

President's Letter

Dear Members,

News contained in this short IAAER update mainly concern our up-coming conferences. First is our research conference to be held on September 29-30, 2005, in Bordeaux, France. There is still time to register for this important event. Please check the IAAER website for information on the conference and how to register for the conference and a hotel. Almost 170 papers have been accepted for presentation, two-thirds from more than 20 countries and one-third from France. The programme for the plenary sessions and symposium are on the organizer's web site and we expect to include soon information on all of the papers that will be presented. The themes covered by the plenaries and the symposia relate to the implementation of accounting standards worldwide and consequently will cover topics on global standard-setting, governance issues, auditing, and education standards. We are pleased to welcome the Education Consultative Advisory Group of IFAC in the days preceding the conference. While strengthening the academic ties between accounting researchers, teachers and practitioners from many nationalities, this conference will inaugurate the first stage of our IAAER Reporting Financial Research

Program, in collaboration with KPMG and the University of Illinois from which we expect promising results from the grant recipients. At the same time, preparation has intensified for the 10th World Congress of Accounting Educators, "Challenges and Developments in International Accounting Education and Research," to be held by 9-11 November 2006 in Istanbul with the help of Recep Pekdemir and our whole organization to make this important and expected event as attractive and unforgettable as possible. We are also planning future research conferences in Mexico (2007), Australia (2008) and China (2008). All of these conferences will be challenging, and we look forward to planning and carrying them out. New ideas on Accounting Education and changes in the by-laws will also be discussed at our next Executive Committee in San Francisco in August and at the Bordeaux Conference in September.

I look forward to welcoming you soon in the South West of France.

Serge Evraert

IAAER Executive Committee 2004-2006

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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)
Asociación Nacional de Facultades y Escuelas de Contaduría y Administración
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
Southern African Accounting Association

Cosmos Accountancy Chronicle

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COSMOS Submission Deadlines:

January 2006 Issue: December 1, 2005.
All materials should be submitted to Lee Radebaugh (radebaugh@byu.edu) as an e-mail attachment or on a PC compatible disk (preferably in Word). Please do not fax materials.

Cosmos at a Glance
July 2005

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Upcoming Events

French Accounting Association and IAAER
Research Conference
Bordeaux, France
September 29-30, 2005

IAAER World Congress
Istanbul, Turkey
November 9-11, 2006

**Accounting Education:
An International Journal**
The official education journal of IAAER

Taylor & Francis are proud to announce the alliance between Accounting Education: An International Journal and the International Association for Accounting Education and Research (IAAER). The partnership between the journal and the association will be effective from 1st January 2005.

The collaboration between the journal and the association will bring about the following: **(1)** Accounting Education: An International Journal will become the official education journal of the IAAER under the continuing editorship of Professor Richard M S Wilson. The journal will publish material related to the business of the IAAER in line with its primary mission of seeking to enhance the educational base of accounting practice. **(2)** Professor Donna Street, Vice-President (Research) of the IAAER, will become an Editorial Consultant to the journal, and there will be three IAAER-designated Editorial Advisers. **(3)** A personal subscription rate of

US\$52/£30 p.a. will be available to all members of the IAAER.

For further information on the journal please visit <http://www.tandf.co.uk/journals/titles/09639284.asp>

JIFMA
The 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.

JIFMAS 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 Donna L. Street (donna.street@notes.udayton.edu, University of Dayton, USA) or Ann Johns (aj3@natoff.cpaonline.com.au, CPA Australia)

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Special Subscription Rates to IAAER Members

<i>Annual Subscription</i>	<i>Europe</i>	<i>Americas</i>	<i>World</i>
Institutional	£158.00	\$260.00	£178.00
Personal	£54.00	\$93.00	£58.00
IAAER Members	£39.00	\$61.00	£39.00

An IAAER Timeline

Important Dates in the History of the International Association for Accounting Education and Research

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

October 2000, con't

association with the Japanese Association for International Accounting Studies.

Founders' Award is presented to Dr. Seigo Nakajima.

2001

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

2002

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

November 2002

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

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

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

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

Founders' Award is presented to Murray Wells.

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

IAAER Reporting Financial Performance Research Program

Grant Recipients Announced

The International Association for Accounting Education and Research (IAAER), in collaboration with the KPMG and University of Illinois *Business Measurement Research Program*, is pleased to announce our Reporting Financial Performance Research Program grant recipients. The program supports scholarly research directed at informing the IASB' decision process for the Board's project on Reporting Financial Performance. Five research grants of \$20,000 (U.S.) each have been awarded to the following research teams:

Denise A. Jones and Kimberly J. Smith
Both of The College of William & Mary

The Dynamic Effects of Other Comprehensive Income

Guochang Zhang and Peter Chen
Both of Hong Kong University of Science and Technology

How Do Financial-Statement Data Inform Investors about Changes in Equity Value? Modeling and Empirically Testing the Relation between Operating Performance and Market Performance

Ann Tarca,* Philip R. Brown,** David Richard Woodliff,* Phil Hancock,* Michael Bradbury, *** and Tony van Zijl****

*University of Western Australia,
**University of New South Wales
and University of Western

Australia, ***Unitec, ****Victoria University of Wellington

An Experimental Study of the Decision Usefulness of the IASB' Proposed Comprehensive Income Statement

Patrick E. Hopkins and Leslie Hodder
Both of Indiana University

Leveling the Playing Field: The Effect of Integrated Performance Reporting on Information Acquisition by Analysts and Investors

Jan Barton and Grace Pownall
Both of Emory University

The Capital Market Implications of Summary Accounting Performance Measures in Shareholder vs. Stakeholder Economies

Funding for this program has been provided by the KPMG and University of Illinois *Business Measurement Research Program* and the KPMG Foundation. Funded projects will be showcased in three highly visible events involving representatives from the IASB and FASB, as well as renowned accounting researchers. These include the Globalization Conference preceding IAAER' 2005 *International Research Conference for Accounting Educators* (Bordeaux, France September 29, 2005) and IAAER' 10th *World Congress of Accounting Educators* (Istanbul, Turkey November 9-11, 2006).

Special Thanks

IAAER would like to give special thanks to Mary E. Barth, IASB Board Member and Atholl McBean Professor of Accounting at Stanford University; Timothy B. Bell, Director, Assurance Research, KPMG International Audit & Advisory Services Center; and Katherine

Schipper, FASB Board Member for their tremendous efforts on the Program Advisory Committee. This grant would not have been possible without their support and advice. In addition, we would like to thank Donna L. Street,

IAAER Vice President of Research and Mahrt Chair in Accounting, University of Dayton, for her role as Project Coordinator.

RFP Program Advisory Committee

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**Minutes of Joint Executive Committee,
Executive Council Meeting**

May 17, 2005
Göteborg, Sweden

The Executive Committee and Executive Council meeting was called to order by President Serge Evraert at 9:00 a.m. on May 17, 2005, at the Göteborg School of Economics and Commercial Law. In attendance were Agnes Cheng, Serge Evraert, Giuseppe Galassi, Sidney Gray, Keith Maunders, Recep Pekdemir, Donna Street, Gary Sundem, Hentie van Wyk, Alfred Wagenhofer, and Mike Walsh.

President Serge Evraert welcomed everyone. After this, the minutes from the Orlando meeting were approved. Serge then presented a brief update on his activities. Arrangements for the conference continue to proceed smoothly. Gary Sundem raised the issue of individual memberships as part of the conference registration fee – whether they were for one year or three years. The Bordeaux conference, like the one in South Africa, will include one-year memberships.

The membership discussion led to consideration of waivers of membership

fees. There have been a couple requests for waiver of individual membership fees, and it was decided that the IAAER would not waive fees for individual members. It was also decided that the institutional members with fees waived would be reviewed at the San Francisco meeting.

Donna Street introduced a request from the IASB Trustees for IAAER to nominate someone to the SAC. The EC voted to nominate Hentie van Wyke – Serge and Donna will send the nomination. It also voted to nominate Prof. Stefano Azzali of Parma University if the needed information could be obtained in time.



At the EAA 2005 Congress - Joanna Ho, Graeme Dean, Donna Street, and Sid Gray

Alfred Wagenhofer presented the report of the treasurer. 2004 was a year with no extraordinary revenues or expenses. The financials received a clean audit opinion. There were a couple issues raised regarding footnotes. The footnote on fee waivers should be revised from “to obtain U.S. dollars” to “to obtain or transfer funds.” The membership numbers were also questioned, and Gary Sundem was to look into the correct numbers.

Serge next reported on the Bordeaux Conference. A total of 240 abstracts and 150 papers have been received. A large

attendance is predicted – much beyond Serge’s expectations. He has three goals for the conference: 1) high academic quality; 2) welcome atmosphere (food, location, etc.); and 3) revenue at least as great as the costs. The conference is well on its way to meeting all three goals. The program will include an Executive Committee meeting Wednesday afternoon, a roundtable (by invitation only) on Thursday morning focusing on the KPMG/IAAER research projects, followed by the conference itself. Gary Sundem requested full contact information for the participants for the IAAER membership records.

Agnes Cheng reported that the “fast track” publication options for submitted papers is going well. She will write up the procedure for future reference. Richard Wilson reported on *Accounting Education*. IAAER is now mentioned on its cover with its mission and EC shown inside. The papers from the South Africa roundtable were in the last issue. Serge thanked Dick for making IAAER so prominently mentioned in the journal.

Recep Pekdemir distributed the call for papers for the Istanbul conference and indicated that the conference preparations are proceeding smoothly. Both Mary Barth and Katherine Schipper will be at the conference for the symposium on the KPMG/IAAER research projects and a separate globalization workshop.

Agnes Cheng reported on other planned conferences. A conference in Mexico is tentatively scheduled for September 2007, and joint conferences with the AAA International Sections and the AFAANZ will be held in 2008 and 2009, but the order has not yet been established. A future conference in China is also on the table, with more to be reported at the San

Francisco meeting. Support of \$800 to support sending a speaker to a Mexico conference this year was approved.

Sid Gray presented an idea for a change in governance of the IAAER. He suggested that an Advisory Council replace the Executive Council. This would involve a more specific charge to the Advisory Council than the Executive Council now has. Sid and Bel Needles will prepare a formal proposal before the San Francisco meeting, with the goal of voting on the proposal at the Dublin meeting in 2006.

Donna Street reported on the KPMG/IAAER research program. An announcement of the winning project teams is out and is receiving wide exposure. Donna hopes that a transcript of the conferences where these papers are presented might be prepared for publication in JIFMA. She also expressed some concern with the long review times at JIFMA.

IAAER may also want to seek support for educational research projects. One possibility is research on the entry-level skills and knowledge required for entry to the profession – following on the Common Content Project and the recent NASBA proposal of educational requirements for sitting for the CPA exam.

Finally, the IASB has issued an exposure draft *Draft Memorandum of Understanding on the Role of Accounting Standard-Setters and Their Relationships with the IASB.* The EC thought it important that the IAAER prepare comments on the ED. Gary Sundem will coordinate comments, to be submitted by July 29, 2005.

The meeting was adjourned at 11:30 a.m.

Gary L. Sundem, Secretary

**IAAER
Individual Membership Application – 2004 to 2006**

Fees		Amount Enclosed
US\$ 45	For 3 years	_____
EUROs 40	For 3 years	_____
Name	_____	
Institution	_____	
Address	_____	
City	_____	
State or Province	_____	
Postal Code	_____	
Country	_____	
Telephone	_____	
Fax	_____	
Email	_____	

Pay by check payable to IAAER (checks must be payable in Euros or in U.S. dollars) or by credit card in US\$:

VISA or MasterCard (circle one) Card # Exp. Date

Signature _____

If paying by credit card, fax or e-mail this form to 1-206-685-9875 or glsundem@u.washington.edu.

Mail checks in dollars to:

Gary Sundem, University of Washington Business School, Box 353200, Seattle, WA 98195-3200 USA

Mail checks in Euros to:

Alfred Wagenhofer, University of Graz, Institut Fuer Unternehmensfuehrung, Universitaetsstrasse 15, 8010, Graz Austria.

IAAER Academic/Professional Institutional Members

**Denotes Executive Council Members*

Academy of Accounting Historians
 Accademia Italiana de Economia Aziendale (Italy)
 Accounting and Finance Association of Australia and New Zealand
 African Academic Accountants Association
 American Accounting Association*
 American Institute of Certified Public Accountants
 Arab Society of Certified Accountants
 Asociación Española de Contabilidad y Administración de Empresas (AECA)*
 Association of Accountants of CIS Countries*
 Association of Chartered Accountants in the U.S.
 Association of Chartered Certified Accountants
 Association of International Accountants
 British Accounting Association*
 Canadian Academic Accounting Association*
 Canadian Institute of Chartered Accountants
 Certified General Accountants' Association of Canada
 Chartered Institute of Public Finance and Accountancy
 Consiglio Nazionale dei Ragionieri e Periti Commerciali
 CPA Australia
 European Accounting Association*
 Federacion Argentina de Consejos Profesionales de Ciencias (Argentina)
 Federation of European Accountants (FEE)

French Accounting Association*
 Association Française de Comptabilité
 Ghana Accounting Institute
 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
 The International Association of Financial Executives Institutes
 Irish Accounting and Finance Association*
 Japan Accounting Association*
 Japanese Association for International Accounting Studies
 Korean Accounting Association
 Mexican Association of Accounting and Business Faculty
 Asociacion de Profesores de Contaduria y Administracion de Mexico
 Mexican Association of Schools of Accounting & Business (Asociacion Nacional de Facultades y Escuelas de Contaduria y Administracion)
 National Association of State Boards of Accountancy
 Nepalese Accounting Association
 Ordre des Experts Comptables France
 The Sarbanes Oxley Group
 Societa Italiana di Storia della Ragioneria
 The Society of Certified Public Accountants (India)
 Southern African Accounting Association*

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 CGAs Unveil Enhancements to CGA Education Program

Changes to the CGA Program of Professional Studies, announced by the Certified General Accountants Association of Canada (CGA-Canada) in December 2004, will ensure tomorrow's CGAs continue to meet the demands of a rapidly changing business environment.

"This announcement reflects CGA-Canada's continued commitment to serve the rapidly changing and diverse needs of Canadian business," says Lynda Carson, CGA-Canada's Vice President of Education. "This is part of our long-term strategy to secure CGAs' position at the forefront of Canada's accounting profession."

The certification level of the CGA program will consist of two career option courses and accompanying three-hour examinations, as well as two professional applications courses and accompanying four-hour capstone examinations.

The first element of the professional applications requirement – Issues in Professional Practice – focuses on the perspective of an external accountant providing auditing, taxation and business advisory services to clients. The second element – Strategic Financial Management – focuses on the internal accountant or financial manager and provides an in-depth study of strategic financial management concepts.

The new model retains the existing four financial management career options to maintain the flexibility of the competency-based CGA program. Prior to entering the certification level of the CGA program,

students must complete the existing Foundation Studies and Advanced Studies (or equivalent courses).

The changes to curriculum are the result of two years of research into the evolution of accountancy. They will come into effect in the 2006-07 academic year. Outside of Canada, the CGA Program of Professional Studies is offered in Hong Kong, China, Bermuda and the Caribbean.

Changes are currently being implemented to the way the CGA Program of Professional Studies is delivered. Courses are now being delivered using a new learning management system, known as edNET. The system completes the transition to a fully online method of course delivery from the current combination of compact disc and online resources. The technology facilitates the integration of audio lectures, text-based resources, video segments, online discussions and other elements.

Selected certification level courses and Laurentian University partnership degree courses are the first to be offered through

edNET, with the remainder of the curriculum to be offered by the end of 2005.

The Accounting and Finance Association of Australia and New Zealand

As of June 1, 2005, the Presidents of the AFAANZ are Professor Bryan Howieson (Australia) and Professor Keitha Dunstan (New Zealand). Professor Howieson is Senior Lecturer at the Adelaide School of Business, University of Adelaide. Professor Dunstan is a Research Professor and Director, Centre for Accounting, Governance & Taxation Research at the School of Accounting and Business Law at Victoria University of Wellington. Their terms of office are for two years. AFAANZ is the premier body representing the interests of accounting and finance academics and other persons interested in accounting and finance education and research in Australia and New Zealand. More information on the organization can be found on the following website: <http://www.aaanz.org/>

**Focus on new President of South African Accounting Association (SAAA):
Professor Hentie van Wyk**

Hentie was born in Bloemfontein (SA) in 1956. He matriculated in 1974 and after national service he obtained the B. Com degree in 1978. He became a Chartered Accountant (SA) in 1982 after he served his trainee period at an International Accounting firm (KPMG). He was promoted to Audit Manager at the accounting firm and in 1984 left for the University of the OFS as a Senior Lecturer. He was promoted to an Associate-Professor in 1988 and as Professor and Head of the Centre for Accounting in 1992. He obtained a PhD in 2003 in Public Sector Management.

He is currently lecturing Advanced Financial Accounting to aspirant chartered accountants on the postgraduate level. He is also involved in the MBA and MDP programmes of the Business School of the Faculty of Economic and Management sciences. He also presents update courses on a yearly basis to practicing accountants countrywide.

He is very involved in the affairs of the accounting profession. He is currently serving as a Board member of the Free State Society of Chartered Accountants and was President of the Society in 1994. He also served on the Board and Exco of the South African Institute of Chartered Accountants for several years.

He is also extensively involved in the community. He is an Officer in his Church, serving on the Management Body of Grey College and is the acting Treasurer of the Free State Cricket Union.

He is married and has two children, a boy of 18 years and a girl of 15 years.



DRAFT MEMORANDUM OF UNDERSTANDING ON THE ROLE OF ACCOUNTING STANDARD-SETTERS AND THEIR RELATIONSHIP WITH THE IASB

The IASB issued the Draft of Memorandum of Understanding and has asked for comments by 29 July 2005. The entire Draft can be found on the IAAER website at [<http://www.iaaer.org/?page=memorandum>].

The *Background to the Memorandum of Understanding* is provided below:

BACKGROUND TO MEMORANDUM OF UNDERSTANDING

- 1.1 This Memorandum relates to a general understanding between the International Accounting Standards Board (IASB) and other accounting standard-setters. It is particularly relevant to standard-setters in jurisdictions that have adopted or converged with IFRSs, or are in the process of adopting or converging with IFRSs. It identifies responsibilities that the IASB and other standard-setters should use their best endeavours to fulfil in the interests of facilitating the ongoing adoption of or convergence with IFRSs. It is acknowledged that some accounting standard-setters may find it difficult to meet certain of those responsibilities with the resources at their disposal, but would use their best endeavours to do so.
- 1.2 The responsibilities are highlighted in bold italics at the end of each section (and are also listed in an Appendix). In some cases these are new or different from the manner in which the IASB and other accounting standard-setters have conducted their activities in the past. In other cases the proposed responsibilities are a confirmation of practices that have been undertaken for some time.
- 1.3 This Memorandum assumes that the ultimate aims of the IASB and other accounting standard-setters are (within reasonable cost constraints):
 - (a) to develop, in the public interest, a single set of high quality, understandable and enforceable global accounting standards that require high quality, transparent and comparable information in financial statements and other financial reporting to help participants in the world's capital markets and other users make economic decisions;
 - (b) to promote the use and rigorous application of those standards; and
 - (c) to bring about convergence of national accounting standards and IFRSs to high quality solutions.

The responsibilities identified in this Memorandum are key areas of responsibility in building and maintaining the relationship between the IASB and other accounting standard-setters in order to achieve these aims for the benefit of constituents.

**Accounting History
The Fourth Accounting History International Conference**

Braga 7-9 SEPTEMBER 2005

Preliminary Program

Wednesday 7 September

Accounting History Doctoral Colloquium
Registration and opening reception

Thursday 8 September

Presentations throughout the day commencing at 9.00am and concluding with the conference dinner in the evening.

Friday 9 September

Presentations throughout the day commencing at 9.00am, with the conference proceedings concluding around mid afternoon before the final social event on the program (visiting the historic port cellars at Oporto in the evening).

The conference program will feature:

- Plenary speakers for the conference are Professors Peter Wolnizer, University of Sydney, Salvador Carmona, Instituto de Empresa, Madrid and Joni Young, University of New Mexico.
- At least five thematic sessions for paper presentations

Conference venue:

University of Minho
School of Economics and Management
Gualtar
Braga
Portugal

Conference organising committee:

Lúcia Lima Rodrigues (Chair), University of Minho
Garry Carnegie, Deakin University
José Matos Carvalho, Instituto Politécnico de Coimbra
Russell Craig, Australian National University
Delfina Gomes, University of Minho
Gloria Stevenson, Deakin University
João Carvalho, University of Minho
Carlos Menezes, University of Minho

Hosted by University of Minho

The 4AHIC continues the practice of this biennial conference being held in different countries and on different continents to enable as wide a representation as is possible of scholars with varying research interests that are influenced by dissimilar cultural and societal backgrounds. The 1AHIC, the 2AHIC and 3AHIC were held in Melbourne in August 1999, in Osaka in August 2001 and in Siena in September 2003 respectively. The fourth *Accounting History* International Conference will be held at the University of Minho, Braga, Portugal.

Accounting History - The Fourth Accounting History International Conference, cont'

The human occupation of the region where *Braga* is located goes back thousands of years and is documented by traces that have acquired monumentality since the *megalithic* period. The romanization process has begun around the year 200 B.C. and has reached its peak in the early years of our age (between the years 3 B.C. and 3 A.C.) with the foundation of *Bracara Augusta*. From the middle of the 15th century to the early decades of the 17th century, *Braga* developed under the fervour of religiousness, visible in the afflux of the religious communities that built monasteries, convents and churches over Roman edifices, influencing the civil architecture through the covering of the *façades* with window blinds. In the 18th century, *Braga* reappears and shines in the flourished twists and turns of the Baroque.

Today *Braga* is known as the City of the Archbishops, and breathes still an atmosphere of profound religiousness, architecturally visible in the number of churches built here. The post-revolution period, after April 1974, is characterised by an enormous growth at every level - from the demographic to the economic, cultural and urbanist - transforming *Braga* into the third biggest city in Portugal. University of Minho, founded in 1973, is one of the then named "New Universities" that, at that time, deeply changed the landscape of higher education in Portugal. Located in the region of Minho, known for its significant economic activity and by the youth of its population, University of Minho has played the role of development agent in the region.

Conference Convenor

Professor Lúcia Lima Rodrigues, University of Minho, School of Economics and Management, Gualtar
4709 Braga Codex
Portugal
Phone: 351 253 604559, Fax: 351 253 284729
Email: lrodrigues@eeg.uminho.pt, 4AHIC@eeg.uminho.pt

**The fourth Accounting History International Conference:
Doctoral Colloquium****Braga, Portugal****Wednesday, 7 September 2005, 10.00 am – 6.00 pm**

As part of the proceedings of the fourth *Accounting History* International Conference being held at the University of Minho during 7-9 September 2005, the second *Accounting History* Doctoral Colloquium will be held during the day preceding conference registration and the opening reception.

A Panel of experienced researchers in accounting history has been assembled for the Doctoral Colloquium and is outlined below:

Garry Carnegie, Melbourne University Private (Chair and Editor, *Accounting History*)
Russell Craig, Australian National University
Anne Loft, Copenhagen Business School
Angelo Riccaboni, University of Siena
Lúcia Lima Rodrigues, University of Minho (Convenor, 4 AHIC)

Steve Walker, Cardiff Business School

The Doctoral Colloquium will allow up to ten doctoral students in accounting history to make presentations on issues in their research and for members of the Panel to comment on the formal presentations and to offer encouragement and advice to all participants. A "getting published" workshop will also be conducted as a key component of the event.

The attendance fee per participant will be 125 Euro, including a light lunch and morning and afternoon tea/coffee.

Expressions of interest in attending the Doctoral Colloquium should be forwarded to Garry Carnegie at:
4ahic@muprivate.edu.au

17th Annual Conference on Accounting, Business & Financial History

**Cardiff Business School
15-16 September 2005**

Call for Papers:
Abstract submissions should arrive no later than
31 May 2005

Sponsored by the Centre for Business Performance, Institute of Chartered Accountants in England & Wales



Guest Speaker – Warwick Funnell

Theoretical, empirical and review papers are welcomed in all areas of accounting, business and financial history.

The conference provides delegates with the opportunity of presenting and discussing, in an informal setting, papers ranging from early working drafts to fully developed manuscripts. The format of the conference allows approximately 40 minutes for presentation and discussion in order to help achieve worthwhile feedback from those attending.

In the past, many papers presented at Cardiff have subsequently appeared in print in *Accounting, Business and Financial History*, edited by John Richard (Dick) Edwards and Trevor Boyns, or in another of the full range of international, refereed academic accounting, business and economic history journals.

The conference will be held at Aberdare Hall, Cathays Park, Cardiff, CF14 3UX, UK, from lunchtime on Thursday, 15 September 2005 to mid-afternoon on Friday, 16 September 2005.

The fully inclusive conference fee (covering all meals, the conference dinner on Thursday and accommodation) is £120.

**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)

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 at the University of Bordeaux (Institute of Management).

La conférence internationale, co -organisé par l'IAAER et l'AFC, se déroulera à Bordeaux à la fin du mois de septembre 2005.

Les participants seront accueillis au sein de l'Université Montesquieu -Bordeaux IV - Institut d'Administration des Entreprises - IAE de Bordeaux.

Organizing Committee

Serge Evraert – Chairman – Président

Stéphane Trébuq – Co-Chairman – vice-président

Christian Prat dit Hauret – Treasurer – Trésorier

Donna L. Street – Professor – Coordinator of Plenary Sessions and Symposia

The tentative Programme as of 30th June 2005 includes the following:

Plenary #1: IFRS 2005 Update

Symposium #1: Developing a Common Conceptual Framework

Plenary #2: Corporate Governance & Accountability: Practice, Research & Education

Workshop on Corporate Governance

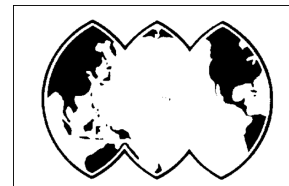
Symposium #2: Financial Instruments

Symposium #3: the 21st Century Public Company Audit: Discussion of KPMG

Symposium #4: Implementation of the IES

For more information about the invited speakers, how to register, and how to reserve accommodations, contact the conference website at <http://iaer-afc.u-bordeaux4.fr/>

**SEVENTEENTH ASIAN-PACIFIC CONFERENCE
ON INTERNATIONAL ACCOUNTING ISSUES
November 20-23, 2005
Wellington, New Zealand**



The Seventeenth Asian-Pacific Conference on International Accounting Issues will be held on November 20-23, 2005 in Wellington, New Zealand. 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 fifteen 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), Beijing, China (2000), Rio de Janeiro, Brazil (2001), and Los Angeles, California (2002), Bangkok, Thailand (2003), Seoul, Korea (2004). Over 300 participants from 36 countries attended our Seoul conference.

Conference Registration Fee:

Registration fee of NZ\$560 (inclusive GST) per delegate includes a reception, 2 luncheons, 1 dinner (Banquet and Entertainment), a copy of the conference program and proceedings, and a one-day tour.

CPE Credits:

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

Conference Hotels:

Duxton Hotel Wellington 170 Wakefield Street, Wellington	James Cook Hotel Grand Chancellor 147 The Terrace, Wellington
West Plaza Hotel 110-116 Wakefield St, Wellington	Ibis Hotel 153 Featherston St, Wellington

Conference Venue (maximum 8 minutes walk from all hotels):

Wellington Convention Centre
111 Wakefield Street, Wellington

For more information please contact:

Professor Brenda Porter	or	Marita Lotz	
School of Accounting and Commercial Law Victoria University of Wellington PO Box 600, Wellington, New Zealand E-mail: Brenda.Porter@vuw.ac.nz		Tel: +64 4 463 5724 Tel: +64 4 463 5365 Fax: +64 4 463 6955 Marita.Lotz@vuw.ac.nz	
Professor Ali Peyvandi	or	Professor Benjamin Tai	or Susan Scott
Asian-Pacific Conference on International Accounting Issues Craig School of Business California State University-Fresno 5245 North Backer Avenue Fresno, California 93740-8001, USA E-mail: ali_peyvandi@csufresno.edu suzzieq@csufresno.edu		Tel: (559) 278-2921 Tel: (559) 278-2852 Fax: (559) 278-7336 benjamin_tai@csufresno.edu	Tel: (559) 278-2602

Conference Home Page: www.craig.csufresno.edu/apc/nz

**The Inaugural Asia-Pacific
Corporate Governance Conference
Hong Kong, 25-26 August 2005**



Organizer: School of Business, Hong Kong Baptist University (HKBU)

The 2-day Conference aims at promoting high-quality research on corporate governance in the Asia-Pacific region and at providing a forum for enhancing exchange of views among researchers, corporate executives, institutional investors, market intermediaries and regulators on important issues.

Selected papers from the Conference subject to a fast-track review will be included in a special issue of the *Pacific-Basin Finance Journal*.

Confirmed Keynote Speakers:

Professor Bernard Black of University of Texas at Austin, U.S.A.
Prof. Michael Jensen, Harvard Business School, U.S.A. (TBC)
Prof. Rafael La Porta, Dartmouth College, U.S.A. (TBC)
Professor Wei-an Li of Nankai University, China

International Programme Committee Members (in alphabetic order):

Kalok Chan (Co-Chair, The Hong Kong University of Science and Technology, Hong Kong)
Simon S.M. Ho (Co-Chair, HKBU)
S. Ghon Rhee (Co-Chair, University of Hawaii, U.S.A.)
Teddie Chung (Conference Secretary, HKBU)
Henk Berkman (University of Auckland, New Zealand)
Raymond S.Y. Chan (HKBU)
Eric Chang (The University of Hong Kong, Hong Kong)
Andrew Chen (Southern Methodist University, U.S.A.)
Stephen Y. L. Cheung (City University of Hong Kong, Hong Kong)
Joseph Fan (The Chinese University of Hong Kong, Hong Kong)
Joseph Fung (HKBU)
Ferdinand A. Gul (Hong Kong Polytechnic University, Hong Kong)
In-mu Haw (Texas Christian University, U.S.A. and HKBU)
Janice C.Y. How (University of Auckland, New Zealand)
Andrew Karolyi (The Ohio State University, U.S.A.)
Wei-an Li (Nankai University, China)
Vivienne Luk (HKBU)
Yuen-teen Mak (National University of Singapore, Singapore)
Peter Pope (Lancaster University, United Kingdom)
Frank M. Song (The University of Hong Kong, Hong Kong)
Yin-hua Yeh (Fu Jen Catholic University, Taiwan)

The Conference focuses on frontier theoretical and empirical works on Corporate Governance and related topics.

To reserve a place, present a paper or for further information please refer to the conference web site at <http://www.hkbu.edu.hk/~iedmr/cgconf/> or contact

Mr. Teddie Chung

Conference Secretary, The Inaugural Asia-Pacific Corporate Governance Conference
School of Business, Hong Kong Baptist University
Kowloon Tong, Kowloon, Hong Kong

E-mail: teddie@hkbu.edu.hk Tel: (852) 3411 5219 Fax: (852) 3411 7378

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>

Academy of Accounting Historians 2005 Research Conference

jointly sponsored with

The Accounting Hall of Fame

October 6, 2005 through October 8, 2005

Columbus Ohio USA

The theme of the 2005 conference is “**The Accounting Profession in Transition: Historical and Contemporary Perspectives on Change.**” Concurrent paper sessions will address both historical and public policy issues related to recent and continuing change in the accounting profession and its regulatory and market environment, both in the United States and around the world. In addition to **Concurrent Paper Sessions**, the program plan includes speeches by **Don Nicolaisen** (Chief Accountant of the SEC) and **Bill Gradison** (Member of the PCAOB) plus panel discussions chaired by **Art Wyatt** (University of Illinois), **Bill Kinney** (University of Texas), **Gary Previts** (Case Western Reserve University) and **Joel Demski** (University of Florida), that will provide perspectives business reporting, auditing, public policy, and accounting education. Panelists will include senior members of accounting academe and the accounting profession. The conference will begin on Thursday evening, October 6, 2005, with a reception, and conclude on Saturday, October 8, 2005, with a luncheon. *The registration form appears on the second page of this announcement and a preliminary program appears on the third page.*

Concurrent Paper Sessions: Papers are invited that develop historical and contemporary perspectives on the ongoing evolution of the accounting profession, including changes in business reporting, auditing, corporate governance, and international accounting. The deadline for submissions is **July 15, 2005** but earlier submissions would be appreciated. Papers should include an abstract of approximately 50 words. Papers should be sent in both paper and electronic form (the latter via e-mail if possible) to Dan Jensen at: Jensen.7@osu.edu; Dan Jensen, Department of Accounting and MIS, Fisher College of Business, The Ohio State University, 2100 Neil Avenue, Columbus, Ohio 43210. Papers will be reviewed for inclusion in the conference by a board of reviewers including Anil Arya of Ohio State University, Richard Fleischman of John Carroll University, Edward N. Coffman of Virginia Commonwealth University, David Dennis of Otterbein University, Ann Gabriel of Ohio University, Laura MacDonald of Wilfred Laurier University (Canada), Alan G. Mayper of University of North Texas, James McKinney of Howard University, and Alan Reinstein of Wayne State University.

The City: Columbus is the capital of the State of Ohio. Over 1.25 million people live in the metropolitan area, one of the fastest growing in the nation. It is home to The Ohio State University and 15 other colleges and universities. It is also home to major corporations including Nationwide Insurance, American Electric Power, The Limited, and Wendy's. A typical October day in Columbus has temperatures ranging from 60-80 degrees F with light winds.

Hotel Reservations: The conference will be held at the *The Blackwell Inn* on Ohio State University's campus (2110 Tuttle Park Place at corner of Tuttle Park Place and Woodruff, Columbus, Ohio 43210). Hotel reservations should be made directly with The Blackwell (toll free: 866-247-4003; local: 614-247-4000). Indicate that you are attending the “Accounting Historians/OSU Accounting Hall of Fame Conference;” the special rate for the conference is approximately \$120 per night (plus taxes). In addition, registrations can be made on line at <http://www.theblackwell.com>; use the group code *ACCOUNI005* to receive the special rate. Valet parking service is available at the main entrance to the hotel for a nominal charge. The cutoff date for reservation requests is *Wednesday, August 31, 2005*.

Transportation from Airport: The Blackwell Inn is about 20 minutes from Port Columbus International Airport. The Blackwell operates a courtesy shuttle service. Taxi fares run about \$25.

Doctoral Students: The registration fee for accounting doctoral students will be waived. In addition, four travel grants of up to \$250 each are offered subject to matching by the student's home institution. Details are available from Dan Jensen (614-292-2529 or Jensen.7@osu.edu).

2005 RESEARCH CONFERENCE REGISTRATION FORM

**THE ACCOUNTING PROFESSION IN TRANSITION:
HISTORICAL AND CONTEMPORARY PERSPECTIVES ON CHANGE**
October 6, 2005 to October 8, 2005

Sponsored by
THE ACADEMY OF ACCOUNTING HISTORIANS
and
THE ACCOUNTING HALL OF FAME

at the
The Blackwell Inn
Fisher College of Business
The Ohio State University
Corner of Tuttle Park Place and Woodruff
Columbus, Ohio 43210

Name _____ E-mail _____

Telephone Number _____ FAX Number _____

Postal Address _____

First Name for Name Tag _____

Title and Affiliation for Name Tag and Program _____

Please Note Any Special Meal Needs _____

Planned ARRIVAL day, date and time: DAY _____ DATE _____ TIME _____ am/pm

(Upon arrival at the Columbus Airport, please proceed by taxi to the hotel; usually a 20-minute ride)

Planned DEPARTURE day, date and time: DAY _____ DATE _____ TIME _____ am/pm

Registration Fee: Member \$125 U.S. Nonmember \$135 U.S. Please make your check payable to the Academy of Accounting Historians. The fee includes the reception on Thursday evening; continental breakfast, luncheon and dinner on Friday; and continental breakfast and luncheon on Saturday. The registration fee is waived for accounting doctoral students.

Please return this form with your registration fee to: Kathy Rice, The University of Alabama, Culverhouse School of Accountancy, Box 870220, Tuscaloosa, AL 35487. If you pay by credit card, please provide the following information (you may FAX the registration form to 205-348-8453):

VISA or MasterCard (circle one); Card Number _____

Expiration Date _____; Name on Card _____

Hotel Reservations: The conference will be held at the *The Blackwell Inn* on Ohio State University's campus (2110 Tuttle Park Place at corner of Tuttle Park Place and Woodruff, Columbus, Ohio 43210). Hotel reservations should be made directly with The Blackwell (toll free: 866-247-4003; local: 614-247-4000). Indicate that you are attending the "Accounting Historians/OSU Accounting Hall of Fame Conference;" the special rate for the conference is approximately \$120 per night (plus taxes). In addition, registrations can be made on line at <http://www.theblackwell.com>; use the group code ACCOUN1005 to receive the special rate. The cutoff date for reservation requests is *Wednesday, August 31, 2005*.

PRELIMINARY CONFERENCE PROGRAM

Revised June 3, 2005

**THE ACCOUNTING PROFESSION IN TRANSITION:
HISTORICAL AND CONTEMPORARY PERSPECTIVES ON CHANGE**

Sponsored by

THE ACADEMY OF ACCOUNTING HISTORIANS

and

THE ACCOUNTING HALL OF FAME

THURSDAY, October 6, 2005

5:00 p.m. - 8:00 p.m. **Registration**

6:00 p.m. - 8:00 p.m. **Reception**

FRIDAY, October 7, 2005

7:30 a.m. - 8:15 a.m. **Registration**
Continental Breakfast

8:15 a.m. - 8:30 a.m.
Welcome

8:30 a.m. - 10:00 a.m.

**Plenary Session I: Business Reporting
Trends**

DISCUSSION LEADER

Arthur R. Wyatt (University of Illinois)

PANELISTS

Peter Bible (Chief Accounting Officer, General Motors)

Ray J. Groves (Marsh)

Robert Herz (Chairman, FASB)

James Leisenring (IASB)

10:00 a.m. - 10:30 a.m. **Break**

10:30 a.m. - 12:00 noon

Plenary Session II: Changes in Auditing

DISCUSSION LEADER

William Kinney (University of Texas at Austin)

PANELISTS

Andrew D. Bailey (Deputy Chief Accountant, SEC)

Frank J. Borelli (CFO Marsh, retired)

Raymond Bromark (PwC)

Jane F. Mutchler (Georgia State University)

Edward Nusbaum (CEO Grant Thornton)

12:00 noon - 1:30 p.m. **Luncheon**

Speaker: **Don Nicolaisen** (Chief Accountant, SEC)

FRIDAY, October 7, 2005 (Continued)

2:00 p.m. - 3:30 p.m.

**Plenary Session III: Public Policy and
Politics in Accounting**

DISCUSSION LEADER

Gary Previts (Case Western Reserve University)

PANELISTS

Mike Cook (CEO Deloitte, retired)

James Don Edwards (University of Georgia)

Eugene Flegm (General Motors, retired)

David Watson (Australian Legislator, retired)

Stephen A. Zeff (Rice University)

3:30 p.m. - 5:00 p.m. **Concurrent Paper Sessions**

6:30 p.m. - 9:00 p.m. **Reception and Dinner**

Speaker: **Bill Gradison** (PCAOB)

SATURDAY, October 8, 2005

7:30 a.m. - 8:30 a.m. **Continental Breakfast**

8:30 a.m. - 10:00 a.m.

**Plenary Session IV: Education, Research and
the Accounting Profession**

DISCUSSION LEADER

Joel S. Demski (University of Florida)

PANELISTS

Yuji Ijiri (Carnegie Mellon)

James Ohlson (Arizona State University)

Robert Sack (University of Virginia)

Shyam Sunder (Yale University)

10:00 a.m.-10:30 a.m. **Break**

10:30 **Silent auction of books closes**

10:30 a.m.-12:00 noon **Concurrent Paper Sessions**

12:00 noon - 1:15 p.m. **Luncheon**

Speakers: Outgoing/Incoming Presidents of AAH

1:30 p.m.-2:00 p.m. **AAH Business Meeting**

2:00 p.m.-3:30 p.m. **Concurrent Paper Sessions**

3:30 p.m. - 5:00 p.m. **AAH Trustee & Officers Meeting**



SUN CITY 2006

CALL FOR PAPERS

SOUTHERN AFRICAN ACCOUNTING ASSOCIATION

BIENNIAL CONFERENCE

Conference for Accounting Educators

SUN INTERNATIONAL, SOUTH AFRICA

28 June - 30 June 2006

Deadline for submission: **31 January 2006**



The 2006 SAAA Conference will be held in Sun City. Sun City is internationally renowned as South Africa's premier holiday resort offering a multitude of attractions and activities to keep everyone occupied. With its combination of golf, game and gambling, as well as world class hotels, Sun City is the perfect choice for any holiday in South Africa. Conveniently located about two hours' drive outside Johannesburg, Sun City in South Africa has so much to offer...



Papers on all aspects of international accounting research are welcome. Possible topics include, but are not limited to:

International Accounting
 Financial Accounting
 Auditing and Internal Auditing
 Finance and Financial Management
 Taxation
 Ethics
 Management Accounting

Information Systems and Computer Auditing
 Accounting Education and Research
 Corporate Governance
 Accounting History
 Public Sector Accounting and Non-profit
 accounting
 Social and Environmental Accounting

The criteria for submission of papers is on the SAAA website (www.saaa.co.za).

Full 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 2006** to [Prof. Steven Firer](mailto:Prof.Steven.Firer) at the address below. (Please refer to the attached form: "Information regarding Presenters"). Alternatively email to firers@soa.wits.ac.za (no hard copy required in such a case). **Details of the convenor:**

The Convenor, Dr. Steven Firer
 Private Bag X3
 Wits University
 SOUTH AFRICA

Tel.: +27(011)717-8042, Fax: +27(011)339-7884

Replies i.r.o. acceptance will be sent back on **31 March 2006** latest.

Publication Review:

Accepted papers will receive, if requested by the author, a fast-track review for publication in the South African Journal of Accounting Research (SAJAR) or Journal of International Financial Management and Accounting (JIFMA) or Journal of Accounting Education. For more information about SAJAR, visit the South African Institute of Chartered Accountants' website at www.saica.co.za.

CONFERENCE ORGANISING COMMITTEE

Hentie van Wyk <i>Chairman</i>	University of the Free State
Steven Firer	University of Witwatersrand
Susan du Plooy <i>Treasurer</i>	UNISA
Alta Koekemoer	University of the Free State
Elenor van Heerden	University of the Free State
Jana Lamprecht	University of the Free State
Wessel Smit	University of the Free State
Nelda Venter (Secretary)	University of the Free State

CONFERENCE SCIENTIFIC COMMITTEE

Hentie van Wyk <i>Co-Chairman</i>		University of the Free State
Steven Firer <i>Co-Chairman</i>		University of Witwatersrand
Marieta Pietersen	Accounting	University of Johannesburg
Marianne van Staden	Auditing	UNISA
Frans Bibbey	Financial Management	NWU
Lindsay Mitchell	Taxation	University of KwaZulu-Natal
Joey Geyer	Public Finance	TUT
Gideon Els	Accounting Education	University of Johannesburg

EXHIBITORS

Limited stands are available for exhibitors. Please contact Prof. Hentie van Wyk at vanwykha.ekw@mail.uovs.ac.za for more information.

WEBSITE

For more information on the conference, please visit our website at www.saaa.co.za. Information about registration will be available on our website.

TRANSPORT

Bus transport will be available from Johannesburg International on Wednesday 28 June 2006 leaving at 09:00 and 10:00. Needs should be clearly indicated on the registration forms which will be available at a later stage.

ACCOMMODATION

GROUP RATES – THE CABANAS

Group booking for 150 double rooms was made by the organising committee. If you book your accommodation, please refer to the “SAAA Conference” – Group Code: OFS02.

OTHER ACCOMMODATION:

Palace Hotel
 Cascades Hotel
 Sun City Main Hotel

**SAAA 2006 SUN CITY
PRELIMINARY PROGRAMME**

Wednesday, 28 June 2006		
09h00 – 13h00	Registration	
14h00 – 15h15	Opening session	Welcome and Key Note Speaker
15h15 – 15h45	Afternoon tea/coffee	
15h45 – 17h00	Plenary session	IFRS developments
17h00 – 18h00	Regional meetings	
19h00 – 21h30	Cocktail reception ?	Drumming / Dinner Pilanesberg A Room

Thursday, 29 June 2006		
08h00 – 09h00	Meeting	Subject interest group meetings
09h00 – 10h30	Concurrent sessions	See detailed programme
10h30 – 11h00	Morning tea/coffee	
11h00 – 12h30	Concurrent sessions	See detailed programme
12h30 – 14h00	Conference lunch	
14h00 – 15h30	Concurrent sessions	See detailed programme
15h30 – 16h00	Afternoon tea/coffee	
16h00 – 17h30	Concurrent sessions	See detailed programme
19h30 – 23h30	Gala dinner with entertainment (and awards) ?	Royal Ballroom North

Friday, 30 June 2006		
09h00 – 10h30	Concurrent sessions	See detailed programme
10h30 – 11h00	Morning tea/coffee	
11h00 – 12h15	Final session	Key Note Speaker
12h15 – 13h00	SAAA AGM	

- ? The **PricewaterhouseCoopers** Best Paper Award
- ? The **Deloitte** Outstanding Academic Educator Award
- ? The **Ernst & Young** Outstanding Contribution to Accounting Research Award

INFORMATION REGARDING PRESENTERS

Name of presenter: <i>(Please attach a short CV)</i>		
Title of Paper: <i>(Please attach a full paper plus a one page abstract <u>as well</u>)</i>		
Needs	Yes	No
Flipchart and pens		
Overhead projector		
Video data projector		
Whiteboard and pens		
Transparency pens		
Other (Specify)		
Are you willing to serve as a chairperson at one of the sessions?		
Do you want to fast-track your paper to the following Journals:		
▪ South African Journal of Accounting Research (SAJAR)		
▪ Journal of International Financial Management and Accounting (JIFMA)		
▪ Journal of Accounting Education		



SOUTHERN AFRICAN ACCOUNTING ASSOCIATION

28 – 30 JUNE 2006
Sun City, South Africa

Accommodation Reservation Form

How to make your reservation:

- Step 1 **Phone Sun International Central Reservations on 011 780 7800 and quote your Group ID (found on the reverse of this form) for the hotel of your choice and provide them with the relevant information.**
- Step 2 **You will be asked to guarantee your reservation with a credit card number. Please note that no money will be deducted off your card – it is only used to guarantee the reservation. You would need to settle the account on departure.**
- Step 3 **The operator will provide you with a Reservation Confirmation Number.**

- If you do not have a credit card, you will be required to make a cash deposit into our bank account within 10 working days of making the reservation, alternatively your booking will be released.
- Fax your deposit slip to the Advance Deposit Manager at 011 780 7168.
- Please include your reservation number and contact telephone number on the deposit slip.

Banking Details:

- **Kersaf Investment Account**
- **Standard Bank, Sandton Branch, 019205**
- **Account number: 02 267 1889**
- *Should you wish to fax your Reservation Request, please send it to Group Reservations on 011 780 7596.*
- *You may also e-mail your request to grpresv@sunint.co.za.*

Terms and Conditions:

- **Accommodation will be allocated on a “first come, first served” basis.**
- **On arrival at your hotel, you will be required to provide a credit card guarantee or cash deposit, to cover charges you may incur.**
- **Please note the closing date, 01 JUNE 2006 is the last day on which reservations will be accepted.**

Cancellations:

- **A cancellation made 7 working days prior to arrival date will entitle you to a full refund of the deposit, by cheque, upon written request faxed to the Advance Deposit Manager on 011 780 7168.**
- **A cancellation made within 7 working days of arrival will result in the forfeit of your deposit. Should this be a credit card booking, your credit card will be charged with one nights' accommodation including the relevant taxes.**

LOCATION	ROOM TYPE	GROUP ID	Midweek FRI - SAT-NIGHTS		Weekend SUN -THUR NIGHTS	
			Double	Single	Double	Single
CABANAS	Standard Twin Rooms	OFS02	R945.00	R864.00	R1 136.00	R1 046.00
	Luxury Rooms	OFS02	R1 142.00	R1 052.00	R1 371.00	R1 281.00

Closing date for Accommodation Reservations: 01 JUNE 2006

The rates quoted are per room, per night bed including breakfast, tourism levy and inclusive of VAT, currently at 14%.

These rates are valid for the period of The Southern African Accounting Association Only.

GUEST INFORMATION
(please print)

Surname: _____ Name: _____ Title: _____
 Partner's surname: _____ Name: _____ Title: _____
 Postal Address: _____
 _____ Postal Code: _____
 Facsimile: _____ Telephone: (B) _____ Telephone: (H) _____
 ARRIVAL, Date: _____ Day: _____ DEPARTURE, Date: _____ Day: _____
 Room Type: _____
 Any special requests or instructions: _____
 Guest Signature: _____ Name : _____

Please read the terms and conditions and sign in the space provided above in acceptance thereof.

ENQUIRES / AMENDMENTS

<p>TELEPHONE / FAX:</p> <p>Contact: Domestic Group Reservations</p> <p>Tel : +27 11 780 7891 Fax : +27 11 780 7596</p> <p>E-mail : grpresv@sunint.co.za</p>

PAYMENT DETAILS

Credit Card Details: If paying by credit card, please complete the following:

Name of Cardholder											
Type of Credit Card											
MasterCard		American Express		Diners		Visa					
Credit Card Number											
Expiry Date				CVC Authorization (3digits)							
Signature of Cardholder						Date					