

### *President's Letter*

Dear Colleagues,

First of all let me convey to all of our members and readers, and on behalf of the whole Executive Committee, my best wishes of happiness, family and professional satisfactions for the year 2005. At the last meeting of the Executive Committee which was held in Orlando in August 2004 we discussed many points as shown in the minutes below. The EC thanked the organizers of the joint conference between the South African Academic Accounting Association and the IAAER, given the impressive success of the venue, the participants and the academic presentations.

Over the past months your EC members have participated in a variety of meetings and events. In September, Agnes Cheng attended the VII International Congress on innovations on teaching and research of Accounting and Business in Queretaro City, Mexico organized by the Mexican Association of Accounting and Business Faculty (APCAM). She will conduct a workshop and promote IAAER to China, delivering a keynote speech at the CAPA conference to be held December 11-12 at Nankai University, Tianjin.

In the meantime, the preparation of the Bordeaux 29-30 September 2005 International Research Conference for Accounting Educators, organized by the IAAER and the AFC (Association Francophone de Comptabilité), is underway. The instructions for submission appear on the conference website:

<http://iaaer-afc.u-bordeaux4.fr> and can be used by the participants who we hope will fully benefit from the symposia, topics and mutual exchanges. In addition, we are preparing the Globalization Conference to be paired with the IFAC congress in Istanbul, 2006 with Bel Needles and Serge Evraert travelling to Istanbul to meet the organization team.

I would also emphasize the IAAER Reporting Financial Research Program, in collaboration with the KPMG and University of Illinois Business Measurement Research Program. The goal of the program is to invite scholarly research directed at informing the IASB's decision process for its project on Reporting Financial Performance. Up to five research grants of \$20,000 (U.S.) each will be awarded under this program. Reports on results to date will be presented at the Bordeaux Conference September 2005, and final results to be presented at the IAAER's 10th World Congress of Accounting Educators in Istanbul November 2006.

All these and other initiatives should make us confident in our ability to foster academic and professional links on accounting education and research on a world-wide basis.

Merry Christmas and Happy New Year,

*Serge Evraert*  
President

**IAAER Executive Committee 2004-2006**

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**IAAER Executive Council Members**

Accounting Association of Australia and New  
Zealand

African Academic Accountants Association

American Accounting Association

Asociación Española de Contabilidad y

Administración de Empresas (AECA)

Asociacion Nacional de Facultades y Escuelas de

Contaduria y Administracion

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:*

July 2005 Issue: June 15, 2005

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

**Cosmos at a Glance**

January 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. **(2)** 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. **(3)** 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.

*JIFMA'S Institutional Perspectives Section*

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

Prospective authors for JIFMA's Institutional Perspectives should contact either Donna L. Street ([donna.street@notes.udayton.edu](mailto:donna.street@notes.udayton.edu), University of Dayton, USA) or Ann Johns ([aj3@natoff.cpaonline.com.au](mailto:aj3@natoff.cpaonline.com.au), CPA Australia)

*JIFMA Editors*

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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

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**An IAAER Timeline**

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

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*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](http://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

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**IAAER Reporting Financial  
Performance Research Program**  
Call for Proposals

The International Association for Accounting Education and Research (IAAER) is pleased to invite research proposals under the Reporting Financial Performance Research Program. The program supports scholarly research directed at informing the IASB's decision process for its project on Reporting Financial Performance. Up to five research grants of \$20,000 (U.S.) each will be awarded under this program. In addition, as discussed in more detail below, funded projects will be showcased in three highly visible events involving representatives from the IASB and FASB, as well as renowned accounting researchers. Research teams may publish their findings in the outlet of their choice. The *Journal of Accounting Research* has agreed to provide special "fast-track" reviews for research papers funded under the program that meet their normal standards of publication, and the *Journal of International Financial Management and Accounting* has also agreed to offer the option of publication. Funding for this program has been provided by the KPMG and University of Illinois *Business Measurement Research Program* and the KPMG Foundation.

*Program Objective*

The Reporting Financial Performance (hereafter RFP) Research Program promotes and supports research directed at developing theory and evidence to inform the IASB's decision process for its RFP project. RFP is a joint project of the IASB, the US FASB, and the UK ASB. Additionally, RFP is an active project for several of the IASB's other liaison national standard setting partners.

The RFP project is concerned with the presentation of financial performance. The project primarily will result in changes to the format of the income statement and secondarily in changes to the statement of changes in equity and the cash flow statement. As part of the project, Earnings Per Share will also be revisited. More information on the RFP project is available on the IASB's website at [www.iasb.org](http://www.iasb.org).

*Program Funding*

Up to five research projects will be selected for funding of \$20,000 each. 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 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.

*Suggested Research Questions*

To inform the decision process of IASB and its national standard setting partners, research addressing the following (or

related) questions is invited as part of the RFP Research Program.

1. Some believe a performance statement, of which the current income statement is one example, should be the primary focus of financial reporting. What should be the role of a performance statement? How should a performance statement complement the other primary financial statements in providing information to users of financial statements?

- ◆ What does the role of the performance statement imply for the structure of that statement? For example, should the performance statement be in the form of a single statement of comprehensive income?
- ◆ Should the performance statement contain subtotals (such as net income)? What would be the conceptual or practical basis for creating such subtotals?
- ◆ Should the performance statement present a single summary performance measure? If so, what should that single measure be? For example, should the measure be a variant of the current EPS number (and if so, how should EPS be calculated)? Alternatively, should the performance statement present several summary performance measures, each prepared for a different kind of financial statement user?
- ◆ How should the performance statement be articulated with, and supplemented by, the other existing basic financial statements (balance sheet, statement of cash flows and statement of shareholders equity)? For example, how should the statement of cash flows be related to the performance statement? Is the direct method for the statement of cash flows preferable to the indirect method, and if so why?
- ◆ Should other statements (for example, a statement of estimates, or a statement

of second moments of estimated amounts) be created to supplement the performance statement, and if so what should be their purpose and content? Would there be a difference between disclosures and such supplemental statements? If so what is that difference, and why would it matter to users of financial statements? How should the existing supplemental performance information, such as segmental data, relate to the statement of performance and other possible supplemental statements?

2. What information should be presented in the performance statement?

- ◆ Are there components of performance that should be separately displayed, and if so why? How would those components be identified and distinguished (examples include operating versus nonoperating components; recurring versus nonrecurring components)?
- ◆ In light of the wide variation in business models (e.g., the differences between financial services firms and manufacturers), will one approach to defining components be applicable to all entities? Should management be required to define components on the performance statement using the entity's business model?
- ◆ How should the costs and benefits of a single standardized approach versus a management approach be balanced? How should the performance statement display the effects of mixed attribute accounting? For example, should performance be shown before and after the effects of remeasurements?
- ◆ Should unrealized items be displayed separately from realized items, and if so why? Should unrealized items be "recycled" when they are realized?



**RFP Project Deliverables**

Between April 15 and May 15, 2005, 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:

<b>Key Date</b>	<b>Deliverable</b>
<b>July 25 thru August 1, 2005</b>	Verbal progress reports from research teams will be made to the RFP Program Advisory Committee via teleconferences.
<b>September 28, 2005</b>	Results to date will be presented at a by invitation only Globalization Conference preceding IAAER's 2005 <i>International Research Conference for Accounting Educators</i> . The event will be held at the University of Bordeaux. Representatives of the IASB and FASB, as well as renowned researchers, will provide feedback to assist the research teams in refining their projects. Each research team will submit interim results to the RFP Program Advisory Committee prior to the Globalization Conference. The first grant installment of \$7,000 will be dispersed to each team following the Bordeaux event. IAAER will waive the conference registration fee for each member of the research teams.
<b>February/March 2006</b>	Results to date will be presented to several representatives of the IASB and FASB, as well as the RFP Program Advisory Committee. Based on feedback from the standard setters, research teams will adjust project work as appropriate. The location of the workshop will be either New York or London. The second grant installment of \$7,000 will be dispersed to each team following the workshop.
<b>November 2006</b>	Final results will be presented in association with the IAAER's <i>10<sup>th</sup> World Congress of Accounting Educators</i> . Representatives of the IASB and FASB and other significant accounting organizations will be in attendance. The third grant installment of \$6,000 will be dispersed to each team following the World Congress. IAAER will waive the conference registration fee for each member of the research teams.

*Publication of Research Findings*

Research teams may publish their findings in the outlet of their choice. *Journal of Accounting Research* will offer a fast track review option, and the *Journal of International Financial Management and Accounting* will offer the option of publication.

*RFP Program Advisory Committee*

Members of the RFP Program Advisory Committee include:

Mary E. Barth  
IASB Board Member  
Atholl McBean Professor of Accounting,  
Stanford University

Timothy B. Bell  
Director, Assurance Research, KPMG  
International's Audit & Advisory Services  
Center

Katherine Schipper  
FASB Board Member

Donna L. Street (Program Coordinator)  
IAAER Vice President of Research  
Mahrt Chair in Accounting, University of  
Dayton

#### *Submission Deadline*

The proposal submission deadline for the RFP Research Program is **February 1, 2005**. Between March 15 and March 30, 2005 the Program Advisory Committee will conduct teleconference interviews with finalists. Funding decisions will be announced as soon as the evaluation process is complete, but no later than **April 15, 2005**.

All proposals are to be submitted electronically to the RFP Research Program Coordinator, to the following email address:  
[donna.street@notes.udayton.edu](mailto: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](mailto:donna.street@notes.udayton.edu).

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

August 10, 2004  
Orlando, Florida, USA

The Executive Committee and Executive Council meeting was called to order by President Serge Evraert at 2:05 p.m. on August 10, 2004, at the Orlando Marriott World Center. In attendance were Agnes Cheng, Serge Evraert, Glenn Feltham, Michel Guindon, Kazuo Hiramatsu, Bryan Howieson, Rita Marnoch, Recep Pekdemir, Lee Radebaugh, Salvador Ruiz de Chavez, Donna Street, Gary Sundem, and Hentie van Wyk.

President Serge Evraert welcomed everyone and asked those present to introduce themselves to the group. After this, the minutes from the Durban meeting were approved. Serge then presented an update on his activities and summarized a successful year for IAAER – including conferences in Mexico, Canada, and South Africa, and a highly-rated round-table in South Africa. Donna Street strengthened the IAAER relationship with the IASB, Bel Needles prepared and presented a paper on the history of IAAER, groundwork was laid for adoption of Accounting Education as the official IAAER education journal, and the Web site and COSMOS were effective communication media for our members. He also cited the good financial condition of the organization. Finally, he concluded that the current agenda for IAAER was adequate, and there in no need to seek additional projects, but he suggested taking advantage of additional opportunities that might present themselves. He listed three main future initiatives:

1. Keep current programs running smoothly and efficiently.
2. Pursue the program proposed by Bel Needles and Sid Gray for teaching faculty in developing countries ("training the trainers"). The IAAER should prepare a reasonable budget for a 4-6 week program focusing on Africa and centered on the IFAC international education standards. Serge will get the original proposal from Bel, and Hentie van Wyk and Bryan Howieson will join with Serge to further refine the proposal.
3. Serge pointed out a need to provide more services and links to institutional members. For example, the IAAER Web site could contain information on implementing the IFAC international educational standards. We should also include more information from and for institutional members on the Web site. The Vice Presidents at large could work with the institutional members organizations to determine what would be most helpful to them.

In the absence of the VP-Finance, Gary Sundem presented a brief financial report. The 2003 financial statements have received a clean opinion from the auditor. The cash balance of about \$89,000 is high because of 3-year membership renewals in 2003, which will be followed by two years of only small cash inflows from memberships. Gary also handed out a list of institutional members who had not yet paid 2004 dues and asked for help in following up on these. Also, there is no report yet on the financial results of the Durban conference and the additional memberships generated by the conference, but it appears that it was a financial success. Finally, Gary agreed to prepare a rough budget for the next

meeting to allow more informed decisions about possible future projects.

Hentie van Wyk reported on the Durban conference held in conjunction with the South African Accounting Association on 29 June – 1 July 2004. There were more than 400 delegates from more than 100 countries. 90+ papers were presented, about 1/3 from South Africa and 2/3 from overseas. Hentie announced that the next SAA conference would be at Sun City, 28-30 June 2005.

Agnes Chen reported on the very successful round-table preceding the Durban conference. About 40 persons attended, and they expressed high satisfaction with the program. A proceedings is in process.

Serge Evraert then reported on the upcoming conference in Bordeaux, France, Thursday and Friday, 29-30 September 2005. It will be held on campus. There will be a Thursday morning round-table, with the conference on Thursday afternoon and all day Friday. It is possible that the round-table will be preempted by reports on IASB research projects, if that initiative progresses far enough by the time of the conference. Serge asked anyone with suggestions for either plenary or panel topics to e-mail the suggestions to him by early September.

Discussion then turned to the slate of future conferences. The consensus was that one major conference a year is all the IAAER should sponsor, though joint sponsorship with more limited roles in other conferences is also desirable. The most likely sequence of major conferences over the next five years is:

- 2005** – Bordeaux (already in process)
- 2006** – World Congress, Istanbul

- 2007** – Mexico – possibly September in Cancun  
**2008** – Australia, probably Cairns, with the AFAANZ  
**2009** –With AAA International Section, probably January or February.  
**Future** – Conference in China

Recep Pekdemir reported briefly on plans for the World Congress in Istanbul. Bel Needles and Serge Evraert will visit Istanbul in early December to help finalize arrangements. In discussing the World Congresses, it came out that the Academy of Accounting Historians would like information on all previous World Congresses for their accounting history files. To the extent that information is readily available, we should make it available to them.

The final issue on conferences was to pass out brochures for a September 2005 conference in Mexico and the 2005 AFAANZ conference in Melbourne.

Donna Street then reported on her testimony to the IASB in New York in June. Such academic testimony is greatly appreciated and was cited by Patricia O'Malley in her presentation to the AAA International Section on Aug. 9. The IAAER should continue to be active in providing such testimony. Donna also discussed a possible collaboration to provide research on issues relevant to the IASB. She has a potential sponsor for such a project and is getting a list of research topics from Mary Barth.

The transfer of the Web site from Donna Street to Lee Radebaugh is going well and will be complete in a few weeks. Lee reported that he is working on a system to allow members to update their contact information on-line. It was pointed out that the information received in these

updates needs to go to Gary Sundem to be included in the master membership files. Finally, Lee is working with ACCA with regard to possible continued funding of the Web site.

Donna Street and Agnes Chen reported on a meeting with Fred Choi on the fast-track option in JIFMA for conference papers. A system has been developed that should avoid some problems that have persisted. Agnes will develop appropriate wording for the option to be included in conference calls-for-papers, and she will get this to Serge for inclusion in the calls for the Bordeaux conference.

In miscellaneous business, one issue came up. A Russian organization would like to be an institutional member with its fee waived. In turn, it is willing to translate part of the IAAER Web site to Russian. The waiver of institutional member dues was approved. Serge will follow up with the organization.

The meeting was adjourned at 4:15 p.m.

*Gary L. Sundem, Secretary*

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### **Minutes of General Business Meeting**

August 10, 2004

Orlando, Florida, USA

The General Business meeting was called to order by President Serge Evraert at 4:30 p.m. on August 10, 2004, at the Orlando Marriott World Center.

President Serge Evraert welcomed everyone. After this, the minutes from the Durban general business meeting were approved. Serge then presented an update on his activities and summarized a successful year for IAAER – including conferences in Mexico, Canada, and South

Africa, and a highly-rated round-table in South Africa. Donna Street strengthened the IAAER relationship with the IASB, Bel Needles prepared and presented a paper on the history of IAAER, groundwork was laid for adoption of Accounting Education as the official IAAER education journal, and the Web site and COSMOS were effective communication media for our members. Finally, he concluded that the current agenda for IAAER was adequate, and there is no need to seek additional projects, but he suggested taking advantage of additional opportunities that might present themselves. He listed three main future initiatives:

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2. Pursue the program proposed by Bel Needles and Sid Gray for teaching faculty in developing countries (“training the trainers”).
3. Provide more services and links to institutional members. For example, the IAAER Web site could contain information on implementing the IFAC international educational standards. We should also include more information from and for institutional members on the Web site. The Vice Presidents at large could work with the institutional members organizations to determine what would be most helpful to them.

In the absence of the VP-Finance, Gary Sundem presented a brief financial report. The 2003 financial statements have received a clean opinion from the auditor. The current cash balance is high because of 3-year membership renewals in 2003, which will be followed by two years of only small cash inflows from memberships.

Hentie van Wyk reported on the Durban conference held in conjunction with the South

African Accounting Association on 29 June – 1 July 2004. There were more than 400 delegates from more than 100 countries. 90+ papers were presented, about 1/3 from South Africa and 2/3 from overseas.

Agnes Chen reported on the very successful round-table preceding the Durban conference. About 40 persons attended, and they expressed high satisfaction with the program. A proceedings is in process.

Serge Evraert then reported on the upcoming conference in Bordeaux, France, Thursday and Friday, 29-30 September 2005. It will be held on campus. There will most likely be a Thursday morning round-table, with the conference on Thursday afternoon and all day Friday. Recep Pekdemir reported briefly on plans for the World Congress in Istanbul.

Donna Street then reported on her testimony to the IASB in New York in June. Such academic testimony is greatly appreciated and was cited by Patricia O'Malley in her presentation to the AAA International Section on Aug. 9. The IAAER should continue to be active in providing such testimony. Donna also discussed a possible collaboration to provide research on issues relevant to the IASB. She has identified a potential sponsor for such a project and is getting a list of research topics from Mary Barth.

The transfer of the Web site from Donna Street to Lee Radebaugh is going well and will be complete in a few weeks. Lee reported that he is working on a system to allow members to update their contact information on-line.

The meeting was adjourned at 5:10 p.m.

*Gary L. Sundem, Secretary*

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**Minutes of IFAC Education Committee**

Stockholm

15-19 August 2004

*Attendance*

This was the first meeting of the Committee which was open to the public. Half a dozen people attended, including Professor Ann Loft of the Copenhagen Business School.

*Education Requirements for Audit Professionals*

The Committee considered a revised draft Standard on the Education Requirements for Audit Professionals. The Committee agreed:

- More work needs to be done on removing duplication between the previous International Education Standards for Professional Accountants (IES 1 – 7) and the proposed audit Standard (IES 8)
- Audit education might require more than the minimum of two years professional education required by IES 2
- Audit professionals might require a degree.

The Committee agreed to consider a revised draft at its next meeting in February with a view to issuing an Exposure Draft in the Spring of 2005.

*Ethics Education*

Philomena Leung and Barry Cooper from Australia reported on progress with the ethics education project they are conducting for IFAC, which is due for completion next year. The researchers

also conducted a focus group session in Stockholm outside the Committee meeting.

*Assessment Methods*

The Committee agreed to issue the Exposure Draft of an International Education Paper on assessment methods, subject to minor editorial amendments and a fatal flaw review by Committee members. For the purpose of assessing the competence of professional accountants, the Paper tends to favour work-based assessment methods compared to written or computer-based examinations.

*Continuing Professional Development (CPD)*

Prior to issuing further guidance on CPD, the Committee agreed to put examples of the CPD schemes devised by some of its member bodies, which meet the requirements of IES 7, on the IFAC web site.

*Accounting Education Forum*

IFAC also organised a one day forum for the Education Directors of the European accountancy bodies. Members of the IFAC Education Committee presented an overview of the International Education Standards for Professional Accountants, as well as a summary of the current work of the Committee.

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## **Common Content Project**

Eight of Europe's leading accountancy Institutes have issued proposals that aim to unify their national entry-level qualifications. If adopted, these so-called "common content" proposals will enhance the mobility of professional accountants and create economies of scale for the Institutes in developing their qualifications and trans-national audit firms and other employers in training future professional accountants.

The proposals reflect the fact that few businesses of any size operate solely within national boundaries and the increasing harmonisation of regulatory requirements, standards and laws as well as other practices. There is, therefore, an expectation that holders of professional accountancy qualifications can be employed by, or provide services to, European and global businesses. This expectation creates the demand or a significant part of the curricula of professional qualifications to be international or territory neutral. This, in turn, creates the opportunity for Institutes to co-operate on such issues as education, learning materials, examinations and other forms of assessment.

The common content proposals are based on four principles:

- each Institute will retain its *national professional entry-level qualification*,
- the acquisition of those qualifications will require all candidates to demonstrate the achievement of *common learning outcomes*;
- the greater part of the professional knowledge required to achieve the common learning outcomes will be

common to all the Institutes (the "*common content*"); and

- the "*national content*" professional knowledge will be limited to national laws, custom and practice.

The common learning outcomes and professional knowledge have been identified through a top down approach which began with the services that professional accountants are expected to provide by their clients, their employers and the public. The approach identified five service areas:

- Assurance and Related Services;
- Performance Measurement and Reporting;
- Strategic and Business Management;
- Financial Management; and
- Taxation and Legal Services.

While not every professional accountant provides all these services, the provision of any aspect of these services requires knowledge of, and experience from, the other services. For example, the provision of audit services requires knowledge of, and experience from, performance measurement and reporting, strategic and business management, taxation and information technology (Information technology services are integrated within the other five service areas).

The common learning outcomes set out those aspects of the five service areas that an entry-level professional accountant is expected to achieve. These learning outcomes, together with the related professional knowledge, are set out in the *Learning Outcomes and Knowledge* documents which the Institutes have published as part of their proposals.

While the Institutes have agreed a common approach to the learning outcomes and knowledge, they envisage that the resulting qualifications will still be delivered through national educational and assessment frameworks. Therefore, universities and similar institutions will continue to provide a major part of the education in some jurisdictions and at least some of the education in other jurisdictions. This does not, however, prevent two or more Institutes co-operating on education and assessment

Each participating Institute is responsible for ensuring the implementation of the common content concept, including the common learning outcomes and common content, in its professional entry-level qualification. Some Institutes have the responsibility and authority to do this directly and these Institutes are expected to achieve rapid implementation. Other Institutes will need to work with governments, universities and other national bodies that have the responsibility and authority. Implementation in these jurisdictions may take longer but the process has already started.

During the next phase of the project, the Institutes will be identifying the interdisciplinary and other competencies and attributes required of entry-level professional accountants as well as developing their ideas for a joint oversight board that will monitor the implementation of the proposals. They will also be developing criteria for the extension of the project to other Institutes and countries.

The proposals may be downloaded from [www.commoncontent.com](http://www.commoncontent.com). Comments should be submitted by **30 June 2005**.

David Cairns  
Common Content Project Director  
[david@cairns.co.uk](mailto:david@cairns.co.uk)

*Participating Institutes*

*France*  
Ordre des Experts-Comptables (OEC)

*Germany*  
Institut der Wirtschaftsprüfer (IDW)  
Wirtschaftsprüferkammer (WPK)

*Ireland*  
Institute of Chartered Accountants in  
Ireland (ICAI)

*Italy*  
Consiglio Nazionale dei Dottori  
Commercialisti (CNDC)

*The Netherlands*  
Koninklijk Nederlands Instituut van  
Registeraccountants (NIVRA)

*United Kingdom*  
Institute of Chartered Accountants in  
England and Wales (ICAEW)  
Institute of Chartered Accountants of  
Scotland (ICAS)



**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.

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**IAAER Academic/Professional Institutional Members**

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*\*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  
 Societa Italiana di Storia della Ragioneria  
 The Society of Certified Public Accountants (India)  
 Southern African Accounting Association\*

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## News from Institutional Members

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### 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.

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## 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.

**BRITISH ACCOUNTING ASSOCIATION****Annual Conference, 30 March to 1 April 2005  
Heriot-Watt University, Edinburgh****Announcement and Call for Papers**

The BAA's flagship event is its Annual Conference which is scheduled for 30 March to 1 April 2005 at Heriot-Watt University, Edinburgh. The Heriot-Watt campus is set in beautiful parkland in the west of Scotland's capital city. The campus is within easy reach of the busy and historic city centre and Edinburgh airport is 10 minutes away by car. Edinburgh boasts mediaeval streets and some of the finest examples of Georgian architecture in Europe. The Castle provides a stunning focal point at the head of the historic Royal Mile, leading down to the Palace of Holyroodhouse, the Queen's residence in Edinburgh, which is open to the public.

Papers are invited in all areas of accounting and finance for:

- parallel sessions which will last for 90 minutes and contain three papers; and
- workshop sessions (where authors will be expected to give short presentations) which will last for 90 minutes and contain up to five papers. (Because of capacity constraints, some workshop sessions may alternatively be designated as 'poster' sessions in which authors are given the opportunity to talk informally about their work with delegates individually. Authors will be informed in advance if their paper will appear in a poster session.)

Anyone wishing to present their work should submit to the BAA's Administrator (see below for details) by 31 December 2004:

- a copy of the full paper (parallel sessions); or
- a copy of the abstract (workshop sessions).

In addition to the above, authors should provide a full postal address, contact phone number and email address and indicate the session (e.g. management accounting, public sector, finance) in which they would like to present.

Delegates have a choice of two types of registration:

- registration only - £175.00 per delegate;
- registration plus two nights campus-based en-suite accommodation - £250.00 per delegate.

The BAA is able to offer a subsidy of £100 off the registration fee to a limited number of registered full-time, non-salaried PhD/MPhil students. The closing date for applying for such a bursary is 28 February 2005 and applicants should submit with their conference registration form a letter from their Head of Department confirming that the department supports the student's attendance at the conference and that the applicant is a full-time, non-salaried, registered PhD/MPhil student. The Annual BAA Doctoral Colloquium will be held at the same venue immediately before the conference.

Further details about the conference and a registration form can be found on the web or by contacting the BAA's Administrator as follows:

Kathryn Hewitt, BAA Administrator  
c/o Management School  
The University of Sheffield  
9 Mappin Street  
Sheffield S1 4DT  
United Kingdom

Phone 44 (0) 114 222 3462; email [baa@sheffield.ac.uk](mailto:baa@sheffield.ac.uk); <http://www.shef.ac.uk/~baa>

## **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 4AHC 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 1AHC, the 2AHC and 3AHC 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, con't*

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

**Call for Papers**

*Accounting History* is the journal of the Accounting History Special Interest Group of the Accounting and Finance Association of Australia and New Zealand. The conference will feature papers which comply with the editorial policy of *Accounting History*. The journal publishes quality historical papers that may be concerned with the establishment and development of accounting bodies, conventions, ideas, practices and rules. They should attempt to identify the individuals and the local, time-specific environmental factors which affected accounting, and should endeavour to assess accounting's impact on organisational and social functioning.

Conference papers will be accepted across a wide range of topics, using a variety of approaches including biography, prosopography, business history through accounting records, institutional history, public sector accounting history, comparative international accounting history and oral history. The use of theoretical perspectives drawn from relevant disciplines such as sociology, economics and political theory is encouraged in conducting investigative, explanatory studies of accounting's past.

As part of the fourth *Accounting History* International Conference, the *Accounting History* Doctoral Colloquium will be held on 7 September 2005.

**Submission and Review of Papers**

Papers written in the English language should be submitted electronically, by **31 May 2005**, to:  
4ahic-group@deakin.edu.au

All papers will be subject to a double-blind refereeing process and will be published on the conference web site, as refereed conference proceedings, unless otherwise advised.

**Notification of Acceptance**

Notification of papers accepted for inclusion in the conference program will be made by **30 June 2005**.

Conference information will be available through the Conference website at:  
<http://www.eeg.uminho.pt/4AHIC>

*Accounting History - The Fourth Accounting History International Conference, con't*

### **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, 4AHIC)

**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](mailto:4ahic@muprivate.edu.au)**

Such expressions of interests should be received by **30 June 2005**. They should detail the title of the research project, provide an abstract of no more than 600 words, and include the name of the principal supervisor and the sponsoring institution.



## **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.

**Those wishing to offer papers to be considered for presentation at the conference should send an abstract of their paper (not exceeding one page) by 31 May 2005 to:**

Debbie Harris, Cardiff Business School, Colum Drive, Cardiff, CF10 3EU  
Tel +44 (0)29 2087 5730 Fax +44 (0)29 2087 4419 Email. HarrisDL@cardiff.ac.uk

Following the refereeing process, applicants will be advised of the conference organisers' decision on *30 June 2005*.

## **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)

### **NEW CALL FOR PAPERS**

*Deadline for submission : 15 March 2005*

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

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

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

An abstract or the final paper, with your full details and the specific title of the paper, conforming to the criteria for submission requirements, must be sent **before 15 th March 2005** with the submission procedure available on the website of the conference: <http://iaaer-afc.u-bordeaux4.fr> Click on: 'Submission of the full papers'.

Replies for acceptance of initial abstracts or full papers will be sent back on **15th April 2005** latest. Papers corresponding to accepted abstracts will have to be sent before **1st June 2005**. In this last case, notification of final acceptance will be announced on **15th June 2005**.

#### **Organizing Committee:**

Prof. S. Evraert (Chairman), S. Trébuq (Co-Chairman) and C. Prat dit Hauret (Treasurer)  
Center for International Accounting and Control, IAE de Bordeaux, 35, Place Pey-Berland, 33076  
Bordeaux Cedex  
France, Tel.: +33(0)5 56 00 45 67, Fax: +33(0)5 56 51 73 38, E-mail : [iaaer-afc@u-bordeaux4.fr](mailto:iaaer-afc@u-bordeaux4.fr)

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

Papers (electronic format), with your full details and the specific title of the paper, conforming to the requirements on this page, must be sent with the submission procedure available on the website of the conference : <http://iaaer-afc.u-bordeaux4.fr> Click on : 'Submission of the full papers'

*International Research Conference for Accounting Educators, con't***CRITERIA FOR SUBMISSION OF PAPERS FOR INTERNATIONAL CONFERENCE**

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

1. Manuscripts must be written in French or English, must be typed double spaced and should not exceed **25 pages**, neither should it exceed 20-25 minutes of presentation time. The E-mail attachment should be submitted in MS Word 97 or 2000.
2. All manuscripts are submitted by email to the congress organizing committee.
3. Manuscripts must include an abstract of not more than 150 words, and up to ten keywords. Manuscripts must be free of any identification of the author(s), affiliations, and acknowledgements. A separate sheet (also a separate electronic document) should include the title, affiliation, contact address, phone number, fax, e-mail address, the discipline and any appropriate acknowledgements.
4. Manuscripts should be double-spaced. Authors are requested to use a 12 point easily legible font (Times New Roman), and margins should be at least 2.5 cm. or 1" all round.
5. Manuscripts must not have been published or accepted for publication elsewhere. A letter to this effect should be addressed to the organizing committee and attached to the submission
6. All international papers will be in the refereed section and will thus be judged for best paper awards.
7. References in the body of the paper to other literature sources should be made according to the surname of the author and the year of publication in brackets, eg. Fisher (1997) stated....
8. The list of references should be in alphabetical order according to surnames of authors, it should include the initials of the authors and the year of publication. The title of an article should be in inverted commas, and a bookname or name of journal should be in *Italics*. The Publisher should be stated in cases of books and full edition and page particulars should be stated in cases of journals. Examples:  
  
Asquith, P. and D. Mullins (1986). "Equity issues and offering dilution", *Journal of Financial Economics*, 11:121-139.  
  
Campbell, J., A. Lo and C. MacKinlay (1997). *The Econometrics of Financial Markets*, Princeton University Press, Princeton.
9. Internet sources should also be included in the list of references, as follows (example): Smith, J.P. (1997). *Comparing search engines for research* [Online]. Available URL address: <http://www.cricket.org.za>. (NB: give the full details of the web page, not only the homepage, but the final page in which the source appears. If more than one, use multiple references with 1997a, 1997b, etc.)
10. The deadline for submission (abstract or full paper) is 15 March of the year of the congress.
11. Letters of acceptance or rejection of abstracts will be sent back before 15 April.
12. For accepted abstracts, the final manuscripts should be submitted before 1st June.
13. Notification of final acceptance will be announced via e-mail before 15 June.
14. Final manuscripts not received by 1st June will not be considered for best paper awards and will not be included in the printed proceedings of the congress. (Note: Judging for best paper awards are based solely on the printed paper and no judging during the actual presentation will take place) Entries in the non-refereed section will only be allowed for French members of the AFC.

**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.

Papers should be submitted in English. All submissions must be received by May 15, 2005. Notification about the decision will be made by June 30, 2005. Detailed information regarding the upcoming conference (Seventeenth Asian-Pacific Conference) is as follows:

**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:**

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**Conference Home Page:** [www.craig.csufresno.edu/apc/nz](http://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.

You are cordially invited to submit papers for presentation at the Conference. All main session presenters, discussants and moderators will be provided a waiver of registration fee and a three-night free hotel accommodation. In addition, main session presenters will receive a cash allowance of about US\$400 for their participation.

<b>Paper submission deadline</b>	:	<b>15 April 2005</b>
<b>Announcement of accepted papers</b>	:	<b>31 May 2005</b>

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

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# **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>