

IAAER

INTERNATIONAL ASSOCIATION FOR
ACCOUNTING EDUCATION AND RESEARCH



COSMOS ACCOUNTANCY CHRONICLE

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July 2004

Donna L. Street, editor

**INTERNATIONAL ASSOCIATION FOR
ACCOUNTING EDUCATION AND RESEARCH**

PRESIDENT'S LETTER



Serge Evraert

Dear Colleagues,

Half the year has passed, and it is time to report on the events announced in the January 2004 issue of *Cosmos* which involve the participation of the IAAER. For our association, things progressed as expected and as reported in the following pages. The first days of July have seen a new Executive Committee team elected in Durban who officially started to work for the two year period of 2004-2006.

Among the recent accomplishments of IAAER, I would first emphasize the great success of the biennial SAAA / IAAER Research Conference held at the end of June which drew 400 delegates from 53 countries. More than one hundred of the participants were from outside Southern Africa. Along with the wonderful venue and quality of the plenary and parallel sessions, the third edition of the Accounting Globalization Roundtable, which preceded the conference, provided an opportunity to discuss implementation of International

Education Standards 1-6 released this year by the IFAC Education Committee. The Globalization Roundtable focused on developing countries' hopes, specificities and constraints.

In April, the Executive Committee met in Prague and approved the list of nominees for office established by the nominating committee chaired by Immediate Past President Bel Needles. At the end of May, a professional development day co-sponsored by CGA Canada and IAAER proceeded CAAA's annual conference. Donna Street, Bel Needles and Gary Sundem were featured speakers. Additionally, members of the IAAER Executive Committee have been active at the IFAC Education Committee and have worked to strengthen our connections with the IASB, thereby tackling accounting education strategies and other related issues. Past President Bel Needles' paper on the history of the IAAER will be presented at an upcoming congress of the Academy of Accounting Historians in Saint Louis. This report provides a memory for the organization and will be helpful in setting IAAER's future direction. Last, but not least, our next two research conferences are under way: the Fifth International Research Conference planned for Bordeaux, 29-30 September 2005 and the Tenth World Congress of Accounting Educators planned for Istanbul, Turkey in 2006.

I am also pleased to announce a forthcoming strategic alliance with *Accounting Education: An International Journal*, which will soon become the official education journal of IAAER. *Journal of International Financial Management and Accounting* will continue as IAAER's research journal.

Finally, the first half of 2004 has been encouraging. New steps forward have been accomplished for the implementation of IAAER's strategies and mission to promote excellence in accounting education and research. IAAER will continue to work to draw professional and academic accountants onto our vision for the future and promote the usefulness of accounting services to global and local communities.

Many thanks, to all of you, for your support of IAAER's endeavours.

Serge Evraert

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Accounting Association of Australia and New Zealand

African Academic Accountants Association

American Accounting Association

**Asociación Española de Contabilidad y Administración de
Empresas (AECA)***

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 Association of Schools of Accounting & Business

**(Asociacion Nacional de Facultades y Escuelas de
Contaduria y Administracion)**

Southern African Accounting Association

COSMOS ACCOUNTANCY CHRONICLE

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COSMOS Submission Deadlines:

January 2005 Issue: December 1, 2004

All materials should be submitted to Lee Radebaugh (lee_radebaugh@byu.edu) on an IBM compatible disk (preferably in Word) or as an e-mail attachment. Please do not fax materials.

COSMOS AT A GLANCE
July 2004

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IAAER SCHEDULE OF ACTIVITIES

Orlando, Florida

American Accounting Association

Executive Committee and Council

August 10, 2004, 2:00-4:30 pm

Washington Room of the Orlando Marriott World Center

General Business Meeting

August 10, 2004, 4:30pm -5:30pm

Tampa Room of the Orlando Marriott World Center

French Accounting Association and IAAER

Research Conference

Bordeaux, France

September 29-30, 2005

IAAER World Congress

Istanbul, Turkey

November 9-11, 2006

**JOURNAL OF INTERNATIONAL FINANCIAL
 MANAGEMENT AND ACCOUNTING**

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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**JIFMA OFFERS SPECIAL SUBSCRIPTION RATES TO
 IAAER MEMBERS**

	Europe	The Americas	Rest of World
Annual Subscription			
Institutional	£158.00	\$260.00	£178.00
Personal	£54.00	\$93.00	£58.00
IAAER Members	£39.00	\$61.00	£39.00

JIFMA'S INSTITUTIONAL PERSPECTIVES SECTION

For this section, we invite original papers that analyze accounting rule changes, regulatory changes and institutional developments within countries, and discuss the implications of these changes for corporate decision-making, financial analysis of firms in these countries, and related issues. High quality papers in this area will assist research in properly interpreting research data and reported accounting numbers from around the world. Articles in this section are refereed by JIFMA's editorial board.

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

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IAAER

International Association for Accounting Education and Research

What's New



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

Compiled by Belverd E. Needles, Jr., DePaul University (USA), Past-President IAAER

August 17, 1984

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

October 1987

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

June 1989

Cosmos Accountancy Chronicle begins publication.

August 1989

The constitution is revised to include institutional members.

1992

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

February 1992

IAAER is represented on the IFAC Education Committee.

October 1992

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

October 1992

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

October 1992

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

April 1993

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

August 1993

IAAER holds breakfast for representatives of institutional member associations.

1994

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

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

August 1994

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

1995

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

August 1995

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

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

September 1995

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

1996

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

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

May 1996

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

August 1996

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

1997

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

October 1997

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

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

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

October 1998

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

1999

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

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

October 1999

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

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

2000

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

October 2000

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

Founders' Award is presented to Dr. Seigo Nakajima.

2001

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

2002

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

November 2002

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

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

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

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

Founders' Award is presented to Murray Wells.

A Globalization Roundtable is held in Hong Kong.

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

2003

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

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

January 2003

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

June/July 2004

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

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

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

September 2005

Fifth International Research Conference is planned for Bordeaux, France.

November 2006

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

**INTERNATIONAL ASSOCIATION FOR
ACCOUNTING EDUCATION AND RESEARCH**

Minutes of Joint Executive Committee / Executive Council Meeting

April 1, 2004

Prague, Czech Republic

In attendance: Serge Evraert, Belverd Needles, Peter Moeller, Donna Street, Michel Guindon, Agnes Cheng, Recep Pekdemir, Leslie Stainbank, Michael Walsh, Salvador Ruiz de Chavez, Guisepe Galassi, Simon Ho, and Gert Karreman.

Apologies: Bryan Howieson

Acting Secretary: Linda Thorne

1. Serge Evraert welcomed everyone, and the minutes were approved.
2. Bel Needles presented the following slate of officers on behalf of the nominating committee:

President Serge Evraert
VP Administration Gary Sundem
VP Finance Alfred Wagenhofer
VP Education Michel Guindon
VP Practice Michael Walsh
VP International Conferences Agnes Cheng
VP Research Donna Street
VP Publications Lee Radebaugh
VP Membership Simon Ho

Moved and accepted by the executive committee. To be voted on in South Africa. Also proposed two title changes to be passed in South Africa: 1) Secretary to VP Administration, 2) Treasurer to VP Finance.

3. President's Report: Serge Evraert.

Serge reported on his attendance at the Corporate Governance conference with information on IFAC standards.

Document to be written by Bel and Tatiana on implementing Code of Ethics and World Wide Strategy.

Comment by Bel: IAAER should focus on specific education issues and roundtables where we have leverage, expertise, and contacts with other international organizations.

Bel has revised his paper on the history of the IAAER. It will be published in the *Accounting Historians Journal*.

4. Financial Status of the IAAER, as reported by Peter Moeller.

Statements are currently unaudited, to be audited by Durban meeting.

Association has bank accounts in Europe and the US. Commitments are not included in the statements.

Donna queried about classification of grants— to be clarified by Gary Sundem and followed up by Peter.

Detailed documentation on accounting for Hong Kong congress is available from Gary.

Serge would like to see a reserve of cash set up for 1 year of permanent expenditures.

Bel suggested a Finance Committee task force be formed to make recommendations for establishment of a budget for annual expenditures going forward. Serge agreed to chair the committee and asked for submissions by the executive in formulation of the strategy, which he will synthesize into a policy paper.

Bel also requires \$5,000 for the Durban conference and an additional \$5,000 for the Durban Round Table. Peter to update financials to reflect the additional commitment to the Durban conference.

5. Publications: Donna Street.

Donna is responsible for one more COSMOS (i.e. July 2004).

Lee Radebaugh will start to do website ASAP.

JIFMA is currently our official research journal. *Journal of Accounting Education* was previously our official education journal, however the agreement was terminated. Donna proposed an affiliation with *Accounting Education* as IAAER's official education journal, which requires endorsement by the Executive Committee. This would involve a formal link which would include:

- Long-lasting mutual relationship, with a 5-year formal agreement
- Taylor and Francis to remain as publisher
- Richard Wilson to continue as editor
- IAAER would arrange panels at conferences
- Conference papers would be fast-tracked
- Collaborative grant competition
- Reduced subscription rate for IAAER members
- IAAER would have a consulting editor from the Executive Committee and representation on the editorial board

A motion to endorse the relationship was accepted and passed by the Executive Committee.

6. Relationship with IASB, as reported by Donna Street and Bel Needles.

- IAAER has sent a comment letter to IASB Trustees on the Constitutional Review- drafted by Bel and Donna.
- Donna is attempting to get speaker status at the Trustees' June Constitutional Review Hearing in New York.

7. IFAC Committee meeting in New York, as reported by Michel Guindon.

- a letter will be sent by IAAER Executive to Warren Allen to support recent document published by IFAC on education standards
- two new IFAC committees discussed:
 - 1) Assessment Methods Task Force
 - 2) Continuing Professional Education Standards

8. Durban Conference, as reported by Leslie Stainbank

- 119 total paper submissions
- Grant from PWC for best paper to be topped up by IAAER
- Additional panelist required for Ethics and Education
- Agnes is trying to raise scholarship money for CAPANA (Chinese Accounting Professor Association of North American Jerry Han's Memorial Fund)

9. Relationship with Institutional Members, as reported by Bel Needles.

- IAAER has 50 Institutional members.
- a strategic plan is needed to reach out to increase involvement
- brainstorming suggestions included:
 - 1) Annual Press release
 - 2) Links between web site
 - 3) Acknowledgement and invitation at conference, which could include recognition at Durban globalization roundtable and/or Thursday banquet (Gary Sundem should collect names of all attending)
 - 4) Email communication to all requesting how they would like to be involved (Serge to follow up)

10. Future Conferences:
Bordeaux
Istanbul

11. Next Meeting: June 29, Tuesday afternoon.



Executive Committee of the IAAER
Durban, South Africa
Faculty Board Room, Level 5, Shepstone Building
Tuesday 29th June, 2004
Minutes of the Meeting

In Attendance:

Agnes Chen, Serge Evraert, Guiseppo Galassai, Michel Guindon, Kazuo Hiramatsu, Simon Ho, Bryan Howieson, Peter Moeller, Bel Needles, Recep Pekdemir, Lee Radebaugh, Leslie Stainbank, Donna Street, Gary Sundem (by phone), Mike Walsh, Richard Wilson.

Apologies:

Salvador Ruiz de Chavez.

Acting Secretary:

Bryan Howieson.

The meeting began at approximately 3.15 p.m.

Item 1 – Approval of Minutes of Prague EC Meeting

Serge Evraert welcomed everyone and offered his thanks for the preparations for the Durban conference. He also thanked Gary Sundem for forwarding the minutes from the Prague meeting.

Serge Evraert summarised the minutes from the Prague meeting including:

- endorsing the view that the IAAER should focus upon specific education issues and roundtables;
- congratulated Bel Needles on his paper on the history of the IAAER;
- Finance Committee Task Force recommendations were reviewed (members Evraert, Needles, Street) – Serge Evraert and Gary Sundem are waiting for committee members to provide comments and suggestions for funding proposals;
- noted Donna Street’s work on publications and with the IASB.

Peter Moeller requested some changes to the minutes of the Prague meeting re the financial statements:

- item 4 – the statement that the consolidated fund balance had increased “due to the use of cash accounting” was reexamined as cash accounting had been adopted in the year prior to the financial statements. It was agreed that the expression “due to the use of cash accounting” should be removed from the minutes of the Prague meeting.
- There was some ambiguity over the classification of grants. It was agreed that Donna Street would liaise with Gary Sundem to ensure that the minutes and accounts were corrected.

Brian Howieson also requested that the minutes from the Prague meeting include his apologies for non-attendance and he also noted that there was a small typographical error on page 3, item 8 where “IAEER” should have been “IAAER”.

The minutes were then approved “subject to corrections” by all participants at the meeting.

Item 2 – President’s Report

Serge Evraert reported that:

- the Vancouver meeting had been very a great success for the IAAER;
- Bel Needles’s paper on the history of the IAAER provided a memory for the organization and would be helpful in setting the IAAER’s future direction;
- the organization of the Durban conference and roundtable had proceeded well;
- still waiting for ideas/projects from committee members on funding proposals;
- the *Accounting Education* relationship was being developed;
- discussed how to increase the involvement of the IAAER’s institutional members. One proposal could be to report on the various actions and activities of the institutional members. Richard Wilson noted that it would be valuable to increase dialogue between practitioners and academics in a focussed way.

Item 3 – Financial Report

Peter Moeller tabled copies of the financial statements and notes and indicated that the audit report had now been provided. He indicated that he had taken information from Bel Needles and Gary Sundem when preparing the financial statements and that some European transactions had been translated into US dollars. The auditor has delivered an unqualified report on the 10th June. Peter Moeller indicated that the financial statements suggested that there was some surplus available to support Serge Evraert’s call for funding proposals.

Serge Evraert signalled he had been seeking to analyse on-going expenditures but there had been no formal discussion of analysis yet. Some prudence in expenditures was required but discretionary expenditures of about \$5,000 per year might be okay.

Bel Needles noted that the IAAER historically spent about \$10,000 per year. Some savings had been achieved by moving to a web version of the newsletter and by terminating an agreement with EIASM. He also noted that the IAAER’s revenue flows were quite erratic (e.g., the impact of the Hong Kong conference provided some new members and a high surplus but this would not always be the case – the Durban conference may not lead to large positive cash flows).

Peter Moeller suggested that institutional members needed to be followed up on because they were often slow payers.

Richard Wilson felt that there was often a lack of clarity about the membership status of individual members. Donna Street and Bel Needles indicated that it would probably be possible to electronically send out such status (e.g., with COSMOS) and Gary Sundem indicated that this was a good idea.

Richard Wilson asked about the possibility of annual memberships but Bel Needles noted that this often lead to unjustifiable administrative costs.

Simon Ho raised the possibility of employing some administrative staff in the future but Bel Needles questioned this idea indicating it was difficult to fund such a position and that Gary Sundem was able to employ assistance as needed.

Donna Street referred to the financial statements and was concerned about the labelling of grants. The issue was resolved.

Bel Needles told the meeting that he had lodged the necessary tax forms for non-profit organizations in Illinois.

Peter Moeller similarly indicated that the German tax authorities had been contacted re the return of certain taxes.

The committee agreed that now would be the time to transfer the accounts from Peter Moeller to Alfred Wagenhofer.

Serge Evraert thanked Peter Moeller for his work on the accounts and other related activities.

Donna Street and Bel Needles noted that KPMG should be asked to renew their sponsorship. Bel Needles to follow-up on the KPMG support.

Gary Sundem reported to the meeting that about half of the institutional members have paid. We had 49 such members last year. 19 institutional members still need to pay. Gary Sundem will follow-up on non-payers before the Orlando meeting. There were 398 paid regular members. Non-renewers could be sent a notice when the July COSMOS was sent.

Donna Street and Lee Radebaugh would be contacting ACCA via Mike Walsh regarding ACCA's renewing the website grant.

Bel Needles moved to accept the audit report and financial statements subject to clarifications and changes previously noted. This motion was approved.

Item 4- Congress Update

Lesley Stainbank reported that approximately 400 delegates from 31 countries had registered. Approximately 117 of the delegates were from outside South Africa. There were about 20 delegates from Russia. 27 complementary registrations were given in relation to the Roundtable and 11 to speakers.

It was expected that the conference would break even – Lesley Stainbank indicated her thanks to Agnes Chen for helping to organize speakers and papers.

18 South African institutions were represented.

Serge Evraert indicated it would be helpful to have some statistics on the conference attendees once the conference was over.

Item 5 – New Officers' Nominations

The main details of these nominations had been resolved at the Prague EC meeting. All that remained was to have the nominations approved at the IAAER General Meeting to be held on Thursday July 1.

Item 6 – Vancouver Conference Report

Michel Guindon reported upon the professional development day organized between the Canadian Academic Accounting Association and the IAAER (Donna Street, Bel Needles, and Gary Sundem made presentations). The event provided very good recognition for the IAAER with 60 persons in attendance – nearly twice as many participants as usual for such an event. Michel Guindon complimented Donna Street, Bel Needles, and Gary Sundem for their efforts as the event was a big success. Michel Guindon suggested that committee members should wherever possible invite IAAER speakers to other countries' academic conferences as the Vancouver event had also resulted in a few new members (Bel Needles and Donna Street supported this suggestion).

Serge Evraert suggested that the presentations of IAAER speakers at such events should be published in COSMOS or other forms of publication. Serge Evraert thanked Michel Guindon, Bel Needles, Donna Street, and Gary Sundem for their efforts.

Item 7 – Accounting Roundtable Report

Agnes Chen, Bel Needles, Lesley Stainbank, and Mike Walsh all reported on this item. It was noted that:

- the Roundtable focussed upon International Accounting Education Standards;
- there were invited representatives from emerging economies;
- there would be focussed group discussions to explore the practical implications of complying with the standards;
- the discussions would be recorded and published in *Accounting Education*.

Serge Evraert thanked everyone for their work in organizing the Roundtable.

Item 8 – Relationship with IASB

Donna Street reported upon her recent testimony to the IASB Trustees regarding the IASB constitutional review.

Donna Street noted that the IASB trustees were thinking about whether to develop or endorse international educational training materials. Donna Street indicated that she believed that the IASB trustees would welcome a submission from the IAAER on this matter. A general discussion ensued in which Simon Ho and Brian Howieson suggested that updated IASB related educational materials will naturally emerge as countries adopt IAS/IFRS. Lee Radebaugh indicated that the IASB should be seeking to work with the IFAC education committee. It was agreed that Donna Street would draft a brief letter of response to the IASB trustees.

Donna Street noted that the IAAER had made a nomination for a position on the IASB Advisory Committee on Comprehensive Income.

Donna Street raised the issue that the IAAER should be starting to plan now for putting together a list of names of suitably qualified academic representatives/nominations for IASB members. Mary Barth has been reappointed for her last term and we need to plan now and not wait. She indicated that the list needs to be geographically diverse given the IASB practice of seeking to have a geographical representation.

Item 9 – Research Publications Update

Donna Street spoke to this item indicating that the website had been transferred to Lee Radebaugh and that Lee would also take over COSMOS with the January 2005 issue. Donna Street was working on the July 2004 issue of COSMOS.

Richard Wilson and Donna Street commented that they were continuing to work on an agreement with *Accounting Education* and that the agreement should be resolved soon.

A general discussion ensued regarding problems with fast tracking papers through JIFMA. Some commentators indicated that there seemed to be different definitions on what “fast tracked” meant but it was agreed that it was most important to ensure that a paper which was being fast tracked through JIFMA was not being submitted to another journal at the same time.

Donna Street indicated she would work with Mary Barth of IASB to generate a list of possible research topics that would be useful to the IASB. This could be linked to a special conference or other event. It was suggested that some of the resulting research might be spotlighted at the Bordeaux conference.

Item 10 - Website

Committee members were reminded that Lee Radebaugh had taken over the website from Donna Street. Lee Radebaugh indicated that he was exploring other websites for ideas on giving the IAAER site a “face lift”. One example was a members’ section which would allow individual members, for instance, to update and edit their profile (it was noted that any such changes would need to be flagged to Gary Sundem for the purpose of maintaining membership records). Another suggestion included establishing electronic access to journals.

Lee Radebaugh indicated that he was looking for a December 1st deadline for the January 2005 issue of COSMOS. He had also started preparing a documentation manual for the site.

Lee Radebaugh asked committee members to please send him any suggestions for changes and improvements to the website.

Item 11 – Future Conferences/Events

Some general discussion was started by Serge Evraert re finalising the dates for the Bordeaux 2005 International Research Conference. Agnes Chen noted that we need to promote the Bordeaux conference now during the Durban conference. Lesley Stainbank and Bel Needles suggested that beginning the conference on an afternoon would be convenient for the travel plans of local delegates and would allow some time for extra IAAER activities.

It was agreed to start the Bordeaux conference on the Thursday afternoon (29th September) and go all day Friday (30th September).

Donna Street brought to committee members' attention that a joint meeting had been arranged for 2008 between the IAAER and the International Accounting Section of the AAA.

Pekdemir Recep informed committee members that he and his colleagues were continuing to promote the Istanbul conference and were also working on related matters such as the formation of the technical committee.

Item 12 – Miscellaneous

(i) Bel Needles reminded committee members that he had been keeping the archives of the IAAER (12 boxes of files) and that all items in that archive had now been catalogued. He noted that it was his plan to send the archive to the University of Mississippi Library. After a general discussion as to whether there was any sensitive information in the archives, it was agreed to support Bel Needle's proposal.

(ii) Bel Needles indicated that it was probably now time to consider another Founders' award for the Bordeaux and Istanbul conferences.

(iii) Giuseppe Galassi informed members that there was a professor in Palma who wished to sell a second edition copy of Pacioli's treatise. The purchase of these books may be of interest to committee members' institutions or others.

(iv) Serge Evraert informed committee members that correspondence had been received from the Academy of International Accounting (Moscow) regarding a program entitled "Retraining of Accountants and Auditors". Copies of this correspondence were tabled. The Academy was requesting the "right to distribute their program using the trade-mark of [the IAAER] organization."

Donna Street raised the concern that this may cause frictions with our institutional members. A general discussion followed in which Mike Walsh, Bel Needles, Brian Howieson, Richard Wilson, and Donna Street all indicated that such endorsements needed extreme caution.

It was agreed that Serge Evraert would communicate with the Academy to indicate that it is the general policy of the IAAER not to endorse such programs.

Meeting closed 5.58 p.m.



IAAER

General Membership Meeting

July 1, 2004, Durban, SA

Minutes

1. President Serge Evreart called the meeting to order at 5:35 pm. Bel Needles served as acting secretary and declared a quorum present.
2. Pres. Evreart summarized the events of the past year in which IAAER was represented:
 - a. The ISAR meeting in Geneva.
 - b. The Mexican Faculty Annual Meeting in Mexico.
 - c. The CAAA/CGA workshop and conference in Vancouver
 - d. The IASB Trustees hearing on the Constitutional Review in New York.
 - e. The Globalization Roundtable and joint research conference with SAAA in Durban.
 - f. Ongoing participation with IFAC Education Committee.
 - g. IAAER history paper presentation in St. Louis (upcoming).

He mentioned that where possible the presentations made at these events by IAAER representatives should be sent to Lee Radebaugh for placement on the IAAER website and for publication in Cosmos.

3. P. Moeller gave the treasurer's report stating the financial statements had been audited and given a clean opinion. They would appear shortly on the IAAER website. IAAER has a cash balance of approximately US\$87,000.
4. Bel Needles moved the following by-laws changes:

Article IV, section 2: The term office for the officers shall be two ~~and one-half~~ years.

Article VII, section 2: The ~~Secretary~~ Vice-President, Administration

Article VII, section 3: The ~~Treasurer~~ Vice-President, Finance

After a second, an amendment was accepted to add the following sentence to Article IV, section 2: Officers will serve until their successors are elected.

The motion passes unanimously.

5. As chair of the nominating committee, Bel Needles moved the election of officers for 2-year terms beginning immediately, as follows:

President—Serge Evraert (France)
V-P—Administration (Formerly secretary)-Gary Sundem (USA)
V-P—Finance (Formerly treasurer)-Alfred Wagenhofer (Austria)
V-P—Education-Michel Guindon (Canada)
V-P—Practice-Michael Walsh (UK)
V-P—International Conferences-Agnes Cheng (USA)
V-P—Research-Donna Street (USA)
V-P—Publications-Lee Radebaugh (USA)
V-P—Membership-Simon Ho (Hong Kong)

The motion was seconded and passed unanimously.

Bel Needles moved the election of the following organizations as Vice-Presidents at Large (current representatives in parentheses):

- American Accounting Association (Lee Parker)
- Accounting and Finance Association of Australia and New Zealand (Bryan Howieson)
- European Accounting Association (Giuseppe Galassi)
- Expert Accountants' Association of Turkey (Recep Pekdemir)
- Japan Accounting Association (Kazuo Hiramatsu)
- Mexican Association of Accounting and Business Faculty (Salvador Ruiz de Chavez)
- Southern African Accounting Association (Hentie van Wyk)

The motion was seconded and passed unanimously.

Bel Needles thanked members of the Nominating Committee, who are as follows:

- Ajay Adhikari (USA)
- Alain Burlaud (France)
- Bryan Howieson (Australia)
- Lesley Stainbank (South Africa)

6. Agnes Chen reported that the Globalization Roundtable held on 30 June was a great success with evaluations of 9.4 on a 10 scale. This is the first of the three GRs conducted solely by IAAER. Bel Needles and Lesley Stainbank were co-organizers.
7. Michel Guidon reported that the Vancouver Workshop with CAAA/CGA Canada was a success with approximately 60 attendees, double the usual number of participants in previous years. Bel Needles, Donna Street, and Gary Sundem were presenters representing IAAER.
8. Donna Street reported on a number of promising developments in the research/publications area, including being close to finalization of the agreement for *Accounting Education: An International Journal* to become the official education journal of IAAER. She also announced a forthcoming research project being jointly developed with the IASB. The latter will result in papers addressing IASB's Comprehensive Income project for presentation in the Bordeaux conference in 2005 and Istanbul conference in 2006. JIFMA continues as the official research journal of IAAER.
9. Lee Radebaugh reported that after the July issue of COSMOS, which will be edited by Donna Street, the next issue in January 2005 would be his responsibility. It was noted that if items come available between issues they can be posted on the website in a special COSMOS update section.
10. Serge Evreart announced the next research conference would be held in Bordeaux France on Thursday Friday, 29-30 September 2005. A globalization roundtable will be planned for the morning of 29 September, with the conference beginning at 2 pm in the afternoon. A scientific committee will be established.
11. Bel Needles introduced a resolution to thank Peter Moeller and Lesley Stainbank for their meritorious service on the Executive Committee over the past several years. It passed by acclamation.
12. The meeting was adjourned at 6:30 pm.

Respectfully submitted,

Belverd E. Needles, Jr., Acting Secretary



Report on the Durban 2004 International Research Conference for Accounting Educators

The Southern African Accounting Association (SAAA) and the International Association for Accounting Education and Research (IAAER) international conference was held in Durban on the 30 June 2004 to the 2 July 2004.

The conference began on Wednesday morning with the IAAER Globalisation Roundtable held in co-operation with the SAAA and the International Federation of Accountants (IFAC). The main sponsor of this event was the KPMG Foundation and it was hosted by KPMG - Durban. This Roundtable brought together representatives of all IAAER council members, special representatives of SAAA, members of the IFAC Education Committee, selected academic leaders and representatives of the IAAER professional association members. Countries represented included the United States of America, Mexico, Italy, Germany, Japan, China, France, United Kingdom, Australia, South Africa, Turkey, Canada, Netherlands, India, Nigeria, Zimbabwe and Botswana. The focus of the Roundtable was "Implementing International Education Standards (IES): The Global Challenges." By all accounts, this was a resounding success and the results of the deliberations will be published in Accounting Education.

On Wednesday afternoon, the opening plenary session was held for conference delegates. Speakers in the first session included Clem Sunter (Anglo American Chairman's Fund), Professor Peter Wilson of Boston College ("Freeing up time for critical thinking"), Dr Valery Kovalev of St Petersburg State University (Professional accounting education and certification in Russia: Problems and perspectives"), In the second session, Professor Stephen Penman of Columbia Business School and Professor James Ohlson of Stern School of Business, New York University addresses the audience on "Accounting and Valuation".

On Thursday and Friday, nine panel discussions were concurrently run with the paper sessions. The panel discussions focused on corporate governance, performance and valuation issues, international standard setting and the role of International Financial Reporting Standards in global capital markets, the role of ethics in accounting education in South Africa, management accounting, XBRL, and an innovative technology-based approach to introducing accounting. Speakers on these panels included amongst others Mary Barth (IASB), Robert Jelly (CIMA), William Maguire (University of Auckland), Michel Guindon (IFAC), Bel Needles (DePaul University), Peter Easton (University of Notre Dame), C. S. Agnes Cheng (University of Houston) and Carol Ann Frost (University at Buffalo). Thirty-one countries were represented by the delegates.

The closing plenary session was on Friday. In this session delegates were addressed by Robert Garnett of the IASB whose speech was entitled "Beyond 2005 – Perspectives on globalisation of financial reporting" and Roger Adams of the Association of Chartered Certified Accountants who spoke on "The importance of academic accounting research as a reality check for the profession".



IAAER ACADEMIC / PROFESSIONAL INSTITUTIONAL MEMBERS

Academy of Accounting Historians	Hong Kong Academic Accounting Association, Ltd.
Accademia Italiana de Economia Aziendale (Italy)	Hong Kong Society of Accountants
Accounting and Finance Association of Australia and New Zealand*	Indian Accounting Association
African Academic Accountants Association	Indian Accounting Association Research Foundation
American Accounting Association*	The Institute of Certified Public Accountants in Ireland
American Institute of Certified Public Accountants	The Institute of Chartered Accountants in Australia
Arab Society of Certified Accountants	The Institute of Chartered Accountants in England & Wales
Asociación Española de Contabilidad y Administración de Empresas (AECA)*	The Institute of Chartered Accountants in Ireland
Association of Accountants of CIS Countries*	The Institute of Chartered Accountants of New Zealand
Association of Chartered Accountants in the U.S.	The Institute of Chartered Accountants of Scotland
Association of Chartered Certified Accountants	The International Association of Financial Executives Institutes
Association of International Accountants	Irish Accounting and Finance Association*
British Accounting Association*	Japan Accounting Association*
Canadian Academic Accounting Association*	Japanese Association for International Accounting Studies
Canadian Institute of Chartered Accountants	Korean Accounting Association
Certified General Accountants' Association of Canada	Mexican Association of Accounting and Business Faculty Asociacion de Profesores de Contaduria y Administracion de Mexico
Chartered Institute of Public Finance and Accountancy	
Consiglio Nazionale dei Ragionieri e Perti Commerciali	Mexican Association of Schools of Accounting & Business Asociacion Nacional de Facultades y Escuelas de Contaduria y Administracion
CPA Australia	
European Accounting Association*	National Association of State Boards of Accountancy
Federacion Argentina de Consejos Profesionales de Ciencias (Argentina)	Nepalese Accounting Association
Federation of European Accountants (FEE)	Ordre des Experts Comptables France
French Accounting Association* Association Française de Comptabilité	Societa Italiana di Storia della Ragioneria
Ghana Accounting Institute	The Society of Certified Public Accountants (India)
	Southern African Accounting Association*

**Denotes Executive Council Members*

NEWS FROM INSTITUTIONAL MEMBERS

The British Accounting Association

The BAA (a registered charity established in 1947) is a UK organisation which brings together those interested in teaching and research in the areas of accounting and finance.

The BAA currently has about 800 members, many of whom are employed in UK Higher Educational institutions. Other members include representatives from leading firms of accountants as well as a significant number of private individuals and people based outside the UK.

The annual subscription rates are £25 for payment by direct debit or £30 if you pay by cheque or credit card (reduced subscription rates are available for unsalaried registered PhD/MPhil students). The benefits of membership include:

- free subscription to the quarterly refereed journal *The British Accounting Review*;
- a copy (in the year of publication) of the biennial *The British Accounting Review Research Register* - the authoritative reference work on UK accounting and finance departments and the lecturing/research interests and publications of 1,500 academic staff members over 100 UK institutions.

If you would like to join the BAA, please contact our Administrator.

Canada's CAs and CMAs Explore Merger

Chartered Accountants (CAs) and Certified Management Accountants (CMAs) in all of Canada's provinces and territories are considering formal discussions to create one of the largest, most influential accounting bodies in the world.

The new body would ensure its members adhere to the highest professional standards of certification, continuing education, integrity and discipline for a broad range of services in three principal areas of practice – management, audit and assurance, and taxation.

If approved by Canada's CAs and CMAs, the new combined organization would have more than 100,000 members and 18,000 students. The designation for members of the new profession would be CA - Chartered Accountant.

The merger would provide employers, clients and the public with a broad variety of competencies and experience, offered by individuals who are accountable to a profession that requires its members to adhere to one, high transparent standard of certification, continuing education, integrity and discipline, enforced by a strong, well-resourced professional body. Relationships with regulators and educators would be

enhanced and streamlined and Canada's voice would be strengthened in an increasingly globalized accounting profession.

A new certification process would be designed for the merged profession that would maintain the current high standards of excellence, integrity and ethical conduct of the CA and CMA professions, meet or exceed international standards and meet the requirements of the new profession's international reciprocity and mutual recognition agreements.

All candidates for membership in the new profession would demonstrate a defined level of proficiency in a common body of competencies and core values, acquired and developed through an integrated process of academic study, professional education and practical experience.

Details of the new certification process, and the transition to it, would be worked out by a Joint CA/CMA Certification Task Force. CA and CMA candidates would be given a reasonable length of time to complete their current programs. New education and evaluation requirements would be phased in with sufficient lead time for future candidates to adequately prepare.

Guiding principles for the merger have been approved by the leadership of the national CA and CMA bodies. The elected governance bodies of each provincial and territorial CA and CMA organization are presently reviewing the guiding principles and will consider a motion to adopt them.

The final step in approving the merger would be membership ratification this fall by each provincial and territorial body. If the merger is approved, it is anticipated that the new profession would be created on January 1, 2005. For more information, visit www.cica.ca/perspectives.

CGA-Canada Study Casts New Light on Pension Debate

A study released June 9 by CGA-Canada found that, at December 31, 2003, as many as 59 per cent of defined benefit pension plans in Canada were in a deficit position and approximately \$160 billion would be required to fully fund the shortfalls.

Addressing the Pensions Dilemma in Canada analyzed 847 defined benefit pension plans based on data by Mercer Human Resource Consulting. The 71-page study includes a number of recommendations regarding pension accounting standards, legal questions, public policy issues and risk factors.

The study has received considerable media attention in Canada and prompted renewed public debate about the pension funding issue. The complete report can be read on

the CGA-Canada Web site at www.cga-canada.org/eng/

INDIAN ACCOUNTING REVIEW (ISSN: 0972-1754)

Statement of Policy, Requirements etc.

Policy

Indian Accounting Review (IAR) is a bi-annual journal sponsored by the Indian Accounting Association (IAA) Research Foundation. It is published in June and December each year. It is a refereed international journal. It encompasses all areas of accounting including auditing, taxation, management accounting, and information systems. IAR seeks to publish high quality research-oriented and original articles. It encourages both fundamental and applied research works. Many distinguished academics from Australia, Hong Kong, Japan and U.S.A. are in the editorial board.

Submission Requirements

Three copies of manuscripts should be submitted along with a non-refundable submission fee of US \$30 payable by cheque in favour of IAA Research Foundation. Manuscripts from the U.S.A., Canada, Mexico, South-American and European countries should be submitted to Professor Gyan Chandra, Consulting Editor, IAR, Dept. of Accounting, School of Business Admn., Miami University, Oxford, Ohio-45056, USA. Manuscripts from other countries should be submitted to Professor Bhabatosh Banerjee, Editor, IAR, 64/78 Lake

CALL FOR PAPERS AND CONFERENCE ANNOUNCEMENTS

CALL FOR PAPERS

Accounting Education: an international journal

Themed Issue on

Continuing Professional Development (CPD)/ Continuing Professional Education (CPE)

In 2006 *Accounting Education: an international journal* plans to publish a themed issue dedicated to Continuing Professional Development (CPD)/Continuing Professional Education (CPE). Invited Guest Editors for this themed issue are Catriona Paisey (Glasgow Caledonian University, UK) and Nick Paisey (Heriot-Watt University, UK). ~~AE's usual editorial policies will apply.~~

CPD/E was identified as an area of interest in the first issue of *Accounting Education: an international journal*. A recent review of the first 10 years of publication of the journal (Paisey and Paisey, *AE*, Vol. 13 (1) pp. 69-99) indicates that it is an under-researched area. Most of the accounting education research published to date has focused on university education in accounting and, to a much lesser extent, on training for initial membership of a professional accounting

body. Some research has also considered the pre-university education of would-be accountants. However, very little attention has been devoted to the period of post-professional qualification despite the fact that this stage comprises the greatest part of an accountant's involvement with the accounting profession. The professional bodies, meanwhile, recognise the importance of CPD/E and many have already changed their CPD/E policies to require most, or all, members to engage in CPD/E. Internationally, this agenda is promoted by bodies such as the International Federation of Accountants (IFAC). In May 2004 IFAC issued a new *International Education Standard (IES 7)* calling on all professional accountants to develop and maintain competence that is relevant and appropriate for their work and their professional responsibilities.

Papers are sought on any aspect of CPD/E related to accounting. The following list of suggested topics is indicative but not intended to be exhaustive:

- The nature of CPD/E, distinguishing it from higher education and initial professional education/training.
- Studies of the CPD/E policies of professional accounting bodies and proposed/actual changes.
- The role and proposals of other stakeholders (e.g. IFAC, national governments).
- Comparative studies (across different professional bodies, countries or professions).
- Notions of the reflective practitioner and its relevance for CPD/E.
- Conceptions of adult and lifelong learning and their relevance for CPD/E.
- Social and economic dimensions of CPD/CPE.
- Critiques of current CPD/E provision.

We welcome indications of initial interest by potential authors and are happy to discuss proposals at an early stage of development. The deadline for submissions is 30 June 2005. **Submissions in hard copy format or electronically (Word files only) can be made to either:**

Catriona Paisey
Division of Accounting
and Finance
Glasgow Caledonian
University
Cowcaddens Road
Glasgow
G4 0BA
UK
Fax: ++44 (0) 141-331-3172.
e-mail: c.paisey@cgal.ac.uk

Nick Paisey
Department of Accountancy
and Finance
School of Management and
Languages
Heriot-Watt University
Riccarton
Edinburgh
EH14 4AS
UK
Fax: ++44 (0) 131-451-3296
e-mail: n.paisey@hw.ac.uk

**SEVENTH INTERNATIONAL ACCOUNTING
CONFERENCE**

Indian Accounting Association Research Foundation

**Hyatt Regency, Salt Lake City, Kolkata (India)
January 8-9, 2005 (Saturday & Sunday)**

The Indian Accounting Association Research Foundation will hold its Seventh International Accounting Conference in Kolkata on Saturday and Sunday, January 8 and 9, 2005, at Hyatt Regency (JA-1 Sector 3, Salt Lake City, Kolkata – 700 098). The theme of the Conference is: **Changing Paradigm of Finance and Accounting**. Papers are invited on the following topics:

- International finance
- International accounting
- Management and accounting of knowledge capital
- Measuring and managing corporate performance: the balanced scorecard
- Auditing in the context of recent global economic experience: independence, techniques and reporting
- Disinvestment of Public Enterprises: desirability, pricing and utilization of proceeds
- Government accounting in changing scenario: issues
- Capital market
- Convergence of global accounting standards
- Business Process Outsourcing (BPO)
- Accounting for educational institutions
- Accounting education and research: impact of technology and innovation
- Globalization under WTO: challenges and opportunities
- Other related international business topics

Guidelines for paper submission

- (1) Each contributor is required to submit 3(three) typed (double-spaced) copies of the full paper.
- (2) There should be a separate title page on each paper giving details of author/s, affiliation, address, telephone and e-mail.
- (3) Papers must be received within **September 30, 2004**.
- (4) Notification about the acceptance or otherwise of a paper will be made by **November 2, 2004**.
- (5) Papers submitted for presentation will be subject to blind review and the decision of the Technical Committee will be final.
- (6) Submission of a paper by e-mail will not be acceptable.

Registration Fees for Foreign delegates:

Without accommodation: US \$250 per person
US \$100 per accompanying person

With accommodation*: US \$300 per person
US \$150 per accompanying person

(Deadline : December 6, 2004)

(* Only a few rooms at the International Guest House of the Ramakrishna Mission Institute of Culture, Kolkata, will be available on a first come, first served basis.)

Registration fees will cover 3 breakfasts, 2 luncheons, 3 dinners, copy of conference proceedings and transport facilities within the city.

Prominent scholars and practitioners from different parts of the world are expected to attend the Conference.

There will be a number of concurrent technical sessions following First Plenary Session after the inauguration. A cultural program of repute will be organized in the evening of January 8, 2005. This will be followed by the conference dinner.

Queries, registration of interest, paper, etc. may be sent to:

Prof. Bhabatosh Banerjee

Hony. Secretary

IAA Research Foundation

Department of Commerce

University of Calcutta

Mailing Address:

174/78, Lake Gardens Flat B-10

Kolkata-700 045

Phone (H) : (91)(33) 2417-6040

E-mail : iaarf@cal3.vsnl.net.in

BAA ANNUAL CONFERENCE

British Accounting Association Annual Conference 2005, 30 March to 1 April, Edinburgh Conference Centre. The call for papers and further details can either be found on the BAA's web-site (www.shef.ac.uk/~baa) or by contacting the BAA's Administrator (k.hewitt@shef.ac.uk).

**ACADEMY OF ACCOUNTING HISTORIANS
ONE-DAY CONFERENCE**

The Academy of Accounting Historians and the Public Interest Section of the American Accounting Association are jointly sponsoring a one-day conference immediately preceding the Orlando National Convention of the AAA.

CONFERENCE PARTICULARS

Date: Saturday, August 7, 2004

Venue: Orlando World Center Marriott (AAA conference headquarters)

Time: 8:30AM-4:30PM

Cost: \$35

CPE: Yes

Attendees may mail checks for the registration fee (made out to the Academy of Accounting Historians) to Kathy Rice, Academy of Accounting Historians, University of Alabama, Box 870220, Tuscaloosa, AL 35487. Payments should be received by July 15 so that an accurate count can be provided to the hotel for the lunch service.

CONFERENCE PAPERS

Twenty papers will be presented in two concurrent tracks, one for public interest and one for accounting history. A schedule of papers may be obtained by e-mailing Dick Fleischman at fleischman@jcu.edu.

For further information, contact either Dick Fleischman at 216-397-4443 or Richard Baker at 508-999-9243.

CALL FOR PAPERS
International Workshop
On
Accounting History in Italy
Pisa, Italy, 27-28 January 2005
organized by

Department of Economia Aziendale "Egidio Giannessi",
University of Pisa

Italian Society of Accounting History

Sponsored by the International Refereed Journal

Scientific and Organizing Committee

Prof. Richard Edwards (University of Cardiff, Joint Editor of ABFH)

Prof. Francesco Poddighe (University of Pisa, President of Italian Society of Accounting History)

Prof. Silvio Bianchi Martini (University of Pisa)

Prof. Lino Cinquini (University of Napoli "Parthenope")

Prof. Alessandro Marelli (University of Teramo)

Prof. Stephen P. Walker (University of Cardiff)

BACKGROUND AND PURPOSE

The workshop will involve the presentation and discussion of papers to be subsequently considered for publication in a Special Issue of *Accounting Business & Financial History*, one of the leading international Accounting History journals. Between four to eight papers will be included in the special issue of ABFH, dealing with topics on Italian accounting, business or financial history. The papers should be designed to identify the individuals and the local, time-specific environmental factors which affected Accounting in Italy, and should endeavour to assess Accounting impact on organisational and social functioning. The papers chosen from the workshop, for further consideration, will be subject

to the international refereeing process. The papers will be published in English, the official language of the workshop.

WORKSHOP TOPICS

Papers are invited over the full range of topics in Accounting, Business and Financial History, using a variety of approaches including Biography, Business History through Accounting records, Institutional History, Public Sector Accounting History, Comparative International Accounting History and Oral History.

Particularly welcome are papers focussing on Accounting thought and practice in Italy in the XIX and XX centuries up until the Second World War.

The use of theoretical perspectives drawn from relevant disciplines such as Sociology, Economics and Political Theory is encouraged in conducting investigative, explanatory studies of the past of Accounting.

ABSTRACTS AND PAPER DEADLINES

Those who wish to present a paper at the workshop should send an **abstract** in English (not exceeding 250 words) by e-mail by **September 30th, 2004 to:** infosisr@sisronline.it

Authors will be notified of provisional acceptance by **October 31st, 2004.**

Authors of accepted papers are expected to provide by e-mail a copy of the **full paper** in English (Microsoft Word® files) by **December 20th, 2004.**

FEES

The fee per participant is fixed in €100,00.

The fee includes participation to the Workshop, lunch and morning and afternoon refreshments, the welcome buffet and cocktail, the workshop dinner.

Payments should be made within and no later than December 20th, 2004 by bank transfer into our bank account at the bank "San Paolo IMI", account name : "Società Italiana di Storia della Ragioneria"

Account numbers:

- from Italy: G 01025 14000 100000003254
- from abroad: IBAN IT82 G 01025 14000 100000003254
BIC IBSPITTM

Bank address:

- San Paolo IMI, Corso Italia, 131 – 56100 Pisa (Italy)
(Ph.: +39 050 2203211; Fax: +39 050 500249)

Please do not forget to clearly state: YOUR NAME & “WORKSHOP ON ACCOUNTING HISTORY -PISA”

ADMINISTRATION

Workshop Secretary:

Prof. Alessandro Marelli, Dott. Federica Doni, Dott. Assuntina Galati

Dept. of Economia Aziendale “E. Giannessi”

Via C. Ridolfi, 10

56124 (Pisa)

Ph: +39 050 2216288-284-282

Fax: +39 050 541403

e-mail: infosisr@sisronline.it

**CALL FOR PAPERS
and Announcing the
First Annual Doctoral/New Faculty Consortium**

**11th Annual Midyear Conference
of the International Accounting Section
of the American Accounting Association
February 3–5, 2005
San Antonio, TX**

Funding Provided by the KPMG Foundation

**First Annual Doctoral/New Faculty Consortium
(noon, February 3, 2005 – noon, February 4, 2005)**

This year, thanks to the generous sponsorship of KPMG, the International Section of the AAA will be holding its first annual Doctoral/New Faculty Consortium starting at noon on February 3 through noon on February 4 before the main IAS Midyear Conference starts. Any doctoral students and new faculty in their 1st or 2nd years that are interested in pursuing international accounting research are invited to attend. The International Accounting Section will pay for one night hotel (on February 3) and the registration fees for the entire midyear conference (which includes all the meals and social events). The consortium will include top international researchers and educators from around the world. We are planning on limiting this to 30 participants on a first come first serve basis. New faculty must be in their first or second year in their first position after Ph.D. graduation. Please email Bruce Behn at bbehn@utk.edu if you would like to participate in this event. The itinerary and participant list will be posted on the International Accounting Section’s website.

**11th Annual IAS Midyear Conference
(noon, February 4, 2005 – February 5, 2005)**

Midyear Conference Call for Papers and Panel Proposals

The conference facilitates teachers, researchers, and practitioners interested in international accounting to exchange information, network, and discuss emerging issues. Papers or panel discussions on any area of international accounting are welcome. All paper, case, and panel submissions are due by October 15, 2004.

Midyear Conference \$500 Prize - Best International Accounting Case

The best international accounting case submitted to the Midyear Conference will win a \$500 prize, which may be used to offset travel costs. To win the prize, at least one author of the paper must register, attend, and present the paper at the conference. If the winning paper has multiple authors, the prize will be divided evenly among the authors.

Midyear Conference \$500 Scholarships for Doctoral Students

A special session will feature the work of doctoral students and/or new faculty engaged in international accounting research. A limited number of \$500 scholarships to attend the Midyear conference will be available for doctoral students presenting papers (i.e., this is in addition to any benefits received for the Doctoral/New Faculty consortium). Scholarship applications must be in the form of a letter of recommendation from the doctoral advisor. Papers and scholarship applications must be sent to Wayne Thomas at wthomas@ou.edu.

Midyear Conference Saturday Night Reception to Recognize Past Presidents of the Section The conference will include Lunch both Friday and Saturday as well as Receptions both Friday and Saturday evening.

To participate in the Doctoral/New Faculty Consortium

Please contact:

Professor Bruce K. Behn

Email: bbehn@utk.edu

To submit a research paper or case

Please contact:

Professor Wayne Thomas

E-mail: wthomas@ou.edu

All papers should be submitted via e-mail in Word format with a separate cover letter, title page, and full text that does not identify the author(s). Papers should not be sent by fax or regular mail.

To submit a panel proposal

Please contact:

Professor Joseph H. Godwin

Email: godwinj@gvsu.edu

Deadline for all submissions is **October 15, 2004**. All papers, cases, and panel proposals must be in English. Author(s) will be notified of conference acceptance/rejection by November 30, 2004.

Registration and hotel information should be available by August 15, 2004. Conference updates will be posted on the AAA International Section web site (access through AAA website).

The 10th World Congress of Accounting Educators

**“Challenges and Recent Developments in International
Accounting Education and Research”**

9-11 November 2006
Istanbul-Turkey

Organizers and Hosts:

TMUD-EAAT
The Expert Accountants’
Association of Turkey
<http://tmud.org.tr>

TURMOB The Union of
the Certified Public
Accountants of Turkey
<http://www.turmob.org.tr>

Co-Organizer:

IAAER
International Association for Accounting Education and Research
<http://www.iaaer.org>

IAAER

International Association for Accounting Education and Research

Serge EVRAERT, evraert@montesquieu.u-bordeaux.fr





International Research Conference for Accounting Educators Bordeaux 2005
29-30 September 2005, Bordeaux, France

IAAER (International Association for Accounting Education and Research)
 AFC (Association Francophone de Comptabilité)
 IAE (Institut d'Administration des Entreprises) de Bordeaux

CALL FOR PAPERS

Deadline for submission : 31 January 2005

The 2005 international conference, co-organized by the IAAER and the AFC, will be held at the end of September 2005 in Bordeaux. Bordeaux is situated on the south west of France, in the province of Aquitaine. The conference will be hosted by the Institute of Management, at the University of Bordeaux.

Papers are called for in the wider area of Accounting, including all related disciplines:

- Financial Accounting
- Auditing and Internal Auditing
- Financial Management
- Taxation
- Auditing
- Accounting Education and Training
- Information Systems and Computer Auditing
- Accounting Education
- Corporate Governance
- Accounting History
- Public Sector and Nonprofit Accounting
- Social and Environmental Accounting

Papers, with your full details and the specific title of the paper, conforming to the criteria for submission requirements, must be submitted *before 31 January 2005* to iaaer-afc@u-bordeaux4.fr
 Replies for acceptance will be sent back on **31 March 2005** latest.

Organizing Committee : Prof S. Evraert (Chairman), S. Trébucq (Co-Chairman) and C. Prat dit Hauret (Treasurer) Center for International Accounting and Control, IAE de Bordeaux, 35, Place Pey-Berland, 33076 Bordeaux Cedex France, Tel.: +33(0)5 56 00 45 67, Fax: +33(0)5 56 51 73 38, E-mail : iaaer-afc@u-bordeaux4.fr
 For more information, see our website : <http://iaaer-afc.u-bordeaux4.fr>

Note: Refereed papers will be judged and the winner will be awarded with a cash prize.

Papers (electronic format), with your full details and the specific title of the paper, conforming to the requirements on this page, must be submitted *before 31 January 2005*, to iaaer-afc@u-bordeaux4.fr.

CRITERIA FOR SUBMISSION OF PAPERS FOR INTERNATIONAL CONFERENCE

Manuscripts should be of a sufficient academic standard and should add value to society, whether it be society in general or the accounting educator environment. Objectivity is very important and proper references and bibliographies should be provided. The paper should provide new input for the subject.

1. Manuscripts must be written in French or English, must be typed double spaced and should not exceed 15 pages, neither should it exceed 20-25 minutes of presentation time. The E-mail attachment should be submitted in MS Word 97 or 2000.
2. All manuscripts are submitted by email to the congress organizing committee.

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 2. All manuscripts are submitted by email to the congress organizing committee.
 3. Manuscripts must include an abstract of not more than 150 words, and up to ten keywords. Manuscripts must be free of any identification of the author(s), affiliations, and acknowledgements. A separate sheet (also a separate electronic document) should include the title, affiliation, contact address, phone number, fax, e-mail address, the discipline and any appropriate acknowledgements.
 4. Manuscripts should be double-spaced. Authors are requested to use a 12 point easily legible font (Times New Roman), and margins should be at least 2.5 cm. or 1" all round.
 5. Manuscripts must not have been published or accepted for publication elsewhere. A letter to this effect should be addressed to the organizing committee and attached to the submission.
 6. All international papers will be in the refereed section and will thus be judged for best paper awards.
 7. References in the body of the paper to other literature sources should be made according to the surname of the author and the year of publication in brackets, eg. Fisher (1997) stated....
 8. The list of references should be in alphabetical order according to surnames of authors, it should include the initials of the authors and the year of publication. The title of an article should be in inverted commas, and a bookname or name of journal should be in *Italics*. The Publisher should be stated in cases of books and full edition and page particulars should be stated in cases of journals. Examples:
Asquith, P. and D. Mullins (1986). "Equity issues and offering dilution," *Journal of Financial Economics*, 11:121-139.
Campbell, J., A. Lo and C. MacKinlay (1997). *The Econometrics of Financial Markets*, Princeton University Press, Princeton.
 9. Internet sources should also be included in the list of references, as follows (example):
Smith, J.P. (1997). *Comparing search engines for research*. [Online]. Available URL address: . (NB: give the full details of the web page, not only the homepage, but the final page in which the source appears. If more than one, use multiple references with 1997a, 1997b, etc.)
 10. The deadline for submission is 31 January of the year of the congress.
 11. Letters of acceptance or rejection will be sent back before 31 March.
 12. Accepted papers: the final manuscripts should be submitted before 30 April.
 13. Final manuscripts not received by 30 April will not be considered for best paper awards and will not be included in the printed proceedings of the congress.
(Note: Judging for best paper awards are based solely on the printed paper and no judging during the actual presentation will take place)
- Entries in the non-refereed section will only be allowed for French members of the AFC.

SPECIAL SESSION ON RESEARCH ADDRESSING IASB COMPREHENSIVE INCOME PROJECT

A call for proposals will soon be released that will include a list of research questions posed by IASB regarding the Board's Comprehensive Income Project.

Tentative plans are for a committee comprised of IAAER and IASB representatives to select up to five proposals. The selected proposals will be presented at the Bordeaux meeting, and the research results will be presented at the Istanbul World Congress (November 2006).

Tentative plans are for travel funding to be provided for presenters at both the Bordeaux and Istanbul sessions on Comprehensive Income. The option of publication in the *Journal of International Financial Management and Accounting* will also be offered.

The call for proposals will be posted at www.iaaer.org during September 2004. For more information, contact: Donna L. Street at donna.street@notes.udayton.edu.



FACULTAD DE CONTADURÍA Y ADMINISTRACIÓN DE LA
UNIVERSIDAD AUTÓNOMA DE QUERÉTARO Y LA
ASOCIACIÓN DE PROFESORES DE CONTADURÍA Y ADMINISTRACIÓN DE MÉXICO, A.C.
VII CONGRESO INTERNACIONAL SOBRE INNOVACIONES EN DOCENCIA E INVESTIGACIÓN
EN CIENCIAS ECONÓMICO ADMINISTRATIVAS

QUERÉTARO, SEPTIEMBRE 20, 21 Y 22 DE 2004

OBJETIVOS

- Presentar nuevas propuestas de modelos educativos y de Planes y Programas de Estudio que orienten la formación del estudiante.
- Comunicar las experiencias y resultados de estrategias novedosas para mejorar el proceso de enseñanza-aprendizaje, la investigación y la vinculación.
- Divulgar las propuestas y avances en los programas de desarrollo de emprendedores, de educación y mejora continua.

TEMÁTICA A DESARROLLAR CON ÉNFASIS EN GÉNERO

- Modelo educativo
- Planes y programas de estudio
- Tecnología de información en el proceso enseñanza-aprendizaje
- Desarrollo de emprendedores
- Evaluación del aprendizaje, desempeño del docente, la investigación y la vinculación
- Educación y mejora continua

CARACTERÍSTICAS DE LOS TRABAJOS

Todo trabajo será revisado por dos integrantes de comité técnico y debe incluir la descripción del problema, objetivos, metodología empleada, resultados, conclusiones y bibliografía.

Se recibirán las ponencias y los resúmenes para la sesión de carteles que, apegándose a la temática del Congreso, observen los siguientes requisitos.

CARTELES

El tamaño total del cartel deberá ser de 1.10 m. y hasta 2.20 m. Las mamparas destinadas para la exposición son de madera, de 2.10 m. x 1.10 m.

PONENCIAS

- Preparadas por tres autores como máximo
- Elaborarlas en Office-Word para Windows
- Utilizar letra Times New Román de 12 puntos, interlineado a doble espacio.
- Extensión mínima de 7 (siete) y máxima de 25 (veinticinco) cuartillas
- Paginación en la parte central inferior de la hoja.
- Portada que indique:
 - A) Institución de procedencia
 - B) Título de la ponencia
 - C) Autor (es)
 - D) Temática del Congreso en que se inserta la ponencia
 - E) Datos de identificación (teléfono, fax, correo electrónico)
- Resumen de máximo una cuartilla, índice y la y un domicilio postal) bibliografía correspondiente

Los archivos de ponencia o cartel deberán remitirse a la L.C. María Eva Ruelas, Directora Ejecutiva de la APCAM al correo electrónico: apcam@apcam.com.mx

FECHA LÍMITE PARA RECIBIR TRABAJOS **15 DE JULIO DE 2004**
NOTIFICACIÓN DE ACEPTACIÓN POR EL COMITÉ TÉCNICO AGOSTO **31 DE 2004**

Si no se cubre la cuota de inscripción al Congreso, aunque el trabajo haya sido aceptado, no se incluirá en el programa definitivo.