

IAAER

INTERNATIONAL ASSOCIATION FOR
ACCOUNTING EDUCATION AND RESEARCH



COSMOS ACCOUNTANCY CHRONICLE

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Donna L. Street, editor

INTERNATIONAL ASSOCIATION FOR ACCOUNTING EDUCATION AND RESEARCH

President's Letter



Belverd E. Needles, Jr.

Dear Colleagues,

Now is the time for many IAAER members to renew their individual memberships in IAAER. Approximately one-third of our members have paid through 2002. The rest are receiving dues notices for 2001-2002. If you have already renewed, we thank you. If you have not renewed, we thank you for your past membership and support and ask that you use the form that is being mailed to you this month to renew your individual membership. Your continued support is critical to the improvement of accounting education and research. IAAER has expanded its scope and influence in the last three years. Membership now provides you with improved benefits, not the least of which is the opportunity to network with hundreds of academics from all over the world.

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IAAER EXTENDS A SPECIAL THANK YOU TO THE ICAEW'S CENTRE FOR BUSINESS PERFORMANCE DIVISION AND THE KPMG FOUNDATION

The IAAER would like to express its appreciation to the ICAEW's Centre for Business Performance and to the KPMG Foundation for funding two very important IAAER activities.

A two-year grant from the ICAEW's Centre for Business Performance is providing funding for the IAAER web site (www.iaaer.org). During the last year, the web site has been redesigned in order to better organize, update, and modernize the presentation and information the IAAER provides on the Internet. Additionally, an on-line membership directory has been added to the site. The directory is password protected and appears in the 'Members Only' section of the website.

Centre for
Business
Performance
Thought
leadership
from the
Institute...



The KPMG Foundation has awarded a three-year grant to the IAAER that will enable the association to be more inclusive and diversified in the association's support of accounting education. Numerous academic organizations around the world have a desire to work with IAAER and have an objective of improving accounting education in their countries. However, some of these organizations cannot obtain funds to pay the IAAER annual membership fee. With the support of the KPMG Foundation, the IAAER will continue to waive the annual membership fee for some existing members and extend membership to several new members.

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American Accounting Association
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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

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COSMOS ACCOUNTANCY CHRONICLE

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COSMOS Submission Deadlines

January 2002 Issue

December 15, 2001

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 2001

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IAAER 2001 SCHEDULE OF ACTIVITIES

Atlanta Georgia, USA
 (American Accounting Association)
EXECUTIVE COMMITTEE MEETING
 Monday August 13 at 2:00-5:30 pm
 and
GENERAL BUSINESS MEETING
 Tuesday, August 14 at 4:00-5:30 pm
 and
INSTITUTIONAL MEMBERS DINNER
 Tuesday, August 14 at 8:00 pm
 at
 Rhine/Savoy room on the lobby level
 of Marriott Marquis

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Copenhagen, Denmark
 (European Accounting Association)
EXECUTIVE COMMITTEE MEETING
 April 2002, Times to be announced

Presidents Letter
 Continued from page 1

IAAER was formed because an international body was needed to provide better relations between academics and the profession. We are the only global organization of accounting academics where the individual can join and have an impact. Our major goal is to further international accounting education and research. We also monitor and comment on international accounting and auditing developments at IFAC, the IASB, and IFAD. In addition to having a permanent place on the education Committee of IFAC and to consulting with the IASB, IAAER has recently been invited to join the International Forum on Accountancy Development (IFAD). In this way, IAAER provides academics with a voice in international policy making at the highest levels. Your participation in IAAER insures that your voice is heard.



*President Bel Needles and VP of Publications
 Donna Street represented the IAAER at the April
 2001 IFAD meeting in Washington DC*

Another major goal of our work has been to serve as a vehicle for communication on common issues between academics and the education directors of our 43 professional association members. We believe this is a high value benefit that IAAER is uniquely qualified to provide.

Your membership fee is a modest amount to support the only global organization devoted to improving communication among accounting educators, practitioners, and standard setters at the international level. Most of your membership fee goes to funding ongoing communication efforts such the publication of our newsletter, *COSMOS Accountancy Chronicle*.

By renewing now, you will extend your membership up through the Ninth World Congress of Accounting Educators in November 2002 in Hong Kong. Continued membership insures your access to our membership directory, COSMOS, and other announcements of interest to the worldwide accounting community that can be found on our web site. As a member you are also entitled to a discounted subscription to IAAER's official research journal, the *Journal of International Financial Management and Accounting (JIFMA)*.

Last year, reflecting the global nature of our organization and the need for a central administrative office, IAAER transferred its headquarters to the offices of the European Institute for Advanced Studies in Management (EIASM) in Belgium. I want to emphasize that IAAER is independent of EIASM, which is under contract to provide only administrative services for IAAER. For instance, your membership renewal should be sent directly to EIASM for processing.

The most important upcoming event for IAAER is the Ninth World Congress of Accounting Educators on November 14-16, 2002, in Hong Kong. This congress, which is held every
 Continued on page 11

**IAAER
Minutes of Executive Committee Meeting
April 18, 2001
Athens, Greece**



IAAER Executive Committee in Athens

The Executive Committee met at 8:30 a.m. on April 18, 2001, at Athenaem Intercontinental Hotel, Athens, Greece. In attendance were Belverd E. Needles, Jr. (presiding), Joel Demski, Giuseppe Galassi, Sidney J. Gray, Kazuo Hiramatsu, Ann Johns, Tatiana Krylova, Malcolm Miller, Peter Pope, Mary Stone, and Donna L. Street. Guests included Gert Karreman and Alain Mikol (auditor).

1. Approval of minutes of October 5, 2000 (Kobe, Japan)

The minutes from the Kobe meeting held on October 5, 2000, as published in COSMOS (January 2001), were approved.

2. President's Update

(1) Relations with IASB

Needles reported that the IAAER submitted three nominations for the IASB Standards Advisory Council. No response had been received.

(2) Relations with IFAD

Needles reported on the development of a formal relationship with IFAD (International Forum on Accountancy Development) and explained the importance of IFAD's activities (see www.ifad.net). Needles, Bailey, and Street met with Mr. Brian Smith, executive secretary of IFAD last January to discuss the IAAER's potential contribution to IFAD's efforts. As a result, the IAAER was invited to join IFAD. Needles and Street represented the IAAER at IFAD's meeting in Washington D.C. during April 2001.

3. Financial Report

(1) Financial Report

Needles provided a detail explanation on the financial report for the year 2000, as compared with the figures for the years 1998 and 1999. Alain Mikol, IAAER auditor, submitted the unqualified opinion on the financial statements for 2000.

(2) Handling Fee

Needles explained that the handling fee for credit card payment in Brussels is higher than in the US. It was proposed that the IAAER membership fee paid by credit card be increased from US\$30 to US\$33 for new members after the current round of renewals is complete. After an extensive discussion, the proposal was accepted by the Executive Committee.

(3) Financial Support

Needles and Street reported that one of the big accounting firms is willing to consider supporting faculty development activities of IAAER, particularly for faculty in developing countries. The funding opportunity will be pursued.

4. Relations with EIASM

Peter Moeller met with EIASM staff in Brussels to review the administrative support services for IAAER. Progress is being made in the transition of the offices to EIASM.

5. Task Force Reports and Other Reports

(1) Globalization and Accounting Education

Karremen reported that the co-operation with the Education and Training Task Force of the Global Steering Committee of the major firms is progressing well. He then explained the project in detail. A summary of the project is posted on the IAAER web site and is included in this issue of Cosmos on page 8.

(2) Competency Project

Based on a report submitted from Michael Walsh (ACCA), Needles explained the development of the Competency (Curriculum) project. This project is being promoted by UNCTAD in hopes of leading to a global certification. Its future direction is somewhat uncertain but IAAER will continue to monitor. R. Wilson is our representative to the project.

(3) IEG No. 9 Project

Needles reported that Krylova and Needles were involved with the IEG 9 project and that the IAAER Task Force Report will be published in JIFMA later this year.

(4) Code of Conduct (Ethics) for Accounting Faculty

Based on the report submitted from Norlin Rueschhoff, Needles explained the development of the project. Galassi, as a member of the task force, reported that extensive data collection has been completed. A report will be provided at the World Congress in 2002.

6. Kobe Japan - 2000 Conference

Hiramatsu reported on the Kobe Conference held on October 5-7, 2000. He also provided a financial report for the conference. A report on the Kobe conference appears on the IAAER Web site.

7. Report on IFAC Education Committee Meeting

Krylova made an extensive report on the activities of the IFAC Education Committee. A summary is posted on the IAAER web site and included in this issue of Cosmos on page 6.

8. Potential conference in UK or Europe

Pope reported on a proposed IAAER-ICAEW International Financial Reporting Symposium to be held in London in Spring/Summer 2002. The executive committee requested that Pope choose an appropriate theme from the possibilities presented to the executive committee. When further details become available they will be announced on the IAAER web site.

9. COSMOS and the IAAER Web Site Update / JIFMA Update

Street reported that the January 2001 issue of COSMOS, as well as numerous updates, are posted on the IAAER web site. She also reported that the web site has a new look and several new features thanks to the sponsorship of the ICAEW. An email has been sent out to all IAAER members in the on-line membership directory requesting that they review their information for accuracy.

Regarding our relationship with JIFMA, Street reported that the IEG No. 9 Task Force report will be published in a forthcoming issue of JIFMA. Additionally, Ann Johns and Street have agreed to serve as co-editors of the new Institutional Perspectives section of JIFMA. The first paper will feature an interview with Sir David Tweedie, Chair of the IASB. The next paper will likely be developed in cooperation with IFAD. Johns is working on a contribution from the Asia Pacific area.

10. Education Journal on IAAER Web Site

The topic was discussed. It was suggested that a committee be established to explore this possibility. It is expected that several names will be nominated for the Editor.

11. Update on Other Conferences

(1) AAA Conference Berlin - 2001

Stone, president of AAA, discussed the AAA Globalization Conference to be held in this June in Berlin, Germany.

(2) South Africa 2004

Needles reported that the conference will be held near July 1, 2004.

(3) World Congress in Hong Kong - 2002

Based on the report submitted from Simon Ho, Needles explained that the date for the World Congress in 2002 is now fixed. It will be held on November 14-16, 2002, in Hong Kong.

(4) Education Directors Conference

Johns reported that the Education Directors Conference will be held during the afternoon of November 16, 2002, soon after the Hong Kong World Congress.

12. Future Meetings

Needles reported that the next Executive Committee meeting and general business meeting will be held in August during the annual meeting of the AAA in Atlanta, Ga. USA. The dinner meeting with IAAER Institutional Members will also be held at that time.

The meeting was adjourned at 12:00 noon
Kazuo Hiramatsu, Secretary



**Report on the IFAC EdCom Meeting
Submitted by
Tatiana Krylova,
IAAER Vice-President of Education**

The IFAC Education Committee met on March 14-17, 2001 in Mumbai. The meeting was preceded by a seminar jointly organized by the IFAC Education Committee and the Institute of Cost and Works Accountants of India that was entitled "Accountant's Role in Integrating the Global Economy." Several EdCom members made presentations at the seminar. These included a presentation on the IAAER's role in integrating accounting academics and research.

The agenda of the EdCom meeting included a general briefing on the IFAC November Board meeting and IFAC activities, an update on the implementation of the EdCom's strategic plan, discussions of current EdCom projects, and liaison and communications with other organizations.

1. As part of a general overview of the IFAC Board discussions on education issues during its last meeting in Manila in November 2000, EdCom members were briefed on the Board's strategy to strengthen IFAC's coordinating role in delivering education across borders. A number of activities in the education area will be undertaken to assess what is needed to achieve this goal. In particular, this will include a review of existing EdCom documentation in

order to introduce a higher level of requirements; a review of research on market needs in terms of a required profile of professional accountants (IAAER was mentioned as a possible contributor of data to such a survey); and organization of a special meeting of Education Directors to discuss these and related issues.

2. In reviewing the strategic plan and work program of EdCom for 2000 to 2002, as agreed by its members at the previous EdCom meeting in August, a proposal on developing international education standards was discussed. This is seen as yet another necessary element to support the globalization of the profession in addition to the standards issued by IFAC and IASC (now IASB). The proposal is based on an assessment that the Committee needs to get into step with other international developments in the profession and commit itself to higher standards in a number of areas and to a greater impetus toward harmonization. This proposal was discussed in conjunction with activities on reviewing and restructuring EdCom's existing publications. The general consensus was that the need for developing education standards exists and that it should start with converting some existing EdCom Education International Guidelines into standards. The process of practical implementation of these education standards should consider differences in the level of education in different countries and should be used to assist in filling the gaps in accounting education in developing and transitional countries. The committee will prepare for the next meeting a due process program on restructuring and revision of EdCom publications, including such matters as their status, new publication scheme, and numbering.

As part of a regular review, an EdCom communication plan was discussed to insure the availability of EdCom's publications throughout the world. Currently distribution is organized mainly through the IFAC Website with e-mail and regular mailings serving as sound alternatives.

3. Under the agenda item on projects in progress, a number of projects were discussed, such as a regular update of IEG 11 and IT competencies for accounting professionals; competence-based approaches to the preparation and work of professional accountants; quality issues for the Internet; distributed learning in accounting education; assessment methodologies; tiering of accounting qualifications; and assistance in implementing education guidance. In particular:

- The committee discussed a progress report on the creation of a competency-based version of IEG 11 as a potential addition or replacement of IEG 11. The objective of this project is to identify a small group of core competency areas in each of the key roles

by base level topics of knowledge requirements, which fall into two main categories of general IT knowledge and IT control knowledge. These developments will be made publicly available as exposure drafts for further discussions. IAAER members will be invited to contribute.

- Another report on IEG 11 was related to activities on monitoring developments that have implications for IEG 11. The report covered relevant trends in the areas of technology, the profession and academia. The report also proposed recommendations on necessary IEG 11 and accounting curricula revisions and on strengthening the IT component in accounting education at pre-qualification and post-qualification levels.
- In relation to the Competency Based Approaches to the Preparation and Work of Professional Accountants, the Committee was informed that the final draft of the discussion paper on this issue has been developed and is available for broader discussions. The goal of this Discussion paper is to offer general guidance to IFAC member bodies on how to implement such approaches. It is based on the definition of competence as the ability to perform a work role to a defined standard with reference to a real working environment. It reflects comments received, including those on different approaches to competency-based qualifications frameworks and responds to changes in this area since the first Discussion paper was issued in 1998.
- The main discussion on the “Project on Quality Issues for Internet and Distributed Learning in Accounting Education” was focused on comments received on the Discussion paper as part of its review process and on possible further EdCom actions to enhance the Internet and distributed learning in accounting education. The Committee agreed it would make a regular update of the paper based on comments received and to be received, rather than revise the discussion paper. It was also agreed that further discussions should address the feasibility of EdCom activity as a catalyst on creating and maintaining an ongoing knowledge base that is globally accessible and continuously enhanced by contributions from educators, researchers and other participants. Such a project may involve issues on assessing the quality of Internet programs and on other challenges of distributed learning programs. Such activities imply joining efforts with other groups or organizations and will require external resources; therefore it was agreed that EdCom would further explore the idea of establishing such alliances. The Committee felt that IAAER could logically be one of

the members of such an international coalition and the committee welcomed IAAER’s opinion on whether its members might be interested in participation in the project.

- The committee was updated on the progress of the Assessment Methods project. The goal of this project is to develop a new IEG on assessment methods to assist and encourage member bodies in adopting an integrated, multi-assessment approach to better test the capabilities and competencies for admission to the profession. The project is yet at the initial stage, and it is expected that an Exposure draft will be ready by the end of 2002. It was agreed that in developing the draft other work in the area should be considered, including the one done within the IAAER.
- The committee reviewed the progress on developing a Discussion paper on the Tiering of the Profession. The goal of this project is to produce a guideline on how the profession should be structured to contribute efficiently into the economic development of member bodies considering the growing segmentation within the profession as a result of its further fragmentation and specialization. The task force will further pursue the project, since the feedback and comments received on an initial background paper indicated its usefulness for the IFAC members.
- The committee also reviewed the progress on the Project on Assistance in Implementing Education Guidance. The goal of this project is to facilitate the dissemination of the IEG 9 “Prequalification Education, Assessment of Professional Competence and Experience Requirements of Professional Accountants.” The Committee acknowledged the IAAER Task Force report on the IEG 9 as an instrumental document for the implementation of the IEG 9 and created a Task force to prepare a work plan on promoting the preaxial use of the IEG 9 in member bodies where the IAAER report will be considered.
- Other projects in progress reviewed at the meeting include global accrediting agencies, special needs advisory, ethics, and accreditation of accounting programs.
- The committee was updated on IAAER activities and discussed the participation of its members in the 9th World Congress of Accounting Educators in 2002 in Hong Kong and the meeting of Education Directors in conjunction with the IAAER conference. The Committee expressed a strong support for both of these events.

- Liaison with ISAR of UNCTAD was also reviewed. It was agreed that the project on professional qualifications will be pursued further under the joint leadership of EdCom and ISAR. A joint team will be created when the project moves on after finalizing the questionnaire for a benchmarking exercise of professional requirements, which is being developed by the EdCom Task force.
- The committee also reviewed its liaison with the project on “ Impact on Globalization on Accountancy Education ” where a number of EdCom members are represented on the Steering and Management Committees of the project.
- The committee was also updated on its communication with IFAD and the IFAC’s Forum of Firms. EdCom was briefed on the liaison of Committee members with their designated IFAC member countries in the area of accounting education.

4. The next meeting will be held in August 2001 in Budapest.



Gert H. Karreman, project director

ANIAAER TASK FORM REPORT

Impact of Globalisation on Accountancy Education

Executive Summary

1. Mission Statement and Benefits

Research into the impact of globalisation on accountancy education is being conducted at a time when the debate on international accounting and auditing standards is a prominent policy issue. The research project has as its general objective to contribute to the understanding of the present position

and the possible future development of accountancy education in various parts of the world. Comparative country studies are undertaken to describe accountancy education in the countries involved and to test the model.

The research project will provide information that can be used for realistic and achievable guidelines on accountancy education, contribute to a structured implementation of global accountancy standards, promote harmonisation and mutual recognition of professional qualifications of accountants and stimulate the development of accountancy education in particular in developing countries and in countries in economic transition. Information from the project will help to find efficient and effective ways to secure the necessary professional education and training for accountants and auditors in various regions of the world.

2. International Co-operation

The research project on the Impact of Globalisation on Accountancy Education is conducted at the European Institute for Advanced Studies in Management (EIASM) in Brussels. For the purpose of the research project a Steering Group has been formed to overview both academic rigor and professional relevance. Professional accountancy bodies participate in the project, share their expertise and give a financial contribution towards the coverage of the costs of the research project. Major accountancy firms have agreed to sponsor the project, that is executed on a no-fee basis for participating experts. Co-operation has been established with the Education and Training Task Force initiated by the Global Steering Committee of the big firms.

A close co-operation is maintained with the IFAC Education Committee and with the International Association for Accounting Education and Research (IAAER). Essential for the project are the education contacts in the selected countries, who are willing to make local knowledge about accountancy qualification, education and training available in a comparable way. The European Federation of Accountants FEE has agreed to be a liaison organisation to the project. Contacts have been established with the European Union, the OECD, the World Bank and UNCTAD.

The participating institutes and sponsors are invited to special functions connected to the project. This started with the conference that was organised by the Centre for Business Performance of the Institute of Chartered Accountants in England and Wales and the European Institute for Advanced Studies in Management in London on 29 September 2000. This conference focused on the global challenges for accountancy education in the 21st century. Intermediate results of the project become available after each separate part. The final results will be presented at the 9th World Congress of the International Association for Accounting

Education and Research that will take place in November 2002 in Hong Kong preceding the 16th IFAC World Congress of Accountants. The research results will be made available in print or electronic form.

3. Research Method

A conceptual model for the classification of accountancy education has been developed that is used to analyse, monitor and evaluate global changes in accountancy education as a result of international developments in the accountancy profession. The study has a global perspective. Based on an analysis of country characteristics countries were selected from the European Union and North America, Central and Eastern Europe, Africa and the Middle East, Asia and the Far East, South and Middle America.

In the selection of countries a distinction was made between developed market economy countries, countries in transition from a planned economy to a market economy and developing countries. Major legal systems in the world as well as cultural background are considered for their influence on accounting and auditing and on accountancy education.

For comparative reasons a top-down structure has been chosen for the model starting with the professional qualification. This is followed by information about the final examination, professional education, practical training and general education. A standard questionnaire was developed and tested for data gathering. In the pilot stage much attention was paid to definitions to ensure comparability throughout the questionnaire on the various levels of accountancy education and training.

The core information in the questionnaire is preceded by chapters which cover general characteristics of the country and information about the professional body and its membership. In the final chapters attention is given to education content in relation to international guidelines and to foreseeable future developments.

4. Accountancy Education Characteristics

International Guidelines and Directives are used as benchmarks for the comparative analysis of national systems of accountancy education. International benchmarks on accountancy education and training considered for this purpose include the Education Guidelines given by the International Federation of Accountants (IFAC), the relevant Directives of the European Union (EU) and the Guideline for a Global Accounting Curriculum given by the United Nations Conference on Trade and Development (UNCTAD). This analysis is placed in the context of IFAC guidance on the recognition of professional accountancy qualifications and the GATS requirements for mutual recognition. Additional

guidelines will follow as far as they are relevant for accountancy qualification, education and training.

For each professional title under consideration a standard summary will be prepared. To facilitate the comparison between the systems for accountancy qualification, education and training that are being considered the standard description of the characteristics will cover the following subjects.

- The country profile as described in the preceding paragraph.
- Information about the professional body, the professional title and entrance in the profession.
- The objective of accountancy qualification, its standards and the system of professional examination, professional education and practical training.
- A comparison of existing programmes with international guidelines.
- An overview of expected key developments in accountancy qualification, education and training.

5. Research Progress and Results

The research project is expected to result in a classification of accountancy education systems and may contribute to the understanding and further development of accountancy education. As a result of the project it is expected that recommendations can be given for the promotion of the international development of accountancy education, including the furtherance of mutual recognition and harmonisation.

Preliminary activities covered general activities and a study of literature on the areas distinguished in the research project, preparation of the research objectives and a first classification model, consultation with international experts and organisations, development of selection criteria for country studies and regions and the development of an organisational structure for the project. The original fact-finding in the Netherlands, the United Kingdom, the USA and France has been finished based on the preliminary model for accountancy education that has been developed for that purpose.

As a result of the review of the original questions on scope and comparability of the answers major changes were effected in the questionnaire which now covers country characteristics; back-ground information about the profession; accountancy qualification, education and training; comparison with international guidelines and future developments.

Education contacts worldwide were approached in the first half of April 2001. The procedure has been co-ordinated with and approved by the IFAC Education Committee. The data gathering in the selected countries will be followed by analysis

and publication of country results in the second half of 2001. Subsequently the country information will be the basis for the scientific analysis of systems for accountancy education and training around the world in relation to the country characteristics that are being distinguished as possible explaining factors and in view of international developments effecting the accountancy profession.

The research project on the Impact of Globalisation on Accountancy Education is well under way. The research model in its final form has been developed and education contacts worldwide have been approached. There has been an unexpected growth in the network of participating experts, professional bodies and accountancy firms with excellent contacts with international organisations. Emphasis in the coming period is placed on the processing of country information, the review with the respondents, the analysis and comparison of the major characteristics and a first scientific analysis of the relations between variables. Country results will be made available to the participants in the project.

Thanks are due to all the participants who make the project possible.

Prof. Ian F. Y. Marrian, chairman
Gert H. Karreman, project director

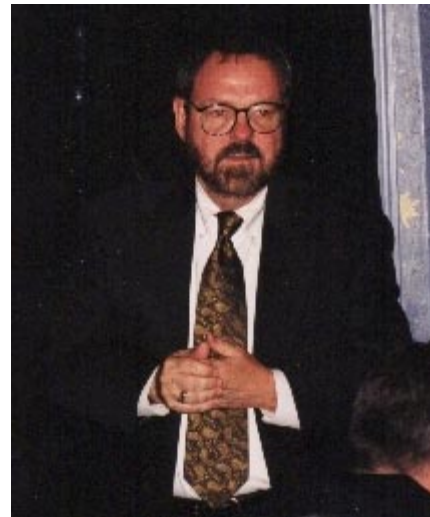
NEWS FROM INSTITUTIONAL MEMBERS

American Institute of Certified Public Accountants (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.



Belverd E. Needles Jr., President

Presidents Letter Continued from page 3

five years, will draw 800-1,000 academics from all continents and more than fifty countries. The last World Congress in Paris in 1997 drew more than 700 participants. The Call for Papers is on page 12 of this issue of COSMOS.

Also, please accept my personal invitation to attend the IAAER General Membership meeting, which will be held on Tuesday, August 14, 2001 at the Atlanta Marriott Marquis Hotel In Atlanta, Georgia, USA. We will meet from 4:00 to 5:30 p.m. in the Rhine/Savoy room on the lobby level of the Executive Conference Center of the hotel. An important agenda item will be an information session about the Ninth IAAER World Congress of Accounting Educators in Hong Kong. The World Congress will be the most important gathering of academic accountants in the last five years. Make your plans to attend now!

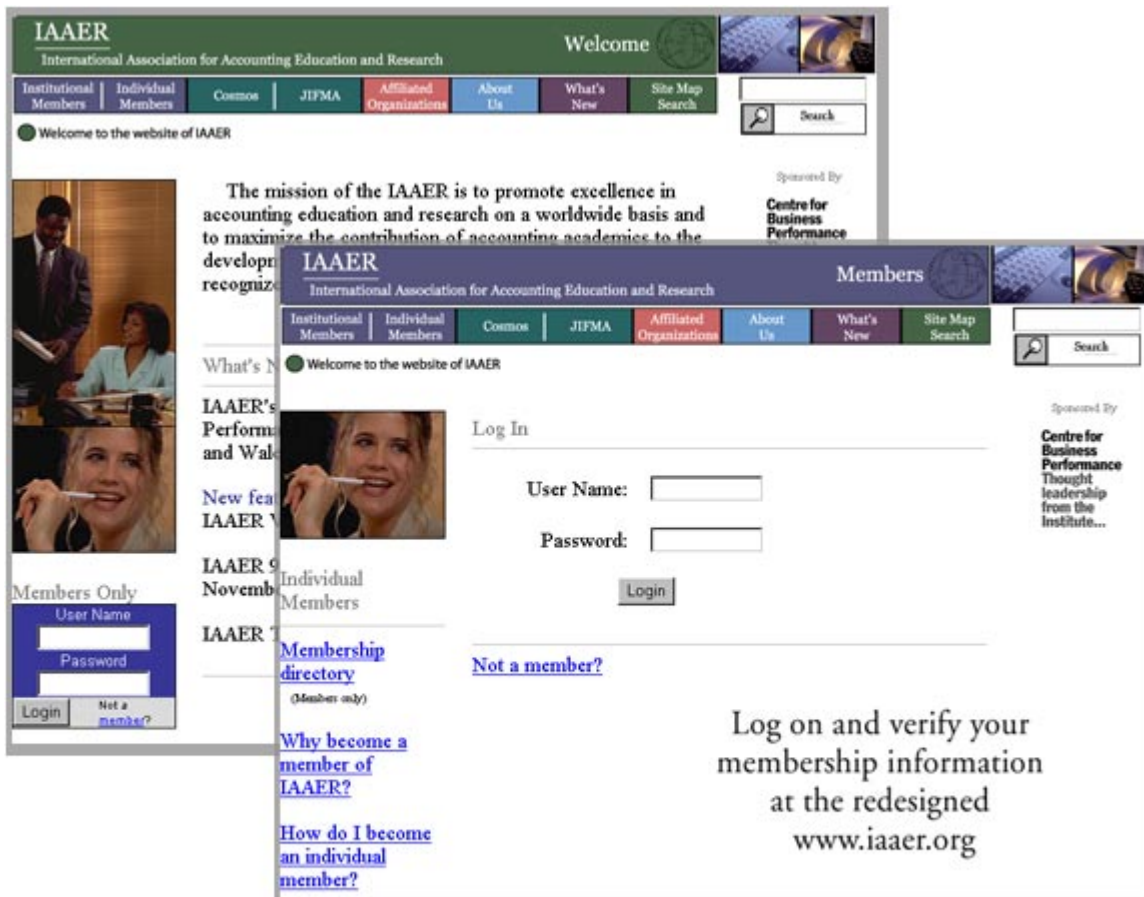
I also want to express special thanks to the Institute of Chartered Accountants of England and Wales (ICAEW), which has provided us with a two year grant to support the further development of the IAAER website, and to the KPMG Foundation, which has made a three-year commitment to help IAAER in reaching out to academic associations in emerging economies.

I welcome your comments. Please feel free to contact me at iaaer@needles-powers.com.

**IAAER ACADEMIC/PROFESSIONAL
INSTITUTIONAL MEMBERS**

Academy of Accounting Historians
 Accademia Italiana de Economia Aziendale
 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
 Asociación Española de Contabilidad y Administración de
 Empresas (AECA)*
 Association of Accountants of CIS Countries*
 Association of Chartered Certified Accountants
 Association of International Accountants
 British Accounting Association*
 Canadian Academic Accounting Association*
 Canadian Institute of Chartered Accountants
 Certified General Accountants' Association of Canada
 Chartered Institute of Management Accountants
 Chartered Institute of Public Finance and Accountancy
 Consiglio Nazionale dei Ragionieri e Perti Commerciali
 CPA Australia
 European Accounting Association*
 Federacion Argentina de Consejos Profesionales de

Ciencias Economicas (FACPCE)
 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 Accounting and Management
 Faculty
 Mexican Association of Schools of Accounting & Business
 National Association of State Boards of Accountancy
 Societa Italiana di Storia della Ragioneria
 Southern African Accounting Association*
 *Denotes Executive Council Members



IAAER: 2002

9th World Congress of Accounting Educators

Co-Organized by
The Hong Kong Academic Accounting Association (HKAAA)
and
The International Association for Accounting Education and Research (IAAER)

November 14 to 16 (Thursday to Saturday), 2002

New Phase, Hong Kong Exhibition and Convention Center
Hong Kong

Contacts:

Prof. Simon S.M. HO
Chairman, Organizing Committee of 9th IAAER World Congress
c/o School of Accountancy
The Chinese University of Hong Kong
Shatin, N.T., Hong Kong SAR
Tel: (852) 2609-7742
Fax: (852) 2603-6604
Email: simon@baf.msmail.cuhk.edu.hk

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Email: bneedles@needles-powers.com

Dear Colleagues,

It is with great pleasure that we invite you to attend the 9th World Congress of Accounting Educators which will be held jointly by the International Association of Accounting Education and Research (IAAER) and the Hong Kong Academic Accounting Association (HKAAA). The convention will take place immediately after the 16th World Congress of the International Federation of Accountants, November 11-13, 2002 in Hong Kong.

Educators and practitioners from all over the world meet every five years. Previous congresses met in the U.S. (1962), the U.K. (1967), Australia (1972), West Germany (1977), Mexico (1982), Japan (1987), Washington, D.C. (1992), and Paris, France (1997). This is the first congress in the new millennium and Hong Kong is most attractive in November.

The theme of the Congress is "*Accounting Education and Research Challenges in the New Millennium*". Given the rapid social, political, technological and economic changes occurring in all parts of the world, it is important that accounting educators and practitioners come together to share their views on how accounting education and research in their country are or should be responding to change. We believe that over 1,000 delegates representing over 60 countries will attend this historical event.

Hong Kong is like a colourful kaleidoscope of attractions: sensational shopping, fabulous food, a scintillating nightlife, diverse sightseeing and a rich cultural heritage, to name just a few. And you can experience each of these facets of Hong Kong while you are here. The venue chosen for the Congress is the Hong Kong Convention and Exhibition Centre where the Handover of Sovereignty Ceremony was held on 1 July 1997 and was seen by hundreds of millions of television viewers all over the world.

We look forward to seeing you in Hong Kong in November, 2002.

Yours sincerely,

Simon S.M. Ho, Chairman, Organizing Committee of 9th IAAER World Congress
Belverd E. Needles, Jr. President, IAAER

Preliminary Programme:

14 (Thursday) - Morning Registration Opening Ceremony Keynote Speeches	Afternoon Plenary Session Concurrent Sessions IAAER Exe Council Meeting	Evening Cocktail Reception
15 (Friday) - Morning Plenary Session Concurrent Sessions IAAER Exe Council Meeting	Afternoon Plenary Session Concurrent Sessions General Business Meeting	Evening Sightseeing
16 (Saturday) - Morning Concurrent Sessions Plenary Session Closing Ceremony	Afternoon Sightseeing	Evening Banquet & Entertainment

Call for Papers:

Papers on all aspects of accounting education and research (particularly those with an international dimension) are welcome. All papers will be reviewed by a multi-country Scientific Committee chaired by Prof. Gary Biddle (Hong Kong University of Science & Technology) and Prof. In-Mu Haw (The Chinese University of Hong Kong). Please follow the "Editorial Guidelines for Contribution" of the *Journal of International Financial Management and Accounting*. Please send 3 hard copies of your paper and a diskette containing an electronic copy of the paper by April 30, 2002 to:

Co-Chairpersons, Scientific Committee, 9th IAAER World Congress
c/o School of Accountancy
The Chinese University of Hong Kong
Shatin, N.T., Hong Kong SAR

Registration Fee:

Early registration fee (received by September 15, 2002)	US\$350
Late registration (received after September 15, 2002)	US\$380
Banquet for each accompanying person	US\$55

The registration fee includes 3-year IAAER membership fee, 1 cocktail reception, 1-2 lunches, 1 banquet, multiple coffee breaks, and the proceedings of abstracts. Registration details and forms will be provided on the IAAER web home page soon (<http://www.iaaer.org>).

Hotel Information:

There are a variety of hotels in Hong Kong with prices ranging from US\$80 to 200. Special conference rates will be available for selected hotels to be announced later.

Sightseeing Tours:

Besides local sightseeing, there will be an optional post-conference 1-Day Industrial and Cultural visit to Shenzhen, PRC (north to HK), inclusive of visa, meals, and theme park entrance fees @about US\$100 per person. Subject to demands, special tours to Macau, Guilan, Beijing and Shanghai would also be arranged via the Organizing Committee.

For more information visit the IAAER website at www.iaaer.org



CALL FOR PAPERS AND CONFERENCE ANNOUNCEMENTS

**BUSINESS HISTORY RESEARCH UNIT
THIRTEENTH ANNUAL CONFERENCE**
12 and 13 September 2001

Organised by John Richard Edwards of Cardiff Business School

For more information and registration forms visit the IAAER website at www.iaaer.org/new/callforpapers.htm or <http://www.cf.ac.uk/carbs/conferences/abfbc01/index.html>

XXIV ALL INDIA ACCOUNTING CONFERENCE INDIAN ACCOUNTING ASSOCIATION

Organised by the Tirupathi Branch of the Indian Accounting Association

& The Department of Commerce, Sri Venkateswara University, Tirupathi, AP., India
13-14 September, 2001

“Accounting Education and Research in the New Millennium” will be held during 13-14, Sep.2001, under the joint auspices of the IAA Tirupathi Branch and the Department of Commerce, S.V. University, Tirupathi. The conference will provide an important forum for the interaction of different ideas and information among academicians, professionals, executives and administrators in accounting and related disciplines with special reference to the following topics: 1. International Seminar: Accounting Education & Research: Challenges for the 21st Century; 2. Technical Session-1: Segment Reporting; 3. Technical Session-II: Economic Value Added.

For more information visit the IAAER website at www.iaaer.org/new/callforpapers.htm

A SYMPOSIUM ON ACCOUNTING ISSUES FOR CROSS-COUNTRY LISTING ON EQUITY EXCHANGES

September 20 – 22, 2001
CHAMPAIGN, ILLINOIS, USA

This Symposium is offered jointly by the Department of Accountancy at the University of Illinois at Urbana-Champaign, and a consortium of universities from Germany.*

The goal is to address issues related to the use of International Accounting Standards (IASs) for listing on stock exchanges. Some European exchanges (e.g., London Stock Exchange) accept filings by international firms using IASs. In the USA, the Securities Exchange Commission and other regulatory

agencies do not allow the same choice. Furthermore, several European firms have opted to use US GAAP instead of IASs. The costs and benefits associated with different choices are not well explored. Research work related to this general area is invited.

Sponsors:

Center for International Education and Research in Accounting
Vernon K. Zimmerman Foundation

For more information and registration forms visit the IAAER website at www.iaaer.org/new/callforpapers.htm

XI CONGRESO AECA “EMPRESA, EURO Y NUEVA ECONOMIA”

26 - 28 September 2001

For more information visit the AECA website <http://www.aeca.es/>

INTERNATIONAL WORKSHOP ON ACCOUNTING & REGULATION

27-29 September 2001
Siena, Italy

For more information visit the IAAER website at www.iaaer.org/new/callforpapers.htm or www.eiasm.be/WsAccounting&Regulation.html

EUROPEAN ACCOUNTING REVIEW CALL FOR PAPERS

special section on:
*INTANGIBLES AND INTELLECTUAL CAPITAL:
ACCOUNTING AND MANAGING ISSUES FOR THE NEW
ECONOMY*

Guest Editors: Baruch Lev and Stefano Zambon

It is largely accepted that we are witnessing a new phase in economic development which is characterised by continuous innovation, the spread of digital and communication technologies, the relevance of network forms of organisation, as well as the prevalence of soft, intangible and human factors. The so-called New or Intangible Economy is the environment in which organisations have to cope today. Many researchers and institutions (EU Commission, US Brookings Institution, OECD) have turned their attention to the economic and business implications of the Intangible Economy. Innovative notions of wealth such as those of intellectual capital, relational capital, and organisational capital are emerging, whilst old concepts - such as human capital - are acquiring a fresh significance on conceptual and practical grounds.

The European Accounting Review intends to devote a Special Section to the exploration of the issues and phenomena relating to managing and accounting for intangibles and intellectual capital in, for and around organisations. Some examples of the issues and topics which could be considered are:

- the emerging characteristics of national and company practices vis-à-vis the new intangibles-oriented forms of reports;
- the conceptual implications of intellectual capital reports, such as, for example, identification and definitional issues linked to the very notion of intellectual capital, and the potential passage from shareholder value to stakeholder value;
- the ways to improve the identification and measurement of intangibles and intellectual capital and their component factors for both internal and external reports;
- the value relevance of such reports and indicators for financial markets and investors;
- the evolution of performance review systems and other management reports to take into account the intangible, relational and human dimensions;
- the impact of the above new forms of company reporting on the attest and assurance function of auditors, as well as the predictive ability of financial analysts;
- the problematic aspects of the guidelines for company reporting in the Intangible Economy which are appearing today at an international level.

These topics are by no means exhaustive and intend to be mere suggestions. Papers with an international and comparative perspective are encouraged. All original work that has the potential to contribute towards a better understanding of the above issues and problems is suitable for consideration.

The deadline for paper submission is 30 September 2001.

**For more information visit the IAAER website at
www.iaaer.org/new/callforpapers.htm**

WORKSHOP ON PERFORMANCE MEASUREMENT AND MANAGEMENT CONTROL

Nice, France, October 4- 5, 2001

**For more information visit the IAAER website at
www.iaaer.org/new/callforpapers.htm or [http://
www.eiasm.be/WS-WPMMC.html](http://www.eiasm.be/WS-WPMMC.html)**

13th ASIAN-PACIFIC CONFERENCE ON INTERNATIONAL ACCOUNTING ISSUES

October 28-31, 2001
Rio de Janeiro, Brazil

Co-Sponsored by
Faculdade de Economia Administracao e Contabilidade
Universidade de Sao Paulo
and
The Sid Craig School of Business
California State University Fresno

The Thirteenth ASIAN-PACIFIC Conference on International Accounting Issues will be held on October 28-31, 2001 in Rio de Janeiro, Brazil. The main theme of the conference is "Emergence of the New Economy: Challenges for Accounting Education and Practice." 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. During the past twelve years, our conference has been held in Fresno, California (1989), Vancouver, Canada (1990), Honolulu, Hawaii (1991), Dunedin, New Zealand (1992), Mexico City, Mexico (1993), Taipei, Taiwan (1994), Seoul, Korea (1995), Vancouver, Canada (1996), Bangkok, Thailand (1997), Maui, Hawaii (1998), Melbourne, Australia (1999), and Beijing, China (2000). Over 350 participants from 35 countries attended our Beijing conference.

Conference Registration Fee:

Registration fees of \$300 (U.S. Dollars) per delegate includes a reception, 2 breakfasts, 2 luncheons, 1 dinner (Banquet and Entertainment), a copy of the proceedings, and a one-day tour.

CPE Credits:

Participants in past conferences have earned up to 20 hours of CPE credits.

Conference Hotel:

The Conference will be held at the Inter-Continental in Rio de Janeiro, a five-star hotel. Rate for Single/Double Occupancy is \$130 (U.S. Dollars)

For More Information please contact:

Professor Ali Peyvandi
E-mail: ali_peyvandi@csufresno.edu or
Professor Benjamin Tai
Email: benjamin_tai@csufresno.edu

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
Fax: (559) 278-7336

Prof. Dr. Edson Luiz Riccio
E-mail: elriccio@usp.br
Faculdade de Economia Administracao e Contabilidade
Universidade de Sao Paulo – USP
Av. Prof. Luciano Gualberto 908 - FEA 3
CEP(ZIP) 05 508-900
Sao Paulo – Brasil
Phone: 55- 11 - 3818 5820
Fax: 55-11-813 0120

For more information visit the IAAER website at
www.iaaer.org/new/callforpapers.htm or
<http://www.craig.csufresno.edu/dprtmnt/conasia.htm>

**DOCTORAL SEMINAR ON
MANAGEMENT ACCOUNTING & CONTROL
RESEARCH**

Organized by EIASM
Brussels, 3-7 December 2001

Coordinators:

Frank Hartmann, University of Amsterdam The Netherlands
Frank Moers, Maastricht University The Netherlands

The EDEN-seminar on Management Accounting & Control completes the EIASM program in Accounting. The seminar offers the opportunity for doctoral students to get an overview of the state-of-the-art of research in Management Accounting & Control, to discuss theoretical and empirical developments in the field, and to build and extend the professional network. Additionally, participants are offered the opportunity to informally discuss their current work in an international forum.

The seminar will address the Management Accounting & Control research field by focusing on the 'old and new' in theories and research methods used. Regarding research methods, the focus will be on quantitative research methods. The explicit aim of the seminar is to present and discuss the efforts needed to extend the field's classical themes, theories, and research methods to include the many opportunities that exist for improvements in theory and method. The specific aim of the seminar, therefore, is to provide the participants with a clear overview and discussion of strengths and weaknesses of contemporary scholarly research. This may help participants in their current research projects and in their choice of future research themes and design of future research. The current state of Management Accounting &

Control research warrants this explicit attention to the tension between the current state and the desired state of research.

The program consists of both lectures and interactive sessions. This format will provide the possibility to present overviews of the current state of research and the critique it is receiving.

For more information visit the IAAER website at
www.iaaer.org/new/callforpapers.htm

**INTERNATIONAL WORKSHOP ON
CAPITAL MARKET RESEARCH**

December 13-15, 2001
Valencia, Spain

For more information visit the IAAER website at
www.iaaer.org/new/callforpapers.htm or
<http://www.eiasm.be/WsCapitalMarketResearch.html>

**WORKSHOP ON E-BUSINESS &
MANAGEMENT CONTROL**

December 13-14, 2001
Deadline for papers : September 30th, 2001
Brussels, Belgium

For more information visit the IAAER website at
www.iaaer.org/new/callforpapers.htm or
<http://www.eiasm.be/WSe-bus.html>

**ACCOUNTING EDUCATION:
AN INTERNATIONAL JOURNAL
CALL FOR PAPERS - ACTION RESEARCH IN
ACCOUNTING EDUCATION**

Background

Within Higher Education the path to enlightened research has broadened since Carr and Kemmis (1986) suggested that: "Most contemporary textbooks assume questions about the aims and methods of educational research can be answered by reference to the aims and methods of the established sciences". With the decline in the dominance of the 'scientific method' in such fields as Accounting and Education, other approaches to knowledge creation have been accepted. The resultant richer and more pluralistic approaches to research provide an ideal platform for developments in accounting education as academics gain the confidence to adopt a variety of research approaches better suited to the eclectic nature of their field.

From their inception most University courses in Accounting have captured the tensions between the technical and the

conceptual aspects of the core curriculum. However, even where academics have wished to emphasise more fully the ambiguous and conceptual nature of the subject, they have been constrained by professional bodies that expect a technical minimum within the curriculum. A related tension is that some students appear to perceive education as involving little more than the rote learning and regurgitation of 'true' facts (indeed, some students appear to choose to study Accounting for that very reason!). Academics, of course, expect their courses to go much further than the technical by:

- (a) encouraging attributes that will provide the basis of life-long learning;
- (b) preparing students for a post-graduation world of rapid change in which they must be prepared to take a pro-active role in enriching and managing their environments.

If academics are to encourage such learning, the educator must give up some of her/his authority in order to aid in the more democratic evolution of an improved learning environment. However, for both educator and student, this can be a high-risk exercise.

Action Research

Against this background some accounting educators have begun to move away from the empirical study of pedagogical issues towards classroom-based research better to understand the learning that is taking place in their own teaching settings, and some have employed Action Research for this purpose. In Action Research the teacher-as-researcher is at the centre of the inquiry; there is a fusion between theory and practice as one informs the other. Action researchers go through a process of: problem identification, gathering evidence, making changes, gathering further evidence about the changes, reflection, and proposing further improvements. Although action researchers do disseminate their findings, there is no attempt to generalize from specific cases. Rather, as the educational setting is critical, it is for other practitioners to consider ways in which published results may inform their own practices. By researching their own practices, accounting educators have discovered a way of making improvements, and of progressing towards their own pedagogic ideals. In the best of Action Research environments, the Action Research project becomes a collaborative exercise.

We wish to hear from colleagues who are attempting to improve their educational environments through the use of the Action Research approach. Papers should be submitted by 31 December 2001 to either of the Guest Editors.

**For more information visit the IAAER website at
www.iaaer.org/new/callforpapers.htm**



Melbourne, Australia 30th July – 2nd August 2002

The 9th World Congress of Accounting Historians (WCAH) will be held in Melbourne in 2002. The recently held Congress in Madrid attracted almost 200 delegates from 23 countries drawn from all five continents. Deakin University is the host institution of the Congress. The Convenor is Professor Garry Carnegie of Deakin University.

The 9th WCAH will be held at Rydges Riverwalk Hotel, a specialist and popular conference venue on the banks of the Yarra River. With a cosmopolitan culture and regular direct flights connecting the city to most of the major centres around the world, Melbourne is an ideal centre for an international conference. While Melbourne is a dynamic city, it retains much of the charm and buildings of the nineteenth century during which time it was known as "Marvellous Melbourne". It is recognised as one of the most livable cities in the world, having a wide range of cultural, entertainment and sporting facilities. Melbourne has many fine eating establishments offering a wide array of gourmet delights to satisfy the most discerning taste.

The 9th WCAH is at the beginning of the twenty-first century. The next hundred years provide exciting opportunities to expand the influence and scope of accounting history research and thus to augment our knowledge of the international dimensions of accounting's past and present. For this Congress a series of research themes representing a number of the key interests of accounting historians has been adopted. It is, however, recognised that some scholars will be pursuing other facets of accounting's past and such papers will also be welcomed.

Call for papers

Papers that embrace the following themes are encouraged:

- Professionalisation of accounting
- Cost and management accounting
- Financial reporting and accounting regulation
- Accounting in social institutions
- Comparative international accounting history
- Historiography

Papers which do not fall conveniently within one of these themes are also encouraged and will be considered for presentation.

Papers should be written in English and will be subject to a peer review process through the Program Technical Committee. Submissions in electronic form will be accepted.

Submission of Papers

Papers for the 9th WCAH should be submitted by 14 January 2002 to:

Professor Garry Carnegie, Congress Convenor
School of Accounting and Finance
Deakin University
Geelong Victoria 3217 AUSTRALIA
Email: 9WCAH@deakin.edu.au

Notification

Notification of papers accepted for inclusion in the 9th WCAH program will be completed by 14 March 2002. Further details of the 9th WCAH will be progressively added to the Congress website:

www.deakin.edu.au/wcah/ or visit the IAAER website at
www.iaaer.org/new/callforpapers.htm

**CALL FOR SUBMISSIONS TO A
NEW SECTION OF
ACCOUNTING EDUCATION:
AN INTERNATIONAL JOURNAL
POSTCARDS FROM THE PODIUM**

Occasionally, accounting educators are confronted by an unusual teaching-related "incident" – either inside or outside the classroom. A rich reservoir of such incidents, some funny, some sad, some bizarre, some frightening and some pushing the boundaries of believability, resides in the corpus of accounting educators.

Accounting Education: An International Journal seeks to promote a sharing of experiences of such incidents, and the coping strategies adopted. Such sharing is likely not only to be a cleansing, cathartic experience for their providers but, more importantly, to help facilitate better teaching by others.

Accordingly, *Accounting Education: An International Journal* seeks vignettes or "postcards" or anecdotal accounts of challenging teaching-related incidents and how they were dealt with. *Postcards* might canvass such matters as the aggressive parent, the suicidal student, first lecture nerves, or the ruckus the day a mouse ran loose in a lecture theatre.

About six *Postcards* will be published each year in a special section of *Accounting Education: An International Journal* edited by Professor Russell Craig of The Australian National University. It is hoped that a broad spectrum of accounting educators will submit *Postcards* – they ought not to be regarded as the preserve of more mature educators.

Submissions should not exceed 1500 words. They should outline the incident clearly; explain how it was dealt with; and reflect on what we might learn from it. Submissions will be assessed in terms of readability, interest and the likely benefits of the coping strategy provided. *Postcards* should preferably address topics that will resonate with accounting educators internationally. Indirectly, at least, they should provide insights that will lead to better teaching practice and learning outcomes.

There is no obligatory structural template. However, prospective submitters are encouraged not to be distracted by the usual conventions of literature review or to genuflect before the Gods of Statistics. Submissions will be subject to a blind review by reviewers with a tolerance for idiosyncrasy and humour.

There is no deadline for submissions. Submit by post or e-mail attachment to:

Professor Russell Craig
Department of Commerce
The Australian National University
Canberra ACT 0200
Australia
E-mail: Russell.Craig@anu.edu.au
Phone: 61-2-62494376
Fax: 61-2-62495005

**For more information visit the IAAER website at
www.iaaer.org/new/callforpapers.htm**

**CALL FOR PAPERS
ACCOUNTING EDUCATION:
AN INTERNATIONAL JOURNAL
Using Case Studies in Accounting
and Finance Education 2003 Special Issue**

In September 2003, *Accounting Education: An International Journal* will publish a special issue dedicated to showcasing educators' use of case studies in accounting and finance education. Invited Guest Editors for this special issue are Professor Trevor Hassall (Sheffield Hallam University, UK) and Markus J. Milne (University of Otago, NZ). *AE's* usual editorial policies will apply to this special issue.

A specific purpose of the special issue is to provide to both newcomers and existing users of case studies a variety of examples of the ways in which case material can be integrated into accounting and finance education. Such examples could vary from the use of a single case study through to entire courses (papers) taught by case study. Similarly, the type of students exposed to such methods could vary from year 1 undergraduates to post-experience managers.

In short, we are keen to receive holistic accounts of educators' use of case studies and anticipate that the special issue will provide a significant and lasting contribution to the use of case studies in accounting and finance education.

We welcome indications of initial interest by potential authors and are happy to discuss proposals at an early stage of development.

Submission Deadline: 30 June 2002

**For more information visit the IAAER website at
www.iaaer.org/new/callforpapers.htm**



Key dates

Deadline for submission of abstracts and papers: 1 November 2001.

Authors notified of acceptance / rejection of abstracts: 31 January 2002.

Deadline for submission of full paper and registration: 1 March 2002.

For more information visit the congress homepage under:
<http://www.eaa-online.org/EAA2002>

Call for papers

Papers on all aspects of accounting are welcome to be submitted for consideration for presentation at the Congress. Initial selection of papers will be made on the basis of abstracts submitted. Abstracts should be submitted to the Chairperson of the Scientific Committee, Thomas Plenborg via <http://www.eaa-online.org/EAA2002/abstracts>
The deadline for submission of abstracts is November 1, 2001.

General information

For further information, please use the web site or contact the organisers at the following address:

2002 EAA Congress
Copenhagen Business School,
Department of Accounting and Auditing
Solbjerg Plads 3, C.4,
DK-2000 Frederiksberg, Denmark
Tel: +45 3815 2342, Fax: +45 3815 2321
E-mail address: eea2002@cbs.dk

**For more information, please see the European Accounting Association website at:
<http://www.bham.ac.uk/EAA/eea2002/>**

CALL FOR PAPERS

THE SOUTHEUROPEAN REVIEW OF BUSINESS FINANCE & ACCOUNTING

Volume 1, Number 1, January 2002

Department of Accounting
of The Technological Education Institute of Piraeus

**For more information visit the IAAER website at
www.iaaer.org/new/callforpapers.htm**

ASIA-PACIFIC JOURNAL OF ACCOUNTING & ECONOMICS SYMPOSIUM 2002

The Accounting and Corporate Law Centre and Department of Accountancy at City University of Hong Kong will jointly organize the Asia-Pacific Journal of Accounting & Economics Symposium to be held in the City University of Hong Kong on 3–4 January 2002. Papers are invited for this event. Deadline: August 31, 2001

**For more information visit the AAA website at
<http://aaahq.org/calls/default.cfm>**

Call for Papers

Special Issue of the *Management Accounting Research*

Management Accounting in Transitional Economies

Guest Editors: Alicja Jaruga and Simon S.M. Ho

Management Accounting Research is devoting a special issue to management accounting practice and developments in economies in transition.

The growth of international business, global competition, and new information and production technology have changed the world of management accounting. These changes have special implications for newly industrialised and emerging economies, where accounting information plays an important role in economic development. Alternative approaches to management accounting are practised in various emerging economies. For instance, China, Korea, Hong Kong and some Eastern European countries have quite different approaches in areas such as overhead allocation, inventory control, quality control, capital budgeting, transfer pricing and performance evaluation.

Many of these emerging economies are either focussing on high technology-based manufacturing activities or sophisticated financial and business services. The cost/management accounting system that had evolved by the 1970s was based on standard costing, the flexible budgeting, cost-volume-profit analysis, variance analysis, and responsibility accounting. However, many products and services developed in these emerging economies today are dominated by fixed costs, and some key industries such as telecommunications do not have known cost characteristics or a stable technology. Furthermore, international investors from developed countries face unique cross-border management accounting problems when they operate in these transitional economies. Therefore, we need to change our thinking about the nature and the role of cost/management accounting in these new environments.

Papers are sought which examine the issues confronting management accounting in this area. Submissions may take a variety of perspectives: interpretive, critical or modern cost management. The editors are interested in both theoretical and empirical contributions to the debate on how management accounting in economies in transition should develop in response to these various pressures and how management accounting can facilitate change.

Potential authors may submit three copies of preliminary drafts to either of the co-editors. The closing date for submissions is 1 September 2001. Papers should follow the format of *Management Accounting Research*. It is hoped that initial responses to submission can be made within three months, such that papers conditionally accepted for publication will be returned to authors for revisions in December 2001. The special issue is expected to appear in September 2002.

General enquiries and/or submissions can be addressed to either of the co-editors:

Professor Alicja Jaruga
University of Lodz
Faculty of Management
Department of Accounting
ul. Rewolucji 1905r 39/41
90-214Lodz
POLAND

Simon S.M. Ho
Director & Professor
School of Accountancy
The Chinese University of Hong Kong
Shatin, N.T., HONG KONG
Tel: (852) 2609-7742
Fax: (852) 2603-5114
e-mail: simon@baf.msmail.cuhk.edu.hk

**THE INTERNATIONAL ACCOUNTING SECTION OF THE
AMERICAN ACCOUNTING ASSOCIATION 2002 MID-YEAR MEETING**

**Jointly sponsored by the
CENTER FOR INTERNATIONAL EDUCATION AND RESEARCH IN ACCOUNTING (CIERA)
University of Illinois at Urbana-Champaign**

**January 11-12, 2002
Ft. Lauderdale Embassy Suites**

Funding Provided by the KPMG Foundation

This is the eighth 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 will 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 for additional information.

The conference registration fee is \$100. Registration forms will be posted on the AAA web site by early Fall 2001.

Deadlines:

Four copies of papers or panel proposals should be submitted by September 15, 2001 to:

Nancy Nichols
James Madison University
School of Accounting, MSC 0203
Harrisonburg, VA 22807 USA
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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, 2001.

Requests for additional information should be directed to:

Logistics

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Doctoral Sessions and Plenary Sessions

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

Conference Information:

A block of rooms is reserved at the Ft. Lauderdale Embassy Suites at a rate of \$US 149 per night. The room rate includes free airport transportation, a full cooked breakfast and evening happy hour. The hotel telephone number is (954) 527-2700.

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

Lunch Friday January 11
Evening Reception Friday January 11 (sponsored by CIERA)
Lunch Saturday January 12
Closing reception Saturday January 12

Please note breakfast is provided each morning for those staying at the Ft. Lauderdale Embassy Suites.

Conference updates will be posted on the AAA web sites at: <http://www.cba.uc.edu/cbainfo/ias>

The Journal of International Accounting Research

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The *Journal of International Accounting Research* publishes articles that increase our understanding of the development and use of international accounting and reporting practices or attempt to improve extant practices. International accounting is broadly interpreted to include the reporting of international economic transactions; the study of differences among practices across countries; the study of interesting institutional and cultural factors that shape practices in a single country but have international implications; and the effect of international accounting practices on users. The Journal has a diverse readership and is interested in articles in auditing, financial accounting, managerial accounting, systems, tax, and other specialties within the field of accounting. The Journal is open to research using a wide variety of research methods, including empirical-archival, experimental, field studies, and theoretical. The importance of the findings and the rigor of the analysis are the factors that determine acceptability. The Journal may include sections for Notes (shorter articles) and Commentaries. Education articles should be sent to a journal such as *Issues in Accounting Education*.

All manuscripts are sent to two reviewers, although one or more additional reviewers may be consulted in some instances. Reviews will be double-blind (i.e., to both the author and reviewer). A strong effort will be made to complete the initial review within two to three months. The review process is intended to provide constructive comments that improve the quality of manuscripts by focusing on critical issues. The editorial team recognizes that the nuances of a paper are better left to the authors.

SUBMISSION OF MANUSCRIPTS

1. Manuscripts currently under consideration by another journal or other publisher should not be submitted. At the time of submission, the author must state that the work is not submitted or published elsewhere.
2. To expedite the process, an electronic submission and review process can be employed. To preserve anonymity, place the cover page and the remainder of the document in separate Word or PDF files. In the case of manuscripts reporting on field surveys or experiments, the instrument (e.g., questionnaire, case, interview plan) should also be submitted in a separate file, with identify of the author(s) deleted. Email the cover page, manuscript, and, if applicable, the instrument as attached files to R. S. Olusegun Wallace, Editor, at: wallace@kfupm.edu.sa The submission fee is \$25.00 in U.S. funds for members of the AAA International Section, or \$50.00 for others, made payable to the American Accounting Association. The submission fee is nonrefundable. To charge the fee access the AAA website at:

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Please indicate in the e-mail that you have charged the fee. Alternatively, the submission fee may be paid by check, payable to the American Accounting Association, and mailed to R. S. Olusegun Wallace, Editor, *The Journal of International Accounting Research*, King Fahd University of Petroleum & Minerals, KFUP Box 1995, Dhahran 31261, Saudi Arabia.

3. If electing to submit hardcopies, four copies of manuscripts should be mailed to R. S. Olusegun Wallace at the address above. In the case of manuscripts reporting on field surveys or experiments, four copies of the instrument (e.g., questionnaire, case, interview plan) should be submitted. Information that might identify the author(s) must be deleted from the instrument. The submission fee should be enclosed or charged at the AAA website (per above).

4. Revised manuscripts must be submitted within 12 months from request; otherwise they will be considered new submissions.

Books for review should be sent to the Book Review Editor: Dr. Wayne Thomas, School of Accounting, Price College of Business, 307 W. Brooks # 200, University of Oklahoma, 307, Norman, OK 73019-4004. Scholars interested in reviewing books are requested to forward their names and particular interests to the Book Reviews Editor.

MANUSCRIPT PREPARATION AND STYLE

These practices are based on *The Accounting Review*. The primary difference is the acceptability of international standard size A4 paper and a 150 word abstract. For initial submission, any widely used style is acceptable.



**Forthcoming Issue of JIFMA
To Feature An Interview With
Sir David Tweedie, Chair IASB
In The New Institutional Perspectives Section**

The *Journal of International Financial Management and Accounting* is pleased to announce that the first paper to appear in the journal's new section on Institutional Perspectives will feature an interview with IASB Chair, Sir David Tweedie.

In the interview, Tweedie discusses numerous issues including the restructuring of the IASB, the IASB agenda (with its focus on convergence), the EU proposal to require listed companies to prepare IAS financials (including his view on EFRAG), the enforcement of IAS including ongoing efforts by IFAC and IFAD, the folding of the G4, industry standards, and Big GAAP / Little GAAP.

Additionally, Tweedie discusses accounting education. When asked: What role the IAAER should play, Tweedie responded "I would like to see the intellectualization of the profession. This would be a useful issue for the IAAER to raise. ... We must be careful in this profession. We need 'thinking' accountants. The accounting profession needs an intellectual basis."

Further addressing accounting education Tweedie argued "Universities should be teaching the issues and the problems and indicating the ideal accounting treatment. Professors should be asking: Why did the standard setter take this position? Why not take another position? Universities must adopt this approach and change their method of teaching. ... The institutes should be telling the universities to teach theory. In the absence of theory, the university and the profession will fall flat on their faces. We need to teach the problems associated with current methods of accounting."

The complete text of the Tweedie interview will appear in a forthcoming issue of JIFMA.

Prospective authors for JIFMA's Institutional Perspectives should contact either:

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In 1999 JIFMA formed a new relationship with IAAER and became the official research journal for the IAAER. JIFMA publishes original research dealing with international aspects of financial management and reporting, banking and financial services, auditing and taxation.

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