

President's Letter

Dear IAAER Members,

In my first President's letter, I would like to extend my sincere thanks to the Nominations Committee, Executive Committee, and entire membership of IAAER for providing me with the opportunity to serve as President of our international organization. Your confidence and trust are greatly appreciated, and I pledge to do my best to serve IAAER and our membership.

Our new IAAER Executive Committee met for the first time at our World Congress in Istanbul. In partnership with our new Advisory Board and our Institutional Members, we are committed to continuing and growing the programs and activities for which IAAER is now globally recognized. These include our World Congress and joint conferences with Institutional Members. It will be a tremendous challenge to match the excellent World Congress coordinated by Executive Committee member Recep Pekdimir and his team in Istanbul in November 2006, but we will do our best to maintain the high standard set by past conferences. At our April 2007 meeting in Lisbon, the Executive Committee will be discussing possible locations for our 2010 World Congress. I hope to announce the location in the July issue of COSMOS.

During 2007, I hope many of you will join us September 12-13 in Paris and September 26-28 in Mexico City for conferences held in collaboration with EUFIN and ASCAM, respectively. IAAER will also coordinate an education workshop and a plenary session at the 2nd AMIS International Accounting Conference; the meeting will be held June 21-22 in Bucharest. In December 2007, IAAER will be participating in the ICAEW's Better Markets Conference focusing on Accounting for Intangibles. IAAER will also hold joint meetings in 2008 with the AAA International Accounting Section in San Diego (February) and AAFANZ in Sydney (July). The call for papers and information on these 2007 and 2008 events are included in this issue of COSMOS and on the IAAER website. Niamh Brennan, our new Vice President- International Conferences and I welcome your suggestions for joint events and other collaborations for 2009 and beyond. We are particularly interested in partnering with IAAER Institutional Members on conferences and workshops.

I am very pleased to announce that the founding members of IAAER's new Advisory Group will include Past Presidents Sid Gray and Bel Needles. Sid and Bel will be joined by former Executive Committee members Mike Walsh of the ACCA, Tatiana Krylova of UNCTAD, and Kazuo Hiramatsu of the Japanese Accounting Association. We are also delighted that Jim Sylph will represent IFAC on the advisory group. With Gary Sundem assuming the role of IAAER Vice President- Education and accordingly representing IAAER as an observer on the IFAC Education Committee, I am confident that IAAER and IFAC will identify several endeavors that we can participate in jointly during the future to further our common goals of promoting and strengthening accounting education globally.

In addition to strengthening our ties with IFAC, the IAAER Executive

Committee continues to work with the IASB. Most notable among these efforts is our Research Grant Program generously funded by KPMG. These grants support academic research designed to inform the IASB in their decision process. We completed an extremely successful series of research projects on Reporting Financial Performance at our November World Congress and will soon be announcing the recipients of

five grants for our Defining Liabilities program. IAAER is very grateful to Tim Bell of KPMG, Mary Barth of the IASB, and Katherine Schipper of Duke University for their tremendous support of this project and service on the Program Advisory Committee. I would also like to thank the ICAEW and AAA for agreeing to host deliverables for our Defining Liabilities program in London in September 2007 and in Orange County, California in August 2008, respectively. I would also like to thank the IASB for considering IAAER's request on behalf of our membership and offering an academic discount for certain forthcoming conferences. This issue of COSMOS includes an announcement for an IASB workshop that offers a 45% academic discount and includes a workshop designed especially for accounting researchers and educators.

In closing, I would also like to highlight our new IAAER university membership. The membership entitles all members of a university's faculty to a three year IAAER membership. Additionally, university members will be acknowledged on our website. A copy of the membership form is included in this issue of COSMOS and on the IAAER website. I strongly recommend academic members of IAAER to encourage their university to take advantage of this offer.

IAAER has achieved much in our brief tenure due largely to the selfless efforts of our Membership and Executive Committee and, of course, the tremendous commitment of those who preceded me as president. I am honored to be selected to assume the leadership of IAAER. My sincere goal is to continue to follow the model of heartfelt service established by my predecessors. Please contact me if you have any questions or recommendations on how IAAER can better serve its members. I look forward to working with each of you during my term as President.

Donna L. Street



IAAER Executive Committee 2006-2008**Officers**

President	<i>Donna Street</i>
Vice President - Administration	<i>John Ahern</i>
Vice President - Finance	<i>Alfred Wagenhofer</i>
Vice President - Education	<i>Gary Sundem</i>
Vice President - Practice	<i>Martin Hoogendoorn</i>
Vice President - International Conferences	<i>Niamh Brennan</i>
Vice President - Research	<i>Günther Gebhardt</i>
Vice President - Communications	<i>Lee Radebaugh</i>
Vice President - Membership	<i>Agnes Cheng</i>
Immediate Past President	<i>Serge Evraert</i>

VP-At Large

Accounting and Finance Association of Australia & New Zealand	<i>Bryan Howieson</i>
American Accounting Association	<i>Shyam Sunder</i>
Brazilian Association for Accounting Graduation Programs	<i>Fábio Frezatti</i>
European Accounting Association	<i>Giuseppe Galassi</i>
Experts' Accountants Association of Turkey	<i>Recep Pekdemir</i>
Mexican Association of Accounting and Business Faculty	<i>Salvador Ruiz-de-Chavez</i>
Hong Kong Academic Accounting Association	<i>Simon S.M. Ho</i>
Southern African Accounting Association	<i>Marianne van Staden</i>

Board of Advisors

Belverd E. Needles
Sidney Gray
Tatiana Krylova
Michael Walsh
Kazuo Hiramatsu
Jim M. Sylph

Affiliated Organizations

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

Institutional Members

The Academy of Accounting Historians
 Accademia Italiana de Economia Aziendale (Italy)
 The Accounting and Finance Association of Australia and New Zealand*
 African Academic Accountants Association
 AICPA Core Competency Framework for Entry into the Accounting Profession
 American Accounting Association*
 American Institute of Certified Public Accountants
 Arab Society of Certified Accountants (ASCA)
 Asociación Española de Contabilidad y Administración de Empresas (AECA)*
 Associação De Docentes De Contabilidade Do Ensino Superior (ADCES)
 Associação Nacional dos Programas de Pós-Graduação em Ciências Contábeis (ANPCONT)*
 Association of Accountants of CIS Countries*
 Association of Chartered Accountants in the United States (ACAUS)
 Association of Chartered Certified Accountants
 The Association of International Accountants
 British Accounting Association
 Canadian Academic Accounting Association (CAAA)*
 The Certified General Accountants Association of Canada
 Chartered Accountants of Canada
 The Chartered Institute of Public Finance and Accountancy
 Consiglio Nazionale Ragionieri Commercialisti
 CPA Australia
 The European Accounting Association*
 The European Federation of Accountants (FEE)

Expert Accountants' Association of Turkey (EAAT)
 Federacion Argentina de Consejos Profesionales de Ciencias
 French Accounting Association*
 Ghana Accounting Institute
 Hong Kong Academics Accounting Association, Ltd.
 Hong Kong Institute of Certified Public 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 and Wales
 The Institute of Chartered Accountants in Ireland
 The Institute of Chartered Accountants of Scotland
 The Institute of Foreign Accounts
 The International Association of Financial Executives Institutes
 Irish Accounting and Finance Association*
 Japan Accounting Association*
 Japanese Association for International Accounting Studies
 Korean Accounting Association
 Malaysian Accountancy Research and Education Foundation (MAREF)
 Mexican Association of Schools of Accounting and Business
 Mexican Association of Accounting and Management Faculty
 New Zealand Institute of Chartered Accountants
 National Association of State Boards of Accountancy
 Nepalese Accounting Association
 New Zealand Institute of Chartered Accountants
 Pontifica Universidad Catolica de Valparaiso
 Sarbanes Oxley Group
 Societa Italiana di Storia della Ragioneria
 The Society of Certified Public Accountants (India)
 Southern African Accounting Association*

University Members

Academy of Economic Studies of Bucharest
 Auckland University of Technology (AUT)
 Australian National University
 Brigham Young University
 Charles Sturt University
 Deakin University
 Iowa State University
 Lingnan University
 Singapore Management University
 University of Dayton
 University of Guam
 University of Hawaii
 University of South Africa
 University of South Queensland
 University of Sydney
 Victoria University
 Victoria University (Melbourne)

Cosmos Accountancy Chronicle

Lee H. Radebaugh
 610 TNRB
 Provo, UT 84602-3068 USA
 Tel: (801) 422-4368
 ax: 801-422-0503
 Email: radebaugh@byu.edu

COSMOS Submission Deadlines:

Volume 19, No. 2: August 31, 2007.
 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

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Upcoming Events

Jun 21-22, 2007

Value Creation and Globalization - AMIS 2007

Bucharest, Romania

Topics for submission: Financial accounting, Managerial accounting, Audit, Management information systems, Financial analysis, Law.

Abstracts due March 1, 2007

Full papers due April 15, 2007

Sep 12-13, 2007

Accounting in Europe - 3rd Annual workshop

Paris, France

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

Sep 26-28, 2007

X International Congress on Innovations

Mexico City, Mexico

The X International Congress on Innovations in Teaching Accounting and Business and the International Research Conference for Accounting Educators, will be held on September 26-28, 2007 in Mexico City.

Submissions due May 31, 2007.

Jul 6-8, 2008

AFAANZ Annual Conference

Hilton Hotel in Sydney, New South Wales, Australia

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)

JIFMA Editors

Frederick Choi, New York University, USA

Phone: +00 212 998 4010

Fax: + 00 212 995 4221

Email: FChoi@stern.nyu.edu

Richard Levich, New York University, USA

Phone: + 00 212 998 0422

Fax: + 00 212 995 4220

Email: RLevich@stern.nyu.edu

Special Subscription Rates to IAAER Members

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

Financial Statements

For current and past financial statements, please consult the website <http://iaaer.org> (select audited financial statements on the left side of the home page).

INTERNATIONAL ASSOCIATION FOR ACCOUNTING EDUCATION AND RESEARCH

Minutes of Joint Executive Committee / Executive Council Meeting

August 8, 2006

Omni Shoreham Hotel

Washington DC, USA

The Executive Committee and Executive Council meeting was called to order by President Serge Evraert at 10:00 a.m. on August 8, 2006, in the Forum Room of the Omni Shoreham Hotel in Washington DC, USA. In attendance were Bhabatosh Banerjee, Ilias G Basioudis, Serge Evraert, Steven Firer, Jim Gaa, Kazuo Hiramatsu, Janet Morrill, Bel Needles, Lee Radebaugh, Salvador Ruiz de Chavez, Donna Street, Gary Sundem, Shyam Sunder, Alfred Wagenhofer, and Richard Wilson.

President Serge Evraert welcomed everyone. Because there were several new attendees, Serge asked everyone to introduce himself or herself. He then quickly summarized a productive year for IAAER. He described the preparation for the upcoming World Congress in Istanbul and pointed out that IAAER has five events scheduled in the next year. He thanked the Executive Committee and others for all the work that has gone into successfully carrying out all the IAAER activities.

Next, the minutes from the Dublin meeting were approved.

Alfred Wagenhofer presented the financial report for the first half of 2006. The net cash inflow was approximately \$21,000. However, he reminded members that the IAAER is on a cash basis of accounting, and much of the cash inflow is restricted to funding particular projects, primarily the KPMG-sponsored research projects.

Gary Sundem next presented a report on membership. The membership of those who joined IAAER at the World Congress in 2002 expired at the beginning of this year. Renewal notices were sent out, and 141 renewals and new memberships have been received so far this year. In addition 27 renewals of Institutional Memberships have been received; 11 more are still outstanding. Nine Institutional Members have their dues waived through a grant from KPMG.

Bel Needles reported on plans for the World Congress in Istanbul in the absence of Recep Pekdemir. Plans are progressing well with the 3 plenary sessions and the panel sessions nearly set. Seventy main papers and nearly 100 research forum papers have been accepted. However, the number of registrations is lagging, as are sponsorships. The conference committee was encouraged to seek additional sponsorships. Several members thought that persons who planned to attend were not aware of the cutoff for early registrations fees. The EC voted to extend the deadline for early registration at the \$445 fee to September 15. It also voted to commit an additional \$10,000 to the conference if needed, bringing the total IAAER commitment to \$20,000, \$15,000 for the conference and \$5,000 for the roundtable. Concern was raised that attendance may suffer because of fear of the turmoil in the Middle East. However, there is nothing that we can do about that. Finally, Bel handed out copies of the program for the IAAER Globalization Roundtable on the topic of "Benchmarking International Education Standards," and a summary of the status of the 5 World Congress panels.

Salvador Ruiz de Chavez gave a brief report on the joint conference in Mexico City, indicating that the dates were changed to 27-29 September 2007 to avoid conflicting with presentation of the IAAER research reports in conjunction with the IASB meeting earlier in September. Donna Street reported that the first set of deliverables for the "Defining, Recognizing and Measuring

Liabilities” project will be in London in September 14, 2007 immediately following a conference that IAAER will co-sponsor with the BAA International Special Interest Section and Eufin in Paris (September 12-13).

Three other conferences are scheduled in the next 2 years. In December 2007 IAAER is collaborating with the ICAEW for their Better Markets Conference on “Intangibles” that will be held in London. Donna Street, Alfred Wagenhofer, and Martin Hoogendoorn are on the planning committee representing IAAER. Donna reported the IAAER Executive Committee will be invited to the 2006 ICAEW conference on “Measurement.” In February 2008 there will be a joint conference with the International Section of AAA, probably in San Diego. Donna is working with Jenice Prather-Kinsey on this conference. Finally, IAAER will collaborate with the Accounting Association of Australia and New Zealand on part of their Annual Meeting in Sydney in July 2008.

Donna Street reported on the two research programs sponsored by KPMG. Round one, “Reporting Financial Performance,” is nearly complete, with presentations by 4 of the teams at the AAA meetings and final presentations by all 5 at the World Congress. Round two, “Defining, Recognizing and Measuring Liabilities,” has been approved by KPMG and the call for proposals is out. Proposals are due in December and winners will be announced in January. Deliverables will begin with a workshop in September 2007 that will be hosted by the ICAEW and will include presentations at the AAA Annual Meeting in 2008 and at a conference with standard setters sometime to be determined.

Donna also reported that she and Gunther Gebhardt will represent IAAER as co-editors of a JIFMA Institutional Perspectives Section. In the past Donna and Ann Johns shared this duty. Donna is setting up a committee to examine the “fast track” option for papers submitted to IAAER conferences.

Bel Needles reported on the proposed changes in the IAAER Constitution. Some were “house keeping” issues, and the main substantive issues were:

1. Change “Vice-President, World Congresses” to “Vice-President, International Conferences,”
2. Change “Vice-President, Publications” to “Vice-President, Communications,”
3. Change the number of Vice-Presidents at Large to 8,
4. Eliminate the Executive Council, and
5. Add a Board of Advisors consisting of up to 5 past presidents and up to 7 additional members from accounting education and practice.

These were previously approved by the EC, and they are to be voted on at the General Business Meeting later in the afternoon.

Next on the agenda was a report from the Nominating Committee. Bel Needles reported that the slate is complete, and the election will take place at the General Business Meeting at the World Congress. Nominees for officers of the association are:

President – Donna Street
VP-Administration – John Ahern
VP-Finance – Alfred Wagenhofer
VP-Education – Gary Sundem
VP-Practice – Martin Hoogendoorn
VP-International Conferences – Niamh Brennan
VP-Research – Gunther Gebhardt
VP-Communications – Lee Radebaugh
VP-Membership – Agnes Cheng
Immediate Past President – Serge Evraert (automatic)

V-P At Large: Accounting and Finance Association of Australia and New Zealand
American Accounting Association
Brazilian Accounting Association
European Accounting Association
Experts' Accountants Association of Turkey
Mexican Association of Accounting and Business Faculty
Hong Kong Academic Accounting Association
Southern African Accounting Association

Bel also reported that the Nominating Committee recommended that the Founders' Award be presented to Sid Gray. This motion was approved unanimously.

Lee Radebaugh reported that COSMOS will come out on time in December and asked anyone with announcements to be included to let him know soon. He would like to be able to include more news from the Institutional Members.

Under other business, Shyam Sunder reported on the Global Accounting Archives Project by the AAA, EAA, and others to create an Internet portal to link archived projects around the world. He thought there might be a role for IAAER in this project.

Bel Needles reported on two additional issues. He has the collected papers of the IAAER in boxes. He will look into how to digitize and archive these important records. Also, he attended the International Accounting Education Standards Board meeting in Santiago, Chile in July. He briefly explained the Board's publications and indicated that there may be a significant role for the IAAER in research related to the Board's agenda.

Serge Evraert adjourned the meeting at 12:10.

Submitted by Gary L. Sundem, VP-Administration

INTERNATIONAL ASSOCIATION FOR ACCOUNTING EDUCATION AND RESEARCH

Minutes of General Business Meeting

August 8, 2006

Omni Shoreham Hotel

Washington DC, USA

The General Business meeting was called to order by President Serge Evraert at 5:00 p.m. on August 8, 2005, in the Cabinet Room of the Omni Shoreham Hotel, Washington DC, USA.

President Serge Evraert welcomed everyone and quickly summarized a productive year for IAAER. He described the preparation for the upcoming World Congress in Istanbul and pointed out that IAAER has 5 events scheduled in the next year. He thanked the Executive Committee and others for all the work that has gone into successfully carrying out all the IAAER activities.

The minutes from the San Francisco general business meeting in August 2005 were approved.

Alfred Wagenhofer presented the financial report for the first half of 2006. The net cash inflow was approximately \$21,000. Some of this is for funding specific projects and is not available for general expenses.

VP-Administration Gary Sundem next presented a report on membership. So far this year 141 renewals and new memberships have been received. In addition 27 renewals of Institutional Memberships have been received.

Bel Needles reported on plans for the World Congress in Istanbul in the absence of Recep Pekdemir. Plans are progressing well with the 3 plenary sessions and the panel sessions nearly set. Seventy main papers and nearly 100 research forum papers have been accepted. He also announced that the date for registration at \$445 (without a late penalty) has been extended to September 15.

Donna Street reported on future conferences in the absence of Agnes Cheng. Conferences in 2007 include one in Mexico in September, a workshop hosted by the ICAEW as part of the second KPMG-sponsored research project in London in September (IAAER will collaborate with the BAA International Accounting Section Group and Eufin on a conference to be held in Paris immediately preceding the workshop), and a joint conference with ICAEW in December. In 2008 there will be conferences with the International Section of the AAA (probably in San Diego in February) and with the Accounting and Finance Association of Australia and New Zealand in Sydney in July.

Donna also reported on the research agenda. There was a session on the KPMG-sponsored project on "Reporting Financial Performance" that afternoon at the AAA Annual Meeting, and the final presentation of research results will be at the World Congress in November. KPMG has agreed to sponsor a second round of research projects, this time on "Defining, Recognizing and Measuring Liabilities," with up to 5 more projects to be funded. The submission deadline for proposals is December, winners will be announced in January, and the first set of deliverables will be in September 2007. Results will be presented in the London workshop noted above and at the 2008 AAA Annual Meeting and subsequently to standard setters at a meeting to be determined.

Bel Needles next presented for vote some changes in the IAAER constitution. Some were "house keeping" issues, and the main substantive issues were:

1. Change “Vice-President, World Congresses” to “Vice-President, International Conferences,”
2. Change “Vice-President, Publications” to “Vice-President, Communications,”
3. Change the number of Vice-Presidents at Large to 8,
4. Eliminate the Executive Council, and
5. Add a Board of Advisors consisting of up to 5 past presidents and up to 7 additional members from accounting education and practice.

After Bel gave further justification for the changes, the membership approved them unanimously.

Bel Needles then presented the report of the Nominating Committee. The following nominees for officers of the association will be voted on in the general business meeting at the World Congress:

President – Donna Street

VP-Administration – John Ahern

VP-Finance – Alfred Wagenhofer

VP-Education – Gary Sundem

VP-Practice – Martin Hoogendoorn

VP-International Conferences – Niamh Brennan

VP-Research – Gunther Gebhardt

VP-Communications – Lee Radebaugh

VP-Membership – Agnes Cheng

Immediate Past President – Serge Evraert

V-P At Large: Accounting and Finance Association of Australia and New Zealand

American Accounting Association

Brazilian Accounting Association

European Accounting Association

Experts' Accountants Association of Turkey

Mexican Association of Accounting and Business Faculty

Hong Kong Academic Accounting Association

Southern African Accounting Association

Bel also reported that the Nominating Committee recommended that the Founders' Award be presented to Sid Gray, and the Executive Committee approved the recommendation.

Lee Radebaugh explained the Web site. He indicated that COSMOS will come out on time in December and asked anyone with announcements to be included to let him know soon.

Serge Evraert adjourned the meeting at 5:40.

Submitted by Gary L. Sundem, VP Administration

INTERNATIONAL ASSOCIATION FOR ACCOUNTING EDUCATION AND RESEARCH

Minutes of the Executive Committee

November 8, 2006
Istanbul University Faculty Club
Istanbul, Turkey

The Executive Committee meeting was called to order by President Serge Evraert at 2:10 p.m. on November 8, 2006, in the Faculty Club of Istanbul University. Members present were Agnes Chang, Serge Evraert, Guiseppe Galassi, Simon Ho, Bryan Howieson, Bel Needles, Lee Radebaugh, Salvador Ruiz de Chavez, Donna Street, Gary Sundem, Shyam Sunder, Alfred Wagenhofer, and Richard Wilson. Incoming Executive Committee members present were John Ahern, Guenther Gebhardt, and Martin Hoogendoorn. Hua Wang of Jinan University in China attended as a guest. Yakup Selvi hosted the meeting on behalf of Recep Pekdemir.

President Serge Evraert welcomed everyone. Because there were several new attendees, everyone introduced himself or herself. Serge next expressed pride in the team of leadership at IAAER and summarized their accomplishments over the last four years in three categories: 1) Modernization – for example, improved Web site, member database on the Web, and taking over administration from EAISM, 2) Presence – expanded number of conferences, several with joint sponsors, and vastly increased research activities, especially the partnership with KPMG on one completed and one new project, and 3) Network – journals (especially adding Accounting Education in 2005), increased relationship with IFAC and the IAESB, growing number of Institutional Members, the new University Membership, and the Roundtables at Bordeaux and Istanbul. Serge also stated that he had hoped to accomplish more on ethics and corporate governance and corporate social responsibility, but time did not allow for as much progress as he would have liked.

Next, the minutes from the Washington DC meeting were approved.

Gary Sundem presented a brief report on his activities. The administration continues to go well. There was a discussion on the new University Membership, specifically if the fee should be proportional to the number of faculty members at the university. It was decided to leave the fee at \$350 for three years regardless of the number of faculty.

Bel Needles reported on the World Congress in the absence of Recep Pekdemir. He complimented Recep for the organization of the Congress and Donna for coordinating the review of the papers. Bel put together the 12 panels, and he thanked the Executive Committee for their help on this task. Recep was responsible for the plenary sessions and entertainment. Bel encouraged all EC members to attend the Town Hall session scheduled for 2:00 on Friday. It was confirmed that “best paper” awards for the best research and best education paper will be presented, and a plaque will be sent later by Gary.

Upcoming conferences include the joint conference in Mexico City, 27-29 September 2007 (for which Salvador will bring fliers), a joint conference with AFAANZ in early July 2008 (Bryan Howieson said that plans are progressing well), and a joint conference with the AAA International Section in February 2008. It was mentioned that organizers should plan to make “best paper” awards at these conferences. Another conference is the invitation-only conference with ICAEW in December 2008. Martin, Alfred, and Donna are on the planning committee. Donna Street reported that the first set of deliverables for the “Defining, Recognizing and Measuring Liabilities” project will be in London in September 2007 immediately following a BAA conference in Paris.

The need for a conference “check list” was discussed, especially for the World Congresses and other conferences for which IAAER is a primary sponsor. It was agreed that such a check list would be helpful.

Donna Street reported on the two research programs sponsored by KPMG. Round one, “Reporting Financial Performance,” will be completed by the final presentations by all 5 teams at 8:00 Saturday morning. Requests for proposals for round two, “Defining, Recognizing and Measuring Liabilities,” have been distributed. Proposals are due in December and winners will be announced in January.

The desirability of also sponsoring some educational research to support the IFAC’s International Accounting Education Standards Board was discussed. Gary Sundem will prepare a plan to develop possible topics for which funding can be sought.

Lee Radebaugh distributed copies of COSMOS. He will revise the Web site to recognize the replacement of the Executive Council by the Advisory Board.

Dick Wilson reported on Accounting Education: An International Journal. Serge edited the December 2006 issues based on the Bordeaux conference. Papers for the World Congress are in process, with revisions due by the end of 2006. He and other education journal editors are collaborating on a piece promoting the status of accounting education research.

A brief discussion ensued on whether we should disseminate information from universities with open positions. It was decided not to do so, but to refer such requests to SSRN.

Alfred Wagenhofer presented a brief financial report, indicating that the main cash outflows were for the first KPMG research project, and most inflows are for advance funding of KPMG’s second project. The advance payments are being invested to earn interest. It was also decided to include full financial statements only in the July issue of COSMOS.

Serge Evraert adjourned the meeting at 4:30.

Submitted by Gary L. Sundem, VP-Administration

INTERNATIONAL ASSOCIATION FOR ACCOUNTING EDUCATION AND RESEARCH

Minutes of General Business Meeting

November 9, 2006

Istanbul Convention and Exhibition Center

Istanbul, Turkey

The General Business meeting was called to order by President Serge Evraert at 5:45 p.m. on November 9, 2005, in the Marmara Room of the Istanbul Convention and Exhibition Center.

President Serge Evraert welcomed everyone and expressed thanks to the Executive Committee for their efforts over the last 4 years. He expressed best wishes to the new Executive Committee in carrying forward IAAER activities. He then summarized some of the statistics for the World Congress – congratulating and thanking the organizers for making the Congress successful.

The minutes from the Washington DC general business meeting in August 2006 were approved.

Alfred Wagenhofer reported that the 2005 audited financial statements are in the July issue of COSMOS. Most of the financial activity in 2006 has related to the KPMG grants, with most outflows representing expenses for the first round of grants. We have also received the full amount for the second round of grants and it is invested in CDs until needed for payments.

Recep Pekdemir reported that registrations for the World Congress have topped 500, and there were more than 150 papers presented. He thanked everyone for coming to the Congress.

Agnes Cheng reported on future conferences. Conferences in 2007 include one in Mexico in September, a workshop as part of the second KPMG-sponsored research project in Paris/London in September, and a joint conference with ICAEW in December. In 2008 there will be conferences with the International Section of the AAA in San Diego in February and with the Accounting and Finance Association of Australia and New Zealand in Sydney in July.

Donna Street reported on the research agenda. The final results of the five KPMG-sponsored projects on “Reporting Financial Performance” will be presented at 8:00 Saturday morning, following a breakfast sponsored also by KPMG. KPMG is also sponsoring a second round of research projects, this time on “Defining, Recognizing and Measuring Liabilities,” with up to 5 more projects to be funded. The submission deadline for proposals is December 15.

Bel Needles then presented the report of the Nominating Committee. First he thanked the members of the Nominating Committee, and then he presented the following nominees for a vote of the membership:

President – Donna Street

VP-Administration – John Ahern

VP-Finance – Alfred Wagenhofer

VP-Education – Gary Sundem

VP-Practice – Martin Hoogendoorn

VP-International Conferences – Niamh Brennan

VP-Research – Gunther Gebhardt

VP-Communications – Lee Radebaugh

VP-Membership – Agnes Cheng

Immediate Past President – Serge Evraert

V-P At Large: Accounting and Finance Association of Australia and New Zealand
American Accounting Association

Brazilian Accounting Association
European Accounting Association
Experts' Accountants Association of Turkey
Mexican Association of Accounting and Business Faculty
Hong Kong Academic Accounting Association
Southern African Accounting Association

A motion to elect the slate of nominees as presented was made and seconded, and it was approved unanimously.

Bel also reported that the Founders' Award will be presented to Sid Gray at the Gala Dinner.

Lee Radebaugh summarized some of the Web site content and asked that any content for the next edition of COSMOS be submitted soon.

Gary Sundem then described the new University Memberships in IAAER, where all members of a particular university's faculty can be IAAER members for \$350 for three years. He encouraged those present to consider such a membership for their universities.

Bryan Howieson, on behalf of the Executive Committee and membership in general, thanked Serge Evraert for his leadership of IAAER over the past four years.

Serge Evraert adjourned the meeting at 6:10.

Submitted by Gary L. Sundem, VP Administration

INTERNATIONAL ASSOCIATION FOR ACCOUNTING EDUCATION AND RESEARCH

Minutes of General Business Meeting

April 25, 2007

Lisbon Congress Center

Lisbon, Portugal

The IAAER Executive Committee meeting was called to order by President Donna Street at 8:00am on April 25, 2007 in the Lisbon Congress Center in Lisbon Portugal.

Members present were John Ahern, Serge Evraert, Guiseppe Galassi, Gunther Gebhardt, Martin Hoogendoorn, Bryan Howieson, Recep Pekdemir, Lee Radebaugh, Donna Street, Gary Sundem, Shyam Sunder, Marianne van Staden, Alfred Wagenhofer, and Richard Wilson. Clare Minchington and Caroline Oades joined the meeting for the discussion of the proposed ACCA-sponsored research projects. Jenny Stewart joined to discuss the forthcoming co-sponsored meeting with AFAANZ.

President Donna Street welcomed everyone. Attendees then introduced themselves. A new member of the Executive Committee is Marianne van Staden of the University of South Africa. Marianne is taking the place of Steven Firer who resigned as President of the Southern African Accounting Association.

Donna Street noted that representatives of the ACCA would join us toward the end of the meeting to discuss the possibility of collaborating with IAAER on several projects associated with research and education.

Next, the minutes from the Executive Committee meeting in Istanbul, Turkey in November, 2006 were approved.

The President's report then followed:

Donna Street discussed the ongoing activities surrounding the KPMG / IAAER research grants. Five teams have been selected to participate in "Round 2." Each project addresses an issue associated with the IASB project on liability and equity distinction. The first deliverable will be hosted by the ICAEW in September 2007 in London. Tim Bell of KPMG, Mary Barth of the IASB, and Katherine Schipper of Duke University will continue as members of the Program Advisory Committee along with Street.

- The KPMG Diversity grants are designed to cover the IAAER membership dues of institutional members who might not be able to afford to pay the dues and to support travel grants to IAAER conferences. KPMG has a June 30 year end and it is important to submit the request for reimbursement before that time. John Ahern and Bel Needles will follow up on billing KPMG.
- Donna Street then reported on collaborative efforts with ACCA. Gunther Gebhardt has been appointed to ACCA's Research Committee as an IAAER representative. ACCA is interested in supporting an accounting education research competition that would be modeled after the KPMG grant program. The grant program would support the agenda of IFAC's International Accounting Education Standards Board (IAESB). ACCA is also interested in co-sponsoring a research conference with IAAER in London.

- Next President Street discussed the JIFMA Institutional Perspectives section. Donna is the Co-editor of the Section with Gunther Gebhardt and needs assistance getting people to submit papers. She asked Executive Committee (EC) members for their ideas regarding future topics. Alfred Wagenhofer suggested current topics which might spur further research and Martin Hoogendoorn agreed that he could provide some suggestions.
 - Donna has asked John Ahern to reserve a room all day at the upcoming American Accounting Association meeting to be held in Chicago August 5-8, 2007. The room could be used for not only for the IAAER Executive Committee meeting but for sub- groups of the Committee to meet.
 - Bel Needles will host a bar-b-que at his home on Saturday prior to the AAA meeting in Chicago. Executive Committee and Advisory Board members are invited.
 - Donna asked all Executive Committee members to give some thought to putting together a job description for their positions and to have a one paragraph job description ready for our next meeting in Chicago. She pointed out that this would be very helpful when there is a change in the persons holding the various offices.
 - Donna concluded her President's report by asking John Ahern, as Vice-President for Administration, to list action items at the conclusion of the minutes for future Executive Committee meetings.

Vice-President: Finance Alfred Wagenhofer next presented the 2006 audited financial statements along with the 2007 budget:

- The Executive Committee discussed the merits of switching from the cash basis of accounting to an accrual basis. No change will be made.
- The 2007 budget is prepared on a cash receipts and disbursements basis. Alfred noted, that while it appears that IAAER has excess funds, most of these will be expended to meet the commitments of the KPMG Research Grants. This is why we now separate restricted from non-restricted funds. Alfred then walked through the 2006 audited financial statements and the 2007 budget explaining the purposes behind each of the various items.

Vice-President: Administration John Ahern then gave his report:

- He reported that IAAER had grown extensively in recent years and thus needs additional administrative support in order to run smoothly. Since taking office he has relied on two members of DePaul's administrative staff to support IAAER. Brian Maj was been working on some of the more technical areas including the membership data base and invoicing members for their dues. Sarah Musto has become involved in communications, logistics, and member correspondence. He requested that the Executive Committee approve a stipend to be paid to Brian and Sarah for their work for the year 2007. Street noted the significance of building administrative support as IAAER grows and sponsors more activities. She also shared that she had recommended that IAAER "purchase" some staff time from DePaul. This request was approved.

- Tax returns for 2006 were distributed as was the Form 8739 Support Schedule for the Advance Ruling Period. John stated that the IRS had acknowledged receipt of the Form 8739.

President Street and other discussed upcoming conferences including the:

- AMIS Conference in Bucharest in June 2007. Donna Street will give a Keynote Address and Recep Pekdemir will participate in an Education Panel. Later in the session Clair Minchington (Education Director of the ACCA) also agreed to be part of the Education Panel.
- Paris & London in September, 2007. IAAER is collaborating with Peter Walton as he plans the EUFIN conference in Paris. IAAER is sponsoring two plenary sessions featuring Mary Barth and Katherine Schipper. Peter will also invite the five IAAER / KPMG Liability and Equity Distinction teams to present their preliminary findings. The day following the EUFIN conference we will have the first deliverable for the IAAER / KPMG grant program at the ICAEW's Chartered Accountants Hall in London. Donna Street will attend as will Serge Evraert and Recep Pekdemir. As grant recipients Agnes Cheng and Gunther Gebhardt will also attend.
- Joint Conference in Mexico City in September, 2007. The Call For Papers is out. The Executive Committee will meet at this Conference on Wednesday afternoon, September 26 and will also have a dinner meeting after the opening reception. A request was made from the conference organizers that the Executive Committee allocate IAAER funds to help underwrite this Conference. Following considerable discussion the Committee agreed that it is not our policy to underwrite conferences as we believe our conferences should break even. However, we understand that we need to be ready to assist with any deficits our Institutional Members and other co-sponsors may face. Therefore, instead the EC approved an amount of up to \$3,000 to cover a possible deficit. We also agreed to cover the registration fees of all attending Executive Committee members and the Executive Committee dinner.
- ICAEW Better Markets Conference London—December, 2007. This Conference is by invitation. For the past few years, a few members of the IAAER Executive Committee have served on the ICAEW's planning committee (Street, Hoogendoorn, and Wagenhofer). In return, we are guaranteed several slots at the conference. Executive Committee members wishing to attend must request invitations. Recep Pekdemir, Alfred Wagenhofer, Gunther Gebhart and Donna Street will all request invitations. The conference focus will be Intangibles and next year's will be Pensions. IAAER Executive Committee members will continue to serve on the 2008 planning committee.
- Joint meeting with the AAA International Accounting Section in San Diego, February 2008. The call for papers is available on the IAAER website. Donna Street is representing IAAER on the program planning committee and will be in charge of panels. The IFAC IAESB will be holding a meeting in San Diego immediately before or after the conference and will conduct one plenary session. A breakout session will follow for those interested in learning more about the IAESB. Gary Sundem will assist with the panel.

- AFAANZ Sydney, 2008. On behalf of AFAANZ, Jenny Stewart reported that a professional conference organizer has been retained. The conference will be held at the Sydney Hilton which has excellent meeting space. Bryan Howieson described the preliminary conference schedule. Bryan reported that IAAER has been asked to provide a Plenary speaker and also to organize an Education Panel. A conference call was planned to include Donna Street, Bryan Howieson and Niamh Brennan.
- Possible conference in San Paulo in either 2009 or 2010. Donna Street will meet with our new VP at Large in Brazil this July to discuss this possibility. She will be in Brazil representing IAAER at the USP Congress.

Gary Sundem presented a brief report on his activities as Vice-President Education. He distributed a draft of a Call For Proposals which was being discussed with representatives of ACCA. This program is designed to support scholarly research directed at the IAESB's standard setting activities. He discussed the program objectives, potential funding and some illustrative research questions. Clare Minchington and Caroline Oades expressed ACCA's interest in the project. Both would be joining us later to further discuss this and other collaborations. Donna and Gary would also follow up with Clare and Caroline later during the EAA conference to develop details.

Lee Radebaugh presented a report on his activities as Vice-President Communications.

The website has been updated to report on the status of the IAAER / KPMG Research Grants. Lee asked Executive Committee members to send him a picture and biography (brief) for the website. Lee reported that he will be adding a photo gallery from the Istanbul Conference. Lee and other EC members then discussed the need to grow and update the website. EC members were asked to look at the website for possible suggestions.

It was decided that the target publication date for Cosmos would be two months following the Annual Meeting of the EAA and the AAA. This will enable timely reporting following key Executive Committee meetings.

The Executive Committee discussed some ideas about a membership drive for IAAER. Dick Wilson suggested that we should have a document available which would provide reasons as to why it would be advantageous to join IAAER. Executive Committee members were asked to think of ways to promote university memberships.

Dick Wilson suggested that it might be worthwhile to recognize the contributions of outstanding reviewers for ACCOUNTING EDUCATION: AN INTERNATIONAL JOURNAL. He pointed out that such recognition of reviewers would go a long way to enhance the quality of the journal. The Executive Committee then approved awarding 3 plaques for outstanding reviewers on an annual basis. The nine Associate Editors of the journal would choose the winners.

A brief discussion ensued about changing the name of IAAER. It was suggested that the Executive Committee consult with former president Sid Gray as this topic had been on the agenda some time in the past.

A suggestion was made to include the term "Research" in the title of the next World Congress.

The Executive Committee agreed to a series of "Action Items" which needed to be addressed shortly:

1. Agnes Cheng will be charged with putting together a brochure explaining the benefits of University Membership in IAAER.
2. John Ahern & Bel Needles will complete the invoicing of KPMG for the annual Diversity Grant.
3. John Ahern will make sure that dues statements are sent to Institutional Members.
4. Donna Street will report to Salvador regarding our funding decision for the conference in Mexico City.
5. Dick Wilson will put together a proposed set of criteria relating to the IAAER's recognition of outstanding Accounting Education reviewers
6. Each Executive Committee member will prepare a one paragraph job description of their office one week prior to the meeting in August.
7. Sarah Musto of DePaul will send each Executive Committee member the contact information of all EC members.
8. Martin Hoogendoorn will prepare a listing of research issues surrounding the topic of leasing for a possible conference with ACCA.
9. Gary Sundem and Donna Street will meet with ACCA to further develop the education research grant program.
10. Lee Radebaugh will continue to explore ways to enhance the IAAER website. This will be a major topic at the August meeting.

Prior to the close of the meeting, the Executive Committee was joined by Clare Minchington (Director of Education) and Caroline Oades (Director of Research) of the ACCA. We agreed to go forward with planning a joint grant program to fund research to inform the decisions of the IAESB. Sundem and Street will work with ACCA on this activity. It will follow the model of the IAAER / KPMG grant program. A funding request will be submitted to the ACCA Research Committee later this year.

We agreed to go forward with planning a co-sponsored research conference in London. The topic will likely be leases and lease accounting.

The meeting was adjourned by Street. Guests from the ACCA and members of our Advisory Council then joined the Executive Committee for lunch.

INVOICE/REMINDER

Please fill in the following information as completely as possible. It will be used to update our records.

First Name:	_____	Middle Initial:	_____	Last Name:	_____
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Country:	_____	Tel:	_____	Fax:	_____
Website:	_____				

INDIVIDUAL MEMBERSHIP 2007-2009 (3 years)

US \$45 / EURO €30

****All current annual faculty are members. Please complete page two.**

Visit the IAAER web site (www.iaaer.org) for the latest issues of COSMOS Accountancy Chronicle, announcements of upcoming conferences, and links to the major academic and professional accounting organizations of the world.



Please return this form with one of the following payment methods.

<input type="checkbox"/> Credit Card (Visa/MC)	Fax this form to John Ahern at (1+) 312/362-6208, or send as an e-mail attachment to jahern@depaul.edu .
Card Number: _____	Exp: _____ / _____
Card Name: _____	
Signature: _____	
<input type="checkbox"/> Check:	Send check in US\$ payable to IAAER and mail with this form to: John Ahern, DePaul University; 1 E. Jackson Blvd, Ste 6000; Chicago, IL 60604-2287; USA
<input type="checkbox"/> Bank Transfer:	Transfer payment of \$45 or €30 to IAAER – DePaul University Bank name: ShoreBank Bank Address: 1 E. Jackson Blvd, Chicago, IL 60604 USA Routing Number: 071004226 Account Number: 8100001232

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Country: _____	Tel: _____	Fax: _____
Website: _____		
Primary Contact: Salutation: _____ Title: _____ Email: _____		
First Name: _____ Middle Initial: _____ Last Name: _____		

UNIVERSITY MEMBERSHIP 2007-2009 (3 years)

US \$350 / EURO €260

****All current annual faculty are members. Please complete page two.**

Visit the IAAER web site (www.iaaer.org) for the latest issues of COSMOS Accountancy Chronicle, announcements of upcoming conferences, and links to the major academic and professional accounting organizations of the world.



Please return this form with one of the following payment methods.

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Card Number: _____ Exp: _____ / _____	
Card Name: _____	
Signature: _____	
<input type="checkbox"/> Check:	Send check in US\$ payable to IAAER and mail with this form to: John Ahern, DePaul University; 1 E. Jackson Blvd, Ste 6000; Chicago, IL 60604-2287; USA
<input type="checkbox"/> Bank Transfer:	Transfer payment of \$350 or €260 to IAAER – DePaul University Bank name: ShoreBank Bank Address: 1 E. Jackson Blvd, Chicago, IL 60604 USA Routing Number: 071004226 Account Number: 8100001232

List all current department faculty for automatic membership of IAAER:

Full Name	E-mail	Telephone

CALL FOR PAPER

The 2nd Asia-Pacific Corporate Governance Conference

Lam Woo International Conference Centre, Hong Kong Baptist University, Hong Kong

23-24 August 2007

Objective

The two-day Conference features academic sessions and public forums. The Conference aims at promoting high-quality research on corporate governance in the Asia-Pacific region and at providing a forum for enhancing collaboration and interaction among researchers, corporate executives, institutional investors, market intermediaries, consultants, and regulators on the subject.

Theme - Governance and Performance of Family Business

Relevant topics include, but are not limited to the following list:

1. Governance structure, process and leadership for family business
2. Roles that Board of Directors play in family business
3. Roles that independent (non-executive) directors play in family business
4. Value creation or destruction in family ownership
5. Value creation or destruction in family control/merger
6. Leadership that founders play in family business
7. Roles of family members in running a family business
8. Roles that non-family professional managers play in family business
9. External capital access, growth & diversification of family business
10. Succession planning in family business
11. Implications of institutional investors on family ownership and control
12. Minority shareholders in family business
13. Agency problems in family business
14. Ownership structure in the region of Asia Pacific
15. Relationship based transactions in family business
16. Differences in management philosophy in family business: East versus West
17. Risk profile and handling in family business
18. Contemporary issues facing family business

Review and Programme Committee Members (in alphabetic order)

In-Mu Haw	Co-Chair, HKBU & Texas Christian U.	Po-Keung Ip	National Central University
Simon S.M. Ho	Co-Chair, HKBU	Woochan Kim	KDI School of Public Policy & Mgt.
Alan Au	Open University of HK	Ji Li	HKBU
Kevin Au	The Chinese University of HK	Wei-an Li	Nankai University
Ka-lok Chan	HK University of Science & Technology	Z.J. Lin	HKBU
Eric Chang	The University of Hong Kong	S. Ghon Rhee	University of Hawaii
Raymond S.Y. Chan	HKBU	Frank Song	The University of Hong Kong
Stephen Y.L. Cheung	City University of HK	Benjamin Tai	HKBU & CSU-Fresno
Yuen Ding	CEIBS, China	Robert I. Tricker	HKBU
Gabriel D. Donleavy	University of Macau	Li-yan Wang	Peking University
Joanna L. Ho	University of California at Irvine	Yin-Hua Yeh	Fu-jen Catholic University
David Hillier	Leeds University	Michael Young	HKBU

Call for Papers

You are cordially invited to submit papers for presentation at The 2nd Asia-Pacific Corporate Governance Conference. All main session presenters will be provided a waiver of registration fee and a three-night free accommodation at the NTT guest house of the HKBU (up to 1 room per paper and for overseas presenters only).

For papers not accepted for main session presentation, at authors' discretion, they will be presented in a forum session with shorter presentation time, subject to review and space availability.

Paper Submission

Paper submission deadline : 30 April 2007
 Announcement of accepted papers : 31 May 2007

Contact Information: To submit a paper or for further information please refer to the conference web site at <http://www.hkbu.edu.hk/~ccgfp/> or contact our Conference Secretary, Dr Thomas Lee, at ccgfp@hkbu.edu.hk.



ACCOUNTING ACADEMICIANS'
COLLABORATION FOUNDATION

AACF 4th Annual International Accounting Conference

IFRS in the third year: Country Practices, Obstacles, Advantages, Disadvantages

16-17 NOVEMBER, 2007 ISTANBUL

Conference Theme : Current Issues in Implementation of IFRS

Suggested topics - but not limited to:

- International Financial Reporting Standards and country practices
- Implementation of IFRS by multinational companies
- Solutions to obstacles faced in the implementation process
- Effect of the standards on stock markets
- Effect of the standards on international auditing standards and their country implementations
- Effect of the standards on the formation and decisions of regulatory bodies
- Effect of the standards on small & medium sized enterprises
- Effect of the standards on financial analysts' decision process

Deadline for submission: 31 May,2007

Submission process:

1. Only full manuscripts in Word format will be considered for evaluation. Papers should be submitted e-mail. Other forms of submission are not accepted. The paper should include at least one contact address.
2. There should be an abstract of no more than 300 words and up to 10 key words.
3. Manuscripts should be typed 1.5 spaced in 11 point Ariel font
4. You will receive a confirmation within a week of your submission. If you do not receive the confirmation, it is your duty to send us an inquiry. Selected papers will be published in the quarterly Journal of AACF with the permission of authors

Conference Secretariat:

Design By Organisation

Gazi Umur Paşa Sok. Balmumcu Plaza 4 No:36 Kat:2 Daire: 7 Balmumcu - Beşiktaş - İstanbul - Turkey
 Phone: +90 212 212 90 67 Fax: +90 212 212 86 43
 Web site : www.modav.org
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Pre-Registration Form	Title	
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	Work	
	Home	
	City, Post Code	Country :
Phone	Fax :	
E-mail		

Call For Papers
Special Edition – *Issues in Accounting Education*
International Accounting Case Studies

The American Accounting Association requests submissions for a special edition of *Issues in Accounting Education* to be published in November 2007. Submissions should take the form of case studies addressing international accounting topics.

The case studies may examine any aspect of international accounting. These include, but are not limited to:

- international financial reporting and disclosure issues
- international financial statement analysis
- international taxation issues
- international auditing issues
- managerial accounting for global business operations
- adoption and implementation of International Financial Reporting Standards (IFRS) and/or International Standards of Auditing (ISA)
- convergence of International Financial Reporting Standards (IFRS) and US GAAP
- political dimensions of international accounting/auditing standard setting and regulation
- enforcement of International Financial Reporting Standards (IFRS)

Case studies submitted for the special issue of *Issues in Accounting Education* may be applicable for use in an international accounting course or to integrate coverage of international accounting issues in traditional accounting courses. Authors must provide detailed instructor notes and proposed solutions for the cases.

Professor Gary K. Meek will serve as Guest Editor for the special issue with an expected publication date of November 2007. Accounting educators are encouraged to submit cases for this issue and to contact the guest editor for additional information. The special issue is a project of the AAA International Accounting Section and cases will be reviewed by the review board of the Journal of International Accounting Research.

Submissions should be sent to Sue Ravenscroft at Iowa State University. Submissions will be peer-reviewed with an emphasis on clarity and strength of ideas. The deadline for submissions is **December 15, 2006**. Earlier submission is encouraged. When submitting a paper for the special edition, please indicate in the cover letter that the case is intended for the special issue. All other submission procedures outlined in the journal will apply. Authors will be notified of editorial decisions in March 2007, and revised versions of the accepted papers are to be completed by May 31, 2007.



X International Congress on Innovations in Teaching Accounting and Business International Research Conference for Accounting Educators

26 – 28 September 2007, México City

CALL FOR PAPERS

Organizers and Hosts



www.apcam.org.mx



www.uia.mx



www.iaaer.org



The X International Congress on Innovations in Teaching Accounting and Business and the International Research Conference for Accounting Educators, will be held on September 26-28, 2007 in Mexico City.



We welcome papers in the following topic areas:

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



CRITERIA FOR SUBMISSION OF ENGLISH LANGUAGE PAPERS FOR THE CONGRESS

1. Only full papers will be accepted will be accepted for the English language sessions. Manuscripts should be of an appropriate academic standard.
2. All English language manuscripts should be submitted by email to Niamh Brennan (niamh.brennan@ucd.ie) by **Thursday 31 May 2007**. You should submit a MS Word 97 file or later versions.
3. If you would like to have your conference submission considered for publication in the *Journal of International Financial Management & Accounting* (JIFMA), you need to also copy your submission to Wayne Thomas (wthomas@ou.edu).
4. If you would like to have your conference submission considered for publication in *Accounting Education* (AE), you need to also copy your submission to the Richard M.S Wilson (R.M.Wilson@LBORO.ac.uk). You need to follow AE's Notes for Contributors (available in any issue of AE, or on the publisher's website: www.tandf.co.uk/journals, follow links to Accounting Education).
5. You will receive a confirmation within a week of your submission. If you do not receive the confirmation, it is your responsibility to send us a reminder.
6. Notice of acceptance of papers will be sent out by **Saturday 30 June 2007**.
7. You should submit a MS Word 97 file or later versions by **Tuesday 31 July 2007**.
8. You will receive a confirmation within a week of your submission. If you do not receive the confirmation, it is your responsibility to send us a reminder.
9. Notice of acceptance of papers will be sent out by Friday 31 August 2007.

N.B. Spanish language papers should be written as specified in the Call for papers in Spanish than can be found at www.apcam.org.mx. Please send full papers to Eva Ruelas, Executive Director of the Mexican Association of Business and Accounting Faculty (APCAM) to ponencias@apcam.org.mx.



FIRST CALL FOR PAPERS

Accounting in Europe

3rd Annual workshop

European Financial Reporting Research Group

12/13 September 2007

The European Financial Reporting Research Group (Eufin) announces that its annual workshop for research in European accounting will take place at ESSEC Business School, France, on 12/13 September 2007 (with an optional extension to a half-day professional conference on 14 September).

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

The programme is organised in conjunction with the research programme on debt and equity of the International Association for Accounting Education and Research (IAAER), and the International Accounting and Finance Special Interest Group of the British Accounting Association.

The workshop will be at ESSEC's Cergy-Pontoise campus to the north-west of the Paris area, France

For further information see www.essec-kpmg.net or e-mail eufin2007@essec.fr

Editor

Garry D. Carnegie
School of Enterprise
Melbourne University Private
442 Auburn Road
Hawthorn Victoria
Australia 3122
Telephone: +61 3 9810 3369
Fax: +61 3 9810 3149
g.carnegie@muprivate.edu.au

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University of New Mexico

Call for Papers

The fifth Accounting History International Conference

“Accounting in other places, Accounting by other peoples”

The Banff Centre, Banff, Alberta, Canada
9-11 August 2007

Sponsored by: College of Commerce at the University of Saskatchewan
and
Accounting History Special Interest Group of the
Accounting and Finance Association of Australia and New Zealand

Conference papers will be accepted across a wide range of accounting history topics, including those on the above theme, and a variety of methodological and theoretical perspectives. However, in signifying a conference theme, authors are encouraged to think about non-traditional topic areas and explore other places and other peoples.

“Accounting in other places, Accounting by other peoples” would include such topics as:

- The professionalisation of accounting in the developing world;
- The role of imperialism in spreading accounting practice;
- Accounting history issues that interface with race, gender or culture; and
- The role of accounting and accountants in non-business settings such as art and music.

Submission and Review of Papers: Papers written in the English language should be submitted electronically no later than **26 March 2007** to 5AHIC@muprivate.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 15 May 2007.

Conference information is available at the Conference website:
<http://www.commerce.usask.ca/5AHIC>

Information about The Banff Centre is available at: <http://www.banffcentre.ca>

Inquires may be directed to the Conference Convenor, Nola Buhr of the University of Saskatchewan, at the following e-mail address:
nola.buhr@usask.ca.

The Conference

The *Accounting History* International Conference (AHIC) series provides for conferences being held every two years. Apart from serving as an important feeder of papers to *Accounting History*, the conference is symbolic of the international focus of the journal. The first conference in the series, 1AHIC, was held in Melbourne in 1999 with sponsorship support provided by Deakin University. The 2AHIC moved to Osaka and was held there in 2001 with Osaka City University as the event's sponsor. In 2003, the 3AHIC was held in Siena under the sponsorship of the University of Siena. The 4AHIC sponsored by the University of Minho was held in Braga in 2005. In 2007, the AHIC conference will be held in Canada, in Banff, in August 2007, immediately following the 2007 AAA Conference.

The Doctoral Colloquium

The *Accounting History* Doctoral Colloquium (AHDC) has become a regular feature of the AHIC conference series beginning with the 3AHIC conference in Siena. The Colloquium is held on the first day of the AHIC conference, prior to registration and the opening reception, and allows up to ten doctoral students in accounting history to make presentations on issues in their research area. Academic members of a panel comment on the formal student presentations and offer encouragement and advice to all participants. Continuing the series, the conference in Banff will provide an *Accounting History* Doctoral Colloquium on 9 August, 2007.

The Journal

Accounting History is a leading specialist, international refereed journal which provides a forum for the publication of high quality manuscripts on the historical development of accounting. The journal is acknowledged as a premier journal in its field and is a prized resource for academics, practitioners and students who seek to augment an understanding of accounting's past and to elucidate accounting's present. *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 Convenor

Nola Buhr
College of Commerce
University of Saskatchewan
Saskatoon, SK Canada S7N 5A7
Phone: 1-306-966-4788
Fax: 1-306-966-5408
e-mail: Nola.Buhr@usask.ca

The fifth *Accounting History* International Conference

"Accounting in other places, Accounting by other peoples"

The Banff Centre, Banff, Alberta, Canada
9-11 August 2007

The Venue

The Banff Centre is a globally respected arts, cultural and educational institution and conference facility located at the edge of the town of Banff in Banff National Park. For almost 75 years, the impact of the inspiring mountain location, the creative atmosphere, the diverse group of participants and the support of the Centre staff have combined to make a powerful experience that is intellectually, physically and emotionally stimulating. The Banff Centre provides unparalleled meeting and accommodation facilities for organizations from all over the world, featuring over 400 guest rooms and 60 meeting spaces, lecture theatres and auditoriums.

The Location

Banff National Park, established in 1885 is Canada's first National Park. Evidence suggests that prehistoric habitation dates back 11,000 years. However, European explorers did not arrive until the early 1800s. In 1883, two years before the driving of the last spike of Canada's transcontinental Canadian Pacific railway, three workers stumbled upon a series of hot springs and thanks to a heated dispute, the government decided to set aside the area as a national park. Banff is recognized, along with neighbouring national parks as a UNESCO World Heritage Site. Not only does Banff offer the tremendous scenery of the Canadian Rockies but Banff National Park is also a wildlife refuge. Although the animals tend to stay away from human habitation do not be surprised if you see some of the larger animals during your stay. Deer have been known to graze just outside of the Banff Centre. Banff is easily accessible by bus from the Calgary International Airport.

The Program

Thursday 9 August
Accounting History Doctoral Colloquium
Conference registration and opening reception

Friday 10 August
Presentations held throughout the day, commencing at 9:00 a.m. and concluding with the conference dinner in the evening.

Saturday 11 August
Presentations held throughout the day, commencing at 9:00 a.m. and concluding with a final social event in the evening.



ACADEMY OF ECONOMIC STUDIES OF BUCHAREST

FACULTY OF ACCOUNTING AND MANAGEMENT INFORMATION SYSTEMS

Piața Romană nr. 6 , sector 1 , București , cod 010374 , OP 22
Tel +40 21 319 19 00 / 118, 228, Tel/Fax +40 21 319 19 89
e-mail decan@cig.ase.ro www.cig.ase.ro



Dear Madame/Sir,

The Faculty of Accounting and Management Information Systems of the Academy of Economic Studies of Bucharest, Romania, announces the

2nd International Conference
Accounting and Management Information Systems
AMIS 2007
„Value creation and globalization”

to be held in Bucharest, at the Academy of Economic Studies,
on **June 21-22, 2007**

We invite you to submit papers on topics related to conference areas:

- Financial accounting
- Managerial accounting
- Audit
- Management information systems
- Financial analysis
- Law

Presentations from complementary subjects such as finance, management, or business economics are welcomed if significantly related to Conference's theme.

For further information please visit our website amis2007.ase.ro or contact us by e-mail at amis2007@cig.ase.ro.

We are looking forward to meeting you in Bucharest, on June, 21 2007!

Sincerely yours,

Professor Pavel Năstase, Ph. D.

*Dean of the Faculty of Accounting and Management Information Systems
Academy of Economic Studies of Bucharest, Romania*

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International Association for
 Accounting Education and
 Research
(IAAER)



Body of Expert and
 Licensed Accountants of
 Romania
(CECCAR)



Chamber of Financial
 Auditors of Romania
(CAFR)



ACADEMY OF ECONOMIC STUDIES BUCHAREST



Faculty of Accounting and Management
 Information Systems

2nd INTERNATIONAL CONFERENCE

**Accounting and Management
 Information Systems**

AMIS 2007

June 21 – 22, 2007
 Bucharest, Romania



AMIS 2007

About us

The **Academy of Economic Studies of Bucharest** has fulfilled, ever since its foundation in 1913, a leading role in economic higher education and research, based on quality standards and partnerships with the economic and social environment.

The **Faculty of Accounting and Management Information Systems** strives to reach excellence in research, to be leading provider of high quality in higher education and to enhance opportunities for life-long learning. Our objectives are to achieve an international reputation in higher education and research and develop the network of relationships with similar universities and professional accounting bodies: **Body of Expert and Licensed Accountants of Romania - CECCAR** and **Chamber of Financial Auditors of Romania - CAFR**.

In this context, starting 2005, the **Association of Chartered Certified Accountants - ACCA** awarded accreditation to our faculty.

Objectives

Globalization, advances in information technology, economic reforms and social transformation raise serious questions about the theory and practice of accounting. As organizations face financial, social and environmental challenges, accounting professionals play an important part in such areas as balancing regulatory compliance with the need to improve business performance, interpreting financial data, using and designing technology and information systems or managing the information flow.

Value creation is the key objective of modern businesses, implying the redefinition of business performance and the analysis of tangible and intangible resources through value creation efficiency. The purpose of this Conference is then to encourage an international and interdisciplinary discussion on topics relating to accounting and management information systems concerning the management of resources for value creation. Presentations from complementary subjects such as finance, management, or business economics are welcomed if significantly related to Conference's theme.

Conference Areas

- Financial accounting
- Managerial accounting
- Audit
- Management information systems
- Financial analysis
- Law

Deadlines

March 1, 2007	Submission of paper abstracts
March 15, 2007	Notification of abstract acceptance
April 15, 2007	Submission of full papers
May 20, 2007	Notification of full paper acceptance
June 1, 2007	Fee payment deadline

Information for Authors

AMIS 2007 welcomes original and previously unpublished contributions.

Papers must be written in English or French, should be prepared using AMIS-defined style and should be a maximum of 12 pages including abstract, figures and references.

Participants are invited to submit a maximum of two papers (as author or co-author). Only selected papers will be presented. Only presented papers are published in the conference volume (ISSN referenced). The Conference's volume will be published as a special issue of our Faculty's Journal of Accounting and Management Information Systems. Papers should be presented personally by the author or one of the authors.

Contact

Phone: +40.21.319.19.00/118
Phone/Fax: +40.21.319.19.89
Conference E-mail: amis2007@cig.ase.ro
Website: <http://www.cig.ase.ro/amis2007>

Preliminary Program

Thursday, June 21, 2007

09:00 - 10:00	Registration
10:00 - 13:00	Plenary Session
13:00 - 14:00	Lunch
14:00 - 16:00	Concurrent Sessions
16:00 - 16:30	Coffee break
16.30 - 18.30	Concurrent Sessions
19:00 - 22:00	Gala Dinner

Friday, June 22, 2007

08:30 - 10:30	Concurrent Sessions
10:30 - 11:00	Coffee break
11:00 - 13:00	Concurrent Sessions
13:00 - 14:00	Lunch
14:00 - 16:00	PhD Students Session
16:00 - 17:00	Closing ceremony

Conference fee

Romanian participants	RON 150/participant
Romanian PhD students	RON 100/participant
Foreign participant	€ 50/participant

The Conference fee includes: attendance at all Conference sessions; Conference bag; Conference proceedings; lunches and coffee breaks; participation at Gala Dinner.

Accommodation

Accommodation and transportation are at the charge of participants.

Accommodation possibilities:

Please visit <http://www.cig.ase.ro/amis2007>

CALL FOR PAPERS

14th Annual Mid-Year Conference and 4th Annual Doctoral/New Faculty Consortium of the International Accounting Section of the American Accounting Association

in collaboration with

the International Association for Accounting Education and Research

and

San Diego State University's
School of Accountancy, and
Center for International Business Education and Research (SDSU CIBER)

**February 7 – 9, 2008
San Diego, CA**

Funding Provided by the KPMG Foundation

Conference Schedule

The conference will begin Friday morning, February 8, and continue with plenary sessions, panels, concurrent sessions, and other events through Saturday afternoon. An opening reception will be held on Friday evening and closing reception on Saturday night. The 4th Annual Doctoral/New Faculty Consortium will be held on Thursday, February 7.

Paper, Case, and Panel Submissions

Papers, cases, or panel discussions on any area of international accounting are welcome. **All paper, case, and panel submissions are due by October 1, 2007.** All submissions must be in English. Author(s) will be notified of conference acceptance/rejection by November 30, 2007. As in past years, special consideration will be given to papers and cases that will be presented by doctoral students.

All papers should be submitted via e-mail in Word format with a separate 1.) cover letter, 2.) title and abstract page with a 150-word (maximum) abstract, and 3.) full text that does not identify the author(s). Papers should not be sent by fax or regular mail.

To submit a research paper or case, please contact:

Professor Elizabeth A. Gordon (E-mail: egordon@business.rutgers.edu)

To submit a panel proposal, please contact:

Professor Donna Street (E-mail: Donna.Street@notes.udayton.edu)

Registration Information

Participants will be able to register for the Conference through the American Accounting Associations website. The registration fee is \$175. More details on registration will be available soon.

Hotel Information

Horton Grand Hotel
Three-Eleven Island Avenue
San Diego, California 92101
Tel: (619) 544-1886, (800) 542-1886

Located in the Gaslamp Quarter of downtown San Diego, The Horton Grand Hotel is a full-service historical Victorian era hotel comprised of 132 unique, beautifully appointed guest rooms including 24 suites. The Horton Grand Hotel is centrally located near world-class shopping in Horton Plaza, diverse restaurants and nightclubs in the Gaslamp and beautiful Seaport Village. The San Diego Tour Trolley stops at the front door for transportation and sightseeing to most of San Diego's major attractions. Horse drawn carriages are also available at the front door for an authentic tour of the charming Gaslamp Quarter. In the Gaslamp, you'll find a truly eclectic blend of food, fun, and culture--all within one of San Diego's most historic areas. Stroll past the district's other grand, historic buildings restored to their original character.

Conference Rate: A limited number of rooms have been reserved at the conference rate of \$179/night per traditional room, and \$239 per studio suite. This rate is available until Friday, January 04, 2008. The following telephone numbers may be used when making reservations (619) 544-1886 or (800) 542-1886. When calling please identify your affiliation with the American Accounting Association. Note we cannot guarantee that any additional rooms will be available in the hotel once our block of rooms is sold out, even if the block is sold out before the cut off date. You should make your reservations as early as possible to ensure availability..

14th Annual Mid-Year Conference Volunteer Form

February 7 – 9, 2008
San Diego, CA

The help of volunteers is vital to the success of the midyear conference. If you can help in one or more of the following areas, please complete this form and contact **Professor Elizabeth Gordon** by e-mail (egordon@business.rutgers.edu). Thanks!

Name _____

Address _____

City _____ State _____ Zip _____

Phone _____ E-mail _____

Reviewer: If you are willing to assist by reviewing one or two manuscripts, please indicate your areas of interest.

Research Areas _____

Research Methods _____

Session Chair or Discussant: Please indicate if you are willing to assist in either of these capacities.

Session chair _____

Discussant _____

Special Sessions: Please provide your ideas for special CPE topics, panels, workshops, etc. If you know particular individual(s) who may be interested in the area(s) you recommend, please list their names.

CALL FOR PAPERS

Accounting Education: an international journal plans to publish a themed issue dedicated to **Enhancing Generic Skills in Accounting**. Invited Guest Editors for this themed issue are Beverley Jackling and Kim Watty, both from RMIT University, Australia. *AE*'s usual editorial/review policies will apply.

Papers are sought on any aspect of generic skills development including papers that focus on the identification, development and/or assessment of generic skills in accounting programs and the influence of generic skills development on graduate employment outcomes. The following listing is indicative but is not intended to be exhaustive:

- Should generic skills be embedded within the accounting curriculum?
- Assessment of the acquisition of generic skills in accounting education
- Aligning generic skills development with graduate employment needs
- Balancing the development of generic and technical skills in accounting education
- Developing generic skills in accounting programs: evidence of change
- Generic skills: stakeholders' perceptions
- The role of work-based learning in developing generic skills
- An evaluation of curriculum changes designed to develop generic skills
- Engaging stakeholders in curriculum design to enhance the development of generic skills

We strongly encourage notification of interest by potential contributors and we will be pleased to discuss ideas and proposals at any stage. The deadline for submissions is 31 December 2007. Submissions should be made electronically in line with *AE*'s normal house style and sent to either:

Associate Professor Beverley Jackling or Associate Professor Kim Watty at

School of Accounting and Law
RMIT University
GPO Box 2476V
Melbourne
Victoria
AUSTRALIA 3001

Beverley.Jackling@rmit.edu.au

Kim.Watty@rmit.edu.au

REVISED CALL FOR PAPERS

The Interface Between Academic Education And Professional Training for Accountants

In 2008, *Accounting Education: an international journal* plans to publish a themed issue dedicated to the interface between Academic Education and Professional Training for Accountants. Invited Guest Editors for this themed issue are Elaine Evans (Macquarie University, Australia) and Roger Juchau (University of Western Sydney, Australia), AE's usual editorial policies will apply.

Interface matters cover a range of topics having historical, current and prospective settings. Research dealing with the 'how', 'why' and 'should' interface questions has limited exposure in the research journals. The problems of linkage and closure between academic education and professional training have currency, given the present pressures from students and employers to move accounting preparation to a more efficient, economic and practical basis. Expectations of academics, students, employers and professional bodies struggle for alignment as current university and professional employment conditions generate new pressures for changing the academic and professional pathways for educational development.

Papers are sought on any aspect of interface topics between academic education and professional training in accounting. The following list of suggested topics is indicative but not intended to be exhaustive:

- Historical analysis of pathways
- Critical evaluation of interfaces
- Models for successful interface
- Drivers for changes in interface/linkages
- Convergence/divergence – accounting education and accounting work
- Failure in academic and professional provision of accounting education
- Studies of current academic and professional accounting education – evaluative, critical, analytical
- Mediating forces for change in education and training
- Significance of expectation gaps
- Jurisdictional disputes between Academic Education and Professional Training

We welcome notification of initial interest by potential authors and we are happy to discuss proposals at their embryonic stage. **The revised deadline for final submissions is 30 June 2007.** Submission in hard copy or electronically can be made to either:

Dr Elaine Evans
Accounting
Macquarie University
New South Wales 2109
Australia
eevans@efs.mq.edu.au

Professor Roger Juchau
Accounting
University of Western Sydney
P O Box 1797, Penrith
Australia
r.juchau@uws.edu.au



IASC Foundation IFRS Conference



International
Accounting Standards
Committee Foundation®

Dear colleague,

Two Locations for 2007

In recognition of the increased use of International Financial Reporting Standards (IFRSs) worldwide, the International Accounting Standards Committee (IASC) Foundation's IFRS conference in 2007 will for the first time be held on two occasions and in two locations:

- | | | |
|-----------------|-------------------|----------------------------------------|
| • Europe | 23-24 May 2007 | at the Swissôtel Zürich in Switzerland |
| • Asia | 29-30 August 2007 | at the Grand Hyatt in Singapore. |

Both conferences will bring together leaders in financial reporting from the private sector, analysts and regulators and members of the International Accounting Standards Board (IASB), as well as accounting professionals and others with an interest in IFRSs. They provide an unrivalled opportunity to meet and question members and senior staff of the IASB. Furthermore, the conferences aim to provide strategic and technical explanations of how IFRSs may affect your business, both now and in the future.

I enclose the programme for the Zurich conference. The latest draft programme for the Singapore conference is available at www.iascfconference.org.

Strategic & Technical Considerations

The day-and-a-half conferences are designed for senior financial executives and other interested parties:

- to be updated by and interact with leaders who are **setting, using and regulating** IFRSs
- to gain insights and perspectives from leading **credit rating and equity analysts**
- to share the experiences of different multinational **IFRS preparers**
- to explore the main cross-cutting issues in the IASB's active agenda in **five Interactive Break-out Sessions**
- to share views with speakers at the formal **Q&A** sessions and more informally at the drinks reception
- to make their views known to IASB members.

Break-out Sessions

An integral part of the conferences, these interactive sessions, led by IASB members and senior staff, provide an opportunity to discuss issues relevant to your circumstances with those setting IFRSs.

You may choose to attend any **two** of:

- | | |
|--------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------|
| 1. Element Definitions, Recognition & Measurement:
<i>Conceptual Framework phases B & C</i> | 3. Presentation of Financial Statements:
<i>phases A & B</i> |
| 2. The Reporting Entity and Consolidations:
<i>Conceptual Framework phase D, Consolidations & Joint Ventures</i> | 4. Business Combinations:
<i>phase II</i> |
| | 5. Fair Value Measurements |

Special Interest Workshops

In response to comments from delegates at previous conferences we are arranging workshops for smaller groups on specialised aspects of financial reporting. To provide a comprehensive service the IASC Foundation will hold intensive half-day special interest workshops immediately before each conference. On 23 May separate workshops will be held in Zürich on:

- | | |
|-------------------------------|----------------------------------------|
| 1. US Market Update | 4. IFRS Teaching & Research |
| 2. IFRS for SMEs | 5. EU Market Update |
| 3. Insurance Contracts | |

I hope to see you at the IASC Foundation IFRS conference and workshops, either in Zürich or Singapore.

Yours sincerely

Sir David Tweedie
Chairman, IASB

Register Today

Tel: +44 (0)20 7017 5509
Email: registration@iascfconference.org

Fax: +44 (0)20 7017 7824
Web: www.iascfconference.org