740 in interest income. Expenses were \$17,692, which was spent on membership services, committees, and conferences. The fund balance declined from \$49,139 to \$43,659. Part of the decline (\$2,061) arose from the translation of French Francs into US dollars for reporting purposes. This is not a real decline because there is no intent on the part of the Executive Committee to make such a conversion. The IAAER executive committee thanked De Paul University for its contribution to the Chicago conference held in 1998.

2000 budget

The budget was examined. Total revenues for 2000 are projected at \$26,500 and total expenditures of \$26,000. The total revenues include individual and institutional membership renewals and new memberships anticipated in association with the IAAER Research Conference in Japan. The new dues structure is reflected in the budget. Budgeted expenses include \$9,000 for the administrative offices in EIASM in Belgium and other membership services and committees. The budget was unanimously adopted.

EIASM

Bel Needles discussed the transfer of the IAAER main administrative office to EIASM and introduced Katrin Stichtenoth, program Coordinator at EIASM. A discussion ensued on some of the benefits of IAAER's association with EIASM. Needles reviewed budget projections for the next four years to show that IAAER would be able to afford the new administrative arrangement. In response to a question, it was noted that IAAER can exit from this arrangement with proper notification.

The executive committee endorsed the arrangement with EIASM as contained in the memorandum attached to the agenda.

Needles moved acceptance of the proposal. It was seconded. The proposal was adopted unanimously.

Proposed increase in dues

Needles requested a motion to increase the individual membership from US\$ 12.50 to US\$ 15.00 per year. This modest increase is necessary because the administrative offices in Brussels will be more expensive. However, the increase is small because economies are expected from use of the Internet site for distribution of information including COSMOS. The need to keep the dues at a modest level so members worldwide can participate in IAAER was emphasized. The proposal was moved, seconded, and unanimously adopted.



Review of Agendas for Executive Council and General Membership Meeting

No change was deemed necessary.



Other Business and Future Meetings

The next Executive Committee meetings will be from 2:00 to 4:30 pm on Monday 14 August 2000 in Philadelphia at the AAA annual meeting and from 2:00 – 5:00 pm on Thursday, October 5 in Kobe, Japan, preceding the IAAER Research Conference.



The meeting was adjourned at 9:55.

Hervé Stolowy, Secretary-Treasurer and Malcolm Miller



Members of the IAAER Executive Committee in Munich from left to right (back row): Kazuo Hiramatsu, Hervé Stolowy, Peter Moeller, Jan Williams, Giuseppe Galassi, Malcolm Miller, (front row) Anatoli Sheremet, Donna Street, Belverd Needles, Sid Gray, Daan van der Schyf.

**Strategy for
Implementation of IFAC International
Education Guideline No. 9:
“Prequalification Education,
Tests of Professional Competence and
Practical Experience of Professional
Accountants”**

June 2000

Executive Summary

The purpose of this paper is to address the issues of implementing the recommendations of the *IEG No. 9* (hereafter referred to as *Guideline*). It is based on the following premises:

- The *Guideline* is intended to be “aspirational” of the goals of accounting education and is not intended to be “descriptive” of the current state of accounting education.
- The *Guideline* is not a “blueprint” that must be followed rigorously in every environment, but is a “benchmark” to measure achievement against and to look for ideas to improve current practice.
- While it is true that some environments are not currently in a position to implement fully the *Guideline*, it is clear that participation in the global economy will require high standards of performance from accountants. Thus, the communication of a benchmark like the *Guideline* is a critical step in advancing the quality of professional accountants.

This paper addresses three principal issues associated with implementation of the recommendations of the *Guideline*. These issues are as follows:

Issue No 1: How to instill the characteristics of lifelong learning in future professional accountants through accounting education

Issue No. 2: How to design and implement a program of accounting education that achieves the objectives of the *Guideline*.

Issue No. 3: How to develop awareness and encourage adoption of the recommendations of the *Guideline* by communicating and disseminating information through a series of projects within IFAC’s constraints and policies.

Issue No. 1 addresses the goal of accounting education as producing “competent professional accountants capable of making a positive contribution over their lifetime to the

profession and society in which they work.” This discussion results from the enormous change that professional accountants will face over their careers. Accounting education programs should provide a foundation for lifelong learning, which is characterized by the notion of learning to learn or self-directed learning. This requires the development of skills and strategies that help one learn more effectively and to use these effective learning strategies to continue to learn throughout his or her lifetime. These skills are well documented in the literature. Students who have this ability will be able to question, organize, connect, reflect, and adapt. Several activities that faculty can use to help instill these attributes are suggested.

Issue No. 2 addresses the overall process of developing a curriculum to achieve the goal. A curriculum development methodology is proposed that may be used by a faculty group or professional association to structure a curriculum that meets the goals of knowledge, skills, and values as set forth in the *Guideline while allowing for necessary flexibility* that is needed in different settings. The methodology consists of seven steps.

1. Information gathering
2. Market identification
3. Program identification
4. Course identification
5. Course content and teaching approaches
6. Change implementation
7. Ongoing review and improvement

Issue No. 3 addresses challenges in creating awareness for the *Guideline* through a series of optional projects within IFAC’s constraints and policies. It is proposed that IFAC promote the *Guideline* in developing nations by *choosing* among the following awareness campaign and action options:

Reach agreements with international, regional, and local academic and professional accounting organizations to participate in the campaign.

Collaborate with international development organizations such as the World Bank, OECD, USAID, and the United Nations to publicize the *Guideline* as a benchmark for accounting curricula in developing nations.

Create an *Online Forum* for educators and administrators of accounting programs.

Produce a variety of publications, handbooks and videos that focus on the accounting curriculum and on various aspects of implementation processes.

Utilize IFAC’s Current Channels of Communication

Use the Internet

Establish an International Clearinghouse

Collaborate Through an Agency of Education Reform
 Use the AAA's Online Course Exchange
 Adapt/Use the American Accounting Association Benchmarking
 Adapt the AICPA's Online Core Competency Framework
 Establish a Partnership Program
 Set-up a Curriculum Incubator
 Create Fellowships and Awards for Innovation in Accounting Education
 Form National and Regional Surveys and Focus Groups
 Sponsor Awareness Activities and Training Programs

The next step is to select the most promising options by examining them in more detail and prioritizing them as to their potential impact and practicality. After this step the implementation plan can be put into action.

This paper addresses the *Guideline's* goal of enabling accounting graduates to learn on their own in all their endeavors. Achieving this goal obviously requires that accounting education continue beyond formal instruction to professional experience and continuing professional education. These latter topics are beyond the scope of this paper.

This paper is prepared by the International Association for Accounting Education and Research (IAAER) Task Force, which consisted of the following members:

Dr. Tatiana Krylova,
 Moscow State University
 Vice president for Education of IAAER

Dr. Belverd E. Needles, Jr.
 DePaul University
 President of IAAER

Dr. Mohamed Moustafa
 California State University (Long Beach)
 Formerly with the World Bank

Dr. Karen Casini
 Sacred Heart University

Editor's Note: Please visit the IAAER web site at iaaer.org for the complete text of the IAAER Committee Report.

INTERNATIONAL ASSOCIATION FOR ACCOUNTING EDUCATION AND RESEARCH

Minutes of Executive Council Meeting March 29, 2000 Munich, Germany

The Executive Council met at 10:15 a.m. on May 5, 2000, at Munich University in Germany. In attendance were Belverd Needles, presiding, Giuseppe Galassi, Sid Gray, Kazuo Hiramatsu, Malcolm Miller, Peter Moeller, Craig Polhemus, Daan van der Schyf, Anatoli Sheremet, Olga Solovieva, Katrin Stichtenoth, Hervé Stolowy, Mary Stone, Donna Street, and Jan Williams

Bel Needles received five apologies - Ann Johns, Simon Ho, Tatiana Krylova, Joe Schultz, and Efrim Boritz.

Approval of minutes of May 5, 1999

The minutes from the Bordeaux, France meeting held on 5 May 1999, as published in *COSMOS*, were approved.

Financial Report and Budget

See minutes of Executive Committee

Relations with Other Organizations

See minutes of the Executive Committee.

Other Issues

The *Journal of Accounting Education* and the *Journal of International Financial Management and Accounting* are the official journals of IAAER. Both journals offer discounted subscription rates to IAAER members. The new IAAER Vice President for Publications will coordinate IAAER's association with the journals.

Task Force Projects

Mission Statement

Sid Gray, Malcolm Miller and Peter Moeller prepared a mission statement, which is now in the constitution and used in all IAAER publications. (Editor's note: Full text of the mission statement is available on the IAAER web site at iaaer.org.)

Competency Project

Project of ISAR (United Nations). Richard Wilson (UK) has agreed to represent the IAAER at a conference in June 2000 to be hosted by the ACCA.

Globalization and Accounting Education

Gert Karreman is heading this project that will involve a conference in London in September sponsored by the ICAEW. This important report is expected to be ready by the IAAER World Congress in Hong Kong in 2002.

IEG N° 9

Needles reported that Tatiana Krylova would arrive later on Friday from the IFAC Education Committee meeting in Paris

and would report at the General Membership Meeting. (Editor's note: The full text of the **IAAER Task Force Report on Implementation of IFAC IEG No. 9** is available on the IAAER web site at iaaer.org.)

Code of conduct (ethics) for Accounting Faculty

Norlin Rueschhoff proposed to set up a task force on ethics for accounting faculty. Needles will appoint a task force with Rueschhoff as chair.

What IAAER can do to promote accounting education in developing countries?

Daan van der Schyf reported on this project that is expected to culminate in a conference in Durban South Africa in July 2004.

Financial Report (B. Needles)

See minutes of the Executive Committee.

1999 Report of Auditor

All records for 1999 have been delivered to the auditor. The audit report will be available in August for the Philadelphia Executive Committee Meeting and will be posted to IAAER Web Site.

Election of Auditor for 2000

EIASM has its own auditor. Beginning with the year 2000, the IAAER will ask the EIASM to use their auditor for the IAAER accounts.

The motion was seconded and adopted unanimously.

Increase in Individual Dues

Needles reported that the Executive Committee previously voted unanimously to recommend an increase in the individual membership from US\$ 12.50 to US\$ 15.00 per year. This modest increase is necessary because the administrative offices in Brussels will be more expensive. However, the increase is small because economies are expected from use of the Internet site for distribution of information including COSMOS. The need to keep the dues at a modest level so members worldwide can participate in IAAER was emphasized. B. Needles moved the proposed increase in dues. It was seconded and unanimously adopted. This action will be reported at the General Membership Meeting.

Proposed Revisions to Constitution

Proposed changes to the IAAER Constitution were posted to the IAAER Web Site in early February and all members were sent a card encouraging them to visit the Web Site to review the recommended changes. In summary, the proposed changes are:

Made changes necessary for location of administrative offices at EIASM (Brussels) including mention of the current president's name as required by Belgium law

Substituted new mission statement

Added an affiliate category of membership

Separated Secretary and Treasurer officer positions

Added to officer positions a Vice-President, Publications

Added to officer positions the Immediate Past-President

Clarified role of Treasurer in relation to administrative offices and Executive Committee

Changed wording of meetings to reflect communications in the electronic age, including giving notice of meetings on the web site and the practice of holding meetings without physical presence

Made various clarifications of wordings to reflect current practice

Needles moved acceptance of the proposed changes. The motion was seconded. The revised constitution was approved unanimously and will be submitted to the vote of members at the General Business Meeting.

Nominating Committee Report

Sid Gray, Chair of Nominating Committee, stated that the committee's report was posted to the IAAER Web Site in early February, and all IAAER members were sent a card encouraging them to visit the Web Site to review the proposed slate.

The proposed slate follows:

President, Bel Needles
Secretary, Kazuo Hiramatsu
Treasurer, Peter Moeller
Vice-President Education, Tatiana Krylova
Vice-President Research, Peter Pope
Vice-President World Congress, Simon Ho
Vice-President Practice, Ann Johns
Vice-President Membership, Andrew Bailey, Jr.
Vice-President Publications, Donna Street

Assuming re-election of Bel Needles as President, Sid Gray would continue to serve as Past-President.

Sid Gray moved acceptance of the report. It was seconded. The nomination committee report was accepted unanimously.

Selection of At Large Vice Presidents

The following organizations were nominated by the Executive Council by unanimous vote for the four open at-large Vice Presidents positions on the IAAER Executive Committee:

American Accounting Association
European Accounting Association
Accounting Association of Australia and New Zealand
Southern African Accounting Association

Each of these four organizations may select an individual to represent the organization as a Vice-President at Large. (Editor's Note: See page 2 of COSMOS for the names of the current representatives for these organizations.)

Update on Conferences

IAAER Research Conference in Kobe, Japan – 2000

Kazuo Hiramatsu presented the call for papers for the 2000 Conference in Japan. (Editor's Note: Detailed conference information is available on the IAAER web site).

Conference in South Africa

Daan van der Schyf presented information on the SAAA Biennial International Conference 2000 (3-5 July)

Conference in Australia

Malcolm Miller presented information on the AAANZ conference (Australia, July 2-4).

IAAER Joint Conference in 2004

An IAAER research conference is being organized in Durban, South Africa in July 2004.

Education Directors Conference

Ann Johns is organizing this conference to be held on 13 November 2002 in Hong Kong.

Publications

Under the revised constitution, a new officer position has been created: Vice-President Publications. Donna Street, who will hold this position, explained that Cosmos is available on the IAAER Web Site. Other information available on the IAAER Web Site, includes the new membership directory. The membership directory is available only to IAAER members who must have a password, which can be obtained from IAAER administrative offices (email at iaaer@needles-powers.com or fax 847-441-9028).

The meeting adjourned at 12:00.

Hervé Stolowy - Secretary-Treasurer

INTERNATIONAL ASSOCIATION FOR ACCOUNTING EDUCATION AND RESEARCH GENERAL MEMBERSHIP MEETING

March 29, 2000

4:35 p.m. to 5:30 p.m.

Munich University, Germany

The IAAER General Membership was held on March 29, 2000 in Munich, Germany with forty members present. This constitutes a quorum under the IAAER constitution.

Approval of minutes

The minutes from the Bordeaux, France meeting held on May 5, 1999, as published in *COSMOS*, were approved.

President's Report

Relations with the IASC

Needles discussed nominations for the IASC trustees for the new structure. Three names had been forwarded to the IASC nominating committee.

Relations with IFAC

The IAAER has been very active with IFAC and especially with the IFAC Education Committee.

Institutional Membership

Needles announced four new institutional members:

Chartered Institute of Management Accountants
(UK)

Federation of European Accountants (FEE)

Korean Accounting Association

African Academic Accounting Association.



New web site

The association has a new web site: www.iaaer.org. A new officer position has been created: Vice-President for Publication. Donna Street, who will hold this position, explained that Cosmos (including past issues) is now available on the Web Site. Other information available on the web site includes the new membership directory. The membership directory is available only to IAAER members who must have a password, which may be obtained from IAAER administrative offices. The membership directory is searchable by name and by country.

Task Force Projects

Mission Statement

Sid Gray, Malcolm Miller and Peter Moeller prepared an updated mission statement to be utilized in the constitution and IAAER publications. (Editor's Note: The updated mission statement may be viewed on the IAAER web site.)

Competency Project

Project of ISAR (United Nations). Richard Wilson (UK) has agreed to represent the IAAER.

Globalization and Accounting Education

Gert Karreman is heading up this project.

Code of Conduct (Ethics) for Accounting Faculty

Norlin Rueschoff will chair a new task force on ethics for accounting faculty.

What IAAER can do to promote accounting education in developing countries

Daan van der Schyf reported on this project that is expected to culminate in a conference in Durban South Africa in July 2004.

Financial Report

1999 Financial Report

Total revenues in 1999 were \$14,273, all of which came from membership dues, except for \$740 in interest income. Expenses were \$17,692, which was spent on membership services, committees, and conferences. The fund balance declined from \$49,139 to \$43,659. Part of the decline (\$2,061) arose from the translation of French Francs into US dollars for reporting purposes. This is not a real decline because there is no intent on the part of the Executive Committee to make such a

conversion. The financial report will be posted on the web site. All records for 1999 have been delivered to the auditor. The report will be available in August in Philadelphia (Executive Committee meeting) and will then be posted to IAAER Web Site.

2000 budget

Total revenues for 2000 are projected at \$26,500 and total expenditures at \$26,000. The total revenues include individual and institutional membership renewals and new memberships anticipated in conjunction with the research conference in Japan. Budgeted revenues include an increase in individual dues from \$12.50 to \$15.00 per year as approved by the Executive Council at its meeting earlier that day. Budgeted expenses include an additional \$9,000 for the administrative offices in EIASM in Belgium and other membership services and committees.

EIASM

Needles announced the transfer of the primary administrative office to EIASM. The Executive Committee endorsed the arrangement with EIASM as contained in the memorandum attached to the agenda.

1999 Report of Auditor

All records for 1999 have been delivered to the auditor. The report will be available in August in Philadelphia (Executive Committee meeting).

Approval of revised constitution

The proposed changes in the IAAER Constitution were posted to the IAAER Web Site in early February and all members were sent a card encouraging them to visit the Web Site to view the changes. In summary, the proposed changes are:

Made changes necessary for location of administrative offices at EIASM including mention of the current president's name as required by Belgium law

Substituted new mission statement

Added a affiliate category of membership

Separated officer positions of Secretary and Treasurer

Added to officers the position of Vice-President of Publications

Added to officers the position of Past-President

Clarified role of Treasurer in relation to administrative offices and Executive Committee

Changed wording of sections referring to IAAER meetings to reflect communication options available in the electronic age, including giving notice of meetings on the IAAER web site and the practice of holding meetings without physical presence

Made various clarifications of wordings to reflect current practice.

Needles moved accepted of the revised constitution. The motion was seconded. The revised constitution was approved unanimously.

Election of Officers

As immediate Past President, Sid Gray served as chair of the Nominating Committee. The report of the committee had been posted to the IAAER Web Site in early February and all IAAER members were sent a card encouraging them to visit the Web Site to review the proposed slate.

The proposed slate, including the nominating by the Executive Council for Vice-President At-large positions, follows:

President, Belverd Needles
Secretary, Kazuo Hiramatsu
Treasurer, Peter Moeller
Vice-President Education, Tatiana Krylova
Vice-President Research, Peter Pope
Vice-President World Congress, Simon Ho
Vice-President, Practice, Ann Johns
Vice-President Membership, Andrew Bailey, Jr.
Vice-President Publications, Donna Street
Vice-President at Large, American Accounting Association
Vice-President at Large, European Accounting Association
Vice-President at Large, Accounting Association of Australia and New Zealand
Vice-President at Large, Southern African Accounting Association

(Editor's Note: Individuals currently representing the four organizations holding at large Executive Committee are listed on page 2 of COSMOS).

Gray moved acceptance of the slate. It was seconded, and the slate was elected unanimously.

With the re-election of Needles as President, Gray will continue to serve as Past-President.

Updates on Conferences

IAAER Research Conference, Kobe, Japan – 2000

Kazuo Hiramatsu presented the call for papers for the 2000 Conference in Japan. (Editor's Note: Detailed information on the October 2000 conference is available on the IAAER web site and in this issue of COSMOS.)

Joint conference in 2004

A research conference is being planned for Durban, South Africa.

Education Directors Conference

Vice President of Practice, Ann Johns, is organizing a conference to be held on 13 November 2002 in Hong Kong in association with the World Congress.

Publications

Cosmos

Donna Street thanked Norlin Rueschoff for his years of service as editor of COSMOS and his service as Associate Editor during more recent years.

Electronic issue: COSMOS (including back issues) is now available from the web site, (downloadable with Adobe Acrobat). An e-mail will be sent to notify members of the publication of new issues each July and January. Updates on conferences and news from institutional members will also be available on the site. The updates section will be revised on a weekly basis. Other information is available on the web site, including the new membership directory. The membership directory is available only to IAAER members who must have a password, which can be obtained from IAAER administrative offices.

Journals

Street reminded members that the Journal of Accounting Education and the Journal of International Financial Management and Accounting are official journals of IAAER. Both journals offer discounts to IAAER members. As the new Vice President for Publications, Street will coordinate with the two journals.

IEG No. 9 Implementation Task Forces

Tatiana Krylova presented a report. A task force headed by Krylova and Needles has prepared an implementation guide

MANY THANKS TO HERVE, JOE, AND DAAN



In Munich, President Bel Needles expressed special appreciation to outgoing members of the Executive Committee. From 1998 through April 2000, Herve Stolowy (top) served as Secretary-Treasurer and Joseph Schultz (middle) served as Vice President for Membership. As President of the Southern African Accounting Association, Daan van der Schyf (bottom) served as a Vice President at Large. The new president of the SAAA, Anton du Toit will now represent the SAAA on the IAAER Executive Committee.

for IEG No. 9, which was presented by Krylova to the IFAC Education Committee in Paris on the day prior to the IAAER Munich General Meeting. The comprehensive report was well-received by the IFAC Committee. A revised and probably final draft of the report will be prepared for the next meeting of the IFAC Education Committee in August 2000. (Editor's Note: A copy of the final report is available on the IAAER web site. An Executive Summary is published in this issue of COSMOS.)

President's Concluding Words

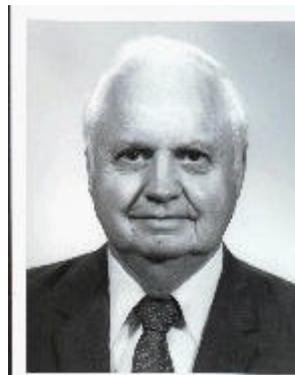
Needles expressed his appreciation for the work of all members of the Executive Committee and heads of IAAER Task Forces. He indicated that it has been a pleasure to serve the organization and to work with all these fine people. Much has been accomplished in the past years, but much more is yet to be done. Needles is looking forward to working with every one on advancing the mission of IAAER.

Needles expressed special appreciation to Herve Stolowy who has served well as Secretary-Treasurer and to Joseph Schultz, who has been very productive as Vice President for Membership. Both finished their terms on the Executive Committee at the conclusion of the Munich meeting. Also cited for special recognition and thanks was Norlin Rueschhoff, who served COSMOS for twelve years, as the first editor of COSMOS and then as Associate Editor. Rueschhoff is retiring as Associate Editor but will continue to be very active in IAAER.

Meeting adjourned at 5:30 p.m.

Hervé Stolowy
Secretary-Treasurer

MANY THANKS TO NORLIN



In Munich, Norlin Rueschhoff received special recognition. Norlin, who served COSMOS for 12 years, as the first editor of COSMOS and then as Associate Editor, is retiring as Associate Editor but will continue to be very active in IAAER.

IAAER ACADEMIC/PROFESSIONAL INSTITUTIONAL MEMBERS

Academy of Accounting Historians
Accounting Association of Australia and New Zealand*
African Academic Accountants Association
American Accounting Association*
American Institute of Certified Public Accountants
Arab Society of Certified Accountants
Association of Accountants of CIS Countries*
Association of Chartered Accountants in the US
Association of Chartered Certified Accountants
British Accounting Association*
Canadian Academic Accounting Association*
Canadian Institute of Chartered Accountants
Centro de Ciencias da Administracao - ESAG
Certified General Accountants' Association of Canada
Chartered Institute of Management Accountants
CPA Australia
European Accounting Association*
Federation of European Accountants (FEE)
French Accounting Association*
Hong Kong Academic 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 & Wales
The Institute of Chartered Accountants in Ireland
The Institute of Chartered Accountants of New Zealand
The Institute of Chartered Accountants of Scotland
Irish Accounting and Finance Association*
Japan Accounting Association*
Japanese Association for International Accounting Studies
Korean Accounting Association
Mexican Association of Schools of Accounting & Business
National Association of State Boards of Accountancy
Societa Italiana di Storia della Ragioneria
Southern African Accounting Association*
Spanish Accounting and Business Administration Association*

*Denotes EXCO Members

NEWS FROM INSTITUTIONAL MEMBERS

AICPA

The AICPA has an Education supplement to the CPA Letter. This newsletter can be accessed through www.aicpa.org under "online publications." The user can select a CPA Letter issue and will then be able to view various member segment supplements for industry, government, public practice and education.

The education supplement is published 7 times a year at beginning of month: Sept, Oct, Nov, Jan, Feb, Apr, May. Please note the new AICPA Core Competency Framework for Entry into the Accounting Profession, which is under construction. That page is www.aicpa.org/edu/corecomp.htm

CGA-CANADA LAUNCHES ONLINE PD TOOL

In February, the Certified General Accountants Association of Canada (CGA-Canada) launched an innovative Web-based tool, the Competency Framework, which is designed to help its members map out a customized PD strategy in just a few hours.

"Like many professionals, accountants can tend to focus on their functional expertise when planning their professional development," says Lyle Handfield, B.Comm., FCGA, CGA-Canada's vice-president of professional affairs. "Increasingly, however, organizations in many countries are focusing on a broader set of competencies, including the so-called 'soft skills,' when recruiting or promoting employees. This trend was recognized by the International Federation of Accountants in its International Education Guideline #9, and it is reflected in the CGA Competency Framework as well."

The Framework focuses on 24 key professional "competencies," which are divided into four categories – functional (accounting or related knowledge); applied business/management (for example, communication, problem solving and interpersonal skills); personal management (such as self-management, motivation, drive and networking skills); and leadership (including coaching, team-building and strategic thinking skills).

"The Framework ensures that our members will take all 24 competencies into account when planning their professional development," says Handfield.

The Competency Framework includes detailed descriptions for each of the 24 competencies, at three increasing levels of proficiency. Based on this information, CGAs can assess the desired proficiency level for each competency for their current position — or for a position they might aspire to; self-assess their current level of competency; and determine areas where they need professional development. An online resource centre provides information on a wealth of continuing professional education resources.

"CGA-Canada believes that Internet technology will play an increasingly important role in accountants' professional development," concludes Handfield. "Today's accountant has many demands on his or her time. This convenient and user-friendly Web-based Competency Framework will allow our members to map out a complete and fully confidential

professional development program in less than two hours. That's a real advantage for a busy professional."

CGA-INTERACTIVE LESSON NOTES HELP STUDENTS LEARN

The CGA-Canada Program of Professional Studies is the largest educator of accountants in Canada. It's also on the cutting edge, preparing tomorrow's professionals for tomorrow.

As distance learners, students enrolled in the Program of Professional Studies use the Lesson Notes and related print materials as a life line to learning. But we all know that sitting at a screen or a desk reading text is no fun. CGA-Canada's education group is currently testing a new version of Auditing 1 (AU1) that should improve that experience for students.

Although Lesson Notes for all Level 2 and 3 courses are already available on CD, the "new, improved AU 1" CD uses hypertext markup language (HTML) so on screen instruction can be enhanced. Students who run across an unfamiliar term during their reading — "analysis," for example — are treated to a pop-up definition that also alerts students to where they may have first seen the term. Students who are studying an advanced topic in one lesson will find that topic linked to other helpful material within any of the other nine lessons.

Each lesson is colour coded so that students know exactly where they are in their study materials. Sidebars run throughout the lesson showing the list of topics for that lesson and also act as links to those topics. A dynamic table of contents, an advanced search capability, and links to review and assignment questions and relevant web sites such as Industry Canada are also built into the Lesson Notes.

Students who want to personalize the Lesson Notes have a built-in highlighter ready to hand — yellow, pink or blue — and, to make it easier to read text on screen, lesson materials are presented in the Trebuchet MS font, designed by Microsoft specifically for on-screen reading.

All in all, students testing the new AU1 pilot CD will find the "new, improved" format really *is* improved, taking full advantage of current technology. It should be ready for general use in March 2001.

For tomorrow's CGA, flexibility will be the key to success.

Flexibility is key to the Program of Professional Studies, too. Both current and new students at higher levels in the program can now choose courses that specifically relate to their fields of interest. For example, students particularly interested in

following a career in government or not-for-profit accounting would take Management Information Systems 2 or Management Auditing 1, as well as Financial Accounting 4 and a new course currently being planned — Public Sector Financial Management 1 (PF1).

Four streams are available, each capped by the Professional Applications 1 examination which tests the application and integration of skills that students have developed during the program. Options include Corporate/Small-Medium Enterprise, Information Technology, Government/Not-For-Profit and Public Practice. Students can also design a personal career option, if they wish.

Since 1998, students enrolling in the CGA program of professional studies must also earn a university degree before receiving their designation. To help students meet this requirement, CGA-Canada entered into partnership with the University of Calgary's Faculty of Management to offer students a Bachelor of Accounting Science by part-time distance education.

By September 2000, just two years after the degree was first offered, all of the core courses, as well as the new courses that make up the breadth requirements for the BAccS degree, will be available to students. *Canadian Society and the Contemporary World and Change, Society and Technology* are already offered; *Organization and Leadership* will be available by mid-June; and *Humanist Issues in Commercial Practice* will be coming on stream in September. An additional 700 to 1,000 students are expected to be admitted to the degree program in September.

CPA AUSTRALIA

NEW PUBLIC IDENTITY FOR AUSTRALIA'S LARGEST PROFESSIONAL BODY

Australia's largest professional body has changed its name. *CPA Australia* is the new company and business name for the Australian Society of Certified Practising Accountants. The decision was made after a strong vote of support from members. The organisation represents over 90,000 professional accountants and business advisers throughout Australia and South East Asia.

New *CPA Australia* National President, Jocelyn Morton, said the name faithfully reflects the strength and credibility of the CPA brand that has up to 91 per cent recognition within the business community and the general public.

"The new name also recognises that a large and growing number of our members no longer work in hands-on accounting roles. Many work in the full spectrum of management roles such as CEOs, managers and management consultants and in

fields as diverse as information technology and financial planning”, said Ms Morton.

The *CPA Australia* name is a major step forward and represents a commitment to the mission statement ‘to position CPAs as leaders in finance, accounting and business advice’.

Ms Morton continues a long and distinguished association with the CPAs by assuming the role of CPA Australia National President for 2000/2001. She is currently General Manager of Taxation for the Shell Group of Companies, having formerly held the positions of Group Taxation Manager for the Woolworths GoC and Taxation Manager at Coopers & Lybrand in Sydney.

Other CPA Australia National Executive office bearers for 2000/2001 are:

- Neil Walker, National Deputy President
- Trevor Bell, National Vice President
- Rodger Gibson, National Vice President
- Des Pearson, National Vice President
- Patrick Ponting, Immediate Past National President

In addition to the National Executive members, National Council office bearers for the same period consist of:

Bob Armstrong
Russell Balding
David Baulch
Antonio Chan
Keith James
Brendan McNally
Julie-Anne Mee
Kevin Patchell
Colin Wirth.

In other news, Mr David Edwards was appointed in May 1999 to the position of Chief Executive Officer of CPA Australia, bringing a wealth of experience in government and business to the organisation. Mr Edwards previously held the position of Chief Executive of the Victorian Employers’ Chamber of Commerce and Industry. Also, Ms Ann Johns, National Divisional Director, Education and Membership has been reappointed Vice President Practice IAAER for a further term.

IAAER CO-SPONSORS ARAB INTERNATIONAL CONFERENCE IN ABU DHABI

Approximately 300 participants attended the Fourth Arab International Conference on General Agreement on Trade in Services (GATS) and Its Effect on the Arab economy in Abu Dhabi, capital of the United Arab Emirates (UAE), on 22-23 January 2000. This conference was organized by the UAE Ministry of Economy & Commerce and The Arab Society of Certified Accountants (ASCA). ASCA is an institutional member of IAAER. The Conference Chairman of this very successful and interesting conference was Mr. Talal Abu-Ghazaleh, who is President of ASCA and Chairman of Talal Abu-Ghazaleh International, a leading professional services firm.

IAAER co-sponsored this conference along with the World Trade Organization (WTO), United Nations Conference on Trade & Development (UNCTAD), the International Accounting Standards Committee (IASC), and the International Trade Center (ITC).

Belverd Needles, Jr., President of IAAER, spoke at the opening session and chaired a main session on accounting education. Prof. Needles spoke on the subject “The Role of Accounting Education in Cross-Border Recognition of Professional Accountants.” Other IAAER members on the program were Dr. Dhia Al Hashim of California State University-Northridge and Dr. Edward Gress, director of the TAG Center at Canisius College.

The major thrust of the conference was on determining the objectives of Arab countries in the negotiations on trade in services, especially as they relate to the need for free trade in services such as telecommunications, financial services, electronic commerce, and accounting, auditing, and other professional services. A half day was devoted to developments in international accounting standards and the IASC. There was also discussion of the need for freer flow of professional accountants among countries.



Attendees at education session at International Conference on GATS in Abu Dhabi, January 2000.



IAAER : 2000 in JAPAN

IAAER Third Biennial International Accounting Research Conference

Jointly with

Japanese Association for International Accounting Studies (JAIAS)

*October 6-7, 2000 in Kobe, Japan
at International Conference Center Kobe*

hosted by

Kwansei Gakuin University

Home page: <http://www.sba.kwansei.ac.jp/~iaaer/>

The purpose of the conference is to provide a forum for the presentation, discussion and dissemination of current international accounting research by scholars from all over the world. The conference will be held jointly with the 17th - annual meeting of the Japanese Association for International Accounting Studies (JAIAS).

Conference Coordinator:

Professor Kazuo Hiramatsu
School of Business Administration
Kwansei Gakuin University
1-1-155 Uegahara, Nishinomiya,
Hyogo, 662-8501 JAPAN
Fax: (81) 798-51-0903
Email: khira@kwansei.ac.jp

Organizing Committee

Kazuo Hiramatsu (Chair)
Hirohisa Masutani
Kanji Miyamoto
Akitomo Kajiura
Masanobu Kosuga
Aiko Shibata
Tatsuo Inoue
Keiichi Kimoto
Toshihiko Ishihara
Takatoshi Hayashi
Chika Saka

Tentative Schedule

Thursday, October 5, 2000	
IAAER Executive Committee	2:00-4:00 pm
IAAER Executive Council	4:00-6:00 pm
Friday, October 6, 2000	
Registration begins at	8:00 am
Opening Ceremony	9:00-10:20 am
General Assembly	10:30-11:30 am
Plenary Session (International Accounting Standards)	2:30-5:45 pm
Informal Reception (Rainbow Room, Portopia Hotel)	6:00-7:30 pm
Saturday, October 7, 2000	
Parallel Sessions (With Lunch Break)	8:30-3:15
Plenary Session (Accounting Education)	3:30-5:45
Awards Dinner (Kairaku Room, Portopia Hotel)	6:30-8:30



Registration Fee

Early bird (prior to August 1)	US\$175
Late (after August 1)	US\$200
IAAER Membership fee up to Hong Kong meeting in 2002 if applicable	US\$25
Dinner for accompanying person	US\$50
Registration fee includes:	
1 reception, 1 dinner and the collection of abstracts	

Plenary Session 1 International Accounting Standards

Chair:

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

Speakers:

Sir Bryan Carsberg (Secretary General, IASC, UK)

Mr. Tsuguoki Fujinuma (President, IFAC, Japan)

Dr. Il-Sup Kim (Chairman KASB, Korea)

Dr. Gerhard G. Mueller (FASB Member, USA)

Plenary Session 2 Accounting Education

Chair:

Prof. Gary L. Sundem (University of Washington, USA)

Speakers:

Prof. Michael Diamond (University of Southern California, USA)

Prof. In Ki Joo (Yonsei University, Korea)

Ms. Tatiana Krylova (KPMG, Russia)

Commentator:

Prof. Jan Williams (President, AAA, USA)

CALL FOR PAPERS
American Accounting Association and
Schmalenbach-Gesellschaft für Betriebswirtschaft e. V. 2001
Conference on Cross-Border Business Combinations
and Strategic Alliances

June 22-25, 2001

The American Accounting Association (AAA) and the Schmalenbach-Gesellschaft für Betriebswirtschaft e. V. (SG) announce a conference on cross-border business combinations and other alliances, to be held at Humboldt University in Berlin on June 22-25, 2001. **The conference also is supported by** Humboldt University, the European Accounting Association (EAA), **the International Association of Accounting Education and Research (IAAER)** and the Verband der Hochschullehrer für Betriebswirtschaft e. V. (German Association of Business Administration Professors).

This conference is the third in a series of cross-border accounting research and teaching conferences jointly sponsored by the AAA and other organizations with similar missions. The objectives of the 2001 conference are to increase understanding of the accounting, economic, regulatory, and educational issues raised by cross-border business combinations and other alliances, and to encourage future research and teaching related to these issues. The planning committee invites the submission of papers (theoretical, empirical-archival, empirical-experimental, field studies, or historical analyses) and teaching materials. Topics that might be addressed include but are not limited to:

Motivations for forming cross-border alliances (such as joint ventures and marketing alliances) and for undertaking cross-border business combinations.

Factors that determine the success or failure of cross-border business combinations and strategic alliances. Such factors might include regulations (environmental, tax, labor), amount and type of consideration exchanged, the terms of the deal, and (for business combinations) post-merger integration activities.

Mechanisms for ensuring accountability and control in cross-border business combinations and strategic alliances. These mechanisms include internal audits, information systems, financial and non-financial performance measures and compensation arrangements.

Implications of cross-border business combinations and strategic alliances for financial reporting and disclosure.

New business models and markets emerging as a result of cross-border business combinations and strategic alliances.

Implications for accounting education of the increasing incidence of cross-border business combinations and strategic alliances.

Papers and educational materials should be e-mailed as a Word attachment to AAAhq@packet.net or surfaced mailed (three, one-sided, double-spaced copies) to Cross-Border Conference Committee, American Accounting Association, 5717 Bessie Drive, Sarasota, FL 34233

The deadline for submission is **January 15, 2001**. Selections will be finalized by April 2, 2001.

The conference will include plenary speeches by German and US executives involved in recent cross-border mergers, panel discussions involving US and European academics, executives, and standards setters, and opportunities for presentations of research papers, teaching materials, and other scholarly products dealing with cross-border business combinations and strategic alliances. An opportunity for a half-day company tour on June 25 will be available to interested individuals.

The goal of the conference is to achieve objectives beyond the capabilities of any of the participating organizations acting alone. The conference will offer a valuable faculty development opportunity for those whose teaching or research is affected by the increasing incidence of cross-border business combinations and other strategic alliances.

CALL FOR PAPERS AND CONFERENCE ANNOUNCEMENTS

THE INTERNATIONAL ACCOUNTING SECTION
OF THE
AMERICAN ACCOUNTING ASSOCIATION
2001 MID-YEAR MEETING

Jointly sponsored by the

CENTER FOR INTERNATIONAL EDUCATION AND
RESEARCH IN ACCOUNTING (CIERA)
University of Illinois at Urbana-Champaign

January 12-13, 2001
Phoenix Doubletree Hotel

Funding Provided by the KPMG Foundation

This is the seventh mid-year meeting of the International Section of the American Accounting Association and the fourth to be held jointly with the CIERA. The conference will provide an opportunity for teachers, researchers, and practitioners interested in international accounting to exchange information, to network, and to discuss emerging issues. Papers or panel discussions on any area of international accounting are welcome.

A special session is being planned to feature the work of doctoral students and/or new PhD's engaged in international accounting research. A limited number of \$500 scholarships for doctoral students to attend the conference will be available. Application for a scholarship must be in the form of a letter of recommendation from the PhD advisor. Contact Donna Street (see below) for additional information.

The conference registration fee is \$100. Registration forms will be posted on the AAA web site by early Fall 2000.

Deadlines

Four copies of papers should be submitted by **September 15, 2000** to:

Nancy Nichols
James Madison University
School of Accounting, MSC 0203
Harrisonburg, VA 22807
Phone 540-568-8778 Fax 540-568-3017
Email nicholnb@jmu.edu

Four copies of proposals for panels and requests for additional information should be directed to:

Donna Street
Arthur Andersen Alumni Professor of Accounting
James Madison University
School of Accounting, MSC 0203
Harrisonburg, VA 22807
Phone 540-568-3089 Fax 540-568-3017
Email streetdl@jmu.edu

All papers and proposals must be in English. No papers will be accepted by fax or email. Author(s) will be notified of acceptance/rejection by November 1, 2000.

Hotel:

A block of rooms is reserved at the Phoenix Doubletree at a rate of \$US 129 per night. The room rate includes free airport transportation and a full cooked breakfast. Please phone the hotel at 602-225-0500. The cut-off-date for the conference hotel rate is **December 21, 2000**.

Tentative Schedule:

The conference will begin at noon on Friday January 12 and conclude around 5:00pm on Saturday January 13. The registration fee covers:

Lunch Friday January 12
Evening Reception Friday January 12
(sponsored by CIERA)
Lunch Saturday January 13
Closing reception Saturday January 13

Please note breakfast is provided each morning for those staying at the Phoenix Doubletree.

Friday's plenary session speakers will include Alex Milburn, Chair of the IASC Joint Working Group on Financial Instruments and the section's Vice-President of Practice, Larry Bradley of KPMG. Saturday's sessions will include an SEC update by the 2001 SEC Academic Fellow, Andy Bailey.

Conference updates will be posted on the AAA web sites at:

AAA: <http://www.rutgers.edu/Accounting/raw/aaa/calls/>
AAA International Section: <http://www.cba.uc.edu/cbainfo/ias>



**ACCOUNTING AND BUSINESS FACULTY MEXICAN
ASSOCIATION (APCAM)**

Third International Congress on Innovations in Teaching

Accounting and Business
October 4-6, 2000
Naucalpan, Estado de México

The third Congress will be hosted by the Universidad del Valle de México, campus Lomas Verdes within the Metropolitan area of Mexico City. The Congress will provide an opportunity for teachers, researchers and practitioners interested in international accounting and business to learn about innovations in academic programs, to exchange information and teaching experiences, and to discuss interesting issues about innovations in teaching.

CALL FOR PAPERS:

Papers on any topic of innovations in teaching accounting and business are welcome. A printed copy should be sent with a 3 ½" diskette. The file must be formatted in Word 97 for Windows 95 or 98 using Times New Roman 12 point double-spaced. Side margins should be 2.5 cm. with 3 cm. top and bottom margins. A cover page should include the title, name(s) of the author(s), affiliation, topic in which the author wishes to participate, telephone and fax numbers. Also include on this page a resume with 100 words maximum. When submitting the paper, please indicate the presentation equipment that will be needed.

DEADLINE: Papers are due **August 31, 2000** to:

Pedro Ponce-Ramos
Universidad del Valle de México, campus Lomas Verdes
Paseo de las Aves 1, Lomas Verdes 1a Sección
53220 Naucalpan, Edo, de México
Tel: (525) 238 73 06 y 08 Fax: (525) 238 73 55
Email: pponce@uvmnet.edu

Héctor A. Díaz-Pedroza
Former President of APCAM
Facultad de Contaduría y Administración
Francisco I. Madero 849
78000 San Juis Potosí, SLP
Tel: 52 (48) 14 93 80 Fax: 52 (48) 12 65 17
Email: hdiaz@uaslp.mx

Eva Ruelas
Executive Director/Treasurer, APCAM, A.C.
Nuevo León 144-Mezzanine, Hipódromo Condesa
06170Cuauhtémoc, México, D.F.
Tel: (525) 211 89 88 Fax: (525) 211 09 29
Email: gmexce@nova.net.mx

Please note that Spanish is the official language of this Congress. English simultaneous sessions may be programmed according to the number of submissions. For payment and further information, contact Eva Ruelas.

**TWELFTH ASIAN-PACIFIC CONFERENCE
ON INTERNATIONAL ACCOUNTING ISSUES**

October 21-24, 2000
Beijing, China

The Twelfth ASIAN-PACIFIC Conference on International Accounting Issues will be held on October 21-24, 2000 in Beijing, China. The main theme of the conference is "Globalization of Business and Trade: Implications for Accounting Development." The conference will provide an important forum for the interaction of different ideas and information between academicians and practitioners, in order to enhance the understanding of international accounting issues in various Asian-Pacific countries.

CONTACT:

Professor Ali Peyvandi or Professor Benjamin Tai
Asian-Pacific Conference on International Accounting
Issues

The Sid Craig School of Business
California State University-Fresno
5245 North Backer Avenue
Fresno, California 93740-0007, USA
Tel: (559)278-2921 Fax: (559)278-7336
Tel: (559)278-2852
Tel: (559)278-2217

E-mail:

ali_peyvandi@cusfresno.edu
benjamin_tai@cusfresno.edu

Website:

<http://www.craig.csufresno.edu/dprtmnt/conasia.htm>

**Academy of Accounting Historians Research Conference
Jointly Sponsored With
The Ohio State University Accounting Hall of Fame**

November 9-11, 2000
Columbus, Ohio USA

The Academy of Accounting Historians year 2000 research conference will be jointly sponsored with the Ohio State University Accounting Hall of Fame. The conference will be held in Columbus, Ohio at the Hyatt on Capitol Square from the evening of Thursday, November 9 to the afternoon of Saturday, November 11, 2000.

The fiftieth anniversary of the Accounting Hall of Fame will be celebrated at the conference. The conference theme is, "Celebrating the Fiftieth Anniversary of the Accounting Hall of Fame: Challenges and Achievements in Accounting during the Twentieth Century."

The concurrent paper sessions will focus on whether the accountancy profession has met the challenge of responding to change during the 20th century.

Conference Coordinator:

Professor Kathleen E. Sinning
3182 Haworth College of Business
Western Michigan University
Kalamazoo, Michigan 49008
Ph: (616) 387-5259

EUROPEAN INSTITUTE FOR ADVANCED STUDIES IN MANAGEMENT, WITHIN THE EDEN PROGRAMME

Doctoral Seminar on Audit Research

Coordinated by Professor Steven Maijor,
from the University of Masstricht

October 24 - 27, 2000
Brussels, Belgium

This is the second EDEN (EIASM's Doctoral Education Network) seminar on audit research. The objective of this seminar is to discuss the current state of auditing research and to give participants an understanding of the main issues involved in conducting audit research. The research discussed is based on a wide variety of perspectives, including economics, and behavioral disciplines. To obtain an understanding concerning how audit research is conducted, much of the discussion will focus on the design of audit research studies.

The pedagogy will emphasize interaction between the participants and faculty and will include lectures, small-group assignments, and presentations by the participants.

APPLICATIONS:

Interested doctoral students should submit the required documents **no later than August 18, 2000**. The number of participants will be limited to create a stimulating environment. The selection among the applicants will be conducted by the Institute's Faculty. They will review the following documents which should necessarily complement each application form

- the applicant's curriculum vitae demonstrating his/her capabilities of doing research ;
- a letter of recommendation from his/her local faculty supporting the application ;
- a short description of his/her doctoral research, indicating the general objectives.

For further information contact :

Mrs. Christiane MERCKAERT - DUCHAU
EDEN Manager
EIASM
Rue d'Egmont 13
1000 Brussels
Belgium
Tel: 00 32 2 511 91 16 Fax: 00 32 2 512 19 29
E-mail : merckaert@eiasm.be

EUROPEAN INSTITUTE FOR ADVANCED STUDIES IN MANAGEMENT

Workshop on the Management Advice Industry

Brussels, Belgium
November 17-18, 2000

Organizations of all kinds are increasingly turning to a range of different suppliers for advice. Their voracious appetite for advice shows no sign of slowing down. As a consequence, accountancy firms, investment banks, law firms, management consultancies, advertising agencies, public relations firms, and so forth have been amongst the fastest growing and most vibrant sectors of many European economies. However, the importance of management advice gives extends beyond their source of employment since the advice they give has broad and significant impacts whether it be in terms of government policy, organizational strategy, the nature of organizational life, what we watch on television or read in newspapers. Although the activities of management advice gives influences great many aspects of our lives, they are presently little understood.

This workshop seeks to make a major contribution to the development of research in this area by establishing an international forum that brings together scholars researching in this area in order to explore the latest state of knowledge in the field. It is hoped that the sharing of ideas from scholars in different countries and disciplines will produce new exciting knowledge, new collaboration, and new publications.

For more information, visit EIASM's website:
<http://www.eiasm.be/ORI-AdvMgtInd.html>

**I ENCUENTRO IBEROAMERICANO – VII JORNADAS
AECA**

DE CONTABILIDAD DE GESTION

“*CONTRASTACION DE METODOS Y EXPERIENCIAS DE*

*CONTABILIDAD DE GESTION EN EL ÁMBITO
IBEROAMERICANO*”

Valencia (España), 22-24 noviembre de 2000

*For more information follow the links on the IAAER
website.*

CALL FOR PAPERS

INDIAN ACCOUNTING ASSOCIATION
Fifth International Accounting Conference

Crystal Hall, Taj Bengal
Calcutta, India
January 6-7, 2001

The Indian Accounting Association Research Foundation will hold its Fifth International Accounting Conference in Calcutta on Saturday and Sunday, January 6 & 7, 2001. The conference is expected to be held at Taj Bengal (confirmation is awaited). The theme of the conference is : Changing Dimensions of Accounting & Finance : Issues & Strategies. Papers are invited on the following topics:

International Accounting & Finance
Cultural Influence on Accounting
Auditing in Changing Dimensions
Corporate Accounting Practices
Accounting for Financial Instruments
Strategic Cost Management
Segment Reporting
E-commerce
Effect of IT on Accountability

SUBMISSIONS:

Each contributor is required to submit 2 (two) typed (double-spaced) copies of the full paper. There should be a separate title page on each paper giving details of authors, affiliation, address, telephone and e-mail. Papers must be received within **October 10, 2000**. Notification about the acceptance or otherwise of a paper will be made by November 10, 2000. Papers submitted for presentation will be subject to blind review and the decision of the Technical Committee will be final. Submission of a paper by fax or e-mail will not be acceptable.

**SEVENTH CONFERENCE ON ACCOUNTING AND
MANAGEMENT HISTORY**

Association Francaise de Comptabilite
Institut Universitaire de Technologie de Saint-Nazaire
Centre de Recherche en Gestion Nantes-Atlantique

Saint-Nazaire, University of Nantes-France
March 22-23, 2001

CALL FOR PAPERS

The maritime and industrial past of Saint-Nazaire will constitute the background for the Conference. Thus, papers specifically dealing with management and accounting aspects of the history of sea-linked activities, shipbuilding and sea trade are especially encouraged. However, as with previous conferences, papers covering other topics, irrespective of methodology or period studied, will be considered for inclusion in the conference program.

Simultaneous translation will be available during conference sessions, so papers may be presented in French or in English. Offers of papers (in English or French) should be sent before **November 1, 2000**. Abstracts, without full papers, will be considered for inclusion, but priority will be given to complete papers. If accepted, a definitive version of the paper must be sent to the organizers before January 31, 2001.

Proposals have to be sent to:

Bernard Fioleau
Institut Universitaire de Technologie
Département Gestion logistique et transport
58 rue Michel-Ange
44606 Saint-Nazaire Cedex
Tel/Fax. 33 (0) 2 40 14 17 69
Email: fioleau@sc-eco.univ-nantes.fr

For more information: <http://www.sc-eco.univ-nantes.fr/jhcm/>

Special Section of
THE EUROPEAN ACCOUNTING REVIEW

on

*Mapping Variety in the History of Accounting and
Management Practices*

Guest Editors: Salvador Carmona & Luca Zan

CALL FOR PAPERS

Research in accounting and management history has attracted considerable academic interest during the past decades. The academic debate has witnessed both the emergence of new forms of inquiry and interpretation of accounting and

management practices (e.g., the New Accounting History) and the increasing reputation of Conventional Accounting History research. Accounting history research, accordingly, has become a constitutive element for the overall accounting research agenda. The European Institute for Advanced Studies in Management (EIASM) echoed the rising importance of the field and launched a series of accounting and management history workshops to dynamize research and interaction among interested scholars.

The Special Section aims at publishing high quality, primary source based papers. We encourage submissions that reflect the rich variety of the settings, issues and research traditions that characterize present developments in accounting and management history research. Contributions to the Special Section may either provide detailed descriptions of relevant management and accounting practices or draw on primary, archival sources to address and extend a theoretical framework. We welcome investigations drawing on a wide range of contexts. Accordingly, the Special Section could include, for example, papers focusing on the evolution of accounting and management practices either within single organizations, or within systems such as networks and districts, or across populations of organizations; papers dealing with private, profit-seeking firms as opposed to public and non-for-profit organizations; or articles which examine the nature and changes in the wider institutional context of firms (e.g., legal systems and norms). A focus on different time horizons is encouraged, especially on protoindustrial settings. Research on the evolution of the accounting and management professions, and the market at large, are also welcome. Such analyses may either address historical settings characterized by tough competition and the self-regulatory role of the accounting profession or focus on the imposing role of the different forms of the public sector on the economy and the profession. In particular, we encourage submissions covering comparative, international issues. Lastly, the Special Section seeks contributions on a sweeping number of topics. We encourage, thus, submissions examining topics of recurrent interest for accounting historians (e.g., the implementation of the double-entry bookkeeping method) as well as those that entered more recently the research agenda of the field (e.g., the role of accounting systems in the construction of the economic rationality).

Authors are asked to follow the Instruction for Authors' guidelines of *The European Accounting Review*. All papers will be subject to the EAR's normal refereeing process. Authors wishing to discuss their papers prior to submission may contact any of the Special Section guest editors. Though longer papers may be submitted for publication consideration, final papers should limit their length to a maximum of 8,000 words. The deadline for submission of papers is **October 15, 2000**. Authors should submit *five copies* of the manuscript to just one of the guest editors, Salvador Carmona, to simplify the

procedure.

Professor Salvador Carmona/Professor Luca Zan
Universidad Carlos III de Madrid Università degli Studi di
Bologna

Calle Madrid, 126 Piazza di Scaravilli, 1
28903 Getafe (Spain) 40126 Bologna

Fax: 34.91.624 9811/Fax: 39.051.2098077

E-mail:

scarmona@eco.uc3m.es

lzan@economia.unibo.it

ACCOUNTING EDUCATION: AN INTERNATIONAL JOURNAL

Special Theme Issue: CURRICULUM DEVELOPMENT

Accounting Education: An International Journal will publish a special theme issue in either volume 10 (2001) or volume 11 (2002) on the subject of curriculum development. Papers accepted for publication should be of interest to an international audience of accounting educators.

Interested authors should refer to a recent issue of the journal for instructions on manuscript preparation, or consult Cabell's Directory, or see <http://www.routledge.co.uk/journals/>. All papers will be refereed using the usual procedures of *Accounting Education: An International Journal*.

Topics of interest for this special theme issue should be concerned with curriculum development and include, but not be restricted to, the following:

- Objectives based curriculum
- Integration of accounting and business topics
- Instructional outcomes
- Development of expanded competencies
- Curriculum structure
- Case materials for teaching expanded competencies

Manuscripts should be submitted (4 copies) with original figures to the special theme guest editor, by **September 30, 2000**. Submission by disc is encouraged, with four printed copies of the manuscript exactly conforming to the disc to be included with the submission.

Submission for this special issue should be sent to:

Professor Hartwell C. Herring III

College of Business Administration
Department of Accounting and Business Law
The University of Tennessee
Knoxville, Tennessee 37996-0560
USA

Tel: 865-974-1755

FAX: 865-974-4631

Email: hcherring@utk.edu

CALL FOR PAPERS

**Academy of Accounting Historians
2001 Research Conference
November 15-17, 2001, La Fonda
Santa Fe, New Mexico**

*WRITING ACCOUNTING HISTORIES:
GENRES AND CONSTRUCTIONS*

Organizers:

O. Finley Graves, Kansas State University
Joni Young, University of Mexico
Vaughan Radcliffe, Case Western Reserve University

Conference Theme: Through this conference, we are interested in exploring the *writing* of accounting histories. In particular, we are interested in:

- Methodological papers such as on oral history or archival history. What are the difficulties, demands, pleasures, and rewards of such work? What is the contribution of such work to our understanding of accounting and accounting practices?
- Papers that reflect on the literary aspects of accounting histories. How has the existing body of accounting history been framed? As protocol, comedy, tragedy, satire? How does the source of our materials influence our writing style? How does style differ across the various theoretical perspectives that have been brought to bear on accounting history? Has style made a difference in the reception of accounting history?
- Papers on the potentialities of writing accounting histories in the new millennium. Does the writing of accounting history remain a vital research endeavor? Are there ways in which the accounting historian's craft might be further developed to deepen the understanding of and demonstrate the significance of accounting history to a broader audience? Are there incipient new directions in

accounting history research and how do they relate to established approaches?

- Papers on accounting history topics in general, preferably ones that illustrate different genres, methods, writing styles, or directions in accounting history research and that might stimulate discussion about the writing of accounting history as well as about the topic itself.

Submission of Papers: The deadline for submissions is June 15, 2001. Three copies of papers (double spaced) and an abstract of 500 words or less should be submitted to:

Professor O. Finley Graves
Department of Accounting, 109A Calvin Hall
Kansas State University
Manhattan, KS 66506-0502
Ph: (785) 532-6184
Fax: (785) 532-5959
E-mail: fgraves@ksu.edu

Papers are subject to double blind review. Abstracts (but not papers) will be published in the *Proceedings* of the conference and on the Academy's Home Page.

Registration: Registration is \$100.00. Includes Thursday evening reception, Friday and Saturday continental breakfasts, Friday luncheon, and Friday evening dinner. Accompanying spouse/guest registration is \$35.00. Includes Thursday evening reception and Friday evening dinner. Registration forms should be returned to O. Finley Graves, Department of Accounting, 109A Calvin Hall, Kansas State University, Manhattan, KS 66506-0502. Payment may be made by check or VISA.

Hotel Accommodations: The conference will be held at La Fonda on the Santa Fe Plaza. The conference rate is \$139.00 single or double. Reservations should be made directly with the hotel at 1-800-523-5002 or (505) 982-5511 or by E-mail at reservations@lafondasantafe.com. Be sure to reference the Academy of Accounting Historians. You may visit La Fonda at www.lafondasantafe.com.

Airport: Santa Fe, New Mexico, is served by the Albuquerque, New Mexico, airport. Three shuttle services (Gray Line (1-800-256-8991), Santa Fe (1-888-833-2300), and Sandia (1-800-273-8340)) operate between the Albuquerque airport and Santa Fe. Each shuttle stops at La Fonda. The cost in 2000 is \$50.00 round trip (\$40.00 for Sandia). The last shuttle leaves at approximately 10:00 p.m.



ANNOUNCING THE

2001 CONFERENCE

Presented by the Accounting Association of Australia and New Zealand Ltd

1 – 3 July 2001

Auckland, New Zealand

Plenary Speakers:

Professor Gary Biddle
Hong Kong University of Science & Technology

Professor Frank Selto
University of Colorado

Further details including a CALL FOR PAPERS will be made available in the September 2000 issue of the AAANZ Newsletter and the website on www.aaanz.org, which will include detailed instructions to authors and confirmation of the key dates (refer to website from mid September 2000).