President’s Letter

Dear Members,

News contained in this short IAAER update mainly concern our up-coming conferences. First is our research conference to be held on September 29-30, 2005, in Bordeaux, France. There is still time to register for this important event. Please check the IAAER website for information on the conference and how to register for the conference and a hotel. Almost 170 papers have been accepted for presentation, two-thirds from more than 20 countries and one-third from France. The programme for the plenary sessions and symposium are on the organizer’s web site and we expect to include soon information on all of the papers that will be presented. The themes covered by the plenaries and the symposia relate to the implementation of accounting standards worldwide and consequently will cover topics on global standard-setting, governance issues, auditing, and education standards. We are pleased to welcome the Education Consultative Advisory Group of IFAC in the days preceding the conference. While strengthening the academic ties between accounting researchers, teachers and practitioners from many nationalities, this conference will inaugurate the first stage of our IAAER Reporting Financial Research Program, in collaboration with KPMG and the University of Illinois from which we expect promising results from the grant recipients. At the same time, preparation has intensified for the 10th World Congress of Accounting Educators, “Challenges and Developments in International Accounting Education and Research,” to be held by 9-11 November 2006 in Istanbul with the help of Recep Pekdemir and our whole organization to make this important and expected event as attractive and unforgettable as possible. We are also planning future research conferences in Mexico (2007), Australia (2008) and China (2008). All of these conferences will be challenging, and we look forward to planning and carrying them out. New ideas on Accounting Education and changes in the by-laws will also be discussed at our next Executive Committee in San Francisco in August and at the Bordeaux Conference in September.

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

Serge Evraert
IAAER Executive Committee 2004-2006

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Loughborough University

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 (AECAS)
Asociación Nacional de Facultades y Escuelas de
Contaduría y Administración
Association of Accountants of CIS Countries
British Accounting Association
Canadian Academic Accounting Association
European Accounting Association
French Accounting Association
Hong Kong Academic Accounting Association, Ltd.
Indian Accounting Association Research
Foundation
Irish Accounting & Finance Association
Japan Accounting Association
Korean Accounting Association
Southern African Accounting Association

Cosmos Accountancy Chronicle

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

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Upcoming Events

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

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

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

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

The collaboration between the journal and the association will bring about the following: (1) Accounting Education: An International Journal will become the official education journal of the IAAER under the continuing editorship of Professor Richard M S Wilson. The journal will publish material related to the business of the IAAER in line with its primary mission of seeking to enhance the educational base of accounting practice. (2) Professor Donna Street, Vice-President (Research) of the IAAER, will become an Editorial Consultant to the journal, and there will be three IAAER-designated Editorial Advisers. (3) A personal subscription rate of US$52/ £30 p.a. will be available to all members of the IAAER.

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

JIFMA
The Journal of International Financial Management and Accounting

In 1999 JIFMA formed a new relationship with IAAER and became the official research journal for the IAAER. JIFMA publishes original research dealing with international aspects of financial management and reporting, banking and financial services, auditing and taxation.

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, University of Dayton, USA) or Ann Johns (aj3@natoff.cpaonline.com.au, CPA Australia)

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Special Subscription Rates to IAAER Members

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

Complied 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

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

1996
IAAER representatives attend their first IASC Consultative Group meeting as members.

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

May 1996
A research conference on international accounting issues is held at Warwick University in England. The goal of the conference is to promote high-quality research and encourage more academics to become interested in researching the international aspects of accounting.

August 1996
The first meeting of the Executive Council is held in Chicago.

1997
IAAER is granted official status as an observer on the IFAC Education Committee.

October 1997
Eighth International Congress of Accounting Educators is held in Paris, France.

Founders’ Awards are presented to Paul Garner and Kyojiro Someya at the Eighth International Conference. The Third Conference for Education Directors is held during the Eighth Congress.

October 1998
The Second Biennial Research Conference is held at DePaul University in Chicago, Illinois.

1999
Administrative functions of the IAAER are moved to Brussels, Belgium to be handled by the European Institute for Advanced Studies in Management.

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

October 1999
The Journal of International Financial Management and Accounting (JIFMA) is approved as an official publication of the IAAER.

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

2000
The Task Force Report on IEG No. 9 is completed and published on the IAAER web site.

October 2000
Third Biennial Accounting Research Conference is held in Kobe, Japan, in
October 2000, con’t

association with the Japanese Association for International Accounting Studies.

Founders’ Award is presented to Dr. Seigo Nakajima.

2001

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

2002

IAAER publishes A Global Code of Ethics for Accounting Educators.

November 2002

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

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

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

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

Founders’ Award is presented to Murray Wells.

A Globalization Roundtable is held in Hong Kong.

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

2003

The Executive Committee decides to hold annual technical or research conferences in addition to frequent, voluntary roundtables or workshops in partnership with institutional member associations. Many international conferences include IAAER officers as featured speakers including the United Nations (ISAR) in Geneva, Mexico, and Russia.

January 2003

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

June/July 2004

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

IAAER/SAAA Fourth Biennial Research Conference in Durban, South Africa, draws 400 participants from 53 countries. IAAER announces an agreement with Accounting Education: An International Journal, which will make it the official education journal of IAAER.

September 2005

Fifth International Research Conference is planned for Bordeaux, France.

November 2006

Tenth International Congress of Accounting Educators is planned for Istanbul, Turkey.
IAAER Reporting Financial Performance Research Program
Grant Recipients Announced

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

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

The Dynamic Effects of Other Comprehensive Income

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

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

Ann Tarca,* Philip R. Brown,** David Richard Woodliff,* Phil Hancock,* Michael Bradbury, *** and Tony van Zijl****
*University of Western Australia, **University of New South Wales and University of Western Australia, ***Unitec, ****Victoria University of Wellington

A n Experimental Study of the Decision Usefulness of the IASB’s Proposed Comprehensive Income Statement

Patrick E. Hopkins and Leslie Hodder
Both of Indiana University

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

Jan Barton and Grace Pownall
Both of Emory University

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

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

Special Thanks
IAAER would like to give special thanks to Mary E. Barth, IASB Board Member and Atholl McBean Professor of Accounting at Stanford University; Timothy B. Bell, Director, Assurance Research, KPMG International Audit & Advisory Services Center; and Katherine
Schipper, FASB Board Member for their tremendous efforts on the Program Advisory Committee. This grant would not have been possible without their support and advice. In addition, we would like to thank Donna L. Street, IAAER Vice President of Research and Mahrt Chair in Accounting, University of Dayton, for her role as Project Coordinator.

### RFP Program Advisory Committee

<table>
<thead>
<tr>
<th>Name</th>
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<tr>
<td>A. Rashad Abdel-khalik</td>
<td>Professor of Accountancy, Director of the Zimmermann Center, University of Illinois at Urbana-Champaign</td>
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<tr>
<td>Mary E. Barth</td>
<td>IASB Board Member and Atholl McBean Professor of Accounting, Stanford University</td>
</tr>
<tr>
<td>Timothy B. Bell</td>
<td>Director, Assurance Research, KPMG International's Audit &amp; Advisory Services Center</td>
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<tr>
<td>Katherine Schipper</td>
<td>FASB Board Member</td>
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<tr>
<td>Donna L. Street (Program Coordinator)</td>
<td>IAAER Vice President of Research and Mahrt Chair in Accounting, University of Dayton</td>
</tr>
<tr>
<td><a href="mailto:donna.street@notes.udayton.edu">donna.street@notes.udayton.edu</a></td>
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**Minutes of Joint Executive Committee, Executive Council Meeting**

**May 17, 2005**

Göteborg, Sweden

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

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

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

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

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

Serge next reported on the Bordeaux Conference. A total of 240 abstracts and 150 papers have been received. A large attendance is predicted - much beyond Serge expectations. He has three goals for the conference: 1) high academic quality; 2) welcome atmosphere (food, location, etc.); and 3) revenue at least as great as the costs. The conference is well on its way to meeting all three goals. The program will include an Executive Committee meeting Wednesday afternoon, a roundtable (by invitation only) on Thursday morning focusing on the KPMG/IAAER research projects, followed by the conference itself. Gary Sundem requested full contact information for the participants for the IAAER membership records.

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

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

Agnes Cheng reported on other planned conferences. A conference in Mexico is tentatively scheduled for September 2007, and joint conferences with the AAA International Sections and the AFAANZ will be held in 2008 and 2009, but the order has not yet been established. A future conference in China is also on the table, with more to be reported at the San Francisco meeting.
Francisco meeting. Support of $800 to support sending a speaker to a Mexico conference this year was approved.

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

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

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

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

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

Gary L. Sundem, Secretary
IAAER  
Individual Membership Application - 2004 to 2006

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Institution _______________________________________
Address __________________________________________
City ______________________________________________
State or Province __________________________________
Postal Code _______________________________________
Country __________________________________________
Telephone _________________________________________
Fax ______________________________________________
Email _____________________________________________

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

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

Signature _________________________________________

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

Mail checks in dollars to:
Gary Sundem, University of Washington Business School, Box 353200, Seattle, WA 98195-3200 USA

Mail checks in Euros to:
Alfred Wagenhofer, University of Graz, Institut Fuer Unternehmensfuehrung, Universitaetsstrasse 15, 8010, Graz Austria.
IAAER Academic/ Professional Institutional Members

*D 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 Perti Commerciali
CPA Australia
European Accounting Association*
Federacion Argentina de Consejos Profesionales de Ciencias (Argentina)
Federation of European Accountants (FEE)

French Accounting Association*
Association Francaise de Comptabilité
Ghana Accounting Institute
Hong Kong Academic Accounting Association, Ltd.
Hong Kong Society of Accountants
Indian Accounting Association
Indian Accounting Association Research Foundation
The Institute of Certified Public Accountants in Ireland
The Institute of Chartered Accountants in Australia
The Institute of Chartered Accountants in England & Wales
The Institute of Chartered Accountants in Ireland
The Institute of Chartered Accountants of New Zealand
The Institute of Chartered Accountants of Scotland
The International Association of Financial Executives Institutes
Irish Accounting and Finance Association*
Japan Accounting Association*
Japanese Association for International Accounting Studies
Korean Accounting Association
Mexican Association of Accounting and Business Faculty
Asociacion de Profesores de Contaduria y Administracion de Mexico
Mexican Association of Schools of Accounting & Business (Asociacion Nacional de Facultades y Escuelas de Contaduria y Administracion)
National Association of State Boards of Accountancy
Nepalese Accounting Association
Ordre des Experts Comptables France
The Sarbanes Oxley Group
Societa Italiana di Storia della Ragioneria
The Society of Certified Public Accountants (India)
Southern African Accounting Association*
News from Institutional Members

The British Accounting Association

The BAA (a registered charity established in 1947) is a UK organisation which brings together those interested in teaching and research in the areas of accounting and finance. The BAA currently has about 800 members, many of whom are employed in UK Higher Educational institutions. Other members include representatives from leading firms of accountants as well as a significant number of private individuals and people based outside the UK. The annual subscription rates are £25 for payment by direct debit or £30 if you pay by cheque or credit card (reduced subscription rates are available for unsalaried registered PhD/ MPhil students). The benefits of membership include:

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

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

Canada’s CGAs Unveil Enhancements to CGA Education Program

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

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

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

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

The new model retains the existing four financial management career options to maintain the flexibility of the competency-based CGA program. Prior to entering the certification level of the CGA program,
students must complete the existing Foundation Studies and Advanced Studies (or equivalent courses).

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

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

Selected certification level courses and Laurentian University partnership degree courses are the first to be offered through edNET, with the remainder of the curriculum to be offered by the end of 2005.

The Accounting and Finance Association of Australia and New Zealand

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

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

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

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

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

He is married and has two children, a boy of 18 years and a girl of 15 years.
DRAFT MEMORANDUM OF UNDERSTANDING ON THE ROLE OF ACCOUNTING STANDARD-SETTERS AND THEIR RELATIONSHIP WITH THE IASB

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

The Background to the Memorandum of Understanding is provided below:

BACKGROUND TO MEMORANDUM OF UNDERSTANDING

1.1 This Memorandum relates to a general understanding between the International Accounting Standards Board (IASB) and other accounting standard-setters. It is particularly relevant to standard-setters in jurisdictions that have adopted or converged with IFRSs, or are in the process of adopting or converging with IFRSs. It identifies responsibilities that the IASB and other standard-setters should use their best endeavours to fulfil in the interests of facilitating the ongoing adoption of or convergence with IFRSs. It is acknowledged that some accounting standard-setters may find it difficult to meet certain of those responsibilities with the resources at their disposal, but would use their best endeavours to do so.

1.2 The responsibilities are highlighted in bold italics at the end of each section (and are also listed in an Appendix). In some cases these are new or different from the manner in which the IASB and other accounting standard-setters have conducted their activities in the past. In other cases the proposed responsibilities are a confirmation of practices that have been undertaken for some time.

1.3 This Memorandum assumes that the ultimate aims of the IASB and other accounting standard-setters are (within reasonable cost constraints):

   (a) to develop, in the public interest, a single set of high quality, understandable and enforceable global accounting standards that require high quality, transparent and comparable information in financial statements and other financial reporting to help participants in the world's capital markets and other users make economic decisions;
   (b) to promote the use and rigorous application of those standards; and
   (c) to bring about convergence of national accounting standards and IFRSs to high quality solutions.

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

Braga 7-9 SEPTEMBER 2005

Preliminary Program

**Wednesday 7 September**
- Accounting History Doctoral Colloquium
- Registration and opening reception

**Thursday 8 September**
- Presentations throughout the day commencing at 9.00am and concluding with the conference dinner in the evening.

**Friday 9 September**
- Presentations throughout the day commencing at 9.00am, with the conference proceedings concluding around mid afternoon before the final social event on the program (visiting the historic port cellars at Oporto in the evening).

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

**Conference venue:**
- University of Minho
- School of Economics and Management
- Guimarães
- 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 4th AHIC 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 1st AHIC, the 2nd AHIC and 3rd AHIC 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.
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 Braçara Augusta. From the middle of the 15th century to the early decades of the 17th century, Braga developed under the fervour of religiousness, visible in the afflux of the religious communities that built monasteries, convents and churches over Roman edifices, influencing the civil architecture through the covering of the façades with window blinds. In the 18th century, Braga reappears and shines in the flourished twists and turns of the Baroque.

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

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

The fourth Accounting History International Conference: Doctoral Colloquium

Braga, Portugal
Wednesday, 7 September 2005, 10.00 am - 6.00 pm

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

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

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

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

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

Expressions of interest in attending the Doctoral Colloquium should be forwarded to Garry Carnegie at: 4ahic@muprivate.edu.au
17th Annual Conference on Accounting, Business & Financial History

Cardiff Business School
15-16 September 2005

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

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

Guest Speaker - Warwick Funnell

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

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

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

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

The fully inclusive conference fee (covering all meals, the conference dinner on Thursday and accommodation) is £120.
INTERNATIONAL RESEARCH CONFERENCE FOR ACCOUNTING EDUCATORS  
BORDEAUX 2005  
29-30 September 2005, Bordeaux, France

IAAER (International Association for Accounting Education and Research)  
AFC (Association Francophone de Comptabilité)

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

La conférence internationale, co-organisée par l'IAAER et l'AFC, se déroulera à Bordeaux à la fin du mois de septembre 2005. Les participants seront accueillis au sein de l'Université Montesquieu - Bordeaux IV - Institut d'Administration des Entreprises - IAE de Bordeaux.

Organizing Committee  
Serge Evraert – Chairman – Président  
Stéphane Trébucq – Co-Chairman – vice-président  
Christian Prat dit Hauret – Treasurer – Trésorier  
Donna L. Street – Professor – Coordinator of Plenary Sessions and Symposia

The tentative Programme as of 30th June 2005 includes the following:  
Plenary #1: IFRS 2005 Update  
Symposium #1: Developing a Common Conceptual Framework  
Plenary #2: Corporate Governance & Accountability: Practice, Research & Education  
Workshop on Corporate Governance  
Symposium #2: Financial Instruments  
Symposium #3: the 21st Century Public Company Audit: Discussion of KPMG  
Symposium #4: Implementation of the IES

For more information about the invited speakers, how to register, and how to reserve accommodations, contact the conference website at http://iaaer-afc.u-bordeaux4.fr/
SEVENTEENTH ASIAN-PACIFIC CONFERENCE ON INTERNATIONAL ACCOUNTING ISSUES
November 20-23, 2005
Wellington, New Zealand

The Seventeenth Asian-Pacific Conference on International Accounting Issues will be held on November 20-23, 2005 in Wellington, New Zealand. The conference will provide an important forum for the interaction of different ideas and information between academicians and practitioners, in order to enhance the understanding of international accounting issues in various Asian-Pacific countries. During the past fifteen years, our conference has been held in Fresno, California (1989), Vancouver, Canada (1990), Honolulu, Hawaii (1991), Dunedin, New Zealand (1992), Mexico City, Mexico (1993), Taipei, Taiwan (1994), Seoul, Korea (1995), Vancouver, Canada (1996), Bangkok, Thailand (1997), Maui, Hawaii (1998), Melbourne, Australia (1999), Beijing, China (2000), Rio de Janeiro, Brazil (2001), and Los Angeles, California (2002), Bangkok, Thailand (2003), Seoul, Korea (2004). Over 300 participants from 36 countries attended our Seoul conference.

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

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

Conference Hotels:
Duxton Hotel Wellington
170 Wakefield Street, Wellington

James Cook Hotel Grand Chancellor
147 The Terrace, Wellington

West Plaza Hotel
110-116 Wakefield St, Wellington

Ibis Hotel
153 Featherston St, Wellington

Conference Venue (maximum 8 minutes walk from all hotels):
Wellington Convention Centre
111 Wakefield Street, Wellington

For more information please contact:
Professor Brenda Porter or Marita Lotz
School of Accounting and Commercial Law
Victoria University of Wellington
PO Box 600, Wellington, New Zealand
Tel: +64 4 463 5724
Fax: +64 4 463 6955
E-mail: Brenda.Porter@vuw.ac.nz or Marita.Lotz@vuw.ac.nz

Professor Ali Peyvandi or Professor Benjamin Tai or Susan Scott
Asian-Pacific Conference on International Accounting Issues
Craig School of Business
California State University-Fresno
5245 North Backer Avenue
Fresno, California 93740-0001, USA
Tel: (559) 278-2921
Fax: (559) 278-2852
E-mail: ali_peyvandi@csufresno.edu or benjamin_tai@csufresno.edu
suzzieq@csufresno.edu

Conference Home Page: www.craig.csufresno.edu/apc/nz
The Inaugural Asia-Pacific Corporate Governance Conference
Hong Kong, 25-26 August 2005

Organizer: School of Business, Hong Kong Baptist University (HKBU)
The 2-day Conference aims at promoting high-quality research on corporate governance in the Asia-Pacific region and at providing a forum for enhancing exchange of views among researchers, corporate executives, institutional investors, market intermediaries and regulators on important issues.

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

Confirmed Keynote Speakers:
Professor Bernard Black of University of Texas at Austin, U.S.A.
Prof. Rafael La Porta, Dartmouth College, U.S.A. (TBC)
Professor Wei-an Li of Nankai University, China

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

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

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

Mr. Teddie Chung
Conference Secretary, The Inaugural Asia-Pacific Corporate Governance Conference
School of Business, Hong Kong Baptist University
Kowloon Tong, Kowloon, Hong Kong
E-mail: teddie@hkbu.edu.hk   Tel: (852) 3411 5219   Fax: (852) 3411 7378
The 10th World Congress of Accounting Educators

‘Challenges and Recent Developments in International Accounting Education and Research”

9-11 November 2006
Istanbul-Turkey

Organizers and Hosts:

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

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

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

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

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

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

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

**Doctoral Students:** The registration fee for accounting doctoral students will be waived. In addition, four travel grants of up to $250 each are offered subject to matching by the student’s home institution. Details are available from Dan Jensen (614-292-2529 or Jensen.7@osu.edu).
THE ACCOUNTING PROFESSION IN TRANSITION:
HISTORICAL AND CONTEMPORARY PERSPECTIVES ON CHANGE
October 6, 2005 to October 8, 2005
Sponsored by
THE ACADEMY OF ACCOUNTING HISTORIANS
and
THE ACCOUNTING HALL OF FAME
at the
The Blackwell Inn
Fisher College of Business
The Ohio State University
Corner of Tuttle Park Place and Woodruff
Columbus, Ohio 43210

Name ____________________________________________ E-mail _______________________

Telephone Number ________________________   FAX Number________________________

Postal Address _______________________________________________________________________
__________________________________________________________________________________
__________________________________________________________________________________
__________________________________________________________________________________

First Name for Name Tag _______________________
Title and Affiliation for Name Tag and Program __________________________________________

Please Note Any Special Meal Needs ___________________________________________________

Planned ARRIVAL day, date and time:   DAY ______ DATE ___________ TIME_______ am/pm
(Upon arrival at the Columbus Airport, please proceed by taxi to the hotel; usually a 20-minute ride)
Planned DEPARTURE day, date and time:    DAY ______ DATE ___________ TIME_______ am/pm

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

Please return this form with your registration fee to:  Kathy Rice, The University of Alabama, Culverhouse
School of Accountancy, Box 870220, Tuscaloosa, AL 35487. If you pay by credit card, please provide the
following information (you may FAX the registration form to 205-348-8453):
VISA or MasterCard (circle one); Card Number ______________________
Expiration Date ____________; Name on Card _______________________________

Hotel Reservations: The conference will be held at the The Blackwell Inn on Ohio State University’s campus
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THE ACCOUNTING PROFESSION IN TRANSITION: HISTORICAL AND CONTEMPORARY PERSPECTIVES ON CHANGE
Sponsored by
THE ACADEMY OF ACCOUNTING HISTORIANS
and
THE ACCOUNTING HALL OF FAME

THURSDAY, October 6, 2005
5:00 p.m. - 8:00 p.m.  Registration
6:00 p.m. - 8:00 p.m.  Reception

FRIDAY, October 7, 2005
7:30 a.m. - 8:15 a.m.  Registration
Continental Breakfast
8:15 a.m. - 8:30 a.m.  Welcome

8:30 a.m. - 10:00 a.m.
Plenary Session I: Business Reporting Trends
DISCUSSION LEADER
Arthur R. Wyatt (University of Illinois)
PANELISTS
Peter Bible (Chief Accounting Officer, General Motors)
Ray J. Groves (Marsh)
Robert Herz (Chairman, FASB)
James Leisenring (IASB)

10:00 a.m. - 10:30 a.m.  Break
10:30 a.m. - 12:00 noon
Plenary Session II: Changes in Auditing
DISCUSSION LEADER
William Kinney (University of Texas at Austin)
PANELISTS
Andrew D. Bailey (Deputy Chief Accountant, SEC)
Frank J. Borelli (CFO Marsh, retired)
Raymond Bromark (PwC)
Jane F. Mutchler (Georgia State University)
Edward Nusbaum (CEO Grant Thornton)

12:00 noon - 1:30 p.m.  Luncheon
Speaker: Don Nicolaisen (Chief Accountant, SEC)

FRIDAY, October 7, 2005 (Continued)
2:00 p.m. - 3:30 p.m.
Plenary Session III: Public Policy and Politics in Accounting
DISCUSSION LEADER
Gary Previts (Case Western Reserve University)
PANELISTS
Mike Cook (CEO Deloitte, retired)
James Don Edwards (University of Georgia)
Eugene Flegm (General Motors, retired)
David Watson (Australian Legislator, retired)
Stephen A. Zeff (Rice University)

3:30 p.m. - 5:00 p.m.  Concurrent Paper Sessions
6:30 p.m. - 9:00 p.m.  Reception and Dinner
Speaker: Bill Gradison (PCAOB)

SATURDAY, October 8, 2005
7:30 a.m. - 8:30 a.m.  Continental Breakfast
8:30 a.m. - 10:00 a.m.
Plenary Session IV: Education, Research and the Accounting Profession
DISCUSSION LEADER
Joel S. Demski (University of Florida)
PANELISTS
Yuji Ijiri (Carnegie Mellon)
James Ohlson (Arizona State University)
Robert Sack (University of Virginia)
Shyam Sunder (Yale University)

10:00 a.m.-10:30 a.m.  Break
10:30 a.m.-12:00 noon  Concurrent Paper Sessions
12:00 noon - 1:15 p.m.  Luncheon
Speakers: Outgoing/Incoming Presidents of AAH
1:30 p.m.-2:00 p.m.  AAH Business Meeting
2:00 p.m.-3:30 p.m.  Concurrent Paper Sessions
3:30 p.m. - 5:00 p.m.  AAH Trustee & Officers Meeting
CALL FOR PAPERS

SOUTHERN AFRICAN ACCOUNTING ASSOCIATION

BIENNIAL CONFERENCE

Conference for Accounting Educators

SUN INTERNATIONAL, SOUTH AFRICA

28 June - 30 June 2006

Deadline for submission: 31 January 2006

The 2006 SAAA Conference will be held in Sun City. Sun City is internationally renowned as South Africa's premier holiday resort offering a multitude of attractions and activities to keep everyone occupied. With its combination of golf, game and gambling, as well as world class hotels, Sun City is the perfect choice for any holiday in South Africa. Conveniently located about two hours' drive outside Johannesburg, Sun City in South Africa has so much to offer...
Papers on all aspects of international accounting research are welcome. Possible topics include, but are not limited to:

- International Accounting
- Financial Accounting
- Auditing and Internal Auditing
- Finance and Financial Management
- Taxation
- Ethics
- Management Accounting
- Information Systems and Computer Auditing
- Accounting Education and Research
- Corporate Governance
- Accounting History
- Public Sector Accounting and Non-profit accounting
- Social and Environmental Accounting

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

Full papers, with your full details and the specific title of the paper, conforming to the criteria for submission requirements, must be submitted before 31 January 2006 to Prof. Steven Firer at the address below. (Please refer to the attached form: “Information regarding Presenters”). Alternatively email to firers@soa.wits.ac.za (no hard copy required in such a case). Details of the convenor:

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

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

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

Publication Review:

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

<table>
<thead>
<tr>
<th>Name</th>
<th>Affiliation</th>
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<tbody>
<tr>
<td>Hentie van Wyk</td>
<td>University of the Free State</td>
</tr>
<tr>
<td>Steven Firer</td>
<td>University of Witwatersrand</td>
</tr>
<tr>
<td>Susan du Plooy</td>
<td>UNISA</td>
</tr>
<tr>
<td>Alta Koekemoer</td>
<td>University of the Free State</td>
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<tr>
<td>Elenor van Heerden</td>
<td>University of the Free State</td>
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<td>Jana Lamprecht</td>
<td>University of the Free State</td>
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<tr>
<td>Wessel Smit</td>
<td>University of the Free State</td>
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<tr>
<td>Nelda Venter (Secretary)</td>
<td>University of the Free State</td>
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CONFERENCE SCIENTIFIC COMMITTEE

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<td>Marieta Pietersen</td>
<td>University of Johannesburg</td>
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<td>Marianne van Staden</td>
<td>UNISA</td>
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<td>Frans Bibbey</td>
<td>NWU</td>
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<td>Lindsay Mitchell</td>
<td>University of KwaZulu-Natal</td>
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<td>Joey Geyer</td>
<td>TUT</td>
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<td>Gideon Els</td>
<td>University of Johannesburg</td>
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EXHIBITORS

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

WEBSITE

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

TRANSPORT

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

ACCOMMODATION

GROUP RATES – THE CABANAS

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

OTHER ACCOMMODATION:

Palace Hotel
Cascades Hotel
Sun City Main Hotel
## SAAA 2006 SUN CITY
### PRELIMINARY PROGRAMME

#### Wednesday, 28 June 2006
<table>
<thead>
<tr>
<th>Time</th>
<th>Event</th>
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<tr>
<td>09h00 – 13h00</td>
<td>Registration</td>
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<tr>
<td>14h00 – 15h15</td>
<td>Opening session Welcome and Key Note Speaker</td>
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<td>15h15 – 15h45</td>
<td>Afternoon tea/coffee</td>
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<td>15h45 – 17h00</td>
<td>Plenary session IFRS developments</td>
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<td>17h00 – 18h00</td>
<td>Regional meetings</td>
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<tr>
<td>19h00 – 21h30</td>
<td>Cocktail reception ? Drumming / Dinner Pilanesberg A Room</td>
</tr>
</tbody>
</table>

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

#### Friday, 30 June 2006
<table>
<thead>
<tr>
<th>Time</th>
<th>Event</th>
</tr>
</thead>
<tbody>
<tr>
<td>09h00 – 10h30</td>
<td>Concurrent sessions See detailed programme</td>
</tr>
<tr>
<td>10h30 – 11h00</td>
<td>Morning tea/coffee</td>
</tr>
<tr>
<td>11h00 – 12h15</td>
<td>Final session Key Note Speaker</td>
</tr>
<tr>
<td>12h15 – 13h00</td>
<td>SAAA AGM</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Name of presenter:</th>
<th>(Please attach a short CV)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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<td></td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Title of Paper:</th>
<th>(Please attach a full paper plus a one page abstract as well)</th>
</tr>
</thead>
<tbody>
<tr>
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<td></td>
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<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Needs</th>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td>Flipchart and pens</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Overhead projector</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Video data projector</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Whiteboard and pens</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transparency pens</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other (Specify)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Are you willing to serve as a chairperson at one of the sessions?</th>
</tr>
</thead>
<tbody>
<tr>
<td>Do you want to fast-track your paper to the following Journals:</td>
</tr>
<tr>
<td>▪ South African Journal of Accounting Research (SAJAR)</td>
</tr>
<tr>
<td>▪ Journal of International Financial Management and Accounting (JIFMA)</td>
</tr>
<tr>
<td>▪ Journal of Accounting Education</td>
</tr>
</tbody>
</table>
SOUTHERN AFRICAN ACCOUNTING ASSOCIATION

28 – 30 JUNE 2006
Sun City, South Africa

Accommodation Reservation Form

How to make your reservation:

Step 1  Phone Sun International Central Reservations on 011 780 7800 and quote your Group ID (found on the reverse of this form) for the hotel of your choice and provide them with the relevant information.

Step 2  You will be asked to guarantee your reservation with a credit card number. Please note that no money will be deducted off your card – it is only used to guarantee the reservation. You would need to settle the account on departure.

Step 3  The operator will provide you with a Reservation Confirmation Number.

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

Banking Details:
• Kersaf Investment Account
• Standard Bank, Sandton Branch, 019205
• Account number: 02 267 1889

• Should you wish to fax your Reservation Request, please send it to Group Reservations on 011 780 7596.
• You may also e-mail your request to grpresv@sunint.co.za.

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

Cancellations:
• A cancellation made 7 working days prior to arrival date will entitle you to a full refund of the deposit, by cheque, upon written request faxed to the Advance Deposit Manager on 011 780 7168.
• A cancellation made within 7 working days of arrival will result in the forfeit of your deposit. Should this be a credit card booking, your credit card will be charged with one nights’ accommodation including the relevant taxes.
The rates quoted are per room, per night bed including breakfast, tourism levy and inclusive of VAT, currently at 14%.

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

<table>
<thead>
<tr>
<th>LOCATION</th>
<th>ROOM TYPE</th>
<th>GROUP ID</th>
<th>Midweek FRI - SAT-NIGHTS</th>
<th>Weekend SUN–THUR NIGHTS</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>Double</td>
<td>Single</td>
</tr>
<tr>
<td>CABANAS</td>
<td>Standard Twin</td>
<td>OFS02</td>
<td>945.00</td>
<td>864.00</td>
</tr>
<tr>
<td></td>
<td>Rooms</td>
<td></td>
<td>142.00</td>
<td>052.00</td>
</tr>
</tbody>
</table>

Closing date for Accommodation Reservations: 01 JUNE 2006

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

**GUEST INFORMATION**

(please print)

Surname: __________________________ Name: __________________________ Title: __________

Partner's surname: __________________________ Name: __________________________ Title: __________

Postal Address: __________________________________________________________ Postal Code: __________________________

Facsimile: __________________________ Telephone: (B) __________________________ Telephone: (H) __________________________

ARRIVAL, Date: ______________ Day: __________ DEPARTURE, Date: ______________ Day: __________

Room Type: __________________________

Any special requests or instructions: __________________________________________

Guest Signature: __________________________ Name: __________________________

**PAYMENT DETAILS**

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

<table>
<thead>
<tr>
<th>Name of Cardholder</th>
</tr>
</thead>
<tbody>
<tr>
<td>Type of Credit Card</td>
</tr>
<tr>
<td>MasterCard</td>
</tr>
</tbody>
</table>

| Credit Card Number |

<table>
<thead>
<tr>
<th>Expiry Date</th>
<th>CVC Authorization (3digits)</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Signature of Cardholder</th>
<th>Date</th>
</tr>
</thead>
</table>