



IAAER

INTERNATIONAL ASSOCIATION FOR ACCOUNTING EDUCATION & RESEARCH

COSMOS
Accountancy Chronicle

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Lee H. Radebaugh
Editor



From the President

During 2009, IAAER has expanded our Executive Committee and Advisory Board, announced who will represent our Association on the IASB's Standards Advisory Committee (SAC), co-sponsored several exciting conferences, workshops, and consortia/research networking sessions, and launched two calls for research to inform the work of the IASB and IAASB. In this letter, I will

provide an update on these IAAER events and activities.

Immediately preceding our August meeting, the IAAER Executive Committee agreed to propose to the general membership a minor change to our constitution providing for the appointment of two additional VPs at Large to be assigned 'special responsibilities' and to recommend that Mary Barth be elected to serve in one of these positions as Vice President At Large – IASB Liaison. During the IAAER general meeting held at the American Accounting Association (AAA) Conference in New York City, the constitutional change was unanimously approved and Barth was elected by the general membership to fill the IASB Liaison slot. In addition to continuing her service on the IAAER KPMG research grant Program Advisory Committee and participation in IASCF IAAER co-sponsored IFRS Teaching and Research Workshops, Barth will play a key role in other IAAER activities associated with the IASB and IFRS. She will also provide IASB updates to the Executive Committee at our meetings. Please join me in welcoming Barth to the IAAER Executive Committee and in thanking her for eight years of outstanding service as an academic member of the IASB.

At an August meeting in New York City, the IAAER Advisory Board welcomed its newest member – Holgar Erchinger. Erchinger is an Audit partner in the IFRS Group in KPMG's National Office in New York. He has 15 years of experience in serving different companies on audit, audit-related and consulting engagements (SEC registrants with US GAAP and IFRS financial statements) in KPMG's operating offices in Munich and Berlin and with Ernst & Young. Between 2003 and 2005, he worked in KPMG's National Office in New

York in the SEC, Accounting and Practice Advisory Group. Erchinger has already provided several valuable suggestions to the IAAER Executive Committee that we are following up on. Please join me in welcoming Erchinger to IAAER.

My last president's letter noted that effective 2009 IAAER would hold a seat on the IASB SAC. Now I have the great pleasure of announcing that our IAAER representative on SAC is Holly Ashbaugh Skaife. Please review Skaife's SAC report in this issue of COSMOS.

In February, IAAER co-sponsored a conference in collaboration with the Accounting Section of the German Academic Association for Business Research (AS-VHB) in Munich February 5-7. Ludwig Maximilians University Munich hosted the event. An excellent program was offered under the leadership of Wolfgang Ballwieser and Hansrudi Lenz. Symposium speakers included Begoña Giner Inchausti (IAAER VP Finance and University of Valencia) Kai Uwe Marten (University of Ulm), Herbert Meyer (President Financial Reporting Enforcement Panel, Berlin), Günther Gebhardt (IAAER VP Research and University of Frankfurt), Luzi Hail (University of Pennsylvania), Peter Pope (University of Lancaster), Jan Bouwens (University of Tilburg), Robert Göx (University of Fribourg), and Wim A. Van der Stede (London School of Economics). All those in attendance greatly enjoyed the program and networking opportunities.

Elizabeth Gordon did an excellent job coordinating fast track review for publication in the Journal of International Financial Management and Accounting for the Munich conference. Thanks to Gordon's efforts several outstanding papers from the conference will appear in forthcoming issues of JIFMA. Please consider fast track JIFMA review when submitting papers to IAAER's forthcoming joint meeting with the AAA International Accounting Section and fast track JIFMA or Accounting Education review when submitting papers to the IAAER 2010 World Congress.

June 10-12 IAAER co-sponsored the ANPCONT 3rd International Research Conference. IAAER VP at Large Fábio Frezatti was the primary conference organizer and was assisted by Ilse Maria Beuren of FURB and Jorge Katsumi Niyama of the University of Brasilia. Agnes Cheng, Salvador Ruiz-de-Chaves, and Ilse Beuren managed the review of English, Spanish, and Portuguese language papers, respectively. The organizers offered an incredible program that included plenary session speaker Mary Barth (Stanford University and

the IASB) and Panel sessions on Management Control and Accounting (Bel Needles DePaul University and Joanna Ho University of California, Irvine), International Publishing (Lee Radebaugh Brigham Young University and Area Editor Journal of International Business Studies, Richard Wilson Editor Accounting Education: An International Journal, and Piotr Trzesniak Editor ASAA).

During June, IASCF and IAAER co-sponsored IFRS Workshops in Sao Paulo and Bucharest. The Sao Paulo workshop was offered June 12 during IAAER's above mentioned co-sponsored conference with ANPCONT. Speakers included Mike Wells (IASCF Director, IFRS Education Initiative), Mary Barth (Stanford University and IASB member), Alessandro Broedel Lopes (USP and Member IASB Education Advisory Group), Nelson Carvalho (USP and former Chair IASB Standards Advisory Group), Eliseu Martins (CVM director), and Donna Street (University of Dayton and Member IASB Education Advisory Group). The session was especially enlightening given the local perspective provided by Lopes, Carvalho, and Martins as Brazil prepares to adopt IFRS.

On June 18, Mike Wells, David Cairns (London School of Economics and World Bank Consultant), and Donna Street offered an IFRS Teaching Workshop co-sponsored by the IASCF and IAAER during the annual AMIS conference in Bucharest. Like the Sao Paulo workshop, the event had excellent attendance and participation. Plans are for IASCF and IAAER to offer similar IFRS Teaching Workshops during the IAAER November 2010 World Congress and at an IAAER conference co-sponsored with the Southern African Accounting Association (SAAA) in June 2011.

In collaboration with the International Accounting Section of the AAA, another IASCF IAAER IFRS Teaching and Research Workshop was held during 2009 immediately preceding the AAA meeting in New York City during August. In addition to Wells, Street and Barth, workshop panelists included Katherine Schipper (Duke University) and Paul Munter (KPMG). January 28-30, 2010, IAAER will again collaborate with the AAA International Accounting Section by co-sponsoring the section's mid-year meeting in Palm Springs. The program is shaping up nicely, and I hope many of you will join us.

In association with the ANPCONT and AMIS conferences noted above, IAAER also partnered with the Association of Chartered Certified Accountants (ACCA) to build the research skills capacity of faculty in emerging economies. During the ANPCONT conference, as part of its MOU with IAAER, the ACCA sponsored a series of research networking workshops. During these interactive forums, international experts including Kazuo Hiramatsu (Kwansei Gakuin University and member of the IAAER Advisory Board), Piotr Trzesniak (ASAA Editor), Silvia Helena Koller (UFRS), Erv Black (Brigham Young University), and Marian Powers (Northwestern University) participated in sessions designed to aid local researchers develop research agendas in specialized areas.

In collaboration with the AMIS conference in Bucharest, ACCA and IAAER co-sponsored a consortium for doctoral students and junior faculty. Sessions focused on starting an academic career, developing a research portfolio, the publication process, balancing teaching and research, and building effective networks. Consortium 'mentors' included David Alexander (University of Birmingham), Erv Black (Brigham Young University), Robert Faff (Monash University), Allan Hodgson (University of Amsterdam), Recep Pekdimir (Istanbul University and IAAER Vice President At Large), and Donna Street (University of Dayton and IAAER President). Many thanks go out to Pavel Nastese and Catalin and Nadia Albu (Academy of Economic Studies of Bucharest) for their valuable assistance in promoting and coordinating the consortium and to Caroline Oades (ACCA Director of Research) and Andreia Manea (Head of ACCA Romania, Bulgaria and Moldova) for their tremendous support of the event.

During 2010, the ACCA and IAAER plan to offer two consortia for early career scholars in emerging economies. The first will be held in collaboration with Istanbul University and TURMOB immediately preceding the European Accounting Association (EAA) Conference in Istanbul. I would like to encourage IAAER academic institutional members to 'sponsor a mentor' for the Istanbul consortia. Please visit the IAAER website where additional information will soon be posted or contact me for more information. This is a wonderful opportunity for IAAER institutional members to collaborate with IAAER and ACCA to build the research and teaching skill capacity of early career scholars.

In a similar vein, IAAER has agreed to assist the World Bank Centre for Financial Reporting Reform with a series of programs focused on accounting faculty based in the new EU member states and South East Europe. The joint effort was launched with a Roundtable and reception hosted by the World Bank and IAAER at the EAA Meeting held in Tampere, Finland this May. Members of the planning committee for joint IAAER and World Bank programs include: John Hegarty (Centre for Financial Reporting Reform Europe and Central Asia Region, The World Bank), David Cairns (World Bank Consultant and London School of Economics), Donna Street (IAAER President and University of Dayton), Recep Pekdemir (IAAER VP at Large and Istanbul University), Martin Hoogendoorn (IAAER VP Practice, Erasmus University Rotterdam, and E&Y), Alfred Wagenhofer (former IAAER VP Finance and University of Graz), Peter Leibfried (Universitat St. Gallen), Pavel Nastase (Academy of Economic Studies of Bucharest), Karen Yates (Head of Education - Europe ACCA), and Caroline Oades (Head of Research ACCA).

Presently IAAER has two outstanding calls for research to inform the work of the IASB (funded by KPMG) and the work of IFAC's IAASB (funded by ACCA). The deadline for submissions is September 30, 2009 and September 15, 2009, respectively. More information on the call to inform the IASB is available at www.iaaer.org/research. Members of

the IAAER KPMG IASB grant program include Mary Barth (Stanford University, IAAER VP at Large – IASB Liaison, and former IASB member), Katherine Schipper (Duke University and former FASB member), Holgar Erchinger (KPMG), and Donna Street (University of Dayton and President IAAER). Additional information on the call to inform the IAASB is located at www.iaaer.org/research. Members of the IAAER ACCA IAASB grant program include, representing the IAASB, Arnold Schilder (Chair), Jon Grant (Member), Susan Jones (Member), Bill Kinney (Member) and James Gunn (Technical Director); representing IAAER, Martin Hoogendoorn (VP Practice) and Donna Street (President); and representing the ACCA, Barry Cooper (Council Member and Chair Research Committee), David York (Head of Auditing Practice), and Caroline Oades (Head of Research). Submissions and request for additional information for both the IASB and IAASB grant programs should be sent to the Program Advisory Chair Donna Street at donna.street@notes.udayton.edu.

Deliverables for the IAAER ACCA research grant program to inform the work of IFAC's IAESB were held during February in Munich and during August in New York City. Presenting teams in Munich and New York were lead by Greg Burton, Ervin Black, and Lee Radebaugh (representing Brigham Young University, the Mexican Association of Accounting and Business Faculty, and the University of São Paulo); Paul de Lange and Beverly Jackling (representing RMIT University and Singapore Management University) and Christine Helliard and Louise Crawford (representing University of Dundee, Brescia University, and Uganda Martyrs University). The final team lead by Elizabeth Gammie (representing Robert Gordon University) presented in Munich. Members of the IAESB's Consultative Advisory Group participated in the Munich deliverable via teleconference and provided the research teams with valuable feedback and guidance on their preliminary results. IAESB Chair Mark Allison and IAESB Technical Manager David McPeak hosted the New York City deliverable at IFAC headquarters and provided the teams with additional guidance.

An additional deliverable for the IAAER ACCA IAESB grant program will be held in Istanbul during the EAA Conference (May 2010), and final results will be presented at the IAAER World Congress of Accounting Educators in Singapore (November 4, 2010). These two deliverables will be open to all interested in attending. So please join us.

Tentative plans are for the ACCA IAAER and IAESB to launch a second call for research to inform the work of the IAESB in 2010. The IAAER ACCA IAESB grant program is coordinated by IAAER VP Education and IAESB Observer Gary Sundem (please see Gary's IAESB report in this issue of COSMOS). Members of Gary's Program Advisory Committee include Barry Cooper (Deakin University and Chair, ACCA Research Committee), David McPeak (Technical Manager IAESB), Sylvia Meljem (Independent Technological Institute of Mexico and IAESB member), Clare Minchington (Managing Director of Learning and Technical Policy ACCA and Technical Advisor IAESB), Caroline Oades (Head of Research ACCA), and Donna Street (University of Dayton and President IAAER).

Please mark your calendars for the IAAER World Congress of Accounting Educators to be hosted by Singapore Management University November 4-6, 2010. Additional information on the World Congress can be obtained from the IAAER website. Many thanks go out to the World Congress planning committee members including Teresa Conover (University of North Texas), Tony Kang (Oklahoma State University), Ann Tarca (University of Western Australia), and Themis Suwardy (Singapore Management University). When submitting papers to the World Congress, please remember to consider the fast track review options offered by the Journal of International Financial Management and Accounting and Accounting Education: An International Journal.

In closing, I encourage you to regularly visit the IAAER website. In addition to providing academic members of IAAER (including students) with free access to eIFRS (see www.iaaer.org/join for more information), the website provides updates on all IAAER programs, activities, and conferences. Many thanks go out to KPMG for sponsoring the IAAER website and eIFRS access for academic members and especially to IAAER Administrator Brian Maj for his excellent work as web master. While visiting the IAAER website, please make sure you visit our sections on research opportunities and conference updates.

The IAAER Executive Committee greatly appreciates our members' support and encourages you to contact us with any suggestions on additional ways to serve IAAER members.

—Donna Street

IAAER Executive Committee 2009-2011**Officers**

President	<i>Donna Street</i>
Vice President - Administration	<i>John Ahern</i>
Vice President - Finance	<i>Begoña Giner</i>
Vice President - Education	<i>Gary Sundem</i>
Vice President - Practice	<i>Martin Hoogendoorn</i>
Vice President - International Conferences	<i>Stefano Zambon</i>
Vice President - Research	<i>Günther Gebhardt</i>
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Immediate Past President	<i>Serge Evraert</i>

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American Accounting Association	<i>Nancy A. Bagranoff</i>
Brazilian Association for Accounting Graduation Programs	<i>Fabio Frezatti</i>
European Accounting Association	<i>John Christensen</i>
Experts' Accountants Association of Turkey	<i>Recep Pekdemir</i>
Mexican Association of Accounting and Business Faculty	<i>Salvador Ruiz-de-Chavez</i>
Hong Kong Academic Accounting Association	<i>Simon S. M. Ho</i>
Southern African Accounting Association	<i>Marianne van Staden</i>

Ex Officio Members

Accounting Education: An International Journal *Richard M.S. Wilson*

JIFMA: The Journal of International Financial Management and Accounting *Elizabeth A. Gordon*

COSMOS Accountancy Chronicle *Lee H. Radebaugh*

IASB Standards Advisory Council *Holly Ahsbaugh Skaife*

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<i>Kazuo Hiramatsu</i>	Japanese Association for International Accounting Studies
<i>Jim M. Sylph</i>	International Federation of Accountants
<i>Holger Erchinger</i>	KPMG LLP

Affiliated Organizations

International Accounting Standards Board (IASB)
International Federation of Accountants (IFAC)
International Accounting Education Standards Board (IAESB)

Institutional Members

Accounting and Finance Association of Australia & New Zealand
American Accounting Association
American Institute of Certified Public Accountants
Arab Society of Certified Accountants
Associação Nacional dos Programas de Pós-Graduação em Ciências Contábeis (ANPCONT)
Association Francophone de Comptabilité
Association of Accounting And Finance Academicians (AAFA)
Association of African Academic Accountants
Association of Certified Public Accountants of Britain (ACPA)
Association of Chartered Certified Accountants
Association of International Accountants
Association of National Accountants of Nigeria
British Accounting Association
Canadian Institute of Chartered Accountants
CGA Canada - Certified General Accountants Association of Canada
Collegium of Auditors
Consiglio Nazionale dei Dottori Commercialisti ed Esperti Contabili
European Accounting Association
Federation des Experts Comptables Europeens (FEE)
Hong Kong Academic Accounting Association Ltd.
Hong Kong Institute of Certified Public Accountants
Institute of Certified Public Accountants in Ireland
Institute of Chartered Accountants in England & Wales
Institute of Chartered Accountants of Scotland

Institute of Management Accountants
 Iranian Accounting Association
 Japan Accounting Association
 Japanese Assn. for International Accounting Studies
 Korean Accounting Association
 National Association of State Boards of Accountancy Inc.
 New Zealand Institute of Chartered Accountants
 Società Italiana di Storia della Ragioneria
 Society of Certified Public Accountants

University Members

Autonomous University of Madrid
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 Susquehanna University
 Texas State University-San Marcos
 Univeristi Teknologi Mara
 Universit et Muenster
 Universit  Paris-Dauphine
 University of Dayton
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 University of Hawai'i at Manoa
 University of Houston-Clear Lake
 University of Illinois at Urbana-Champaign
 University of Johannesburg
 University of Montana
 University of North Texas
 University of Pretoria
 University of South Africa
 University of Southern Queensland
 University of Stirling
 University of Sydney
 University of Texas at Austin
 University of Toledo
 University of Washington
 Victoria University (Melbourne)
 Victoria University of Wellington
 Xiamen University
 Yunnan University of Finance and Economics

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IAAER Web site

The IAAER web site is constantly improving and finding ways to better serve members. The web site is a valuable resource for networking and for finding up-to-date conference announcements and calls for papers. A few things to look for on the web site are:

Grant Announcements:

The ACCA/IAAER grant award recipients were announced on the web site in July. See page 7 for full announcement

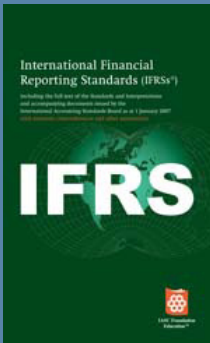
Photo Gallery

Check out the IAAER photo gallery on the web site. Click on the About tag and then click on Photo Galleries to view pictures from past meetings and conferences.

Financial Statements

For current and past financial statements, please consult the web site <http://iaaer.org>

IAAER Academic Members have access to eIFRS



The IAAER is very pleased to continue their relationship with eIFRS. All academic members of IAAER enjoy unlimited access to eIFRS, the electronic International Financial Reporting Standards, hosted by the International Accounting Standards Board (IASB). This significant member benefit is sponsored by KPMG.

Your IAAER membership to the eIFRS service provides you with immediate online access to IFRSs, IFRICs, and all the most up-to-date material issued by the IASB.

Log on using the following instructions:
Visit www.iaaer.org . On the left side, click on Member Login. Members will receive a user name and password to log in.

We hope you enjoy this IAAER member benefit and appreciate your feedback. Thanks to KPMG, eIFRS access is a permanent member benefit for all academic members.

OFFICIAL JOURNALS OF IAAER

Accounting Education: an international journal

The official education journal of IAAER

Since 2005 the IAAER has enjoyed an alliance with Accounting Education: an international journal.

Accounting Education is a peer-reviewed international journal devoted to publishing research-based papers and other information on key aspects of accounting education and training of relevance to practitioners, academics, trainers, students and professional bodies.

From its launch in March 1992 until December 2008 Accounting Education was published on a quarterly basis. During 2009 there will be five regular issues, and from 2010 there will be six regular issues per volume.

A personal subscription rate of

US\$52/£30 p.a. will be available to all members of the IAAER for Volume 18 (2009)

For further information visit:
www.tandf.co.uk/journals/aed

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.

In JIFMA'S Institutional Perspectives Section they 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.

Contact either Donna L. Street (donna.street@notes.udayton.edu) or Günther Gebhardt (gebhardt@wiwi.uni-frankfurt.de) with submissions.

Special Annual Subscription Rates

	Europe	Americas	World
Institutional	€568.00	\$843.00	£447.00
Personal	€144.00	\$171.00	£102.00
IAAER Members	€107.00	\$120.00	£71.00

Please see web site for further details.

UPCOMING EVENTS

9-11 September 2009

XI International Congress on
Innovations in Teaching Accounting
and Business
Queretaro City, Mexico

10-11 September 2009

Accounting in Europe Workshop
University of Catania, Italy

29-30 October 2009

AICPA/IASC Foundation Conference
on IFRS in North America 2009: The
U.S. Perspective
New York, New York USA

5-7 November 2009

Business and Management Conference
“Business Management Challenges in
Turbulent Economic times”
Durban, South Africa

22-25 November 2009

21st Asian-Pacific Conference on Int’l
Accounting Issues
Las Vegas, Nevada USA

3-5 December 2009

MODAV 6th Annual International
Accounting Conference: The Role of
Management Accounting During The
Crisis Period

28-30 January 2010*

Joint AAA IAS/IAAER Meeting and
Doctoral/New PhD Consortium
Palm Springs, California USA

15-18 September 2010

The Balkans and the Middle East
Countries 2ns International Conference
on Auditing and Accounting History
Istanbul, Turkey

November 2010*

11th IAAER World Congress of
Accounting Educators and Researchers
Singapore

*IAAER Sponsored event

MEETING MINUTES: TAMPERE



Tampere Hall, the largest congress center in the Nordic countries

Minutes

IAAER Executive Committee

May 15, 2009

Tampere Hall: VIP Room, Tampere, Finland

The meeting was called to order by President Donna Street at 2:00pm. In attendance were John Ahern, Nancy Bagranoff, Fabio

Frezatti, Begona Giner, Guenther Gebhardt, Martin Hoogendoorn, Recep Pekdemir, Aileen Pierce, Lee Radebaugh, Donna Street, Lesley Stainbank, Gary Sundem, Marianne van Staden, Richard M. S. Wilson, and Stefano Zambon. Caroline Oades joined the meeting after the Executive Committee discussion of the recommendations of the Advisory Board.

Approval of Munich Minutes

John Ahern had earlier distributed the minutes from the Executive Committee Meeting held in Munich, Germany on February 5, 2009. Following minor corrections, the minutes were approved unanimously.

Discussion of Advisory Board Recommendations

Street requested that the order of the Executive Committee Agenda be changed to discuss the IAAER Advisory Board (AB) recommendations first. Preliminary discussion of the recommendations had taken place in August 2009.

Street identified the members of the IAAER Advisory Board (AB) and led the discussion of the AB Report. The Preamble and History were reviewed without comment. Street described the current IAAER membership structure along with the various categories of membership including Institutional Academic bodies and Professional bodies. She noted that the addition of eIFRS has been very popular among the individual and university membership. The decision was made to continue offering individual and university memberships.

Next the EC discussed the AB



IAAER members at the EAA gala dinner.

recommendation to change the IAAER organizational structure to a Federation of academic professional bodies. Both the pros and cons of restructuring were discussed. The general conclusion was that the EC members are not in favor of a restructuring along the lines recommended by the AB.

During the discussion of the AB recommendations, it was pointed out that one of IAAER's strengths is facilitating communications world-wide among accounting professional bodies, academic associations individual academics and standard setters.

Hoogendoorn recommended that the IAAER World Congress in Singapore (2010) would be a good venue to meet with the presidents of IAAER institutional academic members to discuss ways to facilitate additional collaborations and better communication flows. A tentative decision was made to go forward with planning such a meeting of academic association presidents. Discussion of the format and content will be continued at the EC meeting in August.

The EC also discussed when to meet during with the annual AAA and EAA meetings so that all EC members can attend and also avoid missing important sessions. In recent years, more and more IAAER EC members

also serve on the AAA or EAA Executive thereby making it almost impossible for them to attend all relevant AAA/EAA and IAAER Executive Committee meetings. Street will work with the VP's at Large representing AAA and EAA in an effort to resolve this issue.

The AB recommended that IAAER take steps to seek out resources to employ a full time Executive Director. The EC supports this recommendation as a long term goal but realizes that it will be some time before adequate resources are available. As an interim measure the EC will explore the possibility of appointing a "Director of Research and Educational Programs." One possibility might be to purchase release time from a university for the Director. This possibility will be revisited during the August EC meeting.

Administrative Report

Ahern next presented a brief administrative report. Recent actions by Brian Maj include redesigning the IAAER logo with proper placement on all WebPages. The IAAER logo has been added to all outgoing e-mails including membership renewal, receipts, invoices and welcome e-mails. Coding has been adjusted for secure credit card transactions. Upcoming plans include the design of an IAAER brochure. Also, Maj

plans on modifying the website to a different programming language.

ACCA IAESB Grants

Sundem reported that the grant teams' presentations in Munich went very well. They were teleconferenced back to New York so the IAESB's CAG could participate and provide feedback to the authors. He reported that on Wednesday during the American Accounting Association Meeting (August 5) the teams will present their progress to date at the IFAC headquarters.

KPMG IASB Grants, Website and eIFRS funding

Street reported that the second round of the KPMG Research Grant program has now been completed. The final deliverable was hosted by ICAEW in March and was attended by several IASB board and staff members. Street also reported that the call for proposals for the third round of KPMG grants has been posted to the website.

Update on Sao Paulo Conference

Frezatti reported on plans for the upcoming Congress in Sao Paulo. The keynote speech will be given by Mary Barth of the IASB. Bel Needles and Joanna Ho will present a Panel covering Management Accounting Issues. Marian Powers and Piotr Trzesniak will present a Research Networking Forum. Lee Radebaugh, Richard M. S. Wilson, and Piotr Trzesniak will present a Panel covering International Publishing – Main Trends in Publishing. In addition there will be Workshops on IFRS Teaching and IFRS Research sponsored by the IASC Foundation.

Frezetti expects approximately 160 to 170 attendees with about 35 papers in Spanish and English and 65 papers in Portuguese. (Editor's note attendance was approximately 250).

Street reported on plans for the upcoming consortium for emerging scholars in Bucharest and the research networking sessions in Sao Paulo. Both are sponsored by ACCA.

World Congress

Street presented an update on plans for the 2010 IAAER Congress in Singapore. The IAAER Congress will precede the 2010 IFAC World Congress in November 2010. Singapore Management University (SMU)

will serve as host for the IAAER congress and will provide all meeting space at no cost. A preliminary call for papers is posted on the IAAER website and has been e-mailed to IAAER members. Efforts are underway to identify sponsors for the World Congress and information on sponsorship is available on the IAAER website. The IAESB will hold its meeting prior to the IAAER World Congress in Singapore and will participate in the last deliverable for the IAAER ACCA grant program to inform the work of the IAESB.

IAAER SAC Representation

Street reported that IAAER now has representation on IASB'S Standard Advisory Committee (SAC), Holly Skaife. Also, Street is now a member of the IASCF Education Advisory Group.

Financial Update

Giner distributed the financial report through April 30, 2009. Giner reported that the budget changes which had been recommended in Munich were incorporated in the documents which she distributed to the EC.

Gerhardt indicated that he would look into the possibility of opening an IAAER Euro account in Germany.

Accounting Education: An International Journal (AE) – Update

Wilson reported the number of issues of AE in 2010 will be 6 which will include one issue devoted to teaching resources. In 2009 there will be 5 issues. There were 4 issues in 2008.

Wilson reported that in 2007 the EC agreed that up to three awards would be made each year to reviewers whose contributions in the year were outstanding. Each of AE's Associate Editors and Guest Editors was invited to nominate one reviewer (using a set of specific criteria), with IAAER's Editorial consultant (Professor Gary L. Sundem) and AE's Editor (Professor Richard M.S. Wilson) acting as judges. Wilson announced that the winners for 2008 were (in alphabetical order):

Gordon Boyce, Department of Accounting & Finance, Macquarie University, Australia
Michael E. Bitter, School of Business

Administration, Stetson University, U.S.A.
Pauline Willis, Dublin City University Business School, Ireland

Wilson informed the EC that AE will publish a series of themed issues. The themes include:

- Enhancing Generic Skills in Accounting
- Audit Education
- Developments in Accounting Education in the Orient
- The Interface between Academic Education and Professional Training for Accountants

COSMOS Update

Radebaugh stated that the call for submissions to COSMOS were out and that the next issue will include the minutes from EC meetings in both Munich and Tampere. Street requested that the next issue include a IASB SAC update by Skaife and an IAESB update by Sundem. Radebaugh agreed that these will be ongoing features in COMSOS.

The meeting was adjourned at 4:00 pm.

MEETING MINUTES: MUNICH

**International Association for Accounting Education and Research
Executive Committee Meeting Minutes
February 5, 2009
Ludwig-Maximilians University, Munich,
Germany**

The meeting was called to order by Donna Street at 9:10 am. In attendance were Donna Street, Gary Sundem, Günther Gebhardt, Marianne van Staden, Lee Radebaugh, Begoña Giner, Recep Pekdemir, and Stefano Zambon. John Hegarty joined the meeting for the last item on the agenda.

Begoña Giner presented the financial report for 2008. The European bank account was closed in late 2008 because of the difficulty of opening an account in Spain. Balances were transferred to the U.S. account. Discussion of the desirability of keeping a European account ensued as well as the desirability of keeping bank accounts in one place rather than transferring them when new officers took over. High wire-transfer fees in the U.S. is a main reason for keeping an account in an



Ludwig-Maximilians University, Munich, Germany.

EU country Günther Gebhardt is to check on the possibility of opening a German account. With all the funds in the U.S. account, the balance may exceed \$250,000,



Hofbräuhaus am Platzl in Munich, Germany.

the amount currently insured by the FDIC. If funds exceed this amount, opening a second account should be considered. The need to change auditors was raised, and John Ahern is looking into hiring a firm to do an audit or review.

The 2009 budget was discussed and several changes were made. The committee gave a tentative approval to the expenditures in the budget, but a revised budget will be presented in Finland in May for final approval.

Gary Sundem updated the committee on the IAAER/ACCA research projects supporting the IAESB. The four research teams have submitted their first written deliverable, and they will be presenting their progress report on Saturday afternoon, Feb. 7. The session will be video-conferenced back to IFAC headquarters in New York where members of the IAESB's Consultative Advisory Board (CAG) will join the discussion. Additional presentations will be at the AAA meetings in New York in August and at the IAAER World Congress of Accounting Educators in Singapore in November 2010. [After the presentations in Munich, it was decided to also have optional presentations at the EAA meetings in Istanbul in May, 2010.]

Donna Street reported that a Memorandum of Understanding between IAAER and ACCA was signed in December 2008. Activities to

be funded by the ACCA during the three years covered by the MOU include support of research projects dealing with issues before the International Auditing and Assurance Standards Board. A call for proposals on a topic yet to be determined will go out soon.

Donna also reported that five persons put their names forward through the IAAER for an academic position of the Standards Advisory Committee (SAC) that consults with the IASB. In addition the IAAER informed all its academic Institutional Members of this opportunity, and some of them submitted names, also. Their nominations were primarily the result of great efforts by Donna to ensure academic representation on the SAC. In December 2008, Donna was informed that IAAER would be awarded a seat on SAC. Information about the appointed will be posted on the IAAER website.

A brief discussion of upcoming conferences ensued. Donna described the AMIS conference in Bucharest in June 2009. IAAER and ACCA will host a consortium for doctoral students and junior faculty the day preceding the Bucharest event. The International Congress in Sao Paulo City will also be in June. IAAER and ACCA will host the research networking sessions for the Sao Paulo event. Any Executive Committee members needing a hotel reservation for Sao

Paulo should contact Brian Maj. The IASC Foundation and IAAER will sponsor IFRS Teaching and Research Workshops for both the Bucharest and Sao Paulo conferences. A similar IASC Foundation / IAAER workshop will be hosted in collaboration with the AAA International Accounting Section in New York during August. Finally, plans for the 11th World Congress of Accounting Educators are progressing, and the current focus is on getting sponsors and finalizing dates and venue.

The final item on the agenda was a discussion of possible IAAER cooperation with the World Bank. For this discussion the Executive Committee was joined by John Hegarty, Head of the Center for Financial Reporting Reform for the World Bank. Mr. Hegarty explained his role at the World Bank and proposed a specific project where the IAAER may have a role. He proposed a series of workshops, each for 30 – 40 senior faculty, one series for those from new EU member states and one series for Southeastern European countries. There would likely be one 2-day conference each year for each region. IAAER's role would most likely be supplying and coordinating faculty to network with those attending from the targeted regions. The workshops would focus on the role of faculty in a professional field, including teaching, research, and interactions with the profession. The goal would be to restructure accounting education in a way that supports the profession – not focused just on producing certified accountants but producing graduates who have the skills to succeed in the profession and to provide leadership. The workshops would also advocate the integration of IFRSs into the curriculum. Faculty facilitating the workshops would probably volunteer their time, but all of their expenses would be covered. Ideally the workshops would begin in the fall of 2009. An extensive discussion of IAAER's role and the role of the volunteer faculty followed. [The discussion continued over lunch after official adjournment of the meeting. Caroline Oades of ACCA joined the lunch to discuss the possible role of ACCA as well as IAAER in this project.] Mr. Hegarty summarized what he would like to get from the IAAER: 1) Whether IAAER has an interest in this project and what role it would be willing to play, 2) ACCA's involvement, and 3) Plans to develop soon an outline for the first two workshops. The meeting was adjourned at 12:25 pm.

UPDATE ON MAJOR IAESB ACTIVITIES

The IAAER is sponsoring and ACCA is funding four research projects in support of the International Accounting Education Standards Board (IAESB). The research teams were commissioned in June 2008 on the following topics: 1) How Does the Methodology of Education and Training in Ethics Affect the Ethical Awareness and Practice of the Professional Accountant? 2) Access to CPD Opportunities and Resources to Assist Professional Accountants to Meet Their Commitment to Life Long Learning: Evidence from the Asia Pacific Region, 3) Searching for Best Practice in the Development and Assessment of Non-Technical Skills in Accountancy Trainees – A Global Study, and 4) The Awareness and Impact of International Accounting Education Standards.

All four teams presented their first deliverables in Munich in February, and three of the four teams made presentations on at IFAC Headquarters in New York City in August. (One team has been delayed by data-gathering problems and will submit a written report by year-end and will definitely present at the EAA meetings in Istanbul in May, 2010. The other teams will have an option of presenting at that time.) Representatives of the Project Advisory Committee, IAAER Executive Committee, and the IAESB attended the presentations and provided the teams with valuable feedback. The IAESB has been extremely supportive of the projects. The Munich presentations were video-conferenced back to IFAC in New York, and the IAESB's Consultative Advisory Group actively participated in the discussion.

The IAESB's most recent meeting was in New York in June. The main item of business of interest to IAAER members is the Board's strategic plan for 2010-2012. The IAESB proposes to undertake three high-priority activities, beginning in 2010. These are:

- Conducting a revision of the IESs, considering results of the IAESB's drafting conventions project and recent developments in the accountancy profession;
- Developing implementation guidance in areas of measurable implementation of the IESs, competency frameworks, and quality control measures for education providers; and
- Promoting greater awareness among academics, regulators, and others of the IAESB's pronouncements and its role in advancing international debate on emerging issues relating to development and assessment of professional accountants.

I encourage anyone interested in international accounting education standards to submit comments on the plan. You can comment on-line at www.ifac.org/Guidance/EXD-Outstanding.php. More information is available at <http://www.ifac.org/MediaCenter/?q=node/view/655>. Comments on the exposure draft are requested by October 5, 2009. One area in which comments would be especially helpful is a prioritization of standards for revision – e.g. which are in most need of revision immediately and why.

At its next meeting, the IAESB is likely to finalize its “Proposed Framework for International Education Standards for Professional Accountants.” Karen Pincus has led the effort to develop this framework. You can see a draft of the proposed framework and the comment letters at <http://www.ifac.org/Guidance/EXD-Details.php?EDID=0120>. After extensive discussion at the June meeting, a final draft of the framework is being developed for the Board's October meeting. This will be an important document for the future setting of international accounting education standards. The major thrust is to base standards on outputs and competencies rather than on inputs.

—Gary Sundem, Education VP, IAAER

SAC REPORT OF THE IASB

Fellow IAAER Members:

It is with great honor that I have the opportunity to represent the IAAER on the Standards Advisory Council (SAC) of the IASB. The objectives of the SAC are to provide consultation on the IASB's work plan, provide advice to the IASB on other strategic issues, and promote the adoption and use of IFRSs. The SAC is made up of 48 members representing the following constituencies: market regulators and international professional organizations (11); financial statement users (9); accounting professionals (9); accounting standard setters (6); financial statement preparers (12); and academia (1). The SAC was reconstituted earlier this year, and has members from Africa (2), the Americas (10), Asia/Oceania (10), Europe (10), and international organizations (16).

The first SAC meeting was held in London on 23 and 24 February 2009. Much of the first meeting was devoted to orientating SAC members to the structure and responsibilities of the IASB Foundation including a synopsis of each of its components, including the role of the SAC in the IASB's standard setting process. In addition, a session was held to provide insights into the IASB's work plan and how that work plan embraces the Memorandum of Understanding (MoU). SAC members also received an overview of the Financial Statement Presentation project and in the discussion of such stated concerns that disclosures based on management intent may result in inconsistencies in the preparation of financial statements across entities.

A review and discussion of the IASB's activities undertaken in response to the global financial crisis took place in both the first and second SAC meeting - the second meeting being held in London on 22 and 23 June 2009 – and via email between the scheduled meetings. Comments from the SAC were generally supportive of the

IASB working with the FASB through financial crisis. SAC members expressed concern, however, that going forward all standards or standard setting amendments, even on a fast-track basis, should follow appropriate due process including a comment period. In addition, SAC members unanimously supported a simplified new global standard on financial instruments, and nearly three-quarters of the SAC agreed that the IASB should not converge "piecemeal" with US GAAP but rather continue their efforts to developing an acceptable replacement for IAS 39.

At the June meeting, SAC members expressed some concern that stakeholders will not be able to cope with the volume of new and revised standards and the quality of standards may suffer as a result of so many new issuances. Moreover, many SAC members stressed the importance of completing the conceptual framework project on a timely basis and wondered if a few projects (e.g., lease accounting) could be given a lower priority to lessen the overall work load of standard setters, preparers, and users. Finally the SAC, in general, suggested that the IASB (1) remain focused on issuing standards relevant to for-profit enterprises, (2) enshrine the notion of "principles-based standards", (3) develop a policy for "fast-track" issues, (4) have a stronger role in monitoring the translation of IFRS using national and regional resources, and (5) maintain independence in standard setting by achieving a stable funding base excluding government-provided resources.

I look forward to the next SAC meeting scheduled to be held 12 and 13 November 2009, and will be sharing the details of SAC meetings at the 11th IAAER World Congress of Accounting Educators, November 2010, in Singapore, and in future issues of COSMOS. I wish you a successful 2009-2010 academic year.

—Hollis Ashbaugh Skaife

ANNOUNCEMENTS AND NEWS

AE/IAAER Outstanding Reviewer Award

The Accounting Education: an international journal would like to announce the 2008 AE/IAAER Outstanding Reviewer Awards.

In 2007 it was agreed by the Executive Committee of the International Association for Accounting Education and Research, and the Editorial Group of Accounting Education: an international journal, that up to three awards would be made each year to reviewers whose contributions in the year were deemed outstanding. The aim is to recognise the valuable contribution which AE's reviewers make via their encouragement of excellence in the scholarship of accounting education.

Each of AE's Associate Editors and Guest Editors was invited to nominate one reviewer (using a set of specific criteria), with IAAER's Editorial Consultant (Professor Gary L Sundem) and AE's Editor (Professor Richard M S Wilson) acting as judges. The winners for 2008 are (in alphabetical order):

*Gordon Boyce
Department of Accounting & Finance
Macquarie University, Australia

*Michael E Bitter
School of Business Administration
Stetson University, U.S.A.

*Pauline Willis
Dublin City University Business School
Ireland

Each winner will receive an inscribed certificate – and hearty congratulations from the AE team and the IAAER Executive Committee.

British Accounting Associations Special Interest Group on Accounting Education Special Interest Group on Accounting Education Annual Prize 2008

The British Accounting Association's Special Interest Group (BAA-SIG) on Accounting Education offers an annual prize for the best paper published in each volume of

Accounting Education: an international journal.

The criteria for the award of this prize include:

- a focus on enhancing the educational base of accounting practice;
- a transferable message which goes beyond national or institutional boundaries;
- empirical content.

The prize is awarded on the basis of recommendations from the Editorial Review Board of Accounting Education: an international journal. The outcome this year was clear-cut and it is my pleasure to announce that the winners for 2008 (AE Volume 17) are:

Grant Samkin and Graham Francis

(both of the University of Waikato, New Zealand, at the time their paper was published)

for their paper "Introducing a Learning Portfolio in an Undergraduate Financial Accounting Course" which appeared in Accounting Education: an international journal, Volume 17, Number 2, June 2008, pp 233-271.

Information for Better Markets Thought leadership in financial reporting Free email newsletter

Information for Better Markets is the thought leadership programme of the Financial Reporting Faculty of the Institute of Chartered Accountants in England and Wales. Our work aims to tackle major public policy issues in financial reporting and has a number of different components:

- We commission papers from leading international academics.
- We host conferences and lectures.
- We fund research.
- We participate actively at academic conferences.
- We write reports that reflect what we have learnt from research.

In all these activities, we believe that

it is important to bring academics and practitioners together. In this way, we can ensure both that contributions to the debate are properly informed by the latest thinking and research, and that academics have access to people who can help give a practical perspective on the problems they are investigating.

Past and future contributors to our work include Ray Ball, Mary Barth, Sudipta Basu, Anne Beatty, Christine Botosan, Robert Bushman, John Christensen, Martin Glaum, Rob Gray, Christopher Ittner, Vicky Kiosse, Wayne Landsman, Christian Leuz, Russell Lundholm, Geoff Meeks, Christopher Napier, Ken Peasnell, Stephen Penman, Katherine Schipper, Douglas Skinner, Andrew Stark, Matt Van Winkle, Martin Walker, Ross Watts, Gregory Waymire, Anne Wyatt and Stephen Zeff.

We plan to launch before the end of this year a free email newsletter for Information for Better Markets. This will help keep interested practitioners and academics in touch with our thought leadership work and inform practitioners of research developments.

If you wish to be put on the mailing list for the newsletter, please fill in the form below and return it to us or contact us as indicated below. If you have colleagues who you think may be interested in receiving the newsletter, please let them know about it.

For more on our Information for Better Markets work and information on future events, please visit: www.icaew.com/bettermarkets

Enhancements to the Hong Kong Institute of CPAs Qualification Programme

On 24 April 2009, the Hong Kong Institute of CPAs issued an Information Paper setting out enhancements to the Institute's CPA Qualification Programme (QP) to be implemented from the December 2010 examination session. It can also be accessed from the Institute's website at: <http://www.hkicpa.org.hk/students>.

The Hong Kong Institute of CPAs is

responsible for training and registering CPAs as one of its role as the statutory licensing body for professional accountants in Hong Kong, under the Professional Accountants Ordinance (Chapter 50, Laws of Hong Kong). The accountancy profession in Hong Kong has undergone numerous cycles and phases of changes as the business world evolves. To face the challenges ahead, the Institute's Examinations Board has conducted a major review of the QP. The review is also in line with the Institute's Fifth Long Range Plan strategic aim to ensure that the QP is world-class.

Building on the strength of the current QP, the enhancements presented in this Information Paper should position the Hong Kong CPA qualification in solid standing, ensuring it remains fit for purpose over the next decade. The enhancements are developed after a comprehensive review and consultation with accounting practitioners, regulators, employers, academics, major education providers, QP students and graduates. Two independent consultants were engaged in 2007 and 2008 by the Hong Kong Institute of CPAs to help conduct this review. The recommendations and findings from the consultants were carefully considered by the Institute's Examinations Board in developing an enhanced set of QP competencies in plain English.

The enhanced QP should put students and members in a stronger position to tap career opportunities in both Hong Kong and the mainland China. It has been benchmarked to international accounting education standards and best practice, as well as to the HKSAR Government's Qualifications Framework. Special emphasis is placed to ensure that the prescribed competency requirements are adequate and appropriate

to meet future market needs in Hong Kong, with particular attention to the developments and requirements in the mainland China.

ACCAs International Research

ACCA is working in collaboration with IFAC Research on International Accounting Education Standards.

These projects will help the IAESB by providing evidence on the acceptance, implementation, and impact of accounting education standards throughout the world.

The first project is 'How Does the Methodology of Education and Training in Ethics Affect the Ethical Awareness and Practice of the Professional Accountant?' Principal investigator Erv Black leads a team from Brigham Young University (US), the Mexican Association of Accounting and Business Faculty, and the University of Sao Paulo (Brazil). The team will examine the effects of different methods of ethics education across different cultures, educational backgrounds, and organisations. The results will help universities and professional associations tailor their ethics education better to meet IES 4, 'Professional Values Ethics and Attitudes'.

Paul de Lange and a team from RMIT University (Australia) and Singapore Management University will investigate continuing professional development (CPD) programmes in their project 'Access to CPD Opportunities and Resources to Assist Professional Accountants to Meet Their Commitment to Life Long Learning: Evidence from the Asia Pacific Region'. They will address the effectiveness of different CPD activities in developed and emerging market economies and develop ways of improving

access, relevance, and delivery of CPD. This will address IES 7, 'Continuing Professional Development: A Programme of Lifelong Learning and Continuing Development of Professional Competence'.

A team from Robert Gordon University (Scotland), headed by Elizabeth Gammie, will examine non-technical skills needed by accountants in their project 'Searching for Best Practice in the Development and Assessment of Non-Technical Skills in Accountancy Trainees – A Global Study.' The need for non-technical skills is stressed in IES 3, 'Professional Skills and General Education'. This study will identify the required non-technical skills, the most effective methods of developing and assessing the skills, and provide examples of successful programmes for improving non-technical skills.

The final team is headed by Christine Helliard of the University of Dundee (UK) and has members from her university, Brescia University (Italy), and Uganda Martyrs University. The project, 'The Awareness and Impact of International Accounting Education Standards,' will address the extent of impact of the IESs on university and professional association educational programmes for accountants. It will further study the comparative advantages for various organisations in delivering IES-compliant accounting education and the possibilities for cooperation and coordination of accounting education among them.

The teams will pursue these research topics over the next two years, and their results will be presented to the IAESB at the World Congress of Accounting Educators in November 2010.

IAAER CONFERENCE ANNOUNCEMENTS & CALL FOR PAPERS

International Auditing and Assurance Standards

Deadline for submissions: 15 September 2009

ACCA (Association of Chartered Certified Accountants) and the International Association for Accounting Education and Research (IAAER) are pleased to invite research proposals to support the work of the International Auditing and Assurance Standards Board (IAASB).

The programme supports academic research directed at informing the IAASB's standard setting activities. Funded projects will be showcased at three events involving representatives from the IAASB as well as renowned researchers specialising in the area of audit and assurance.

ACCA, IAASB and IAAER plan to publish a practice-focused briefing report summarising the primary research findings of the programme. Research teams may publish an academic report of their individual findings in the outlet of their choice.

The call promotes and supports research directed at developing theory and evidence to inform the IAASB's decision process.

Proposals addressing:

(i) the implications of financial reporting and other trends and developments on auditing,

(ii) conceptual aspects of assurance standards,

(iii) international adoption and implementation of International Standards on Auditing (ISAs)

are especially welcome.

A selection of topics of interest within these three broad issues are given here, but please note that this is not intended as an exhaustive list.

Proposals should contain the following information:

- Clear and concise definitions and description of the:
 1. Research question
 2. Research objectives
 3. Research method employed
- Description of the proposed research activities
- References to leading studies on the topic (attach a reference list not exceeding two pages)

All proposals are to be submitted electronically to the Programme Coordinator, at the following email address:

donna.street@notes.udayton.edu

Proposal text and supporting materials should be in a single electronic file in either Word or PDF format.

Committee will provide feedback to those researchers addressing issues of particular interest to the IAASB.

Revised proposals will be submitted to the Programme Advisory Committee by 15 November 2009.

Grant winners will be announced no later than 5 January 2010.

Funding for this programme is provided by ACCA.

Informing the IASB Standard Setting Process: IAAER – KPMG Research Opportunities

Deadline for submissions: 30 September 2009

The International Association for Accounting Education and Research (IAAER), KPMG LLP and the KPMG Foundation are pleased to invite research proposals under the Informing the IASB Standard Setting Process Research Program. The program supports scholarly research directed at informing the IASB's decision

process on any current agenda item. Up to five research grants will be awarded under this program. As discussed in more detail below, funded projects will be showcased at three events involving representatives from the IASB, as well as renowned accounting researchers. The Journal of International Financial Management and Accounting has agreed to offer the option of publication; however, research teams may publish their findings in the outlet of their choice. Funding for this program has been provided by KPMG LLP and the KPMG Foundation.

Program Objective

The IAAER KPMG Research Program promotes and supports research directed at developing theory and evidence to inform the IASB's decision process for any current agenda item. Proposals addressing the measurement phase of the conceptual framework, consolidation/derecognition, insurance accounting, pension accounting/employee benefits, and revenue recognition are especially encouraged. Information on current IASB projects is available on the IASB's website at www.iasb.org.

Program Funding

Up to five research projects will be selected for funding. Grants normally will be for \$US 25,000 each. Any requests for more than \$US 25,000 should be accompanied by a budget justifying the amount. Grant payments will be distributed in three installments and may be applied to cover travel costs associated with attending program events and/or direct costs associated with the research.

IAAER invites proposals from research teams domiciled anywhere in the world. Additionally, proposals are encouraged from research teams whose members are from different regions of the world. All research approaches and paradigms are welcome including modeling, archival, experimental, field analysis applications, and theoretical. Funding decisions will be based on the potential of the research to provide valuable input to the

IASB and its national standard setting partners. Members of the Proposal Review Committee will review proposals and make preliminary recommendations to the Program Advisory Committee. Final funding decisions will be made by the Program Advisory Committee.

Project Deliverables

Between November 1 and November 15, 2009 contracts will be signed by research teams. Each contract will specify interim milestones, deliverables, and expected delivery dates. Key dates to be agreed to in the contract include:

February 2010 (Date TBA)

Research designs and interim results will be presented at a by-invitation only one-day IAAER mini-conference in California, USA (likely Palm Springs or San Diego). The mini-conference will be held in conjunction with a co-bannered meeting of IAAER and the International Section of the American Accounting Association. Teams will be required to submit interim results to the Program Advisory Committee two weeks prior to the conference. The first grant installment of \$8,000 will be dispersed to each team following the mini-conference.

November 2010

Research teams will present interim research findings at the IAAER World Congress of Accounting Educators and Researchers in Singapore. Teams will be required to submit interim results to the Program Advisory Committee two weeks prior to the World Congress. The second grant installment of \$8,000 will be dispersed to each team following the World Congress.

Spring 2011

Final results will be presented at a mini-conference in London held immediately before or after the joint meeting of the IASB and FASB. The final deliverables will focus on highlighting the significance of the findings to standard setters. Representatives of the IASB will be in attendance. Teams will be required to submit final results to the Program Advisory Committee two weeks prior to the workshop. The third grant installment of \$9,000 will be dispersed to each team following the mini-conference.

Research Proposal Format

Research proposals should be concise and not exceed 10 pages (1.5 spacing and 12 font). All proposals should be in English. Proposals should contain the following information:

- Clear and concise definitions and description of the: Research question, Research objectives, and Research method to be employed
- Description of the proposed research activities
- References to leading studies on the topic (attach a reference list not exceeding two pages)
- Indication of how the proposed research will inform the IASB decision process for at least one current agenda item.

Each proposal should additionally:

- Designate a Principal Investigator who will have primary contractual responsibility for the research project
- Include a curriculum vitae for each member of the research team

Publication of Research Findings

Research teams may publish their findings in the outlet of their choice. The Journal of International Financial Management and Accounting will offer the option of publication.

Program Advisory Committee

Members of the Program Advisory Committee include:

Mary E. Barth
Joan E. Horngren Professor of Accounting
Stanford University
and IASB Board Member

Katherine A. Schipper
Thomas F. Keller Professor of Accounting
Duke University
and former FASB Board Member

Bernard J. Milano
President KPMG Foundation

Donna L. Street, Program Coordinator
Mahrt Chair in Accounting
University of Dayton
and President IAAER

Submission Deadline

The proposal submission deadline for the Informing the IASB Standard Setting Process Research Grant Program is 30 September 2009. Funding decisions will be announced as soon as the evaluation process is complete, but no later than 31 October 2009.

All proposals are to be submitted electronically to the Program Coordinator, at the following email address: donna.street@notes.udayton.edu

Proposal text and supporting materials should be in a single electronic file in either Word or PDF format.

Questions about the program or proposal process should be directed to Donna Street at donna.street@notes.udayton.edu

The 11th IAAER World Congress of Accounting Educators and Researchers

Singapore
November 4-6, 2010

Submission deadline: April 1, 2010

The conference is a two day event comprising plenary sessions, concurrent paper sessions (which include refereed paper presentations and panel sessions) and poster sessions. It will be held at the Singapore Management University campus in Singapore.

We welcome papers in the following topic areas:

- Financial Accounting
- Information Systems & Computer Auditing
- Auditing and Internal Auditing
- Ethics in Accounting Education
- Financial Management
- Corporate Governance
- Taxation
- Accounting History
- Performance Measurement
- Public Sector and Nonprofit Accounting
- Management Accounting
- Sustainability Accounting
- International Accounting
- Accounting Education and Training

Criteria for Submission of Papers for the Congress

Manuscripts should be of a sufficient academic standard and should be of interest to accounting educators, researchers and practitioners.

1. Manuscripts must be written in English and must not have been published or accepted for publication elsewhere at the time of submission. Manuscripts must be typed, double-spaced, and use a 12 point easily legible font (Times New Roman), and margins should be at least 2.5 cm or 1 inch all round. Manuscripts must include an abstract of no more than 400 words, and up to ten keywords.

2. All manuscripts should be submitted by email to the congress scientific committee (iaaer2010@okstate.edu) by April 1, 2010. You should submit two files. One file should be an Adobe PDF file free of any identification of the author and affiliation. Another file should include the title page and should be in Adobe PDF or MS Word. The title page in the Word file should include the paper title, author name and affiliation, contact address, phone number, fax, e-mail address, and any appropriate acknowledgements. You should also indicate the contact author. You should name your files using the last names of the authors.

3. Presenting authors may be invited to participate in the conference by taking

the role of session chairs. Following advice of acceptance of your paper, we may contact you regarding being a session chair.

4. If you would like to have your conference submission considered for fast track review for publication in the Journal of International Financial Management & Accounting (JIFMA), you need to also copy your submission to Betsy Gordon at egordon@temple.edu. If you would like to have your conference submission considered for publication in Accounting Education (AE), you need to also copy your submission to Richard M. S. Wilson, at r.m.wilson@lboro.ac.uk. You need to follow AE's Notes for Contributors (available in any issue of AE, or on the publisher's website: www.tandf.co.uk/journals, follow links to Accounting Education).

5. When you email your submission, please indicate your research subject in parentheses on the subject line. Below are some examples of the subject line:

- a. "General submission (your subject)"
- b. "JIFMA/AE fast track (your subject)"
- c. You will receive a confirmation within a week of your submission. If you do not receive the confirmation, it is your responsibility to send us an inquiry.

6. Notice of acceptance for presentation will be sent out by June 15, 2010.

7. We also consider submission of abstracts by the April 1st deadline; however, your full paper must be submitted by August 31, 2010 if it is accepted for presentation at the conference. Abstract only submissions (by the April 1 deadline) will be considered for poster sessions but not for concurrent presentation sessions. The abstract submissions will not be reviewed for publication in JIFMA, AE and best paper awards.

Congress Planning Committee

Teresa Conover
University of North Texas,
Committee Chair

Themim Suwardy
Singapore Management University

Patricia Tan Mui Siang
Nanyang Technological University

Trevor Wilkins
National University of Singapore

Sid Gray
University of Sydney

Congress Scientific Committee

Tony Kang (Oklahoma State University)
Ann Tarca (University of Western Australia)

For More Information

Teresa Conover: IAAER2010WCAER@UNT.EDU

IAAER Administration: admin@iaaer.org

CONFERENCE ANNOUNCEMENTS & CALL FOR PAPERS

XI INTERNATIONAL CONGRESS ON INNOVATIONS IN TEACHING ACCOUNTING AND BUSINESS

9-11 September 2009
Queretaro City, Mexico

The Congress will take place in the city of Queretaro, 2 hours drive from Mexico City. This meeting provides an opportunity for faculty and practitioners interested in accounting and business to learn about innovations in the curriculums, to exchange information on teaching experiences, and to discuss interesting issues about innovations in teaching.

The 5th Annual Workshop on "ACCOUNTING IN EUROPE"

10-11 September 2009
University of Catania, Italy

Following the successful workshops in Regensburg, Milton Keynes, Paris and Lund, the European Financial Reporting Research Group (EUFIN) in cooperation with the journal Accounting in Europe (www.eaa-online.org) are pleased to announce a 5th Workshop, this time taking place at University of Catania in southern Italy. The workshop is an opportunity for practice and academia to meet to discuss contemporary issues related to the ongoing efforts to harmonise accounting in Europe, with a special focus on the application of International Financial Reporting Standards.

The workshop is likely to be of value to those who are interested in the harmonisation of accounting in Europe, the regulation of financial accounting and the process of change in accounting and accounting regulation, as well as the internationalisation of accounting generally.

Papers are invited on any aspect of European accounting and auditing topics, but with particular emphasis on financial reporting and IFRS.

Those wishing to offer a paper to be considered for presentation at the workshop should submit their full paper (including an abstract) before 5 June. Submitted papers will be subject to a blind review process.

The workshop will take place at the University of Catania, in Sicily (Italy), on 10-11 September 2009.

Contact information:
For information about the Workshop:
Giuseppe Davide Caruso
Area di Economia Aziendale
Faculty of Economics
University of Catania
95100 Catania Italy
gdcaruso@unict.it

For general information on EUFIN: www.essec-kpmg.net/fr/fr/eufin/index.html

21ST ASIAN-PACIFIC CONFERENCE ON INTERNATIONAL ACCOUNTING ISSUES

Las Vegas, Nevada, USA
22-25 November 2009

The Twenty-first Asian-Pacific Conference on International Accounting Issues will be held on 22-25 November 2009 in Las Vegas, Nevada, USA. 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 and business issues in various countries.

Papers should be submitted in English. All submissions must be received by 15 May 2009. Notification about the decision will be made by 30 June 2009.

Vernon Zimmerman Best Paper Awards:
The best three papers will each be awarded \$500US, to be selected by a panel of distinguished reviewers. In addition, the best doctoral student paper will also be awarded \$500US.

Continuing Professional Education Credits: Participants in past conferences have earned up to 20 hours of CPE credits.

For conference registration and hotel information, please visit www.apconference.org.

Conference Registration Fee:
Registration fee of \$300US per delegate
Special rate of \$150US for full time graduate students.

Registration fee includes:

- Reception
- 2 Luncheons
- 4 Coffee Breaks
- Gala Dinner (Banquet & Entertainment)
- Copy of Conference Program
- Admission to all Conference Sessions

The Conference will be held at THE HILTON HOTEL in Las Vegas. Rates for run of house rooms are \$79 (+tax).

For more information please contact the conference headquarters:
Dr. Ali Peyvandi or Miss Molly Eide
Asian-Pacific Conference on International Accounting Issues
Craig School of Business
California State University-Fresno
5245 North Backer Avenue
Fresno, California 93740, USA
E-mail: alip@csufresno.edu or info@apconference.org
Tel: (559) 278-2921
Tel: (559) 278-2602
Fax: (559) 278-7336

Sponsored by UNLV and the Craig School of Business.

ACCOUNTING EDUCATION: an international journal

Call for papers for a themed issue on Audit Education

Deadline for submissions: 15 December 2009

Accounting Education: an international journal invites submissions for a themed issue on the topic of audit education. Audit professionals are valued members of society who are expected to be both skilled and ethical decision makers. There are also expectations as to their knowledge in accounting and the profession, computers and systems, law, regulation, risk management and team-building. Engaging learners in such skills and responsibilities is important for our future economic, social and political well-being. Yet, despite its importance, audit education is perhaps an unheralded field. We look forward to sharing knowledge that the academic community can provide about this important topic.

Submissions should be original work which combines in some manner audit or assurance and education or training. The editors are open to quality research in any paradigm including, for example, field or experimental investigations, archival or survey research,

interpretive or critical studies and case study research. Assessing practice is a global challenge, so we also encourage international studies. The following list is indicative of topics of interest but is not intended to be exhaustive:

- Education
- Training
- Educational standards
- Learning
- Audit decision-making and/or ethics
- Audit risk or audit evidence
- Audit history, law or regulation
- Audit profession
- Internal, VFM or other special audits
- International audit practice or regulation
- Reports or opinions
- Audit control systems or analysis
- Audit sampling
- Analytical procedures
- Other assurance services

The deadline for submissions is 15 December 2009, with publication currently scheduled

for late 2010. Early submissions are welcome, and potential contributors are encouraged to notify us of their interest. Submissions should be made electronically in accordance with AE's policies and style and sent to either guest editor:

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COSMOS Submission Deadlines:

Volume 21, No. 2: 6 November 2009. All materials should be limited to one page in length, and formatted in Microsoft Word. PDF submissions will not be accepted. If you have any photographs you would like included please send high resolution jpg. images with the announcement. Submissions should be sent to Lee Radebaugh (radebaugh@byu.edu) as an e-mail attachment. Please do not fax materials.

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