



IAAER Executive Committee (EC) Meeting

Minutes of the meeting held on Monday, 27th of October 2025 at 07:00 EDT via Zoom
<https://duke.zoom.us/j/97293294633?pwd=iGXX2jqQ1gv51o2DaX4ZAts73C4vuG.1>

1. **President: Katherine Schipper, Duke University, USA**
2. **VP-Administration: Joanna Krasodomska, Krakow University of Economics, Poland**
3. **VP-Education: Jacqueline Birt, Charles Sturt University, Australia**
4. **VP-Finance: Leslie Hodder, Indiana University, USA**
5. **VP-Membership: Mukesh Garg, Monash University, Australia**
6. **VP-Conferences: Linda Kidwell, Nova Southeastern University, USA**
7. VP-Research: Holger Daske, University of Mannheim, Germany - *not attending*
8. **VP-Communication: Cecile Janse van Rensburg, University of Pretoria, South Africa**
9. VP-Practice: Sharon Machado, ACCA, UK- *not attending*
10. **Director of Research and Educational Activities: Donna Street, Emerita University of Dayton, USA**

Per the IAAER Constitution:

11. **Immediate Past President: Elizabeth Gordon, Temple University, USA**

VPs-at-large, representing Academic Accounting Associations:

12. Accounting and Finance Association of Australia and New Zealand: Michaela Rankin, Monash University, Australia- *not attending*
13. African Accounting and Finance Association: Yinka Moses, Victoria University of Wellington, New Zealand – *not attending*
14. American Accounting Association, International Accounting Section: Ajay Adhikari, American University, USA - *not attending*
15. **Association Francophone de Comptabilité: Adrien B. Bonache, University of Burgundy, France**
16. MODAV: Cagnur Balsari, Dokuz Eylul University, Turkey – *not attending*
17. **Southern African Accounting Association: George Nel, Stellenbosch University, South Africa**

Ex Officio Member:

1. Accounting Education: Greg Stoner, University of Glasgow, UK – *not attending*

Bold– attending



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IAAER President's welcome and meeting opening

IAAER President SCHIPPER calls the Executive Committee meeting to order at 07:00 EDT US time and welcomes the participants.

Approval of minutes of the June 2025 EC meeting

Cape Town Minutes previously approved and available on the IAAER website
<https://www.iaaer.org/about/meetings-financials#tabs10009item10010>

Announcement of the New Council Members

SCHIPPER announces the new IAAER Council members, approved by the EC via email:

- Mariusz Andrzejewski, Krakow University of Economics
- Dorota Dobija, Kozminski University
- Stephani A. Mason, DePaul University
- Raquel Sarquis, University of Sao Paulo
- Catalin Albu, Bucharest University of Economic Studies
- David Mathuva, Strathmore University
- Warren Maroun, University of the Witwatersrand
- Lucy Chen, Villanova University
- Elmar Venter, University of Pretoria

The website is being updated, and LinkedIn posts/welcomes are in progress.

Request to approve Hong Kim Duong of Old Dominion University to the Council

SCHIPPER requests the approval of Hong Kim Duong of Old Dominion University as a member of the IAAER Council. Dr Duong's bio was made available to EC members prior to the meeting.

The nomination is unanimously approved.

STREET and GORDON will set up a Council meeting for November 2025 and welcome any suggestions for the agenda. <Note: Meetings have been set for November 13 and 21, 2025>.

DREA report

STREET makes comments on some items included in the detailed DREA report provided to the EC members prior to the meeting.



On October 28, STREET will meet with incoming IPAE Chair Sinead Donovan and Bruce Vivian (IFAC) preceding the IPAE meeting to discuss future IFAC, IPAE, and IAAER collaborations. Recommendations regarding potential collaborations are welcome.

STREET will attend the *3rd Corporate Governance Conference 2025: Navigating the Future Through Good Governance* at Stellenbosch University in December 2025. STREET and IAAER Council members Venter and Maroun will participate on a panel to discuss research to inform standard setting. South African Universities' representatives NEL, Venter, and Maroun and STREET will meet during the conference to discuss IAAER collaborations in South Africa with SAAA, Stellenbosch, Pretoria and Wits.

STREET also informs about virtual meetings with IESBA staff to discuss research to inform their work priorities. More clarity on possible projects is expected in November. KIDWELL and GARG have also been part of these meetings. Council member Maroun will join the next meeting.

STREET notes the potential for IAAER to be represented at a March 2-4, 2026 joint meeting of the IFAC Education Directors and IPAE in London.

STREET notes that the 2026 *Meditari* conference hosted by IAAER University Member Leeds University on September 3-4 will be in collaboration with IAAER and that SCHIPPER, DASKE, & STREET will participate on a panel during the conference.

STREET notes that in October 2025, she:

- Attended the annual meeting of PIBR – Polish Chamber of Statutory Auditors in Warsaw (6-8)
- Had a discussion in Warsaw with representatives of the International Committee of the Accountants Association in Poland (8)

Street further notes that Catalin Albu represented IAAER at the October 7-8 CECCAR conference.

Past President and VP reports

Past IAAER President, GORDON, in her capacity as Chair of the Nominations Committee, informs that the next election of EC members will be held in November or December 2026. The Nominations Committee will have five members: the immediate past President, two members from the Council, and two members from the Board of Advisors. The Committee will provide a slate of nominees to the EC for approval. Council members of the Nominations Committee can represent either a university or an academic association. The proposed timeline includes a call for nominations in early to late spring, once the Nomination Committee is in place.

KIDWELL and STREET highlight the following upcoming events detailed in the DREA report distributed prior to the meeting.

- 17th International Accounting Conference, in collaboration with academic institutional member, the *Indian Accounting Association Research Foundation (IAARF)* and the *Eastern Institute For Integrated Learning In Management, Kolkata (EIILM)*, will



take place *January 10-11, 2026*. For more information, [click here](#). IAAER President SCHIPPER will be a keynote speaker. Other speakers representing IAAER will include GARG and ADHIKARI.

- The Centre for Corporate Governance in Africa's upcoming annual Corporate Governance Conference will be hosted by IAAER university member Stellenbosch University December 7-9, 2025. This year's theme, "*Navigating the Future Through Good Governance*," shifts the conversation toward the good governance outcomes of ethical culture, performance, conformance, and legitimacy. The conference will include a panel on Informing International Standard Setting featuring STREET and IAAER Council Members Venter and Maroun. For more information, [click here](#).
- IAAER university member *Bucharest University of Economic Studies* will host a conference *June 3-4, 2026* in Bucharest, Romania. The conference will be in collaboration with IAAER. Before the conference, IAAER will host events for the ACCA IAAER Scholars (June 1) and the ACCA IAAER ECRDP (June 2). More information will follow.
- The next *Meditari Accountancy Research* Conference will take place *September 3-4, 2026* and will be hosted by IAAER university member the University of Leeds. The conference will be in collaboration with IAAER. DASKE, SCHIPPER and STREET will participate in a panel discussion during the conference. For more information [click here](#).
- The AAA IAS and IAAER will host a joint conference in early *January 2027* in Norfolk, Virginia, USA. The host will be IAAER university member Old Dominion University. More information will follow.
- Krakow University of Economics 12th Conference on Financial Reporting and Auditing will be joint with IAAER *June 3-4, 2027* in Krakow, Poland. More information will follow. IAAER will host an event for the ACCA IAAER Scholars in conjunction with the conference.

STREET AND KIDWELL note that the plan going forward is for IAAER to affiliate with a rotating CEE (Central and Eastern Europe) based conference with our university members Prague University of Economics and Business (2025), Bucharest University of Economic Studies (2026) and Krakow University of Economics (2027). Additionally, the plan is to continue to hold a joint IAAER conference with AAA IAS every third year. In early December, NEL, STREET, Venter and Maroun will consider ways to rotate IAAER's support of events hosted by SAAA, Pretoria, Stellenbosch and Wits.

VAN RENSBURG has nothing to add to her report, which was distributed prior to the meeting.

HODDER discusses the budget. An annual budget for DREA was proposed and discussed. She also provides information about administrative assistance for finance-related tasks, with



onboarding of an assistant in progress. A budget for the DREA and administration assistant will be sent to the EC for approval via email before the end of 2025.

KRASODOMSKA has nothing to add to her report, which was distributed prior to the meeting.

BIRT summarizes the highlights of her report distributed before the meeting. A multi-stakeholder study of the perceptions of the future attractiveness of the accountancy profession (a collaborative effort of IFAC, IAAER and IAAER university member UWA) is now moving forward, focusing on three main projects. IAAER representation is being considered for one or more of these follow up projects. In November and December of 2025, potential participants for these projects will be identified. BIRT also informs about the AFAANZ Education Forum coming up in November. BIRT, GARG and other IAAER leaders attending the event will participate on a panel where they will promote IAAER memberships.

STREET highlighted the IPAE's active involvement with IAAER, noting its significant contributions of time and effort. Thanks were extended to BIRT for her contributions to IPAE and IAAER collaborations.

Membership

GARG refers to his report distributed before the meeting, which presents membership data and future efforts to grow the organization. He discusses the membership flyer and provides updates on related initiatives.

The main changes to the university membership flyers include highlighting that IAAER is a “not-for-profit organization founded in 1984” and adding a statement that “preference will be given to faculty members from IAAER university members” in selecting grant recipients. The updates are fully supported. <Note; the flyer has been updated and is now available to EC and Council members to promote memberships.>

The discussion also covers how to handle institutional membership applications, specifically, how to identify, verify, and, if necessary, reject memberships. The EC considers whether clear criteria can be established and how to improve the dues process.

A small committee led by GARG will review and refine membership criteria. The committee will also clarify membership categories, ensuring that university members are indeed universities and that academic institutional members are properly defined. HODDER expresses interest in joining the committee.

It is also agreed that membership should be blocked for individuals or institutions located in countries sanctioned by the US State Department.

NEL offers GARG his support in reaching out to the four universities in South Africa about renewing their IAAER membership.

STREET highlights that IAAER has over 2,500 followers on LinkedIn but significantly fewer members and suggests exploring ways to convert followers into members. GARG suggests using a LinkedIn premium account, which provides contact access for a small cost. People who



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engage with IAAER's posts or react to content can also be identified and personally invited to join.

EC members are encouraged to actively promote membership through their own networks. NEL proposes involving MOSES, who is well-connected in Africa, to collaborate with GARG and support outreach efforts.

Other business

No other business is discussed.

Meeting closure

At 08:17 EDT, President SCHIPPER closes the EC meeting.